



**Commission Meeting  
Health & Human Services-5730 Packard Avenue  
Marysville, CA 95901  
Bok Kai/Goldfields Rooms**

**Wednesday, May 18, 2011  
3:30PM-5:30PM**

**AGENDA**

Item 1: Call to order

1.1 Pledge of Allegiance

1.2 Roll Call

1.3 Public Comments: ***At this time, the public may comment on any item not on the agenda but within the Commission's jurisdiction. A time restriction of five minutes per person may be imposed. Public input is invited during each agenda item.***

Item 2: Review and Approve First Five Yuba 2011-2012 Budget    **DISCUSSION/ACTION**

**Next Meeting:** May 26, 2011 at 3:30PM at the Government Center.

*A copy of the Commission's agenda packet is available for review at the Commission office, 1114 Yuba Street, Suite 121, Marysville, CA. Materials related to an item on this agenda submitted to the Commission after distribution of the agenda packet are available for public inspection in the Commission office during normal business hours. The Commission, in complying with the Americans with Disabilities Act (ADA), requests individuals who require special accommodations to access, attend and/or participate in the Commission meeting due to disability, to please contact the Commission's Office, (530) 749-4876, at least one business day prior to the scheduled meeting to ensure that we may assist you.*



Commission Meeting of May 18, 2011  
AGENDA ITEM #2  
BRIEF SUMMARY

**SUBJECT:** Review and Approve First Five Yuba 2011-2012 Budget

**BACKGROUND:** At the March meeting, the Commission requested that staff develop budget options to include administration cuts and the almost 1.5 million dollars to the state. Staff recommends the budget discussion and approval be broken into 3 categories with revenue and overall budget to be discussed at the end in the budget summary;

- salaries/benefits,
- operating expenses, and
- program/evaluation cuts.

**Additional “Administration Costs” background:**

As required by California Health & Safety Code section 130140(d)(5), the Commission has adopted an “Administrative, Program and Evaluation Costs Policy.” This policy defines administrative costs, establishes an upper limit, and provides a methodology to monitor and report costs. With that said, it is important to note that the salaries and benefits section of the FFY budget is split between administration, program, and evaluation costs, most of the operating expenses fall under administration, program is all program, and evaluation is all evaluation.

An excerpt from the First 5 Financial Management Guide that provides more in-depth information is included and provides:

- p. 87 “The level of effort devoted to planning, technical assistance, evaluation, and provider monitoring goes far beyond that of most general-purpose governments”
- P. 88 “smaller commissions typically have higher administrative cost percentages”
- P. 90 “staff costs may be assigned to program costs”
- P. 93 a chart delineating administrative, program and evaluation costs

**Historical Perspective**

	Administration	Program	Evaluation
2009-2010	\$225,900 / 15%	\$1,195,145 / 80%	\$77,748 / 5%
2008-2009	\$197,389 / 11%	\$1,462,247 / 85%	\$65,719 / 4%
2007-2008	\$143,243 / 9%	\$1,382,171 / 88%	\$50,619 / 3%
2006-2007	\$154,714 / 20%	\$566,243 / 74%	\$48,283 / 6%
2005-2006	\$193,489 / 27%	\$528,380 / 73%	0

**For clarity, discussion of salaries and benefits in open session:**

Section 2.2.3 of the Commission’s contract with the County provides that all FFY staff are County employees and that the ED is both a County employee and a Commission employee. The Brown Act closed session provisions regarding personnel matters can only be used to discuss Commission employees (in this case only the ED) and has a contract for services with the County for other personnel.



### **FIRST 5 ASSOCIATION UPDATE:**

- Most commissions are looking at staff and program cuts
- Most counties who have reserves are using reserves to fund programs next year...those who do not have reserves are cutting programs
- Many are beginning to have conversations establishing a minimum fund balance, something for us to consider this next year
- Many are continuing with same contracts and/or looking at awarding longer contracts
- A couple are looking at regional services and virtual offices
- Most small counties are grappling with higher administration costs
- 7 counties have filed suit against the state, 7 counties are in process, the word is that if one wins we all win
- May revise may include more revenue and legislators may come back and say forget about the 1 billion

### **1<sup>st</sup> Category for DISCUSSION: SALARIES and BENEFITS**

7 options considered (dollar amounts include salary and benefits);

- Eliminate Office Assistant (budget cut \$46,888)\*
- Eliminate Administrative Analyst (budget cut \$80,218)\*
- Eliminate Executive Director (budget cut \$107,987)\*
- Eliminate 40 hours/week positions and have all 3 positions at 32 hours/week (budget cut \$39,396)
- Eliminate 40 hours/week position and have 2 positions at 32 hours/week and ED continue as Exempt staff but take a 5% pay cut and add 104 hours of leave (budget cut \$25,897)
- Keep staff as is minus HKHF outreach extra hire (budget cut \$10,000)
- All positions at 40 hrs/week and share administrative analyst position with H&HS (budget cut \$32,079)

\* This option may require additional dollars to cover unemployment costs

**Staff recommendation: After careful analysis of what is best for the Commission, weighing the pros/cons of each option, reviewing task lists, phone logs, and office visitors, discussing with personnel and H&HS department, staff provides the following options:**

**Option 1: All staff reduced to 32 hours/week. Office closed on Fridays.**

**Option 2: Hourly employees reduced to 32 hours/week and ED stays as Exempt management staff but takes 5% pay cut and additional leave (104 hours) as done with County managers last year. Office closed and ED works from home on Fridays.**

**Option 3: Leave staff as is, minus HKHF outreach extra hire.**

**Option 4: Share (FFY 60%) Administrative Analyst with H&HS**

Impact:

- Option 1 & 2 office closed on Fridays and more often due to less staff
- All options except 3 would require less needed from the endowment
- All options except 3, staff work load would need to be reassessed

**2<sup>nd</sup> Category for DISCUSSION: OPERATING EXPENSES**

Some line items have flexibility and others do not. Essentially staff has looked at every line item year to date expenses and previous year expenses and provides \$40,000 in budget cuts. Chair/Vice Chair recommendation in last column.

	10-11 Current	Proposed 11-12 (options 1-4)		Chair/Vice Chair recommends (option 5)
<b>1. Insurance</b>	3417	<b>3417</b>	Same	<b>3417</b>
<b>2. Memberships</b>	2900	<b>3100</b>	Allocated cost	<b>3100</b>
<b>Office Expenses</b> (copier, copies, mailing)	7500	<b>6000</b>	Decrease based on need but continue to explore copier options	<b>6000</b>
<b>3. Professional Services</b> (audit, legal, Microsoft agreement, etc.)	65000	<b>27000</b>	Decrease based on need, only use legal services as needed	17000
<b>4. Advertising</b> (removed one year of calendar costs)	14376	<b>7500</b>	Calendar	4000
<b>5. Rent</b>	12500	<b>12500</b>	Same	<b>12500</b>
<b>6. Special Dept. Expense</b>	6000	<b>4915</b>	Decrease and still allows partner meetings, outreach/events, and brochures	<b>4915</b>
<b>7. Transportation &amp; Travel</b>	7000	<b>5000</b>	Decrease based on need	2500
<b>8. A-87 charges</b>	2012	<b>11773</b>	Allocated cost	<b>11773</b>
<b>9. Fixed Assets</b>	2500	<b>2000</b>	Decrease only use if computer/printer crashes	0
<b>TOTAL</b>	<b>\$123,205</b>	<b>\$83,205</b>		<b>\$65,205</b>
		Difference of \$40,000		Difference of \$58,000

**Staff recommendation: Staff recommends the proposed line item cuts above totaling \$40,000 that have been included in the first 4 budget options.**

Impact:

- 6 month assessment of copier/copy costs
- 6 month assessment of rent (space, phone, IT, document storage, etc.)
- Legal services, transportation and travel will be carefully watched
- Partner meetings, outreach/events, and brochures would still be provided to community partners



**3<sup>rd</sup> Category for DISCUSSION: PROGRAM and EVALUATION**

Options considered;

- All programs/evaluation asked to identify any funds they think they might not spend this fiscal year (budget cut \$34,000)
- Continuing programs/evaluation asked to carefully review next year's budget to determine if any costs could be cut (budget cut \$26,490)
- HKHF costs revised to be more reflective of only a 6 month program (budget cut \$58,897)
- \$200,000 in contingency fund for grant funding requests as needed

Current 1112 program/evaluation contracts total \$580,053, (includes HKHF reduced costs).

Program/evaluation cuts from bullet one and two total \$60,490, or just over a 10% budget cut.

Chair/Vice Chair recommends a decrease in evaluation services from \$47,000 to \$20,000, zero dollars in the contingency fund, and maybe other program cuts, see attached list. This would be at least an additional \$218,000 in budget cuts from the proposed staff recommendations.

**Staff recommendation: Staff recommends the proposed 10% program/evaluation budget cuts that have been included in the first 4 budget options.**

Impact:

- \$60,490 less will be needed from the endowment to pay the State
- Multiyear contracts stay as is with only a few reductions in contract dollars
- \$200,000 available for 2011-2012 fiscal year as needed

<b>1011 CONTRACTS</b>	<b>1112 CONTRACTS</b>	<b>1213 CONTRACTS</b>
AmeriCorps	AmeriCorps	
Salvation Army Linked	Salvation Army Linked	
CDBS		
Baby Steps	Baby Steps	
ECE QIP	ECE QIP	ECE QIP
School Readiness	School Readiness	School Readiness
First Steps	First Steps	
NAP SACC	NAP SACC	NAP SACC
123 Grow	123 Grow	
HKHF	HKHF	
Baby Buddies		
HBHP		
Spray Park Exerstations		
Recreation Coordinator	Recreation Coordinator	
Plumas Lake CDC		
First Smiles	First Smiles	
Gas Cards	Gas Cards	Gas Cards
Mini-grants		
Evaluation	Evaluation	
<b>18 major and 17 mini grants</b>	<b>13 major grants</b>	<b>4 major grants</b>
<b>\$1,050,131</b>	<b>\$550,565</b>	<b>\$246,413</b>



**BUDGET SUMMARY:**

**Revenues:** Revenue has been calculated using the projected tobacco tax and interest.

**Option 1:**

- All staff reduced to 32 hours/week. Office closed on Fridays.
- Operating expenses budget cuts recommended by ED
- Program/evaluation cuts negotiated w/grantees and recommended by ED
- a total of \$164,783 would be cut from the budget and a total of \$1,175,519 would be needed from the endowment to balance the budget, leaving endowment at \$923,914

**Option 2:**

- Hourly employees reduced to 32 hours/week and ED stays as Exempt management staff but takes 5% pay cut and addition leave (104 hours) as done with County managers last year. Office closed and ED works from home on Fridays.
- Operating expenses budget cuts recommended by ED
- Program/evaluation cuts negotiated w/grantees and recommended by ED
- a total of \$151,284 would be cut from the budget and a total of \$1,189,018 would be needed from the endowment to balance the budget, leaving endowment at \$910,415

**Option 3:**

- Leave staff as is, minus HKHF outreach extra hire.
- Operating expenses budget cuts recommended by ED
- Program/evaluation cuts negotiated w/grantees and recommended by ED
- a total of \$125,387 would be cut from the budget and a total of \$1,214,915 would be needed from the endowment to balance the budget leaving endowment at \$884,518

**Option 4:**

- Share (FFY 60%) Administrative Analyst with H&HS
- Operating expenses budget cuts recommended by ED
- Program/evaluation cuts negotiated w/grantees and recommended by ED
- a total of \$157,298 would be cut from the budget and a total of \$1,183,004 would be needed from the endowment to balance the budget leaving endowment at \$916,429

**Option 5:**

- Leave staff as is, minus HKHF outreach extra hire
- Operating expenses budget cuts recommended by chair/vice chair
- Program/evaluation cuts recommended by chair/vice chair
- a total of \$161,387 would be cut from the budget and a total of \$978,914 would be needed from the endowment to balance the budget leaving endowment at \$1,120,519
- Additional notes from chair/vice chair meeting; staff stable, programs stable, 1,000,000 in endowment, expenditures within revenues

**ACTION REQUESTED:** Choose, and/or provide, an option and Approve First Five Yuba 2011-2012 Budget.



**ADDITIONAL ACTION ITEMS TO CONSIDER:**

1 - If a check to the state is required, Commissions will have the opportunity of paying quarterly or at the end of the year. Do you have a preference?

Staff recommends that we wait as long as possible in the year so that FFY can continue to earn the interest.

2 – In the past we have plugged any unexpected carryover funds into the “new commission initiative” line item. For next year’s budget, would you like those dollars to continue to be added to the new commission initiative line item or would you like it to reduce the amount needed from the endowment to pay the state next year or would you like it to be added to the “contingency” line item?

Staff recommends that it be added to the “contingency” line item to allow for any miscellaneous community needs next year.

## CHAPTER 7: ADMINISTRATIVE COSTS

### 7.1. INTRODUCTION

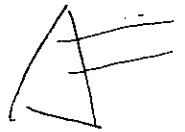
Commissioners and other Proposition 10 stakeholders want to know not only that First 5 commissions are achieving results for California's children, but also that funds allocated to commissions are spent wisely and efficiently. The Health and Safety Code requires that every county commission adopt a limit on the percentage of the county commission's operating budget that may be spent on administrative functions, pursuant to guidelines issued by the state commission that define administrative functions. Each year, the county commission's policies and practices with respect to Administrative costs shall be audited to ensure that the county commission's definitions comply with the state commission's guidelines and that the county commission has a process in place to monitor administrative costs.

Clearly defining administrative costs and establishing appropriate spending limits on such costs provide assurance to stakeholders that the maximum possible level of resources is spent on direct programs and services. This chapter establishes procedures for defining administrative costs and provides guidelines for commissions to use in setting spending limits on administrative activities.

It is important to understand the unique nature of First 5 commissions and the purpose of Proposition 10 in establishing administrative cost guidelines. A "one-size fits all" approach is not appropriate given the large variation in size, type (county agency or independent), and programming. Several factors, other than relative efficiency, affect the amount commissions spend on administrative functions. These factors are discussed below.

*First 5's high level of contracting for services and emphasis on evaluation.* Enabling legislation and the structure of the First 5 initiative (for example, the level of contracting for services) distinguishes First 5 organizations from other governments, especially general-purpose governments. The level of effort devoted to planning, technical assistance, evaluation, and provider monitoring goes far beyond that of most general-purpose governments. In contrast to general-purpose governments that directly provide most services themselves, most commissions contract for a majority of their program activities (Alameda County is a notable exception to this generalization).

*Allocation of support services.* Commissions may differ in the support services that are provided by their county government and how those costs are classified by commissions. For example, independent commissions do not have county support service charged to them unless they have decided to purchase services from their county governments. Another example of how county commissions differ is that county commissions may classify







county support services as program costs rather than administrative costs, depending on the type of service.

*Economies of scale.* Smaller commissions typically have higher administrative cost percentages due to their inability to achieve the economies of scale available to larger commissions.

### 7.1.1. Best Practices and Standards

#### **1. GFOA Recommended Practice on Costing Government Services**

The full cost of a service encompasses all direct and indirect costs related to that service. Direct costs include the salaries, wages, and benefits of employees while they are exclusively working on the delivery of the service, as well as the materials and supplies, and other associated operating costs such as utilities and rent, training, and travel. Likewise, they include costs that may not be fully funded in the current period such as compensated absences, interest expense, depreciation or a use allowance, and pensions. Indirect costs include shared administrative costs within the work unit and in one or more support functions outside the work unit (e.g., legal, finance, human resources, facilities, maintenance, technology). These shared costs should be apportioned by some systematic and rational allocation methodology and that methodology should be disclosed.

#### **2. United States Office of Management and Budget, Circular A-21 – *Cost Principles for Educational Institutions***

- Departmental administrative costs are defined as expenses "... which have been incurred for administrative and supporting services that benefit common and joint departmental activities. Departmental administrative costs are the costs of administrative and clerical salaries, office supplies, postage, local telephone costs, memberships, and other similar costs which support the basic missions of the university (instruction, research, and public services)."

#### **3. United States Office of Management and Budget, Circular A-87 – *Cost Principles for State, Local, and Indian Tribal Governments***

Administrative costs are referred to as "central services." Allocated central services refers to central services that benefit operating agencies but are not billed to the agencies on a fee-for-service or similar basis. These costs are allocated to benefited agencies on some reasonable basis. Examples of such services might include general accounting, personnel administration, purchasing, etc.

## 7.2. POLICY STATEMENT

Consistent with the expanded audit requirements, each First 5 commission should adopt a written policy that defines

administrative costs and sets an acceptable upper limit for administrative costs. First 5 commissions should not only separate program costs from administrative costs, but also should establish a third category—evaluation costs. Creating this third category distinguishes the costs for “overhead” activities from the costs for evaluation and reporting activities.

Below are definitions for the three cost categories referred to above.

- *Administrative costs.* Costs incurred in support of the general management and administration of a First 5 commission, for a common or joint purpose that benefits more than one cost objective<sup>1</sup> (other than evaluation activities), and/or those costs not readily assignable to a specifically benefited cost objective.
- *Program costs.* Costs incurred by First 5 commissions readily assignable to a program or service provider (other than for evaluation activities) and/or in the execution of direct service provision.
- *Evaluation costs.* Costs incurred by First 5 commissions in the evaluation of funded programs based upon their accountability framework and data collection and evaluation for required reporting to state and local stakeholders.

Commissions should adopt a “principles-based” approach to defining administrative costs and setting limits on such costs that incorporates the following principles:

1. Administrative costs are general in nature. This principle distinguishes between those costs that specifically and directly benefit a business unit, program, or evaluation activity from those that do not.
2. Administrative costs support a commission’s basic mission rather than specific program goals. This principle distinguishes between the nature of costs that provide direct value to achieving specific program goals and objectives from those that do not.
3. Evaluation costs pertain to those activities undertaken to support the collection, production, and presentation of evaluation information to the state and local stakeholders.

## 7.3. PROCEDURES

### 7.3.1. Policy Adoption

Each commission should adopt a policy statement that:

1. Defines administrative costs consistent with the above definition and requires adherence to this definition in its budgeting, accounting, and financial reporting processes.

2. Establishes an upper limit on administrative costs as a percentage of budgeted total costs, based on an analysis of its administrative spending needs and best practice in government finance.
3. Requires a periodic review of the validity of the adopted definition and percentage (based on changes in state law, regulation, county government requirements, and other relevant factors).
4. Requires commission staff to report on administrative costs periodically during the year and as part of the commission's annual financial report.

Each commission will be responsible for ensuring compliance with the policy it sets. Procedures will be based on the following general parameters:

1. All costs fall into one of three major categories: administrative, programmatic, or evaluation. Figure 1 provides guidance on categorizing costs. Monitoring costs will be included in administrative costs unless those costs can be specifically associated with particular programs (for example, technical assistance to a service provider), in which case they may be included in program costs.

2. Commissions will make their own determinations of where each of their cost elements fall, using the definitions provided for each category. However, any costs that a commission assigns to program costs that would typically be considered administrative in nature will require clear, auditable justification. Guidance for defining cost items may be found in GFOA's *Governmental Accounting, Auditing, and Financial Reporting*, which describes and defines "objects of expenditure" in Appendix E. Another point of reference is Figure 1, which provides an example of how a commission may allocate costs.



3. Staff costs may be assigned to program costs, as long as that time is limited to actual time spent on program-specific activities and appropriate records are maintained for audit and review purposes. One individual's time may be divided into more than one category, as long as accurate records are maintained. Staff salaries and benefits may be charged to each of the three categories, reflective of the proportion of work activity performed in each.

4. Commission staff should use valid methodologies and tools for allocating costs. Valid methods include automated cost accounting systems, review of payroll records, cost finding (a method for estimating costs based on observation, review of records, and interviews with employees), time studies, or other industry standards. While larger commissions may have the resources to establish automated cost accounting systems, smaller commissions will likely need to use a less formal and

less precise (but no less legitimate) approach such as cost finding.

### 7.3.2. Organizational Procedures and Accountability Mechanisms

As part of the broader application of this administrative cost guidance, commission staff will play an integral role in adopting and executing this recommended practice. These procedures are provided below.

- Commission staff will be responsible for establishing cost elements for each of the three categories: administrative, program, and evaluation (see Figure 1).
- Commission staff will conduct an initial analysis to determine and document an upper percentage limit for administrative costs. Analysis should include a review of historical costs and benchmarking against other similar organizations (other First 5 commissions of similar size and demographics or non-profit agencies serving similar populations, for example).
- Commission staff will establish within the accounting and reporting system a methodology for tracking and reporting on program, administrative, and evaluation costs.
- During budget preparation, commission staff will provide information on estimated costs to be included in the three categories of program, administrative, and evaluation.
- Commissions will be individually responsible for maintaining auditable records to ensure compliance with their administrative cost policy.
- Commissions should provide information on administrative and evaluation costs in reports that go to the public (budgets, annual financial reports, and community status reports) and use these reports to educate stakeholders, oversight bodies, and the public on the rationale for separating such costs from program costs, the appropriate level for such costs, and the way these costs support the commission's mission.

## 7.4. RESOURCES

• Cost Accounting Standards Board (CASB), Title 48—*Federal Acquisition Regulations System*, Chapter 99—Cost Accounting Standards Board, Office of Federal Procurement Policy, Office of Management and Budget, Page 406

• *Governmental Accounting, Auditing, and Financial Reporting* (Available through GFOA's online publications catalog)

• GFOA Recommended Practice: "Measuring the Cost of Government Services"

• U.S. Office of Management and Budget (OMB), Circular A-21: *Cost Principles for Educational Institutions*

• U.S. Office of Management and Budget (OMB), Circular A-87: Cost Principles for State, Local, and Indian Tribal Governments

• Administrative Cost Policy (Siskiyou County)



**Figure 1: Cost Category Delineation**

<b>ADMINISTRATIVE COST**</b> Costs incurred in support of the general management and administration of a First 5 commission, for a common or joint purpose that benefits more than one cost objective (other than evaluation activities), and/or those costs not readily assignable to a specifically benefited cost objective.	<b>PROGRAM COST</b> Costs incurred by local First 5 commissions readily assignable to a program, grantee, contractor, or service provider (other than evaluation activities) and/or in the execution of direct service provision.	<b>EVALUATION COST</b> Costs incurred by local First 5 commissions in the evaluation of funded programs based upon their accountability framework and data collection and evaluation for required reporting to state and local stakeholders.
General accounting/financial reporting	Direct services	Evaluation*
Local annual reporting activities	Program outreach and education	Evaluation technical assistance
Financial planning	Program planning	Evaluation database
Commission/association meetings and travel	Program grants and contracts	Travel and training related to evaluation
Payroll/benefits	Program/provider technical assistance and support (formerly Quality Assurance)	
Human resources services	Program database management	
Legal services/consulting		
Contract compliance		
Audit		
Strategic planning		
Procurement		
Rent		
Maintenance		
Utilities		
Insurance		
Cleaning/Janitorial		
<p>* Includes conduct of focus groups and case studies, state evaluation report production, and presentation.  ** These costs are typically administrative, but some may be allocated as appropriate to Program or Evaluation. For example, occupancy, utilities and indirect costs associated with the office space or salary of a program or evaluation staff person could be allocated to program or evaluation. In another example, an ED who attends training on evaluation may charge this time and travel to evaluation.</p>		



No. 1

## Administrative, Program and Evaluation Costs Policy

**Purpose/ Background:** It is the intent of this policy to meet the requirements for California Health and Safety Code section 130140 (d) (5).

**Policy:** Definition of Costs:

Following are the First 5 Yuba Commission's definitions of its three cost categories – administrative, program, and evaluation. These definitions are pursuant to the guidelines issued by the First 5 California Children and Families Commission.

- ✓ Administrative costs: Costs incurred in support of the general management and administration of a county commission, for a common or joint purpose that benefits more than one cost objective (other than evaluation activities), and /or those costs not readily assignable to a specifically benefited cost objective.
- ✓ Program costs: Costs incurred that are readily assignable to a program, grantee, contractor, or service provider (other than evaluation activities) and/or in the execution of direct service provision.
- ✓ Evaluation costs: Costs incurred in the evaluation of funded programs based upon their accountability framework and data collection and evaluation for required reporting to state and local stakeholders.

It is the policy of the Commission to adhere to these definitions in its budgeting, accounting, and financial reporting processes.

**Procedures:** Establishing an Upper Limit on Administrative Costs:

Based on an analysis of its administrative spending needs and best practices in government finance, the Commission has established an upper limit on administrative costs as 20% of the Commission's annual operating budget.

The Commission may, at the time of authorizing an extraordinary administrative expenditure, exempt it from calculation of compliance with this limit. The rationale for exemption shall be included in the public record at the time the exemption is decided.

Monitoring and Reporting of Administrative Costs:

The Commission requires a periodic review of the validity of the adopted definition and percentage (based on changes in state law, regulation, county government requirements, and other relevant factors) and requires Commission staff to report on administrative costs biannually and as part of the Commission's annual financial



report.

1. All costs will fall into one of three major categories: administrative, programmatic or evaluation. Commission staff will establish a methodology for tracking and reporting on the three cost categories.
2. Commission staff will be responsible for establishing cost elements for each of the three categories, using the definitions included in this policy statement.
3. The Commission shall maintain auditable records to ensure compliance with the administrative cost policy.
4. Commission staff shall use valid methodologies and tools for allocating costs. Valid methods may include automated cost accounting systems, review of payroll records and cost finding.

Effective Date: Adopted on June 16, 2008 in Marysville, California.

Modified:

No. 2

### **Advanced Funds Policies**

Purpose/  
Background:

The purpose of this policy is to provide guidance related to grantees requesting advanced funds.

Policy:

The Commission recognizes that advanced funds may be needed for particular agencies or projects.

It is the Commission's policy that any advanced funds be requested at the time of application and approved by a majority vote on a case-by-case basis by the Commission.

If the Commission has approved advanced funds, the contract is expected to be performed accordingly and deviations will not be allowed. In addition, advanced funds are to be reconciled during the first quarter of the contract, unless approved otherwise.

It is the Commission's policy that any unexpended advanced funds paid to grantees be returned to the Commission within 30 days of the first quarter, unless approved otherwise.

Effective Date: Adopted on March 25, 2010 in Marysville, California.

Modified:

1011 PROGRAMS	BUDGET		1112 PROGRAMS	BUDGET		1213 PROGRAMS	BUDGET
AmeriCorps	\$68,585		AmeriCorps	\$68,585			
Salvation Army Linked	<b>\$35,040</b>		Salvation Army Linked (budget cut \$17,490)	<b>\$17,550</b>			
CDBS	<b>\$113,438</b>						
Baby Steps	<b>\$62,771</b>		Baby Steps	<b>\$23,020</b>			
ECE QIP	\$98,815		ECE QIP	\$98,975		ECE QIP	\$97,515
School Readiness (+\$20,000 in FFY Staff & \$5,000 in Evaluation)	\$115,747		School Readiness (+\$20,000 in FFY Staff & \$5,000 in Evaluation)	\$115,747		School Readiness (+\$20,000 in FFY Staff & \$5,000 in Evaluation)	\$115,747
First Steps	<b>\$8,216</b>		First Steps	<b>\$8,462</b>			
NAP SACC	<b>\$29,750</b>		NAP SACC	<b>\$28,150</b>		NAP SACC	<b>\$28,150</b>
123 Grow	<b>\$36,419</b>		123 Grow	<b>\$36,419</b>			
HKHF	<b>\$73,000</b>		HKHF	<b>\$14,103</b>			
Baby Buddies	\$99,959						
HBHP	<b>\$38,632</b>						
Spray Park Exerstations	\$80,000						
Recreation Coordinator	\$89,985		Recreation Coordinator	\$89,985			
Plumas Lake CDC	<b>\$15,396</b>						
First Smiles	\$10,411		First Smiles	\$9,567			
Gas Cards	<b>\$5,000</b>		Gas Cards	<b>\$5,000</b>		Gas Cards	<b>\$5,000</b>
Mini-grants	\$30,968						
Evaluation (budget cut \$9,000)	<b>\$38,000</b>		Evaluation (budget cut \$9,000)	<b>\$38,000</b>		School Readiness Contract	<b>\$5,000</b>
	\$1,050,132			\$553,563			\$251,412



Option 1

		2010-2011 Annual Budget	Proposed 2011-2012 Annual Budget	Proposed 2012-2013 Annual Budget	Notes
<b>Revenue</b>					
Revenue	Beginning Fund Balance 238 Trust	1,252,936	923,902	326,567	Balance on all contracts + 5% of previous years budget
	TOB Tax	920,060	883,258	847,927	4% decline annually
	10% TOB Tax moved to 210 Endowment Trust	(92,006)	(88,326)	(84,793)	
	Small County Augment	65,106	0	0	
	Health Access	1,778	0	0	
	SMIF Funds & Other Misc Revenue	1,500	1,400	1,300	
	210 Trust Interest (Endowment)	16,342	15,845	18,077	50% of the Previous Year's Endowment Interest
	238 Trust Interest	22,339	17,641	16,892	Interest calculated at 1.75%
<b>TOTAL REVENUE</b>		<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>	
<b>Expenditures</b>					
Salaries & Benefits	Staff Salaries (3@ 20% reduction)	178,994	137,615	142,645	\$20,000 from SR Contract for SR Coordinator
	Co. Share PERS	22,153	19,131	19,830	
	Group Health Insurance	29,752	31,766	31,766	
	Medicare	2,619	1,996	2,070	
	Workers Comp Insurance	4,398	3,091	3,500	
	Life Insurance	157	157	157	
	Unemployment Insurance	897	682	714	
<b>Sub-Total Salaries &amp; Benefits</b>		<b>238,970</b>	<b>194,438</b>	<b>200,682</b>	
Operating Expenses	Insurance	3,417	3,417	3,417	
	Memberships	2,800	3,100	3,100	09-10 amount was \$2,700, then \$2,900 in 10-11
	Office Expenses	7,500	6,000	6,000	
	Professional & Special Services	65,000	27,000	27,000	Attorney Fees (\$20,000) ; Annual Audit (\$6,000) ; and other misc. (\$1,000)
	Advertising	14,376	7,500	7,500	
	Rents & Leases - Building	12,500	12,500	12,500	\$996.60/month + \$541 for Conference Room Rental
	Special Department Expense	6,000	4,915	4,915	
	Transportation & Travel	7,000	5,000	5,000	
	A-87 Charges	2,012	11,773	12,168	3% Increase in 12-13
	Fixed Assets	2,500	2,000	2,000	
<b>Sub-Total Operating Expenses</b>		<b>123,105</b>	<b>83,205</b>	<b>83,558</b>	
Improved Family Functioning	AmeriCorps (100%)	68,585	68,585	0	
	Salvation Army Linked Project (50%)	17,520	8,805	0	
	YCOE Child Development Behavioral Specialist (40%)	22,688	0	0	
	YCOE Baby Steps 0-5 (50%)	31,386	11,510	0	
<b>Improved Family Functioning Total</b>		<b>140,178</b>	<b>88,900</b>	<b>0</b>	
Improved Child Development	ECE Quality Improvement (70%)	69,171	69,283	68,261	
	School Readiness (100%)	115,747	115,747	115,747	
	YCOE Child Development Behavioral Specialist (40%)	22,688	0	0	
	First Steps Quality Childcare Improvement Project (100%)	8,216	8,462	0	
	TCAEYC NAP SACC Project (100%)	29,750	28,150	28,150	
	Camptonville 123 Grow/First Smiles (70%)	25,493	25,493	0	
Salvation Army Linked Project (50%)	17,520	8,805	0		
<b>Improved Child Development Total</b>		<b>288,584</b>	<b>255,940</b>	<b>212,158</b>	
Improved Child Health	Healthy Kids Healthy Future Premiums (100%)	56,000	8,260	0	12 children/month for 6 months (Jul 11-Dec 11)
	Healthy Kids Healthy Future Admin (100%)	14,000	5,843	0	
	Healthy Kids Healthy Future Outreach	3,000	0	0	
	Baby Buddies Home Visiting Program (100%)	99,959	0	0	
	Healthy Babies Healthy Parents (100%)	38,632	0	0	
	Yuba County Spray Park Exterations (100%)	80,000	0	0	
	Yuba County Recreation Coordinator (70%)	62,990	62,990	0	
	Plumas Lake CDC Outdoor Physical Fitness (100%)	15,396	0	0	
	First Smiles Countywide Training Program (100%)	10,411	9,567	0	
	YCOE FRC Gas Cards (100%)	5,000	5,000	5,000	
Camptonville 123 Grow/First Smiles (30%)	10,926	10,926	0		
<b>Improved Child Health Total</b>		<b>396,313</b>	<b>102,585</b>	<b>5,000</b>	
Improved Systems of Care	Yuba County Recreation Coordinator (30%)	26,996	26,996	0	
	YCOE Child Development Behavioral Specialist (20%)	11,344	0	0	
	YCOE Baby Steps 0-5 (50%)	31,386	11,510	0	
	ECE Quality Improvement (30%)	29,645	29,693	29,255	
<b>Improved Systems of Care Total</b>		<b>99,369</b>	<b>68,198</b>	<b>29,255</b>	
Other Program	Mini Grants	30,968	0	0	
	Infant-Parent Mental Health Certificate Program	4,000	0	0	
	Contingency Fund	43,877	200,000	0	
	New Commission Initiative	345,327	0	402,858	
<b>Other Program Total</b>		<b>424,172</b>	<b>200,000</b>	<b>402,858</b>	
<b>Sub-Total Program Expenses</b>		<b>1,348,617</b>	<b>715,623</b>	<b>649,271</b>	
Program Encumbrances	Encumbered for 1011 AmeriCorps	15,762	36,434	36,434	
	Encumbered for 1011 Linked Project	0	25,920	5,390	
	Encumbered for 1011 CDBS	85,138	26,878	0	
	Encumbered for 1011 Baby Steps 0-5	0	17,556	6,355	
	Encumbered for 1011 ECE Quality Improvement	0	57,621	46,190	
	Encumbered for 1011 School Readiness	105,156	44,967	39,435	
	Encumbered for 1011 First Steps	0	6,831	2,115	
	Encumbered for 1011 NAP SACC	0	15,213	7,613	
	Encumbered for 1011 123 Grow/First Smiles	10,154	12,814	10,539	
	Encumbered for 1011 HHHF Premiums	1,455	2,320	0	
	Encumbered for 1011 HHHF Admin	407	500	0	
	Encumbered for 1011 Baby Buddies	9,270	49,620	0	
	Encumbered for 1011 HBHP	17,594	14,884	0	
	Encumbered for 1011 Exterations	1,276	80,000	0	
	Encumbered for 1011 Recreation Coordinator	48,990	3,335	18,875	
	Encumbered for 1011 First Smiles	4,120	1,484	1,309	
	Encumbered for 1011 Gas Cards	0	2,236	2,208	
	Encumbered for 1011 Mini Grants	8,987	7,083	0	
Encumbered for 0910 Grants (MCH, Fluoridation & Miles of Smiles)	100,262	0	0		
<b>Program Encumbrances Total</b>		<b>408,571</b>	<b>405,676</b>	<b>176,460</b>	
Evaluation	47,000	38,000	5,000	\$5,000 from SR Contract for Evaluation	
Encumbered for 1011 Evaluation	21,792	15,620	11,000		
Reserve for Payment to State	0	301,158	0		
<b>TOTAL EXPENDITURES</b>		<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>	
Anticipated amount owed to State by June 30, 2012			1,476,677	0	
Reserve for Payment to State			301,158	0	
Required Balance from 210 Endowment Trust			1,175,519	0	
		2010-2011	2011-2012	2012-2013	
210 Endowment Trust @ Beginning of Fiscal Year		1,889,347	1,993,428	923,914	
210 Endowment Trust @ End of Fiscal Year		1,993,428	923,914	1,008,283	See Bal+10% TOB Tax+Interest-1/2 Interest-Amt owed to State

Option 2

		2010-2011 Annual Budget	Proposed 2011-2012 Annual Budget	Proposed 2012-2013 Annual Budget	Notes
<b>Revenue</b>					
Revenue	Beginning Fund Balance 238 Trust	1,252,936	923,902	326,567	Balance on all contracts + 5% of previous years budget
	TOB Tax	920,060	883,258	847,927	4% decline annually
	10% TOB Tax moved to 210 Endowment Trust	(92,006)	(88,326)	(84,793)	
	Small County Augment	65,106	0	0	
	Health Access	1,778	0	0	
	SMIF Funds & Other Misc Revenue	1,500	1,400	1,300	
	210 Trust Interest (Endowment)	16,342	15,845	18,077	50% of the Previous Year's Endowment Interest
	238 Trust Interest	22,339	17,641	16,892	Interest calculated at 1.75%
	<b>TOTAL REVENUE</b>	<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>	
<b>Expenditures</b>					
Salaries & Benefits	Staff Salaries (2@ 20% reduction & 1@5% reduction)	178,994	149,267	154,777	\$20,000 from SR Contract for SR Coordinator
	Co. Share PERS	22,153	20,751	21,517	
	Group Health Insurance	29,752	31,766	31,766	
	Medicare	2,619	2,165	2,246	
	Workers Comp Insurance	4,398	3,091	3,500	
	Life Insurance	157	157	157	
	Unemployment Insurance	897	740	775	
	<b>Sub-Total Salaries &amp; Benefits</b>	<b>238,970</b>	<b>207,937</b>	<b>214,738</b>	
Operating Expenses	Insurance	3,417	3,417	3,417	
	Memberships	2,800	3,100	3,100	09-10 amount was \$2,700, then \$2,900 in 10-11
	Office Expenses	7,500	6,000	6,000	
	Professional & Special Services	65,000	27,000	27,000	Attorney Fees (\$20,000) ; Annual Audit (\$6,000) ; and other misc. (\$1,000)
	Advertising	14,376	7,500	7,500	
	Rents & Leases - Building	12,500	12,500	12,500	\$996.60/month + \$541 for Conference Room Rental
	Special Department Expense	6,000	4,915	4,915	
	Transportation & Travel	7,000	5,000	5,000	
	A-87 Charges	2,012	11,773	12,166	3% Increase in 12-13
	Fixed Assets	2,500	2,000	2,000	
<b>Sub-Total Operating Expenses</b>	<b>123,105</b>	<b>83,205</b>	<b>83,558</b>		
Improved Family Functioning	AmeriCorps (100%)	68,585	68,585	0	
	Salvation Army Linked Project (50%)	17,520	8,805	0	
	YCOE Child Development Behavioral Specialist (40%)	22,688	0	0	
	YCOE Baby Steps 0-5 (50%)	31,386	11,510	0	
	<b>Improved Family Functioning Total</b>	<b>140,178</b>	<b>88,900</b>	<b>0</b>	
Improved Child Development	ECE Quality Improvement (70%)	69,171	69,283	68,261	
	School Readiness (100%)	115,747	115,747	115,747	
	YCOE Child Development Behavioral Specialist (40%)	22,688	0	0	
	First Steps Quality Childcare Improvement Project (100%)	8,216	8,462	0	
	TCAEYC NAP SACC Project (100%)	29,750	28,150	28,150	
	Camptonville 123 Grow/First Smiles (70%)	25,493	25,493	0	
	Salvation Army Linked Project (50%)	17,520	8,805	0	
<b>Improved Child Development Total</b>	<b>288,584</b>	<b>255,940</b>	<b>212,158</b>		
Improved Child Health	Healthy Kids Healthy Future Premiums (100%)	56,000	8,260	0	12 children/month for 6 months (Jul 11-Dec 11)
	Healthy Kids Healthy Future Admin (100%)	14,000	5,843	0	
	Healthy Kids Healthy Future Outreach	3,000	0	0	
	Baby Buddies Home Visiting Program (100%)	99,959	0	0	
	Healthy Babies Healthy Parents (100%)	38,632	0	0	
	Yuba County Spray Park Exterations (100%)	80,000	0	0	
	Yuba County Recreation Coordinator (70%)	62,990	62,990	0	
	Plumas Lake CDC Outdoor Physical Fitness (100%)	15,396	0	0	
	First Smiles Countywide Training Program (100%)	10,411	9,567	0	
	YCOE FRC Gas Cards (100%)	5,000	5,000	5,000	
Camptonville 123 Grow/First Smiles (30%)	10,926	10,926	0		
<b>Improved Child Health Total</b>	<b>396,313</b>	<b>102,585</b>	<b>5,000</b>		
Improved Systems of Care	Yuba County Recreation Coordinator (30%)	26,996	26,996	0	
	YCOE Child Development Behavioral Specialist (20%)	11,344	0	0	
	YCOE Baby Steps 0-5 (50%)	31,386	11,510	0	
	ECE Quality Improvement (30%)	29,645	29,693	29,255	
<b>Improved Systems of Care Total</b>	<b>99,369</b>	<b>68,198</b>	<b>29,255</b>		
Other Program	Mini Grants	30,968	0	0	
	Infant-Parent Mental Health Certificate Program	4,000	0	0	
	Contingency Fund	43,877	200,000	0	
	New Commission Initiative	345,327	0	381,802	
<b>Other Program Total</b>	<b>424,172</b>	<b>200,000</b>	<b>381,802</b>		
<b>Sub-Total Program Expenses</b>	<b>1,348,617</b>	<b>715,623</b>	<b>628,215</b>		
Program Encumbrances	Encumbered for 1011 AmeriCorps	15,762	36,434	36,434	
	Encumbered for 1011 Linked Project	0	25,920	5,390	
	Encumbered for 1011 CDBS	85,138	26,878	0	
	Encumbered for 1011 Baby Steps 0-5	0	17,556	6,355	
	Encumbered for 1011 ECE Quality Improvement	0	57,621	46,190	
	Encumbered for 1011 School Readiness	105,156	44,967	39,435	
	Encumbered for 1011 First Steps	0	6,831	2,115	
	Encumbered for 1011 NAP SACC	0	15,213	7,613	
	Encumbered for 1011 123 Grow/First Smiles	10,154	12,814	10,539	
	Encumbered for 1011 HHF Premiums	1,455	2,320	0	
	Encumbered for 1011 HHF Admin	407	500	0	
	Encumbered for 1011 Baby Buddies	9,270	49,620	0	
	Encumbered for 1011 HBHP	17,594	14,884	0	
	Encumbered for 1011 Exterations	1,276	80,000	0	
	Encumbered for 1011 Recreation Coordinator	48,990	3,335	18,875	
	Encumbered for 1011 First Smiles	4,120	1,484	1,309	
	Encumbered for 1011 Gas Cards	0	2,236	2,208	
	Encumbered for 1011 Mini Grants	8,987	7,083	0	
Encumbered for 0910 Grants (MCH, Fluoridation & Miles of Smiles)	100,262	0	0		
<b>Program Encumbrances Total</b>	<b>408,571</b>	<b>405,676</b>	<b>176,460</b>		
Evaluation	47,000	38,000	5,000	\$5,000 from SR Contract for Evaluation	
Encumbered for 1011 Evaluation	21,792	15,620	18,000		
Reserve for Payment to State	0	287,659	0		
<b>TOTAL EXPENDITURES</b>	<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>		
Anticipated amount owed to State by June 30, 2012			1,476,677	0	
Reserve for Payment to State			287,659	0	
Required Balance from 210 Endowment Trust			1,189,018	0	
		2010-2011	2011-2012	2012-2013	
210 Endowment Trust @ Beginning of Fiscal Year		1,889,347	1,993,428	910,415	
210 Endowment Trust @ End of Fiscal Year		1,993,428	910,415	994,548	
		0	0	(6)	Beq Bal+10% TOB Tax+Interest-1/2 Interest-Amt owed to State

Option 3

		2010-2011 Annual Budget	Proposed 2011-2012 Annual Budget	Proposed 2012-2013 Annual Budget	Notes
<b>Revenue</b>					
Revenue	Beginning Fund Balance 238 Trust	1,252,936	923,902	326,567	Balance on all contracts + 5% of previous years budget
	TOB Tax	920,060	883,258	847,927	4% decline annually
	10% TOB Tax moved to 210 Endowment Trust	(92,006)	(88,326)	(84,793)	
	Small County Augment	65,106	0	0	
	Health Access	1,778	0	0	
	SMIF Funds & Other Misc Revenue	1,500	1,400	1,300	
	210 Trust Interest (Endowment)	16,342	15,845	18,077	50% of the Previous Year's Endowment Interest
	238 Trust Interest	22,339	17,641	16,892	Interest calculated at 1.75%
<b>TOTAL REVENUE</b>		<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>	
<b>Expenditures</b>					
Salaries & Benefits	Staff Salaries	178,994	171,623	177,920	\$20,000 from SR Contract for SR Coordinator
	Co. Share PERS	22,153	23,857	24,732	
	Group Health Insurance	29,752	31,766	31,766	
	Medicare	2,619	2,489	2,581	
	Workers Comp Insurance	4,398	3,091	3,500	
	Life Insurance	157	157	157	
	Unemployment Insurance	897	851	890	
	<b>Sub-Total Salaries &amp; Benefits</b>		<b>238,970</b>	<b>233,634</b>	<b>241,546</b>
Operating Expenses	Insurance	3,417	3,417	3,417	
	Memberships	2,800	3,100	3,100	09-10 amount was \$2,700, then \$2,900 in 10-11
	Office Expenses	7,500	6,000	6,000	
	Professional & Special Services	65,000	27,000	27,000	Attorney Fees (\$20,000) , Annual Audit (\$6,000) , and other misc. (\$1,000)
	Advertising	14,376	7,500	7,500	
	Rents & Leases - Building	12,500	12,500	12,500	\$996.60/month + \$541 for Conference Room Rental
	Special Department Expense	6,000	4,915	4,915	
	Transportation & Travel	7,000	5,000	5,000	
	A-87 Charges	2,012	11,773	12,126	3% Increase in 12-13
	Fixed Assets	2,500	2,000	2,000	
<b>Sub-Total Operating Expenses</b>		<b>123,105</b>	<b>83,205</b>	<b>83,558</b>	
Improved Family Functioning	AmeriCorps (100%)	68,585	68,585	0	
	Salvation Army Linked Project (50%)	17,520	8,805	0	
	YCOE Child Development Behavioral Specialist (40%)	22,688	0	0	
	YCOE Baby Steps 0-5 (50%)	31,386	11,510	0	
	<b>Improved Family Functioning Total</b>		<b>140,179</b>	<b>88,900</b>	<b>0</b>
Improved Child Development	ECE Quality Improvement (70%)	69,171	69,283	68,261	
	School Readiness (100%)	115,747	115,747	115,747	
	YCOE Child Development Behavioral Specialist (40%)	22,688	0	0	
	First Steps Quality Childcare Improvement Project (100%)	8,216	8,462	0	
	TCAEYC NAP SACC Project (100%)	29,750	28,150	28,150	
	Camptonville 123 Grow/First Smiles (70%)	25,493	25,493	0	
	Salvation Army Linked Project (50%)	17,520	8,805	0	
	<b>Improved Child Development Total</b>		<b>288,584</b>	<b>255,940</b>	<b>212,158</b>
Improved Child Health	Healthy Kids Healthy Future Premiums (100%)	56,000	8,260	0	12 children/month for 6 months (Jul 11-Dec 11)
	Healthy Kids Healthy Future Admin (100%)	14,000	5,843	0	
	Healthy Kids Healthy Future Outreach	3,000	0	0	
	Baby Buddies Home Visiting Program (100%)	99,959	0	0	
	Healthy Babies Healthy Parents (100%)	38,632	0	0	
	Yuba County Spray Park Exerstations (100%)	80,000	0	0	
	Yuba County Recreation Coordinator (70%)	62,990	62,990	0	
	Plumas Lake CDC Outdoor Physical Fitness (100%)	15,396	0	0	
	First Smiles Countywide Training Program (100%)	10,411	9,567	0	
	YCOE FRC Gas Cards (100%)	5,000	5,000	5,000	
Camptonville 123 Grow/First Smiles (30%)	10,926	10,926	0		
<b>Improved Child Health Total</b>		<b>396,313</b>	<b>102,585</b>	<b>5,000</b>	
Improved Systems of Care	Yuba County Recreation Coordinator (30%)	26,996	26,996	0	
	YCOE Child Development Behavioral Specialist (20%)	11,344	0	0	
	YCOE Baby Steps 0-5 (50%)	31,386	11,510	0	
	ECE Quality Improvement (30%)	29,645	29,693	29,255	
<b>Improved Systems of Care Total</b>		<b>99,369</b>	<b>68,198</b>	<b>29,255</b>	
Other Program	Mini Grants	30,968	0	0	
	Infant-Parent Mental Health Certificate Program	4,000	0	0	
	Contingency Fund	43,877	200,000	0	
	New Commission Initiative	345,327	0	361,994	
<b>Other Program Total</b>		<b>424,172</b>	<b>200,000</b>	<b>361,994</b>	
<b>Sub-Total Program Expenses</b>		<b>1,348,617</b>	<b>715,623</b>	<b>608,407</b>	
Program Encumbrances	Encumbered for 1011 AmeriCorps	16,762	0	0	
	Encumbered for 1011 Linked Project	0	25,920	5,390	
	Encumbered for 1011 CDBS	85,138	26,878	0	
	Encumbered for 1011 Baby Steps 0-5	0	17,556	6,355	
	Encumbered for 1011 ECE Quality Improvement	0	57,621	46,190	
	Encumbered for 1011 School Readiness	106,156	44,967	39,435	
	Encumbered for 1011 First Steps	0	6,831	2,115	
	Encumbered for 1011 NAP SACC	0	15,213	7,813	
	Encumbered for 1011 123 Grow/First Smiles	10,154	12,814	10,530	
	Encumbered for 1011 HHOF Premiums	1,455	2,320	0	
	Encumbered for 1011 HHOF Admin	407	500	0	
	Encumbered for 1011 Baby Buddies	9,270	49,620	0	
	Encumbered for 1011 HHBP	17,594	14,884	0	
	Encumbered for 1011 Exerstations	1,276	80,000	0	
	Encumbered for 1011 Recreation Coordinator	48,990	3,335	18,875	
	Encumbered for 1011 First Smiles	4,120	1,494	1,309	
	Encumbered for 1011 Gas Cards	0	2,336	2,206	
	Encumbered for 1011 Mini Grants	8,987	7,083	0	
Encumbered for 0910 Grants (MCH, Fluoridation & Miles of Smiles)	100,282	0	0		
<b>Program Encumbrances Total</b>		<b>408,571</b>	<b>405,676</b>	<b>176,460</b>	
Evaluation	Evaluation	47,000	38,000	5,000	\$5,000 from SR Contract for Evaluation
	Encumbered for 1011 Evaluation	21,792	15,620	11,000	
	Reserve for Payment to State	0	261,762	0	
<b>TOTAL EXPENDITURES</b>		<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>	
Anticipated amount owed to State by June 30, 2012			<b>1,476,677</b>	<b>0</b>	
Reserve for Payment to State			<b>261,762</b>	<b>0</b>	
Required Balance from 210 Endowment Trust			<b>1,214,915</b>	<b>0</b>	
		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	
210 Endowment Trust @ Beginning of Fiscal Year		1,889,347	1,993,428	884,518	
210 Endowment Trust @ End of Fiscal Year		1,993,428	884,518	968,197	Bea Bal=10% TOB Tax+Interest-12 Interest-Amt owed to State
		0	(9)	(9)	

Option 4

		2010-2011 Annual Budget	Proposed 2011-2012 Annual Budget	Proposed 2012-2013 Annual Budget	Notes	
<b>Revenue</b>						
<b>Revenue</b>	Beginning Fund Balance 238 Trust	1,252,936	923,902	326,567	Balance on all contracts + 5% of previous years budget	
	TOB Tax	920,060	883,258	847,927	4% decline annually	
	10% TOB Tax moved to 210 Endowment Trust	(92,006)	(88,326)	(84,793)		
	Small County Augment	65,106	0	0		
	Health Access	1,778	0	0		
	SMIF Funds & Other Misc Revenue	1,500	1,400	1,300		
	210 Trust Interest (Endowment)	16,342	15,845	18,077	50% of the Previous Year's Endowment Interest	
	238 Trust Interest	22,339	17,641	16,892	Interest calculated at 1.75%	
	<b>TOTAL REVENUE</b>	<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>		
<b>Expenditures</b>						
<b>Salaries &amp; Benefits</b>	Staff Salaries (1 @ 40% reduction)	178,994	147,083	152,635	\$20,000 from SR Contract for SR Coordinator	
	Co. Share PERS	22,153	20,445	21,218		
	Group Health Insurance	29,752	28,709	31,766		
	Medicare	2,619	2,133	2,214		
	Workers Comp Insurance	4,398	2,679	3,033		
	Life Insurance	157	146	146		
	Unemployment Insurance	897	728	764		
	<b>Sub-Total Salaries &amp; Benefits</b>	<b>238,970</b>	<b>201,923</b>	<b>211,776</b>		
	<b>Operating Expenses</b>	Insurance	3,417	3,417	3,417	
		Memberships	2,800	3,100	3,100	09-10 amount was \$2,700, then \$2,900 in 10-11
Office Expenses		7,500	6,000	6,000		
Professional & Special Services		65,000	27,000	27,000	Attorney Fees (\$20,000), Annual Audit (\$6,000), and other misc. (\$1,000)	
Advertising		14,376	7,500	7,500		
Rents & Leases - Building		12,500	12,500	12,500	\$996.60/month + \$541 for Conference Room Rental	
Special Department Expense		6,000	4,915	4,915		
Transportation & Travel		7,000	5,000	5,000		
A-87 Charges		2,012	11,773	12,126	3% Increase in 12-13	
Fixed Assets		2,500	2,000	2,000		
<b>Sub-Total Operating Expenses</b>	<b>123,105</b>	<b>83,205</b>	<b>83,558</b>			
<b>Improved Family Functioning</b>	AmeriCorps (100%)	68,585	68,585	0		
	Salvation Army Linked Project (50%)	17,520	8,805	0		
	YCCE Child Development Behavioral Specialist (40%)	22,688	0	0		
	YCCE Baby Steps 0-5 (50%)	31,386	11,510	0		
	<b>Improved Family Functioning Total</b>	<b>140,178</b>	<b>88,900</b>	<b>0</b>		
<b>Improved Child Development</b>	ECE Quality Improvement (70%)	69,171	69,283	68,261		
	School Readiness (100%)	115,747	115,747	115,747		
	YCCE Child Development Behavioral Specialist (40%)	22,688	0	0		
	First Steps Quality Childcare Improvement Project (100%)	8,216	8,462	0		
	TC/AEYC NAP SACC Project (100%)	29,750	28,150	28,150		
Camptonville 123 Grow/First Smiles (70%)	25,493	25,493	0			
Salvation Army Linked Project (50%)	17,520	8,805	0			
<b>Improved Child Development Total</b>	<b>288,584</b>	<b>255,940</b>	<b>212,158</b>			
<b>Improved Child Health</b>	Healthy Kids Healthy Future Premiums (100%)	56,000	8,260	0	12 children/month for 6 months (Jul 11-Dec 11)	
	Healthy Kids Healthy Future Admin (100%)	14,000	5,843	0		
	Healthy Kids Healthy Future Outreach	3,000	0	0		
	Baby Buddies Home Visiting Program (100%)	99,959	0	0		
	Healthy Babies Healthy Parents (100%)	38,632	0	0		
	Yuba County Spray Park Exerstations (100%)	80,000	0	0		
	Yuba County Recreation Coordinator (70%)	62,990	62,990	0		
	Plumas Lake CDC Outdoor Physical Fitness (100%)	15,396	0	0		
	First Smiles Countywide Training Program (100%)	10,411	9,567	0		
	YCCE FRC Gas Cards (100%)	5,000	5,000	5,000		
Camptonville 123 Grow/First Smiles (30%)	10,926	10,926	0			
<b>Improved Child Health Total</b>	<b>396,313</b>	<b>102,585</b>	<b>5,000</b>			
<b>Improved Systems of Care</b>	Yuba County Recreation Coordinator (30%)	26,996	26,996	0		
	YCCE Child Development Behavioral Specialist (20%)	11,344	0	0		
	YCCE Baby Steps 0-5 (50%)	31,386	11,510	0		
	ECE Quality Improvement (30%)	29,645	29,693	29,255		
<b>Improved Systems of Care Total</b>	<b>99,369</b>	<b>68,198</b>	<b>29,255</b>			
<b>Other Program</b>	Mini Grants	30,968	0	0		
	Infant-Parent Mental Health Certificate Program	4,000	0	0		
	Contingency Fund	43,877	200,000	0		
	New Commission Initiative	345,327	0	384,763		
<b>Other Program Total</b>	<b>424,172</b>	<b>200,000</b>	<b>384,763</b>			
<b>Sub-Total Program Expenses</b>	<b>1,348,617</b>	<b>715,623</b>	<b>631,176</b>			
<b>Program Encumbrances</b>	Encumbered for 1011 AmeriCorps	15,762	38,431	38,434		
	Encumbered for 1011 Linked Project	0	25,920	5,390		
	Encumbered for 1011 CBSS	85,138	28,878	0		
	Encumbered for 1011 Baby Steps 0-5	0	17,556	6,355		
	Encumbered for 1011 ECE Quality Improvement	0	57,621	46,190		
	Encumbered for 1011 School Readiness	105,156	44,967	39,435		
	Encumbered for 1011 First Steps	0	6,831	2,115		
	Encumbered for 1011 NAP SACC	0	15,213	7,613		
	Encumbered for 1011 123 Grow/First Smiles	10,154	12,814	10,538		
	Encumbered for 1011 HBHP Premiums	1,455	2,320	0		
	Encumbered for 1011 HBHP Admin	407	500	0		
	Encumbered for 1011 Baby Buddies	9,270	49,620	0		
	Encumbered for 1011 HBHP	17,594	14,884	0		
	Encumbered for 1011 Exerstations	1,276	80,000	0		
	Encumbered for 1011 Recreation Coordinator	48,990	3,335	18,875		
	Encumbered for 1011 First Smiles	4,120	1,494	1,309		
	Encumbered for 1011 Gas Cards	0	2,206	2,206		
	Encumbered for 1011 Mini Grants	8,987	7,083	0		
	Encumbered for 09-10 Grants (MCH, Fluoridation & Miles of Smiles)	100,262	0	0		
	<b>Program Encumbrances Total</b>	<b>408,671</b>	<b>405,676</b>	<b>176,460</b>		
	<b>Evaluation</b>	Evaluation	47,000	38,000	5,000	\$5,000 from SR Contract for Evaluation
		Encumbered for 1011 Evaluation	21,752	15,620	18,000	
		Reserve for Payment to State	0	293,673	0	
	<b>TOTAL EXPENDITURES</b>	<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>		
	Anticipated amount owed to State by June 30, 2012			1,476,677	0	
Reserve for Payment to State			293,673	0		
Required Balance from 210 Endowment Trust			1,183,004	0		
		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>		
210 Endowment Trust @ Beginning of Fiscal Year		1,889,347	1,993,428	916,429		
210 Endowment Trust @ End of Fiscal Year		1,993,428	916,429	1,000,667	Beg Bal+10% TOB Tax+Interest-1/2 Interest-Amt owed to State	

Option 5

		2010-2011 Annual Budget	Proposed 2011-2012 Annual Budget	Proposed 2012-2013 Annual Budget	Notes
<b>Revenue</b>					
Revenue	Beginning Fund Balance 238 Trust	1,252,936	923,902	326,567	Balance on all contracts + 5% of previous years budget
	TOB Tax	920,060	883,258	847,927	4% decline annually
	10% TOB Tax moved to 210 Endowment Trust	(92,006)	(88,326)	(84,793)	
	Small County Augment	65,106	0	0	
	Health Access	1,778	0	0	
	SMIF Funds & Other Misc Revenue	1,500	1,400	1,300	
	210 Trust Interest (Endowment)	16,342	15,845	18,077	50% of the Previous Year's Endowment Interest
	238 Trust Interest	22,339	17,641	16,892	Interest calculated at 1.75%
<b>TOTAL REVENUE</b>		<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>	
<b>Expenditures</b>					
Salaries & Benefits	Staff Salaries (No reductions)	178,994	171,623	177,920	\$20,000 from SR Contract for SR Coordinator
	Co. Share PERS	22,153	23,857	24,732	
	Group Health Insurance	29,752	31,766	31,766	
	Medicare	2,619	2,489	2,581	
	Workers Comp Insurance	4,398	3,091	3,500	
	Life Insurance	157	157	157	
	Unemployment Insurance	897	851	890	
	<b>Sub-Total Salaries &amp; Benefits</b>		<b>238,970</b>	<b>233,834</b>	<b>241,546</b>
Operating Expenses	Insurance	3,417	3,417	3,417	
	Memberships	2,800	3,100	3,100	09-10 amount was \$2,700, then \$2,900 in 10-11
	Office Expenses	7,500	6,000	6,000	
	Professional & Special Services	65,000	17,000	17,000	Attorney Fees (\$10,000), Annual Audit (\$6,000), and other misc. (\$1,000)
	Advertising	14,376	4,000	4,000	
	Rents & Leases - Building	12,500	12,500	12,500	\$996.60/month + \$541 for Conference Room Rental
	Special Department Expense	6,000	4,915	4,915	
	Transportation & Travel	7,000	2,500	2,500	
	A-87 Charges	2,012	11,773	12,126	3% Increase in 12-13
	Fixed Assets	2,500	0	0	
<b>Sub-Total Operating Expenses</b>		<b>123,105</b>	<b>65,205</b>	<b>65,558</b>	
Improved Family Functioning	AmeriCorps (100%)	68,585	68,585	0	
	Salvation Army Linked Project (50%)	17,520	8,805	0	
	YCOE Child Development Behavioral Specialist (40%)	22,688	0	0	
	YCOE Baby Steps 0-5 (50%)	31,386	11,510	0	
	<b>Improved Family Functioning Total</b>		<b>140,179</b>	<b>88,900</b>	<b>0</b>
Improved Child Development	ECE Quality Improvement (70%)	69,171	69,283	68,261	
	School Readiness (100%)	115,747	115,747	115,747	
	YCOE Child Development Behavioral Specialist (40%)	22,688	0	0	
	First Steps Quality Childcare Improvement Project (100%)	8,216	8,462	0	
	TCAEYC NAP SACC Project (100%)	29,750	28,150	28,150	
	Camptonville 123 Grow/First Smiles (70%)	25,493	25,493	0	
	Salvation Army Linked Project (50%)	17,520	8,805	0	
<b>Improved Child Development Total</b>		<b>288,584</b>	<b>255,940</b>	<b>212,158</b>	
Improved Child Health	Healthy Kids Healthy Future Premiums (100%)	56,000	8,260	0	12 children/month for 6 months (Jul 11-Dec 11)
	Healthy Kids Healthy Future Admin (100%)	14,000	5,843	0	
	Healthy Kids Healthy Future Outreach	3,000	0	0	
	Baby Buddies Home Visiting Program (100%)	99,959	0	0	
	Healthy Babies Healthy Parents (100%)	38,632	0	0	
	Yuba County Spray Park Exerstations (100%)	80,000	0	0	
	Yuba County Recreation Coordinator (70%)	62,990	62,990	0	
	Plumas Lake CDC Outdoor Physical Fitness (100%)	15,396	0	0	
	First Smiles Countywide Training Program (100%)	10,411	9,567	0	
	YCOE FRC Gas Cards (100%)	5,000	5,000	5,000	
Camptonville 123 Grow/First Smiles (30%)	10,926	10,926	0		
<b>Improved Child Health Total</b>		<b>396,313</b>	<b>102,585</b>	<b>5,000</b>	
Improved Systems of Care	Yuba County Recreation Coordinator (30%)	26,996	26,996	0	
	YCOE Child Development Behavioral Specialist (20%)	11,344	0	0	
	YCOE Baby Steps 0-5 (50%)	31,386	11,510	0	
	ECE Quality Improvement (30%)	29,645	29,693	29,255	
<b>Improved Systems of Care Total</b>		<b>99,369</b>	<b>68,198</b>	<b>29,255</b>	
Other Program	Mini Grants	30,968	0	0	
	Infant-Parent Mental Health Certificate Program	4,000	0	0	
	Contingency Fund	43,877	0	0	
	New Commission Initiative	345,327	0	380,994	
<b>Other Program Total</b>		<b>424,172</b>	<b>0</b>	<b>380,994</b>	
<b>Sub-Total Program Expenses</b>		<b>1,348,617</b>	<b>515,623</b>	<b>627,407</b>	
Program Encumbrances	Encumbered for 1011 AmeriCorps	16,762	16,762	0	
	Encumbered for 1011 Linked Project	0	25,920	5,390	
	Encumbered for 1011 CDBS	85,138	26,878	0	
	Encumbered for 1011 Baby Steps 0-5	0	17,556	6,355	
	Encumbered for 1011 ECE Quality Improvement	0	57,621	46,190	
	Encumbered for 1011 School Readiness	106,156	44,967	39,435	
	Encumbered for 1011 First Steps	0	6,831	2,115	
	Encumbered for 1011 NAP-SACC	0	15,213	7,813	
	Encumbered for 1011 123 Grow/First Smiles	10,154	12,814	10,530	
	Encumbered for 1011 HHWP Premiums	1,455	2,320	0	
	Encumbered for 1011 HHWP Admin	407	500	0	
	Encumbered for 1011 Baby Buddies	9,270	49,620	0	
	Encumbered for 1011 HHWP	17,594	14,884	0	
	Encumbered for 1011 Exerstations	1,276	80,000	0	
	Encumbered for 1011 Recreation Coordinator	48,990	3,335	18,875	
	Encumbered for 1011 First Smiles	4,120	1,494	1,308	
	Encumbered for 1011 Gas Cards	0	2,236	2,206	
	Encumbered for 1011 Mini Grants	8,987	7,083	0	
Encumbered for 0910 Grants (MCH, Fluoridation & Miles of Smiles)	100,282	0	0		
<b>Program Encumbrances Total</b>		<b>408,571</b>	<b>405,675</b>	<b>176,460</b>	
Evaluation	47,000	20,000	5,000	\$5,000 from SR Contract for Evaluation	
Encumbered for 1011 Evaluation	21,792	15,620	10,000		
Reserve for Payment to State	0	497,763	0		
<b>TOTAL EXPENDITURES</b>		<b>2,188,055</b>	<b>1,753,720</b>	<b>1,125,970</b>	
Anticipated amount owed to State by June 30, 2012			<b>1,476,677</b>	<b>0</b>	
Reserve for Payment to State			<b>497,763</b>	<b>0</b>	
Required Balance from 210 Endowment Trust			<b>978,914</b>	<b>0</b>	
		<b>2010-2011</b>	<b>2011-2012</b>	<b>2012-2013</b>	
210 Endowment Trust @ Beginning of Fiscal Year		<b>1,889,347</b>	<b>1,993,428</b>	<b>1,120,519</b>	
210 Endowment Trust @ End of Fiscal Year		<b>1,993,428</b>	<b>1,120,519</b>	<b>1,208,022</b>	Req Bal=10% TOB Tax+Interest-1/2 Interest-Amt owed to State