

## APPROVED First 5 Plumas Budget FY 2015-2016 by Cost

### Service Agreement Contracts

Meeting Date: 6-24-15 Agenda Item: III c

PCCFC15-16PCPHAHV	80,000			80,000		
PCCFC15-16PCPHADATA	8,500					8,500
PCCFC15-16RC	30,000		0	30,000		0
PCCFC15-16PUSDIS	20,000		0	20,000		0
PCCFC15-16PUSDKRU	6,000		0	6,000		0
PCCFC15-16 Evaluation	26,668		0			26,668
PCCFC15-16SN (Audit)	6,000	6,000	0			0
PCCFC15-16RB (Web Site)	2,000	2,000				
PCCFC15-16JB	25,000			25,000		
<b>Sub Total Contracts FY 15-16</b>	<b>204,168</b>	<b>8000</b>		<b>161,000</b>		<b>35,168</b>
*ED Wages/Emp. Contributions	86,526	19%	16,440	71%	61,029	10%
<b>Total Wages</b>	<b>86,526</b>		<b>16,440</b>		<b>61,029</b>	<b>9,057</b>
Communications	1,000		1,000			
Insurance	7,500		7,500			
Office Furn.	0		0			
Memberships	2,300		2,300			
Office Supplies	1,500		1,500			
Professional Services	<b>204,168</b>		<b>8,000</b>		<b>161,000</b>	<b>35,168</b>
Ed. Materials	1,000				1,000	
Media & Promotional	500				500	
Publication & Legal Notices	800		800			
*Special Dept. Outreach	15,000				15,000 *	
Travel-Routine	1,500		1,500			
Travel -Special	2,500		2,500			
In-County Hosting	500		500			
Conting.	0		0			
Computer Hardware*	5,000		5,000			
<b>Subtotal Services &amp; Supplies</b>	<b>243,268</b>		<b>30,600</b>		<b>177,500</b>	<b>35,168</b>
Overhead Expenses	25,984		21,984		4,000 *	0
<b>Total Wages</b>	<b>86,526</b>		<b>16,440</b>		<b>61,029</b>	<b>9,057</b>
<b>Total Budget</b>	<b>355,778</b>	<b>19%</b>	<b>69,024</b>	<b>68%</b>	<b>237,529</b>	<b>13%</b>

Administration

Program

Evaluation

\*\$10,000 KRU contract, training, extra help

\*4,000 Rent for program office

\*Computer Hardware-Laptop and printer

Prop 10 Revenue over expenditures: \$20,222

### Projected Revenue FY 2015-2016

Prop Allocation	\$90,000
State Augmentation	\$260,000
Interest	\$1,000
MAA FY 14-15	\$25,000
Mental Health (MHSA)	\$280,000
<b>TOTAL</b>	<b>\$656,000</b>



**Approved on: June 24 2015**

**2015-2016 PROPOSED BUDGET NARRATIVE AND AGENDA SUMMARY**

**AGENDA DATE: June 24, 2015**

**AGENDA ITEM: III c**

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**SUBJECT: FY 2015-2016 PROPOSED BUDGET FOR ACTION**

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**BACKGROUND**

Annually the Commission is required to adopt a budget for fiscal operations (July 1<sup>st</sup> to June 30<sup>th</sup>). The budget is an *estimated* spending plan for the Proposition 10 funds received by the Plumas County Children and Families Commission. Adoption of a budget is the first step in authorizing expenditures by contractors. Additionally, all Service Agreement Contracts over the amount of \$5,000 must be approved by the Commission before funds can be disbursed.

Through a Memorandum of Understanding with the County of Plumas, for fiscal and other operations support, the Commission's budget is included in the County budget. An approved budget will be submitted to the County on July 1st, which is the filing date for submitting proposed budgets to the Plumas County Auditor. A budget totaling **\$350,778** will be submitted to the Plumas County Auditor's Office in order to meet the deadline. Any changes to the budget approved by the Commission will be incorporated into the County's budget.

To more effectively communicate budgetary information to the public and obtain feedback from stakeholders, in June 2005, the Commission adopted an Annual Budget Package, which includes the following: 1) Line item budget by cost (administrative, program, and evaluation), 2) Breakdown of all professional service agreements, 3) Budget narrative, 4) Annual budget calendar, 5) Multi-year projected budgets, and, 6) Long Range Financial Plan. With the recent changes to the Proposition 10 statute, the Proposed Budget for Fiscal Year 2015-2016 has been developed in accordance with the budget adoption recommendations published in the First 5 Financial Management Guide.

**BUDGET NARRATIVE**

In accordance with the First 5 Financial Management Guide, the Executive Director developed and submitted a DRAFT Budget by Cost to the Commission in May for an initial review. The Proposed Budget FY 15-16 meets the following objectives: 1) Provides a "big picture" view of the budget and highlights the most important budgetary information, 2) Effectively communicates budgetary information in a clear and user-friendly format, 3) Presents a projected five-year financial view, 5) Explains the need for reserves and provides a fund balance for each year, and 6) Budgeted amounts are delineated by Cost Categories of, Administration, Program, and Evaluation.

As of June 15, 2011, the Governmental Accounting Standards Board (GASB) Statement No. 54 is required to be implemented by all governmental bodies. The objective of this Statement is to establish fund balance classifications that are based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

Fund balance information must be reported by identifying amounts that are considered *non-spendable, restricted, committed, assigned, and unassigned* based on the constraints that control how specific funds can be spent. GASB 54 fund balance classifications will be included as an Action Item with the Actual Budget Report in October of each fiscal year.

The FY 2015-16 total Proposed Budget amount is **\$355,778** that is \$20,222 below the projected Proposition 10 revenue FY 15-16. The Proposed Budget includes: 1) Line item operations FY 15-16 delineated by Administration, Program, and Evaluation cost categories, which includes a schedule of PCCFC contracts; 2) Five-year projected financial view, 3) Anticipated Revenues; and 4) Expenditures by categories (Employee Salaries/Benefits, Commission Office, Program Services, and Community Outreach/Training). Additionally, included in the budget package provided to the Commission and the Public includes an Annual Budget Calendar, and Budget Narrative described in this Action Agenda Summary.

The Commission conducted Strategic Planning via a consultant during FY 2010-2011. The 5-year Strategic Plan was approved by the Commission, June 8, 2011, and the corresponding 5-year Spending Plan was finalized by October 2011 and is updated annually. Home visitation for at-risk families emerged as the highest rated service strategy in the new Strategic Plan.

In October of 2011, the Plumas County Public Health Agency was awarded through a Request for Proposals, \$80,000 for intensive home visiting to at-risk families. Twenty-five thousand dollars was awarded to a consultant for early childhood development services who will provide home visiting services to young children served by First 5 Plumas grantees and other partners.

### **Small County Augmentations**

On April 24, 2014, First 5 California approved a new funding methodology and accountability framework for the allocation of augmentation funds to 20 small population counties beginning in Fiscal Year (FY) 2014-15 and ending FY 2016-17.

The funding includes a fixed, graduated baseline formula determined by the number of births in each county in 2011. The funding formula qualifies a county for the augmentation if the county's number of births is 1,000 or less. Plumas County First 5 qualifies for a \$350,000 annual baseline amount. The goal of the small population county funding augmentation is to support the success of small counties in their work and to ensure Proposition 10 is truly a statewide effort that impacts the lives of young children throughout California.

### **Some of the significant features of the 2015-2016 budget include:**

- Projected budget revenues FY 2015-16 are \$376,000 which include 1) Tax Revenues of \$75,000, Small County Augmentation Estimated at \$275,000, 4) MAA (Medi-Cal Administrative Activities) at \$25,000 and 5) and Interest estimated at \$1,000.

- Total wages/benefits and employee contributions for the Executive Director @ \$86,526, which includes the employer tax portion of approximately \$11,000.
- Budgeted \$26,668 for evaluation consultant to evaluate the program data and produce two outcome reports for the Commission. Due to retirement, Minicucci Associates contract will end as of November 1, 2015. The Commission will publish a Request for Qualifications on June 17, 2015 with the expectation that a new contractor will be in place as of September 1, 2015. Minicucci Associates will work with the new contractor through September and October to familiarize the new grantee with all of the evaluation activities to date.
- An amount of \$8,500 to Plumas County Public Health Agency for a fiscal staff to input confidential program data for all First 5 Plumas funded programs.
- \$10,000 in the Special Department Outreach is for local provider training and the ECE contract for Kindergarten Roundup, as well as funds for emerging local needs. Another \$5,000 is budgeted for extra staff help that may be required for the Commission's director to implement the mental health related activities.
- The FY 2015-16 Proposed Budget was developed in accordance with the First 5 California GFOA Financial Management Guide. The budget line items and service agreement contracts are delineated by Administration, Program, and Evaluation cost categories. A methodology was developed by Plumas County Plumas Health Agency to track and report all 15-16 budget expenditures by these cost categories.
- On June 16, 2015, the Plumas County Board of Supervisors approved a service agreement contract with First 5 Plumas to implement and sustain over the long-term a county-wide Infant-Early Childhood Mental Health Program. The behavioral health services are funded by the Mental Health Services Act and will serve children ages 0-5 and their families/caregivers for a 24.5 month period.

### **FISCAL IMPACT**

Approval of the recommended budget will establish a plan to spend **\$355,778** to benefit Plumas County children ages 0-5 in Fiscal Year 2015-2016. Historically, the Commission expends approximately 95% of the total *estimated* budget amount; therefore the projections for this next years' budget is *estimated* at an expenditure rate of 95%. The FY 2015-2016 budget is \$20,222 under the projected Proposition 10 revenue amount of \$376,000.

### **PROCESS FOR COMMISSION ACTION**

After reviewing the budget documents submitted by the Executive Director, the Fiscal Administrator (Mimi Hall, PCPHA Director/Commissioner), will submit the 2015-2016 Commission approved budget to the Plumas County Auditor's Office for adoption by the Board of Supervisors as part of the Plumas County budget. There may be multiple motions to adopt sections of the budget to account for any special funds, and any potential conflict of interest for any of the Commissioners. The public will have an opportunity during the May and June meetings for comment. Public Comment will be allowed during the budget discussion and following the Commission's action in June.

**RECOMMENDED COMMISSION ACTION:**

1. Approve the recommended Proposed Budget amount of \$355,778 for Fiscal Year 2015-2016
2. Approve the Proposed Budget Package, including the Long Range Financial Plan for the Fiscal Year 2015-2016
3. Approve the GASB 54 Fund Balance Designations as of June 15, 2015
4. Authorize PCPHA Director to submit the Commission approved budget for inclusion in the Plumas County Budget FY 15-16

**COMMISSION ACTION:**

**MOTION:** Approve the FY 15-16 Budget in the amount of \$355,778 as presented

**ROLL CALL VOTE:**

Ayes: Commissioners Smart, Kroll, Simpson, Rusky, Burney

Abstentions: Commissioner Hall

Noes: None

Excused or Absent Commissioner(s): Commissioner Burgueno

- 1) XXX Approved as Recommended
- 2) \_\_\_\_\_ Approved as Amended
- 3) \_\_\_\_\_ Denied