Proposed 4/17/2025

OPERATING BUDGET
FY 2025-26

	Operating Fund	Community Investment Loan Fund	Total Governmental Funds
REVENUES/INFLOWS			
Program revenues:			
Proposition 10 tax distribution	$ 4,414,300	$ -	$ 4,414,300
County of Ventura - ARPA/Recovery Grant	994,400	-	994,400
County of Ventura - Federal Financial Participation - MAA	34,635	-	34,635
Grants - Other	65,000	-	65,000
Loan repayments	-	60,263	60,263
Loan fees	-	2,450	2,450
Interest earnings	741,665	48,787	790,452
Other	-	-	-
Total revenues/inflows	6,250,000	111,500	6,361,500
EXPENDITURES/OUTFLOWS			
Program expenditures:			
Neighborhoods for Learning (NfL)	4,624,200	-	4,624,200
Program and Systems Integration	1,393,000	-	1,393,000
Help Me Grow	347,600	-	347,600
Results-Based Accountability	330,600	-	330,600
Community Investment Loan Fund -			
Implementation	-	20,000	20,000
Loan Disbursements	-	122,500	122,500
Administration*	319,100	-	319,100
Total expenditures/outflows	7,014,500	142,500	7,157,000
Excess (deficiency) of revenues/inflows over (under) expenditures/outflows	(764,500)	(31,000)	(795,500)
OTHER FINANCING SOURCES (USES)			
Transfers in	32,450	-	32,450
Transfers out	-	(32,450)	(32,450)
Total other financing sources and uses	32,450	(32,450)	-
Change in fund balance	(732,050)	(63,450)	(795,500)
Fund balance, beginning of year - forecasted	21,766,907	1,113,611	22,880,518
Fund balance, end of year - forecasted	$ 21,034,857	$ 1,050,161	$ 22,085,018

**Projected Net Administrative Rate* *4.5%*

FOR REFERENCE
Approved Revision
11/21/2024

FIRST 5 VENTURA COUNTY

OPERATING BUDGET
FY 2024-25

	Operating Fund	Community Investment Loan Fund	Total Governmental Funds
REVENUES/INFLOWS			
Program revenues:			
Proposition 10 tax distribution	$ 4,828,800	$ -	$ 4,828,800
County of Ventura - ARPA/Recovery Grant	1,020,000	-	1,020,000
First 5 Santa Barbara - Home Visiting Coordination & Integration Grant	160,000	-	160,000
County of Ventura - Federal Financial Participation - MAA	21,333	-	21,333
Grants - Other	75,000	-	75,000
Loan repayments	-	53,305	53,305
Loan fees	-	6,000	6,000
Interest earnings	720,067	53,495	773,562
Other	-	-	-
Total revenues/inflows	6,825,200	112,800	6,938,000
EXPENDITURES/OUTFLOWS			
Program expenditures:			
Neighborhoods for Learning (NfL)	4,550,700	-	4,550,700
Program and Systems Integration	1,472,860	-	1,472,860
Help Me Grow	345,000	-	345,000
Results-Based Accountability	325,000	-	325,000
Community Investment Loan Fund -			
Implementation	-	20,000	20,000
Loan Disbursements	-	300,000	300,000
Administration*	315,000	-	315,000
Total expenditures/outflows	7,008,560	320,000	7,328,560
Excess (deficiency) of revenues/inflows over (under) expenditures/outflows	(183,360)	(207,200)	(390,560)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources and uses	-	-	-
Change in fund balance	(183,360)	(207,200)	(390,560)
Fund balance, beginning of year - forecasted	20,575,100	1,194,812	21,769,912
Fund balance, end of year - forecasted	$ 20,391,740	$ 987,612	$ 21,379,352

**Projected Net Administrative Rate* *4.3%*

FIRST 5 VENTURA COUNTY
BUDGET ASSUMPTIONS
PROGRAM AND SYSTEMS INTEGRATION, NEIGHBORHOODS FOR LEARNING, HELP ME GROW, RESULTS-BASED ACCOUNTABILITY, AND ADMINISTRATION
FY 2025-26

EMPLOYEE COMPENSATION AND BENEFITS:

5000 - Regular Salaries & Wages

See attached staffing pattern for detail on position classifications and allocations to cost centers. Projected salaries provide for advancement within the established salary ranges. Overall positions budgeted in full-time equivalents (FTEs) are as follows:

Program and Systems Integration: 7.03 regular FTEs - no change

Neighborhoods for Learning: 26.39 regular FTEs - no change

Help Me Grow: 2.05 regular FTEs - no change

Results-Based Accountability: 0.99 regular FTE - no change

Administration: 1.54 regular FTEs - no change

5005 - Overtime

1.5% of projected non-exempt salaries for Neighborhoods for Learning; 2.5% of projected non-exempt salaries for all other cost centers

5010 - Supplemental Payments

Auto allowance in lieu of mileage reimbursement for Executive Director - $575/mo. - based on current County rate

Remote work allowance for employees working remotely - $30/mo. for cell phone and $30/mo. for utilities/internet

5015 - Retirement Contribution

Based on projected total salaries - employer contribution of 5% plus additional 1:1 match up to 5%, for a total of up to 10% of salaries

5020 - Social Security

Based on projected total salaries - 6.2%

5030 - Medicare

Based on projected total salaries - 1.45%

5040 - Health Insurance

Medical/Dental Insurance, estimated 15% increase for medical and dental in December 2025

Vision Insurance, estimated 15% increase in January 2026

5045 - Life Insurance/Accidental D&D

Life and Accidental Death & Dismemberment (D&D) Insurance at 150% of salary - $0.157/$1,000 with estimated 8% increase to $0.170/$1,000 in December 2025

5050/5055 - State Unemployment Ins./Employment Training Tax (ETT)

Calculated on projected payroll, budgeted at maximum rate of 6.2% and CA Employment Training Tax at 0.1% on first $7,000 in earnings

5060 - Worker's Compensation Ins.

Calculated on projected payroll, $0.23/$100 (clerical/in-office) $0.30/$100 (field) - includes projected 10% increase

FIRST 5 VENTURA COUNTY
BUDGET ASSUMPTIONS
PROGRAM AND SYSTEMS INTEGRATION, NEIGHBORHOODS FOR LEARNING, HELP ME GROW, RESULTS-BASED ACCOUNTABILITY, AND ADMINISTRATION
FY 2025-26

SERVICES AND SUPPLIES:

6000 - Accounting and Audit Services

Audit fee[2] - $22,570 for financial & expanded audit of FY 2024-25.

Annual Payroll fees[2] - Paychex - avg. $1,180/mo. - includes bi-weekly and final check payroll processing, annual W-2 preparation ($660), employee time reporting database($245/mo.), and newly added employee reimbursement processing via direct deposit ($230/mo.). Reflects an estimated 10% increase.

FSA Administration fees[2] - projected at $310/mo. at maximum enrollment and annual fee of $500

COBRA processing fees[2] - $25/mo.

Estimated Bank Fees[1] - estimated at $200/mo. based on historical fees.

MIP Licensing, Support, & Maintenance[2], estimated 8% increase from prior year; MIP Cloud $260 per mo.

CPA Consultant[1] - 40 hrs. @ $130 per hr. + $500 expenses

6010 - Attorney Services [1 & 2]

Projected on anticipated usage at $287/hr., includes an estimated 5% increase from prior year

6020 - Professional & Special Services

Includes computer maintenance/support, software subscriptions & off-site back up storage[1]; phone support[3]; website hosting/maintenance/programming[1]; temporary staffing services and consultants[1] (e.g., content based messaging/graphic design, parent leadership, resource development, evaluation, special projects); public/legal notices[1] - based on historical costs and estimated usage. For Program & Systems Integration, also includes the allocation for community capacity building/training efforts[1]; for Evaluation also includes the contract for the data system[1]; for HMG also includes ASQ subscriptions[1] & screening fees[1]; and for Neighborhoods for Learning also includes Livescan/background clearances[1] and Parent as Teachers® curriculum subscriptions[1].

6040 - Building Leases & Rentals

Main Office Lease[3] - 1730 sq. ft. at $1.68 per sq.ft. Includes janitorial, water, sewer, trash, and HOA fees - no rate inc.

Shared Storage & NfL Office Space Lease [2] - 593 sq. ft. at $0.84 per sq. ft. plus 4% increase in Mar 2026

Off-Site Storage Unit [2] - 200 sq. ft. at $352/mo.

Neighborhoods for Learning Sites[1]: Rio - $1,042/mo.; Camarillo - $1,936/mo.; Santa Paula - est. $2,000/mo. Plus estimated 3% of total for rate increase (based on est. CPI). *No cost for sites in Ocean View & Nyeland Acres.*

6045 - Utilities & Other Facility Costs

Main Office[3] - Electricity: $250/mo. based on historical usage. Janitorial service[2] for Shared Storage/NfL Ofc $97/mo. Proportional share of utilities and site maintenance for NfL sites[1]: $323/mo. for West Ventura; Fillmore - $360/mo.(no rate increase); $150/mo. for Harrington Elem. In Oxnard (no rate increase); $500/mo. for Hueneme (no rate increase); $560/mo. for Rio; $2,308 for Moorpark (no rate increase); $566/mo. for Simi Valley; Plus estimated 3% of total for rate increases (based on est. CPI); Contracted janitorial services at $350p/mo. for Moorpark and Camarillo NfL sites, plus another 2 est. sites

6050 - Telephone/Communication Charges

Main Office[3]: Telephone at $85/mo.[3] and internet service at $110/mo.[3] - includes est. 10% increase; Cell phone service[1] at $35/mo. for est. 8 staff (cost equivalent to Supplemental Payment); 16 Email accounts @ $7/mo.[1] & 2 Email accounts @ $15/mo.[1]; Centralized call line at $14/mo.[1] and secure fax service @$15/mo.[1] for HMG; Shared Storage/NfL Ofc2: Internet service at $110/mo.

NfLs: Internet service for 3 sites at avg. of $110/mo.[1] - adjusted for a 10% increase; cell phone (including internet hotspot) service[1] at $35/mo. for 23 staff (each cell phone supports internet access for 1 computer - hard-wired internet is limited to 3 sites); Office @ Hand (phone tree/forwarding service) $55/mo.; 24 Email accounts @ $7/mo.[1]

See page 3 for Operating Cost (Services and Supplies) Allocation Methodology.

FIRST 5 VENTURA COUNTY
BUDGET ASSUMPTIONS
PROGRAM AND SYSTEMS INTEGRATION, NEIGHBORHOODS FOR LEARNING, HELP ME GROW, RESULTS-BASED ACCOUNTABILITY, AND ADMINISTRATION
FY 2025-26

6060 - Liability Insurance

General Liability, Property, and Professional Liability[2] - $15,700 includes estimated rate increase of 10%

Directors & Officers/Employment Practices Liability Ins. (EPLI)[2] - $47,000 includes estimated rate increase of 10%

Abuse and Molestation Liability coverage for NfL services[1] - $15,700 includes estimated rate increase of 10%

6070 - Membership and Dues

State First 5 Association[2] - Projected new dues formula - $10,000 plus $2.60 (up from $1.40) per birth based on est. 2023 births (8,337) = $31,676. Eliminates additional $5,000 in dues for Policy & Communications fund

Additional organizations (e.g., local chapter of GFOA, Chambers)[1 & 2]

6080 - Supplies

Estimated costs for general office supplies[1 & 2], software[1], books and publications[1], initiative-related materials[1] (e.g., children's books, ASQ kits), and postage[1 & 3] - based on historical usage and anticipated need

Estimated costs for NfL program supplies [1]: consumable materials, activity kits, manipulatives, minor equipment, etc. for PACT, family support, and parent education - based on anticipated need

6120 - Printing & Copying [1 & 3]

Estimated costs for copy and printing/collateral charges - based on historical usage and anticipated need

6130 - Minor Equipment/Furniture [1 & 3]

Estimated costs for computers and peripherals, office equipment, and furniture - based on anticipated need and replacement factors

6150 - Meeting Costs

Estimated costs for online meeting platforms[1 & 3], room rental[1 & 2], and other meeting costs[1 & 2] based on anticipated usage for Commission & Committee meetings, parent leadership, parent education, community convenings, etc.

6165 - Travel[1]

Mileage - IRS mileage rate of $0.70 per mile - reduced based on historical usage and anticipated need

Estimated costs for travel to meetings, conferences and seminars - based on anticipated need

6175 - Education & Training[1]

Estimated costs for staff development; registration fees to attend conferences and seminars - based on historical usage and anticipated need

7007 - Community Events & Sponsorships[1]

For Program & Systems Integration - within the allocation for capacity building/training efforts, includes estimated costs related to supporting mission-related events/activities by partnering with community agencies - based on anticipated need.

Operating Cost (Services and Supplies) Allocation Methodology:

[1] Direct cost(s) allocated to relevant cost center.

[2] Shared operating cost(s) allocated on the basis of budgeted regular full-time equivalents (FTEs) among all internal cost centers.*

[3] Partially shared operating costs allocated on the basis of budgeted regular full-time equivalents (FTEs) among internal cost centers intended to consume the service/cost.*

** excludes grant-funded positions*

First 5 Ventura County
Positions Budgeted
FY 2025-26

Proposed 4/17/2025

	PROGRAM & SYSTEMS INTEGRATION	NEIGHBORHOODS FOR LEARNING	HELP ME GROW	RESULTS- BASED ACCOUNTABILITY	ADMINISTRATION	TOTAL	FY24-25 COMPARISON
Regular Positions:	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**	**FTE**
(1) Executive Director[1]	0.65			0.10	0.25	**1.00**	**1.00**
(1) Director of Program & Evaluation[1]	0.60			0.40		**1.00**	**1.00**
(1) Director of ~~NfL~~ Early Childhood Programs		0.80	0.20			**1.00**	**1.00**
(~~7~~6) Program Manager[1]	4.30	1.80	0.30	0.20		**6.60**	**6.00**
~~(1) NfL Program Manager~~ (moved above)						**0.00**	**1.00**
(4) Administrator, e.g., NfL Program, Quality & T/A, NfL Operations & Purchasing		3.80	0.20			**4.00**	**4.00**
(~~1~~2) Coordinator, e.g., HMG Care, NfL		1.00	1.00			**2.00**	**1.00**
(1) Office Coordinator[1]	0.40	0.25	0.05	0.05	0.25	**1.00**	**1.00**
(3) Senior Specialist, e.g., ECFS		3.00				**3.00**	**3.00**
(~~11~~12) Specialist, e.g., ECFS, Care Coordination		11.40				**11.40**	**11.00**
(~~2~~1) Assistant/Aide, e.g., Administrative, NfL		1.00				**1.00**	**2.00**
(6) Centralized Admin Positions (see below)						**6.00**	**6.00**
Subtotal Regular Positions Budgeted	**5.95**	**23.05**	**1.75**	**0.75**	**0.50**	**38.00**	**38.00**
Centralized Admin Staffing Support Positions:							
(1) Director of Finance & Administration[3]	0.19	0.53	0.05	0.05	0.18	**1.00**	**1.00**
(1) Director of HR & Operations[2]	0.16	0.61	0.05	0.02	0.16	**1.00**	**1.00**
(1) Operations Manager[2]	0.19	0.53	0.05	0.05	0.18	**1.00**	**0.00**
(1) Human Resources Manager/Coordinator[2]	0.16	0.61	0.05	0.02	0.16	**1.00**	**1.00**
(2) Fiscal Administrator[3]	0.38	1.06	0.10	0.10	0.36	**2.00**	**2.00**
Subtotal Centralized Admin Positions	**1.08**	**3.34**	**0.30**	**0.24**	**1.04**		
Total Allocated Regular FTEs	**7.03**	**26.39**	**2.05**	**0.99**	**1.54**	**38.00**	**38.00**
(9) Grant-funded/Temporary Positions *		**9.00**				**9.00**	**9.00**
					GRAND TOTAL	**47.00**	**47.00**

** Excluded from allocation methodology - administrative costs are charged to grants at the established rate.*

Staffing Allocation Methodologies:

1- Allocated on basis of approximate time dedicated
Proportionately distributed to each program on the basis of standard allocation factors as follows:
2- Centralized admin staffing support - allocated on basis of FTEs prior to distribution of centralized admin staffing
3- Centralized admin staffing support - allocated on basis of budget prior to distribution of centralized admin staffing

Thus, Shared Operating Costs (shared services and supplies) shall be allocated as follows:

Allocation Percentage - including all cost centers	19%	69%	5%	3%	4%	100%
Allocation Percentage - excluding NfL	61%		18%	9%	12%	100%

FTE = full time equivalent (2080 hours per year)

Budget Comparison Summary

Internal Cost Centers:	Approved Budget FY 2024-25	Forecasted Financial Plan FY 2025-26	Proposed Base Budget FY 2025-26	One-Time Cost - Strategic Planning	**Total Proposed Budget FY 2025-26**	Base Budget Variance to Prior Budget $	Base Budget Variance to Prior Budget %	Total Budget Variance to Forecast $	Total Budget Variance to Forecast %
Neighborhoods for Learning*	$ 3,640,000	3,820,000	$ 3,708,000	$ 36,200	**$ 3,744,200**	$ 68,000	1.9%	$ (75,800)	-2.0%
Program & Systems Integration	1,330,000	1,395,000	1,383,000	10,000	**1,393,000**	53,000	4.0%	(2,000)	-0.1%
Help Me Grow	345,000	365,000	345,000	2,600	**347,600**	-	0.0%	(17,400)	-4.8%
Results-Based Accountability	325,000	340,000	329,000	1,600	**330,600**	4,000	1.2%	(9,400)	-2.8%
Administration	315,000	330,000	317,000	2,100	**319,100**	2,000	0.6%	(10,900)	-3.3%
Total	$ 5,955,000	$ 6,250,000	$ 6,082,000	$ 52,500	**$ 6,134,500**	$ 127,000	2.1%	$ (115,500)	-1.8%
Variance to prior year budget			**2.1%**		**3.0%**				

** excludes grant-funding*

Proposed 4/17/2025

NEIGHBORHOODS FOR LEARNING
BUDGET
FY 2025-26

Acct. #		PROPOSED BUDGET
	Salaries and Benefits	
5000	Regular Salaries	$ 1,870,000
5005	Overtime	18,000
5010	Supplemental Payments	2,500
5015	Retirement Contribution	188,600
5020	Social Security Contribution	117,200
5030	Medicare Contribution	27,400
5040	Group Insurance	614,700
5045	Life Insurance/Accidental D&D	5,400
5050	State Unemployment Ins./ETT	14,700
5060	Worker's Comp Ins.	6,500
	Subtotal Salaries and Benefits	**2,865,000**
	Services and Supplies	
6000	Accounting and Audit Services	35,600
6010	Attorney Services	20,600
6020	Professional & Special Services	51,400
6040	Building Leases & Rentals	68,400
6045	Utilities & Other Facility Costs	76,800
6050	Telephone & Communication	19,200
6060	Liability Insurance Premiums	60,100
6070	Membership and Dues	22,600
6080	Supplies	65,300
6120	Printing & Copying	10,500
6130	Minor Equipment/Furniture	50,700
6150	Meeting Costs	7,300
6165	Travel	33,300
6175	Education & Training	23,200
	Subtotal Services and Supplies	**545,000**
8015	MICOP - Contracted Services for Mixteco Families	298,000
	BUDGET	**3,708,000**
	Grant-funded and one-time costs:	
	NfL Expansion - ARPA/Recovery Grant	880,000
	Strategic Planning	36,200
	GRAND TOTAL BUDGET	**$ 4,624,200**

Proposed 4/17/2025

PROGRAM & SYSTEMS INTEGRATION
BUDGET
FY 2025-26

Acct. #		PROPOSED BUDGET
	Salaries and Benefits	
5000	Regular Salaries	$ 748,000
5005	Overtime	1,500
5010	Supplemental Payments	8,600
5015	Retirement Contribution	75,000
5020	Social Security Contribution	45,900
5030	Medicare Contribution	11,100
5040	Group Insurance	180,600
5045	Life Insurance/Accidental D&D	2,200
5050	State Unemployment Ins./ETT	3,600
5060	Worker's Comp Ins.	2,500
	Subtotal Salaries and Benefits	**1,079,000**
	Services and Supplies	
6000	Accounting and Audit Services	12,700
6010	Attorney Services	8,100
6020	Professional & Special Services	95,900
6040	Building Leases & Rentals	23,700
6045	Utilities & Other Facility Costs	3,000
6050	Telephone & Communication	4,500
6060	Liability Insurance Premiums	12,300
6070	Membership and Dues	9,200
6080	Supplies	19,500
6120	Printing & Copying	9,000
6130	Minor Equipment/Furniture	12,500
6150	Meeting Costs	6,000
6165	Travel	23,400
6175	Education & Training	14,200
	Subtotal Services and Supplies	**254,000**
	Total Staffing and Operating Costs	**1,333,000**
	Capacity Building & Training Activities	50,000
	SUBTOTAL BASE BUDGET	**1,383,000**
	One-time costs:	
	Strategic Planning	10,000
	TOTAL BUDGET	**$ 1,393,000**

Proposed 4/17/2025

HELP ME GROW
BUDGET
FY 2025-26

	PROPOSED BUDGET
Staffing	$ 245,000
Operating Costs	100,000
BUDGET	**$ 345,000**
One-time costs:	
Strategic Planning	2,600
GRAND TOTAL BUDGET	**$ 347,600**

Proposed 4/17/2025

RESULTS-BASED ACCOUNTABILITY
BUDGET
FY 2025-26

	PROPOSED BUDGET
Staffing	$ 174,000
Operating Costs	28,000
Subtotal Staffing and Operating Expenses	**202,000**
Evaluation Data Program	77,000
Evaluation Services	50,000
Subtotal Services and Strategies	**127,000**
BUDGET	**$ 329,000**
One-time costs:	
Strategic Planning	1,600
GRAND TOTAL BUDGET	**$ 330,600**

Proposed 4/17/2025

ADMINISTRATION
BUDGET
FY 2025-26

Acct. #		PROPOSED BUDGET
	Salaries and Benefits	
5000	Regular Salaries	$ 180,400
5005	Overtime	1,200
5010	Supplemental Payments	2,500
5015	Retirement Contribution	18,200
5020	Social Security Contribution	11,500
5030	Medicare Contribution	2,800
5040	Group Insurance	45,000
5045	Life Insurance/Accidental D&D	500
5050	State Unemployment Ins./ETT	1,200
5060	Worker's Comp Ins.	700
	Subtotal Salaries and Benefits	**264,000**
	Services and Supplies	
6000	Accounting and Audit Services	5,000
6010	Attorney Services	2,400
6020	Professional & Special Services	17,000
6040	Building Leases & Rentals	5,500
6045	Utilities & Other Facility Costs	600
6050	Telephone & Communication	1,100
6060	Liability Insurance Premiums	2,700
6070	Membership and Dues	1,800
6080	Supplies	2,200
6120	Printing & Copying	600
6130	Minor Equipment/Furniture	2,100
6150	Meeting Costs	1,700
6165	Travel	5,300
6175	Education & Training	5,000
	Subtotal Services and Supplies	**53,000**
	TOTAL BUDGET	**$ 317,000**
	One-time costs:	
	Strategic Planning	2,100
	TOTAL BUDGET	**$ 319,100**