



330 Campus Drive • Hanford • CA • 93230 • (559) 585-0814

Date of Meeting: April 2, 2024

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**2024-04-152**

**Proposed Budget  
for FY 24/25**



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Date of Meeting: April 2, 2024  
Agenda Item: 2024-04-152  
Discussion/Action Item: Action Item

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**AGENDA ITEM:** Fiscal Year 2024/2025 Budget Approval

**A. Background/History:**

Annually, Commission staff present a budget proposal for the upcoming fiscal year, in accordance with the county strategic plan and 5-year Financial Plan approved by the local Commission. In addition, each county department submits their proposed budget to the County Administrative Office for approval.

At the August 1, 2023 Commission meeting, Commission staff presented the updated First 5 California's annual revenue projections released in July 2023. Said projections showed a slight reduction in the revenue projection compared to the prior year projections (94% in FY 23/24, 99% in FY 24/25, 99% in FY 25/26), with a slight increase in FY 26/27 (101%). The anticipated Proposition 10 revenue for FY 24/25 is \$1,116,772. Local commissions also receive Proposition 56 Backfill from the prior fiscal year, to offset any reductions in the Proposition 10 revenue, as well as the new e-cigarette tax. No projections for Backfill revenue are provided, and due to the newness of the e-cigarette tax revenue, they do not have historical data to project revenue yet.

Attached please find a copy of the proposed First 5 Kings County Children and Families Commission (432300) budget for FY 2024/2025 that will be contained in the Health Department Budget.

Upon Commission review, staff is prepared to discuss any questions about budgeted expenses or revenue. Additionally, staff is prepared to discuss the county & department budget process and address budget modifications with the Commission at this meeting.

**B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:**

The Commission will review, discuss and consider approving the First 5 Kings County Children and Families Commission budget for FY 2024/2025.

**C. Timeframe:**

Budget period from July 1, 2024 through June 30, 2025.

**D. Costs:**

Total Costs budgeted for FY 2024/2025 is \$1,510,629.

**E. Staff Recommendation:**

Staff recommends the Commission adopt the FY 2024/2025 budget as presented.

**F. Attachments:**

- Cost Comparison between FY 2023/2024 Budget and 2024/2025 Budget
- Form 12 Budget Narrative for Budget Unit 432300 for FY 2024/2025

**BUDGET COMPARISON**  
**FY 2023-24 and FY 2024-25**  
**Consolidated Report**

<b>SALARY SUMMARY</b>		<b>\$ 191,437</b>	<b>\$ 196,843</b>	<b>\$ 5,406</b>
<b>SERVICES &amp; SUPPLIES</b>		<b>2023-2024 BUDGET</b>	<b>2024-2025 BUDGET (Proposed)</b>	<b>VARIANCE</b>
Communications	92006	\$ 2,316	\$ 2,718	\$ 402
Office Equipment & Supplies	92018	\$ 1,600	\$ 1,950	\$ 350
Office Equipment & Supplies	92021	\$ 4,109	\$ 3,658	\$ (451)
Memberships	92027	\$ 4,000	\$ 4,000	\$ -
Postage & Freight	92033	\$ 201	\$ 201	\$ -
Offset Printing/Stores	92035	\$ 500	\$ 500	\$ -
Legal Services	92038	\$ 1,500	\$ 1,000	\$ (500)
Community Outreach	92045	\$ 1,500	\$ 1,500	\$ -
Auditing & Accounting	92046	\$ 6,560	\$ 10,600	\$ 4,040
Contractual Services	92047	\$ 25,000	\$ 25,000	\$ -
Publications & Legal Notices	92056	\$ 250	\$ 250	\$ -
Program Expenses	92063	\$ 30,000	\$ 40,107	\$ 10,107
Purchasing Charges	92068	\$ 642	\$ 692	\$ 50
Brd. & Comm. Mem Expenses	92069	\$ 500	\$ 500	\$ -
Public Educ. Materials	92075	\$ 1,500	\$ 1,500	\$ -
Motor Pool	92089	\$ 2,000	\$ 3,000	\$ 1,000
Travel Expenses	92090	\$ 10,000	\$ 12,000	\$ 2,000
Utilities	92094	\$ 2,201	\$ 2,917	\$ 716
Electronic Hardware	92103	\$ -	\$ -	\$ -
Liability Claim	93041	\$ 1,186	\$ 1,562	\$ 376
Information & Technology	93048	\$ 4,631	\$ 6,727	\$ 2,096
IT Managed Contracts	93051	\$ 3,660	\$ 3,123	\$ (537)
Admin Allocation	93057	\$ 27,365	\$ 28,233	\$ 868
<b>TOTAL SERVICES &amp; SUPPLIES</b>		<b>\$ 131,221</b>	<b>\$ 151,738</b>	<b>\$ 20,517</b>
<b>TOTAL OPERATIONS COSTS</b>		<b>\$ 322,658</b>	<b>\$ 348,581</b>	<b>\$ 25,923</b>
<b>Other Charges</b>		<b>2023-2024 BUDGET</b>	<b>2024-2025 BUDGET (Proposed)</b>	<b>VARIANCE</b>
FRC Initiative		\$ 648,911	\$ 648,911	\$ -
E3 Initiative		\$ 81,317	\$ 81,317	\$ -
School Readiness Initiative		\$ 395,820	\$ 395,820	\$ -
New Project Initiative (TBD)		\$ 36,000	\$ 36,000	\$ -
<b>TOTAL CONTRACT COSTS</b>		<b>\$ 1,162,048</b>	<b>\$ 1,162,048</b>	<b>\$ -</b>
<b>TOTAL EXPENSES</b>		<b>\$ 1,484,706</b>	<b>\$ 1,510,629</b>	<b>\$ 25,923</b>



# Kings County Budget FY 24/25

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## FIRST 5

### 1. PURPOSE

The Kings County Children and Families Commission/First 5 is the local agency designated to receive and administer Proposition 10 funding to promote, support and improve the early development of children from the prenatal stage to five years of age.

### 2. CORE FUNCTIONS

First 5 develops and periodically reviews a multi-year strategic plan and financial budget to provide direct services and grant funding in accordance with the strategic plan. First 5 collaborates with local agencies to implement an integrated, comprehensive, and collaborative system of information and services to enhance optimal early childhood development and to ensure that children are ready to enter school.

### 3. KEY GOALS AND OBJECTIVES IN CURRENT FISCAL YEAR – FY 23/24

#### A. Goal 1: Make quality early childcare and education services accessible.

- i. **Objective 1:** Support quality and affordable early childhood education and childcare services to allow for retention and expansion.
  - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. The CARES program continues to provide professional development and support to early care and education in Kings County. As of December 31, 2023, this program has provided support, training and coaching to 190 childcare and early education providers.*
- ii. **Objective 2:** Implement strong professional development systems that improve the quality of early childhood education services.
  - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. The CARES program supports a data system that tracks a variety of measures of children's development, as well as the rating of participating providers. These services have also expanded to the home visitation workforce, and alternative childcare sites.*
- iii. **Objective 3:** Provide quality programs through research and best practices with parent education, emphasizing child development, parenting skills and parent/family stability.
  - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. United Cerebral Palsy's (UCP) Parent and Me programs are administered throughout the county and ensure that families have access to educational services emphasizing family reading/literacy and school readiness.*

#### B. Goal 2: Ensure that all parents/guardians and caregivers are knowledgeable about early childhood development, effective parenting, and community resources.

- i. **Objective 1:** Provide access to linguistically, culturally relevant parenting education and family-strengthening support resources for parents/guardians and caregivers.
  - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. The Family Resource Centers (FRCs) supported by First 5 offer a variety of support and educational opportunities for parents and caregivers. As of December 31, 2023, the FRCs have provided services to 343 parents/caregivers. All of the FRCs have Spanish-speaking staff members and translate written material into Spanish.*
- ii. **Objective 2:** Provide access to educational services for parents/guardians and caregivers to increase family reading/literacy and school readiness.
  - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs provide various literacy activities throughout the year. There are also age-specific activities tailored to the different age groups. 408 children have been served by*



# Kings County Budget FY 24/25

*the FRCs as of December 31, 2023.*

- C. Goal 3:** Ensure all children will have an early start toward good health.
- i. **Objective 1:** Provide children with medical, dental, mental health, developmental and vision screenings and/or preventive services.
    - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs provide Ages and Stages Questionnaire (ASQ) developmental screenings for children 0-5, while UCP utilizes the Hawaii Early Learning Profile (HELP). Both screening tools seek to identify a child's developmental progress, unique strengths and needs, and ability to perform functional skills. The Home Visitation program in Kettleman City also provides additional screening for the whole family, including health, intimate partner violence, parenting skills, and protective factors.*
  - ii. **Objective 2:** Help children develop early healthy habits.
    - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs provide physical fitness and nutrition activities for children. Many FRCs have staff who are Certified Passenger Safety technicians, providing car seat safety training to parents.*
  - iii. **Objective 3:** Refer and link children with identified special needs to appropriate services.
    - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. UCP is one of the few providers in Kings County who specifically serves children with special needs. They develop and provide interventions based on their assessment of the children. They also provide special needs in-service training to early care and education providers to support services in an integrated fashion.*
- D. Goal 4:** Build a cohesive system of services for children and families.
- i. **Objective 1:** Ensure community members have a shared vision and act collectively to improve the policies, access to services and environments that impact families.
    - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs promote services throughout the community and provide safe spaces for families to access services in collaboration with various community providers and programs.*
  - ii. **Objective 2:** Establish early childhood education and health-related supports reflect desires of the community and needs of the families.
    - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. First 5 is a member of the Local Childcare Planning Council and the Kings Early Education Planning group. Both groups consist of providers, funders, and recipients of early care and education services. They set annual goals and objectives that will promote better services in the community.*
  - iii. **Objective 3:** Provide physical locations for the community that promote early childhood education, support health and encourage interaction while leveraging sustainable resources.
    - i. **Results:** *This objective is on target to be completed by the end of the current fiscal year. The FRCs offer space for local providers to provide presentations, education, resources and services to the parents/caregivers of children 0-5.*

## 4. OTHER ACCOMPLISHMENTS IN CURRENT YEAR

Department staff have joined several initiatives and committees that seek to bring new or improve existing services to children 0-5 and their families. They provide insight on the various needs of the early childhood care and education field and are often sought out to contribute to discussion and projects such as Early Childhood Home Visiting Collaborative, Regional Home Visiting Technical Assistance, Regional Help Me Grow, Regional IMPACT Hub, CalWORKs Home Visiting Program Continuous Quality Initiative, and the First 5 Network. First 5 Kings County continues to be the conduit between state-level and regional agencies



# Kings County Budget FY 24/25

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to ensure equitable access to services that enhance childcare centers, preschools, the FRCs and families throughout Kings County.

## 5. KEY GOALS AND OBJECTIVES FOR NEXT FISCAL YEAR – FY 24/25

- A. Goal 1:** Make quality early childcare and education services accessible.
  - i. **Objective 1:** Support quality and affordable early childhood education and childcare services to allow for retention and expansion.
  - ii. **Objective 2:** Implement strong professional development systems that improve the quality of early childhood education services.
  - iii. **Objective 3:** Provide quality programs through research and best practices with parent education, emphasizing child development, parenting skills and parent/family stability.
  
- B. Goal 2:** Ensure that all parents/guardians and caregivers are knowledgeable about early childhood development, effective parenting, and community resources.
  - i. **Objective 1:** Provide access to linguistically, culturally relevant parenting education and family-strengthening support resources for parents/guardians and caregivers.
  - ii. **Objective 2:** Provide access to educational services for parents/guardians and caregivers to increase family reading/literacy and school readiness.
  
- C. Goal 3:** Ensure all children will have an early start toward good health.
  - i. **Objective 1:** Provide children with medical, dental, mental health, developmental and vision screenings and/or preventive services.
  - ii. **Objective 2:** Help children develop early healthy habits.
  - iii. **Objective 3:** Refer and link children with identified special needs to appropriate services.
  - iv. **Objective 4:** Link pregnant women to early and continuous care.
  
- D. Goal 4:** Build a cohesive system of services for children and families.
  - i. **Objective 1:** Ensure community members have a shared vision and act collectively to improve the policies, access to services and environments that impact families.
  - ii. **Objective 2:** Establish early childhood education and health-related support reflect desires of the community and needs of the families.
  - iii. **Objective 3:** Provide physical locations for the community that promote early childhood education, support health and encourage interaction while leveraging sustainable resources.

## 6. BUDGET REQUEST

### A. Change in Net County Cost/Fund Balance/Unrestricted Net Position

The Requested Budget represents an overall increase of \$20,021 or 1% in expenditures and an overall increase of \$20,021 or 1% in revenues when compared with the FY 2023/24 Final Budget. There is no Net County Cost in the Requested Budget.

### B. Significant Areas of Change

- **Revenue**
  - Use of Money and Property
    - Use of money and property has no change in the requested budget.
  - Intergovernmental Revenue
    - Intergovernmental revenue is estimated to decrease by \$67,455, or 6%, due to the decrease in Proposition 10 revenue, due to the upholding of Senate Bill (SB) 793 (Flavored Tobacco Ban).
  - Miscellaneous Revenue
    - Miscellaneous revenue is estimated to increase by \$87,056, or 32%, due to the



# Kings County Budget FY 24/25

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- reduction in intergovernmental revenue and increased use of General Relief Funds.
- Other Financing Sources
  - Other funding sources are estimated to increase by \$420, or 1%, due to increased personnel time and expense applied in the Health Department Parents as Teachers program.

- **Expenses**

- Salaries and Employee Benefits
  - Salaries and employee benefits are estimated to increase by \$3,792, or 2%, primarily due to the increase in salaries and benefits.
- Services and Supplies
  - Services and supplies are estimated to increase by \$43,777, or 64%, primarily due to the increases in motor pool charges, travel expenses, and County allocated operating expenses. Also included are the school readiness expenses previously budgeted in Other Charges.
- Other Charges
  - Other charges are estimated to decrease by \$27,548 or 2%, due to transfer of the school readiness expenses and increase of County allocated operating expenses.

## C. Staffing Changes

- No staffing changes in the requested budget

## 7. CAO RECOMMENDED

The FY 24/25 budget is recommended at \$1,510,632 and is financed by \$1,510,632 in various state and other First 5 trust revenues. First 5 is not part of the General Fund and operates as a separate fund with a separate trust. The recommended budget does not include any contributions from the General Fund and remains balanced as has been the case in previous years.





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Date of Meeting: April 2, 2024

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**2024-04-153**

**Administrative Cost Limit  
for FY 24/25**



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Date of Meeting: April 2, 2024  
Agenda Item: 2024-04-153  
Discussion/Action Item: Action Item

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**AGENDA ITEM:** FY 2024-2025 Administrative Cost Limit

**A. Background/History:**

The First 5 Kings County Commission’s Administrative, Evaluation, and Program Cost policy states, “It is the policy of the Commission that an upper limit be established as stated as a maximum annual administrative cost expenditure as a percent of the total operating budget. This will be established at a public meeting, following a public hearing, of the Commission.”

Commission staff is requesting the Commission adopt, per policy, the administrative cost limit for FY 2024-2025.

**B. Summary of Request, Description of Project and/or Primary Goals of Agenda Item:**

Commission staff requests the Commission discuss and consider adopting an Administrative Cost limit for spending in FY 2024-2025.

**C. Timeframe:**

Timeframe associated with this limitation is July 1, 2024 to June 30, 2025.

**D. Costs:**

Total anticipated Administrative Costs for FY 2024-2025 are \$62,491.

**E. Staff Recommendation:**

Commission staff recommends the Commission adopt an Administrative Cost Limit not to exceed 10%. The current budget anticipates a 4.21% administrative cost; however the higher amount is being recommended based on the possibility that County administrative costs will be redistributed when the overall budget is balanced and approved, and grantees may not expend their entire allocation, causing an increase in the percentage of administrative costs associated with contract pay-outs.

**F. Attachments:**

- 2024-2025 Administration, Program, and Evaluation Breakdown

Administrative Cost Breakdown  
Services & Supplies  
2024-2025

SALARY SUMMARY		\$29,526	\$167,317	\$0	\$196,843
SERVICES AND SUPPLIES					
LINE ITEM		Admin	Program	Evaluation	TOTAL BUDGET
<b>Communications</b>	92006	61%	39%	0%	
Communications		\$ 1,666	\$ 1,052	\$ -	\$ 2,718
<b>Office Equipment &amp; Supplies</b>	92018	32%	68%	0%	
Office Equipment & Supplies		\$ 620	1330	\$ -	\$ 1,950
<b>Maintenance SIG</b>	92021	18%	82%	0%	
Maintenance		\$ 646	3012	\$ -	\$ 3,658
<b>Memberships</b>	92027	100%	0%	0%	
First 5 Association (\$4,000 per year)		\$ 4,000	\$ -	\$ -	\$ 4,000
<b>Postage &amp; Freight</b>	92033	50%	50%	0%	
Mailing & Shipping (OITS)		\$ 101	\$ 100	\$ -	\$ 201
<b>Offset Printing/Stores</b>	92035	100%	0%	0%	
Offsite Printing		\$ 500	\$ -	\$ -	\$ 500
<b>Legal Services</b>	92038	100%	0%	0%	
County Counsel		\$ 1,000	\$ -	\$ -	\$ 1,000
<b>Community Outreach</b>	92045	0%	100%	0%	
Outreach Materials		\$ -	\$ 1,500	\$ -	\$ 1,500
<b>Auditing &amp; Accounting</b>	92046	100%	0%	0%	
Independent (from County) Audit		\$ 10,600	\$ -	\$ -	\$ 10,600
<b>Contractual Services</b>	92047	0%	0%	100%	
Evaluation Consultant		\$ -	\$ -	\$ 25,000	\$ 25,000
<b>Publications and Legal Notices</b>	92056	100%	0%	0%	
Public Notice/Hearings Postings		\$ 250	\$ -	\$ -	\$ 250
<b>Special Department Expense</b>	92063	0%	100%	0%	
Program Supplies and Materials		\$ -	\$ 40,107	\$ -	\$ 40,107
<b>Purchasing Charges</b>	92068	18%	82%	0%	
(OITS)		\$ 122	\$ 570	\$ -	\$ 692
<b>Board &amp; Comm Membership Exp</b>	92069	100%	0%	0%	
Incentive/Appreciation Items/Trainings		\$ 500	\$ -	\$ -	\$ 500
<b>Public Educ. Materials</b>	92075	0%	100%	0%	
Public Education Materials		\$ -	\$ 1,500	\$ -	\$ 1,500
<b>Motor Pool Services</b>	92089	33%	67%	0%	
Vehicle costs (mileage, repair, etc.)		\$ 1,000	\$ 2,000	\$ -	\$ 3,000
<b>Travel and Expenses</b>	92090	42%	58%	0%	
Training/Travel Costs		\$ 5,000	\$ 7,000	\$ -	\$ 12,000
<b>Utilities</b>	92094	18%	82%	0%	
Utilities		\$ 515	\$ 2,402	\$ -	\$ 2,917
<b>Electronic Hardware</b>	92103	#DIV/0!	#DIV/0!	#DIV/0!	
Electronic Hardware		\$ -	\$ -	\$ -	\$ -
<b>Liability Claim</b>	93041	18%	82%	0%	
Liability Claim		\$ 276	\$ 1,286	\$ -	\$ 1,562
<b>Information &amp; Technology Services</b>	93048	18%	82%	0%	
County Computer/IT Support (OITS)		\$ 1,187	\$ 5,540	\$ -	\$ 6,727
<b>IT Managed Contracts</b>	93051	0%	100%	0%	
County IT Managed Contracts		\$ -	\$ 3,123	\$ -	\$ 3,123
<b>Admin Allocation</b>	93057	18%	82%	0%	
Admin		\$ 4,982	\$ 23,251	\$ -	\$ 28,233
<b>SUB-TOTAL</b>		\$ 32,965	\$ 93,773	\$ 25,000	\$ 151,738
<b>TOTAL</b>		\$ 62,491	\$ 261,090	\$ 25,000	\$ 348,581

Administrative Cost Breakdown  
Other Costs  
2024-2025

OTHER CHARGES	Funds Budgeted
<b>FRC Initiative</b> <span style="float: right;"><b>93033</b></span>	<b>\$ 648,911</b>
Avenal Family Resource Center	\$ 81,000
Corcoran Family Resource Center	\$ 104,400
Kettleman City Family Resource Center	\$ 81,000
Hanford/Lemoore Family Connection	\$ 382,511
<b>E3 Initiative</b> <span style="float: right;"><b>93034</b></span>	<b>\$ 81,317</b>
Kings County Office of Education CARES	\$ 81,317
<b>School Readiness Initiative</b> <span style="float: right;"><b>93035</b></span>	<b>\$ 395,820</b>
Parent & Me Program	\$ 314,820
Special Needs Project	\$ 81,000
<b>New Project Initiative</b> <span style="float: right;"><b>93053</b></span>	<b>\$ 36,000</b>
United Way Referral Exchange System	\$ 36,000
<b>TOTAL</b>	<b>\$ 1,162,048</b>

Budget Category	Budget
<b>Total Salaries &amp; Benefits</b>	<b>\$196,843</b>
<b>Total Services &amp; Supplies</b>	<b>\$151,738</b>
<b>Total Other Charges</b>	<b>\$1,162,048</b>
<b>Fixed Assets</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,510,629</b>

Budget Category	Budget	%
<b>ADMINISTRATION</b>	<b>\$ 62,491</b>	<b>4%</b>
<b>PROGRAM SUPPORT</b>	<b>\$ 261,090</b>	<b>17%</b>
<b>EVALUATION</b>	<b>\$ 25,000</b>	<b>2%</b>
<b>EXTERNAL PROGRAMS</b>	<b>\$1,162,048</b>	<b>77%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,510,629</b>	