

FIRST 5 SACRAMENTO COMMISSION
2750 Gateway Oaks Dr., Suite 330
Sacramento, CA 95833

FINANCIAL PLANNING COMMITTEE

AGENDA

Thursday, July 18, 2019 – 12:30 PM

Members: Kathy Kossick (Chair), Beth Hassett (Vice-Chair), Terrence Jones
Advisory Committee Members: Ernie Brown, Walter Wyniarczuk
Staff: Julie Gallelo, Michele Peterson, Katie Cline, Eric Harrold, Gail Syputa

1. Welcome/Call to order and Roll Call
2. Public Comments on Off-Agenda Items
3. Approve Draft Action Summary of April 18, 2019
4. Receive Staff Updates
5. Public Hearing: Approval of Adopted Budget and Ten-Year Financial Plan for Fiscal Year 2019/20
6. Review and Comment on Financial Statements
7. Committee Member Comments

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Sacramento, CA 95833

FINANCIAL PLANNING COMMITTEE

DRAFT ACTION SUMMARY

Thursday, April 4, 2019 – 12:30 PM

Members: Kathy Kossick (Chair), Beth Hassett (Vice-Chair), Terrence Jones

Advisory Committee Members: Ernie Brown, Walter Wyniarczuk

Staff: Julie Gallelo, Michele Peterson, Katie Cline, Eric Harrold, Gail Syputa

Absent: Ernie Brown, Beth Hassett

1. Welcome/Call to order and Roll Call
Action: Meeting was called to order at 12:33PM. A quorum was established.
2. Public Comments on Off-Agenda Items
Action: None.
3. Approve Draft Action Summary of January 17, 2019
Action: Jones/Wyniarczuk. Approved as recommended.
4. Receive Staff Updates
Action: Eric Harrold reviewed topics including:
 - MAA staff are reviewing new systems to improve the on-line time survey.
 - Ongoing efforts for the CalWORKS program. The initial requirements have been met.
 - An AAR is pending presentation to the BOS and until it is approved the First 5 budget will appear to be over spent in multiple general ledger accounts.Member Wyniarczuk asked about the tobacco and E-cigarette tax dollars and Eric Harrold stated that he is still trying to get details from the State.
5. Review and Approval of Proposed Recommended Budget for FY 2018-19
Action: Jones/Wyniarczuk. Approved as recommended.
The proposed budget was sent to the CEOs office in February 2019 for review.
6. Review and Comment on Financial Statements
Action: Eric Harrold discussed the handout he distributed to all in attendance. Discussion held.
7. Committee Member Comments
Action: Member Wyniarczuk gave kudos to Eric Harrold on the information that he has compiled for the committee to review.

Adjourned: 1:35PM

Respectfully submitted,

Gail Syputa, Clerk
First 5 Sacramento Commission



First 5 Sacramento Fiscal Year 2019-20 Budget Highlights

Recommended Budget Totals \$ 24.37 million

► Overall Expenditure Categorical Breakdown

Administration	4.7%	\$ 1.14 million	Personnel	8.8%	\$ 2.14 million
Evaluation	2.3%	\$ 0.57 million	Contractors	88.1%	\$ 21.46 million
Program	93.0%	\$ 22.65 million	Services/Supplies	3.1%	\$ 0.77 million
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100.0%			\$ 24.37 million		
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100.0%			\$ 24.37 million		

► Program Expenditures by Result Area

	Health	6.8%	\$ 1.65 million	Reducing African American Child Death
	Dental	7.1%	\$ 1.73 million	Community Water Fluoridation, Dental Exams and Fluoride Varnish Applications
	Nutrition	3.3%	\$ 0.81 million	Lactation Consultants
	Early Care	4.6%	\$ 1.12 million	Quality Childcare Programs
	School Readiness	19.6%	\$ 4.79 million	Preschool Enhancements, Parent Education, Literacy, Screenings, Play Groups, Transition Camps
	Effective Parenting	34.6%	\$ 8.42 million	Family Resource Centers, Home Visits, Crisis Intervention, Parent Education, Emergency Child Care
	CalWORKs	13.0%	\$ 3.17 million	Home Visiting Initiative
	Community Connections	1.7%	\$ 0.42 million	Community Building Grants, Resource and Referral
	Evaluation	2.3%	\$ 0.57 million	Measure program success
	Program Management	1.4%	\$ 0.34 million	Costs that benefit all programs
	Policy Advocacy Sustainability	0.9%	\$ 0.22 million	Policy advocacy and sustainability efforts
	Administration	4.7%	\$ 1.14 million	
		<hr/> <hr/>		
		100.0%		\$ 24.37 million
		<hr/> <hr/>		

► Revenues; Reserve Fund and Fund Balance

First 5 Reserve Fund	\$ 8,143,786
Proposition 10	\$ 11,437,170
MAA Claiming	\$ 900,000
CBCAP	\$ 51,000
CAPIT	\$ 444,000
SMIF	\$ 10,000
Intergovernmental Revenue	\$ 3,165,085
Interest Income	\$ 216,000
TOTAL FY 19/20 FUNDING	\$ 24,367,041

RESERVE BALANCE	
Beginning Reserve Balance	\$ 23,094,853
Available for use in FY 19/20	
<i>Fund Balance</i>	\$ 3,383,385
<i>Reserve Release</i>	\$ 4,760,401
	<hr/> \$ 8,143,786
Ending Reserve Balance	\$ 18,334,452

\$ 16,223,255 Total Revenue



FY 19/20		FY 18/19 Final Budget	FY 18/19 Expenditures	FY 19/20 Recommended Budget	TOTAL ADMIN	TOTAL PROGRAM
TOTAL EXPENSES		23,880,627	21,476,934	24,367,041	1,141,733	23,225,308
GL Account #	GL Account				4.69%	95.31%
10111000	REGULAR EMPLOYEES	1,337,670	1,181,557	1,404,813	512,039	892,774
10114100	PREMIUM PAY	34,262	31,702	36,040	6,132	29,908
10114300	ALLOWANCES	10,584	8,064	10,584	2,736	7,848
10115200	TERMINAL PAY	0	55,534	0	0	0
10121000	RETIREMENT	248,403	220,859	287,676	103,620	184,055
10121300	HEALTH SVGS-ER	8,450	7,550	8,450	3,510	4,940
10121400	401A - PLAN	10,481	8,188	10,997	1,869	9,128
10122000	OASDHI	97,812	90,364	101,830	38,845	62,986
10123000	GROUP INS	131,401	116,322	140,956	50,243	90,713
10112400	COMMITTEE MEMBER	1,450	2,100	1,450	1,450	0
10121100	95-03 RET POB DEBT SVC	96,563	96,383	92,569	38,452	54,117
10121200	2004 RET POB DEBT S	46,439	46,352	46,107	19,152	26,955
10125000	SUI INS	5,593	5,593	157	65	92
10 - SALARIES AND EMPLOYEE BENEFITS		2,029,108	1,870,568	2,141,629	778,113	1,363,516
20205200	INS PREMIUM	41,716	34,073	39,678	16,482	23,196
20254100	PERSONNEL SVC	21,359	21,359	32,222	13,385	18,837
20254110	LABOR RELATIONS SVC	1,867	1,413	1,727	717	1,010
20281301	FINANCE GEN ACCOUNTING	1,476	1,476	1,303	541	762
20281302	FINANCE PAYROLL	603	603	590	245	345
20281303	FINANCE PAYMENT SERVICES	2,374	2,374	2,323	965	1,358
20281304	FINANCE SALES TAX ADJ -BOE AD	0	0	0	0	0
20281305	FINANCE AUDITS	507	507	487	202	285
20281306	FINANCE SYSTEM CONTROL & RECON	901	901	841	349	492
20291000	COUNTYWIDE IT S	15,032	15,030	12,923	5,368	7,555
20291100	SYSTEM DEV SVC	25,298	19,746	25,984	10,793	15,191
20291200	SYSTEM DEV SUP	12,941	13,155	13,740	5,707	8,033
20291400	CO EXEC CABINET SVC	8,323	7,225	7,957	3,305	4,652
20291600	WAN ALLOCATION	21,814	21,814	19,835	8,239	11,596
20291700	ALARM SERVICES	2,957	2,957	3,064	1,273	1,791
20292300	GS MESSENGER SV	3,648	3,662	3,664	1,522	2,142
20292500	GS PURCHASING S	3,314	3,314	2,593	1,077	1,516
20294200	CO FACILITY USE	669	669	644	268	376
20294300	LEASED PROP USE	146,520	145,284	148,459	61,668	86,791
20298300	GS SURPLUS PROP	445	445	409	170	239
20298700	TELEPHONE SVC	20,986	21,069	21,735	9,028	12,707
20202400	PERIODICAL/SUSCRIPTS	100	50	50	50	0
20202900	BUS/CONFERENCE EXP	4,000	4,997	21,716	10,127	11,589
20203100	BUSINESS TRAVEL	4,000	7,447	4,000	3,000	1,000
20203500	ED/TRAINING SVC	4,500	25,690	16,050	2,000	14,050
20203600	ED/TRAINING SUP	36,900	17,921	36,853	317	36,536
20203800	EMPLOYEE RECOGN	800	300	800	800	0
20203900	EMP TRANSPORTAT	800	2,801	3,000	3,000	0
20206100	MEMBERSHIP DUES	32,339	32,437	32,540	32,540	0
20207600	OFFICE SUPPLIES	7,700	5,185	7,700	7,592	108
20208100	POSTAL SVC	200	0	175	175	0
20208500	PRINTING SVC	10,150	9,030	10,800	9,000	1,800
20250500	ACCOUNTING SVC	46,333	27,551	36,874	36,874	0
20250600	INVESTMENT SVC	1,661,957	1,568,500	79,000	0	79,000
20253100	LEGAL SVC	13,000	10,629	13,000	13,000	0
20259100	OTHER PROF SVC	19,541,092	17,414,048	21,459,317	50,000	21,409,317
20259105	MEDIA SERVICES	65,000	61,050	90,000	0	90,000
20281200	DATA PROCESSING SUP	28,300	28,386	13,000	8,000	5,000
20283200	INTERPRETER SVC	400	0	400	0	400
20288000	PRIOR YR SVC & SUP EXP	0	19,100	0	0	0
20289900	OTHER OP EXP SVC	400	324	400	400	0
20291300	AUDITOR/CONTROL SVS	38,100	34,014	38,100	38,100	0
20292100	GS PRINTING SVC	7,900	5,934	11,100	2,000	9,100
20292200	GS MAIL/POSTAGE	850	732	800	200	600
20292800	GS EQUIP RENTAL LT	0	144	0	0	0
20296200	GS PARKING CHGS	2,000	1,068	2,000	2,000	0
20 - SERVICES AND SUPPLIES		21,839,571	19,594,414	22,217,853	360,480	21,857,373
30348000	CO WIDE COST ALLOC (A87)	11,948	11,952	7,559	3,140	4,419
30 -		11,948	11,952	7,559	3,140	4,419
94941000	INTEREST INCOME	(209,000)	(316,018)	(216,000)	(216,000)	0
95953000	MISC INTERGOVERNMENTAL REVENUE	(325,000)	(650,000)	(3,165,085)	(3,165,085)	0
95955500	MEDI-CAL ADMIN STATE	(825,000)	(1,514,439)	(900,000)	(900,000)	0
95956900	STATE AID - MONTHLY ALLOC	(12,649,121)	(12,494,578)	(11,891,170)	(11,891,170)	0
95959900	FED AID - CBCAP	(51,000)	(51,523)	(51,000)	(51,000)	0
97973000	DONATIONS	0	(12,250)	0	0	0
95 - INTERGOVERNMENTAL REVENUE		(14,059,121)	(15,038,808)	(16,223,255)	(16,223,255)	0

First 5 Sacramento Commission Ten Year Financial Plan

Fiscal Year 2019-20 Adopted Budget

July 18, 2019 Item #5 - ATTACHMENT 3



Dollars in Thousands

RESERVE FUND	2018 Strategic Plan				2021 Strategic Plan			2024 Strategic Plan			TOTALS
	2017-18 Actual	2018-19 Actual	2019-20 Budget	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Beginning Reserve Balance	\$ 36,690	\$ 25,142	\$ 23,095	\$ 18,334	\$ 11,299	\$ 8,974	\$ 6,319	\$ 3,080	\$ 3,080	\$ 3,080	
Fund Balance	\$ 5,113	\$ 7,774	\$ 3,383						\$ 375	\$ 310	
Reserve Release	\$ 11,548	\$ 2,047	\$ 4,760	\$ 7,036	\$ 2,324	\$ 2,655	\$ 3,239	\$ -	\$ -	\$ -	
Year End Reserve Balance	\$ 25,142	\$ 23,095	\$ 18,334	\$ 11,299	\$ 8,974	\$ 6,319	\$ 3,080	\$ 3,080	\$ 3,080	\$ 3,080	
REVENUE											
Proposition 10	12,650	12,248	11,437	11,164	10,819	10,561	10,297	10,039	9,788	9,544	83,649
First 5 MAA Claiming	207	239	160	160	160	160	94	94	68	68	964
B & B MAA Claiming	1,260	1,276	740	740	740	740	511	511	380	380	4,742
B & B CBCAP (Federal)	40	52	51	49	48	47	45	45	45	45	375
B&B CAPIT (State)	443	444	444	444	444	444	444	444	444	444	3,552
SMIF	6	16	10	0	1	0	0	0	0	0	11
Interest Income	441	316	216	183	183	113	90	63	31	31	910
Miscellaneous	8	662	3,165	0	0	0	0	0	0	0	3,165
Total Revenue	\$ 15,057	\$ 15,253	\$ 16,223	\$ 12,740	\$ 12,396	\$ 12,065	\$ 11,481	\$ 11,197	\$ 10,756	\$ 10,511	\$ 97,369
EXPENSES											
					SP Reduction: 26%		SP Reduction: 26%				TOTALS
Health	2,100	1,614	1,651								1,674
Dental	851	671	1,734								2,592
Nutrition	910	791	807								764
Early Care	1,519	1,110	1,117								1,110
School Readiness	5,514	4,196	4,787								4,805
Effective Parenting	9,343	11,283	8,424								10,074
CalWORKS HVI	0	Incl'd in EP	3,165								
Community Connections	322	341	417								361
Program Management	378	406	337								463
Evaluation	575	445	571								566
Administration	1,384	1,107	1,142								1,147
Future Allocations	0	0	0	19,776	14,720	14,720	14,720	10,821	10,821	10,821	119,809
Total Expenses	\$ 22,896	\$ 21,965	\$ 24,367	\$ 19,776	\$ 14,720	\$ 14,720	\$ 14,720	\$ 10,821	\$ 10,821	\$ 10,821	\$ 143,365

Prop 10 Assumption	n/a	n/a	State Estimates				-2.5%	-2.5%	-2.5%	-2.5%
Interest Rate Assumption	n/a	n/a	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	

Result Area	Implementation Plan Adjustments	Note
Dental	\$ 1,354	Is included to fund the Arden Fluoridation project.
Cal WORKs HVI	\$ 3,165	Is part of the First 5 budget but not included in the Implementation Plan
Health	\$ 250	Approved allocation by Commission for Perinatal Equity Initiative (PEI) funded by Public Health
All Result Areas	\$ (178)	Adjustments due to contractors taking unequal contract amounts in the first year and operational efficiency savings.
Sum of Adjustments	\$ 4,591	
Adjusted Fiscal 18/19 Budget	\$ 19,776	

First 5 Sacramento Commission
Results of Operations
For the Fiscal Year Through June 30, 2019

<u>Account Description</u>	<u>Budget</u>	<u>Total Actual</u>	<u>% of Budget</u>
Salaries	\$1,382,516	\$1,276,857	92%
Direct Benefits		\$443,283	
Allocated Benefits		\$150,428	
Benefits	646,592	593,711	92%
Total Salaries & Benefits	\$2,029,108	\$1,870,568	92%
		100.00%	
20202400 Periodicals/Subscriptions	100	50	50%
20202900 Business/Conf Exp	4,000	5,607	140%
20203100 Business Travel	4,000	7,447	186%
20203500 Ed/Training Svc	4,500	25,081	557%
20203600 Ed/Training Sup	36,900	17,921	49%
20203800 Employee Recon	800	300	37%
20203900 Emp Transportation	800	2,801	350%
20205200 Insurance Liability	41,716	34,073	82%
20206100 Membership Dues	32,339	32,437	100%
20207600 Office Supplies	7,700	5,109	66%
20208100 Postal Svcs	200	-	0%
20208500 Printing	10,150	9,030	89%
20250500 Accounting Svcs	46,333	27,551	59%
20250600 Investment Svc	1,661,957	1,568,500	94%
20253100 Legal Svc	13,000	10,629	82%
20254100 Personnel Svcs	23,226	22,772	98%
20259100 Other Prof. Svcs	19,541,092	17,929,804	92%
20259105 Media Svcs	65,000	61,050	94%
20281200 Data Process Supplies	28,300	28,419	100%
20281302 Finance Payroll	2,079	2,079	100%
20281303 Finance Payment Services	2,374	2,374	100%
20281305 Finance Audits	507	507	100%
20281306 Finance System Control	901	901	100%
20283200 Interpreter Svcs	400	-	0%
20289900 Other Oper. Svc	400	324	81%
20291000 CountyWide IT Svcs	15,032	15,030	100%
20291100 System Dev Svc	25,298	19,746	78%
20291200 System Dev Sup	12,941	13,155	102%
20291300 Auditor Svcs	38,100	25,214	66%
20291400 Co Exec Cab Svc	8,323	7,226	87%
20291600 Wan Allocation	21,814	21,814	100%
20291700 Alarm Svcs	2,957	2,957	100%
20292100 GS Printing Svcs	7,900	5,933	75%
20292200 GS Postage	850	732	86%
20292300 GS Messenger	3,648	3,662	100%
20292500 GS Purchasing	3,314	3,314	100%
20292800 GS Equip Rental LT	-	144	#DIV/0!
20294200 Cnty Facility Use Chg	669	669	100%
20294300 Leased Prop Use	146,520	145,284	99%
20296200 GS Parking	2,000	1,068	53%
20298300 GS Surplus Prop Mgmt	445	444	100%
20298700 Telephone Svcs	20,986	21,069	100%
30348000 Co Wide Cost Alloc (A87)	11,948	11,948	100%
Total Services & Supplies	21,851,519	20,094,173	92%
Total Expenditures	\$23,880,627	\$21,964,742	92%
94941000 Interest	\$209,000	316,018	151%
95953000 Misc Intergovernmental	\$325,000	650,000	200%
95955500 Medi-Cal State Aid	825,000	1,514,439	184%
95959900 Federal Aid - CBCAP	51,000	51,523	101%
95956900 State Monthly Alloc.	12,205,121	12,247,604	100%
95956900 State Aid - SMIF	1,000	16,462	1646%
95956900 State Aid - CAPIT	444,000	444,373	100%
97979900 Donations	-	12,250	
Total Revenue	\$14,060,121	15,252,669	108%

**First 5 Commission Sacramento
Results of Operations
For the Period Ending June 30, 2019**

Descriptions	Budget	Actual	(Over) Under Budget	% Remaining Budget
A. REVENUE				
Tobacco Tax Allocation	12,204,121	12,264,066	(59,945)	
MAA - Funding	825,000	1,514,439	(689,439)	
CBCAP/CAPIT	495,000	495,896	(896)	
Interest Earnings	209,000	316,018	(107,018)	
Other Income and Adjustments	326,000	662,250	(336,250)	
Fund Balance	7,774,330	7,774,330	-	
Reserve Release	2,047,176	2,047,176	-	
TOTAL SOURCES OF FUNDS	23,880,627	25,074,175	(1,193,548)	-5%
B. FUNDED PROGRAMS				
Health	1,674,006	1,614,360	59,646	4%
Personnel	167,269	149,820	17,449	
Professional Svcs	1,476,313	1,413,502	62,811	
Media & Program Support	30,424	51,037	(20,613)	
Dental	2,591,603	670,708	1,920,895	74%
Personnel	163,787	28,860	134,927	
Professional Svcs	433,000	337,956	95,044	
Capital Projects	1,939,392	264,522	1,674,870	
Media & Program Support	55,424	39,370	16,054	
Nutrition	764,415	790,934	(26,519)	-3%
Personnel	6,696	5,973	723	
Professional Svcs	751,702	779,837	(28,135)	
Media & Program Support	6,017	5,125	892	
Early Care	1,109,963	1,109,816	147	0%
Personnel	16,534	18,342	(1,808)	
Professional Svcs	1,085,887	1,085,887	-	
Media & Program Support	7,542	5,587	1,955	
School Readiness	4,805,358	4,196,284	609,074	13%
Personnel	173,550	187,488	(13,938)	
Professional Svcs	4,575,113	3,950,796	624,317	
Media & Program Support	56,695	58,001	(1,306)	
Effective Parenting	10,398,664	11,283,303	(884,639)	-9%
Personnel	145,356	197,503	(52,147)	
Professional Svcs	8,538,469	9,462,888	(924,419)	
MAA Back-Pymt Fees	1,661,957	1,568,500	93,457	
Media & Program Support	52,882	54,411	(1,529)	
Community Connections	361,455	341,034	20,421	6%
Personnel	127,312	110,292	17,020	
Professional Svcs	204,666	207,223	(2,557)	
Media & Program Support	29,477	23,519	5,958	
Program Management	462,638	406,005	56,633	12%
Total Funded Programs	22,168,102	20,412,444	1,755,658	8%
C. OPERATING EXPENSES				
Personnel	758,769	707,733	51,036	7%
Direct Operating Expenses	248,055	272,276	(24,221)	-10%
Allocated Operating Expenses	139,833	127,013	12,820	9%
D. PROGRAM EVALUATION				
	565,868	445,276	120,592	21%
TOTAL EXPENDITURES	23,880,628	21,964,742	1,915,885	8%