



1700 S. El Camino Real, Suite 405
San Mateo, CA 94402-3050
www.first5sanmateo.org

**FIRST 5 SAN MATEO COUNTY
FINANCE AND ADMINISTRATION COMMITTEE MEETING**

DATE: Monday, January 8, 2018
TIME: 9:00 AM to 10:00 AM
ADDRESS: 1700 S. El Camino Real, Suite 405
San Mateo, CA 94402

MEMBERS: Pam Frisella, Michael Garb

STAFF: Kitty Lopez, Khanh Chau

AGENDA

1.	Election of Finance and Administration Committee Chair	Garb
2.	Approval of the Finance and Administration Committee Agenda	Garb
3.	Approval of the October 16, 2017 Finance and Administration Committee Meeting Minutes (See Attachment 3)	Garb
4.	Review Budget Monitoring Report as of December 31, 2017 (See Attachment 4-4C)	Lopez / Chau
5.	Review and Recommend Approval of the FY2017-2018 Revised Budget (See Attachments 5-5A)	Lopez / Chau
6.	Verbal Discussion: Auditor Rotation	Lopez / Chau

Next Meeting: February 12, 2018

**FIRST 5 SAN MATEO COUNTY
FINANCE AND ADMINISTRATION COMMITTEE
MEETING MINUTES**

October 16, 2017

- Commission Member: Iliana Rodriguez, Lee Michelson
- Staff: Kitty Lopez, Khanh Chau
- Minutes: Khanh Chau

Commissioner Garb was absent.

1. Approval of the Finance and Administration Committee Meeting Agenda

A Motion for Approval of the October 16, 2017 Finance and Administration Committee Meeting Agenda was made by Commissioner Rodriguez, seconded by Commissioner Michelson. Unanimously approved.

2. Approval of the August 14, 2017 Finance and Administration Committee Meeting Minutes

A Motion for Approval of the August 14, 2017 Finance and Administration Committee Meeting Minutes was made by Commissioner Rodriguez and seconded by Commissioner Michelson.

3. Review and Recommend Approval of the FY2016-2017 Budget Close-Out

Kitty Lopez briefly presented key highlights of FY2016-2017 Budget Close-Out with higher Interest Revenue; lower Program Expenditures due to timing issues and pending planning in Evaluation and Policy Advocacy, Communications, and System Changes; and underspending in various Administrative areas. Year-End Close-Out produces an overall positive variance.

Committee members reviewed and recommended approval of the FY2016-2017 Budget Close-Out; and also suggested the inclusion of the current fiscal year Budget Monitoring Report to facilitate the Commission review.

A Motion for Recommend Approval of the FY2016-2017 Budget Close-Out was made by Commissioner Rodriguez and seconded by Commissioner Michelson.

4. Review and Recommend Approval of Contract for QRIS Communications Consultation Services with VIVA Strategy and Communications

Kitty Lopez cited that SPIP - Line 10 has a funding allocation of \$300,000 for the Strengthen Understanding of High Quality Early Learning Settings activities. We had the first QRIS contract with VIVA of \$75,000, which is currently executed. The presenting QRIS contract of \$145,500 is for FY2017-2018 and is proposed to fund from the balance of SPIP - Line 10 (\$225,000), that was initially listed on the Discontinued Grants presented at the August '17 Commission Meeting. Kitty Lopez added that the contract Scope of Work and VIVA credentials as a sole sources vendor are included in the packet while a full contract will be presented at the Commission Meeting.

Committee members asked which vendor provides Communication services; Kitty Lopez responded that RSE delivers Communication services and an Communication update will be presented at the Commission Meeting.

A Motion for Recommend Approval of the QRIS contract with VIVA was made by Commissioner Rodriguez and seconded by Commissioner Michelson.

5. Verbal Update: Funding Recommendation

Kitty Lopez cited that at this time, staff are under negotiating contract with grantees and we are ahead of time in this planning progress.

Kitty Lopez also added that the auditor will present the audit report outcome at the Commission Meeting.

Commissioner Michelson adjourned the meeting at 9:15 A.M.

DATE: January 8, 2018
TO: First 5 San Mateo County Finance and Administration Committee
FROM: Kitty Lopez, Executive Director
RE: Budget Monitoring Report as of December 31, 2017

BUDGET MONITORING REPORT as of December 31, 2017 HIGHLIGHTS

The Budget Monitoring Report as of December 31, 2017 is presented in detail as **Attachment 4B** and in summary as **Attachment 4C** with key highlights below:

YTD Benchmark: 50%

REVENUES

- YTD Interest Revenue projection is \$74K or 70%, representing a positive variance or 20% higher than YTD Benchmark due to higher interest earning rate in the County investment pool.
- YTD Prop 10 Tax Revenue projections are \$2.810 million or 55%, representing a positive variance or 5% higher than YTD Benchmark.
- YTD Total Revenues projections are \$3.099 million or 54%, representing a positive variance or 4% higher than YTD Benchmark. Attributable factors to this positive variance are higher Interest Revenue and higher Prop 10 Tax revenue disbursement in recent months; however, full impacts of Prop 56 Tax implementation are unknown at this time.

APPROPRIATIONS

- YTD Program Expenditures projections are \$3.515 million or 41%, representing a positive variance or 9% below YTD Benchmark. Major contributions to this positive variance are attributable to pending planning and rolling out of the Policy Advocacy, Communications and System Changes-unallocated fund; as well as slow spending across grants at the beginning of the fiscal year. However, most grants are expected to be fully executed in this FY17-18 as the last year of the contract terms.
- YTD Administrative Expenditures projections of \$451K or 42%, representing a positive variance or 8% below YTD Benchmark. Major contributions to this positive variance are attributable to underspending in various administrative areas at the beginning of the fiscal year and saving from delayed hiring of Extra-Help staff.
- YTD Total Appropriations projections are \$3.966 million or 41%, representing a positive variance or 9% below YTD Benchmark. Major contributions to this positive variance are attributable to under spending in both Program and Administrative Appropriations and savings in various Administrative budget lines.

ENDING FUND BALANCE

- At this time, we are projecting YTD Ending Fund Balance of \$12.259 million or 134%, representing a positive variance of 34% or \$3.107 million higher than YTD planned budget.

Major contributions to this positive variance are attributable to higher Interest Revenue and Prop 10 Tax Revenue disbursements in recent months; under spending in both Program and Administrative Appropriations at the beginning of the fiscal year.

CHALLENGES:

- None at this time.

YTD Benchmark Percentage : 50%

	ORG/ACCT#	FY17-18 Budget	YTD Actuals	YTD Accruals *	YTD Combined	YTD Combined versus Planned Budget (%)	NOTES
REVENUE							
FUND BALANCE (Beginning)		13,125,202	13,125,202		13,125,202	100%	
Interest	19510-1521	105,002	47,423	26,251	73,674	70%	\$26K is Q2'18 Interest Revenue estimate. Higher interest earning rate from the county investment pool in recent months.
Tobacco Tax - Prop 10	19510-1861	5,086,486	1,962,741	847,748	2,810,489	55%	\$847K are Nov/Dec Prop 10 Tax Revenue Estimates. Full impacts of Prop 56 Tax implementation are unknown at this time.
IMPACT Grant	19510-1861	517,304		215,543	215,543	42%	\$215K are Q1 and Oct/Nov Revenue estimates
Wellness Grant	19510-2545	-		-	-		-
Miscellaneous Reimbursements	19510-2647	0			-		
TOTAL REVENUE		5,708,792	2,010,164	1,089,542	3,099,706	54%	Positive variances are due to higher interest revenue disbursements and higher Prop 10 revenues estimates; however, full impacts of the Prop 56 Tax implementation is unknown at this time.
TOTAL AVAILABLE FUNDS		18,833,994	15,135,366	1,089,542	16,224,908		-
APPROPRIATIONS							
1. PROGRAMS							
Family Engagement	19540-6125	2,196,667	524,000	549,167	1,073,167	49%	\$549K is Q2'18 expenditure estimates
Kit for New Parent KNP (KNP)	19540-6266	41,000	15,182		15,182	37%	Part of FY16-17 KNP order is delivered in FY17-18
Child Health & Development	19540-6156	1,808,352	328,496	452,088	780,584	43%	\$452K is Q2'18 expenditure estimates
Early Learning	19540-6263	2,065,647	372,012	516,412	888,424	43%	\$516K is Q2'18 expenditure estimates.
Early Learning - Regional Cost Sharing	19540-6263	30,000			-	0%	\$30K is place holder for Regional Cost Sharing Initiatives with other F5s.
IMPACT Grant	19540-6126	423,746	60,000	105,937	165,937	39%	\$105K is Q2'18 expenditure estimates.
Policy Advocacy, Communications & Systems Change	19540-6814	505,959	88,943	126,490	215,433	43%	\$126K is Q2'18 expenditure estimates.
Unallocated Fund - Policy Advocacy, Communications & Systems Changes (PAC)	19540-6814	371,500		20,000	20,000	5%	\$20K are expenditure estimates for the Choose Children initiatives and Build-Up Kits for SMC. Underspending is associated with pending planning and rolling out the PAC - Unallocated fund.
Other Communications - Sponsorship	19540-6814	10,000	-	-	-	0%	
Program Salary & Benefits		538,098	210,919	6,750	217,669	40%	Saving due to delayed hiring of Extra Help staff.
Evaluation	19540-6265	265,000	-		-	0%	This fund will reduce to zero in the FY17-18 Revised Budget due to the full amount is part of SPIP carried over to FY18-20
Grant Management and Big Data	19540-6265	189,170	22,000	47,293	69,293	37%	\$47K is Q2'18 expenditure estimates.
Evaluation - Salaries & Benefits		154,057	66,999	2,250	69,249	45%	\$2.25K is expenditure estimate of Retirement Health that was delayed posting by the County
TOTAL PROGRAM APPROPRIATIONS		8,599,196	1,688,551	1,826,385	3,514,936	41%	Positive variance due to majority of grants are slowly executed at the beginning of the fiscal year and pending planning and rolling out the PAC-Unallocated fund.

	ORG/ACCT#	FY17-18 Budget	YTD Actuals	YTD Accruals *	YTD Combined	YTD Combined versus Planned Budget (%)	NOTES
TOTAL APPROPRIATIONS		9,682,168	2,114,553	1,851,427	3,965,980	41%	Positive variances due to underspending in both Program and Administrative Budget in the first few months of the fiscal year.
FUND BALANCE (ENDING)		9,151,826	13,020,813	-761,885	12,258,928	134%	Positive variances are a net effect of higher Interest Revenue and Prop 10 Tax Revenue projections and underspending in both Program and Administrative Appropriations in the first few months of the fiscal year.
Program Staff		538,098	210,919	6,750	217,669	40%	Saving due to delayed hiring of Extra-Help staff.
Evaluation Staff		154,057	66,999	2,250	69,249	45%	County did not post the Retirement Healthcare cost yet.
Admin Staff		660,222	277,576	9,000	286,576	43%	County did not post the Retirement Healthcare cost yet.
Total Salaries and Benefits		1,352,377	555,494	18,000	573,494	42%	Positive variances due to delayed hiring of Extra-Help staff.

Note:

This Budget Monitoring Report is presented in a Hybrid Format as per suggestion of Finance and Administration Committee members.

The YTD Actuals column reflects Actual Revenues and Actual Expenditures reported in Countywide OFAS Accounting System.

The YTD Accruals* (with an asterisk) column is a hybrid presentation using Modified Accrual Accounting or Projections. When Revenue and Expenditures are not measurable in monetary terms or are not available, Committee members suggest to make a Projection for the reporting month.

Technical Terms

1. Modified Accrual

Under Modified Accrual, Revenue is recognized and recorded when measurable and available to finance the expenditures of the current period; Available, under Modified Accrual, means collectible within the current period or soon enough to be used to pay liabilities of the current period; Measurable means quantifiable in monetary terms. Per F5CA, Prop 10 Tax Revenue is recorded when the Prop 10 Tax Revenue is posted on the F5CA website.

Expenditures are recognized and recorded when the related liability incurred with some exceptions.

2. Internal Reporting

The Budget Monitoring Report is an internal report, typically is designed to accomplish two goals:

- (a) allows management to monitor compliance with legal and contractual provisions applicable to the management of public funds; and
- (b) provides management with the information on current performance that it needs to make future financial plans.

Because internal reports are designed to serve the needs of management, management is free to select the format and content it believes is most relevant, with timeliness being a key consideration for their use as monitoring or planning documents.

References

- 1. Modified Accrual: Becker CPA Review, Financial, 2009 Edition Textbook, page F8-12
- 2. Internal Reporting: First 5 Association of California - Financial Management Guide - Fifth Edition, 2015, Updated 12/15/15, page 51

YTD Benchmark Percentage : 50%

	FY17-18 Budget	YTD Actuals	YTD Accruals *	YTD Combined	YTD Combined versus Planned Budget (%)	NOTES
REVENUE						
FUND BALANCE (Beginning)	\$ 13,125,202	\$ 13,125,202	\$ -	\$ 13,125,202		0
Interest	105,002	47,423	26,251	73,674	70%	\$26K is Q2'18 Interest Revenue estimate. Higher interest earning rate from the county investment pool in recent months.
Tobacco Tax - Prop 10	5,086,486	1,962,741	847,748	2,810,489	55%	\$847K are Nov/Dec Prop 10 Tax Revenue Estimates. Full impacts of Prop 56 Tax implementation are unknown at this time.
IMPACT grant	517,304	-	215,543	215,543	42%	\$215K are Q1 and Oct/Nov Revenue estimates
Wellness Grant	-	-	-	-		-
Miscellaneous Reimbursements	0	-	-	-		-
TOTAL REVENUE	5,708,792	2,010,164	1,089,542	3,099,706	54%	Positive variances are due to higher interest revenue disbursements and higher Prop 10 revenues estimates; however, full impacts of the Prop 56 Tax implementation is unknown at this time.
TOTAL AVAILABLE FUNDS	18,833,994	15,135,366	1,089,542	16,224,908		
APPROPRIATIONS						
1. PROGRAMS						
Family Engagement	2,196,667	524,000	549,167	1,073,167	49%	\$549K is Q2'18 expenditure estimates
Kit for New Parent KNP (KNP)	41,000	15,182	0	15,182	37%	Part of FY16-17 KNP order is delivered in FY17-18
Child Health & Development	1,808,352	328,496	452,088	780,584	43%	\$452K is Q2'18 expenditure estimates
Early Learning	2,065,647	372,012	516,412	888,424	43%	\$516K is Q2'18 expenditure estimates.
Early Learning - Regional Cost Sharing	30,000	0	0	0	0%	\$30K is place holder for Regional Cost Sharing Initiatives with other F5s.
IMPACT Grant	423,746	60,000	105,937	165,937	39%	\$105K is Q2'18 expenditure estimates.
Policy Advocacy, Communications & Systems Change	505,959	88,943	126,490	215,433	43%	\$126K is Q2'18 expenditure estimates.
Unallocated Fund - Policy Advocacy, Communications & Systems Changes (PAC)	371,500	0	20,000	20,000	5%	\$20K are expenditure estimates for the Choose Children initiatives and Build-Up Kits for SMC. Underspending is associated with pending planning and rolling out the PAC - Unallocated fund.
Other Communications	10,000	0	0	0	0%	-
Program Salary & Benefits	538,098	210,919	6,750	217,669	40%	Saving due to delayed hiring of Extra Help staff.
Evaluation	265,000	0	0	0	0%	This fund will reduce to zero in the FY17-18 Revised Budget due to the full amount is part of SPIP carried over to FY18-20
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TOTAL PROGRAM APPROPRIATIONS	8,599,196	1,688,551	1,826,385	3,514,936	41%	Positive variance due to majority of grants are slowly executed at the beginning of the fiscal year and pending planning and rolling out the PAC-Unallocated fund.

	FY17-18 Budget	YTD Actuals	YTD Accruals *	YTD Combined	YTD Combined versus Planned Budget (%)	NOTES
2. ADMINISTRATIVE						
Salaries and Benefits	660,222	277,576	9,000	286,576	43%	
Sub Total - Services & Supply	110,400	31,289	5,708	36,997	34%	Positive variance due to underspending in the first few months of the fiscal year.
Sub Total - Other Charges	312,350	117,137	10,333	127,470	41%	Major savings are associated with the audit service cost saving, the reduction of A87 All
			-	-		
TOTAL ADMINISTRATIVE APPROPRIATIONS	1,082,972	426,002	25,042	451,044	42%	
Administrative Cost %	11%	20%		11%		
TOTAL APPROPRIATIONS	9,682,168	2,114,553	1,851,427	3,965,980	41%	Positive variances due to underspending in both Program and Administrative Budget in the first few months of the fiscal year.
FUND BALANCE (ENDING)	9,151,826	13,020,813	-761,885	12,258,928	134%	Positive variances are a net effect of higher Interest Revenue and Prop 10 Tax Revenue projections and underspending in both Program and Administrative Appropriations in the first few months of the fiscal year.
Total Salaries and Benefits	1,352,377	573,494	0	573,494	42%	Positive variances due to delayed hiring of Extra-Help staff.

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2. Internal Reporting

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References

1. Modified Accrual: Becker CPA Review, Financial, 2009 Edition Textbook, page F8-12
2. Internal Reporting: First 5 Association of California - Financial Management Guide - Fifth Edition, 2015, Updated 12/15/15, page 51

DATE: January 8, 2018
TO: First 5 San Mateo County Finance and Administrative Committee
FROM: Kitty Lopez, Executive Director
RE: Review and Recommend Approval of First 5 San Mateo County's FY17-18 Revised Budget

ACTION REQUESTED

Review and Recommend Approval of First 5 San Mateo County's FY17-18 Revised Budget

BACKGROUND

The proposal of First 5 San Mateo County's FY17-18 Revised Budget is based on the following assumptions:

- FY17-18 Budget revision was anticipated after FY16-17 Financial Audit was completed.
- Under spending funds of various contracts became available after FY16-17 Financial Audit Completion.
- Balance obligations of FY15-18 executed contracts.
- Pending planning of Strategic Planning Implementation Plan (SPIP) in Policy Advocacy, Communications, and System Changes PAC – unallocated fund and Comprehensive Evaluation.
- SPIP fund carried over to FY2018-2020

FY2017-2018 REVISED BUDGET ((See Attachment 5A))

A. REVENUE

Total Available Funds produce a net increase of \$2,073,836 that include:

- \$1,797,325 reflects an adjustment of the Beginning Fund Balance as per the outcome of the FY16-17 Audit Report.
- \$20,000 reflects an increase of Interest Revenue projection.
- \$156,511 reflects an increase in the IMPACT grant revenue due to increasing activities in the year 3 of the 5-year grant.
- \$100,000 reflects partial new revenue of the Help Me Grow grant awarded by David Lucile Packard Foundation in December 2017.

B. PROGRAM APPROPRIATIONS

Total Program Appropriations produce a net increase of 496,709 that include:

Increases by \$803,031

- \$517,962 reflects net increases in program appropriations associated with underspending fund carried over and balance contract obligations across 3 investment areas:
 - \$231,674 Family Engagement contracts;
 - \$286,288 Early Learning contracts;
- \$200,069 reflects the IMPACT grant revised budget and underspending fund carried over;

- \$85,000 additional program appropriations for the new Help Me Grow grant that is anticipated to be rolled out in early 2018.

Decreases by \$306,322

- \$41,320 reflects the decrease in Persimmony and Big Data appropriations as a result of balance contract obligations.
- \$265,000 reflects the reduction in Evaluation budget associated with SPIP funding carry over to FY2018-2020.

C. ADMINISTRATIVE APPROPRIATIONS

Total Administrative Appropriations produce a net decrease by \$10,700 that include:

Increase by \$19,300

- \$2,000 increase in Commission Meeting Expenses Budget due under budget of this line.
- \$10,000 increase in Other Professional Services associated with new strategic plan consultation for the period FY2018-2020 and beyond.
- \$7,000 increase in Facility Lease associated with underspending fund carried over for the pending purchases of smaller size office furniture due to the new office reconstruction.
- \$300 increase in Official Bond Insurance.

Decrease by \$30,000

- \$30,000 decrease in A87 Indirect Cost Allocation to the allocated level of FY2016-2017.

SUMMARY OF FY17-18 REVISED BUDGET

REVENUE	
▪ Increase Beginning Fund Balance FY2017-18	1,797,325
▪ Net projected revenues, increase by	276,511
Total Available Fund, increase by	\$2,073,836
PROGRAM APPROPRIATIONS	
Total Program Appropriations projections, increase by	496,709
ADMINISTRATIVE APPROPRIATIONS	
Total Administrative Appropriations, increase by	(10,700)
TOTAL APPROPRIATIONS	
Total Appropriations, increase by	486,009
NET OF CHANGES, Ending Fund Balance FY17-18, increase by	\$1,587,827

D. FISCAL IMPACTS

Net of Changes of Ending Fund Balance of FY 2017-2018 Revised Budget increase by \$1,572,827

The Administrative Percentage remains below 14% as per the approved Administrative Cost Policy for the FY17-18

RECOMMENDATION

Review and Recommend Approval of First 5 San Mateo County's FY17-18 Revised Budget

F5SMC - FY17-18 REVISED BUDGET

	ORG/ACCT#	FY17-18 Initial Budget	Increase (\$)	(Decrease) \$	FY17-18 Revised Budget	Increase (Decrease) FY17-18 Revised Budget versus FY17-18 Initial Budget (%)	Note to FY17-18 Revised Budget
A. REVENUE							
FUND BALANCE (BEGINNING)		13,125,202	1,797,325	-	14,922,527	14%	Beginning Fund Balance is adjusted as per the outcome of the FY16-17 Audit Report
Interest	19510-1521	105,002	20,000	-	125,002	19%	Higher Beginning Fund Balance and higher Interest Earning rate.
Tobacco Tax - Prop 10	19510-1861	5,086,486	-	-	5,086,486		Conservative approach to revenue projections due to full impacts of Prop 56 implementation is unknown at this time.
IMPACT Grant	19510-1861	517,304	156,511	-	673,815	30%	Increase IMPACT grant execution in the 3rd year as a result of underspending in FY16-17.
Help me Grow Grant	19510-2643		100,000		100,000		Partial revenue projection for the Help Me Grow grant awarded by David Lucile Packard Foundation (\$300K grant with grant term from December 2017 to December 31 2018)
Wellness Grant	19510-2545		-	-	0		
Miscellaneous Reimbursements	19510-2647		-	-	-		
Total Revenue		5,708,792	276,511	-	5,985,303	5%	
Total Available Funds		18,833,994	2,073,836	-	20,907,830	11%	Major increases are associated with Beginning Fund Balance adjustment, higher revenue projections in IMPACT grant and new revenue source from the Help Me Grow grant.
B. APPROPRIATIONS							
1. Programs							
Family Engagement	19540-6125	2,196,667	231,674	-	2,428,341	11%	Last year contract obligations
Kit for New Parent (KNP)	19540-6266	41,000	-		41,000		
Child Health & Development	19540-6156	1,808,352	-		1,808,352		Last year contract obligations
Early Learning	19540-6263	2,065,647	286,288		2,351,935	14%	Last year contract obligations

	ORG/ACCT#	FY17-18 Initial Budget	Increase (\$)	(Decrease) \$	FY17-18 Revised Budget	Increase (Decrease) FY17-18 Revised Budget versus FY17-18 Initial Budget (%)	Note to FY17-18 Revised Budget
Early Learning - Regional Cost Sharing Project	19540-6263	30,000	-		30,000		
Help Me Grow Grant	19540-6131		85,000		85,000		Help Me Grow grant
IMPACT Grant	19540-6126	423,746	200,069		623,815	47%	Increase IMPACT grant execution in the 3rd year.
Policy, Advocacy, Communications & Systems Changes	19540-6814	505,959			505,959		
Policy Advocacy, Communications & Systems Changes - Unallocated Fund	19540-6814	371,500			371,500		
Other Communications	19540-6814	10,000	-		10,000		Sponsorships
Program Salary & Benefits		538,098	-		538,098		
Evaluation	19540-6265	265,002	-	-265,002	0	-100%	\$265K Evaluation reduction is part of SPIP carry over to FY18-20
Grant Management and Big Data	19540-6265	189,170		-41,320	147,850	-22%	Last year contract obligations
Evaluation - Salaries & Benefits		154,057	-		154,057		
Total Program Appropriations		8,599,198	803,031	(306,322)	9,095,907	6%	Major increases are associated with the underspending fund carried over to the last year contract terms.
2. Administration							
Salaries and Benefits		660,222	0	0	660,222		
Services and Supplies			-	-	0		
Outside Printing & Copy Svc	19510-5191	4,000	-	-	4,000		
General Office Supplies	19510-5193	11,400	-	-	11,400		
Photocopy Lease & Usage	19510-5196	2,500	-	-	2,500		
Computer Supplies	19510-5211	10,000	-	-	10,000		
County Memberships - (e.g. F5 Assn Dues)	19510-5331	17,500	-	-	17,500		
Auto Allowance	19510-5712	11,000	-	-	11,000		
Meetings & Conference Expense	19510-5721	13,000	-	-	13,000		

	ORG/ACCT#	FY17-18 Initial Budget	Increase (\$)	(Decrease) \$	FY17-18 Revised Budget	Increase (Decrease) FY17-18 Revised Budget versus FY17-18 Initial Budget (%)	Note to FY17-18 Revised Budget
Commissioners Meetings & Conference Exp	19510-5723	1,000	2,000	-	3,000	200%	This line is under budgeted. \$2K additional budget is for irregular Commission Meeting expenses (such as farewell reception or Commission Meeting Retreat Meeting)
Other Business Travel expense	19510-5724	5,000	-	-	5,000		
Dept. Employee Training Expense	19510-5731	5,000	-	-	5,000		
Wellness grant	19510-5856		-	-	0		
Other Professional Services	19510-5858	30,000	10,000	-	40,000	33%	\$30K is for the new strategic planning consultation and \$10K is for ongoing MAA consultation.
Total - Services & Supplies		110,400	12,000	0	122,400	11%	Major increases are associated with increase budgets in Commission Meeting Expenses and Other Professional Services.
Other Charges			-				
Telephone Service Charges	19510-6712	4,000	-	-	4,000		
Automation Services - ISD	19510-6713	48,000	-	-	48,000		
Annual Facilities Lease	19510-6716	89,000	7,000	-	96,000	8%	\$7K is FY16-17 underspending fund carried over to FY17-18 for the pending purchases of smaller size office furniture due to new office reconstruction.
General Liability Insurance	19510-6725	7,500	-	-	7,500		
Official Bond Insurance	19510-6727	300	300	-	600	100%	Increase bond insurance
Human Resources Services	19510-6733	5,350	-	-	5,350		
Countywide Security Services	19510-6738	500	-	-	500		
All Other Service Charges	19510-6739	60,000	-	-	60,000		
A-87 Expense	19510-6821	97,700	-	(30,000)	67,700	-31%	As per F5SMC claim, County reduces FY17-18 A87 allocation to the allocation level of FY16-17
Total - Other Charges		312,350	7,300	(30,000)	289,650	-7%	Major reduction is associated with lower A87 allocation to F5SMC.
Total Administrative Appropriations		1,082,972	19,300	(30,000)	1,072,272	-1%	

	ORG/ACCT#	FY17-18 Initial Budget	Increase (\$)	(Decrease) \$	FY17-18 Revised Budget	Increase (Decrease) FY17-18 Revised Budget versus FY17-18 Initial Budget (%)	Note to FY17-18 Revised Budget
Administrative Cost %		11%			11%		
Total Appropriations		9,682,170	822,331	(336,322)	10,168,179	5%	
C. FUND BALANCE (ENDING)		9,151,824	1,251,505	(336,322)	10,739,651	10%	Major increases are associated with Beginning Fund Balance Adjustment and net increase in Program Appropriations.
Program		538,098	-	-	538,098		
Evaluation		154,057	-	-	154,057		
Admin		660,222	-	-	660,222		
Total Salaries and Benefits		1,352,377	-	-	1,352,377		