



Proposed 5/22/2014

**OPERATING BUDGET  
FY 2014-15**

<b>REVENUES</b>	Operating Fund	Community Investment Loan Fund
Proposition 10 Distribution	\$7,087,420	
First 5 California - Child Signature Program (CSP)	828,750	
First 5 California - CARES Plus	148,390	
CA Dept of Ed - Race to the Top	1,273,993	
Ventura County Public Health - Kaiser HEAL Zone grant	24,000	
Scripps Howard Foundation Grant	2,297	
Allocation Adjustments (funds from prior year distributions for FY14-15 activities)	2,419,724	\$898,981
Transfer from Sustainability Fund	1,573,149	
Loan Repayments		106,230
Loan Origination Fees		21,912
Interest Earnings	36,819	34,649
<b>TOTAL PROJECTED REVENUES</b>	<b>\$13,394,542</b>	<b>\$1,061,772</b>
 <b>EXPENDITURES</b>		
<b>Program Budget</b>	12,711,042	
Neighborhoods for Learning (NfLs)	6,780,305	
Countywide Specialized Program Strategies	1,703,595	
Countywide Preschool Efforts	3,122,095	
Communications, Education & Development	380,047	
Results Based Accountability & Quality Assurance	295,000	
Program Management	430,000	
 <b>Community Investment Loan Fund Budget</b>		
Loan Administration		26,140
Loan Disbursements (balance based on a loan fund of \$1.3 million)		1,035,632
 <b>*Administration Budget</b>	675,000	
 <b>Equipment Budget</b>	8,500	
<b>TOTAL PROJECTED EXPENDITURES</b>	<b>\$13,394,542</b>	<b>\$1,061,772</b>

\*Projected Administrative Percent            4.7%



FOR REFERENCE  
Approved 5/23/2013

**OPERATING BUDGET  
FY 2013-14**

<b>REVENUES</b>	Operating Fund	Community Investment Loan Fund
	<u>          </u>	<u>          </u>
Proposition 10 Distribution	\$7,501,742	
First 5 California - Child Signature Program	805,266	
First 5 California - Child Signature Program Coordination Funds	100,000	
First 5 California - CARES Plus	148,390	
CA Dept of Ed - Race to the Top	530,215	
Kaiser - Community Benefits Grant	27,500	
Ventura County Public Health - Kaiser HEAL grant	15,000	
Allocation Adjustments *	4,245,658	\$1,084,906
* (funds from prior year distributions for FY13-14 activities)		
Loan Repayments		42,118
Interest Earnings	<u>63,323</u>	<u>27,632</u>
<b>TOTAL PROJECTED REVENUES</b>	<u><u>\$13,437,094</u></u>	<u><u>\$1,154,656</u></u>
 <b>EXPENDITURES</b>		
<b>*Administrative Budget</b>	\$668,000	
Personnel	530,000	
Occupancy	27,300	
Operations	110,700	
<b>Equipment Budget</b>	10,000	10,000
<b>Program Budget</b>	12,759,094	
Neighborhoods for Learning (NfLs)	6,780,305	
Countywide Specialized Program Strategies	1,922,500	
Countywide Preschool Efforts	2,843,789	
Communications, Education & Development	412,500	
Results Based Accountability & Quality Assurance	340,000	
Program Management	460,000	
<b>Community Investment Loan Fund Budget</b>		
Loan Administration		\$29,656
Loan Disbursements (balance based on a loan fund of \$1.3 million)		1,125,000
<b>TOTAL PROJECTED EXPENDITURES</b>	<u><u>\$13,437,094</u></u>	<u><u>\$1,154,656</u></u>

\*Projected Administrative Percent                      4.58%

**FIRST 5 VENTURA COUNTY  
BUDGET ASSUMPTIONS  
ADMINISTRATION AND PROGRAM MANAGEMENT BUDGETS  
FY 2014/15**

**5000 - Regular Salaries**

Admin: Regular Positions (4.7 FTE)  
Program Management: Regular Positions (4.0 FTE)  
Budget 4% Merit Pool in July 2014

**5005 - Overtime**

2.5% of projected non-exempt salaries

**5010 - Supplemental Payments**

Auto allowance in lieu of mileage reimbursement for Executive Director - no rate increase projected

**5015 - Retirement Contribution**

Based on projected total salaries - employer contribution matches up to 3% of salaries

**5020 - FICA Contribution**

Based on projected total salaries - 6.2%

**5030 - Medicare Contribution**

Based on projected total salaries - 1.45%

**5040 - Group Insurance**

Medical/Dental Insurance, estimated 10% increase for medical and dental in December 2014  
Vision Insurance, estimated 10% increase in January 2015

**5050 - State Unemployment Ins.**

Calculated on projected 14/15 payroll, budgeted at maximum rate of 6.2%

**5060 - Worker's Compensation Ins.**

Calculated on projected 14/15 payroll, \$0.73/\$100-non-exempt \$0.81/\$100 exempt; 8% rate increase estimated

**6000 - Accounting and Audit Services \***

Estimated Bank Fees - estimated at \$200/mo, based on historical usage  
Audit fee (\$15,400 for financial & expanded audit, up to \$6,000 for Single Audit, plus \$500 for out-of-pocket expenses)  
Annual Payroll fees (Paychex-\$400/mo., includes estimated 7% increase from prior year)  
CPA Consultant (80 hrs. @ \$125 per hr + \$500 expenses)  
MIP Support & Maintenance, estimated 10% increase from prior year

**6010 - Attorney Services \***

Projected on anticipated usage at \$192/hr, includes 4% rate increase from prior year

**6020 - ~~Other~~ Professional & Special Services**

Includes computer support & off-site back up storage, training/support for MIP; phone support; temporary staffing services; and consultants - based on historical costs and estimated usage. Also includes estimated usage for employee classifieds, public and legal notices previously listed as a separate line item.

**6030 - ~~Public and Legal Notices \*~~**

~~Estimated usage for employee classifieds, legal notices~~

**FIRST 5 VENTURA COUNTY  
BUDGET ASSUMPTIONS  
ADMINISTRATION AND PROGRAM MANAGEMENT BUDGETS  
FY 2014/15**

**6040 - Building Leases & Rentals \*\***

Office Lease - 3210 sq ft (\$1.68 per sf) July-December 2014 - includes .08% increase  
Office Lease - 3210 sq ft (\$1.78 per sf based on projected max. increase of 6%) January-June 2015  
Storage-Monthly Rate of \$118 - includes rate increase of 7%

**6050 - Telephone/Communication Charges \***

Estimated costs for telephone at \$200p/mo and data services at \$65p/mo, adjusted for estimated 5% increase

**6060 - Liability Insurance \***

General Liability & Professional Liability- 2014-15 forecast - includes increase of 5%  
Directors and Officers/EPLI - 2014-15 forecast - adjusted for estimated 5% increase

**6070 - Membership and Dues \***

Fiscal Year 2014-15 - State First 5 Association - slight decrease in dues due to lower birth rate  
Additional organizations (e.g. local chapter of GFOA)

**6080 - Office Supplies \***

Office supply costs based on historical usage. In addition to general office supplies, estimated costs that were nominal for minor equipment, books and publications, and postage are also included which were previously listed as separate items. Postage adjusted for projected rate increase eff. January 2015.

~~**6090 - Postage \***~~

~~Anticipated usage, adjusted for projected rate increase eff. January 2015~~

~~**6100 - Printing and Binding \***~~

~~Estimated costs for printing~~

~~**6110 - Books and Publications \***~~

~~Estimated costs for books and publications~~

**6120 - Printing & Binding Copying \***

Estimated costs for copy and printing charges, based on historical usage - no rate increase projected. Combined printing costs with copying, which was previously listed as a separate line item.

~~**6130 - Minor Equipment**~~

~~Estimated costs for minor equipment~~

**6150 - Meeting Costs - Room/Misc.**

Estimated costs for room rental and meeting costs, anticipated usage for Commission & Committee meetings

~~**6160 - Private Vehicle Mileage Travel**~~

~~Mileage - anticipated usage of with estimated rate increase of 2%, based on FTEs and historical usage with adjustment for increased site visits for Program Management~~

~~Estimated costs for travel to meetings, conferences and seminars - adjusted for increased usage~~

~~**6170 - Conference & Seminars Education & Training**~~

~~Estimated costs for staff development; registration fees to attend conferences and seminars - adjusted for increased usage~~

\* Allocation methodology: Shared operating costs are allocated on the basis of regular full-time equivalents (FTEs). The percentage of shared costs allocated to Administration is 54% and Program Management is 46%, based on 4.00 FTEs in Program Management and 4.70 FTEs in Administration, which is the same as last year.

\*\* Building lease costs directly charged to internal departments based on regular FTEs

First 5 Ventura County

Positions Budgeted  
FY 2014/15

	<u>ADMINISTRATION</u>		<u>PROGRAM MANAGEMENT*</u>		<u>RESULTS ACCOUNTABILITY</u>		<u>COMMUNICATIONS, EDUCATION, &amp; DEVELOPMENT</u>		<u>TOTAL</u>
	FTE		FTE		FTE		FTE		
<b>Regular Positions</b>									
(1) Executive Director	1.00								1.00
(1) Director of Operations	1.00								1.00
(1) <u>Director of Program &amp; Evaluation</u>			0.75		0.25				1.00
<del>(1) Director, NFL Programs</del>									0.00
(1) Director of Communications, Education & Development			0.25			0.75			1.00
<del>(3-4 2) Program Manager</del>			2.70		0.30				3.00
(1) Resource Development Manager						1.00			1.00
(1) Community Education Coordinator						1.00			1.00
(1) Executive Assistant	0.70		0.30						1.00
(1) Fiscal Administrator	1.00								1.00
(1) <del>Contracts-Administrator-Operations Manager</del>	1.00								1.00
<b>Subtotal Regular Positions</b>	<b>4.70</b>		<b>4.00</b>		<b>0.55</b>		<b>2.75</b>		<b>12.00</b>
Temporary Positions**									
<b>Total Positions Budgeted</b>	<b>4.70</b>		<b>4.00</b>		<b>0.55</b>		<b>3.65</b>		<b>12.90</b>

\* .50 FTE Program Management funded through grant funds

\*\* .40 FTE Temporary positions funded through grant funds

**ADMINISTRATION BUDGET**

**FY 2014/15**

Account No.	Description	FY 2013/14 APPROVED BUDGET	FY 2013/14 12 MONTH FORECAST (9+3)	FY 2014/15 PROPOSED BUDGET	ANNUAL BUDGET VARIANCE \$	ANNUAL BUDGET VARIANCE %	FY 14/15 BUDGET TO FORECAST VARIANCE \$	FY 14/15 BUDGET TO FORECAST VARIANCE %
<b>Salaries and Employee Benefits</b>								
5000	Regular Salaries	\$370,000	\$357,000	\$388,000	\$18,000	104.86%	\$31,000	108.68%
5005	Overtime	\$3,000	\$1,000	\$4,000	\$1,000	133.33%	\$3,000	400.00%
5010	Supplemental Payments	\$4,500	\$4,520	\$4,520	\$20	100.44%	\$0	100.00%
5015	Retirement Contribution	\$14,000	\$13,300	\$14,580	\$580	104.14%	\$1,280	109.62%
5020	FICA Contribution	\$22,200	\$20,000	\$23,300	\$1,100	104.95%	\$3,300	116.50%
5030	Medicare Contribution	\$5,600	\$5,200	\$6,000	\$400	107.14%	\$800	115.38%
5040	Group Insurance	\$104,700	\$71,580	\$88,200	-\$16,500	84.24%	\$16,620	123.22%
5050	State Unemployment Ins.	\$2,800	\$2,200	\$2,800	\$0	100.00%	\$600	127.27%
5060	Worker's Comp Ins.	\$3,200	\$3,000	\$3,600	\$400	112.50%	\$600	120.00%
	<b>Total - Salaries and Employee Benefits</b>	<b>\$530,000</b>	<b>\$477,800</b>	<b>\$535,000</b>	<b>\$5,000</b>	<b>100.94%</b>	<b>\$57,200</b>	<b>111.97%</b>
<b>Services and Supplies</b>								
6000	Accounting and Audit Services	\$20,000	\$18,000	\$24,000	\$4,000	120.00%	\$6,000	133.33%
6010	Attorney Services	\$9,000	\$8,500	\$9,500	\$500	105.56%	\$1,000	111.76%
6020	* Professional & Special Services	\$36,800	\$35,200	\$36,000	-\$800	97.83%	\$800	102.27%
6040	Building Leases & Rentals	\$27,300	\$26,000	\$27,500	\$200	100.73%	\$1,500	105.77%
6050	* Telephone & Communication	\$2,300	\$2,000	\$2,500	\$200	108.70%	\$500	125.00%
6060	Liability Insurance Premiums	\$13,000	\$6,000	\$6,500	-\$6,500	50.00%	\$500	108.33%
6070	Membership and Dues	\$6,600	\$6,500	\$6,600	\$0	100.00%	\$100	101.54%
6080	* Supplies	\$7,700	\$7,600	\$7,900	\$200	102.60%	\$300	103.95%
6120	* Printing & Copying	\$2,300	\$2,000	\$2,300	\$0	100.00%	\$300	115.00%
6150	Meeting Costs - Room/Misc	\$4,500	\$3,300	\$4,500	\$0	100.00%	\$1,200	136.36%
6160	Travel	\$6,500	\$4,100	\$6,500	\$0	100.00%	\$2,400	158.54%
6170	Education & Training	\$2,000	\$2,000	\$6,200	\$4,200	310.00%	\$4,200	310.00%
	<b>Total Services and Supplies</b>	<b>\$138,000</b>	<b>\$121,200</b>	<b>\$140,000</b>	<b>\$2,000</b>	<b>101.45%</b>	<b>\$18,800</b>	<b>115.51%</b>
	<b>Total Appropriations</b>	<b>\$668,000</b>	<b>\$599,000</b>	<b>\$675,000</b>	<b>\$7,000</b>	<b>101.05%</b>	<b>\$76,000</b>	<b>112.69%</b>

For FY14/15, budget line items have been consolidated to streamline reporting. Accordingly, amounts budgeted separately for certain line items (designated with an asterisk) in FY13/14 were reclassified for comparison purposes. Additionally, Travel (formerly Private Vehicle Mileage) was broadened to include travel costs associated with attending meetings/conferences. Education & Training (formerly Conference & Seminars) includes only the direct costs for staff development.

**PROGRAM MANAGEMENT BUDGET**

**FY 2014/15**

Account No.	Description	FY 2013/14	FY 2013/14	FY 2014/15	ANNUAL	ANNUAL	FY 14/15	FY 14/15
		APPROVED BUDGET	12 MONTH FORECAST (9+3)	PROPOSED BUDGET	BUDGET VARIANCE \$	BUDGET VARIANCE %	BUDGET TO FORECAST VARIANCE \$	BUDGET TO FORECAST VARIANCE %
<b>Salaries and Employee Benefits</b>								
5000	Regular Salaries	\$240,500	\$210,000	\$229,600	-\$10,900	95.47%	\$19,600	109.33%
5005	Overtime	\$400	\$200	\$400	\$0	100.00%	\$200	200.00%
5015	Retirement Contribution	\$7,300	\$6,300	\$6,200	-\$1,100	84.93%	-\$100	98.41%
5020	FICA Contribution	\$15,000	\$13,000	\$14,500	-\$500	96.67%	\$1,500	111.54%
5030	Medicare Contribution	\$3,500	\$3,000	\$3,400	-\$100	97.14%	\$400	113.33%
5040	Group Insurance	\$76,600	\$55,000	\$61,000	-\$15,600	79.63%	\$6,000	110.91%
5050	State Unemployment Ins.	\$2,500	\$2,000	\$3,000	\$500	120.00%	\$1,000	150.00%
5060	Worker's Comp Ins.	\$2,200	\$1,800	\$2,200	\$0	100.00%	\$400	122.22%
<b>Total - Salaries and Employee Benefits</b>		<b>\$348,000</b>	<b>\$291,300</b>	<b>\$320,300</b>	<b>-\$27,700</b>	<b>92.04%</b>	<b>\$29,000</b>	<b>109.96%</b>
<b>Services and Supplies</b>								
6000	Accounting and Audit Services	\$18,000	\$16,000	\$21,000	\$3,000	116.67%	\$5,000	131.25%
6010	Attorney Services	\$8,000	\$7,000	\$8,500	\$500	106.25%	\$1,500	121.43%
6020	* Professional & Special Services	\$18,600	\$12,200	\$16,000	-\$2,600	86.02%	\$3,800	131.15%
6040	Building Leases & Rentals	\$23,000	\$22,000	\$23,200	\$200	100.87%	\$1,200	105.45%
6050	* Telephone & Communication	\$2,000	\$1,400	\$2,100	\$100	105.00%	\$700	150.00%
6060	Liability Insurance Premiums	\$11,500	\$5,400	\$6,000	-\$5,500	52.17%	\$600	111.11%
6070	Membership and Dues	\$5,600	\$5,400	\$5,600	\$0	100.00%	\$200	103.70%
6080	* Supplies	\$6,200	\$6,000	\$6,400	\$200	103.23%	\$400	106.67%
6120	* Printing & Copying	\$2,100	\$1,600	\$2,100	\$0	100.00%	\$500	131.25%
6150	Meeting Costs	\$3,800	\$2,000	\$3,800	\$0	100.00%	\$1,800	190.00%
6160	Travel	\$11,000	\$7,700	\$11,000	\$0	100.00%	\$3,300	142.86%
6170	Education & Training	\$2,200	\$2,000	\$4,000	\$1,800	181.82%	\$2,000	200.00%
<b>Total Services and Supplies</b>		<b>\$112,000</b>	<b>\$88,700</b>	<b>\$109,700</b>	<b>-\$2,300</b>	<b>97.95%</b>	<b>\$21,000</b>	<b>123.68%</b>
<b>Total Appropriations</b>		<b>\$460,000</b>	<b>\$380,000</b>	<b>\$430,000</b>	<b>-\$30,000</b>	<b>93.48%</b>	<b>\$50,000</b>	<b>113.16%</b>

For FY14/15, budget line items have been consolidated to streamline reporting. Accordingly, amounts budgeted separately for certain line items (designated with an asterisk) in FY13/14 were reclassified for comparison purposes. Additionally, Travel (formerly Private Vehicle Mileage) was broadened to include travel costs associated with attending meetings/conferences. Education & Training (formerly Conference & Seminars) includes only the direct costs for staff development.

**EQUIPMENT BUDGET**

**FY 2014/15**

Computers, monitors, printers	\$5,700
Miscellaneous office equipment, furniture and fixtures	<u>\$2,800</u>
<b>Total Equipment Budget</b>	<b><u><u>\$8,500</u></u></b>

**Notes:**

FY 2013/14 Budgeted Amount	\$10,000
FY 2013/14 12 mo. Forecast	\$10,000
Projected Amount Available in Equipment Fund	\$22,994



**RESULTS BASED ACCOUNTABILITY & QUALITY ASSURANCE**

**BUDGET  
FY 2014/15**

**ALLOCATION**

Annual Allocation	\$295,000
<b>TOTAL ALLOCATION</b>	<b><u><u>\$295,000</u></u></b>

**EXPENDITURES**

Staffing	\$58,000	
Operating	<u>\$16,000</u>	\$74,000
Evaluation Data Program (Persimmony)	\$95,000	
Evaluation Services	\$60,000	
Capacity Building Activities	<u>\$66,000</u>	\$221,000
<b>TOTAL EXPENDITURES</b>		<b><u><u>\$295,000</u></u></b>

\* Annual allocation reduced from \$330,000 per year to \$295,000

# FOR REFERENCE

Approved 5/23/2013

## RESULTS BASED ACCOUNTABILITY & QUALITY ASSURANCE

### BUDGET FY 2013/14

#### ALLOCATION

Annual Allocation	\$330,000	
FY2012/13 Carry over for evaluation system	<u>\$10,000</u>	
	<b>TOTAL ALLOCATION</b>	<b><u>\$340,000</u></b>

#### EXPENDITURES

Staffing	\$85,000	
Operating Expenses	<u>\$30,000</u>	
		\$115,000
GEMS - software evaluation system (Mosaic Inc.)	\$150,000	
Evaluation Services	\$50,000	
Capacity Building Activities	<u>\$25,000</u>	
		\$225,000
	<b>TOTAL EXPENDITURES</b>	<b><u>\$340,000</u></b>

**COMMUNICATIONS, EDUCATION & DEVELOPMENT**

**BUDGET  
FY 2014/15**

**REVENUES**

Community Outreach & Education Annual Allocation	190,000	
Resource Development Annual Allocation	90,000	
Obesity Prevention Annual Allocation	75,000	
Kaiser HEAL Zone Grant	22,750	*
Scripps Howard Foundation Grant	<u>2,297</u>	
	<b>TOTAL REVENUES</b>	<b>\$380,047</b>

**EXPENDITURES**

Staffing	277,000	
Operating	48,000	
Education Campaigns	42,047	
Partnership Support	<u>13,000</u>	
	<b>TOTAL EXPENDITURES</b>	<b>\$380,047</b>

\* Adjusted revenue for 5.5% Administrative Cost

# FOR REFERENCE

Approved 5/23/2013

## COMMUNICATIONS, EDUCATION & DEVELOPMENT

### BUDGET FY 2013/14

#### REVENUES

Community Outreach & Education Annual Allocation	190,000
Resource Development Annual Allocation	90,000
Obesity Prevention Annual Allocation	75,000
Kaiser Community Benefits Grant	27,500
Kaiser HEAL Zone Grant	15,000
FY2012/13 Carry over: \$8,000 for website redesign and \$7,000 for parent capacity building	<u>15,000</u>

**TOTAL REVENUES** **\$412,500**

#### EXPENDITURES

Staffing	270,000
Operating Expenses	<u>45,000</u>
	315,000
Community Education/Outreach Projects	66,000
Partnership Support	18,500
Website Redesign/Hosting/Maintenance	<u>13,000</u>
	<u>97,500</u>

**TOTAL EXPENDITURES** **\$412,500**

\* Combines cost centers for Community Outreach & Education, Resource Development, and F5VC Obesity Prevention.