

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM: 2.9
(ID # 25052)

MEETING DATE:
Tuesday, June 04, 2024

FROM : FIRST 5 RIVERSIDE COUNTY

SUBJECT: FIRST 5 RIVERSIDE COUNTY CHILDREN & FAMILIES COMMISSION: Receive and File First 5 Riverside County's Fiscal Year 2024/2025 Annual Budget; All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and File Riverside County Children & Families Commission Fiscal Year 2024/2025 Annual Budget.

ACTION:Information

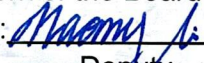


Tammi Graham, EXECUTIVE DIRECTOR CFC, FIRST FIVE 5/16/2024

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Gutierrez, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: June 4, 2024
xc: First 5

Kimberly A. Rector
Clerk of the Board
By: 
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	24/25

C.E.O. RECOMMENDATION: Approve

BACKGROUND

In accordance with the California Children and Families Act of 1998, the Children and Families Commission for Riverside County, also known as First 5 Riverside County, is required to adopt a budget on an annual basis in support of its adopted strategic plan.

BUDGET SUMMARY

The Department proposes a balanced FY 2024/2025 Annual Budget, with a draw only from the Committed Fund Balance. Previously committed funds included in the budget are \$4 million for child care infrastructure, \$1.25 million for guaranteed income through United Way, and \$600,000 for Maternal Fetal Medicine research through Riverside University Health System (RUHS). With the anticipation of declining revenue and the final year of IMPACT funding, the Department is proposing staffing reductions of vacant positions and repurposing existing positions. The Department will also absorb increased salary and benefit costs adopted by the Board of Supervisors. FY 2024/2025 expenditures are to be covered by current-year revenue.

Revenue – Fund 25800 (\$28,767,133): Reflects a net decrease of \$501,435 from the prior fiscal year as noted below:

- *Proposition 10 & Proposition 56* – a decrease of \$474,768.
- *State of California* – a net increase of \$33,333 because First 5 Orange County's annual IMPACT Legacy budget is \$33,333 more in FY 24/25 than in FY 23/24. As the fiscal lead for the IMPACT Legacy grant for Region 9, First 5 San Bernardino, Imperial, and Orange County's grant budget passes through First 5 Riverside County's budget.
- *Program Revenue* – no change from Riverside County Office of Education (RCOE) reimbursement for early childhood education-related work.
- *Reimbursement for Services* – no change from CalWORKs funding.
- *Reimbursement for Services* – no change from Department of Public Social Services funding for Family Resource Center operational support.
- *Contribution from Other County Funds* – a decrease of \$310,000. Funding from the Executive Office was one-time funding in FY24. Additional funding is not expected for FY25.
- *Interest Revenue* – an increase of \$250,000.

Salaries and Benefits – Fund 25800 (\$8,148,696): Reflects a net decrease of \$136,349 as compared to the previous fiscal year. Salaries & Benefits include an anticipated Cost of Living Adjustment (COLA) of approximately \$220,000. To account for the COLA increases coupled with the conservative estimates of declining tobacco revenue, the Department will eliminate two (2) vacant positions, and maintain 65 positions with allocated funding for 60 full-time equivalents.

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

Operating Expenditures – Fund 25800 (\$2,653,419): A net decrease of \$104,925 from the prior fiscal year is primarily due to operational savings.

Contracts – Fund 25800 (\$24,115,018): Reflects a net increase of approximately \$4.5 million from the prior fiscal year. Approximately, \$7.6M (31%) of the contract allocation is supported by reimbursement of external funding. Additionally, \$6.1M (25%) is allocated from the previously approved Committed Fund Balance. The remaining \$10.4M (44%) will be covered by current revenue.

Partner Agency contracts are allocated in the following strategic plan goal areas:

Strategic Goal Areas	Contract Allocation
Quality Early Learning	\$11,923,484
Comprehensive Health & Development	\$10,221,186
Resilient Families	\$1,052,392
Countywide (Admin/Eval/Countywide Programs)	\$917,956
Total	\$24,115,018

Capital Expenditures – Fund 25800 (\$0): Reflects a \$800,000 decrease from the prior fiscal year.

AMERICAN RESCUE PLAN ACT (ARPA) FUND – 25820

The Board of Supervisors (BOS) allocated a total of \$23 million of ARPA funds (25820) in 2021 and 2023 for the Early Care & Education (ECE) Recovery Fund. The department has oversight of the funds in support of wage enhancement for the ECE workforce, recruitment of ECE businesses to provide subsidized care for children, and child care infrastructure. As noted in Attachment 3, the ARPA fund (25820) budget has been adjusted to reflect prior year spending. Revenues for FY24/25 are budgeted at \$5 million and expenditures at \$5 million for child care infrastructure projects. Adjustments will be made, if necessary, to reflect actuals.

ATTACHMENTS (1-3 Combined)

1. FY 2024/2025 Budget Summary Combined Funds
2. FY 2024/2025 Budget Summary Prop 10 Fund 25800
3. FY 2024/2025 Budget Summary ARPA Fund 25820
4. FY 2024/2025 Budget Infographic – Numbers at a Glance
5. Action Item Approved By RCCFC Commission


 Aaron Gettis, Chief of Deputy County Counsel 5/21/2024

**Riverside County Children & Families Commission
FY 24/25 PROPOSED BUDGET - COMBINED FUNDS SUMMARY**

	<i>Fund: 25800</i>	<i>Fund: 25820</i>	
	PROP 10	ARPA	Combined Total
Revenue	\$ 28,767,133	\$ 5,004,800	\$ 33,771,933
Approp 1 (Salaries & Benefits)	\$ 8,148,696	\$ -	\$ 8,148,696
Approp 2 (Operational Expenses)	\$ 2,653,419	\$ 4,800	\$ 2,658,219
Sub Total	\$ 10,802,115	\$ 4,800	\$ 10,806,915
Approp 2 Contracts/MOUs Only	\$ 24,115,018	\$ 5,000,000	\$ 29,115,018
Approp 4 - Capital Assets	\$ -	\$ -	
TOTAL APPROPRIATIONS	\$ 34,917,133	\$ 5,004,800	\$ 39,921,933
TOTAL REVENUE	\$ 28,767,133	\$ 5,004,800	\$ 33,771,933
Variance (Proposed Committed Fund Balance Draw)	\$ 6,150,000	\$ -	\$ 6,150,000

Riverside County Children & Families Commission
FY 2024-2025
First 5 Riverside County Budget Summary

938001-25800 (CFARC)

DESCRIPTION	ACCOUNT	REVISED FY 23/24 BUDGET	FY 24/25 BUDGET
REVENUE			
Interest-Invested Funds	740020	350,000	600,000
CA - Tobacco Prop 10	754000	13,074,768	12,450,000
CA - Prop 56 Tobacco Act 2016	754020	3,500,000	3,650,000
F5CA (IMPACT, DLL, HV)	755870	3,966,793	4,000,126
Reimbursement for Services - (CalWORKs)	777520	5,292,507	5,292,507
Reimbursement for Salaries - (FRCs)	777540	2,599,500	2,599,500
Program Revenue	781480	175,000	175,000
Contribution From Other County Funds	790600	310,000	-
TOTAL REVENUE		\$ 29,268,568	\$ 28,767,133
APPROP 1 - Salaries and Benefits	51xxxx	8,285,045	8,148,696
APPROP 2 - Services and Supplies	52xxxx	2,758,344	2,653,419
SUBTOTAL		\$ 11,043,389	\$ 10,802,115
APPROP 2 - Contracts and MOUs	525440/527980	19,600,000	24,115,018
TOTAL CONTRACTS AND MOUs		\$ 19,600,000	\$ 24,115,018
APPROP 4 - Capital Assets	542060	800,000	-
TOTAL CAPITAL ASSETS		\$ 800,000	\$ -
TOTAL APPROPRIATIONS		\$ 31,443,389	\$ 34,917,133
TOTAL REVENUES		\$ 29,268,568	\$ 28,767,133
VARIANCE		\$ (2,174,821)	\$ -
COMMITTED FUND BALANCE DRAW (previously approved by the Commission)			\$ (6,150,000)

Riverside County Children & Families Commission
FY 2024-2025
First 5 Riverside County Budget Summary

938001-25820 (ARPA Fund)

DESCRIPTION	ACCOUNT	FY 23/24 BUDGET	FY 24/25 BUDGET
REVENUE			
Fed-American Rescue Plan Act	763520	10,000,000	5,004,800
TOTAL REVENUE		\$ 10,000,000	\$ 5,004,800
Special Program Expense	527780	5,000,000	4,800
Contracts	527980	5,000,000	5,000,000
TOTAL EXPENDITURES		\$ 10,000,000	\$ 5,004,800
VARIANCE		\$ -	\$ -



CHILDREN AND FAMILIES COMMISSION-FIRST 5

Tammi Graham, Executive Director
first5riverside.org

NUMBERS AT A GLANCE

\$39,921,933

FY 2024/25 BUDGET

REVENUES



\$20.1M STATE FUNDS

\$5.0M FEDERAL FUNDS

\$8.0M CHARGES FOR
CURRENT SERVICES

\$600k REVENUE FROM THE
USE OF MONEY &
PROPERTY

EXPENDITURES



\$39.9M
SERVICES & SUPPLIES



\$8.1M
SALARIES & BENEFITS



AGENDA ITEM: 24-15

DATE OF MEETING: May 8, 2024

ACTION:

INFORMATION:

APPROVE AND ADOPT FISCAL YEAR 2024/2025 ANNUAL BUDGET OF FIRST 5 RIVERSIDE COUNTY CHILDREN & FAMILIES COMMISSION

SUMMARY OF REQUEST

Adopt the Fiscal Year (FY) 2024/2025 annual budget inclusive of Fund 25800 and Fund 25820. Budget reflects an estimate of \$33,771,933 in revenues, which includes \$5,004,800 of American Rescue Plan Act (ARPA) funds. Expenditures total \$39,921,933, which includes \$5,004,800 of ARPA funds.

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RECOMMENDED ACTION

That the Commission:

1. Adopt the FY 2024/25 Budget (Funds 25800 and 25820) as proposed.
2. Authorize the Executive Director or Designee to:
 - a. Expend funds for the line items specified by a specific vendor under the Operational Expense section of this budget (excluding Operational Contracts). Requisitions or purchases at or above the \$50,000 authority limit associated with these items are referenced below. Office reconfiguration projects will be commissioned from either vendor depending upon availability but will not exceed the total amount; and

Vendor - Description	Total
First 5 Association - Membership Dues & Policy Fund	\$50,000
Total Plan and/or GM Business Interiors - Office Reconfigurations	\$100,000
Lakeshore - Parent Engagement Incentive Materials & QSRC Training Materials	\$50,000
Discount School Supply - Parent Engagement Incentive Materials & QSRC Training Materials	\$50,000
CM Supply - Parent Engagement Incentive Materials & QSRC Training Materials	\$50,000

- b. Execute documents and coordinate appropriate actions to expend funds in accordance with established Commission policy and as set forth in the attached budget.

BUDGET IMPACT

Not applicable

POTENTIAL CONFLICTS OF INTEREST

None known

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