

FIRST 5 SAN MATEO COUNTY

FY 15-16 BUDGET CLOSE-OUT (as of June 30, 2016)

Benchmark YTD Percentage :100%

	FY15-16 REVISED BUDGET	YTD ACTUALS	YTD ACCRUALS*	FY15-16 Budget Close-Out	FY15-16 Budget Close- Out versus Revised Budget %	NOTES
REVENUE						
FUND BALANCE (Beginning)	\$ 16,594,997	\$ 16,594,997		\$ 16,594,997	100%	Adjusted Beginning Fund Balance to \$16,594,997 as per the FY14-15 Audit Report.
Interest	108,668	136,034	-	136,034	125%	Higher interest earning rate in the county investment pool than previously projected.
Tobacco Tax - Prop 10	5,782,637	5,001,502	1,096,097	6,097,599	105%	Higher Prop 10 Tax disbursements are associated with an adjusted Prop 10 Tax declining rate by the State Department of Finance, which was previously projected in a more conservative approach.
F5CA Funds - CSP 3	63,833	154,764	44,134	198,898	312%	\$44K are Q3 & Q4'16 Revenue accruals. Include previous year grant payments.
IMPACT Grant	172,763	-	20,075	20,075	12%	\$20K is Revenue accruals. IMPACT revenue is low due to delayed execution of the IMPACT Grant until May'16.
Wellness Grant	-	794	-	794	0%	Wellness Grant Reward
Race to the Top Grant	271,162	97,097	171,905	269,002	99%	\$171K are Q3 & Q4'16 Revenue accruals.
Miscellaneous Reimbursements	11,783	19,465	-	19,465	165%	SDI and Workers Comp refund payments.
TOTAL REVENUE	\$ 6,410,846	\$ 5,409,656	\$ 1,332,210	\$ 6,741,867	105%	Positive variance due to higher Prop 10 and Interest Revenue disbursements in the fiscal year.
TOTAL AVAILABLE FUNDS	\$ 23,005,843	\$ 22,004,653	\$ 1,332,210	\$ 23,336,864		
APPROPRIATIONS						
1. PROGRAMS						
Family Engagement	1,695,638	1,600,747	-	1,600,747	94%	
Kit for New Parent KNP (KNP)	41,000	33,380	-	33,380	81%	Include in the \$44K budget is \$10K of personnel cost for the KNP building and distribution; said personnel cost is reported under the
Child Health & Development	1,864,935	1,737,622	-	1,737,622	93%	
Early Learning	1,927,508	1,587,170	-	1,587,170	82%	Underspending in the first year of EQ+P grant execution
Early Learning - Regional Cost Sharing	33,000	27,665	-	27,665	84%	
Child Signature Programs 3	63,833	63,833	-	63,833	100%	CSP3 grant ends 6-30-2016
Race on the Top - SMC ED	258,156	258,453	-	258,453	100%	RTT grant ends 6-30-2016
IMPACT Grant	107,000	9,351	-	9,351	9%	Delayed execution of the IMPACT grant until May'2016.
Policy Advocacy, Communications & Systems Change	525,000	183,014	-	183,014	35%	Delayed execution of the Big Data and the Persimmony projects and the fiscal year budgets of the Communication Consultation contract and the Pre K to 3rd projects were lower than initial planned budgets.
Program Salary & Benefits	296,155	288,938	-	288,938	98%	Saving due to staff on medical leave and staff resignation.

	FY15-16 REVISED BUDGET	YTD ACTUALS	YTD ACCRUALS*	FY15-16 Budget Close-Out	FY15-16 Budget Close- Out versus Revised Budget %	NOTES
Evaluation	-	-	-	-	0%	-
Evaluation - Salaries & Benefits	141,914	136,957	-	136,957	97%	Evaluation Specialist 's salary and benefits
Family Engagement - Cycle 2	13,829	5,226	-	5,226	38%	Cycle 2 contract ends.
Early Learning - Cycle 2	488,027	428,918	-	428,918	88%	Cycle 2 contract ends.
Evaluation - Cycle 2	140,456	88,325	-	88,325	63%	Commission approved Evaluation funding re-allocation to be used in various Evaluation contracts in the coming years.
TOTAL PROGRAM APPROPRIATIONS	\$ 7,596,451	\$ 6,449,598	\$ -	\$ 6,449,598	85%	Positive variances due to delayed execution of the IMPACT grant, various contracts of Communication and System Changes, and underspending in Evaluation and various grants at the beginning of the new funding cycle.
2. ADMINISTRATIVE						
		-	-	-		
Salaries and Benefits	\$ 801,116	729,856	-	729,856	91%	Under spending due to staff on FMLA, Work Comp.
Services and Supplies						
Outside Printing & Copy Svc	4,000	1,262	-	1,262	32%	Fund is budgeted for printing of the strategic plan or marketing materials.
General Office Supplies	9,400	7,505	-	7,505	80%	Delayed purchase of work station ergonomic improvements till upcoming office re-layout under the new lease amendment.
Photocopy Lease & Usage	2,500	1,846	-	1,846	74%	
Computer Supplies	14,000	4,943	-	4,943	35%	Saving from the use of a ISD leased server.
County Memberships - (e.g. F5 Assn Dues)	24,300	22,831	-	22,831	94%	
Auto Allowance	11,000	10,925	-	10,925	99%	ED mileage allowance.
Meetings & Conference Expense	11,000	10,743	-	10,743	98%	
Commissioners Meetings & Conference Exp	960	5,926	-	5,926	617%	This line has been under budgeted in the last two years with SMCOE' s free conference room for regular Commission Meeting. The overspending is associated with two emerging Commission Retreat Meetings, that was not initially in the planned budget.
Other Business Travel expense	3,200	3,987	-	3,987	125%	Major costs associated with staff travel expenses to the F5CA Staff Summit (\$2.3K) and the increasing staff local travel expenditures (totaling \$1.6K) associating with the new IMPACT grant planning.
Dept. Employee Training Expense	5,000	1,665	-	1,665	33%	-
Other Professional Services	90,000	34,102	-	34,102	38%	Savings in Family Engagement ITN and a place holder of possible new revenue sources funding.
Sub Total - Services & Supply	\$ 175,360	\$ 105,736	\$ -	\$ 105,736	60%	Positive variances due to under spending in Professional Services, Staff Training and Development, and saving from a leased server from ISD.

	FY15-16 REVISED BUDGET	YTD ACTUALS	YTD ACCRUALS*	FY15-16 Budget Close-Out	FY15-16 Budget Close- Out versus Revised Budget %	NOTES
Other Charges						
Telephone Service Charges	3,600	3,729	-	3,729	104%	Automated Services and Telephone Services are an combined budget relating to county ISD services.
Automation Services - ISD	38,900	24,034	-	24,034	62%	Automated Services and Telephone Services are an combined budget relating to county ISD services.
Annual Facilities Lease	90,000	88,252	-	88,252	98%	
General Liability Insurance	7,200	5,885	-	5,885	82%	
Official Bond Insurance	300	205	-	205	68%	
Human Resources Services	5,350	3,769	-	3,769	70%	Annual license fee for County Learning Management System and staff professional development training.
Countywide Security Services	500	430	-	430	86%	Annual Countywide Security Charges
All Other Service Charges	41,000	34,878	-	34,878	85%	
A-87 Expense	48,000	44,744	-	44,744	93%	
Sub Total - Other Charges	234,850	205,926	-	205,926	88%	Positive variances due to under spending in various lines.
TOTAL ADMINISTRATIVE APPROPRIATIONS	\$ 1,211,326	\$ 1,041,518	\$ -	\$ 1,041,518	86%	Positive variances due to under spending in various line items.
Administrative Cost %	14%	14%		14%		
TOTAL APPROPRIATIONS	\$8,807,777	\$7,491,115	\$0	\$7,491,115	85%	Positive variances due to under spending in various grants, Policy Advocacy, Communication, and System Changes, Evaluation line items, and various Administrative line items.
FUND BALANCE (ENDING)	\$14,198,066	\$14,513,538	\$1,332,210	\$15,845,748	112%	Positive variances due to higher Prop 10 Tax Revenue and Interest Revenue disbursements, and under spending in both Program and Admin Appropriations.
		-	-	-		
70% Program S&B	296,155	288,938	-	288,938	98%	
Evaluation Staff	141,914	136,957	-	136,957	97%	
Admin Staff and 30% Program S&B	801,116	729,856	-	729,856	91%	
Total Salaries and Benefits	\$ 1,239,185	\$ 1,155,751	\$ -	\$ 1,155,751	93%	Positive variances due to savings associated with staff on FMLA and Worker Compensation, and staff resignation replacement.
SID and Workers Comp Payments	(11,783)	(19,465)	-	(19,465)		
Net Salary and Benefits	\$ 1,227,402	\$ 1,136,286	\$ -	\$ 1,136,286	93%	0

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Tobacco Tax - Prop 10	5,782,637	5,001,502	1,096,097	6,097,599	105%	Higher Prop 10 Tax disbursements are associated with an adjusted Prop 10 Tax declining rate by the State Department of Finance, which was previously projected in a more conservative approach.
F5CA Funds - CSP3	63,833	154,764	44,134	198,898	312%	\$44K are Q3 & Q4'16 Revenue accruals. Include previous year grant payments.
IMPACT grant	172,763	-	20,075	20,075	12%	\$20K is Revenue accruals. IMPACT revenue is low due to delayed execution of the IMPACT Grant until May'16.
Wellness Grant	-	794	-	794		Wellness Grant Reward
Race to the Top Grant	271,162	97,097	171,905	269,002	99%	\$171K are Q3 & Q4'16 Revenue accruals.
Miscellaneous Reimbursements	11,783	19,465	-	19,465	165%	SDI and Workers Comp refund payments.
TOTAL REVENUE	6,410,846	5,409,656	1,332,210	6,741,867	105%	Positive variance due to higher Prop 10 and Interest Revenue disbursements in the fiscal year.
TOTAL AVAILABLE FUNDS	23,005,843	22,004,653	1,332,210	23,336,864		
APPROPRIATIONS						
1. PROGRAMS						
Family Engagement	1,695,638	1,600,747	0	1,600,747	94%	
Kit for New Parent KNP (KNP)	41,000	33,380	0	33,380	81%	Include in the \$44K budget is \$10K of personnel cost for the KNP building and distribution; said personnel cost is reported under the agency' s salary and benefit costs.
Child Health & Development	1,864,935	1,737,622	0	1,737,622	93%	
Early Learning	1,927,508	1,587,170	0	1,587,170	82%	Underspending in the first year of EQ+P grant execution
Early Learning - Regional Cost Sharing	33,000	27,665	0	27,665	84%	
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Evaluation - Salaries & Benefits	141,914	136,957	-	136,957	97%	Evaluation Specialist 's salary and benefits
Cycle 2 contracts and grants	642,312	522,469	0	522,469	81%	Cycle 2 contract ends.
TOTAL PROGRAM APPROPRIATIONS	\$ 7,596,451	\$ 6,449,598	\$ -	\$ 6,449,598	85%	Positive variances due to delayed execution of the IMPACT grant, various contracts of Communication and System Changes, and underspending in Evaluation and various grants at the beginning of the new funding cycle.
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