



FIRST 5 ALAMEDA COUNTY EXECUTIVE COMMITTEE MEETING AGENDA

Thursday, May 26, 2022

Members of the public may access this meeting via:

Zoom Meeting: <https://zoom.us/j/91852571763>

Meeting ID: 918 5257 1763

9:30 AM – 10:45 AM

Commissioners:

Chair: Renee Herzfeld, *Vice Chair:* Cecilia Oregón, Scott Coffin

1. **Public Comment**
2. **Staff Announcements**
 - a. General Staff Announcements
 - b. CEO Contract Authorizations
3. **Approval of Minutes from April 21, 2022**

Recommended Action: Approve Minutes from April 21, 2022.
4. **Approval of the Amended First 5 Alameda County Bylaws**

Recommended Action: Approve the amendment of the First 5 Alameda County Bylaws.
5. **Approval of the First 5 Alameda County Governance Policies**

Recommended Actions: Approve revisions to the following existing policies and adopt new policies:

 - a. Financial Policies
 - b. Conflict of Interest Code
 - c. Conflict of Interest Policy (NEW)
 - d. Incompatible Activities Statement and Policy (NEW)
 - e. Records Retention and Destruction Policy and Schedule (NEW)
6. **Review Revisions to Employee Handbook**

Recommended Action: Approve the revisions to the Employee Handbook.
7. **Review FY 2022-23 Proposed Budget and FY 2022-30 Proposed Long Range Financial Plan – Final Readings**

Recommended Actions: Executive Committee recommends that the Commission approve the following:

 - a. FY 2022-23 Proposed Budget.
 - b. FY 2022-23 Contract Authorizations.
 - c. FY 2022-30 Proposed Long Range Financial Plan.

Information about access:

Please contact Julia Otani at julia.otani@first5alameda.org or (510) 227- 6987 3 business days in advance if you need special assistance or translation/interpretation support so we can make reasonable arrangements to ensure accessibility. We will swiftly resolve any requests for accommodation to resolve any doubt whatsoever in favor of accessibility.

8. Review GASB 54 Fund Balance Commitment

Recommended Action: Executive Committee recommends that the Commission approve the GASB 54 Fund Balance Commitment.

9. Review FY 2022-23 ACERA 401(h) Account Authorization

Recommended Action: Executive Committee recommends that the Commission approve the FY 2022-23 ACERA 401(h) Account Authorization.

10. Adjournment

Information about access:

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Staff Announcements

May 26, 2022



GENERAL AGENCY ANNOUNCEMENTS

- **\$5 million in American Rescue Plan Act funding awarded for early childhood.** Alameda County Social Services Agency awarding \$4 million in grants to early care and education (ECE) providers (modeled on First 5's Community Resilience Fund grants) and \$900K to First 5 to create a centralized eligibility list for child care.
- **100% response rate for staff survey about remote work.** Executive Leadership Team seating a cross-agency planning committee to support remote work environment and future work arrangements.
- **Strategic Plan implementation.** Wrapped up Results Based Accountability sessions with staff to develop performance measures for programs. Once the Commission has approved the Strategic Plan, teams will develop workplans over the summer with support from Hickman Strategies.
- **Brown bag sessions about foundational early childhood research being offered to staff.** Meetings scheduled from May to August and presentations will provide overview and critique of selected studies, e.g., 30 Million Word Gap, Perry Preschool.



PLACE

We partner with communities to build relationships, services, and infrastructure that support neighborhood conditions for family and child well-being.

PLACE

- **Proposal for comprehensive screening in Neighborhoods Ready for School (NRFS) areas.** We have developed a proposal to fund screenings—dental, vision and hearing—at early care and education sites in NRFS service areas. The proposal is being shared with potential funders to co-invest in support of prevention and connection to medical care in service to child well-being and kindergarten readiness.
- **Two NRFS staff leaders recognized by Oakland City Council.** Andrew Park, Trybe, and Chris Nguon, Lincoln Families, were honored for their service and contributions to the community in celebration of Asian American and Pacific Islander Heritage Month.
- **Kindergarten readiness backpacks.** We are partnering with 24 organizations to provide 1,775 First 5-branded backpacks filled with school supplies to young children getting ready for kindergarten.
- **NRFS partner Lincoln Families hosting a caregiver graduation ceremony** on June 4 for parents/caregivers who have completed the Healthy Engagement Learning Academy at Holy Names University (HNU). Children of participants will receive earliest admittance letters to HNU.

A photograph of three people standing in a parking lot, all wearing face masks and holding large blue and white boxes. The person in the center is a woman with her hand on her hip, wearing a grey sweater and camouflage pants. The person on the left is a woman in a white t-shirt with 'ASRO NYC' on it. The person on the right is a man in a blue polo shirt and light blue pants. The background shows a parking lot with yellow lines and a building with a white lattice structure.

PEOPLE

We partner with stakeholders to support parents, caregivers, and children and ensure that families and providers have the resources they need for children to thrive.

PEOPLE

- **2nd Alameda County Fatherhood Summit upcoming on June 18.** Kaiser Permanente is the lead sponsor. The event is virtual and includes keynote speakers Shaka Senghor and Jerry Tello. Fathers, father-figures, and allies can also participate in workshop sessions. More information at www.alamedacountyfathers.org.
- **Alameda County Quality Counts enrolling family child care (FCC) providers.** Offering two Quality Improvement (QI) options with a goal of recruiting 60–80 FCCS across both groups: Coaching for Continuous Quality Improvement (CQI) and Early Identification support. FCCs in Coaching for CQI are eligible for a QI incentive of at least \$1,500. Both groups are eligible for a professional development stipend of at least \$300.
- **Submitted application to First 5 California for \$750K** to provide support for Afghan refugee families, working in partnership with First 5 Contra Costa County, Jewish Family & Children Services-East Bay, and Refugee and Immigrant Transitions. Notification of the grant award is scheduled for June 10.

PEOPLE (CONT'D)

- **Alameda Alliance for Health** CEO and CFO approved a proposal in the Alliance’s budget to support capacity building of pediatric services, outreach to families for family support, care coordination for services, and build out of technological infrastructure. The Alliance Board of Governors will vote to approve the proposed budget on June 10.
- **Help Me Grow Alameda County participated in five community events in April:** “Roll Into Spring” events at Oakland’s Black Cultural Zone’s Akoma Market and H.A.R.D. Meek Estate in Hayward; Kidango’s Family Engagement Fair at the Peixoto Center in Hayward; City of Oakland Head Start Day Resource Fair at Children’s Fairyland; and Oakland Unified School District’s Lockwood Child Development Center’s Family Resource Fair.





POLICY

We advocate for policy and systems change that centers the needs of families, young children, and caregivers and supports community and family conditions for children and families to thrive. We also support community-led efforts, including parent leadership.

POLICY

WIC WATCH LOCAL AGENCY NEWS SPRING 2022

Data Shows Benefits of Providing Diapers to Families in Bay Area


While one in three families nationwide experiences [diaper need](#), there has been a lack of scholarship on the issue and its impacts on children and families. To help advance system and policy changes that address structural inequities and support the conditions needed for families and children to thrive, [First 5 Alameda County](#) invested in an evaluation that could build upon the body of evidence in support of families' essential needs. The evaluation was performed in partnership with [Help A Mother Out \(HAMO\)](#) and Public Profit, and the partners recently released the final [Alameda County report](#) and a joint report for [Alameda and San Francisco counties](#).

The data clearly demonstrates that diapers as a form of economic support reduce the stress that families are under to make ends meet, help improve parent-child relationships, and promote overall health and well-being.

Some of the key findings include:

- 98% say their family feels less stressed
- 97% say their child is healthier
- 95% have more money in the budget for food
- 94% say it's easier to pay their bills


In alignment with WIC's diaper distribution efforts, First 5 intends for the reports to inform and accelerate advocacy for long-term, effective policy change that addresses equity and families' basic needs. To learn more, read their [2022 Policy Agenda](#).



Molina Healthcare of California is proud to support the California WIC Association and conference attendees.

No matter how the world may change, one thing remains the same: At Molina Healthcare, our highest priority is good health. Thank you for all you do to help Californians get the quality care they deserve.

MolinaHealthcare.com



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98%	97%	95%	94%
SAID THEIR FAMILY FEELS LESS STRESSED	SAID THEIR CHILD IS HEALTHIER	HAVE MORE MONEY IN THE BUDGET FOR FOOD	SAID IT'S EASIER TO PAY THEIR BILLS

- **Governor's May Revise.** First 5 created summaries and analysis to inform child- and family-centered advocacy and investment.
- **First-5 funded evaluation of Help A Mother Out's diaper program** featured in the California WIC Association's Flash Newsletter (e-news) and bi-annual magazine [WIC Watch](#).
- **UCSF California Preterm Birth Initiative and First 5 Center for Children's Policy** released the report **The Road to Black Birth Justice in California**. Uplifts the needs of Black mothers and birthing people, their families, and their communities. Carla Keener, Director of Programs, was part of the report's steering committee.
- **Universal Pre-K (UPK).** Alameda County Office of Education presented at the May All Staff meeting and will present to the Commission in June on UPK planning, implications for schools and early care and education, challenges, and concerns.

POLICY (CONT'D)

- **ECE workforce efforts.** Partnering with ECE stakeholders and interviewing potential consultants to conduct landscape assessment of workforce activities to support teacher recruitment. Partnering with Tipping Point and Social Services Agency to fund evaluation of CalWORKs ECE apprenticeship program administered by the East Bay YMCA.
- **Public comments in support of proposed legislation (SB 854 and AB 2517).** Hope, Opportunity, Perseverance, and Empowerment (HOPE) for Children Act (SB 854) would create trust funds for ~27,000 children in California who have lost a parent or primary caregiver to COVID-19. It Takes a Village (AB 2517) would support a place-based approach for children and families and ensure access to wraparound services from cradle to career.
- **Home visiting block grant.** We provided public input to California's annual plan for the Title V Maternal and Child Health Block Grant which provides core funding to improve the health and well-being of mothers, infants, children and youth, including children with special health care needs and their families.





First 5 Alameda County Executive Committee Meeting
April 21, 2022, 9:15 AM – 10:30 AM
Zoom Webinar Meeting ID: 933 6125 1102

Commissioners Present: Chair: Renee Herzfeld, Scott Coffin

Not Present: Vice Chair: Cecilia Oregón

First 5 Staff Present: Kristin Spanos, Tyson Jue, Brittney Frye, Christine Hom, Julia Otani

AGENDA ITEM SPEAKER	DISCUSSION HIGHLIGHTS	ACTION	FOLLOW UP
CALL TO ORDER			
R. Herzfeld	The meeting was called to order by Chair Herzfeld who gaveled in at 9:18 AM and stated that the meeting was being recorded. Commissioners Herzfeld and Coffin stated their names to indicate they were present for the meeting.	None	None
1. PUBLIC COMMENT			
R. Herzfeld	There was no Public Comment.	None	None
Chair Herzfeld announced changes to the agenda. The Executive Committee moved to Closed Session at 9:19 and reconvened the meeting at 9:49am.			
8. PUBLIC EMPLOYEE PERFORMANCE EVALUATION - CLOSED SESSION (HELD PURSUANT TO GOV. CODE §54957)			
	The Executive Committee moved to closed session at 9:19am.	None	None
9. REPORT ON ANY ACTION TAKEN IN CLOSED SESSION			
R. Herzfeld	The Executive Committee reconvened at 9:49am. Chair Herzfeld reported that the Executive Committee will wait to review the CEO compensation and personal time after the class and compensation study is presented. Their recommendation is that the salary survey is completed every two years.	None	None
10. APPROVAL OF THE COMPENSATION FOR THE CHIEF EXECUTIVE OFFICER			
R. Herzfeld	Chair Herzfeld noted that there is no action that will be taken for this item.	None	None
2. STAFF ANNOUNCEMENTS			
K. Spanos	[Attachment] Ms. Spanos noted that the General Staff Announcements and CEO Contract Authorizations are included in the meeting packet for review. The Return to Work Update will be provided in writing.	None	None
3. APPROVAL OF MINUTES FROM FEBRUARY 10, 2022			
R. Herzfeld	[Attachment] Chair Herzfeld asked if there was any public comment before taking a vote to approve the minutes. Chair Herzfeld facilitated the vote to approve the February 10, 2022 Executive Committee Meeting minutes.	Motion: S. Coffin Second: R. Herzfeld No Abstentions. Motion passed.	None

AGENDA ITEM SPEAKER	DISCUSSION HIGHLIGHTS	ACTION	FOLLOW UP
4. APPROVAL OF THE AMENDED FIRST 5 ALAMEDA COUNTY BYLAWS			
	[Attachment] Ms. Spanos noted that the Amended First 5 Alameda County Bylaws will be presented at the June Executive Committee Meeting.	None	None
5. APPROVAL OF THE FIRST 5 ALAMEDA COUNTY GOVERNANCE POLICIES			
	[Attachment] Ms. Spanos noted that the First 5 Alameda County Governance Policies will be presented at the June Executive Committee Meeting.	None	None
6. FY 2022-23 PROPOSED BUDGET - FIRST READING			
	[Attachment] Ms. Spanos noted that the FY 2022-23 Proposed Budget - First Reading was informational only and will be presented at the full Commission Meeting.	None	None
7. FY 2022-30-PROPOSED LONG RANGE FINANCIAL PLAN - FIRST READING			
	[Attachment] Ms. Spanos noted that the FY 2022-30 Proposed Long Range Financial Plan - First Reading was informational only and will be presented at the full Commission Meeting.	None	None
11. ADJOURNMENT			
R. Herzfeld	Chair Herzfeld gavelled out and adjourned the meeting at 9:55AM.	None	None

Respectfully Submitted By: Julia Otani, Executive Assistant



To: First 5 Alameda County Executive Committee

From: Kristin Spanos, CEO
Tyson Jue, Chief of Staff
Christine Hom, Finance Officer

Date: May 26, 2022

Subject: Amended First 5 Alameda County Bylaws

ACTION REQUESTED

Approve the amendment of the First 5 Alameda County Bylaws

BACKGROUND

First 5 Alameda County contracted with VIVA Social Impact Partners to review First 5's governance policies. On October 7, 2021, VIVA presented their recommendation for the revisions to the First 5 Alameda County bylaws.

The following substantive edits to the Bylaws are being proposed:

ARTICLE VI. OFFICERS

SECTION 2. ELECTION AND TERM OF OFFICE

Officers shall be elected by the Commission at the first meeting of each calendar year

SECTION 5. CHIEF EXECUTIVE OFFICER

Based on input from the Commission, the Chair of the Commission shall draft the annual evaluation of the CEO for consideration and action by the Commission and shall thereafter administer the evaluation.

Based on the annual evaluation, the Executive Committee shall set the compensation of the CEO on an annual basis.

ARTICLE VIII. COMMITTEES

SECTION 3. COMMITTEE STRUCTURE/AUTHORITY

A. Executive Committee

The Executive Committee shall be a standing Committee of the Commission. Membership of the Executive Committee shall be comprised of the Chair of the Commission, the Vice-Chair of the Commission, and one other voting member of the Commission, appointed each year at the first Commission meeting of the calendar year by the Chair of the Commission. The Vice-Chair shall serve as the Chair of the Executive Committee. The Executive Committee shall meet in open session in compliance with the Brown Act except where a closed session is warranted and allowed by law. The duties of the Executive Committee shall include the review and approval of governance-related policies and procedures including fiscal, administrative, operations and human resources, including approving

AGENDA ITEM 4

the compensation of the CEO on an annual basis. The duties also include reviewing and recommending for adoption by the Commission the following:

- Annual budget;
- Audited financial statements; and
- Other tasks delegated to the Executive Committee by the full Commission.

Any decision by the Executive Committee requiring adoption by the Commission may be placed on the Consent Calendar at the next Commission meeting. Any decisions taken by the Executive Committee that do not require Commission approval shall be reported to the full Commission.

Members of the Executive Committee shall serve for one (1) calendar year, provided that members may be reappointed to serve additional terms.

FISCAL IMPACT

There is no fiscal impact.

RECOMMENDATION

On June 24, 2021, the First 5 Alameda County Commission authorized the expansion of the charge of the Executive Committee until June 30, 2022 to include review, discussion and decision making on governance-related matters due to the uncertainty associated with the ongoing pandemic and our preparations for returning to the office in 2022.

The Commission expanded “the charge of the Executive Committee to include review, discussion and decision making on governance related matters. Historically, the Executive Committee has acted in the capacity of reviewing agency operational issues including finance, human resources and administrative items and policies to support business processes. The additional function of reviewing governance related policies and procedures including but not limited to the governing ordinance and Commission bylaws will allow the Executive Committee to efficiently support necessary updates to agency practices. Any formal action taken by the Executive Committee in this area will be reported back to the Commission. In addition, the Executive Committee may make final recommendations to the Commission to consider.”

First 5 Alameda County staff recommend that the Executive Committee approve the amendment of the First 5 Alameda County Bylaws.

Submitted by:

Approved by:

DocuSigned by:

 40C297C52D6641E


 Tyson Jue
 Chief of Staff

DocuSigned by:

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 Kristin Spanos
 Chief Executive Officer

Reviewed by:

DocuSigned by:

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 Christine Hom
 Finance Officer



FIRST 5 ALAMEDA COUNTY BYLAWS

ARTICLE I. AUTHORITY

The First 5 Alameda County Commission (the Commission or ~~County Commission~~~~F5AC Commission~~) is established in accordance with California Health and Safety Code Section 130140.

ARTICLE II. PURPOSE AND INTENT

SECTION 1. PURPOSE

The First 5 Alameda County Commission is created for the purposes of promoting, supporting, and improving the early development of children from the prenatal stage to five years of age. These purposes shall be accomplished through the establishment, institution, and coordination of appropriate standards, resources, and integrated and comprehensive programs emphasizing community awareness, education, nurturing, child care, social services, health care, ~~systems building~~ and research. ~~The Commission's primary purpose is to adopt and implement the County's strategic plan.~~

SECTION 2. INTENT

The Commission's intent is to facilitate the creation and implementation of an integrated, comprehensive, and collaborative system of information and services to enhance optimal early childhood development. It is further the intent to integrate the Commission's planning and programs with existing service delivery systems for children from prenatal to age five and their families including but not limited to the Alameda County Social Services and Health Care Services Agencies, the Interagency Children's Policy Council, the Child Care Planning Council, and community based providers.

ARTICLE III. POWERS AND DUTIES

The powers and duties of the First 5 Alameda County Commission shall include, but are not limited to, the following:

- A. Perform any and all duties imposed on them collectively or individually by law or by these Bylaws;
- B. Prescribe the duties and fix the compensation, if any, of all officers, agents and employees of the ~~commission~~~~Commission~~;
- C. Supervise all officers, agents, employees, and advisory committees of the Commission to assure that their duties are performed properly;

- D. Meet at such times and places as required by these Bylaws;
- E. Approve the annual strategic plan for the support and improvement of early childhood development within the county, after conducting at least one public hearing on the proposed ~~county~~ strategic plan;
- F. On at least an annual basis, review the ~~county~~ strategic plan and revise as necessary and appropriate after conducting a public hearing to consider proposed revisions;
- G. Submit the ~~county~~ strategic plan and any revisions to it to the State Commission;
- H. Approve an annual budget;
- I. Prepare and adopt an annual audit and report pursuant to Health and Safety Code Section 130150 (b) and conduct public hearings;
- J. Elect the Officers of the Commission;
- K. Apply for gifts, grants, donations, or contributions of money, property, facilities, or services from any person, corporation, foundation, or other entity, or from the state or any agency or political subdivision thereof, or from the federal government or any agency instrumentality thereof, in furtherance of a program of early childhood development;
- L. Enter into such contracts as necessary or appropriate to carry out the provisions and purposes of the Children and Families First Act;
- M. Conduct at least one public hearing on each annual report prepared by the State Commission pursuant to Health and Safety Code Section 130150 (b);
- N. Consider the State Commission's findings and research and apply them to the ~~county~~ strategic plan as deemed appropriate;
- O. Solicit technical assistance from the State Commission as deemed necessary and appropriate;
- P. Provide input to the State Commission regarding guidelines and other matters as the Commission deems necessary and appropriate;
- Q. Make recommendations to the Board of Supervisors or the County Administrator for changes in ordinances or services necessary or appropriate to carry out an integrated and comprehensive program which is consistent with the strategic plan.

ARTICLE IV. OFFICES**SECTION 1. PRINCIPAL OFFICE**

The principal office of the commission is located in Alameda County, State of California.

SECTION 2. CHANGE OF ADDRESS

The designation of the commission's principal office may be changed by amendment of these Bylaws. The Commission may change the principal office from one location to another within the named county by noting the changed address and effective date below, and such changes of address shall not be deemed, nor require, an amendment of these Bylaws:

1850 Fairway Drive, San Leandro, CA 94577

Dated: January 1, 1999

1100 San Leandro Blvd., Suite 120 San Leandro, CA 94577

Dated: May 5, 2003

1115 Atlantic Avenue, Alameda, CA 94501

Dated: April 19, 2013

ARTICLE V. MEMBERSHIP OF COUNTY COMMISSION**SECTION 1. APPOINTMENT OF COMMISSIONERS**

The County Commission shall be appointed by the Alameda County Board of Supervisors and shall consist of at least five but not more than nine members.

- A. Two members of the County Commission shall be from among the county health officer and persons responsible for management of the following county functions: children's services, public health services, behavioral health services, social services, and tobacco and other substance abuse prevention and treatment services.
- B. One member of the County Commission shall be a member of the ~~board~~ **Board of supervisors**Supervisors.
- C. The remaining members of the County Commission shall be from among the persons described in clause (i) and persons from the following categories: recipients of project services included in the county strategic plan; educators specializing in early childhood development; representatives of a local child care resource or referral agency, or a local child care coordinating group; representatives of a local organization for prevention or early intervention for families at risk; representatives of community-based organizations that have the goal of promoting nurturing and early childhood development; representatives of local school districts; and representatives of local medical, pediatric, orobstetric associations or societies.

SECTION 2. ALTERNATE MEMBERS

Each of the three Alameda County Commission members appointed by the ~~County~~ Board of Supervisors shall designate one alternate Commission member in writing to the Commission Chair for each of the following membership categories below:

- A. For each Alameda County Commission member appointed pursuant to subsection (A) of Section 1, the alternate nominee shall be proposed by each involved member.
- B. For the Alameda County Commission member appointed pursuant to subsection (B) of Section 1, the alternate nominee shall be proposed by the involved member.

Alternate members are encouraged to attend Commission meetings when the designated county representative is not present to participate and vote on their behalf. Alternate members may not serve as elected officers, but may serve on ad hoc or standing committees of the Commission.

SECTION 2. TERMS OF OFFICE

Members of the County Commission shall serve for either a two-year term or a four-year term. Thereafter all appointments shall be for four-year terms. No appointee shall serve as a member of the County Commission for more than twelve consecutive years, unless the County Board of Supervisors waives this provision upon a majority vote of its members.

Alternate members, appointed to fill the three county Alternate positions shall serve at the discretion of the appointed County Commissioner and only so long as they are employed by the County of Alameda.

SECTION 3. REMOVAL AND FUTURE APPOINTMENTS

Any ~~commissioner~~ ~~Commissioner~~ or ~~alternate~~ ~~Alternate~~ can be removed by the County Board of Supervisors at any time. The Board of Supervisors will then appoint a replacement commissioner to take the removed Commissioner's place and serve out the remainder of the Commissioner's term. The Commission may recommend to the Board of Supervisors that a Commissioner be removed due to his or her non-attendance at meetings or for other just cause.

Whenever a vacancy occurs due to resignation, removal, or expiration of a Commissioner's term, the Board of Supervisors will appoint the replacement or in the case of term expiration, the Board of Supervisors may reappoint the Commissioner to another term or the Commissioner shall serve until the appointment of a successor.

SECTION 4. COMPENSATION

Members of the County Commission shall not be compensated for their services, except they shall be paid reasonable per diem and reimbursement of reasonable expenses for attending meetings and discharging other official responsibilities as authorized by the County Commission.

ARTICLE VI. OFFICERS**SECTION 1. DESIGNATION OF OFFICERS**

The officers of the Commission shall be a Chair and a Vice-Chair. The Chair and Vice-Chair shall perform the duties of their respective offices, and such other duties as may be approved by the Commission.

SECTION 2. ELECTION AND TERM OF OFFICE

Officers shall be elected by the Commission ~~at the first meeting of each calendar year~~ and each officer shall hold office for one year, or until he or she resigns or is removed or is otherwise disqualified to serve, or until his or her successor shall be elected and qualified, whichever occurs first.

SECTION 3. DUTIES

The Chair shall preside at all meetings. In the absence of the Chair, the Vice-Chair shall assume the duties of the Chair.

SECTION 4. REMOVAL AND RESIGNATION

Any officer may be removed as officer, either with or without cause, by the Commission, at any time. Any officer may resign at any time by giving written notice to the Commission. Any such resignation shall take effect at the date of receipt of such notice or at any later date specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

SECTION 5. ~~EXECUTIVE DIRECTOR/~~CHIEF EXECUTIVE OFFICER

The Commission shall hire ~~an Executive Director/a~~ Chief Executive Officer (~~CEO~~) who shall act under the authority of, and in accordance with the direction of, the County Commission. The ~~Executive Director/~~Chief Executive Officer, with the approval of the County Commission, will be authorized to hire such other staff as necessary or appropriate.

~~Based on input from the Commission, the Chair of the Commission shall draft the annual evaluation of the CEO for consideration and action by the Commission and shall thereafter administer the evaluation.—~~

~~Based on the annual evaluation, the Executive Committee shall set the compensation of the CEO on an annual basis.—~~

ARTICLE VII. MEETINGS**SECTION 1. PLACE OF MEETINGS**

Meetings shall be held within Alameda County at a place designated from time to time by the Commissioners.

SECTION 2. REGULAR MEETINGS

Regular meetings of Commissioners shall be held on a regular basis at a time and place to be specified by formal action of the Commission. The Commission shall meet up to six times per year.

SECTION 3. SPECIAL MEETINGS

Special meetings of the County Commission may be called by the Chair, the Vice-Chair, or by any two Commissioners. Such meetings shall be held at the place designated by the person or persons calling the special meeting.

SECTION 4. OPEN MEETINGS

All meetings of the Commission, except those closed sessions permitted by law, shall be open and public. All meetings shall conform to the Ralph M. Brown Act, including requirements for notice of meetings, preparation and distribution of agendas and written materials, teleconferencing, inspection of public records, closed sessions and emergency meetings, maintenance of records, and disruption of a public meeting. Those provisions of law which govern the conduct of meetings of this Commission are hereby incorporated by reference into these Bylaws.

SECTION 5. QUORUM FOR MEETINGS

A quorum shall consist of a majority of the voting members of the First 5 Alameda County Commission.

SECTION 6. MAJORITY ACTION AS BOARD ACTION

Every act or decision done or made by a majority of the ~~commissioners Commissioners~~ present at a meeting duly held at which a quorum is present is an official, formal action of the Commission.

SECTION 7. CONDUCT OF MEETINGS

Meetings of the Commission shall be presided over by the Chair of the Commission, or in their absence, by the Vice-Chair of the Commission or, in the absence of each of these persons, by a Chairperson chosen by a majority of the ~~commissioners Commissioners~~ present at the meeting.

ARTICLE VIII. COMMITTEES

Section 1. SUBCOMMITTEES OF THE COMMISSION

The Commission may establish standing or ad hoc subcommittees by formal action of the Commission and shall appoint members of the Commission to serve on the subcommittee, as the Commission deems necessary. The Commission may designate a subcommittee as advisory only or the Commission may delegate decision-making authority to the subcommittee. The Commission shall designate one member of each subcommittee to serve as chairperson.

Section 2. ADVISORY COMMITTEES.

The Commission may establish standing or ad hoc committees composed of members of the Commission and/or members of the community. These committees shall act in an advisory capacity to the Commission. The Commission shall designate one member of the committee to serve as chairperson.

~~Section 3. COMMITTEE STRUCTURE/AUTHORITY~~

~~A. Executive Committee~~

~~The Executive Committee shall be a standing Committee of the Commission. Membership of the Executive Committee shall be comprised of the Chair of the Commission, the Vice-Chair of the Commission, and one other voting member of the Commission, appointed each year at the first Commission meeting of the calendar year by the Chair of the Commission. The Vice-Chair shall serve as the Chair of the Executive Committee. The Executive Committee shall meet in open session in compliance with the Brown Act except where a closed session is warranted and allowed by law. The duties of the Executive Committee shall include the review and approval of governance related policies and procedures including fiscal, administrative, operations and human resources, including approving the compensation of the CEO on an annual basis. The duties also include reviewing and recommending for adoption by the Commission the following:~~

- ~~• Annual budget;~~
- ~~• Audited financial statements; and~~
- ~~• Other tasks delegated to the Executive Committee by the full Commission.~~

~~Any decision by the Executive Committee requiring adoption by the Commission may be placed on the Consent Calendar at the next Commission meeting. Any decisions taken by the Executive Committee that do not require Commission approval shall be reported to the full Commission.~~

~~Members of the Executive Committee shall serve for one (1) calendar year, provided that members may be reappointed to serve additional terms.~~

ARTICLE IX. AMENDMENT OF BYLAWS

SECTION 1. AMENDMENT

Except as may otherwise be specified under provisions of law, these Bylaws, or any of them, may be altered, amended, or repealed and new Bylaws adopted by approval of the Commission at any duly- noticed regular or special meeting.

ADOPTED: By a vote of 8 to 0 on August 26, 1998

AMENDED: By a vote of 5 to 0 on October 15, 2015

AMENDED: By a vote of 8 to 0 on August 18, 2016

AMENDED: By a vote of 6 to 0 on February 22, 2018

~~**AMENDED:** By a vote of # to # on April 21, 2022~~

DRAFT

FIRST 5



First 5 Alameda County Bylaws

Tyson Jue

Executive Committee

May 26, 2022

Modification or Creation of Governance Policies

VIVA Social Impact Partners presented their recommendations for the modification or creation of the following policies at the October 7, 2021 Executive Committee.

Policy	Considered by Executive Committee on:
Media Policy	February 10, 2022
Investment Policy	February 10, 2022
First 5 Alameda County Bylaws	April 21, 2022
Conflict of Interest Policy, Declaration of Interests	April 21, 2022
Financial Policies: Procurement, Purchasing and Contracting; Administrative Costs; Accounting, Financial Reporting, Auditing; Financial Reserves & Goals; Budget Adoption & Amendments	April 21, 2022

Chief Executive Officer

Evaluation and Compensation

Consistent with current practice and in consultation with legal counsel, the bylaws now codify the following process:

- Based on input from the Commission, the Chair of the Commission shall draft the annual evaluation of the CEO for consideration and action by the Commission and shall thereafter administer the evaluation.
- Based on the annual evaluation, the Executive Committee shall set the compensation of the CEO on an annual basis.

Executive Committee

Structure and Authority

Additions to the Bylaws include:

Membership of the Executive Committee

- Appointed each year at the first Commission meeting of the calendar year by the Chair of the Commission
- The Vice-Chair shall serve as the Chair of the Executive Committee
- Serve for one calendar year and may be reappointed

Duties of the Executive Committee shall include

- Review and approve governance-related policies and procedures including fiscal, administrative, operations and human resources, including approving the compensation of the CEO on an annual basis
- Reviewing and recommending for adoption by the Commission the following:
 - Annual budget;
 - Audited financial statements; and
 - Other tasks delegated to the Executive Committee by the full Commission

Decisions

- Decisions requiring adoption by the Commission may be placed on the Consent Calendar at the next Commission meeting
- Decisions not requiring Commission approval shall be reported to the full Commission



To: First 5 Alameda County Executive Committee

From: Kristin Spanos, CEO
Tyson Jue, Chief of Staff
Christine Hom, Finance Officer

Date: May 26, 2022

Subject: First 5 Alameda County Governance Policies

ACTION REQUESTED

To approve revisions to the following existing policies and adopt new policies:

- a. Financial Policies
- b. Conflict of Interest Code
- c. Conflict of Interest Policy (NEW)
- d. Incompatible Activities Statement and Policy (NEW)
- e. Records Retention and Destruction Policy and Schedule (NEW)

BACKGROUND

First 5 Alameda County contracted with VIVA Social Impact Partners to review First 5's governance policies. On October 7, 2021, VIVA presented their recommendations for the modification or creation of the following policies to the Executive Committee:

Policy	To be considered by Executive Committee on:
Financial Policies: Procurement, Purchasing and Contracting; Administrative Costs; Accounting, Financial Reporting, Auditing; Financial Reserves & Goals; Budget Adoption & Amendments	May 26, 2022
Conflict of Interest Policy, Declaration of Interests	May 26, 2022

Financial Policies: First 5 Alameda County originally adopted Financial Policies on June 24, 2004. The policies are reviewed by staff on an annual basis and revisions are brought to the Executive Committee and Commission for consideration and approval as necessary. F5AC Finance staff worked with James Harrison, agency legal counsel and Kevin Harper, CPA, to review the policies to ensure compliance with state and federal law, current GASB accounting standards and industry best practices.

AGENDA ITEM 5

Proposed edits are shown in the attachment as “track changes” for easy identification. The following substantive revisions are proposed to the Financial Policies to be effective July 1, 2022:

1. **II. FINANCIAL RESERVES AND GOALS:** Addition of language regarding use and treatment of the Children’s Sustainability Fund to support budgeted activities.
2. **IV. REVENUE ACCOUNTING:** Clarification of language regarding receipt, use and treatment of Proposition 10 revenue and Other Revenue.
3. **VII. PURCHASING AND CONTRACTING:** Addition of language clarifying purchasing and contracting methods and activities, modification of authorization and execution thresholds.
4. **VIII. ADMINISTRATIVE COST POLICY:** Clarification of budgeted expenses (i.e., infrastructure, personnel and contracts) and allocations between the categories of Administrative, Evaluation and Program Expenses.

Conflict of Interest Code: First 5 Alameda County originally adopted its Conflict of Interest Code on May 25, 2006. The code is brought to the Commission for review at minimum biennially as required by the Alameda County Board of Supervisors in accordance with the Political Reform Act (Government Code § 81000 et seq.). F5AC staff worked with James Harrison, agency legal counsel to review revisions to the code to ensure compliance with legal requirements.

Proposed edits are shown in the attachment as “track changes” for easy identification and include the addition of language around legal authority, updates to the designated positions required to disclose and the assigned disclosure category.

Conflict of Interest Policy: F5AC staff worked with James Harrison, agency legal counsel to draft a Conflict of Interest Policy to formalize guidelines for Commissioners, Advisory Bodies and Staff around mitigating risk of an actual or perceived conflict of interest in the course of performing agency related activities. The Policy provides clear definition of “conflict of interest”, outlines circumstances where recusal from voting or participation is required and also includes reference to the Declaration of Interests process and Incompatible Activities Statement disclosure for staff.

Incompatible Activities Statement and Policy: First 5 Alameda County’s Incompatible Activities Statement was developed to assist employees with understanding the nature of incompatible activities consistent with the provisions of Government Code section 1126. The prohibited activities described in the Statement and Policy are inconsistent, incompatible, in conflict with, or inimical to the duties of officers and employees of F5AC. All employees must file a Certification of Receipt of the Statement upon initial hire and as part of the agency’s ethics training requirement.

Records Retention and Destruction Policy: F5AC staff worked with Kristen Rogers, attorney with Olson Remcho, to draft a Records Retention and Destruction Policy and a Records Retention Schedule. The policy and schedule impose specific retention periods for F5AC records in accordance with state and federal laws. The adoption of the policy and schedule is in accordance with best practice. On the advice of legal counsel, the policy and schedule should be formally adopted by the Commission.

FISCAL IMPACT

There is no fiscal impact.

RECOMMENDATION


On June 24, 2021, the First 5 Alameda County Commission authorized the expansion of the charge of the Executive Committee until June 30, 2022 to include review, discussion and decision making on governance-related matters due to the uncertainty associated with the ongoing pandemic and our preparations for returning to the office in 2022.

The Commission expanded “the charge of the Executive Committee to include review, discussion and decision making on governance related matters. Historically, the Executive Committee has acted in the capacity of reviewing agency operational issues including finance, human resources and administrative items and policies to support business processes. The additional function of reviewing governance related policies and procedures including but not limited to the governing ordinance and Commission bylaws will allow the Executive Committee to efficiently support necessary updates to agency practices. Any formal action taken by the Executive Committee in this area will be reported back to the Commission. In addition, the Executive Committee may make final recommendations to the Commission to consider.”

First 5 Alameda County staff recommend that the Executive Committee approve the following recommendations:

1. Approve the updates to the Financial Policies
2. Approve the updates to the Conflict of Interest Code
3. Adopt the Conflict of Interest Policy
4. Adopt the Incompatible Activities Statement and Policy
5. Adopt the Records Retention and Destruction Policy and Schedule

Submitted by:

DocuSigned by:

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 Christine Hom
 Finance Officer


Approved by:

DocuSigned by:

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 Kristin Spanos
 Chief Executive Officer

Reviewed by:

DocuSigned by:

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 Tyson Jue
 Chief of Staff

FIRST 5



Governance Policies

Tyson Jue and Christine Hom

May 26, 2022



Modification or Creation of Governance Policies

VIVA Social Impact Partners presented their recommendations for the modification or creation of the following policies at the October 7, 2021 Executive Committee

Policy	Considered by Executive Committee on:
Media Policy	February 10, 2022
Investment Policy	February 10, 2022
First 5 Alameda County Bylaws	May 26, 2022
Conflict of Interest Policy, Declaration of Interests	May 26, 2022
Financial Policies: Procurement, Purchasing and Contracting; Administrative Costs; Accounting, Financial Reporting, Auditing; Financial Reserves & Goals; Budget Adoption & Amendments	May 26, 2022

Financial Policies

Updates and edits to ensure compliance with state and federal law, current GASB accounting standards and industry best practices

Review provided by agency legal counsel and CPA consultant:

- II. Financial Reserves and Goals: Addition of language regarding use and treatment of the Children’s Sustainability Fund to support budgeted activities.
- IV. Revenue Accounting: Clarification of language regarding receipt, use and treatment of Proposition 10 revenue and Other Revenue.
- VII. Purchasing and Contracting: Addition of language clarifying purchasing and contracting methods and activities, modification of authorization and execution thresholds.
- VIII. Administrative Cost Policy: Clarification of budgeted expenses (i.e., infrastructure, personnel and contracts) and allocations between the categories of Administrative, Evaluation and Program Expenses.

Conflict of Interest Code

Biennial edits reviewed by Commission and updates to Code submitted to Board of Supervisors

Review provided by agency legal counsel:

- Addition of language around legal authority
- Updates to Designated Positions, Categorizations for CY 2022
 - Removal of Commissioner/Alternate individual names, replaced with “Designated Official”
 - Updates to list of Designated Employees and Disclosure Categories

Conflict of Interest Policy

New policy developed to formalize guidelines for Commissioners, Advisory Bodies and Staff around mitigating risk of an actual or perceived conflict of interest while performing agency related activities

New policy drafted by legal counsel:

- Includes definition of “conflict of interest” and “economic interest”
- Clarifies circumstances where recusal from participation or voting is required
- Reference to Incompatible Activities Statement and Declaration of Interests process

Incompatible Activities Statement and Policy

Updated statement and policy consistent with provisions of Government Code section 1126

Review provided by agency legal counsel:

- Clarifies prohibited activities that are incompatible or in conflict with the duties of officers and employees of F5AC
- All staff must file a Certification of Receipt of the Statement upon hire and as part of the agency's ethics training requirement

Records Retention and Destruction Policy and Schedule

New policy to impose specific retention periods for F5AC records in accordance with state and federal laws.

Review provided by agency legal counsel:

- Policy and schedule establishes a process and a schedule for the retention and destruction of all records retained by First 5 Alameda County.
- Adoption of Policy and Schedule is in accordance with best governmental practice and state and federal laws.
- Legal counsel recommends the formal adoption by the Commission of the Policy and Schedule.



First 5 Alameda County Financial Policies

~~Approved June 24, 2004~~
~~Revised June 22, 2006~~
~~Revised May 24, 2007~~
~~Revised September 22, 2011~~
~~Revised April 24, 2014~~
~~Revised October 15, 2015~~
~~Revised April 20, 2017~~
~~Revised June 21, 2018~~
~~Revised December 12, 2019~~
Effective July 1, 2022

FIRST 5 ALAMEDA COUNTY

FINANCIAL POLICIES

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FIRST 5 ALAMEDA COUNTY FINANCIAL POLICIES

First 5 Alameda County (F5AC) is an independent governmental organization dedicated to assuring that there is a comprehensive system of early intervention services for children 0 to 5 years of age and families in Alameda County. The California Children and Families First Act of 1998 (Proposition 10) created a program in the state for the purposes of promoting, supporting, and improving the early development of children from the prenatal stage to five years of age. The intent of this act is to enable counties to create and implement an integrated, comprehensive and collaborative system of information and services to enhance optimal early childhood development.

F5AC is governed by nine commissioners who are appointed by the Alameda County Board of Supervisors. F5AC's primary funding source is Proposition 10 tobacco taxes.

As a legally separate and fiscally independent agency, F5AC has the responsibility to establish and maintain sound financial policies that will assure F5AC's continuing ability to achieve its goal of improving health and developmental outcomes of children in Alameda County ages 0 to 5. The overriding fiscal policy of F5AC is to maintain programs at a constant level of funding as indicated in the current through the following strategic plans and a 10 Year Long Range Financial Plan through 2025 in the face of declining Proposition 10 revenue stream by strategically drawing from reserves.

The goal of establishing the financial policies as detailed herein is to provide F5AC management with appropriate guidance to facilitate management decisions and to document the Commission's delegation of decision making to management. Management will implement these policies through adoption of an agency Procedures Manual which includes financial management procedures documented in processes.

I. ACCOUNTING, FINANCIAL REPORTING & AUDITING UPDATED 5/26/2022

F5AC will establish and maintain the highest standard of accounting practices.

- A. A comprehensive accounting process will be maintained to provide complete and timely financial information necessary to effectively operate F5AC.
- B. Accounting procedures will be documented to guide employees in their tasks, to assure consistency in F5AC’s accounting practices, and to assist during employee turnover (see First 5 Alameda County Procedures Manual).
- C. F5AC will follow the financial reporting standards established by the Governmental Accounting Standards Board.
- D. The Code of Federal Regulations Part 200, OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (“Uniform Guidance”) will serve as the basis in ensuring appropriate use of federal funds and oversight of federally-funded awards, subrecipients for executed agreements beginning after December 26, 2017.
- E. An annual audit will be performed by an independent certified public accountant in accordance with the requirements of California law, First 5 California, ~~in accordance with~~ the contract with Alameda County, ~~and per~~ the Uniform Guidance.
- F. F5AC will prepare and issue timely quarterly financial reports to F5AC’s management and staff comparing budget~~ed~~ and actual expenditures for the period, and will provide more frequent reports as requested. It will also prepare and issue a six-month mid-year report for budget review purposes.
- G. To the extent possible, F5AC shall organize and assign work duties and responsibilities so that no single employee performs a complete accounting cycle. Employees with access to cash and other physical assets will not also have access to the accounting records. Established procedures shall require proper authorizations by designated persons for all significant actions taken.

II. FINANCIAL RESERVES AND GOALS UPDATED 5/26/2022

Sufficient financial reserves in the Children’s Sustainability Fund are critical to F5AC’s ability to achieve its mission of improving health and developmental outcomes of children ages 0 to 5 in Alameda County.

- A. F5AC will maintain the Children’s Sustainability Fund in accordance with the 10 Year Long Range Financial Plan established by the Commission on March 25, 2004, and any subsequently approved Long Range Plans. Prudent use of reserves will enable F5AC to maintain programs at a constant level of funding through the following strategic plans through 2025 in the face of declining Proposition 10 revenues.
- B. F5AC will maintain specific reserves required by law and/or debt covenants and any general reserve requirements as may be set from time to time by the Commission. F5AC will maintain an amount in the Children’s Sustainability Fund, at a minimum, equal to six months of the corresponding fiscal year’s operating expenses plus an amount to cover fiscal obligations under the Reduction in Workforce Policy.

F5AC will maintain sufficient reserves to support the cost of reimbursement in the case of audit exception in federal fiscal leveraging.

C. The Commission may approve use of the Children’s Sustainability Fund during the fiscal year to support budgeted activities with adjustments to be made to the corresponding Long Range Financial Plan.

~~C.D.~~ Unspent funds at year end will close to the Children’s Sustainability Fund.

III. BUDGET ADOPTION AND AMENDMENT UPDATED 5/26/2022

The budget is the central financial planning document that encompasses all revenue and expenditure decisions related to operations and to capital expenditures. It establishes the level of service to be provided by F5AC within the restriction of anticipated available funds.

- A. F5AC Commission will adopt, by resolution, a budget by June 30 ~~each~~ for the ensuing year.
- B. The annual budget will be a balanced budget consisting of budgetary revenues, restricted carryover and, in accordance with the 10 Year Long Range Financial Plan, augmentation from the Children's Sustainability Fund.
- C. F5AC will maintain a budgetary control process to ensure compliance with the budget. The budget will be managed at the program level (i.e. program will not overspend its budget).
- D. The Commission will formally review F5AC's fiscal condition, and amend the budget if necessary, approximately six months after the beginning of each fiscal year.
- E. Budget transfers between ~~strategies~~programs and budget adjustments that increase the authorized spending level of a ~~strategy~~program must be approved by the Commission.

IV. REVENUE ACCOUNTING

UPDATED 5/26/2022

F5AC will maintain adequate control over revenues for accounting and reporting purposes. The accounting process will provide for timely and accurate recording and processing of revenue transactions as well as any specific reporting required.

A. Proposition 10 Revenue

- a. Revenue received for the operation of the Commission is initiated and submitted from the California State Children and Families Commission on a monthly basis, based on Proposition 10 funds collected by the State of California. The revenue allocated and transferred to the Commission is based on the percentage of Alameda County live births to California State live births. The funds are remitted by First 5 California directly to the Alameda County Treasury where they are placed in the Children and Families Trust Fund.
- b. First 5 California submits a Disbursement to Counties by Month Report which reflects funds collected for the month and distributed to counties based on their percentage of live births to the total State live births. The revenue remitted by the State is reviewed and documented by Finance staff each month to determine the reasonableness of the revenue.

B. Other Revenue

The Commission may receive other revenue not otherwise related to its Proposition 10 funding allocation from such sources as the State Commission, other local county or state departments, the federal government, and private foundations. These funds may be restricted in how they are used and require special accounting information to track and report periodically. The use of these revenues must have a formal grant or funding agreement including a budget or plan establishing restrictions and parameters of the funding agreement in place, which shall include a budget or plan establishing restrictions and parameters on the use of the funds. State and Federal funds, as well as private grants, may be utilized as long as F5AC determines that the total costs and requirements of accepting the funds are judged not to adversely impact general operations. If new revenue is received after the budget is adopted, the Commission shall delegate authority to the CEO to begin spending new program revenue consistent with Purchasing and Contracting policies and the increased appropriation will be presented in the mid-year budget modification. Authority to sign and execute revenue agreements shall be delegated by the Commission to the CEO.

- C. Revenue will be maximized to the extent possible by using Proposition 10 funds to match in accordance with F5AC's Fiscal Leveraging Policy, ~~adopted by the Commission on September 2000, and any subsequently approved policies.~~
- ~~A. State and Federal funds, as well as private grants, may be utilized as long as F5AC determines that the total costs and requirements of accepting the funds are judged not to adversely impact general operations.~~
- ~~B. Accounting for third party grants or contracts will allow for separate reporting of the activity as both a program of F5AC and in accordance with the requirements of the grant or contract.~~
- D. If more than one funding source is available for financing a project, the most restrictive sources will be used first.

V. INVESTMENTS UPDATED 2/10/2022

Adequate cash management and investment ~~procedures-policies~~ help ensure that sufficient funds are available to meet current expenditures.

The Commission will review and approve the Investment Policy (Investment Policy Revisions 2.10.2022) in accordance with the California Government Code section 53646 every two years. F5AC staff will review the Policy internally on an annual basis and will propose revisions to the Commission as needed but no less than every two years.

- ~~A. The investment policy shall require that idle cash is invested in accordance with the following order of priority: 1) Legality, 2) Safety, 3) Liquidity and 4) Yield.~~
- ~~B. F5AC shall maintain a cash management process which includes receipt of Proposition 10 tax revenues from the County treasury, disbursement of funds and prudent investment of its available cash in accordance with Commission policy in order to provide adequate funds for current operating expenditures.~~
- ~~C. F5AC will only invest in those investments authorized by the California Government Code section 53601.~~

VI. CASH COLLECTIONS AND DISBURSEMENTS UPDATED 5/26/2022

Cash collections and disbursements shall be adequately controlled to ensure timely processing and accurate recording in F5AC's accounting records. ~~A part of the overall maintenance of adequate accounting procedures is the ability to control cash collections and disbursements.~~ Accounting procedures for these areas ~~to ensure timely processing and recording~~ are reflected in detail in the First 5 Procedures Manual.

- A. Disbursements whether in the form of checks, electronic transfers or other means will be approved by the Chief Executive Officer or other designated alternate staff, adequately documented, and accurately recorded in the accounting records. A process for retaining and retrieving supporting disbursements documentation will be maintained.
- B. The processes for cash collections and disbursements will provide for segregation of duties to the greatest extent possible. Bank reconciliations will be performed on a timely basis and reviewed on a timely basis by the Finance Officer or designee.
- C. All cash collections whether in the form of checks or currency will be deposited in a timely manner, safeguarded until properly deposited, and accurately recorded in the accounting records.
- D. A receivables process will be maintained that identifies and bills all amounts due F5AC on a timely basis. The process will identify overdue receivables and provide timely collection notices.

VII. PURCHASING AND CONTRACTING

UPDATED 5/26/2022

- A. Guiding Principles and Policy Overview
- B. Authorization and Execution Thresholds
- C. Competitive and Non Competitive Procurement Processes
- D. Procurement Notification and Appeals
- E. Sole Source Procurement
- F. General Purchasing Policies
- G. Pre-Authorized Contracting

The Purchasing and Contracting Policy provides Guiding Principles and Policy Overview, Authorization and Execution Thresholds, Competitive and Non Competitive Procurement Processes, Procurement Notification and Appeals, Procurement Exceptions, General Purchasing Policies and Pre-Authorized Contracting in accordance with Health & Safety Code Sections 130140 and 130150: and Government Code Section 54201, et seq.

A. Guiding Principles and Policy Overview

Guiding Principles: Purchasing goods and services is a critical strategy to leverage the economic strength of First 5 tax dollars to improve communities. The guiding principles of F5AC procurement and contracting are:

1. **Create strategic impact** by funding programs that advance the goals in the F5AC Strategic plan and show evidence of effectiveness;
2. **Promote inclusion and equity** by funding programs that are responsive to the diverse needs of the community and have been shaped with community input;
3. **Promote increased service integration** by funding programs that reduce fragmentation of existing services, that increase access to services, and that promote collaboration;
4. **Build on community strengths and enhance community capacity** by funding programs that build on organizational and neighborhood assets and help community participants and service providers further develop their capacities.

Policy Overview:

F5AC shall procure goods and services using an accessible, fair, and uniform process, allowing for free and open competition aligned with the Commission’s values of diversity, equity and inclusion. The purchasing process shall provide for the efficient purchasing for F5AC supplies, equipment and services. It shall prevent unnecessary purchases of materials and supplies, and provide compliance with budgetary requirements and with applicable State Contracting codes.

It is important to note that the Purchasing Policy is supplemented by more detailed procedural guidance in the F5AC Procedures Manual.

B. Authorization and Execution Thresholds

1. The purchase of goods or services above \$25,000 requires a contract be put in place.
2. Contracts and amendments up to \$100,000 in the aggregate may be approved by the Chief Executive Officer and signed by the Chief Executive Officer, Director of Operations, Finance & Technology or Designee.
3. Contracts and amendments from \$100,000 - \$150,000 in the aggregate may be approved by the Chief Executive Officer and signed by the Chief Executive Officer, Director of Operations, Finance & Technology or Designee, and will be shared with the F5AC Executive Committee as an Informational Item.
4. Contracts and amendments from \$150,000 - \$300,000 in the aggregate may be approved by the Executive Committee with authority to sign and execute delegated to the Chief Executive Officer, Director of Operations, Finance & Technology or Designee and will be shared with the F5AC Commission as an Informational Item.
5. Contracts and amendments of \$300,000 and above in the aggregate require Commission approval with authority to sign and execute delegated to the Chief Executive Officer, Director of Operations, Finance & Technology or Designee.
6. Ancillary payments to vendors (e.g., training costs, honorariums, advertisements) shall not exceed 10% of the contract amount or \$25,000, whichever is lower, and must be authorized by the Chief Executive Officer, Director of Operations, Finance & Technology or Designee and will not be attributed to the \$300,000 limit for Commission approval if budget funds are available.

C. Competitive and Non-Competitive Procurement Processes

Detailed guidance for each competitive and non competitive process, including solicitation templates, may be found in the F5AC Procedures Manual. Competitive bidding may be conducted at any dollar amount of a procurement in support of planned program activities supporting.

1. No bid/quotes: For goods and services up to \$25,000, F5AC may select the provider directly without the need for bids/quotes, keeping within F5AC budget availability. This process shall not be used when it is reasonably foreseeable that the recurring purchases would exceed the no-bid/quote threshold in the aggregate. *For Federally-funded purchases, the bid or quote threshold for micro-purchases is \$10,000
2. For goods and services from \$25,000 - \$75,000, the user must obtain three written bids/quotes from vendors or from the vendors' published price lists. The award may be made to vendor submitting the lowest bid or best value that is responsive to the needs of the Commission. If less than three responses are received, the user must

demonstrate that sufficient outreach and diligence were undertaken and document why the requirement for three bids was not met.

3. For goods and services from \$75,000 - \$100,000, the user must conduct an informal solicitation using an Informal Request for Proposal/Qualifications (IRFP/Q) solicitation process. The award will be recommended to the highest ranked proposer based on the evaluation method set forth in the solicitation, or other method deemed appropriate for a formal bidding process. The solicitation shall be posted publicly on First 5 Alameda's website and publicized through other appropriate channels that extend First 5 Alameda's reach to prospective applicants. IRFP/Qs shall be posted for a minimum of 10 business days prior to the submission deadline. Any exceptions to the posting period shall be approved by the Chief Executive Officer, Director of Operations, Finance & Technology or Designee. IRFP/Q solicitations shall be written to include the scope of work, specifications, and terms and conditions of the proposed purchase or contract. The solicitation shall provide sufficient details to assist prospective applicants in calculating an accurate, unconditioned, and stable bid.
4. For goods and services in excess of \$100,000, the user must conduct a formal Request for Proposal/Qualifications (RFP/Q) solicitation process. The award will be recommended to the highest ranked proposer based on the evaluation method set forth in the solicitation, or other method deemed appropriate for a formal bidding process. The solicitation shall be posted publicly on F5AC's website and publicized through other appropriate channels that extend First 5 Alameda's reach to prospective applicants. Formal RFP/Qs shall be posted for a minimum of 15 business days prior to the submission deadline. Any exceptions to the posting period shall be approved by the Chief Executive Officer, Director of Operations, Finance & Technology or Designee. Formal RFP/Q solicitations shall be written to include the scope of work, specifications, and terms and conditions of the proposed purchase or contract. The solicitation shall provide sufficient details to assist prospective applicants in calculating an accurate, unconditioned, and stable bid.
5. As needed an IRFP/Q or RFP/Q may be structured to award to a pool of vendors. Pool vendors will be selected by the evaluation method set forth in the solicitation. Admittance into the pool does not guarantee a contract. Pools shall be refreshed at least once every 2 years. When pools are refreshed, First 5 Alameda may, at its discretion, allow for existing members to remain in the pool without re-qualifying if there have been no material changes in the qualifications of the pool member.
6. For services frequently used by F5AC, including but not limited to printing and catering, an IRFP/Q or RFP/Q may be structured to create a preferred vendor list, from which F5AC users may select a vendor without an additional procurement process. Admittance on to the list does not guarantee a contract. Preferred vendor lists shall be refreshed at least once every 2 years. When lists are refreshed, First 5 Alameda may, at its discretion, allow for existing members to remain on the list

without re-qualifying if there have been no material changes in the qualifications of the list member.

7. F5AC may procure services using cooperative agreements or piggybacking on procurements with other public agency partners, and may allow public partners to piggyback on F5AC solicitation opportunities. Cooperative agreements and piggybacking are permissible when a public entity or cooperative purchasing program allows other entities to utilize all or a portion of the goods and services as originally advertised, competed, evaluated, and awarded. Additionally, First 5 Alameda may include assignability clauses to contracts procured by First 5 Alameda to allow other public agencies to piggyback on these opportunities. When applicable, First 5 Alameda may also leverage contracts awarded by the State of California without further competitive bidding (Public Contracts Code Section 10298 et seq.).
8. Purchases of goods and services using Federal funds will adhere to requirements within the Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.
9. All procurements listed must have appropriate documentation and approval by the Chief Executive Officer, Director of Operations, Finance & Technology or Designee and is required for all purchases.

D. Procurement Notification and Appeals

Once a procurement decision has been made through the Informal Request for Proposals or formal Request for Proposals solicitation process, F5AC will notify all proposers in writing of the intent to award the contract. Consistent with F5AC’s commitment to developing community organization capacity, unsuccessful proposers will be provided the opportunity for a de-briefing. In the de-briefing, F5AC officials will explain the rationale for the procurement decision. The de-briefing process can help minimize appeals and may lead to higher quality proposals in the future.

The notification shall also outline the administrative appeals procedure, which includes these elements:

- Appeals must be filed in writing no longer than five business days from the date of the award notification.
- Appeals must include name, address, telephone of the party appealing, the title of the RFP/Q being appealed, and a detailed description of the legal and factual grounds of the appeal, with any supporting documentation.
- The appeal may only contest an administrative or procedural aspect of the procurement process, and may not appeal the merits of the proposal as determined by the evaluations scores and resulting ranking.
- All appeals will be routed to the Finance Officer who will serve as the Appeals Officer as designated by the CEO.

The Appeals Officer, at her/his discretion, may make a decision regarding the appeal without requesting further documentation. New grounds raised after the initial appeal letter is filed will not be considered. F5AC will confirm receipt of the appeal, will conduct an investigation and will notify the protestor within a reasonable amount of time.

If the appeal is upheld, F5AC may take one or more of the following actions:

- Refer the results back to the RFP/Q selection committee and direct them to review its decision and make a selection
- Conduct interview with each of the bidders and then make a selection.
- Terminate the RFP/Q without making a selection, and re-open the RFP/Q process.

E. Sole Source Procurement

Sole source procurement should only be used when competitive procurement providers are deemed infeasible for at least one of the following reasons:

- It has been determined that there is only one viable provider of the required services in the community due to the unique quality, durability, availability, exclusivity or fitness for a particular use sought by F5AC.
- After solicitation of a number of sources, competition is deemed inadequate.
- All providers of a particular service(s) will receive funding.
- The agency/individual was pre-selected by an external funder for this service.
- Categorical exemptions defined as purchases that do not lend themselves to a competitive procurement process, for example purchases where costs are regulated by a third party (bus tokens, postage), purchases that are governed by a different F5AC policy (conference, travel, event sponsorship), or items or service not possible to compete (subscriptions, memberships.)

Whenever sole source procurement is used, the rationale must be justified in writing and approved and signed by the CEO, Director of Operations, Finance & Technology or Designee before the contract is executed. Elements of a justification should include:

- Effort made to solicit bids, if any, and results;
- Summary of the reason for the sole source, based on the exceptions listed above;
- Cost information to justify the cost as reasonable and fair;
- Cost information for similar services and differences that should be noted and explained;
- A description of the vendor's previous work with F5AC and/or existing knowledge of the unique services being sought by F5AC.

For each IRFP/Q or RFP/Q issued, F5AC will establish and communicate to the prospective vendors the bidding or application procedures and evaluation criteria in order to ensure a fair bid or application process and enable F5AC to determine the most cost effective

proposals. IRFP/Q and RFP/Qs will also be posted on the agency's website until the procurement is closed.

F5AC will utilize standardized bidding and application procedures, requests for proposals, contracting provisions, and processes to ensure consistent and effective procurement of supplies, equipment and services.

F. General Purchasing Policies

1. To the extent possible, vendors located in Alameda County will be considered.
2. In accordance with the requirements set forth in Government Code section 130140(d)(4)(B) and Public Contract Code section 3410, preference will be given to United States grown produce and United States processed foods, when there is a choice and when it is economically feasible to do so. In accordance with the statute, F5AC can make the determination of what is "economically feasible", considering the total cost, quantity and quality of the food and the budget and policies of F5AC.
3. In accordance with the requirements set forth in Government Code section 130140(d)(4)(B) and Public Contract Code sections 22150 to 22154, F5AC will purchase recycled products instead of non-recycled products whenever recycled products are available at the same or lesser total cost than non- recycled products. In addition, F5AC will require vendors of supplies to comply with the Government Code and Public Contract Code sections referenced above, which require that such businesses certify in writing the minimum, if not exact, percentage of postconsumer materials in the products and supplies offered or sold to F5AC. F5AC may waive this certification requirement if the percentage of postconsumer material can be verified in a written advertisement, such as a product label, catalog, or website.
4. F5AC will pay invoices within 40 days of receipt. When discounts are offered, invoices will be paid within the discount period.
5. Payment of goods and services will follow guidelines as outlined in the First 5 Procedures Manual for:
 - Vendor invoices
 - Employee reimbursements
 - Agency credit card purchases
 - Purchase Orders
 - Contracts
6. F5AC will perform a review on all contracts or awards on an annual basis to ensure current value, effective work performance and/or continuation of program or project as included in the current approved Strategic Plan and will determine if the contract is renewable or if the services or project will be released for competitive bidding.

G. Pre-Authorized Contracting

If F5AC is the recipient of non-First 5 Proposition 10 funds and is required to subcontract to specific organizations, these funds shall be subcontracted to the recipient organization without the application of the procurement policy. In the event that the Commission is required to include specific subcontractors in its proposals and selected for award of funds, the requirements of this policy shall not apply. If the Commission receives unallocated funds or funds that are not dedicated to a specific sub-recipient, the requirements of the policy will apply for use of those funds.

~~F5AC will provide a system of controls over all purchasing and contracting activities. A purchasing process shall provide for the efficient purchasing for F5AC supplies, equipment and services. It shall prevent unnecessary purchases of materials and supplies, and provide compliance with budgetary requirements.~~

~~A. To the extent possible, vendors located in Alameda County will be considered.~~

~~B. In accordance with the requirements set forth in Government Code section 130140(d)(4)(B) and Public Contract Code section 3410, preference will be given to United States grown produce and United States processed foods, when there is a choice and when it is economically feasible to do so. In accordance with the statute, F5AC can make the determination of what is "economically feasible", considering the total cost, quantity and quality of the food and the budget and policies of F5AC.~~

~~C. In accordance with the requirements set forth in Government Code section 130140(d)(4)(B) and Public Contract Code sections 22150 to 22154, F5AC will purchase recycled products instead of non-recycled products whenever recycled products are available at the same or lesser total cost than non-recycled products. In addition, F5AC will require vendors of supplies to comply with the Government Code and Public Contract Code sections referenced above, which require that such businesses certify in writing the minimum, if not exact, percentage of postconsumer materials in the products and supplies offered or sold to F5AC. F5AC may waive this certification requirement if the percentage of postconsumer material can be verified in a written advertisement, such as a product label, catalog, or website.~~

~~D. F5AC will obtain formal proposals through a request for proposal process or request a sole source for each purchase of supplies, equipment or services in an amount of \$25,000 or more. For purchases of supplies, equipment or services in dollar amounts greater than \$5,000* but less than \$25,000, F5AC shall obtain at least three documented quotes. The best proposal shall be determined based on the best combination of price and quality. Quotes may~~

~~be obtained in writing or from published price lists. Purchases of supplies, equipment or services in dollar amounts less than \$5,000 may be made at purchaser's discretion, keeping within budget guidelines.~~

~~*For Federally funded purchases, the bid or quote threshold is \$3,000.~~

~~E. Purchases of goods and services will follow guidelines as outlined in the First 5 Procedures Manual for:~~

~~I. Employee reimbursements up to \$1,000~~

~~II. Vendor payments~~

~~III. Agency credit card purchases~~

~~IV. Contracts~~

~~Appropriate documentation and approval by the Chief Executive Officer, Director of Operations & Technology or designated staff are required for all purchases.~~

~~F. Contracts of \$50,000 and above require commission approval, and are signed by the chair or vice chair of the Commission or an alternate Commissioner as designated. Contracts under \$50,000 may be signed by the Chief Executive Officer or Director of Operations & Technology. Ancillary payments to vendors (e.g. training costs, honorariums, advertisements) shall not exceed 10% or \$25,000, whichever is lower, be authorized by the CEO or Director of Operations & Technology and will not be attributed to the \$50,000 limit for Commission approval if budget funds are available.~~

~~G. F5AC will pay invoices within 40 days of receipt. When discounts are offered, invoices will be paid within the discount period.~~

~~H. For each request for proposal issued, F5AC will establish and communicate to the prospective vendors the bidding or application procedures and evaluation criteria in order to ensure a fair bid or application process and enable F5AC to determine the most cost effective proposals.~~

~~I. F5AC will utilize standardized bidding and application procedures, requests for proposals, contracting provisions, and processes to ensure consistent and effective procurement of supplies, equipment and services.~~

VIII. ADMINISTRATIVE COST POLICY UPDATED 5/26/2022

Per ~~Health and Safety Code Sections 130140(d)(5) and 130151(b)(2), paragraph 5, subdivision d, Section 130140 of the Health and Safety Code, as amended in Assembly Bill 109,~~ each county commission is required to adopt in a public hearing a limit on the percentage of the county commission’s operating budget that may be spent on administrative functions. The guidelines for adoption must be consistent with the First 5 Financial Management Guide.

1. Definition of Administrative Costs

~~The Guide requires a definition of administrative costs in each county.~~ In Alameda County, administrative costs are defined as follows:

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.

Administrative costs are distinguished from Program and Evaluation costs, which are defined as follows:

Program costs:- Costs incurred by a ~~First 5 commission~~ 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 a First 5 commission~~ in the evaluation of funded programs based on their accountability framework and data collection and evaluation for required reporting to the state and local stakeholders.

2. Allocation of Administrative Costs

First 5 Alameda County allocates administrative costs as indicated in the attached Schedule A. ~~Indirect costs will be allocated to Programs using appropriate methods. Direct costs are not allocated to Programs.~~

3. Limit on Administrative Costs

The upper limit to be spent on administrative costs is up to 15% of the operating budget.

4. Monitoring of Administrative Costs

The limit on administrative costs will be reviewed annually at the time of budget adoption. Administrative costs will be monitored throughout the year and will be reported on during the mid-year and year-end budget reports.

Administrative Cost Policy - Schedule A

The expenses listed are budgeted and may be assigned to program or evaluation costs if the item provides direct clear value to either program or evaluation costs and there is clear, auditable justification (labeled as “allocable”). They are allocated between Administrative, Evaluation and Program Expenses as follows:

Expense	<u>Cost-Center Administrative Expenses</u>	<u>Allocable or Direct Evaluation Expenses</u>	<u>Rationale/Allocation Method Program Expenses</u>
<u>Building Maintenance, Repairs</u>	<u>100%</u>		
Communications	<u>Admin Allocable</u>	Direct and Allocable	Costs are direct when bills are linked to programs. Where bills are not linked to individuals, costs are allocable by head count. <u>Allocable</u>
<u>**Contractual</u>	<u>See chart below</u>		
Copying/Printing	<u>Admin Allocable</u>	Allocable	<u>Head count Allocable</u>
Equipment Leases, Rentals, Maintenance	<u>Admin Allocable</u>	Direct and Allocable	If the equipment is purchased for program use, it is direct. Equipment for general or shared use is allocable by head count. <u>Allocable</u>
Equipment Purchase	<u>Admin Allocable</u>	Allocable	<u>Head count Allocable</u>
Insurance	<u>Admin Allocable</u>	Allocable	<u>Head count Allocable</u>
Memberships, Dues	<u>Admin Allocable</u>	<u>Direct Allocable</u>	<u>Charged directly to division Allocable</u>
<u>*Personnel</u>	<u>See chart below</u>		
Postage	<u>Admin Allocable</u>	Direct and Allocable	When postage is for a specific program, it is direct. If shared, it is

			allocable by head count <u>Allocable</u>
Professional Services & Fees	Admin <u>Allocable</u>	Allocable	Head count <u>Allocable</u>
Space Rental	A <u>Allocable</u>	Direct <u>Allocable</u>	Based on Square Footage <u>Allocable</u>
Supplies	Admin <u>Allocable</u>	Direct and Allocable	If employees order supplies for specific program use, it is direct; otherwise it is allocable by head count <u>Allocable</u>
Taxes & Fees	<u>100%</u>		
Travel	Admin <u>Allocable</u>	Direct <u>Allocable</u>	Charged directly to division <u>Allocable</u>
Utilities	<u>100%</u>		
Depreciation	Admin <u>100%</u>	Allocable	Percentage of budget

*Personnel budgeted within Operational Support and ~~(AIT)(PPE)~~ Data and Evaluation strategies are allocated between Administrative, Evaluation and Program expenses as follows:

<u>Personnel</u>	<u>Administrative Expenses</u>	<u>Evaluation Expenses</u>	<u>Program Expenses</u>
<u>Office, Facilities Management</u>	<u>100%</u>		
<u>Administrative Staff</u>	<u>Allocable</u>	<u>Allocable</u>	<u>Allocable</u>
<u>Directors</u>	<u>Allocable</u>	<u>Allocable</u>	<u>Allocable</u>
<u>Human Resources Staff</u>	<u>100%</u>		
<u>Finance Staff</u>	<u>100%</u>		
<u>Finance Staff - Contracts & Budget Specialists</u>	<u>Allocable</u>		<u>Allocable</u>
<u>Information Technology Staff</u>	<u>Allocable</u>	<u>Allocable</u>	<u>Allocable</u>
<u>Policy, Planning, Evaluation Staff</u>		<u>Allocable</u>	<u>Allocable</u>
<u>CEO Office Staff</u>	<u>Allocable</u>	<u>Allocable</u>	<u>Allocable</u>

**Contracts budgeted within Operation Support and Data and Evaluation strategies ~~(AIT) (PPE)~~ are allocated between Administrative, Evaluation and Program expenses as follows:

<u>Contracts</u>	<u>Administrative Expenses</u>	<u>Evaluation Expenses</u>	<u>Program Expenses</u>
<u>Legal</u>	<u>Allocable</u>		<u>Allocable</u>
<u>Finance related/Audit</u>	<u>100%</u>		
<u>HR related</u>	<u>100%</u>		
<u>Strategic Planning</u>	<u>100%</u>		

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<u>Infrastructure</u>	<u>100%</u>		
<u>Evaluation</u>		<u>100%</u>	
<u>Data Management</u>	<u>Allocable</u>	<u>Allocable</u>	<u>Allocable</u>



FIRST 5 ALAMEDA COUNTY CONFLICT OF INTEREST CODE

APPROVED BY F5AC COMMISSION ON MAY 25, 2006

APPROVED BY ALAMEDA COUNTY BOARD OF SUPERVISORS ON MAY 22, 2007

REVISIONS PROPOSED MAY 26, 2022

**Conflict of Interest Code of
The First 5 Commission of Alameda County (F5AC)**

The Political Reform Act, Government Code sections 81000, et seq., requires state and local government agencies to adopt and promulgate Conflict-of-Interest Codes. The Fair Political Practices Commission has adopted a regulation, California Code of Regulations, title 2, section 18730, which contains the terms of a standard Conflict-of-Interest Code, which can be incorporated by reference, and which may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings.

Therefore, the terms of California Code of Regulations, title 2, section 18730, and any amendments to it duly adopted by the Fair Political Practices Commission along with the attached Appendices in which officials and employees are designated and disclosure categories are set forth, are hereby incorporated by reference and constitute the Conflict of Interest Code of the First 5 Commission of Alameda County.

The terms of 2-Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission along with the attached Appendices in which officials and employees are designated and disclosure categories are set forth, are hereby incorporated by reference and constitute the Conflict of Interest Code of the First 5 Commission of Alameda County.

All designated employees shall file their statements of economic interests with the First 5 Commission of Alameda County. Upon receipt of the statements of the Board members and the Chief Executive Officer, the agency shall make and retain a copy and forward the originals to the Alameda County Board of Supervisors, which shall be the filing officer. Statements for all other designated employees shall be retained by the First 5 Commission of Alameda County, and shall be made available for public inspection and reproduction. (Gov. Code section 81008.)

APPENDIX A

<u>Designated Position</u>	<u>Assigned Disclosure Category</u>
<u>Board of Commissioners</u>	<u>1, 2, 3</u>
<u>Ex-Officio Representatives</u>	<u>1, 2, 3</u>
<u>Consultants*</u>	<u>4</u>

APPENDIX B**Disclosure Categories ~~of Staff~~****Category 1**

All business positions, investments in, or income (including gifts and loans) received from any entities that provide serves of the type which are eligible to receive Proposition 10 funding.

Category 2

All interests in real property within the jurisdiction. Real property shall be deemed to be within the jurisdiction if the property or any part of it is located within or not more than two miles outside the boundaries of the jurisdiction or within two miles of any land owned or used by the agencies.

Category 3

All business positions, investments in, or income (including gifts and loans) received from business entities that manufacture, provide or sell services or supplies of a type utilized by the agency and associated with the job assignment of designated position assigned to this disclosure category.

Category 4

Individuals who perform under contract the duties of any designated position shall be required to file statements of Economic Interests disclosing reportable interest in the categories assigned to that designated position.

In addition, individuals who, under contract, participate in decisions which affect financial interests by providing information, advice, recommendations or counsel to the agency which could affect financial interest shall be required to file Statements of Economic Interests, unless they fall within the Political Reform Act's exceptions to the definition of consultant. The level of disclosure shall be as determined by the Chief Executive Officer (or head) of the agency.

* The Chief Executive Officer may determine in writing that a particular consultant, although a "designated position" is hired to perform a range of duties that are limited in scope and thus is not required to comply with the disclosure requirements described in this section. Such determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. A copy of the written determination is a public record and shall be retained by the agency and made available for public inspection in the same manner and location as this conflict of interest code

A list of the individuals required to file disclosures under this category and their respective levels of disclosure is on file in the Commission's Chief Executive Officers' office.

APPENDIX A

Designated Position

Assigned Disclosure Category

Board of Commissioners	1, 2, 3
Ex-Officio Representatives	1, 2, 3
Consultants*	4
<u>Staff listed in Appendix B</u>	<u>1, 2, 3</u>

CONFLICT OF INTEREST DISCLOSURE CATEGORIZATIONS CY 20~~22~~16

<u>DESIGNATED OFFICIALS</u>	<u>DISCLOSURE CATEGORY</u>
<u>COMMISSIONER, CHAIR</u>	<u>1, 2, 3</u>
<u>COMMISSIONER, VICE CHAIR</u>	<u>1, 2, 3</u>
<u>COMMISSIONER ALTERNATE</u>	<u>1, 2, 3</u>
<u>COMMISSIONER</u>	<u>1, 2, 3</u>
<u>EX-OFFICIO REPRESENTATIVES</u>	<u>4</u>
<u>CONSULTANTS</u>	<u>4</u>

<u>Title</u>	<u>Disclosure Category</u>	<u>Individual</u>
Commissioner, Chair	1, 2, 3	Pamela Simms-Mackey
Commissioner, Vice Chair	1, 2, 3	Renee Herzfeld
Commissioner	1, 2, 3	Wilma Chan
Commissioner	1, 2, 3	Scott Coffin
Commissioner	1, 2, 3	Lori Cox

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Commissioner	1, 2, 3	Cecilia Echeverria
Commissioner	1, 2, 3	Tomas Magana
Commissioner Alternate	1, 2, 3	Michelle Love
Commissioner Alternate	1, 2, 3	Karina Rivera
Commissioner Alternate	1, 2, 3	Kimi Watkins-Tartt
Ex-Officio Representatives	1, 2, 3	None
Consultants	4	None

APPENDIX B

<u>Designated Employees</u>	<u>Disclosure Category</u>
<u>Accounting Manager</u>	<u>1, 2, 3</u>
<u>Accounts Payable Specialist</u>	<u>1, 2, 3</u>
<u>Chief Executive Officer</u>	<u>1, 2, 3</u>
<u>Chief of Staff</u>	<u>1, 2, 3</u>
<u>Communications Specialist</u>	<u>1, 2, 3</u>
<u>Contracts and Budget Specialist</u>	<u>1, 2, 3</u>
<u>Director of Human Resources</u>	<u>1, 2, 3</u>
<u>Director of Operations, Finance & Technology</u>	<u>1, 2, 3</u>
<u>Director of Policy, Planning, Policy & Evaluation</u>	<u>1, 2, 3</u>
<u>Director of Programs</u>	<u>1, 2, 3</u>
<u>Evaluation Specialist</u>	<u>1, 2, 3</u>
<u>Family & Community Support Programs Manager</u>	<u>1, 2, 3</u>
<u>Fathers Corps Program Administrator</u>	<u>1, 2, 3</u>
<u>Finance Administrator</u>	<u>1, 2, 3</u>

<u>Finance Officer</u>	<u>1, 2, 3</u>
<u>Help Me Grow Developmental Screening Coach</u>	<u>1, 2, 3</u>
<u>Help Me Grow Prevention Manager</u>	<u>1, 2, 3</u>
<u>Help Me Grow Program Services Coordinator</u>	<u>1, 2, 3</u>
<u>Help Me Grow Senior Community Liaison</u>	<u>1, 2, 3</u>
<u>Human Resources Administrator</u>	<u>1, 2, 3</u>
<u>Interim Director of Early Care and Education</u>	<u>1, 2, 3</u>
<u>Office & Facilities Manager</u>	<u>1, 2, 3</u>
<u>Parent Engagement Administrator</u>	<u>1, 2, 3</u>
<u>Payroll & Finance Manager</u>	<u>1, 2, 3</u>
<u>Program Administrator, Early Care & Education</u>	<u>1, 2, 3</u>
<u>Program Administrator, Neighborhoods Ready for School</u>	<u>1, 2, 3</u>
<u>Program Administrator, Training</u>	<u>1, 2, 3</u>
<u>Provider Support Manager</u>	<u>1, 2, 3</u>
<u>Quality Improvement Coach</u>	<u>1, 2, 3</u>
<u>Quality Counts Rating Manager</u>	<u>1, 2, 3</u>
<u>Quality Rating Improvement Systems Administrator</u>	<u>1, 2, 3</u>
<u>Senior Administrator, Information Systems</u>	<u>1, 2, 3</u>
<u>Senior Administrator, Data & Evaluation</u>	<u>1, 2, 3</u>
<u>Senior Administrator, Early Care and Education</u>	<u>1, 2, 3</u>
<u>Senior Administrator, Help Me Grow</u>	<u>1, 2, 3</u>
<u>Senior Administrator, Policy & Data</u>	<u>1, 2, 3</u>
<u>Senior Administrator, Programs</u>	<u>1, 2, 3</u>



FIRST 5 ALAMEDA COUNTY CONFLICT OF INTEREST POLICY

5/26/2022

I. Purpose:

The F5AC Conflict of Interest Policy provides F5AC Commissioners, Advisory Bodies, and Staff with guidelines for carrying out their fiduciary duties while mitigating the risk of an actual or perceived conflict of interest.

II. Policy

It is the policy of F5AC to avoid even the appearance of impropriety involving conflict of interest issues. F5AC promotes business practices that comply with conflict of interest and disclosure requirements, including but not limited to, the California Political Reform Act of 1974 and California Government Code sections 1090-1097 and 1125-1129 and F5AC's Conflict of Interest Code. When a Commissioner, Staff member, or Contractor in a position to influence a decision identifies a conflict of interest, that person must not participate in or give consideration to the matter from that point forward. A "decision" includes influencing a decision by discussing, advising, or making recommendations to the decisionmaker (i.e., a Commissioner, the Commission or the CEO) either directly or indirectly, that is, without significant intervening substantive review. Such discussion or advice includes conducting research, investigating, preparing or presenting any report, analysis or opinion, and providing information orally or in writing, all of which may be perceived as influencing the decision.

A perceived conflict of interest can also pose as great a risk to F5AC as an actual conflict of interest. Perceived conflicts should be treated with the same care as actual conflicts of interest under this Policy. This includes instances where F5AC Commissioners, Advisory Body members, and Staff members have involvement with an individual or organization that could be perceived to impair their objectivity.

It is the policy of F5AC that Commissioners must recuse themselves from making, participating in making, or in any way attempting to use their official position to influence a decision involving a grant or contract which financially benefits the Commissioner or the entity the Commissioner represents.

F5AC Commissioners, Staff members, and Contractors are prohibited from negotiating a contract with or participating in the hiring of a prospective employee, or, the supervising of an employee, if the contractor, prospective employee, or employee is an immediate family member. This prohibition includes discussing, making, participating in making, or using their official position to influence, directly or indirectly, the negotiations or employment process in favor of their immediate family member. Upon hire and as determined during the course of employment, F5AC will require Staff members to review and sign the Incompatible Activities Statement. (see Appendix A)

F5AC Commissioners, Advisory Body members and Staff members may be required to complete a Declaration of Interests (see Appendix B) to disclose any direct, indirect or perceived conflicts of interest and recuse themselves from making, participating in making or in any agency activity that may be perceived as influencing the decision.

III. Definitions

A “conflict of interest” means that a person, their spouse, or their dependent child, has an “economic interest” in or relationship with a potential party to a contract with F5AC. A conflict of interest exists when:

- i. The person involved makes, participates in, or uses their official position to influence a F5AC decision;
- ii. It is foreseeable that the decision will have a material effect on the person’s “economic interest;” and,
- iii. The effect of the decision on the person’s economic interest will be distinguishable from its effect on the public generally.

However, government salaries, per diem expenses, and reimbursement for travel from a nonprofit entity, are all specifically excluded from the definition of income under the Political Reform Act. A government salary also does not constitute an interest in a contract (under Government Code section 1090) unless the contract directly involves the department of the entity that employs a Commissioner, in which case, the Commissioner must disclose the interest on the record and refrain from participating in the decision.

An “economic interest” is defined as any fee, money, investment, or financial gain, or benefit directly or indirectly from or by reason of any dealings with or service for F5AC. An “economic interest” includes, but is not limited to, specific types of investments, business positions, interests in real property, and reportable sources of income of the person, their spouse or dependent child.

An “immediate family member” is defined as a spouse, mother, father, brother, sister, child, grandmother or grandfather, son-in-law, daughter-in-law, brother-in-law, sister-in-law, nephew, niece, aunt, uncle or grandchild, step-parent, step-child or any person living in the employee's household.

IV. Contract or Grant Eligibility Requirements

Commissioners and organizations with which they are affiliated are eligible to receive contract/grant funds if the following requirements are adhered to:

1. A Commissioner is required to recuse him or herself from any participation or consideration of the grant or contract before the Commission;
2. The Commissioner may not participate in any way in the presentation of the matter, in discussing the issue with other Commissioners or employees of F5AC, or in the vote on the funding.

This provision also applies if the Commissioner or an organization with which the Commissioner is affiliated has a subcontract with a F5AC grantee or contractor. In such a case, the Commissioner is required to recuse themselves when the funding is considered by the Commission since there is a financial benefit that may result from the award.

V. Policy Review

This policy will be periodically reviewed by F5AC.

Any verbal statements or representations cannot, in any way, change or alter the written policies and procedures presented in these guidelines.

Appendix A: FIRST 5 ALAMEDA COUNTY INCOMPATIBLE ACTIVITIES STATEMENT

INTRODUCTION

The purpose of the Incompatible Activities Statement (“Statement”) is to protect the outstanding record of personal integrity established by officers and employees in carrying out First 5 Alameda County (“F5AC”) responsibilities to the public and to other state and local agencies.

To assist employees with understanding the nature of incompatible activities, the following statement has been adopted, consistent with the provisions of Government Code section 1126. The prohibited activities described below are inconsistent, incompatible, in conflict with, or inimical to the duties of officers and employees of F5AC.

Activities which discredit F5AC or are detrimental to its goals, or are contrary to the best interests of the commission are not specifically covered by this Statement. However, such activities may be in violation of state law and may result in employee discipline.

The procedures for an employee to appeal a decision or obtain permission to engage in an outside activity or employment are described below under “Appeal Procedures”.

For purposes of this Statement, “employee” includes all officers and regular, permanent employees of F5AC.

GENERAL POLICIES

This Statement will be given to all current and future employees of F5AC. All potential employees must be informed that in accepting employment with F5AC, they consent to this Statement. Employees are expected to read the Statement, clarify any questions they may have about it, and sign the statement. The original signed statement shall be maintained in the employee’s personnel file.

This Statement does not attempt to specify every activity that may be incompatible, nor should it be taken as the only rules that must be observed and adhered to by an employee. The prohibited activities are provided as examples; specific activities must directly relate to an employee’s job.

PROHIBITED ACTIVITIES

Employment, activities, and enterprises that may cause, or give the appearance, of incompatibility or conflict of interest are prohibited under this Statement. Prohibited activities include, but are not limited to, all of the following:

1. PRESTIGE OR INFLUENCE

A F5AC employee shall not:

- Use the prestige or influence of F5AC for the employee’s private gain or advantage or the private gain or advantage of another

- Use his or her status as a F5AC employee to solicit directly or indirectly business of any kind or to purchase goods or services for private use at discounts from a person who does business with the commission
- Receive compensation, from other than F5AC, for lobbying the Legislature, the Governor, or any state or local agency, on any issue affecting the F5AC or matters under its jurisdiction

2. USE OF F5AC TIME AND PROPERTY

Subject to applicable laws, rules, or regulations, each employee shall devote his or her full time, attention, and efforts to his or her commission employment during his or her hours of duty with F5AC. Accordingly, no F5AC employee shall use commission time, facilities, equipment or supplies for his or her private gain or advantage, or for the private gain or advantage of another person. Examples of misuse of commission time and property include, but are not limited to:

- Using F5AC organizational resources, such as postage or office supplies, for personal or private gain or advantage; and
- Arranging for employment outside of commission service during the employee's regular work hours with F5AC, excluding situations in which the employee uses vacation leave or paid time off (PTO) for those hours

3. CONFIDENTIAL INFORMATION

No employee shall utilize his or her status as a F5AC employee to acquire access to confidential information other than on behalf of F5AC.

Additionally, no employee shall use such information for private gain or advantage or provide confidential information to persons to whom issuance of this information has not been authorized.

4. GIFTS

No employee shall receive or accept, directly or indirectly, any gift, including money, or any service, gratuity, favor, entertainment, hospitality, loan, or any other thing of value from anyone who:

- Is doing, or is seeking to do, business of any kind with F5AC
- Is seeking a grant from F5AC
- Or whose activities are regulated or controlled by F5AC

Gifts should not be accepted under circumstances from which it could be reasonably concluded that the gift was intended to influence an employee's future official activities or reward him or her for past ones.

Exceptions to the above restrictions on gifts include inexpensive advertising items bearing the name of firms, such as pens, pencils, paperweights, calendars, and other gifts of minimal value. Gifts of this nature are acceptable.

5. OUTSIDE COMPENSATION FOR F5AC DUTIES

No employee shall receive or accept money or any other consideration from anyone other than F5AC for the performance of his or her duties as a F5AC employee.

No employee shall prepare, present, or publish any speech, article, or other writing relating to the operation of F5AC for compensation from a source other than the commission without prior approval of F5AC.

6. ACTIVITIES UNDER EMPLOYEE'S JURISDICTION

No employee shall perform an act or activity in other than his or her capacity as a F5AC employee knowing that the act may later be subject, directly or indirectly, to the employee's control, inspection, review, audit or enforcement. For example, a F5AC employee who reviews grants proposals should not provide consultation services to an outside organization whose proposals the employee would later review as part of his/her work with F5AC.

7. OUTSIDE EMPLOYMENT

Accepting outside employment is permissible for F5AC employees when this employment does not conflict with F5AC work. If a F5AC employee is in doubt as to whether employment outside of F5AC may conflict with the employee's position with F5AC, the employee shall inform his or her supervisor in writing prior to accepting such employment. If the supervisor cannot reach a decision, the supervisor will consult with the Ethics Officer, Human Resources Administrator, and/or CEO prior to making a decision.

General prohibitions on outside employment include, but are not limited to:

- Any employment outside of commission service for which the employee is selected or retained wholly or partially because of his or her position with F5AC, unless this work is for a public entity or another First 5 agency
- Employment by a person doing work financed by F5AC
- The private practice of law or other outside employment by an employee who is a member of the State Bar which may require his or her appearance before any state agency, Board or Commission, or any committee of the Legislature on behalf of his or her outside employer or client regarding a matter in which F5AC is involved

8. CAMPAIGN ACTIVITIES

Pursuant to Government Code section 8314, no employee shall participate in campaign activity, as specified in section 8314, on commission-compensated time.

9. ADDITIONAL INCOMPATIBLE ACTIVITIES AND NOTICE PROCEDURES

Although this Statement attempts to anticipate the types of incompatible activity issues that are most likely to arise for F5AC employees, it is not a complete list. Therefore, when F5AC learns that an employee is involved in an activity that F5AC believes is inconsistent, incompatible, in conflict with, or inimical to the employee's employment with F5AC, the CEO, after consultation with the F5AC Ethics Officer, shall provide a written explanation of F5AC's decision that the activity in question should be terminated. Unless otherwise justified for good cause, the activity in question shall be terminated within 30 days of receiving F5AC's decision. F5AC's decision is prospective only and is subject to the review and appeal process as described below.

APPEAL PROCEDURES

Employees may file a complaint concerning the application of this Statement with the Ethics Officer of F5AC.

Employees are expected to comply with written or verbal work orders given to them by their supervisors. If an employee believes that an order to perform a specific duty is incompatible with his/her activities, the employee may ask his or her supervisor for a written order to perform that specific duty. (Supervisors need not provide written orders where the orders given employees do not relate to an incompatible act). If a supervisor refuses to provide a written order, an employee may submit a written summary of the supervisor's order to his/her personnel file. If an employee believes an order is in violation of this Statement, he or she has a right to pursue the issue through the grievance/complaint process, if the employee continues to have a good faith belief in the validity of the complaint, after conferring with the Ethics Officer of F5AC.

PENALTY FOR VIOLATION OF STATEMENT

An employee who violates a provision of this Statement is subject to disciplinary action, including termination, in the case of intentional violation.

ETHICS OFFICER

The Ethics Officer will develop provisions for educating employees about potential appeal of conflict violations, and in the case of unintentional violations, the Ethics Officer will direct the employee on the appropriate procedure and documentation to cure accidental or unintentional violations, with all related reporting requirements, including reports to the CEO and/or the Commission as appropriate where material issues are impacted.

An employee may also seek a prospective clearance of a potential conflict through a reasoned opinion or guidance from the Ethics Officer. If appropriate, the Ethics Officer may then seek assistance from the Attorney General's Office or specialized counsel. An employee retains the right to seek advice from the FPPC on any aspect of the Political Reform Act that affects his or her official duties.

FILING AND CERTIFICATION REQUIREMENT

All employees must file a Certification of receipt of this Statement upon

- Initial appointment
- A change in duties or circumstances that raises the issue of potential conflict with this Statement

Additionally, all those employees subject to ethics training requirements must certify that they have reviewed the Statement as part of the ethics training required to be completed once every two calendar years.

CERTIFICATION

The following certification is to be signed and submitted by employees to comply with the Incompatible Activities Statement.



INCOMPATIBLE ACTIVITIES STATEMENT CERTIFICATION

I have received, read and understood a copy of the First 5 Alameda County Incompatible Activities Statement.

I am not engaged in any incompatible activity at the present time. Before entering into any activity which might be considered incompatible, I will discuss the nature of the activity with my supervisor.



Signature

Date

Typed or Printed Name

Title Employee ID Number

(Please complete and forward this page to Human Resources)

APPENDIX B: DECLARATION OF INTERESTS

In order for First 5 Alameda County to maintain an equitable and transparent funding process, we are asking that you disclose the names of agencies and businesses where you have a direct, indirect or appearance of conflict of interest.

Direct conflicts: defined as

- having a current or previous relationship with the agency (e.g. employment by the agency of you or your spouse or dependent children, current/past board membership, your child or an immediate family member receives services from the agency),
- having an interest in property that is within 500 feet of the agency, or
- receiving income or a gift from the agency within the last 12 months.

Indirect conflicts: defined as

- any family members (other than spouse or dependent children) having a current or previous relationship with the agency (e.g. employment, current/past board membership).

Appearance of conflict of interest: defined as

- Any situation where it could be perceived that a conflict exists (e.g. you have a strong bias for or against the agency, you are friends with the Executive Director of the agency).

Please include the names of agencies or businesses where you have direct, indirect or perceived conflicts of interest and the nature of your relationship:

Agency/Business	Nature of Relationship

Name: _____
(Please print)

Signature: _____ Date: _____



FIRST 5 ALAMEDA COUNTY INCOMPATIBLE ACTIVITIES STATEMENT AND POLICY 5/26/2022

INTRODUCTION

The purpose of the Incompatible Activities Statement (“Statement”) is to protect the outstanding record of personal integrity established by officers and employees in carrying out First 5 Alameda County (“F5AC”) responsibilities to the public and to other state and local agencies.

To assist employees with understanding the nature of incompatible activities, the following statement has been adopted, consistent with the provisions of Government Code section 1126. The prohibited activities described below are inconsistent, incompatible, in conflict with, or inimical to the duties of officers and employees of F5AC.

Activities which discredit F5AC or are detrimental to its goals or are contrary to the best interests of the commission are not specifically covered by this Statement. However, such activities may be in violation of state law and may result in employee discipline.

The procedures for an employee to appeal a decision or obtain permission to engage in an outside activity or employment are described below under “Appeal Procedures”.

For purposes of this Statement, “employee” includes all officers and regular, permanent employees of F5AC.

GENERAL POLICY

This Statement will be given to all current and future employees of F5AC. All potential employees must be informed that in accepting employment with F5AC, they consent to this Statement. Employees are expected to read the Statement, clarify any questions they may have about it, and sign the statement. The original signed statement shall be maintained in the employee’s personnel file.

This Statement does not attempt to specify every activity that may be incompatible, nor should it be taken as the only rules that must be observed and adhered to by an employee. The prohibited activities are provided as examples; specific activities must directly relate to an employee’s job.

PROHIBITED ACTIVITIES

Employment, activities, and enterprises that may cause, or give the appearance, of incompatibility or conflict of interest are prohibited under this Statement. Prohibited activities include, but are not limited to, all of the following:

1. PRESTIGE OR INFLUENCE

A F5AC employee shall not:

- Use the prestige or influence of F5AC for the employee's private gain or advantage or the private gain or advantage of another
- Use his or her status as a F5AC employee to solicit directly or indirectly business of any kind or to purchase goods or services for private use at discounts from a person who does business with the commission
- Receive compensation, from other than F5AC, for lobbying the Legislature, the Governor, or any state or local agency, on any issue affecting the F5AC or matters under its jurisdiction

2. USE OF F5AC TIME AND PROPERTY

Subject to applicable laws, rules, or regulations, each employee shall devote his or her full time, attention, and efforts to his or her commission employment during his or her hours of duty with F5AC. Accordingly, no F5AC employee shall use commission time, facilities, equipment or supplies for his or her private gain or advantage, or for the private gain or advantage of another person. Examples of misuse of commission time and property include, but are not limited to:

- Using F5AC organizational resources, such as postage or office supplies, for personal or private gain or advantage; and
- Arranging for employment outside of commission service during the employee's regular work hours with F5AC, excluding situations in which the employee uses vacation leave or paid time off (PTO) for those hours

3. CONFIDENTIAL INFORMATION

No employee shall utilize his or her status as a F5AC employee to acquire access to confidential information other than on behalf of F5AC.

Additionally, no employee shall use such information for private gain or advantage or provide confidential information to persons to whom issuance of this information has not been authorized.

4. GIFTS

No employee shall receive or accept, directly or indirectly, any gift, including money, or any service, gratuity, favor, entertainment, hospitality, loan, or any other thing of value from anyone who:

- Is doing, or is seeking to do, business of any kind with F5AC
- Is seeking a grant from F5AC
- Or whose activities are regulated or controlled by F5AC

Gifts should not be accepted under circumstances from which it could be reasonably concluded that the gift was intended to influence an employee's future official activities or reward him or her for past ones.

- Exceptions to the above restrictions on gifts include inexpensive advertising items bearing the name of firms, such as pens, pencils, paperweights, calendars, and other gifts of minimal value. Gifts of this nature are acceptable.

5. OUTSIDE COMPENSATION FOR F5AC DUTIES

No employee shall receive or accept money or any other consideration from anyone other than F5AC for the performance of his or her duties as a F5AC employee.

No employee shall prepare, present, or publish any speech, article, or other writing relating to the operation of F5AC for compensation from a source other than the commission without prior approval of F5AC.

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- Any employment outside of commission service for which the employee is selected or retained wholly or partially because of his or her position with F5AC, unless this work is for a public entity or another First 5 agency
- Employment by a person doing work financed by F5AC
- The private practice of law or other outside employment by an employee who is a member of the State Bar which may require his or her appearance before any state agency, Board or Commission, or any committee of the Legislature on behalf of his or her outside employer or client regarding a matter in which F5AC is involved

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Although this Statement attempts to anticipate the types of incompatible activity issues that are most likely to arise for F5AC employees, it is not a complete list. Therefore, when F5AC learns that an employee is involved in an activity that F5AC believes is inconsistent, incompatible, in conflict with, or inimical to the employee's employment with F5AC, the CEO, after consultation with the F5AC Ethics Officer, shall provide a written explanation of F5AC's decision that the activity in question should be terminated. Unless otherwise justified for good cause, the activity in question shall be terminated within 30 days of receiving F5AC's decision. F5AC's decision is prospective only and is subject to the review and appeal process as described below

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Signature

Date

Typed or Printed Name

Title

Employee ID Number

(Please complete and forward this page to Human Resources)



**FIRST 5 ALAMEDA COUNTY COMMISSION RECORDS RETENTION
AND DESTRUCTION POLICY**

5/26/2022

I. Purpose:

This policy provides guidance for the orderly retention of records in compliance with state law, and the purging of records that do not have to be retained. To reduce costs associated with the storage and retention of obsolete records, this policy allows First 5 Alameda County to reduce records inventories that are obsolete and no longer have a public use.

II. Application

This policy applies to all First 5 Alameda County employees and officials.

III. Policy

The First 5 Alameda County Commission (“Commission”) hereby adopts this policy in order to facilitate the proper retention and destruction of agency records. This policy provides guidelines and procedures for the retention of records and destruction of obsolete records.

Health and Safety Code section 130140.1 permits the Commission to dispose of its real and personal property. State law provides that certain types of records are required by law to be filed and preserved for specific periods of time. Accordingly, the Commission adopts this resolution based on its finding that destruction or disposition of particular categories of records pursuant to this policy and the accompanying Records Retention Schedule (Attachment A) will not adversely affect any interest of the Commission or the public. That Retention Schedule identifies by category the types of records to be destroyed or disposed of and reasonably identifies the information contained in the records in each category.

All First 5 Alameda County records shall be retained in full compliance with this policy and applicable law. The Commission authorizes for destruction any record that is not expressly required by law to be filed and preserved or destroyed within a specified time period and is more than two years old. Any First 5 Alameda County record that has not fulfilled the administrative, fiscal, or legal purpose for which it was created or received shall not be destroyed or disposed of.

Destruction of First 5 Alameda County records shall be permitted only in compliance with the requirements of state law and this policy.

III. Definitions

The terms used in this policy shall have the following meanings:

“First 5 Alameda County Record” means a writing (as defined below) regarding the conduct of First 5 Alameda County business, which is in the custody of a First 5 Alameda County employee or officer, and is kept either (1) because a law requires it to be kept or (2) because it is necessary or convenient to the discharge of the employee’s or officer’s duties and was made or retained for the purpose of preserving its informational content for future reference. Records do not include magazines or publications not produced by First 5 Alameda County; library or museum material intended solely for reference or exhibition; transitory writings, including working papers, appointment logs, notes, calculations or preliminary internal drafts, or internal correspondence (including intra-agency memoranda transmitted by e-mail or any intra-office messaging system), that are not retained by First 5 Alameda County in the ordinary course of business even if they contain information relating to the conduct of the First 5 Alameda County’s business; and unofficial duplicates of documents kept only for convenience or reference. If no law requires a writing to be kept, then the custodian shall consider the following in determining whether the writing is a First 5 Alameda County record that must be retained: the writing’s informational content; the purpose for which it was prepared or retained; and the manner of its use. “Writing” means any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored.

IV. Procedures

A. Records Retention

A First 5 Alameda County record category identifies the type of record to be retained. The content of each record category has been evaluated based upon its administrative, operational, fiscal, contractual, legal, and historical value to determine an appropriate retention period. This evaluation has resulted in the attached Records Retention Schedule (Attachment A), which is included as a component of this policy.

For each type of record the schedule identifies the following:

1. Category of Record: identifies the type of First 5 Alameda County record to be retained.
2. Description or Example of Record: describes the record by content and may include examples of records that are covered by the Record Series.
3. Retention Period: establishes the period of time the document must be retained.

The retention period is a threshold guide to assist staff in determining when a record series becomes obsolete. Obsolete records are eligible for inclusion in a destruction resolution in

accordance with this policy, unless longer retention is required by a legal hold or a contractual obligation, or it is determined in accordance with this policy that a particular record within a records series should be retained longer.

B. Contractual obligations may impose longer retention periods

First 5 Alameda County has contracted with various grantors to receive funding in addition to its Proposition 10 funding or other sources of funding. Those various grant agreements are referred to in the Records Retention Schedule as “funding source agreements” to distinguish them from grant agreements in which First 5 Alameda County is the grantor.

As a condition of receiving monies through funding source agreements, First 5 Alameda County has agreed to retain certain records specified in the grant agreements for a set length of time. First 5 Alameda County records specified in each funding source agreement must be retained for the period of time set forth in the funding source agreement, even if it is a longer retention period than the retention stated on the Records Retention Schedule.

C. Electronic Document Management System

First 5 Alameda County uses an Electronic Document Management System to store certain electronic records. All records stored in the Electronic Document Management System are subject to this Records Retention and Destruction Policy. Additionally, First 5 Alameda County will adopt an administrative policy for converting and storing paper records in the Electronic Document Management System in compliance with California state law.

D. Destruction of Records

The Records Retention Schedule sets the minimum retention period before a First 5 Alameda County record becomes obsolete. It does not authorize destruction of obsolete records. To destroy those records, additional agency staff action is required.

First 5 Alameda County records may not be destroyed until approved for destruction in accordance with Section IV.F of this policy. First 5 Alameda County records include writings listed on the Records Retention Schedule, as well as writings that meet the definition of a First 5 Alameda County record even if not listed on the Records Retention Schedule.

For those First 5 Alameda County records that are not listed on the Records Retention Schedule, staff shall provide the agency’s legal counsel with a description of the writings, their administrative, operational, contractual, fiscal and historical value, and why staff believes they are obsolete and should be destroyed. Agency legal counsel will review and provide advice regarding any legal requirements for the retention of the writings.

E. Legal Hold

A Legal Hold places a freeze on any destruction authorization for a particular record or type of record. A Legal Hold refers to the duty of First 5 Alameda County to preserve and not destroy any records potentially relevant to any of the following actions which First 5 Alameda County may be involved in: a reasonably anticipated claim or litigation; an ongoing claim or litigation; a pending employee grievance; a pending regulatory or governmental investigation; a pending subpoena; a pending Public Records Act request; a pending audit or similar legal matter. Any records subject to a legal hold must be preserved in all forms in which the record exists, including both paper and electronic formats.

Any part of this policy that permits purging or destruction of records is superseded when a legal hold is placed on the records, and such records may not be destroyed. Destruction in accordance with this policy may resume after notice is provided by the attorney responsible for the matter that the legal hold has been lifted and is no longer in effect.

F. Destruction of First 5 Alameda County Records

Prior to destroying any records, the following steps shall be completed.

1. Staff shall consider the following factors for records that have reached the expiration of their retention period:
 - Is the record subject to a legal hold?
 - Does the record have a specific administrative or fiscal function that justifies longer retention? A department may retain a record past its minimum retention period for operational purposes where it can demonstrate the record meets an extraordinary administrative or fiscal need.
 - Does the record have a specific historical/archival value that justifies longer retention? Records with archival value are to be preserved because they contain information of continuing and enduring value to First 5 Alameda County, provide valuable research data, or document the history of First 5 Alameda County.

If the answer to any of the questions is yes, the record will not be proposed for destruction.

2. A list will be made of all records to be destroyed and submitted to the CEO or their designee for written approval. The list of records shall not include any First 5 Alameda County records subject to a legal hold, and the CEO or their designee shall sign a destruction form so attesting.
3. The CEO or their designee will coordinate with any department to destroy the approved records.

In the event a department desires to retain a record series beyond its retention period, the appropriate staff person shall complete a form stating the basis for retaining the records for a longer period than set in the Records Retention Schedule.

G. DESTRUCTION

The secure destruction of any record shall be by any mechanism which shall render its content forever unreconstructable.

H. TRAINING

Staff and officials will be trained annually on what First 5 Alameda County records to keep, and what non-records may be purged.

I. RESPONSIBILITIES

The CEO or their designee will monitor the procedures for this policy and coordinate with Directors and/or department/division heads as required. Each department will have a single point of contact, responsible for records applicable to the specific department. Each department's point of contact will forward all award documentation and non-funded applications, review tools, and declination letters to the Contract Administration and Purchasing Department. The Contract Administration and Purchasing Department will enter the information into the official Electronic Document Management System folder.

J. REFERENCES/LEGAL AUTHORITY

California state law makes it a crime to destroy a record of a public agency without authorization. State law authorizes First 5 Alameda County to dispose of personal property (Health and Safety Code Section 130140.1(b)(2)(C)), which includes First 5 Alameda County Records.

Attachment A
First 5 Alameda County Records Retention Schedule

CATEGORY OF RECORD	DESCRIPTION OR EXAMPLE OF RECORD	MINIMUM LEGAL RETENTION PERIOD¹
Accounting Records – General Ledger	General Ledger	4 to 7 years or until audited
Accounting Records – Permanent Books of Accounts	Records showing items of gross income, receipts and disbursement (including inventories, per IRS regulations)	Permanent
Accounts Payable	Journals, statements, asset inventories, account postings with supporting documents, vouchers, investments, invoices and back-up documents, purchase orders, travel expense reimbursements, petty cash, postage, PERS reports, check requests, etc.	Until audited + 4 years
Accounts Receivable	Receipts for deposited checks, coins, currency; checks received, reports, investments, receipt books, cash receipts, cash register tapes, payments for building permits/parking permits/Transient Occupancy Tax, etc.	Until audited + 4 years
Agenda / Agenda Packets	Board– agendas and packets can be imaged immediately for retention, if desired.	2 years
Agenda reports (staff reports)	Board - Originals can be imaged immediately for retention, if desired. The imaged record can serve as the “original” record, if desired.	2 years
Agendas/Minutes – External Meetings with Grantees, Consultants, Contractors, or Vendors	Includes agenda, minutes, meeting summaries and attendance record, if any, for meetings with grantees, consultants, contractors, or vendors.	Contract completion plus 7 years, or project completion plus 7 years, whichever is greater (unless funding source agreement requires longer period)

¹ **Explanation of Retention Periods.** The retention period begins to run from the date of the event, the conclusion of the matter, or the date of the document referenced, whichever is later. Until superseded, but retain for a minimum of two years means that the minimum retention period is two years and that if a superseding retention period reduces that timeline, First 5 will retain all records for the full two years if they were created prior to the date of the superseding retention period.

**Attachment A
First 5 Alameda County Records Retention Schedule**

	NOTE: Transfer records to Contract Compliance Department if related to compliance or performance issues.	
Agendas/Minutes for Internal Department Meetings	Includes agenda, minutes, meeting summaries and attendance record, if any, for meetings within a single department, or between two or more departments. Department initiating meeting is custodian of record.	2 years
Annual Financial Report	May include independent auditor analysis	Until audited + 2 years
Audit Reports	Financial services; internal and/or external reports	Current + 4 years Sec. of State Guidelines recommends permanent retention
Bank Account Reconciliations	Bank statements, receipts, certificates of deposit, etc.	4 years
Bids, Successful	Includes plan and specifications; notices/affidavits.	4 years
Bids, Unsuccessful	Unsuccessful bid packages only	2 years
Brochures/ Publications	Informational/promotional documents created for or by First 5 Alameda County.	2 years
Budget, Annual	Annual operating budget approved by Board	Current + 2 years
Conflict of Interest Code	Conflict of Interest Code – required under Political Reform Act; must be reviewed by July 1st of every even-numbered year and amended if necessary	Permanent

Attachment A
First 5 Alameda County Records Retention Schedule

<p>Contracts</p>	<p>Original contracts and agreements, working documents, records, and back-up materials, relating to external entities such as grantees, contractors, consultants, or vendors. Can include leases, license agreements, service/maintenance contracts, etc.</p> <p>Original contracts/agreements regarding the development of real property, design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, program evaluations, grant recipient reviews, grant financials/budgets etc.</p>	<p>10 years after termination/completion</p> <p>F5AC cannot destroy any nondischarged contract to which F5AC is a party</p>
<p>Correspondence</p>	<p>General correspondence, including letters and e-mail; Various files, not related to specific cases and not otherwise specifically covered by the retention schedule.</p> <p>All other general substantive correspondence, external and internal. Includes emails, memos and letters involving substantive issues not related to a grant, contract, lobbying, employment, or public records request, and that do not fall under any other retention category. If subject matter requires longer retention, use the longer retention period. Does not include advertisements, newsletters, invitations, and mailings of general interest. Correspondence that is transitory and does not document substantive issues does not have to be retained. See First 5 AC</p>	<p>2 years</p>

Attachment A
First 5 Alameda County Records Retention Schedule

	Records Retention and Destruction Policy for details.	
Correspondence – Internal/External exchanged with or regarding Grantees, Contractors, Consultants or Vendors	<p><u>Internal</u>: Substantive correspondence exchanged internally regarding grantees, contractors, consultants or vendors not listed under “Contract Documents”.</p> <p><u>External</u>: Routine correspondence, including emails, memos and letters, exchanged with grantees, contractors, consultants, or vendors NOTE: Transfer to Contract Compliance Department internal and external correspondence related to compliance or performance issues.</p>	Contract completion plus 7 years, or project completion plus 7 years, whichever is greater (unless funding source agreement requires longer period)
Credit Cards, First 5 Alameda County-owned	Credit card bills or statements and related receipts. Other records related to use of First 5 Alameda County-owned credit cards (policies, correspondence, etc.)	Until audited + 4 years
Deeds, Real Property (Grant Deeds)	File with recorded documents; originals may not be destroyed.	Permanent
Deferred Compensation Reports	Finance - pension/retirement funds	3 years
Demographic/ Statistical Data		Current + 2 years
EEOC Records (Equal Employment Opportunity Commission)	Records, reports showing compliance with federal equal employment requirements (EEO-4 Reports, etc.)	3 years
Employee Benefit Plan Documents	Benefit plans (including “cafeteria” and other plans); health insurance programs; records regarding COBRA – extension of benefits for separated employees, insurance policies (health, vision, dental, deferred compensation, etc.),	Employment termination plus 10 years (unless funding source agreement requires longer retention)

Attachment A
First 5 Alameda County Records Retention Schedule

Employee Benefit Invoices	Copies of monthly invoices received from benefit carriers. (Originals are provided to Finance)	2 years
Employee Benefits Records	Documentation of benefits elections, beneficiary designations, eligibility determinations, COBRA notices for each employee. Includes records required to determine retirement benefits for each employee, related forms, and loan documents related to same; and age & social security information.	Employment termination plus 10 years (unless funding source agreement requires longer retention)
Employee Bonds (Fidelity)	Form of insurance that covers employer (First 5 Alameda County) for losses resulting from fraudulent acts of specified employees	While current + 2 years
Employee Exposure Record	Record of employee exposure to certain toxic substance or harmful physical agent, and related records, if any (e.g. material safety data sheets, chemical inventory, etc.).	Exposure plus 30 years
Employee Information - Applicant Identification Records	Personnel--Data regarding race, gender, national origin of applicants	Received + 2 years
Employee Information, General	Name, address, date of birth, occupation, rate of pay and weekly compensation earned	4 years 60201(d)(12): Cannot destroy a record that specifies the amount of compensation paid to district employees or officers or to independent contractors providing personal or professional services to the district ... However, such a record may be destroyed or disposed of

**Attachment A
First 5 Alameda County Records Retention Schedule**

		seven years after the date of payment.
Employee Leave of Absence Records	Records related to employee leave of absence, including dates and hours of leave used, records relating to any dispute regarding designation of leave (except see litigation), and related correspondence.	Employment termination plus 30 years
Employee Personnel File - Medi-Cal Administrative Activities (MAA) Contract	Employee Personnel Files (described above) related to any employee whose position is paid for by MAA. Note: Do not destroy any personnel file information if there is any pending claim or litigation.	The longer of: (1) Employment termination plus 10 years; or (2) Termination of MAA Agreement plus 5 years
Employee Personnel Files	Personnel files, including employment application and resume, job descriptions, performance reviews, new hire forms, disciplinary records, conference, training, and related certificates, separation records, and related correspondence. Note: Do not destroy any personnel file information if there is any pending claim or litigation.	Employment termination plus 10 years (unless funding source agreement requires a longer period of retention).
Employee Programs	May include Employee Assistance Program (EAP), Employee Recognition program, etc.	2 years
Employee, Medical Records (routine)	Records of first aid treatment for minor injuries (burns, splinters, etc.); records relating to medical leave taken, etc.	Length of employment + 4 years
Employee, Non-safety and safety	Non-safety employee records may include release authorizations; certifications; reassignments; outside employment; commendations,	Length of employment + 4 years

**Attachment A
First 5 Alameda County Records Retention Schedule**

	disciplinary actions; terminations; oaths of office; pre-employment medical evaluations; fingerprints; identification cards (ID's)	
Employee, Recruitment	Alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets, job bulletins	4 years
Employment - Surveys and Studies	Includes classification, wage rates	2 years (surveys and studies not mentioned in 12946, which requires 4 years. But if surveys and studies count as personnel, membership, employment referral records/files then 4 years instead of 2)
Employment - Training Records, Non- Safety	Paperwork documenting internal and external training for non-safety employees; includes any volunteer program training - class training materials, internships	Length of employment + 4 years
Employment - Vehicle Mileage Reimbursement Rates	Annual mileage reimbursement rates	Until superseded + 2 years
Employment Agreements	Original agreements/contracts for at-will	Length of employment + 4 years
Employment Applications - Not Hired	Applications, resumes, and related materials submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant	Position filled (or search terminated) plus 3 years
Employment Development Department Correspondence	General correspondence exchanged with the EDD, including such topics as unemployment insurance, state disability, FMLA and paid family leave. NOTE: Correspondence regarding a specific employee should be retained based on applicable category (e.g.,	5 years for general correspondence. If employee specific, reference personnel file requirement.

**Attachment A
First 5 Alameda County Records Retention Schedule**

	Employee Personnel File, Employee Exposure Record, Employee Leave of Absence Records).	
Employment Eligibility Verification	Completed I-9 Forms	Employment termination plus 10 years (unless funding source agreement requires longer retention)
ERISA Records (Employee Retirement Security Act)	Employee Retirement Income Security Act of 1974 - Plan reports, certified information filed; records of benefits due	6 years
Ethics Training Records	Records required to be kept under Gov. Code section 53235.2. Records must show dates that local officials satisfied the training requirements and the entity that provided the training	5 years after receipt of training
Family and Medical Leave Act and Paid Family Leave	Records of leave taken, First 5 Alameda County policies relating to leave, notices, communications relating to taking leave	Employee separation + 5 years
Forms	Administrative - blank	Until Superseded
Fund Transfers	Internal; bank transfers & wires	Until audited + 2 years
General Ledgers	All annual financial summaries--all agencies	Published articles show 4 – 7 years retention as typical Sec. of State Guidelines recommends permanent retention
Grants - Unsuccessful	Applications not entitled	2 years
Grants Community Development Block Grant (CDBG); Urban Development; other Federal and State grants	Grant documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, sub-recipient dockets, environmental review, inventory, consolidated plan, etc.	Until completed + 4 years
Insurance	Personnel related	While current, + 2 years

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First 5 Alameda County Records Retention Schedule

Insurance Certificates, First 5 Alameda County	Liability, performance bonds, employee bonds, property; Insurance certificates filed separately from contracts, includes insurance filed by licensees.	While current + 2 years
Insurance, Joint Powers Agreement	Accreditation, MOU, agreements and agendas	Current + 2 years
Insurance, Liability/Property	May include liability, property, Certificates of Participation, deferred, use of facilities	While current + 2 years
Insurance, Risk Management Reports	Federal OSHA Forms; Loss Analysis Report; Safety Reports; Actuarial Studies	5 years (Federal) 2 years (State)
Investment Reports, Transactions	Summary of transactions, inventory and earnings report	Until audited + 4 years
Invoices	Invoices from vendors and back-up documents	Until audited + 4 years
Job Descriptions	Descriptions of duties, qualifications, responsibilities for each position/classification/job title	While current + 3 years
Lease Agreement	Property or equipment	Until terminated + 4 years
Legal Notices / Affidavits of Publication or Posting	Examples: Notices of public hearings, notices of liens, etc. Also proof of publication of notice, or proof of posting of notice	Current + 2 years, unless part of a project or matter that requires longer retention (i.e., CEQA documents)
Legal Opinions	Confidential – not for public disclosure (attorney-client privilege)	Until superseded + 2 years
Licenses/Permits – Special (Events; Solicitation)	This category DOES NOT include business licenses/permits	Current + 2 years
Litigation	Case files or records relating to any pending claim or litigation or	Until settled + 2 years

**Attachment A
First 5 Alameda County Records Retention Schedule**

	any settlement or other disposition of litigation	
Maintenance/Repair Records	Equipment	2 years
Marketing, Promotional	Brochures, announcements, etc.	2 years
Minutes	Minutes of any meeting of the legislative body of the district	Permanent
Notices – Public Meetings	Special Meetings	2 years
Ordinances Adopted by F5AC		Permanent (an ordinance that has been repealed or is otherwise invalid or unenforceable may be destroyed or disposed of 5 years after it was repealed or became invalid or unenforceable.
OSHA	OSHA 300 Log, privacy case list, OSHA 300A annual summary, OSHA 301 incident report forms	5 years
OSHA (Accident/Illness Reports)	Personnel - Employee Exposure Records & Employee Medical Records regarding exposure to toxic substances; Exempt from public disclosure	Duration of employment plus 30 years
Payroll - Federal/State Reports	Annual W-2's, W-4's, Form 1099s, etc.; quarterly and year-end reports	Fiscal year-end audit closed plus 7 years (unless funding source agreement requires longer retention)

**Attachment A
First 5 Alameda County Records Retention Schedule**

Payroll - Wage Rates / Job Classifications	Employee records	Fiscal year-end audit closed plus 7 years (unless funding source agreement requires longer retention)
Payroll Deduction/ Authorizations	Finance	Fiscal year-end audit closed plus 7 years (unless funding source agreement requires longer retention)
Payroll records (employee information)	Records showing employee information/data – names, addresses, etc.; hours worked; regular and overtime wages, etc.	Fiscal year-end audit closed plus 7 years (unless funding source agreement requires longer retention)
Payroll, registers	Finance Labor costs by employee & program	Fiscal year-end audit closed plus 7 years (unless funding source agreement requires longer retention) (Sec. of State Guidelines – recommended permanent retention)
Payroll, time cards/sheets	Employee	Fiscal year-end audit closed plus 7 years (unless funding source agreement requires longer retention) (Sec. of State guidelines – recommends retention: until audited + 6 years)
Personnel Policies -- Rules and Regulations	Including employee handbooks, employee manuals, and other policies/procedures	Current + 3 years
Personnel Records	Payroll or other records containing name, address, date of birth, occupation, rate of pay, etc., including records relating to promotion, demotion, transfer, lay-off, termination	3 years
Political Support/Opposition, Requests & Responses	Related to legislation.	2 years
Press Releases	First 5 Alameda County related.	2 years

**Attachment A
First 5 Alameda County Records Retention Schedule**

Procedure Manuals	Administrative.	Until superseded + 2 years
Proclamations	First 5 Alameda County issued proclamations	2 years; if done by Board Resolution, then permanent retention
Public Records Act Request	Requests from the public to inspect or copy public documents	2 years. However, any record subject to the subject of any pending request made pursuant to the California Public Records, whether or not the district maintains that the record is exempt from disclosure, until the request has been granted or two years have elapsed since the district provided written notice to the requester that the request has been denied. GC 60201(d)(5).
Purchasing RFQ's, RFP's	Requests for Qualifications; Requests for Proposals regarding goods and services	Current + 2 years
Purchasing, Requisitions, Purchase Orders	Original Documents	Until audited + 4 years
Recordings - audio (e.g., for preparation of meeting minutes)	audio recording "made for whatever purpose by or at the direction of the local agency"	Minimum 30 days
Recordings - routine video monitoring, telephone, and radio communications	Routine daily recording of telephone & radio communications; routine video monitoring including in-car video systems, jail observation/monitoring systems, building security systems. [Includes automated license plate reader (ALPR) video recordings/data]	Videos - 1 year; Phone & Radio communications - 100 days (destruction must be approved by Board & First 5 Alameda County Attorney)

**Attachment A
First 5 Alameda County Records Retention Schedule**

Recordings, video or digitally recorded (Duplicate – see Description or Example of Record)	Other than videos or digital recordings of public meetings; Considered duplicate records if another record of the same event is kept (i.e., written minutes)	Minimum 90 days after event is recorded 26206.7; 85 Ops. Cal. Atty. Gen. 256 (2002)
Recordings, video or digitally recorded – meetings of legislative bodies	Videos or digital recordings of public meetings made by or at the direction of First 5 Alameda County	Minimum 30 days
Records Management Disposition Certification	Documentation of final disposition of records	Permanent (Sec. State Local Guidelines Recommendation)
Records related to any nondischarged debt of F5AC.		Permanent
Records related to any pending construction that the F5AC has not accepted or as to which a stop notice claim legally may be presented		Permanent
Records related to formation, change of organization, or reorganization of F5AC		Permanent
Records related to the title to real property in which the district has an interest		Permanent
Records Retention Schedules		Current + 2 years
Recruitments and Selection	Records relating to hiring, promotion, selection for training	Position filled (or search terminated) plus 5 years.
Release Forms/Waivers	Human Services Recreation Programs	2 years
Resolutions	Resolutions adopted by the Board and First 5 Alameda County	Permanent
Returned Checks	Finance-NSF (not First 5 Alameda County checks)	2 years after audit (SOS recommendation is audit plus 5 years)

Attachment A
First 5 Alameda County Records Retention Schedule

Salary/Compensation Studies, Surveys	Studies or surveys of other agencies regarding wages, salaries and other compensation or benefits	While current + 2 years
Statements of Economic Interest - Form 700 (originals) (non-elected)	<u>Originals</u> of statements of designated employees	7 years (can image after 2 years)
Statements of Economic Interest - Form 700 (copies) (elected officials)	<u>Copies</u> of original statements of elected officials forwarded to Fair Political Practices Commission (FPPC)	4 years (can image after 2 years)
Stop Payments	Finance - bank statements	2 years
Unemployment Insurance Records	Records relating to unemployment insurance – claims, payments, correspondence, etc.	While current + 4 years
Wage Garnishment	Wage or salary garnishment	Active until garnishment is satisfied; then retain until audited + 4 years
Warrant Register/Check Register	Record of checks issued; approved by legislative body (copy is normally retained as part of agenda packet information)	Until audited + 2 years
Workers Compensation Files	Work-injury claims (including denied claims); claim files, reports, etc.	Permanent



To: First 5 Alameda County Executive Committee

From: Brittney Frye, Human Resources Director

Date: May 26, 2022

Subject: Employee Handbook Revisions

ACTION REQUESTED

To approve the revisions to the Employee Handbook.

BACKGROUND

First 5 Alameda County adopted Personnel Policies in May 2004 in preparation for separation from Alameda County. Since then review has been done annually and resulted in revisions as needed. Revisions are necessary periodically due to changes in practice or law. We engage the employment law firm of Wiley Price & Radulovich when consultation is needed on issues of employment, including revision of employee policies in the Employee Handbook. All significant policy revisions are listed on the change log at the end of the document.

The following changes are part of a complete legal review of the Employee Handbook by Joan Pugh Newman at Wiley Price & Radulovich and represent edits that clarify policy and current agency practices in accordance with employment law. The significant changes identified in the Employee Handbook are as follows:

First 5 recommended changes as part of legal review:

- Throughout: **Introduction, Employment and Hiring Policies, Employee Development, Employee Benefits, Paid Time Off, Leaves of Absence, Work hours and Pay, Communication and Technology, Conduct, and Ending Employment** – Cleanup and language clarification
- Pages 5, 7 & 36: **At-Will Employment** – eliminate, “with or without advanced notice” as employees are entitled to pre-deprivation due process.
- Page 13: **Vacation** – Add Juneteenth and Indigenous Peoples’ Day Holidays. Clarify process for holidays that fall on a Saturday or Sunday.
- Page 17: **Family/Medical Leave under the Family Medical Leave Act and California Family Rights Act (“FMLA”/“CFRA”)** – Addition of required family members under CFRA
- Page 21: **Alternative Work Schedules** – eliminate non-exempt employees from 9/80 schedule. Addition of 4/10 schedule. Clarify how holidays are paid when taken with an alternative schedule.
- Page 23: **COVID-19 Workforce Vaccination Policy** – Addition of a vaccine or test policy for the workforce.

AGENDA ITEM 6

- Page 31: **Right to Respond to Notice of Serious Discipline** – Addition of information regarding pre-deprivation due process rights, “Skelly”

FISCAL IMPACT

There is no fiscal impact.


RECOMMENDATION

On June 24, 2021, the First 5 Alameda County Commission authorized the expansion of the charge of the Executive Committee until June 30, 2022 to include review, discussion and decision making on governance-related matters due to the uncertainty associated with the ongoing pandemic and our preparations for returning to the office in 2022.

The Commission expanded “the charge of the Executive Committee to include review, discussion and decision making on governance related matters. Historically, the Executive Committee has acted in the capacity of reviewing agency operational issues including finance, human resources and administrative items and policies to support business processes. The additional function of reviewing governance related policies and procedures including but not limited to the governing ordinance and Commission bylaws will allow the Executive Committee to efficiently support necessary updates to agency practices. Any formal action taken by the Executive Committee in this area will be reported back to the Commission. In addition, the Executive Committee may make final recommendations to the Commission to consider.”

First 5 Alameda County staff recommend that the Executive Committee approve the revisions to the Employee Handbook.

Submitted by:

DocuSigned by:

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Brittney Frye
Human Resources Director

Reviewed by:

DocuSigned by:

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Kristin Spanos
Chief Executive Officer

FIRST 5



Employee Handbook

Revised June ~~2020~~2022

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Acknowledgement

Change Log

Welcome

Welcome to employment with First 5 Alameda County (F5AC). Through the efforts of our employees, F5AC has established itself as a leading organization in our community and we are excited to have you join our team.

Our vision and mission, along with our strategic plan, guide our work. To ensure our continued success, all employees also need to understand, and comply with, our policies and procedures. This Handbook contains important F5AC information including a summary of our policies, benefits, and work expectations. We encourage you to use it as a reference throughout your employment with us.

If you have any questions, please do not hesitate to ask either your supervisor or our Human Resources team.

Sincerely,



Kristin Spanos, Chief Executive Officer

Our Vision

Every child in Alameda County will have optimal health, development and well-being to reach their greatest potential.

Our Mission

In partnership with the community, we support a county-wide continuous prevention and an early intervention system that promotes optimal health and development, narrows disparities and improves the lives of children aged 0 to 5 years and their families.

Part One: Introduction

This handbook is designed to help you familiarize yourself with important information about First 5 Alameda County ("F5AC"), and information regarding your own privileges and responsibilities as employees.

It is not possible to anticipate every situation that may occur in the workplace or to provide information that answers every possible question. Also, future circumstances may require changes in the policies, practices, and benefits described in this handbook. Accordingly, except for the principle of At-Will Employment relationship with its employees, F5AC reserves the right to modify, rescind, supplement, or revise any provision in this handbook. While F5AC makes reasonable efforts to provide you with advance notice of any modifications or revisions to the handbook and distributes updated information as revisions are made, advance notice of policy changes may not always be possible. Changes to policies apply to F5AC employees on their effective date.

This handbook is not intended to be a contract. The policies and procedures in this handbook are intended to, and do, replace all previous employee handbook policies, practices, and guidelines.

All employees are expected to comply with all policies in this handbook. Employees who fail to comply with any policy will be subject to discipline, up to and including immediate termination. Any questions regarding the contents of this handbook may be addressed to your supervisor or to ~~the~~ Human Resources ~~Administrator~~.

At-Will Employment

Employment with F5AC is “at will.” This means that the employment relationship is not for any specified period and can be terminated by either the employee or F5AC at any time with or without any particular reason and with or without cause. ~~, and with or without advance notice.~~ Nothing contained in these policies is intended to, or should be construed to, alter the at-will relationship between F5AC and its employees. Although other terms, conditions and benefits of employment with F5AC may change, the at-will relationship of employment is one aspect that cannot be changed except by an agreement in writing with F5AC, signed by the CEO and by the employee.

Equal Opportunity

F5AC affords equal opportunity in all aspects of employment to all employees and applicants for employment without regard to race, religion (including religious dress or grooming), creed, sex (including pregnancy, childbirth, breastfeeding, or related medical conditions), gender, national origin, ethnicity, ancestry, citizenship, age, physical or mental disabilities, color, marital status, registered domestic partner status, sexual orientation, gender identity or expression, genetic information, medical condition, military or veteran status, exercise of rights under the Pregnancy Disability Leave Law or the California Family Rights Act, or any other basis protected by applicable law. This policy applies to all employees and applicants for employment, and extends to all phases of employment, including but not limited to: recruitment, hiring, training, promotion, discharge or layoff, rehiring, compensation, and any benefits.

Reasonable Accommodation for Protected Disabilities

F5AC complies with the reasonable accommodation requirements of applicable law, including the obligation to engage in the interactive process to identify possible reasonable accommodations for employees and applicants with disabilities. Employees or applicants who wish to request a reasonable accommodation should make this request to ~~the~~ Human Resources ~~Administrator~~. Alternatively, employees may make their request to their direct supervisor, who will be responsible for communicating the request for accommodation to Human Resources.

Any complaints or concerns regarding reasonable accommodation should be directed promptly to ~~the~~ Human Resources ~~Administrator~~.

Policy Prohibiting Harassment & Discrimination

Harassment and discrimination in employment on the basis of sex (including pregnancy, childbirth, breastfeeding, or related medical condition), gender, race, color, national origin, ethnicity, ancestry, citizenship, religion, creed, age, physical or mental disability, medical condition, sexual orientation, gender identity or gender expression, military or veteran status, marital status, registered domestic partner status, genetic information, or any other protected basis (collectively the “Protected Characteristics”) is unlawful under federal and state law.

Every individual is entitled to work free of discrimination or harassment based on any Protected Characteristic. The law prohibits all employees (including coworkers, supervisors, and managers), as well as third parties with whom the employee comes into contact, from engaging in this impermissible conduct. Accordingly, F5AC does not tolerate discrimination or harassment in the workplace or in a work-related situation. Unlawful discrimination and harassment violates F5AC’s rules of conduct.

Unlawful harassment in employment may take many different forms. Some examples are:

- Verbal conduct such as epithets, derogatory comments, slurs, or unwanted comments and jokes;
- Visual conduct such as derogatory posters, cartoons, drawings, or gestures;
- Physical conduct such as blocking normal movement, restraining, touching, or otherwise physically interfering with work of another individual;
- Threatening or demanding that an individual submit to certain conduct or to perform certain actions in order to keep or get a job, to avoid some other loss, or as a condition of job benefits, security, or promotion; and
- Retaliation by any of the above means for having reported harassment or discrimination, or having assisted another employee to report harassment or discrimination.

Sexual harassment under these laws includes unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature when:

- submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or
- such conduct has the purpose or effect of unreasonably interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment.

Internal Complaint Procedure

Discrimination and harassment in employment are not tolerated. In addition, F5AC prohibits retaliation for having made a report, and/or otherwise participating in the reporting or investigative process, under this policy. Violation of this policy will result in disciplinary action up to, and including, immediate discharge.

Any individual who believes they are the object of harassment or discrimination on any prohibited basis, or who has observed such harassment or discrimination, or who believes they have been subjected to retaliation, should notify their supervisor, Human Resources **Administrator**, or any supervisor or manager. Supervisors who receive a complaint under this policy will report it to Human Resources. F5AC will conduct a fair, timely, and thorough investigation, and will do so in a confidential manner, to the extent possible. The investigation will be performed by an impartial and qualified individual and will be appropriately documented.

Following the investigation, F5AC will take such action as is warranted under the circumstances and will timely close the matter.

Agency Complaint Procedure

Both the state and federal governments have agencies whose purpose is to address unlawful discrimination in the workplace. If an individual who provides services to the F5AC believes they have been harmed by an unlawful practice and is not satisfied with F5AC's response to the problem, they may file a written complaint with these agencies.

- For the State of California, the agency is called the Department of Fair Employment and Housing ("DFEH"). The local address for the DFEH is 2218 Kausen Drive, #100, Elk Grove, California 95758, [or www.dfeh.ca.gov](http://www.dfeh.ca.gov);
- For the federal government, the agency is called the Equal Employment Opportunity Commission ("EEOC"). The local address for the EEOC is 1301 Clay Street, #1170, Oakland, California 94612, [or www.eeoc.gov](http://www.eeoc.gov).

If, after an investigation and hearing, either of these agencies finds that unlawful discrimination has occurred, the injured employee may, depending on the circumstances, be entitled to reinstatement or promotion, with or without back pay.

Retaliation

Retaliation against any individual for making a report, or for participating in an investigation, under this policy is strictly prohibited. Individuals are protected by law and by F5AC policy from retaliation for opposing unlawful discriminatory practices, for filing an internal complaint under this policy or for filing a complaint with the DFEH or EEOC, or for otherwise participating in any proceedings conducted by F5AC under this policy and/or by either of these agencies.

Part Two: Employment and Hiring Policies

Work Eligibility

Employees ~~whose job duties require them to~~ ~~who will be~~ working alone with children are required to be fingerprinted prior to employment. Employees ~~whose job requires them to~~ ~~who will~~ work directly with families are required to pass a TB test prior to employment, and periodically during employment.

California law requires that certain employees must report suspected child abuse or neglect to a child protective agency. Consistent with F5AC's mission to improve the lives of children and their families, all F5AC employees are considered mandated reporters. Employees are provided with training on these reporting procedures during their introductory period.

Introductory Period

The introductory period is typically the first one hundred eighty (180) days following the start of employment at F5AC. During this period, performance is carefully evaluated and a determination is made regarding whether the employee's job performance is sufficient to pass the introductory period and become a "regular" employee. An employee's successful completion of the introductory period does not alter the employee's "at will" status and does not guarantee continued employment for any time period. Under certain circumstances and at its sole discretion, F5AC may extend an employee's introductory period for up to an additional 90 days. The introductory period does not alter benefits or seniority. The introductory period is completed only when the employee is notified in writing the introductory period is concluded.

~~Notwithstanding the introductory period, because your employment is at-will it may be~~ ~~Introductory Employees are employed "at-will" and employment may be~~ terminated by you or by F5AC at any time, during your introductory period, for any reason or no reason, with or without cause, and with or without advance notice.

Employee Classifications

Employees are placed into classifications based on job description, job duties, and applicable wage/hour laws.

- Exempt Employee: An executive, administrative, or professional employee who is exempt from the overtime pay requirements of applicable law.
- Non-exempt Employee: An employee (generally paid by the hour) who is eligible to receive overtime pay for overtime hours actually worked.
- Regular Full-Time Employee: An employee who is regularly scheduled to work forty (40) hours or more per workweek, and who has successfully completed their introductory period.
- Regular Part-Time Employee: An employee who is regularly scheduled to work ~~at least twenty (20), but~~ fewer than forty (40) hours per workweek, and who has successfully completed their introductory period.
- Introductory Employee: An employee who has not yet successfully completed their introductory period. (See Introductory Period policy, above.)
- Temporary Employee: An employee who is hired on a full- or part-time basis for a specified period, usually not to exceed twelve (12) months. This category includes interns.

~~• Intern: A temporary employee hired on a full- or part-time basis for a specified period, usually not to exceed twelve (12) months, to further a degree, and usually attached to an accredited University program.~~

- On-Call Employee: An employee who is not regularly scheduled to work a specified number of hours in any given workweek, but who is called to work on an as-needed basis.

All employees are classified as: 1) exempt or non-exempt; 2) as regular, introductory, temporary, or on-call; and 3) as part-time or full-time. These classifications determine, e.g., eligibility for benefits, compensatory time, and overtime.

Changes in employee classification may occur when a significant job change occurs (for example, a promotion or a change in work hours, etc.) that is intended to last for more than four (4) months.

Job Postings

F5AC attempts to find the most qualified candidates to fill position vacancies. This is generally accomplished through a combination of internal and external recruiting. Consideration is given to the advancement of current employees. Employees are encouraged to apply for promotions or transfers for which they believe they are qualified.

Open F5AC positions are posted through the Human Resources system and typically announced by F5AC email. Internal postings may occur simultaneously with external postings. F5AC determines when to fill positions from within or to hire externally.

Only ~~the~~ Human Resources ~~Administrator~~ and the Chief Executive Officer have the authority to extend job offers. All employment offers are made in writing.

Hiring Relatives

Employees' or Commissioners' relatives may apply for F5AC positions. To avoid conflicts of interest, or appearances of conflicts, F5AC established these guidelines:

- Employees & Commissioners may not conduct a job interview or make employment-related decisions involving relatives.
- Employees may not supervise relatives under any circumstances.

The definition of "relative" for purposes of this policy is the employee's:

- Spouse/domestic partner
- Child, or spouse's or domestic partner's child (including: natural child, legally adopted child, or a child for whom the employee, spouse, or domestic partner has been awarded court-appointed legal guardianship)
- Parent or spouse's/domestic partner's parent
- Sibling or sibling's spouse/domestic partner
- Any other individual living in the same household as the employee

It is expected that all employees, regardless of any relationship status, will conduct themselves professionally in their interactions with all other employees working at F5AC.

Part Three: Employee Development

Performance Management

Effective performance management is critical to our success. Employees need to know our expectations to carry out our strategic plan and achieve our mission. Supervisors are expected to provide ongoing, timely feedback and coaching to their team so that employees know how

they are doing and to address any performance issues. Employees are expected to engage in dialogue with their supervisor to ensure a clear understanding of performance expectations and to identify any areas needing improvement.

Each employee's performance is formally reviewed at the end of the introductory period, and on an annual basis thereafter, to coincide with the approximate anniversary of the employee's start date with F5AC (or the anniversary date of any subsequent change in position). Performance review guidelines are provided by Human Resources for supervisors and employees to follow during the process.

Completed performance reviews signed by the employee, supervisor and Human Resources ~~Administrator~~ are placed in the employment file. Employees are provided~~may keep~~ a copy of their review and may comment on the review in writing.

If an employee's overall performance is rated as less than satisfactory, or if specific areas of performance are identified that need improvement, the supervisor may develop a written performance improvement plan for the employee. Performance improvement plans generally include specific goals for improvement along with the strategies and timeline to improve performance. Supervisors are required to work with ~~the~~ Human Resources ~~Administrator~~ when any performance issues are identified that may require a written improvement plan.

Professional Development

Staff Development and Training Program:

F5AC encourages professional growth for all employees and has created the Staff Development and Training Program. The Development and Training team surveys staff on topics of interest and may engage local trainers to present trainings that support employees' desired growth. Any such trainings are typically offered free to employees and require supervisor approval in advance to attend. Supervisors are encouraged to allow employees to attend appropriate such trainings as work requirements allow.

Individual Professional Development:

In addition to trainings through the Staff Development & Training program, employees may request up to \$500 per fiscal year for their own professional development. Employees may request to use these funds for trainings, seminars, courses, webinars and conferences that are approved in advance by their supervisor but are not necessarily required for their particular job. Professional development books, CDs, other materials, licenses or certifications may also be requested by an employee from professional development funds.

Supervisor and Human Resources approval is required prior to payment or reimbursement of professional development funds. Detailed information about submitting professional development requests can be found in F5AC's Procedures Manual.

Part Four: Employee Benefits

Health Insurance

Employer Sponsored Health Insurance (medical, dental and vision insurance) is offered as part of the benefits package to regular and introductory full-time and part-time employees, who regularly work 20 hours or more per week. F5AC contributes to the cost of premiums for the eligible employee, as well as for spouse/domestic partner and/or eligible dependents, up to an amount determined annually by F5AC. If an employee chooses health insurance that costs more than the employer contribution, the balance of the cost is paid by the employee on a pre-

tax basis through authorized payroll deductions as applicable by law. The employer contribution is only used to offset the cost of the health premiums and is not used for other purposes, nor is it paid out to employees. F5AC's share of benefit costs for part-time employees is pro-rated to the percent of time the employee is regularly scheduled to work.

Temporary employees with temporary assignments lasting more than 60 days who regularly work 30 or more hours per week and their eligible family members are offered health insurance. For these eligible temporary employees, F5AC covers the same amount of employer share of premiums as it does for eligible regular and introductory employees. Any balance of premium costs is paid by the eligible temporary employee on a pre-tax basis through authorized payroll deductions. Temporary employees who work fewer than 30 hours per week and have temporary assignments lasting fewer than 60 days are not eligible for F5AC health insurance.

F5AC reserves the right to change medical, dental and vision insurance plans and benefits under those plans, to change the employer share of premium payments for the plans or change the amount it pays employees who opt out of the plan(s) (see "Payment in Lieu" section), with or without notice, consistent with any legal obligations it may have. In general, the employer share of premiums is determined prior to each Open Enrollment period.

For the purposes of health insurance coverage, "eligible dependent" is defined as spouse or domestic partner and eligible dependent children up to age 26.

A dependent child is covered for health insurance through the end of the month when they turn 26. Dependent Life Insurance covers full-time students up to age 24.

Flexible Spending Accounts

All regular employees may enroll in F5AC's flexible spending account ("FSA") program, which allows employees to set aside pre-tax dollars to be used for eligible medical or dependent care expenses. The IRS determines annual election limits and provides a comprehensive list of reimbursable expenses.

Carefully estimate your expenses when making an FSA election. FSA plans are "Use it or Lose it," and they reset each calendar year. The Health Care FSA allows employees to carry over up to ~~\$500~~the IRS Limit from one plan year to the next. If the balance exceeds ~~\$500~~the IRS limit at the end of the plan year, ~~however, that amount the account balance above the limit~~ will be forfeited.

COBRA Insurance Continuation

If employees and covered dependents are in a position to lose health insurance coverage as a result of certain qualifying events (including termination or reduction in hours), they may have certain rights to remain on the insurance plan at their own expense through COBRA. More information regarding COBRA coverage, costs, and administrative procedures is available from Human Resources.

Employees who experience a "qualifying event" (e.g., marriage, divorce, adoption) must provide written notice to Human Resources within 60 days after the qualifying event occurs.

Payment in Lieu

Regular employees may choose not to enroll in employer sponsored health insurance if they have proof of medical insurance through another source. Regular employees who ~~sign a waiver~~confirm that they have coverage elsewhere will receive a "Payment in Lieu" of benefits at a set rate each pay period (pro-rated for part-time employees to the percent of time regularly scheduled to work). This amount is reviewed annually, generally prior to each Open Enrollment

period, and F5AC reserves the right to change the amount. Payment in Lieu is subject to state and federal taxes.

Temporary employees who are offered health insurance and choose not to enroll are not eligible to receive a payment in lieu.

Flexible Benefit Credit

All regular and introductory, full-time employees receive an annual Flexible Benefit Credit ("Flex Credit") per calendar year. This amount is reviewed annually, generally prior to each Open Enrollment period, and F5AC reserves the right to change the amount of the Flex Credit. Part-time, regular employees' Flex Credit is pro-rated based on the percent of time regularly scheduled to work. The Flex Credit may only be applied to the cost of pre-tax plans.

After applying the Flex Credit to pre-tax plans, the remaining balance is paid to employees as a taxable earning.

Life Insurance

Regular employees who work 20 or more hours per week are eligible to apply for basic \$25,000 life and accidental death and dismemberment insurance benefit paid for by F5AC. Employees may also elect supplemental coverage at their own expense, with premium payments made on a pre-tax basis through authorized payroll deductions under F5AC's Cafeteria (Section 125) Plan. Additionally, employees may elect supplemental life insurance for their spouse/domestic partner and/or dependent children at their own expense. These premiums are paid on an after-tax basis through payroll deduction.

Alameda County Employees Retirement Association (ACERA) Pension Plan

Regular and introductory, full-time employees are required to become members of ACERA, a defined benefit retirement pension plan for public employees in Alameda County.

- Participating employees are required to make a pre-tax retirement contribution to ACERA through payroll deduction. Contribution rates are set by ACERA and are subject to change each year.
- Part-time or temporary employees are not eligible to become members of ACERA.
- Full-time employees who convert to part-time or temporary status are required to continue ACERA membership.
- ~~Additional information about ACERA is available from Human Resources or can be found at the ACERA website:~~

457(b) Deferred Compensation Plan

Regular and introductory full-time and part-time employees may participate in the Alameda County Deferred Compensation Plan. Pre-tax or Roth (after-tax) contributions are made through authorized paycheck deduction. The plan offers a variety of investment options employees can select. Employees may enroll or change their deferred compensation election at any time during the year; however, any requested changes will not be effective until the month following receipt of the requested change. ~~For more information, contact Human Resources or visit www.acgov.org/treasurer/deferred.htm~~

Workers' Compensation

F5AC pays for workers' compensation insurance as required by law to protect employees who are injured on the job. This insurance provides medical, surgical, and hospital treatment to qualifying employees, in addition to compensation for a percentage of loss of pay resulting from work-related injuries or illness.

You must immediately report any work-related injury to your supervisor, regardless of how minor the injury may seem. ~~Contact Human Resources with questions concerning our workers' compensation coverage.~~

Additional Benefits

F5AC offers additional benefits to all regular employees working 20 or more hours per week including Long-Term Disability, Employee Assistance Program, Commuter Benefits and an Employee Discount Program.

Enrollment and eligibility information for all benefits is available from Human Resources.

Part Five: Paid Time Off

Vacations

F5AC provides paid vacation time to certain eligible employees so that they may take time off to relax, recuperate and recharge. Regular and introductory full-time employees earn paid vacation time on the following schedule, beginning on their hire date:

<u>Service Year</u>	<u>Total Possible Annual Accrual</u>
1–3 years:	10 days each calendar year (80 hours)
4–10 years:	15 days each calendar year (120 hours)
11-20 years:	20 days each calendar year (160 hours)
21+ years	25 days each calendar year (200 hours)

The CEO, in consultation with Human Resources, may approve a higher vacation accrual as part of the hiring process or retention efforts. Any additional time must be documented in the employee's file.

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Regular and introductory part-time employees who are regularly scheduled to work twenty (20) or more hours per week earn paid vacation time on a pro-rated basis based on the number of hours worked per week. Certain long-term temporary employees may be eligible to accrue vacation, if approved in writing by the CEO. No other employee classifications are eligible for this benefit.

Accrued vacation time cannot be taken until three months after your first day of employment.

Employees may accrue vacation time up to a maximum of two (2) times their annual accrual. For example, an employee with five years of service may accrue up to a maximum of 30 days of accrued vacation time. Upon reaching this accrual cap, the accrual stops until vacation time is taken or vacation pay-out is used to reduce the employee's balance to below the cap. Any unused vacation time is rolled over into the following year, up to the cap.

All vacation time must be requested through the Human Resources system, typically 4 weeks in advance, and is subject to advance approval from your direct supervisor. Please note that F5AC may not be able to approve all time off requests due to organizational needs.

F5AC encourages employees to use their accrued vacation time. Employees may, however, request to receive a vacation pay-out for some of their accrued, unused vacation in lieu of taking paid time off work. Vacation pay-out is limited to the number of hours that an employee accrues in one calendar year under this policy, and employees who request a vacation pay-out are required to have a minimum of one year's accrual remaining after the pay-out.

When ending employment for any reason, employees are paid for any accrued, unused vacation.

F5AC does not pay employees for vacation time, before it is accrued.

Holidays

F5AC generally observes the following holidays:

New Year's Day	Labor Day
Martin Luther King Jr. Day	<u>Indigenous Peoples' Day</u>
Lincoln's Birthday	Veterans' Day
Washington's Birthday	Presidential General Election Day (every 4 years)
Memorial Day	Thanksgiving Day
<u>Juneteenth</u>	Friday after Thanksgiving
Independence Day	Christmas Day through New Year's Day (included)

Full-time regular and introductory employees are provided a paid day off for each F5AC-recognized holiday. Part-time regular and introductory employees who are regularly scheduled to work on the above identified holidays, are paid for that holiday up to the number of hours they are regularly scheduled to work not to exceed a total of 8 hours per holiday. No other employee classifications are eligible for this benefit, unless preapproved by the CEO.

In the event that an observed holiday falls on a Saturday, said holiday shall be observed on the preceding Friday. If an observed holiday falls on a Sunday, said holiday shall be observed on the following Monday.

~~Employees on approved paid vacation at the time a holiday occurs will not have that day counted as vacation pay but will instead receive holiday pay as described above.~~

Paid Time Off (PTO)

All regular and introductory full-time employees receive 56 hours (7 days) of paid time off (PTO) each year in addition to vacation and paid sick leave and F5AC's regular holidays. PTO allows employees to have additional paid leave to cover absences for personal reasons such as religious observances. Eligible employees receive 56 hours of PTO on January 1 each year; eligible employees hired ~~later in the~~during a calendar year receive a PTO allocation at the time of hire that is prorated based on the hire date. Eligible employees may request to use PTO on or following the day that it is received, including new employees, who may request to use PTO during their introductory period. Requests to use PTO should be submitted as soon as possible. Please note that F5AC may not be able to approve all PTO requests due to organizational needs.

Part-time employees are granted pro-rated PTO hours based on their regular part-time schedule.

No other classification of employees receives PTO.

The total amount of PTO an employee may have in their account at any time is 56 hours (or the pro-rated amount described above for part-time employees). If an employee has the maximum amount of PTO remaining in their account on next January 1, no additional PTO will be granted for that year.

When the employment relationship ends, employees will be paid out for any unused PTO in their final paycheck.

Paid Sick Time

Paid sick time provides employees with some paid time off to recover from illness or injury, to care for medical needs of family members, or for any other reason permitted by law, including for an employee who is a victim of domestic violence, sexual assault or stalking to obtain relief, such as medical attention and psychological counseling.

For purposes of this section "family member" means ~~mother, stepmother, father, stepfather, parent or step-parent, husband, wife, spouse,~~ domestic partner, ~~son, child or stepchild, stepson, daughter, stepdaughter,~~ grandparent, grandchild, ~~brother, sister,~~ sibling, foster parent, foster child, ~~mother, parent-in-law, and father-in-law,~~ or any other person sharing the relationship of in loco parentis; and, when living in the household of the employee, a ~~brother, sister,~~ sibling-in-law or ~~sister-in-law.~~

Sick time may also be used for health care appointments for the employee or an employee's family member.

Eligible regular and introductory full-time employees may accrue sick time at the rate of ~~.5 days~~ (4 hours) per pay period ~~of service~~ for a total possible accrual of thirteen (13) paid sick days per year. Regular and introductory part-time employees accrue sick time on a pro-rated basis, based on the number of hours they are regularly scheduled to work. Employees may use accrued sick time during their introductory period, beginning on their hire date, and may use paid sick time as soon as it accrues.

Temporary employees, whether full-time or part-time, are provided with three days (24 hours) of paid sick time at the time of hire. Temporary employees may not use sick time until their ninetieth (90th) day of employment.

Regular and introductory full-time and part-time employees' accrued, unused sick time may be carried over from one year to the next, and there is no limit to their sick time accrual. Paid sick time balances for temporary employees may not be carried over to the next year. Instead, temporary employees receive a new grant of three days (24 hours) of paid sick time every January 1.

No payment is made for accrued, unused sick time at termination or at any other time. However, regular employees who separate, and then are rehired within twelve (12) months will have their sick leave balance at the time of separation reinstated.

Temporary employees who are rehired within 12 months from their date of separation will also have their sick leave balance reinstated and will also be provided with three days of sick time upon rehire, as described above, up to a combined maximum of six (6) days of sick time.

Employees are responsible for directly notifying their supervisor prior to the start of the ~~business~~ day, workday (or no later than one hour following their regularly scheduled start time), when prevented from starting or continuing a workday due to illness or injury. Employees must also keep their supervisor informed about the expected duration of the time away from work.

In most circumstances, a doctor's statement is required when an employee ~~uses is absent for~~ more than five (5) consecutive days of sick time (either for themselves, or to care for an ill family member) or when an accumulation of absences seems to establish (in the supervisor's judgment) a problematic use of sick time. However, F5AC may request medical verification of the need for any use of sick time, regardless of duration.

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If ~~paid sick time~~ leave is exhausted and additional time off for medical reasons is needed, employees may request ~~a medical leave of absence or be required to use vacation and/or PTO leave or may be granted unpaid time off. Such requests must be approved by F5AC.~~

F5AC does not make any advance payments of sick time (i.e., employees may not use sick time before it is accrued). F5AC may provide time off without pay to an employee who requests time off due to personal or family illness or injury as allowed above and who has exhausted their accrued paid time off.

Jury or Witness Duty

Leave is granted for an employee to serve jury duty or witness duty in response to a summons or subpoena. Regular and introductory, full-time and part-time employees receive paid time off for a maximum of two weeks when required to serve jury or witness duty (part-time employees' Jury or Witness Duty pay is pro-rated based on the percent of time regularly scheduled to work). If additional leave is required beyond the two-week period, or if the employee is not eligible to receive paid jury duty time, leave for this purpose will be provided as unpaid time off. The employee serving unpaid jury/witness duty may use accrued vacation and/or PTO time during the unpaid portion of the leave.

Proof of attendance from the court is required to receive jury/witness duty pay. When an employee is excused from jury or witness duty in time to work for half or more of the normal workday, the employee is required to work the rest of that day.

Bereavement Leave

Time off with pay due to a death in the immediate family of a regular or introductory full-time employee may be granted for a period up to five days per occurrence. Regular and introductory part-time employees may be granted bereavement leave pro-rated based on the percent of time regularly scheduled to work. For purposes of this policy, "immediate family" means ~~parent, mother, step or foster parent or parent-in-law, mother, stepmother, father, stepfather, spouse, husband, wife, registered domestic partner, child, or step or foster child, son, stepson, daughter, stepdaughter, grandparent, grandchild, sibling or sibling, brother, brother-in-law, sister, sister-in-law, foster parent, foster child, mother-in-law, and father-in-law,~~ or any other person sharing the relationship of in loco parentis with the employee.

Temporary employees may request unpaid time off for bereavement leave. Please contact Human Resources if you need to take Bereavement Leave.

State Disability Insurance (SDI)

F5AC employees who are unable to work due to illness, injury, or pregnancy disability may be eligible for, ~~and are encouraged to apply for,~~ disability benefits through State Disability Insurance (SDI) for the time they are unable to work. SDI is an employee paid state-administered benefit that provides to employees deemed eligible by the state partial replacement of wages lost because of a disability not caused by work. The determination of benefits is up to the state Employee Development Department (EDD). The first seven calendar days of an employee's absence are generally considered a "waiting period," and SDI benefits are not paid during that period. Information and claim forms are available from the local EDD office or the EDD website.

Paid Family Leave (PFL) & Paid Parental Leave

The state-administered Paid Family Leave (PFL) insurance program is an employee-paid benefit that provides to employees deemed eligible by the state partial wage replacement when an employee is taking approved time off work to care for a seriously ill family member (as defined by the state), or to bond with a newborn or newly-placed child.

The state Employee Development Department (EDD) determines your benefits. Information and claim forms are available from the local EDD office, or from the EDD website.

Paid Parental Leave

As a special benefit to regular and introductory employees, F5AC offers additional parental leave compensation. When a regular employee is taking an approved leave to bond with their newborn, an adopted child or a child placed in foster care, the ~~regular~~ employee is eligible to receive additional compensation from F5AC compensated up to 100% of their regular pay in combination with ~~for the period they are also receiving the~~ PFL benefits received. Employees requesting this special additional compensation must provide the PFL Notice of Computation from the EDD to Human Resources.

Coordination of Benefits

If an employee is receiving State Disability Insurance (“SDI”), Paid Family Leave (“PFL”) or Workers’ Compensation benefits, and the employee has not exhausted their accrued paid benefits from the employer, F5AC will coordinate the outside paid benefit with the employee’s accrued paid benefit (to the extent permitted by law) so that total compensation does not exceed the employee’s regular wages for that pay period. Employees must communicate to Human Resources the outside benefit amounts and dates paid.

Part Six: Leaves of Absence

F5AC provides unpaid leaves of absence to eligible employees in a variety of circumstances. Information concerning legal requirements applicable to ~~legally required~~ leaves of absence is posted in the workroom and on the intranet. Employees who are considering requesting a leave of absence are encouraged to meet with ~~the~~ Human Resources ~~Administrator~~ as early as possible to discuss the details of the leave and to coordinate the integration of benefits and payroll.

Employees may request a leave of absence without pay for reasons including, but not limited to: personal or family illness, qualifying exigency arising from a call to active duty, or justifiable personal or other reasons, ~~or any reason required by law~~. “Without pay” means that F5AC does not pay for time on leave, ~~although F5AC may permit, or require, the employee exhaust other~~ ~~than the~~ accrued, unused vacation, PTO, and/or paid sick ~~leave hours during the otherwise~~ ~~unpaid leave, that the employee uses~~ consistent with F5AC policies and applicable law. ~~The employee must submit a written request to their supervisor as far in advance of the leave as possible~~. Generally, no benefits or seniority will accrue during any unpaid portion of the leave. Human Resources will explain to employees requesting unpaid leave how to continue health plan coverage while on a leave of absence.

General information applicable to all unpaid leaves:

Leave Requests

As soon as an employee learns of the need for a leave of absence, the employee should submit a written leave request to Human Resources. Request forms are available from Human Resources and on the F5AC intranet. If the need for the leave is foreseeable, employees are required to provide at least 30 days’ advance notice. Approval of the leave may be delayed if timely notice is not provided. If the employee learns of the need for leave fewer than 30 days before the leave is needed, the request must be made as soon as possible.

Medical Certification

Human Resources will notify the employee if medical certification is required for a requested leave to be approved. If the reason for leave is the employee's own injury or illness, medical certification of the employee's ability to return to work, with or without any work restrictions, at the conclusion of the leave is required before the employee will be permitted to return.

Concurrent Leaves

If an employee is on a leave that qualifies under more than one law (e.g. leave for a serious health condition under the FMLA/CFRA that is also a Workers' Compensation injury), the leave time will run concurrently to the extent permitted by law.

Unpaid Leaves

The most common types of unpaid leaves are described below. Please see Human Resources for additional information about any leaves, or if you ~~have a need for~~ wish to request leave that is not covered by the descriptions below.

In addition to the leaves outlined below, F5AC may grant time off without pay to an eligible employee who requests time off for personal reasons and who has exhausted their accrued paid vacation and PTO leave. Time off granted in this circumstance, if any, is limited to a maximum of three (3) days. If an employee needs additional time away from work, the employee should request a Personal Leave of Absence.

Family/Medical Leave under the Family Medical Leave Act and California Family Rights Act ("FMLA"/"CFRA")

Eligible employees may request an unpaid leave of up to 12 workweeks in a rolling 12-month period for any of the following reasons:

- For the employee's serious health condition
- To care for the serious health condition of the spouse, registered domestic partner, child, parent of an employee; and additionally, under CFRA, grandparent, grandchild, sibling or parent-in-law.
- To care for the employee's child after birth, or following placement for adoption or foster care ("baby bonding"); or
- To handle "qualifying exigencies" arising out of the fact that the employee's spouse, registered domestic partner, child, or parent is on active duty, or is called to active duty, in support of contingency operations as a member of the National Guard or Reserves.

In addition, eligible employees may be entitled to take a leave of up to 26 weeks in a 12-month period to care for a spouse, registered domestic partner, parent, child, or next-of-kin who has sustained serious illness/injury in the line of military duty.

Eligible employees are those who have at least one year of service with F5AC, and who have worked at least 1,250 hours in the 12-month period before the date the requested leave will begin.

Generally, employees taking FMLA/CFRA leave must use accrued paid sick (if applicable), PTO, and vacation time during the leave. The exceptions to this are:

- Employees on FMLA/CFRA leave for their own serious health condition and who are receiving temporary disability benefits (e.g., SDI) or workers' compensation benefits may elect to use their paid leave to supplement their disability benefit up to an amount that, when combined with the disability benefit, does not exceed their regular pay for the pay period.
- Employees taking leave to care for a family member or for baby bonding are generally required to use accrued vacation, ~~or~~ PTO, or paid sick hours. ~~They are not required to use accrued sick leave.~~

- Employees on leave for pregnancy disability are generally required to use paid sick time and concurrently to FMLA may elect to use PTO or vacation time during the leave.

Employees on approved FMLA/CFRA leave retain their employer-paid health insurance under the same terms and conditions as if they remained actively working.

When an authorized FMLA/CFRA leave expires, employees will be returned to the same ~~position~~ or ~~to a~~ comparable position to the extent required by law.

Non-FMLA/CFRA Medical/Family Leave

Employees who are not eligible for leave under the FMLA/CFRA may nonetheless request a leave for any of the reasons allowed for FMLA/CFRA leaves. The employee must provide evidence of one of the reasons for leave as stated in the FMLA/CFRA and provide 30 days' notice if the need for the leave is foreseeable.

If approved, in most cases, leaves of this type will not exceed a maximum duration of eight (8) work weeks within a rolling 12-month period. Generally, employees must exhaust any and all accrued sick leave (if applicable), PTO, and vacation time during the leave.

An employee whose medical condition temporarily precludes them from working may request an unpaid medical leave of absence as a reasonable accommodation.

F5AC will generally require the employee to provide reasonable medical documentation from a health care provider verifying the employee's temporary inability to work. The duration of leave will depend on the circumstances involved, which F5AC will evaluate on a case-by-case basis. Employees on leave must exhaust accrued paid sick, PTO, and vacation time during the leave.

Employees who have active health insurance with F5AC at the time they request this leave, will continue to be covered by health insurance through the end of the month when the unpaid portion of their leave begins. Afterwards, employees may continue coverage under F5AC's group insurance plans at their own expense pursuant to COBRA.

When an authorized leave ends under this section, employees will generally be returned to the same, or ~~to a~~ comparable, position to the extent required by law.

Pregnancy Disability Leave ("PDL")

Employees who are disabled and unable to work due to pregnancy, childbirth, or a related condition are eligible to request a leave up to four months per pregnancy. PDL does not need to be taken all at once but can be taken on an as-needed basis as certified by the employee's health care provider.

Employees requesting foreseeable PDL leave should ordinarily provide thirty days' notice in advance of the date the leave is to begin. When requesting PDL, an employee must provide certification of the need for leave from the treating health care provider, who must certify the date the leave is to begin as well as the anticipated return-to-work date. When returning from PDL leave, the employee must provide a release to return from the health care provider, including any work restrictions and the duration of any such restrictions.

Employees taking PDL leave must generally use accrued paid sick time during the leave but may elect whether to not to use accrued vacation or PTO.

Employees taking PDL retain their employer-paid health insurance during their approved leave (~~e.g.~~, up to a maximum of four months) under the same terms and conditions as if they remained actively working. ~~Eligible employees who take CFRA leave for baby bonding (or other~~

~~qualifying reason) following their PDL leave, may receive employer-paid health insurance for up to an additional 12 workweeks.~~

Employees returning from approved PDL will be returned to the same, or a comparable position, to the extent required by law.

Workers' Compensation Leave

Employees who are temporarily unable to work due to a job-related illness or injury may be eligible for a leave of absence until the earlier of the following:

- The employee is released to return to work; or
- The employee is determined to be unable to return to their usual duties permanently.

Employees must exhaust all accrued sick, vacation, and PTO during this leave. The exception to this is that employees receiving workers' compensation benefits whose leave runs concurrent with FMLA/CFRA leave are not required to use their paid leave but may elect to do so.

Employees who are covered by F5AC health insurance at the time their leave commences, and who do not have FMLA/CFRA leave running concurrently, will remain covered by F5AC health insurance coverage through the end of the month when the unpaid portion of their leave begins. Thereafter, employees may generally elect to continue coverage under F5AC's group insurance plans at their own expense pursuant to COBRA.

Employees returning from workers' compensation leave will be returned to the same, or a comparable position, to the extent required by law.

Personal Leave of Absence

~~F5AC may grant time off without pay to an eligible employee who requests time off for personal reasons and who has exhausted their accrued paid vacation and PTO leave. Time off granted in this circumstance, if any, is limited to a maximum of three (3) days. If an employee needs additional time away from work, the employee should request a Personal Leave of Absence.~~

F5AC may consider granting a personal leave of absence without pay. Personal leaves are limited to a maximum of two months in any two-year period (measured in a rolling 24-month period). Personal leaves may generally not be added to any of the previously described leaves. ~~All Any~~ regular F5AC employee ~~who have completed their introductory period~~ may request an unpaid personal leave of absence. Job performance, attendance, and work/program requirements are all taken into consideration before a request is approved. Requests for unpaid personal leave may be denied or granted by F5AC within the sole discretion of the Agency.

Personal leaves of absence must be requested in writing, and 30 days' advance notice is required if the need for leave is foreseeable. All requests must first be reviewed and recommended by the supervisor, ~~the~~ Human Resources ~~Administrator~~ and approved by the director.

Employees are required to exhaust any and all accrued paid sick (if applicable), vacation, and PTO ~~time-hours~~ prior to requesting an unpaid personal leave of absence.

Employees who have active health insurance with F5AC at the time of their unpaid personal leave will have paid health insurance coverage through the end of the month when the unpaid portion of their leave begins. Thereafter, employees may continue coverage under F5AC's group insurance plans at their own expense pursuant to COBRA.

An employee is required to return from the personal leave on the originally scheduled return date. If the employee is unable to return, they must request an extension of the leave in writing within five (5) business days before expiration of the leave, explaining the reason for and requested duration of the additional leave sought. If the requested leave extension is not approved, the employee must return to work on the originally scheduled return date. Failure to return at the conclusion of the approved personal leave will generally ~~or~~ be considered ~~to have a~~ voluntarily resigned from employment. Extensions of leave are considered on a case-by-case basis.

Upon expiration of an approved personal leave, the employee will generally be returned to the same or comparable position, but there is no guarantee of reinstatement following a personal leave.

Catastrophic Sick Leave Bank

An employee may be eligible to receive voluntary donations of paid leave accrued vacation hours from other employees if they have suffered a catastrophic illness or injury, or if they must care for an immediate family member (as defined in the Paid Sick Time policy in this Handbook) who has suffered a catastrophic illness or injury. Catastrophic illness or injury is a critical, terminal medical condition or a long-term major physical impairment or disability that temporarily prevents the employee from working their usual hours, or from working at all.

The Catastrophic Sick Leave (“CSL”) Program is designed to be as confidential as possible and is strictly voluntary. Employees who donate paid time off accrued vacation hours benefits to the CSL Bank will be made aware of the dollar value of their donation to the Bank. The recipient of CSL benefits will be made aware of the value of their benefits received from the CSL Bank. Individual donations, and the identities of donors and recipients of benefits, are confidential, will not be disclosed except on a need-to-know basis for administrative purposes.

Any regular full or part-time F5AC employee working 20 or more hours per week is eligible to participate in the CSL Bank, either by donating paid vacation leave, or by requesting a donation. The donor employee may donate accrued paid vacation time only. No other paid time off may be donated to the CSL Bank. The donor’s hourly value of paid vacation time donated will be converted into a dollar value and deposited into the bank. After F5AC approval, CSL leave is withdrawn from the CSL Bank and granted as sick hours to the eligible requesting employee.

To be considered for a CSL Bank donation, the requesting employee, family member of the requesting employee, or another person designated in writing by the requesting employee must submit a request for donation to Human Resources. Human Resources administers the CSL Program and Bank.

The requesting employee must provide a medical verification of the employee’s qualification for this CSL program, including an explanation of the employee’s work limitations and estimated date of return to work, if applicable. If the employee requesting CSL benefits has left work to care for a critically ill family member, they must provide medical documentation confirming the critical illness/injury of the family member, the need for the employee’s care, and the expected duration of the care period is required for the family member.

The determination of whether to award ~~employee~~ donations from the CSL bank will be at F5AC’s sole discretion and will be final (e.g., not subject to challenge).

While the CSL bank donation request may be initiated prior to the anticipated date of the exhaustion of paid leave balances, the requesting employee is not eligible to receive and use donations when they have accrued hours available. No retroactive requests will be permitted (e.g., employees will not be granted donations for time off already treated as unpaid leave).

Exhaustion of accrued hours alone is not justification for requesting a donation from the CSL Bank.

A requesting employee may be eligible to receive up to a total of ~~40 working days 320 hours~~ of donated CSL time throughout ~~the tenure of~~ their employment. Donations are considered on a first-come, first-served basis. Donations from the CSL Bank may be ~~received~~ approved only if there are funds available in the bank.

Periodically, F5AC may notify all employees that they may choose to donate to the bank, ~~particularly at year-end.~~

Donations are made in ~~half day~~ 4 hour increments. Once the donation is made, and deposited in the CSL Bank, it is a final transaction and cannot be retrieved by the donating employee. The maximum donation in a calendar year is ~~ten donor days~~ 80 hours per employee, except spouses or registered domestic partners, both employed by F5AC, may donate unlimited amounts of paid vacation time between one another. In any case, donations that would result in vacation balances falling below 40 hours are not permitted.

Part Seven: Work Hours & Pay

Pay Periods

For all employees, the standard pay period is biweekly. Employees are paid every other Friday. If the payday falls on a holiday, employees generally receive pay on the prior workday.

Work Schedules

The regular work schedule is from 8:30 a.m. to 5:00 p.m. Monday through Friday including a half hour unpaid rest period. Some employees may have different work hours and/or ~~a 9/80 schedule~~ an alternative work schedule if the alternative schedule is agreed in advance in writing by the employee and the supervisor and reviewed/approved by Human Resources. Any alternate work schedule is subject to the demands and limitations of the job and department.

~~9/80 schedule~~ Alternative Work Schedules

4/10 Schedule

A 4/10 schedule allows an employee to work 4 days, instead of 5 days per week. An employee works 10 hours per workday, 4 days per week, rather than 5 eight-hour days per week. Employees must have supervisor approval and work set workdays each week. Employees may need to occasionally adjust their workdays due to organizational needs or their manager's request. Employees approved for this schedule sign a written 4/10 agreement and cannot accumulate Flex days off. Employees may need to adjust their Flex days due to organizational needs or their manager's request.

9/80 Schedule

Any regular, exempt full-time employee ~~scheduled to work at least 40 hours per week~~ is eligible to request a 9/80 schedule. A 9/80 schedule allows an employee to work 9 days, instead of 10 days, in a 2-week pay period. This schedule ~~typically~~ consists of: eight 9-hour days and one 8-hour day, with every other Friday off, (also known as a flex day off) in a single 80-hour pay period. ~~Five days on one calendar week and 4 days the following calendar week. Eight of the days are 9 hours and one day is 8 hours. Employees on this schedule receive one day off per 80-hour pay period.~~ Employees approved for this schedule sign a written 9/80 agreement and cannot accumulate ~~9/80 Flex~~ days off. ~~Hourly employees cannot change 9/80 days off. Exempt~~

Employees may need to adjust their Flex days due to organizational needs or their manager's request.

F5AC holidays are paid at a rate of 8-hours per day. Employees who are scheduled to work a 9-hour or 10-hour day and are off on a holiday must request 1- or 2-hours accrued vacation or PTO to receive full pay for the day off.

If a holiday falls on a day an employee is scheduled for their flex day off, the employee will be allowed to take 8-hours of leave on another day in the pay period the holiday falls, upon supervisor approval. The 8-hours may be combined with 1- or 2-hours vacation or PTO to be paid a full 9- or 10-hour day.

Meal Periods

Non-exempt employees who work five (5) hours or more should take an unpaid lunch break of a minimum of thirty (30) minutes (or up to one (1) hour if ~~desired~~working a 9-hour day) towards the middle of their workday. No work for F5AC should be performed during the unpaid meal period. On the rare occasion when F5AC work requirements make it impossible for the employee to be completely relieved of all duties during their lunch break, the employee must note this on the timecard, and inform their supervisor, and they will be paid for their meal period. Employees may not skip meal breaks ~~to shorten the workday~~ without prior approval from their supervisor.

Timekeeping Requirements

Non-exempt employees must accurately complete and submit time sheets to be approved by their supervisor or manager for each pay period. Non-exempt employees record actual hours worked and any paid or unpaid leave taken during the period; non-exempt employees must report all hours worked and are prohibited from performing any work "off the clock."

Exempt employees should accurately complete a time sheet for each pay period showing their regular work schedule and any paid or unpaid leave taken.

Overtime Pay and Compensatory Time Off

F5AC provides overtime compensation to non-exempt employees for all hours worked in excess of 40 hours per workweek. All overtime must be approved in advance by the supervisor and the Director of Operations and Technology.

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As an employee option, F5AC offers compensatory time off (CTO) as a substitute for overtime pay. For all hours worked in excess of 40 in the workweek, the employee may elect to receive CTO at the rate of one and one-half hours of paid time off for each hour of overtime worked, up to a maximum of 240 CTO hours. Any employee wishing to receive CTO instead of overtime compensation must have a written CTO agreement on file with Human Resources in advance of performing the overtime work. ~~When the employee takes off the compensatory time earned will be determined between the employee and the supervisor; however, employees are encouraged to take compensatory time off as soon as possible after it is earned. F5AC does not unreasonably deny such requests.~~

Taking paid time off work, such as vacation, PTO, holiday, and sick time, does not constitute hours worked for the purposes of computing overtime.

Bilingual & Trilingual Multilanguage Pay

If an employee is required by their job duties to use a second or third language at least 20% of the time on the job (in the sole determination of F5AC), the employee or the employee's supervisor may make a request to human Resources that the employee be provided bilingual or trilingual pay.

Prior to any recommendation or approval for this special pay, the employee must first pass a language proficiency exam administered through F5AC's designated testing agency. A passing score is 70%. If the eligible employee passes the test, and F5AC approves, an additional taxable earning will be added to the employee's paycheck each pay period in an amount consistent with the Alameda County bilingual or trilingual pay rate.

Supervisors must contact Human Resources to schedule testing for eligible employees. Supervisors must also confirm, on an annual basis, that the employee is continuing to use the second/third language at least 20% of the time and must annually reauthorize bilingual/trilingual pay, if appropriate.

Part Eight: Workplace Health & Safety

Drug-Free Workplace

As part of F5AC's ongoing commitment to a safe and healthy workplace, we maintain a drug-free workplace. Any employee who reports to work while under the influence of drugs or alcohol runs the risks of endangering their safety and the safety of others, destruction of or damage to personal property or F5AC property, and a loss of productivity and workplace morale.

All employees of F5AC are required to understand and comply with F5AC's drug-free workplace policy. Employees either in our offices, or conducting business on behalf of F5AC regardless of location, are prohibited from the following:

- Use, possession, purchase, sale, manufacture, distribution, transportation, or dispensation of alcohol or drugs. (The sole exception to this is the appropriate use or possession of prescription or over-the-counter medication that does not impair the ability to work safely and effectively.)
- Reporting to work, or working, while under the influence of alcohol or drugs.

If an employee is taking prescription or over-the-counter medications that may impair their ability to work safely or effectively, the employee should inform the supervisor of that fact prior to commencing work.

Smoking

Smoking, including the use of e-cigarettes, is prohibited in all F5AC offices, and while conducting F5AC business, regardless of location.

COVID-19 Workforce Vaccination Policy

F5AC provides a safe and healthy workplace, consistent with public health guidance and legal requirements, and protects its employees and the public from COVID-19. This Policy is designed to protect our employees and the public we serve

Guidance from the federal Centers for Disease Control and Prevention (CDC), the California Department of Public Health (CDPH), and the County's Health Officer uniformly cite vaccination as the most effective way to reduce COVID-19 transmission and limit COVID-19 hospitalizations and deaths. Unvaccinated F5AC staff are at greater risk of contracting and spreading COVID-19 in the workplace and at partner facilities, and therefore represent a greater risk to/from the members of the public who depend on our services.

As a condition of continued employment, all employees must disclose their vaccination status following the procedure below. Vaccinated employees must provide vaccination proof to Human Resources.

All new employees must disclose their vaccination status and, if vaccinated, provide proof of their vaccination prior to beginning employment.

Employees who are unvaccinated (as defined below) and who wish to, or are required to, use First 5 offices, must undergo weekly COVID-19 testing in addition to wearing a mask at all times in the workplace until they are fully vaccinated (as defined below).

Any non-employees who provide service to First 5, such as volunteers who access First 5 offices (hereafter “covered non-employees”) are also required to comply with the vaccine status disclosure and policy testing obligations.

Definitions

- **COVID-19 Testing** – Testing for COVID-19 must be completed using a PCR (molecular) test or antigen test, which must either have Emergency Use Authorization by the U.S. Food and Drug Administration (FDA) or be in accordance with the Laboratory Developed Test requirements by the U.S. Centers for Medicare and Medicaid Services. At home tests do not meet this requirement.
- **Fully Vaccinated** – at least two weeks passed since receiving the final dosage of an FDA-approved COVID-19 Vaccine. While employees are encouraged to receive booster vaccinations where eligible, this is not a requirement to be considered fully vaccinated. This definition is subject to change and may be revised in accordance with CDC and CDPH guidelines and applicable law.
- **Vaccination Proof** – one of the following:
 - COVID-19 Vaccination Record Card (issued by the Department of Health and Human Services, CDC, or WHO Yellow Card) which includes name of person vaccinated, type of vaccine, and date final dose administered; or
 - Documentation of COVID-19 vaccination from a licensed health care provider; or
 - Digital record that includes a QR code that when scanned by a SMART Health Card reader displays to the reader the employee’s name, date of birth, vaccination dates, and vaccine type, obtained at: Digital COVID-19 Vaccine Record (ca.gov).
- **Unvaccinated** – not vaccinated, incompletely vaccinated, or not fully vaccinated.

Requirements & Procedures

Reporting Requirements

All employees and covered non-employees must disclose their vaccination status by submitting the related documents to Human Resources. Employees and covered non-employees who disclose they are:

1. “Fully vaccinated” must provide their proof of vaccination to Human Resources;
2. Not “fully vaccinated” will receive information describing how to receive their vaccination on F5AC time (up to two hours per dosage) and receive testing requirement information.

Testing Requirements

All unvaccinated employees or covered non-employees must provide to human resources proof of a negative COVID-19 test taken no more than 72 hours prior to the first visit to the office that week. Up to two hours per COVID-19 test is paid.

Record Confidentiality

Records related to an employee’s vaccination status and COVID-19 tests are considered confidential health records and are confidentially maintained in accordance with the F5AC Confidentiality Policy in this handbook.

Part Nine: Work Practices and Environment

Punctuality & Attendance

If employees are unable to work as scheduled, they must so inform their immediate supervisor prior to the start of the workday or, in any event, no later than one hour following their regularly scheduled start time. Employees must also keep their supervisor informed about the expected length of time away from work.

Employees are expected to be responsible and demonstrate respect for fellow employees by establishing a record of punctuality and regular attendance. These are factors considered in evaluating overall job performance.

Unexcused or frequent lateness or absenteeism is not permitted.

Facilities & Property Use

Employees are expected to treat F5AC facilities and property with respect and to keep their work area and common areas clean and well-maintained. F5AC equipment use is limited to work-related purposes. Employees must have written supervisory approval prior to removing any F5AC property from the premises. Employees may decorate their own workspaces, as long as decorations are consistent with F5AC policies and project a professional image appropriate to our work. Employees must have Office Manager approval before making any changes to public spaces or common areas.

Visitors

All visitors must sign in and out at the front desk and receive a visitor badge to wear in the office. Visitors should stay in the reception area until escorted by an employee. Please keep non-work-related visitors to a minimum to avoid interruptions to coworkers.

Security

F5AC strives to provide a secure work environment for our employees, volunteers, clients, and visitors. Our building is equipped with an alarm system that is activated during non-business hours, and exterior doors are always locked (except the front entrance and conference center entrance which are unlocked during business hours). Employees are required to comply with all F5AC security procedures and immediately report any security breach to your supervisor.

We encourage employees to be prudent about bringing personal items to work. F5AC is not responsible for losses resulting from property theft.

Immediately report lost or stolen keys/fobs or other missing F5AC property to your supervisor. Copying or giving F5AC keys/fobs, alarm codes, or lock combinations to an unauthorized individual is strictly prohibited.

Breastfeeding-Friendly Workplace

F5AC recognizes that breastmilk is the optimal food for infants' growth and development, and encourages all employees to have a positive, accepting attitude toward working women and breastfeeding employees. F5AC promotes and supports breastfeeding and the expression of breastmilk by breastfeeding employees and recognizes that employees have the right to request lactation accommodation.

F5AC provides:

- Information about breastfeeding support when hired and prior to employees' leave for pregnancy disability or related condition or baby-bonding leave.

- Reasonable time to express milk or breastfeed. Supervisors are encouraged to consider flexible break times, schedules, or other reasonable accommodation to meet employees' needs. Employees may request this accommodation either verbally or in writing to their supervisor or Human Resources.
- A designated Lactation Room, furnished with an electrical outlet, refrigerator for breastmilk storage, comfortable seating, a table, and appropriate furnishings/signage to ensure privacy.

Employees who believe they have not been accorded their rights in connection with this policy have the right to file a complaint with the California Labor Commissioner.

Children in the Workplace

F5AC values family and work-life balance and strives to create an employee-friendly workplace. Our employment policies and benefits reflect our beliefs. F5AC also believes in creating an environment that is conducive to work and generally should not be used in lieu of child care.

While we are sensitive to our employee's child care needs, it is not appropriate for minor children and other minor relatives of employees to be in the workplace during working hours, except for brief visits. This policy has been adopted to minimize potential liability to F5AC, the risk of harm to children, and decreased employee productivity due to distractions and disruptions.

F5AC recognizes there may be occasions when child care is not available and ~~work demands are such that the~~ employees' needs to be available for work. In those situations, the employee may request to work remotely on a temporary basis, or, if the work must be done in the office, may request to bring in their child(ren) for a short period of time. In those rare cases where children are in the workplace, they must be directly supervised by the parent at all times. In the interest of maintaining the health and well-being of all F5AC employees, children who are ill must not be brought to the workplace. Employees may consult F5AC's Employee Assistance Program for assistance with finding emergency care providers to care for sick children.

Remote Work

Remote Work is a pre-authorized arrangement where some of the employee's work is performed at home. Remote Work is a privilege that may be appropriate for some employees and some jobs. It is not an entitlement or Agency-wide benefit. A Remote Work arrangement in no way changes any other terms or conditions of employment with F5AC.

Remote Work can be short-term, such as occasionally working from home for a short-term project with the pre-approval of the supervisor/manager, or long-term as described below. All Remote Work arrangements are made on a case-by-case basis at the discretion of the supervisor and are memorialized in writing in advance. The specific work to be performed and the projected amount of time expected before permission is granted, even for short-term Remote Work arrangements. All employees who work remotely are responsible for a safe home workplace, and for taking appropriate steps to safeguard F5AC confidential information. Non-exempt employees working remote are required to reporting hours worked timely and accurately.

Requests for a Remote Work arrangement are considered on a case-by-case basis when an employee's work can reasonably be carried out from home without unduly impacting either the employee's own level of work productivity or that of their fellow employees. In general, Remote Work requests are considered only for employees who have passed their probationary period, have received above satisfactory performance reviews, and have demonstrated their ability to manage their work independently. Due to the high degree of interaction required for most positions at F5AC, Remote Work schedules are generally limited to one (1) day per week, or a maximum of 25% of the employee's regularly scheduled work hours.

Requests for Remote Work arrangements must be made using F5AC's Remote Work Application Form and require approval by the supervisor, Senior Administrator (if applicable), and HR Administrator. If the Remote Work arrangement is approved, the employee will be required to sign a Remote Work Agreement and complete a self-certification safety and security checklist before beginning remote work.

If approved, any Remote Work arrangement made will be on a trial basis for the first three (3) months. Remote Work arrangements are reviewed by the employee and supervisor at least annually and can be terminated at any time by either party, even during the initial three-month period.

COVID-19 Remote Work Policy Revision: Due to COVID-19, the need to request a Remote Work arrangement is temporarily not required. The rest of the policy including performance expectations remain unchanged. This is temporary and may change at any time with or without warning.

Personal Automobile Use

Prior to using a personal vehicle for work, employees must have supervisory approval and provide a copy of their driver license and proof of personal automobile insurance (with required minimum coverage for property damage and public liability). Employees who use their own automobiles for travel on authorized F5AC work will be reimbursed for mileage at the rate established by the Internal Revenue Service.

Use of the personal vehicle for work does not include the normal commute between work and the employee's home.

Attire

Attire should enable employees to be comfortable in the workplace, while also projecting a professional image to co-workers, clients, partners, volunteers, and the general public.

The following guidelines provide general parameters for appropriate work attire and help employees exercise good judgment about items not specifically addressed. A clean and neat appearance should be maintained at all times. In all situations, clothing should be comfortable and practical for work, but not distracting, revealing or offensive to others. Torn, frayed, ripped, messy or overly casual clothing are not considered appropriate for the office.

Employees may observe dress and/or grooming practices consistent with their religious beliefs, and employees requiring special clothing accommodation for any reason should advise their supervisor or Human Resources in advance. Supervisors, in collaboration with HR, are responsible for interpreting and monitoring attire and grooming standards, including counseling employees whose attire is inappropriate.

Expense Reimbursement

Reasonable and customary work-related expenses incurred in the performance of one's job will generally be reimbursed. Reimbursement requires prior written authorization by the employee's immediate supervisor, itemized actual expenses, and the employee's signed expense reimbursement form with all required documentation/receipts attached. Reimbursements submitted after 120 days will be subject to income tax. Employees should consult the Finance team or the F5AC Procedures Manual for specific instructions.

References

F5AC provides only limited reference information about current and former employees to prospective employers. i.e.: only employment dates and job titles. Upon receiving a written

request and authorization signed by the current/former employee. F5AC will also disclose final/current earnings. References may only be provided by Human Resources. Any employee who receives a request for references or information about any current or former employee must refer this request to Human Resources.

Part Ten: Communication & Technology

Technology, Voicemail and Email

F5AC employees are permitted to use F5AC's voice mail, electronic mail, computers, networking sites and internet access (collectively "Technology Systems") to communicate with others for work purposes and otherwise to perform their job duties. ~~The email-Technology system-Systems is-are~~ primarily used for F5AC ~~or work-related email/work,~~ and not for personal purposes. Minimal personal use ~~is-may be~~ permitted, provided any use is during non-working time only, and that it does not interfere with the employee's work responsibilities.

Employees are not permitted to use F5AC's Technology Systems to send jokes, comments or information to others that may be perceived as discriminatory, harassing, offensive, or disruptive, or otherwise in violation of any F5AC policy. ~~Any technology provided by F5AC~~ The Technology Systems may-must not be used to send material that disparages an individual, company, or business entity, or to disclose personal or confidential information without authorization.

Employees may not install, copy, stream, or download software ~~onto F5AC computers or personal files onto the Technology Systems~~ unless authorized by the IT team. ~~Employees are also prohibited from downloading personal files onto work computers.~~

Employees do not have any right or expectation of privacy in ~~any F5AC~~ the Technology Systems, including email or documents created, maintained, sent, or received by, ~~F5AC computers or transmitted via F5AC's servers and networks~~ the Technology Systems. F5AC may monitor and/or search the contents of all voice-mail, computer files, and electronic communications, ~~(including email) to promote the administration of F5AC operations and policies or for any other business reason.~~

Social Media

F5AC has a social media presence and encourages employees to connect to help spread the word about F5AC's great work and the services and support that are available to children and families in Alameda County. Use of social media presents certain risks and carries responsibilities.

Social Media includes all means of communicating or posting information or content of any sort on the Internet whether or not associated or affiliated with F5AC. The same principles and guidelines found in F5AC's policies apply to your activities online that may relate to F5AC. Ultimately, you are solely responsible for what you post online. Keep in mind that any conduct on social media or otherwise that adversely affects your job performance, the performance of fellow employees, or otherwise adversely affects staff, volunteers, contractors/grantees, vendors, or any other people who work on behalf of or receive services from F5AC is not permitted.

Employees are expected to ensure their social media postings that may relate to F5AC are consistent with these and all other F5AC policies.

Always be respectful

Always be fair and courteous to fellow employees, volunteers, contractors/grantees, vendors, or other people who work on behalf of or receive services from F5AC. Remember that colleagues, supervisors, and agency partners often have access to the online content you post. Keep in mind that you are more likely to resolve any work-related complaints by speaking directly with your co-workers or by using our Open-Door Policy than by posting complaints to a social media outlet. Nevertheless, if you decide to post complaints or criticism that may relate to F5AC, avoid any content that could reasonably be viewed as unlawful, malicious, obscene, threatening or intimidating, that disparages employees, volunteers, clients, contractors/grantees or vendors, or that might constitute harassment or bullying. Examples of such conduct might include offensive posts meant intentionally to harm someone's reputation or posts that could contribute to a hostile work environment.

Be honest and accurate

Make sure you are always honest and accurate when posting information or news that may relate to F5AC, and if you make a mistake, correct it quickly. Be open about any previous posts you have altered. Remember that the Internet archives almost everything; therefore, even deleted postings can be searched. Never post any information or rumors that you know to be false.

Be conscious about mixing your personal and professional lives

- Maintain the confidentiality of F5AC's confidential, private, or sensitive information (see the Confidentiality policy contained in Part Eleven of this Handbook for examples). Do not post internal reports or memos, policies, procedures or other internal business-related confidential or sensitive communications.
- Do not create a link from your blog, website, or other social networking site to a F5AC website without identifying yourself as a F5AC employee.
- Express only your personal opinions, and never represent yourself as a spokesperson for F5AC. If F5AC is a subject of the content you are creating, be clear and open about the fact that you are an employee of F5AC; make it clear that your views do not represent those of F5AC, and you are not speaking on behalf of F5AC. It is best to include a disclaimer such as "The postings on this site are my own and do not necessarily reflect the views of F5AC."
- Do not use your F5AC email address to register on social networks, blogs, or other online tools utilized primarily for personal/social purposes.
- Do not use social media while on work time or on F5AC's Technology Systems, unless it is work-related as authorized by your supervisor or consistent with F5AC's Technology Use Agreement.

F5AC's social media presence

The Communications team is primarily responsible for ~~our~~ **F5AC's** Social Media presence. Only designated staff may post content on F5AC-affiliated social media sites. Employees who have ideas, suggestions, or resources for posts are encouraged to share them with the Communications team.

Employee Information & Records Inspection

It is important that employment files are current. Employees should update their information in the Human Resources system (address, phone, emergency contacts, etc.) and inform Human Resources when there are changes, such as marital or domestic partnership status, and dependents, that may affect pay or benefits.

Employees have the right to inspect employment records relating to their performance or to any grievance concerning them, or otherwise as permitted by law. Employees wishing to inspect employment records may do so during regular office hours, after a written request is made to ~~the~~ Human Resources ~~Administrator~~. An inspection request form is available from Human

Resources and also on the F5AC intranet that employees may use to make their request. Records will be made available for inspection within 30 days of receipt of the written request. An appointment to inspect the file is made with the Human Resources team, who is present with the employee while inspecting the file. Employees may receive copies, at their own cost, of any document in the employment file to the extent required by law. Employee records are the property of F5AC and are not allowed to be taken from Human Resources without prior written authorization.

Internal Communication

F5AC uses bulletin boards, mailboxes, meetings, intranet, and email to communicate important F5AC information. Each employee is responsible for reading posted or distributed information.

Media Relations

Employees should not respond to any inquiries or requests received from the media for comments or statements on behalf of F5AC. Instead, employees should refer requests to the CEO or, if the CEO is unavailable, to the Communications Specialist. The CEO will respond directly or designate another staff member to serve as the F5AC spokesperson.

Part Eleven: Conduct

Workplace Conduct

F5AC requires employees' cooperation, efficiency, productivity, and compliance with all policies and procedures. **We-Employees must** treat each other with dignity and respect at all times at work and in work-related situations.

Some examples of conduct that may result in disciplinary action, up to and including immediate termination, include, but are not limited to:

- Substandard job performance
- Unauthorized or excessive tardiness or absenteeism, **unrelated to a protected leave**
- Rudeness or discourtesy or disrespect toward a fellow employee, supervisor, volunteer, supporter, or member of the general public
- Fighting, roughhousing, bullying, or engaging in violent or threatening language or gestures, or conduct that is abusive, hostile, or disrespectful (such as slandering or ridiculing others, making false accusations, humiliating others in public, or shunning/ostracizing others, etc.)
- Theft of or unauthorized use of F5AC or a coworker's property
- Disregarding established safety or security procedures, or creating an unsafe work situation for anyone
- Refusing to perform a work-related task when directly instructed to do so by a supervisor or member of management
- Possessing a weapon or firearm on F5AC's property
- Violating F5AC policy prohibiting workplace discrimination, harassment, and retaliation, or violating any other F5AC policy

Open Door Policy

F5AC has an open-door policy that encourages employee participation in decisions affecting them and their daily professional responsibilities. Employees who have a different opinion, misunderstanding or conflict with another F5AC employee are encouraged to address the situation directly with the employee(s) involved, if it is appropriate and safe to do so. We also encourage employees who have job-related problems or complaints to talk them over with their supervisor or a manager at any level of management. We believe that employee concerns are best addressed through informal and open communication.

To the extent possible, F5AC maintains confidentiality in addressing and resolving concerns brought to its attention. However, while investigating and resolving concerns, some information will likely be shared on a need-to-know basis.

No employee will be retaliated against for raising a concern in good faith.

Disciplinary Procedures

While F5AC may use any disciplinary step it concludes is appropriate given the circumstances, including immediate termination, any, all, or none of the following disciplinary steps may be taken, as appropriate:

- **Record of Counseling:** The supervisor counsels the employee, generally following a relatively minor offense to communicate or clarify acceptable conduct or performance. Counseling records are documented by the supervisor, signed by the employee to acknowledge receipt and placed in the employment file. ~~They are signed by the employee to acknowledge receipt of the Record of Counseling.~~
- **Written Warning:** The supervisor presents the written notice of corrective action, or written warning, to the employee in person if possible. A written warning includes a description of the misconduct or performance problem, ~~degree of seriousness~~ the expectations going forward and the consequences if the problem is not corrected. Written warnings are signed by the employee to acknowledge receipt and placed in the employment file.
- **Suspension:** Employees may be suspended without pay for a period of time for relatively serious offenses at the sole discretion of F5AC.
- **Discharge:** Termination can result from a single, serious offense, or it can be the final step in a process designed to correct offenses or performance problems. It can also occur as the result of conduct inconsistent with F5AC policy.

Other disciplinary steps not described above may or may not be taken, depending on the circumstances. Supervisors are required to consult with ~~the~~ Human Resources ~~Administrator~~ prior to taking or recommending any ~~step of the progressive discipline process~~ disciplinary action, including discharge.

The use of any of the above disciplinary procedures in no way alters the at-will employment relationship.

Right to Respond to Notice of Serious Discipline

Public agencies must comply with certain minimal due process procedures before taking Serious Disciplinary actions, defined for this policy to include pay reduction, suspension of more than five days, demotion, or dismissal, against regular employees.

After receiving a notice of intent to impose Serious Discipline, the regular employee has ten days to respond to the proposed discipline, either in writing or verbally. If an employee timely exercises this right to respond to the notice of discipline, a "Skelly" meeting is conducted.

A "Skelly" meeting provides an informal opportunity for an employee to respond to the proposed Serious Discipline. That is, the employee can refute charges, explain circumstances, or generally present their version of events. The employee is not entitled to a full evidentiary hearing or to call witnesses to testify. The employee may have a representative of their choice present at the meeting. The employee and/or the employee's representative may present the employee's response at the meeting.

A "Skelly" officer leads the meeting. The "Skelly" officer should generally be an impartial authority who was not involved in the investigation or events leading to the decision to issue

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proposed Serious Disciplinary action, and who is authorized to make an effective recommendation concerning the proposed action to the final decision maker.

After the "Skelly" meeting is conducted, the "Skelly" officer will provide a recommendation to the CEO either to uphold, modify, or revoke the proposed Serious Discipline. The CEO has the final authority over the proposed disciplinary action.

Conflict of Interest & Incompatible Activities

It is important that employees avoid conflicts of interest. A conflict of interest is a situation where an employee's personal or economic interest interferes or may interfere with, influence, appear to interfere or influence, the employee's job duties, or is, in the judgment of F5AC, otherwise incompatible with the employee's duties and responsibilities at F5AC or with F5AC's general activities. A conflict may exist even if the conflict or incompatibility has no adverse impact on job performance.

~~All employees are required to adhere to the F5AC Conflict of Interest Policy. In compliance with California's Political Reform Act, designated employees complete a Statement of Economic Interests (Form 700) within 30 days of hire, annually, by April 1, and within 30 days of terminating employment.~~

In compliance with the First 5 Alameda County Incompatible Activities Policy, all employees must complete an Incompatible Activities Statement Certification.

If employees have outside employment, they must advise their supervisor and the Finance Officer.

Any employee needing advice about a potential conflict of interest should contact the Finance Officer or Human Resources ~~Administrator~~. Outside employment that may or does create a conflict of interest with the employee's employment at F5AC will not be permitted.

Confidentiality

Careful custody and handling of F5AC files, documents or materials (in hard copy or electronic format), and especially those files and documents containing confidential information, is critically important to the well-being and success of F5AC and our clients. Each employee is responsible for safeguarding against the theft, loss, and unauthorized use or disclosure of this information and for following F5AC's best practice policies and procedures addressing confidentiality including, but not limited to, HIPAA compliance. Further, employees must not, directly or indirectly, disclose any F5AC-related confidential information to any other person except as necessary to perform their job responsibilities. Employees who have access to confidential information must take all steps necessary to ensure F5AC confidential information is handled, stored, transmitted or destroyed, if appropriate, in a way that protects against loss or misuse, as outlined in F5AC's Confidentiality Procedures Manual.

Confidential and/or private matters include, but are not limited to:

- Employee or client names, addresses, telephone numbers, social security numbers, and medical/health information
- Information contained in employment or benefits files, including but not limited to disciplinary action records, performance evaluations, benefit applications, beneficiary information, etc.
- Anything marked "Confidential" or "Personal," such as incoming mail, internal documents marked with these terms, etc.
- Private/Confidential data in F5AC web-based applications

Private and confidential information should not be disclosed except to those who have both the need and authority to know about the information to properly perform their job duties.

~~Data contained in F5AC web-based applications is also subject to HIPAA compliance and Agency Confidentiality best practices policies as outlined in F5AC's Confidentiality Procedures Manual and training.~~

Employees are expected to maintain F5AC confidential information as confidential even after separation from F5AC. Employees will, at F5AC's request at any time and/or when employment terminates, return all documents, papers, computer files or storage devices, web application passwords, or any other material in their possession that may contain or be derived from F5AC confidential information.

External requests for documents or information, including those that may be governed by the Public Records Act, must be referred immediately to the Chief Executive Officer, ~~Director of Operations & Technology~~ Public Information and Communications Officer or ~~Finance Officer~~ Chief of Staff.

Part Twelve: Ending Employment

Voluntary Termination

In all cases of voluntary resignation (e.g., separation of employment that is voluntarily initiated by the employee), employees are asked to provide a written notice to their supervisor at least 10 working days in advance of their expected last day of work. If F5AC asks an employee who has given notice of voluntary resignation to leave our employ before the end of the notice period (for example, if a replacement is to begin immediately), the employee will be paid for the entire notice period, up to a maximum of two weeks.

Employees may use available accrued vacation and PTO to extend their employment for up to 4 weeks following their final day in office.

Human Resources will coordinate and/or conduct an exit interview with each employee who voluntarily terminates employment prior to the employee's exit from F5AC. These conversations enable F5AC to gather important information about the employee's experience at F5AC-policies and procedures, and the work environment, that may ~~be of~~ benefit ~~to many~~ other employees. Although exit interviews are not mandatory, employees are encouraged to participate in them and to speak frankly about their employment experience with F5AC.

Payroll and Returning F5AC Property

All employees separating from F5AC receive their final paycheck on the next regularly scheduled payroll date. Employees are required to return all F5AC property or equipment to Human Resources or the Office Manager before leaving on their last day of work.

Reduction in Workforce

In the event F5AC requires a reduction in workforce, the below guidelines ~~similar to these~~ may be followed.

In its sole discretion, F5AC determines: when and whether it is necessary ~~for to implement~~ a reduction in force (RIF); which employees are affected by the RIF; and the implementation method. Generally, we give primary consideration to the program and F5AC's needs and circumstances.

- To reduce the need for a potential RIF, employees may be hired for temporary positions, with the duration of the position dependent on funding. Employees hired for temporary positions are not eligible for severance pay but may be eligible to receive outplacement services at the conclusion of the temporary position.
- F5AC may reduce positions through attrition instead of RIF.
- F5AC may require a furlough instead of a RIF (e.g., require employees to work fewer hours per week or take a specified period of time off work without pay). During the period of furlough, F5AC will attempt to maintain employees' health and dental insurance benefits at the same level as they were prior to the furlough for a period not to exceed eighteen (18) months.
- F5AC may reduce positions from full-time to part-time depending on program needs and funding availability. If F5AC reduces a position to part-time, F5AC will attempt to maintain the employee's health and dental benefits at the same level immediately prior to the hours reduction for a period not to exceed eighteen (18) months, and subject to any future changes in the F5AC's benefit package. Employees who voluntarily request a part-time schedule are not eligible for this benefit.
- F5AC may eliminate positions and will determine if the RIF will occur on an agency-wide basis or in one or more programs, departments, and/or classifications.

Length of Service: An employee's length of service is measured from the original employment date with F5AC (including time as a County employee, Tri-Net employee, or Diversified employee) as long as there has not been a break in service greater than 30 days (not including leave protected by law. Approved legally-protected leaves do not constitute a break in service).

Notice: Employees selected for RIF through position elimination will be given at least 10 business days' notice of the proposed final employment date.

Severance Pay: If positions are eliminated due to RIF, F5AC may authorize severance pay of two weeks' regular base salary or pay ~~(e.g., the employee's regular base salary or regular straight time hourly wages for the time period)~~ less applicable tax and other withholdings, for every year of continuous service (according to the above length of service definition), not to exceed eighteen (18) weeks of pay. If severance pay is authorized, it will be paid in one lump sum on or after the termination date, and, according to ACERA, is not pensionable.

To receive severance pay, if payment is authorized, employees must first sign a waiver releasing F5AC from any and all liability related to their employment with F5AC and their separation from employment. Refusal to sign the waiver within the allowed period and/or lawful revocation of the waiver renders an employee ineligible to receive severance pay.

In addition to severance pay, if any, F5AC may also make a payment equivalent to \$500 per year of service (as defined above in the length of service definition), but not to exceed \$3,000 total, to help with the cost of health insurance. This payment, if authorized by F5AC, will be made in one lump sum, and will be issued at the same as severance pay. To receive the payment described in this paragraph, if authorized, employees must first sign a waiver releasing F5AC from any and all liability from their employment with F5AC and their separation from employment. Refusal to sign the waiver within the allowed period and/or lawful revocation of the waiver renders an employee ineligible to receive severance pay.

If an employee who was previously part of a RIF and received any severance pay is rehired and then subsequently laid off, that employee may be eligible for severance only up to a maximum of eighteen (18) weeks of pay when all severance payments (e.g., from the first and second RIFs) are combined.

Outplacement Services: Employees whose positions are eliminated in a RIF, or who were hired for temporary positions in connection with a RIF, may be eligible for F5AC outplacement services. These services are designed to help F5AC employees find positions in Alameda County where they can continue to use their skills and expertise on behalf of children aged 0 to 5 years. Outplacement services, if provided, will not exceed three months following the date of separation. F5AC makes no guarantee that utilizing its outplacement services will result in an employment offer.



Acknowledgment

I acknowledge that I have received a copy of the First 5 Alameda County ("F5AC") Employee Handbook. I understand that the Handbook contains important information on the general employment policies of F5AC and on my privileges and obligations as an employee. I acknowledge that I am expected to read, understand, and adhere to F5AC's policies, and I understand I am governed by the contents of this Handbook. I further understand that F5AC may change, rescind, or add to any policies, benefits, or practices described in the Handbook, other than the concept of at-will employment. By my signature below, I also acknowledge and understand that employment at F5AC is at-will employment. That is, either I or F5AC may terminate my employment at any time, for any reason or no reason, with or without cause, ~~and~~ **with or without advance notice.**

Employee Name

Employee Signature

Date

Change Log

Item	Date
Original adoption of Employee policies adopted by Commission	5/21/2004
Handbook Update - Approved by Commission Includes addition of fingerprinting under "Work Eligibility", "Tools and Technology"; and "Bilingual Pay". Medical and Dental Insurance sections rewritten to reflect current benefit structure; "Floating Personal Days" and "Personal Use Time" merged under "Paid Time Off (PTO)"; "Unpaid Time Off and Leaves of Absence" section reformatted to include matrix of leaves	5/26/2005
Addition of Catastrophic Leave Bank – approved by Commission	9/29/2005
Year End Manual Clean-up – reviewed by Executive Committee	6/19/2006
Year End Manual Clean-up – reviewed by Executive Committee	5/22/2008
Includes Addition of Professional Development, Payment in Lieu Long Term Disability, Children in the Workplace, Telecommuting, & References sections; Change in Full Time Status definition, Remove Position Description section	
Formatting Update	2/25/2009
Year End Manual Clean-up – reviewed by Executive Committee Includes addition of Paid Family Leave, Breastfeeding-Friendly Workplace section Addition of Reduction in Workforce section – approved by Commission 12/11/08, with addition of severance pay cap 3/26/09	6/25/2009
Year End Manual Clean-up – reviewed by Executive Committee Includes Addition of Personal Leave of Absence modifications to sick leave policy - approved by Commission on 12/10/09; Deleted Tools and Technology benefit – approved by Commission on 12/10/09	6/24/2010
Year End Manual Clean-up – Reviewed by Executive Committee Addition of Child Abuse Reporting, Confidentiality policies & Temporary Military Duty Leave; Removed Lent to Other Government or Educational Institution Leave	12/8/2011
Deleted ACERA offset benefit – approved by Commission on 12/13/12	12/13/2012
Year End Manual Clean-up – Reviewed by Executive Committee Revisions to Unpaid Leave section, including deletion of the Matrix format, Separation of Pay Periods into Pay Periods and Work Schedules, addition of Reasonable Accommodation Leave, Social Media, Media Relations; Removed Educational, Temporary Military Duty and Military Leaves	5/23/2013
Year End Handbook Clean-up – Reviewed by Executive Committee Consolidation of Medical and Dental Insurance sections, deletion of Wage Garnishments and Appeal of Serious Discipline sections	6/26/2014
Year End Handbook Clean-up – Reviewed by Executive Committee, including modifications to Sick Time to reflect provisions in the Healthy Workplace Healthy Family Act, and to Health and Dental Insurance to reflect provisions in the Affordable Care Act	6/18/2015
Year End Handbook Clean-up – Approved by Commission on 6/16/16 Title change from "Employee Policies and Procedures Handbook" to "Employee Handbook" Addition of "Paid Time Off" usage during Introductory Period Addition to Eligibility of Dependent Children of Temporary Employees; Employer Share of Health and Dental Premiums for Temporary	6/16/2016

Employees and Their Eligible Dependents; Definition for Eligible Dependents; Vacation Time off Requests; Modification to "Workplace Conduct"	
addition of \$500 per Fiscal Year for Professional Development, to Be Reimbursed After Completion of Course(s) – Any Unused Funds Will not Carryover	7/20/2016
Addition to Leaves of Absence – Paid Leave, Work Hours and pay – Flex schedule	8/18/2016
Modify Leaves of Absence – Paid Leave	6/15/2017
Week of Christmas Off & 3% Cola Eff. 01/26/18; In Lieu update from \$125 per month to \$137.50 per month - Approved by Commission.	12/14/2017
Year End Handbook Clean-up – Approved by Commission Includes Extension of Employee’s Introductory period, modify Leaves of Absence – Unpaid, Paid Sick Time, Workplace Conduct	6/21/2018
Modify Benefits & CA Paid Family Leave – Approved by Commission	12/13/2018
Handbook Clean-up – Approved by Commission, including updates to approval levels and titles, Reasonable Accommodation, Replaced Policy Prohibiting Harassment & Discrimination, Benefits, Added "additional benefits" section, Vacations, Jury Duty, Pay Periods, 9/80 Schedule, Bereavement, Leave Policies and Catastrophic Leave Bank, Paid Parental Leave, Children in workplace, Telecommuting has been renamed Remote Work, Attire, Technology-Voicemail & Email, Social Media, Workplace Conduct, Open-door Policy, Conflict of Interest, Voluntary Employment Terminations, Reduction in Workforce. The following have been removed: References to pre-employment/onboarding processes, sections on Employing Commissioners, Executive Benefits Package, Long-Term Disability, Payroll Deductions, and Parking.	10/17/2019
Update approved by the Commission - At-Will Employment, Policy Prohibiting Harassment & Discrimination, Adding Presidential General Election Holiday and COVID 19 Temporary Remote Work Policy	10/15/2020
<u>Handbook Clean-up - approved by the Commission, including updates to approval levels and titles, clarification on introductory employees, At Will Employment, Policy Prohibiting Harassment & Discrimination, Work Eligibility, Introductory Period, Employee Classifications, Professional Development, Benefits, Vacations, Paid Time Off, Paid Sick Time, Bereavement Leave, Paid Parental Leave, Leaves of Absences, Work Schedules, Bilingual and Multilanguage Pay, Breastfeeding-Friendly Workplace, Expense Reimbursement, References, Communication & Technology, Conflict of Interest & Incompatible Activities, Confidentiality, Reduction in Force</u>	<u>06/02/2022</u>
<u>Additions: Juneteenth & Indigenous People’s Day Holidays; Additional Eligible Family Members under CFRA, 4-10 Schedule; COVID-19 Workforce Vaccination Policy, Right to Respond to Notice of Serious Discipline</u>	



To: First 5 Alameda County Executive Committee

From: Kristin Spanos, Chief Executive Officer
Christine Hom, Finance Officer
Maria Canteros, Finance Administrator

Date: May 26, 2022

Subject: FY 2022-23 Budget Proposal – Final Reading

ACTION REQUESTED

To review, discuss and provide feedback on the following FY 2022-23 Budget Proposal.

BACKGROUND

Each First 5 Commission is required by statute to adopt a Strategic Plan that outlines the use of tobacco tax funds to serve children age 0-5 and their families. First 5 Alameda County staff and Commission have been engaged in developing the new FY 2022-27 Strategic Plan with the support of Hickman & Associates. This budget proposal covers the first year of the new Strategic Plan period, FY 2022-23.

This presentation is the second reading of the FY 2022-23 budget proposal and incorporates new information related to revenue streams as well as minor changes to expenditures since the first reading. In addition, the list of proposed FY 2022-23 contracts will be presented in conjunction with the proposed budget.

As is the practice of First 5 Alameda County, changes that occur during the course of the fiscal year will be formally incorporated into the budget during the Mid-Year Budget Modification in February 2023.

CURRENT BUDGET PROPOSAL

This document provides a fiscal summary of revenue projections and budgeted expenditures as follows:

- First 5 staff salaries and benefits
- Contracts
- Grants & Stipends
- Professional Service Contracts
- Program Operating Costs
- Infrastructure costs

The following Revenue and Expense projections reflect the priorities of the first year of the new FY 2022-27 Strategic Plan that will be approved by the Commission in June 2022.

REVENUE AND AVAILABLE FUNDS FOR FY 2022-23

Combined Revenues and Sustainability Funds for FY 2022-23 are projected to be \$24.3 million. This figure is consistent with the proposed FY 2022-31 Long Range Financial Plan. \$3.4 million of Sustainability Funds is budgeted to close the gap between revenue and projected expenses (\$385k less than the current year's planned use of Sustainability Funds).

REVENUE TYPE	2022-23 PROPOSED	RATIONALE/DETAILS
Prop 10 Tobacco Tax		
	\$12,508,053	The tobacco tax revenue projection (Prop 10 and 56) is based on California Department of Finance and First 5 California projections for county commissions. Prop 10 Tobacco taxes are expected to decrease as per First 5 California's projections released in May 2021.
Other First 5 Income		
	\$1,311,805	Funding includes the First 5 California IMPACT 2020 grant to support local QRIS work and Children's Council of San Francisco (First 5 San Francisco) funding for the IMPACT Local Regional Training and Technical Assistance Hub.
Interagency Income		
	\$3,812,193	Funding includes contract with Alameda County Health Care Services Agency and Social Services Agency (via ACHCSA) to support Fathers Corp work, funding from the Alameda County Office of Education/CA State Block Grant for projected monies for QRIS 9 grant and Inclusive Learning Grant, funding from Alameda County Public Health Department for shared ECChange maintenance and hosting costs and the Help Me Grow Central Access Phone Line Services, funding from Alameda County Social Services Agency for workforce development activities and Early ID support and development of the Centralized Eligibility List (CEL) application technology, funding from the California Department of Education for the Preschool Development Grant, and projected monies from the California Department of Social Services for Quality Counts California QRIS Block Grant.
Grants		
	\$875,473	Funding from Sunlight Giving for general operating support, Alameda Alliance for Health and Stupski Foundation for the HMG Pediatric Care Pilot, and Kaiser Permanente Hospitals Foundation for Fatherhood activities.

REVENUE TYPE	2022-23 PROPOSED	RATIONALE/DETAILS
Fiscal Leveraging		
Fiscal Leveraging	\$2,000,000	Projected funding for Medi-Cal Administrative Activities (MAA); estimates are based on MAA invoices submitted in FY 2021-22.
Other Income		
	\$353,700	Projected other income includes revenue from investments and rental income from the First 5 Association.
Total Revenue (1)	\$20,861,224	Prop 10 Tobacco Tax, Other First 5 Income, Interagency Income, Grants, Fiscal Leveraging and Other Income
Reserves: Prop 10 Sustainability Funds (2)	\$3,471,947	Draw down from Proposition 10 Sustainability Fund to balance the budget.
Grand Total	\$24,333,171	Total Revenues and Available Funds = (1) + (2)

EXPENDITURES FOR FY 2022-23

In the FY 2022-27 Strategic Plan planned activities are categorized under ten major strategies:

PROGRAMS STRATEGIES:

1. Early Identification, Screening and Care Coordination
2. Parent Partnership
3. Neighborhoods Ready for School
4. Fatherhood
5. Quality Early Childhood Education

AGENCY STRATEGIES:

6. Data and Evaluation
7. Policy and Advocacy
8. Training
9. Communications

OPERATIONAL SUPPORT STRATEGY:

10. Finance, Human Resources, Technology, Administration and Facilities

The following Expense proposal provides the cost for each of the ten strategies detailed in the Strategic Plan. The program strategy expenditures presented below consist of Salaries and Benefits, Program related Contracts, Grants, Stipends, Professional Services and Program Operating costs. The Operational Support Strategy includes Finance, Human Resources, Technology, Administration and Facilities costs. Indirect agency infrastructure costs are reflected in the Operational Support Strategy budgets. The budget narrative provides detail on each Strategy and is to be read in conjunction with the Strategic Plan.

AGENDA ITEM 7a

Consistent with legislative requirements brought about by AB 109, expense costs continue to be separated into three categories: Program, Evaluation and Administration. The expenses in each category are consistent with First 5 California guidelines, and those set forth in the Government Finance Officers Association's First 5 Financial Management Guide.

Salaries and Benefits

For FY 2022-23, total salaries and benefits are projected to be **\$12,529,894**. Salaries are budgeted based on actual amounts. Benefits are budgeted at 51% of salaries. Consistent with direction from the Commission, the approved benefit package has remained mostly consistent with Alameda County, including membership in the Alameda County Employee's Retirement Association (ACERA). The 51% allocation is based on actual cost estimates that are revised periodically as needed.

The **Early Identification, Screening and Care Coordination** strategy budget proposal for FY 2022-23 is **\$3,077,489** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$3,077,489	<ul style="list-style-type: none"> ▪ Tobacco Tax ▪ Medi-Cal Administrative Activities (MAA) ▪ Alameda County Public Health Department ▪ Alameda County Social Services Agency ▪ Alameda Alliance for Health ▪ Stupski Foundation 	<ul style="list-style-type: none"> ▪ Continue support to parents and caregivers in accessing resources, and increase parent knowledge of child development through family navigation ▪ Broaden screening efforts in alignment with Help Me Grow Strategic Plan including enhancing screening technology and purchase of ASQ kits ▪ Continue support for HMG Pediatric Care Pilot ▪ Continue programming for ACES Aware grant ▪ Continue to explore local system integration and expansion with managed care plans, health care and social services agencies

The **Parent Partnership** strategy budget proposal for FY 2022-23 is **\$3,158,000** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$3,158,000	<ul style="list-style-type: none"> ▪ Tobacco Tax ▪ Medi-Cal Administrative Activities (MAA) ▪ Alameda County Social Services Agency 	<ul style="list-style-type: none"> ▪ Continue support of ECE workforce pilot program ▪ Continue support of Family Navigation services ▪ Continue support of Project DULCE activities ▪ Continue support of parent focused services prioritizing children age 0-3 years with community partners and parent leaders to inform programming and investments

AGENDA ITEM 7a

The **Neighborhoods Ready for School** strategy budget proposal for FY 2022-23 is **\$3,500,000** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$3,500,000	<ul style="list-style-type: none"> ▪ Tobacco Tax 	<ul style="list-style-type: none"> ▪ Continued support of school readiness and place based work with Oakland Unified School District in the Castlemont Corridor ▪ Continue support of Parent Café programming ▪ Continue implementation of place based investments including West and East Oakland, Fruitvale/San Antonio neighborhoods and Union City

The **Fatherhood** strategy budget proposal for FY 2022-23 is **\$767,283** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$767,283	<ul style="list-style-type: none"> ▪ Tobacco Tax ▪ Alameda County Health Care Services Agency ▪ Kaiser Permanente Hospitals Foundation 	<ul style="list-style-type: none"> ▪ Continue incorporating Father Friendly Principles into additional programs and community initiatives ▪ Continue Father Friendly Principles awareness, adoption, implementation, and capacity building campaign to public systems and CBOs ▪ Implement Fatherhood Interagency Workgroup ▪ Support for Fatherhood Training and Technical Assistance for Northern California FJC Collaborative

AGENDA ITEM 7a

The **Quality Early Childhood Education (QECE)** strategy budget proposal for FY 2022-23 is **\$4,047,422** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$4,047,422	<ul style="list-style-type: none"> ▪ Tobacco Tax ▪ First 5 California ▪ Children’s Council of San Francisco (Regional IMPACT T/TA Hub) ▪ Alameda County Office of Education ▪ CA Department of Education ▪ CA Department of Social Services 	<ul style="list-style-type: none"> ▪ Continue to provide core infrastructure, coordinator and convener role for the Quality Rating and Improvement System (QRIS) system ▪ Continue the recruitment, training and engagement of ECE providers in to the QRIS ▪ Continue to conduct and communicate assessment and rating with providers ▪ Continue to support trainings, playgroups and provide stipends for Family, Friend and Neighbor providers and Family Child Care sites ▪ Provide coaching, consultation, quality improvement services and training on social emotional development (CSEFEL) ▪ Continue support for sustainable advising and professional development in institutions of higher education

The **Data and Evaluation** strategy budget proposal for FY 2022-23 is **\$1,058,400** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$1,058,400	<ul style="list-style-type: none"> ▪ Tobacco Tax 	<ul style="list-style-type: none"> ▪ Funding to support evaluations of ECE Workforce activities, HMG Parent Survey, Fathers Corp 10 Year report, place-based work ▪ Technical assistance to contractors for RBA reporting ▪ Continue development of data dashboard, performance monitoring and analysis for each F5AC program strategy in alignment with results-based accountability

The **Policy and Advocacy** strategy budget proposal for FY 2022-23 is **\$1,146,600** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$1,146,600	<ul style="list-style-type: none"> ▪ Tobacco Tax 	<ul style="list-style-type: none"> ▪ Continue focus on local policy and systems changes to result in the institutionalization of the work that began at First 5 ▪ Contribute to First 5 Association policy work ▪ Continue developing an annual policy platform for local efforts aligned with F5AC programs and priorities around school readiness, child development, family supports, child friendly neighborhoods ▪ Continue support of Alameda County Early Childhood Policy Committee activities

AGENDA ITEM 7a

The **Training** strategy budget proposal for FY 2022-23 is **\$700,000** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$700,000	<ul style="list-style-type: none"> ▪ Tobacco Tax 	<ul style="list-style-type: none"> ▪ Continue to provide training on best, promising practices and peer learning communities for the multi-disciplinary workforce serving families with young children ▪ Develop curriculum and capacity building tools connecting trainings to workforce development, parent engagement and place based strategies ▪ Support training for staff development program

The **Communications** strategy budget proposal for FY 2022-23 is **\$605,000** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$605,000	<ul style="list-style-type: none"> ▪ Tobacco Tax 	<ul style="list-style-type: none"> ▪ Continue development of dissemination strategy for F5AC reports and information ▪ Continue development of social media strategy ▪ Continue enhancements to agency website ▪ Develop multi-year campaign that connects with policy platform, parent engagement and education on child development ▪ Develop collateral materials regarding impacts of F5 investments to promote sustainability

The **Operational Support (Finance, Human Resources, Technology, Administration and Facilities)** strategy budget proposal for FY 2022-23 is **\$6,272,977** and consists of:

FY 2022-23 PROPOSED AMOUNT	FUNDING SOURCES	PROPOSED ACTIVITIES
\$6,272,977	<ul style="list-style-type: none"> ▪ Tobacco Tax ▪ Medi-Cal ▪ Administrative Activities (MAA) ▪ Alameda County Public Health Department ▪ Alameda County Social Services Agency ▪ Investment Revenue ▪ First 5 Association (rent) 	<ul style="list-style-type: none"> ▪ Includes Administration, Technology, Finance, Human Resources, Commission, facilities management and consolidated operating costs to support agency operations ▪ Expand and update data systems to build capacity for cross data systems exchange of information including the enhancement of internal databases, expansion of data system agility and responsiveness, improved performance and productivity, update of electronic data sharing confidentiality and privacy practices

	<ul style="list-style-type: none"> ▪ Grant Indirect Revenue 	<ul style="list-style-type: none"> ▪ Development of the Centralized Eligibility List (CEL) application technology ▪ Includes agency wide infrastructure costs of insurance, memberships/dues, professional services, utilities, janitorial and maintenance
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Administrative Cap

As part of the agency Financial Policies and consistent with AB 109 and SB 35, First 5 Alameda County has set an administrative cost cap of 15%. Costs are segregated through the year into the Program, Evaluation and Administrative areas according to guidelines and definitions set forth by First 5 California and the Government Finance Officers Association (GFOA) First 5 Financial Management Guide.

The proposed budgets’ costs are:

FY 2022-23 COSTS	
Program	78.3%
Evaluation	7.7%
Administration	14.0%
TOTAL	100.0%

Fiscal Impact

The fiscal impact is **\$24,333,171** in budgeted expenses, a major portion of which will be funded by a combination of Prop 10 and other revenue sources amounting to **\$20,861,224**. The balance is proposed to be funded by the use of Proposition 10 Sustainability Funds totaling \$3,471,947 in FY 2022-23.

RECOMMENDATION

That the Executive Committee review the FY 2022-23 Budget Proposal – Final Reading and provide feedback for clarification or changes in preparation for the second and final reading by the Commission on June 2, 2022.


Submitted by:

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Christine Hom
 Finance Officer

Approved by:

DocuSigned by:

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Kristin Spanos
 Chief Executive Officer

DocuSigned by:

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Maria Canteros
 Finance Administrator

**First 5 Alameda County
Proposed Budget - Revenue
July 1, 2022 - June 30, 2023**

Revenues	Adopted Modified Budget FY2021-22	Final Reading Proposed Budget FY2022-23	Change Increase/ (Decrease)	Notes	NOTES
Proposition 10 Tobacco Tax Revenue	11,765,441	12,508,053	742,612	1	Prop 10 and Prop 56 tobacco tax revenue projections per First 5 California's revenue projections released in May 2021
Other First 5 Income					
First 5 California (IMPACT 2020)	1,049,218	1,153,805	104,587	2	First 5 California IMPACT 2020 grant has a 3 year term (July 2020 to June 2023), currently in year 3 of 3
First 5 California (IMPACT Incentive Layer)	309,613	-	(309,613)	3	The balance of IMPACT Incentive Layer award was spent down in FY2021-22
Children's Council of San Francisco (First 5 San Francisco/Hub)	110,000	158,000	48,000	4	First 5 IMPACT Regional Training and Technical Assistance Hub for Region 4
Total Other First 5 Income	1,468,831	1,311,805	(157,026)		
Interagency Income					
Alameda County Health Care Services Agency (Fathers Corp)	138,000	400,000	262,000	5	ACHCSA Fathers Corp projected 5 year award term July 2022 to June 2027
Alameda County Office of Education (QRIS 8/9)	447,292	447,292	-	6	ACOE QRIS 9 projected grant award term is July 2022 to June 2023
Alameda County Office of Education (Inclusive ELC Grant)	134,626	74,723	(59,903)	7	ACOE Inclusive ELC grant ends December 31, 2023
Alameda County Public Health Dept. (shared Technology costs)	114,000	122,812	8,812	8	ACPHD projected annual shared technology costs to support ECChange maintenance and hosting
Federal Pass-through Grants:					
Alameda County Public Health Dept. CHDP (Linkage Line)	449,344	479,658	30,314	9	ACPHD HMG Linkage Line grant award term is July 2020 to June 2023
Alameda County Social Services Agency (Workforce Pilot & HMG support)	717,507	1,717,507	1,000,000	10	ACSSA Workforce Pilot, Family Navigation & Early ID support grant award term July 2022 to June 2024; addition of projected CEL application funding
Federal Pass-through State Grants:					
California Dept. of Social Services (QCC QRIS Block Grant)	542,852	515,120	(27,732)	11	CDSS QCC Block Grant #5 grant award term July 2022 to June 2023
California Dept. of Education (Preschool Development Grant)	78,700	55,081	(23,619)	12	CDE PDG-R grant ends December 2022
Total Interagency Income	2,622,321	3,812,193	1,189,872		
Grants					
Sunlight Giving	595,852	120,000	(475,852)	13	Sunlight Giving general support award carryover of funds receive in FY2021-22
Alameda Alliance for Health	572,473	572,473	0	14	Alameda Alliance for Health grant to support HMG's Pediatric Care Pilot (conduct member engagement activities related to care coordination)
Aurrera Health Group	50,517	-	(50,517)	15	Aurrera Health Group grant ended Sept 2021 supporting ACEs Aware activities
Stupski Foundation	100,000	73,000	(27,000)	16	Stupski Foundation grant ends October 2022 supporting HMG's Pediatric Care Coordination activities
Kaiser Permanente Hospitals	33,450	110,000	76,550	17	Kaiser Permanente Hospitals Foundation grant award (January 2022 to December 2023) will support Fatherhood Training and T/A for Northern California FJC Collaborative
Cal Wellness Foundation	45,000	-	(45,000)	18	No new funding from California Wellness Foundation
Total Grants	1,397,292	875,473	(521,819)		
Fiscal Leveraging - MediCal Administrative Activities	1,850,000	2,000,000	150,000	19	MAA FY2022-23 projected revenue from FY2021-22 invoices (paid one year in arrears)
			-		
Other Income					
Investment Revenue	450,000	324,000	(126,000)	20	Projected investment revenue
Miscellaneous Revenue - Fatherhood Summit	189,999	-	(189,999)	21	No new funding projected for the Fatherhood Summit
Miscellaneous Revenue - Other	38,750	29,700	(9,050)	22	Rental income from First 5 Association
TOTAL REVENUE	19,782,634	20,861,224	1,078,590		
RESERVES					
Proposition 10 - Sustainability Funds	3,857,433	3,471,947	(385,486)		
Proposition 10 - Prior year budget savings for Community Resilience Fund	678,391		(678,391)		
TOTAL REVENUES & AVAILABLE FUNDS	24,318,458	24,333,171	14,713		
			-		

First 5 Alameda County
Proposed Expenditure Budget by Expenditure Category
July 1, 2022 - June 30, 2023

AGENDA ITEM 7a2

Expenditures	Modified Budget FY 2021-22	1st Reading Proposed Budget FY 2022-23	Final Proposed Budget FY 2022-23	Variance from Prior Year	Variance from Prior Year %	Notes
Personnel Costs	\$12,024,063	\$12,397,054	\$12,529,894	\$505,830	4%	1
Program Contracts/Grants	\$10,727,634	\$9,308,322	\$10,165,482	(\$562,152)	-5%	2
Program Operating Costs	\$511,563	\$492,445	\$492,445	(\$19,118)	-4%	3
Infrastructure Costs	\$1,055,197	\$1,145,350	\$1,145,350	\$90,153	9%	4
TOTAL EXPENDITURES	\$24,318,458	\$23,343,171	\$24,333,171	\$14,713	0%	

Notes:

Major changes in Expenditure Category costs, between the FY 2021-22 Modified Budget and the Final Proposed FY 2022-23 Budget.

- 1. Personnel Costs**

The FY 2022-23 proposed personnel costs includes new external funding in Fatherhood (Kaiser Foundation) and Early ID (Stupski Foundation) strategies and a minimal increase in Prop 10 funding to support anticipated adjustments due to the class and compensation study results.
- 2. Contracts**

The FY 2022-23 proposed contracts budget reflects a decrease in costs of one-time administrative/Infrastructure costs (e.g., strategic planning, class and compensation study, technology and building upgrades); wrap-up of the two-year COVID-19 Community Resilience Fund activities.
- 3. Program Operating Costs**

The FY 2022-23 proposed program operating expenses are minimally reduced with the continued plan for virtual program activities.
- 4. Infrastructure Costs**

The FY 2022-23 proposed infrastructure costs reflect an increase in MAA fees and expected increase in agency insurance costs.

First 5 Alameda County
Proposed Operating Expenditure Budget By Strategy
July 1, 2022 - June 30, 2023

Agenda Item 7a3

	Parent Partnership	Early ID	Quality Early Childhood Education	Fatherhood	Neighborhoods Ready for School	Policy & Advocacy	Data & Evaluation	Training	Communications	Operational Support (Finance, Human Resources, Technology & Admin/Facilities)	TOTAL PROPOSED BUDGET
PROPOSED FY2022-23 BUDGET - FINAL READING											
	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23	FY 2022-23
Personnel Costs											
Salaries & Benefits	1,140,004	2,316,059	2,011,024	386,747	528,070	1,051,318	885,882	379,153	500,000	3,331,637	12,529,894
Program Contracts/Grants											
Contracts	1,956,496	676,255	1,434,100	282,500	2,910,930	85,479	152,518	271,000	95,000	1,640,800	9,505,078
Grants & Stipends	0	0	450,000	24,000	0	0	0	0	0	0	474,000
Professional Services*	0	7,224	28,446	49,000	41,000	0	0	35,000	0	25,734	186,404
Total Contracts/Grants	1,956,496	683,479	1,912,546	355,500	2,951,930	85,479	152,518	306,000	95,000	1,666,534	10,165,482
Program Operating Costs**	61,500	77,951	123,852	25,036	20,000	9,803	20,000	14,847	10,000	129,456	492,445
Infrastructure Costs	0	0	0	0	0	0	0	0	0	1,145,350	1,145,350
Total Direct Program Costs	3,158,000	3,077,489	4,047,422	767,283	3,500,000	1,146,600	1,058,400	700,000	605,000	6,272,977	24,333,171



First 5 Alameda County
Proposed Contracts for FY 2022-23

Strategy	Contractor Name	Contract Type/Procurement Method			Award Term	Proposed 2022-23 Amount	FY	Description
		New	Renewal	Amendment				
1 Communications	Andi Botto Graphic Design		X		7/1/22 - 6/30/23	\$10,000.00	Funding to obtain services to design print and digital materials that support communications objectives.	
2 Communications	Andi Botto Graphic Design		X		7/1/22 - 6/30/23	\$4,000.00	Funding to provide graphic design services for Help Me Grow, Early ID program activities.	
3 Communications	BAYCAT Studio			X	4/4/22 - 10/31/22	\$25,000.00	Funding to produce up to six (6) videos in support of advocacy for equity-centered policy, systems change and investment in a coordinated early childhood system of care.	
4 Communications	Crux Design		X		7/1/22 - 6/30/23	\$5,000.00	Funding to assist in the development, design, and maintenance of the AlamedaKids.org website and the maintenance of the First5Alameda.org website.	
5 Communications	Crux Design		X		7/1/22 - 6/30/23	\$10,000.00	Funding to support Web design, maintenance and hosting for Alamedakids.org (Early ID).	
6 Communications	Full Court Press Communications	Sole Source			7/1/22 - 6/30/23	\$50,000.00	Funding to assist in the redesign of the First5Alameda.org website.	
7 Communications	Full Court Press Communications		X		7/1/22 - 6/30/23	\$10,000.00	Funding to develop communications strategies and materials to amplify the work of First 5 Alameda County's programs and policy advocacy.	
8 Data & Evaluation	Applied Survey Research			X	7/1/21 - 6/30/23	\$30,000.00	Funding to provide a Community-Based Participatory Research Kindergarten Readiness Assessment of children in Alameda County, with additional data analysis.	
9 Data & Evaluation	Center for the Study of Child Care Employment	Sole Source			7/1/22 - 6/30/23	\$75,000.00	Funding to conduct the evaluation of the Early Childhood CalWORKS Apprenticeship Program administered by the YMCA of the East Bay.	
10 Early Identification, Screening, and Care Coordination	Alameda County Public Health Department		X		7/1/22 - 6/30/23	\$95,000.00	Funding to provide training, technical assistance, and outreach to pediatric providers regarding early identification and the use of Help Me Grow for follow-up support.	
11 Early Identification, Screening, and Care Coordination	Family Resource Navigators		X		7/1/22 - 6/30/23	\$482,000.00	Funding to provide Help Me Grow Family Navigation services, coordination and administration of family leadership activities, and meeting families' essential needs.	
12 Early Identification, Screening, and Care Coordination	Focali Consulting			X	11/23/20 - 11/30/22	\$26,455.00	Funding to provide support to First 5 regarding partnerships with Medi-Cal Managed Care and scaling and sustaining early identification, outreach, and care coordination services by leveraging the Help Me Grow infrastructure.	
13 Fatherhood	A Better Way		X		7/1/22 - 6/30/23	\$15,000.00	Funding to enhance capacity for increasing engagement and support of fathers/father figures by hosting father specific parenting education and support groups, providing staff training and professional development, and integrating activities with First 5 and other family service programs.	
14 Fatherhood	Arnold Chandler	Sole Source			7/1/22 - 6/30/23	\$75,000.00	Funding to produce Fathers Corps 10-year evaluation report.	
15 Fatherhood	BLKMPWR, Inc		X		7/1/22 - 6/30/23	\$15,000.00	Funding to enhance capacity for increasing engagement and support of fathers/father figures by hosting father specific parenting education and support groups, providing staff training and professional development, and integrating activities with First 5 and other family service programs.	
16 Fatherhood	Community Child Care Council (4Cs) of Alameda County		X		7/1/22 - 6/30/23	\$15,000.00	Funding to enhance capacity for increasing engagement and support of fathers/father figures by hosting father specific parenting education and support groups, providing staff training and professional development, and integrating activities with First 5 and other family service programs.	
17 Fatherhood	Darren White dba Realized Potential Inc.		X		7/1/22 - 6/30/23	\$15,000.00	Funding to enhance capacity for increasing engagement and support of fathers/father figures by hosting father specific parenting education and support groups, providing staff training and professional development, and integrating activities with First 5 and other family service programs.	
18 Fatherhood	DDG Training & Consulting		X		7/1/22 - 6/30/23	\$30,000.00	Funding to provide training, consultation and support for the Father Friendly Provider Network, Fatherhood Partnership, and Northern California Family Justice Center.	

19	Fatherhood	Family Paths		X		7/1/22 - 6/30/23	\$15,000.00	Funding to enhance capacity for increasing engagement and support of fathers/father figures by hosting father specific parenting education and support groups, providing staff training and professional development, and integrating activities with First 5 and other family service programs.
20	Fatherhood	Friends of the Oakland Library		X		7/1/22 - 6/30/23	\$15,000.00	Funding to enhance capacity for increasing engagement and support of fathers/father figures by hosting father specific parenting education and support groups, providing staff training and professional development, and integrating activities with First 5 and other family service programs.
21	Fatherhood	Hayward Unified School District		X		7/1/22 - 6/30/23	\$15,000.00	Funding to enhance capacity for increasing engagement and support of fathers/father figures by hosting father specific parenting education and support groups, providing staff training and professional development, and integrating activities with First 5 and other family service programs.
22	Fatherhood	LaNiece Jones		X		7/1/22 - 6/30/23	\$25,000.00	Funding to provide fund development and program planning for the 2023 Fatherhood Summit.
23	Fatherhood	National Compadres Network	Sole Source			7/1/22 - 6/30/23	\$20,000.00	Funding to provide consultation and technical assistance to the Northern California Family Justice Center Fatherhood Cohort.
24	Fatherhood	Positive Communication Practices (Kelvin Potts)		X		7/1/22 - 6/30/23	\$15,000.00	Funding to enhance capacity for increasing engagement and support of fathers/father figures by hosting father specific parenting education and support groups, providing staff training and professional development, and integrating activities with First 5 and other family service programs.
25	Neighborhoods Ready for School	Alba Hernandez		X		7/1/22 - 6/30/23	\$10,500.00	Funding to provide interpretation and translation support services to families, providers, and partners.
26	Neighborhoods Ready for School	DDG Training & Consulting		X		7/1/22 - 6/30/23	\$45,000.00	Funding to provide training, facilitation, coaching, workshop development, evaluation, and consultation for the Fatherhood Partnership, Alameda County Fathers Corps, and Training @ First 5.
27	Neighborhoods Ready for School	International Contact, Inc.		X		7/1/22 - 6/30/23	\$20,000.00	Funding to provide interpretation and translation support services to families, providers, and partners.
28	Neighborhoods Ready for School	Interpreters Unlimited		X		7/1/22 - 6/30/23	\$42,000.00	Funding to provide interpretation and translation support services to families, providers, and partners.
29	Neighborhoods Ready for School	Iris Lin		X		7/1/22 - 6/30/23	\$10,000.00	Funding to provide interpretation and translation support services to families, providers, and partners.
30	Neighborhoods Ready for School	Lincoln		X		7/1/22 - 6/30/23	\$438,000.00	Funding to build infrastructure in neighborhoods to provide places for families to learn, plan, and achieve their goals; increase neighborhood-level coordination to provide a comprehensive menu of resources to support family protective factors, build community, and increase children's school readiness; and increase family leadership and civic engagement opportunities including language services.
31	Neighborhoods Ready for School	Lotus Bloom Family Resource Center		X		7/1/22 - 6/30/23	\$296,000.00	Funding to build infrastructure in neighborhoods to provide places for families to learn, plan, and achieve their goals; increase neighborhood-level coordination to provide a comprehensive menu of resources to support family protective factors, build community, and increase children's school readiness; and increase family leadership and civic engagement opportunities including language opportunities at the San Antonio Family Resource Center.
32	Neighborhoods Ready for School	Lotus Bloom Family Resource Center		X		7/1/22 - 6/30/23	\$477,016.00	Funding to coordinate and implement programs and services at the Castlemont Community Room to Bloom Family Resource Center, facilitate the Oakland Family Resource Center Network, and conduct neighborhood outreach and family engagement activities.
33	Neighborhoods Ready for School	Lotus Bloom Family Resource Center		X		7/1/22 - 6/30/23	\$50,000.00	Funding to administer the Oakland Family Resource Center Network Community Need Fund, which supports network organizations to expand services and basic resources to families with children 0-5.
34	Neighborhoods Ready for School	New Haven Unified School District		X		7/1/22 - 6/30/23	\$423,000.00	Funding to build infrastructure in neighborhoods to provide places for families to learn, plan, and achieve their goals; increase neighborhood-level coordination to provide a comprehensive menu of resources to support family protective factors, build community, and increase children's school readiness; and increase family leadership and civic engagement opportunities.

35	Neighborhoods Ready for School	Oakland Unified School District		X		7/1/22 - 6/30/23	\$227,000.00	Funding to support Summer Pre-K (SPK) programs and provide Early Childhood Education (ECE) and K-12 teachers with professional development and orientation to the SPK model; a School Readiness Coordinator to develop and implement year round school readiness and transition programming including a student passport/snapshot form, and a variety of family/child learning activities.
36	Neighborhoods Ready for School	Roots Community Health Center		X		7/1/22 - 6/30/23	\$423,000.00	Funding to build infrastructure in neighborhoods to provide places for families to learn, plan, and achieve their goals; increase neighborhood-level coordination to provide a comprehensive menu of resources to support family protective factors, build community, and increase children's school readiness; and increase family leadership and civic engagement opportunities.
37	Neighborhoods Ready for School	Sol Barreto		X		7/1/22 - 6/30/23	\$10,500.00	Funding to provide interpretation and translation support services to families, providers, and partners.
38	Neighborhoods Ready for School	Teresa Matias		X		7/1/22 - 6/30/23	\$10,000.00	Funding to provide interpretation and translation support services to families, providers, and partners.
39	Neighborhoods Ready for School	Trybe Inc.		X		7/1/22 - 6/30/23	\$130,000.00	Funding to build infrastructure in neighborhoods to provide places for families to learn, plan, and achieve their goals; increase neighborhood-level coordination to provide a comprehensive menu of resources to support family protective factors, build community, and increase children's school readiness; and increase family leadership and civic engagement opportunities at the San Antonio Family Resource Center.
40	Neighborhoods Ready for School	Youth Uprising		X		7/1/22 - 6/30/23	\$85,000.00	Funding to provide navigation support services for Castlemont community families (East Oakland) for accessing Alameda County Social Services Administration benefits.
41	Neighborhoods Ready for School	Youth Uprising		X		7/1/22 - 6/30/23	\$88,600.00	Funding to provide infrastructure support for Room to Bloom Family Resource Center (culture keeping, janitorial services, facilities management) on Youth Uprising campus and daily early childhood programming taking place in their facility.
42	Operational Support	Aleshire & Wynder, LLP		X		7/1/22 - 6/30/23	\$25,000.00	Funding to provide human resources legal services and consultation on an as-needed basis.
43	Operational Support	All-In Strategies			X	7/1/22 - 10/31/22	\$17,500.00	Funding to provide change management support services focused on the Executive Leadership team (ELT).
44	Operational Support	Community Brands/NP Solutions		X		7/1/22 - 6/30/23	\$6,000.00	Funding to provide MIP Fund Accounting software annual maintenance and consulting services as needed.
45	Operational Support	Eide Bailly LLP	RFQ			7/1/22 - 6/30/23	\$25,000.00	Funding to provide financial and single audit services.
46	Operational Support	Eightcloud		X		7/1/22 - 6/30/23	\$86,400.00	Funding to provide support for next generation Salesforce technology related enhancements.
47	Operational Support	Hatchuel Tabernik & Associates		X		7/1/22 - 6/30/23	\$25,000.00	Funding to provide grant writing and fund development assistance to help ensure the sustainability of First 5 programs.
48	Operational Support	Hickman Strategies LLC		X		7/1/22 - 12/31/22	\$96,565.00	Funding to provide First 5 Alameda County strategic plan implementation support and agencywide change management.
49	Operational Support	Kevin Harper		X		7/1/22 - 6/30/23	\$15,000.00	Funding to provide internal control support consultation on an as-needed basis.
50	Operational Support	Nleader Group		X		7/1/22 - 6/30/23	\$15,000.00	Funding to provide research and identify opportunities to further leverage eligible certified public expenditure funds that support Medi-Cal Administrative Activities (MAA) services.
51	Operational Support	Olson Remcho LLP		X		7/1/22 - 6/30/23	\$120,000.00	Funding to provide legal services and consultation on an as-needed basis.
52	Operational Support	Radicle Root Collective			X	1/1/22 - 10/31/22	\$15,850.00	Funding to provide equity training, facilitation and coaching for staff.
53	Operational Support	RedCar IT		X		7/1/22 - 6/30/23	\$168,000.00	Funding to provide maintenance and operations support activities for the First 5 Application Suite (ECChange, ECC Online and Pathways).
54	Operational Support	TECHsperience		X		7/1/22 - 6/30/23	\$65,400.00	Funding to provide technology infrastructure support and server maintenance and back up.
55	Operational Support	The Collective Agency		X		7/1/22 - 6/30/23	\$10,000.00	Funding to provide grant writing and fund development assistance to help ensure the sustainability of First 5 programs.
56	Parent Partnership	Alameda Health System-Highland Hospital		X		7/1/22 - 6/30/23	\$150,000.00	Funding to support implementation of the DULCE program model, including the Family Specialist and support and guidance of the Clinic Pediatric Champion at Highland Hospital Pediatric Clinic.
57	Parent Partnership	BANANAS, Inc.		X		7/1/22 - 6/30/23	\$100,000.00	Funding to implement the CARE Homeless Navigation pilot program.
58	Parent Partnership	East Bay Community Law Center		X		7/1/22 - 6/30/23	\$39,000.00	Funding to provide legal consultation and support to Highland Hospital Pediatric Clinic's DULCE program Family Specialist and selected families.

59	Parent Partnership	International Refugee Committee			X	5/1/22 - 12/31/22	\$10,000.00	Funding to provide direct supports for Afghan refugee families.
60	Parent Partnership	Lao Family Community Development, Inc.			X	5/1/22 - 12/31/22	\$5,000.00	Funding to support East Bay Refugee and Immigrant Forum to provide meeting planning and facilitation support for a coalition of community organizations that serve Afghan refugee families.
61	Parent Partnership	Supplybank.org		X		7/1/22 - 6/30/23	\$75,000.00	Funding to purchase and distribute Kindergarten Readiness Backpacks to a variety of supply distribution sites and school districts in Alameda County identified by First 5.
62	Parent Partnership	YMCA of the East Bay		X		7/1/22 - 6/30/23	\$538,000.00	Funding to train CalWORKs participants to become certified and employed as early childhood professionals.
63	Policy & Advocacy	Lucile Packard Children's Hospital Stanford		X		7/1/22 - 6/30/23	\$6,700.00	Funding to coordinate and facilitate the Special Needs Committee of Alameda County and provide policy consultation as requested.
64	Policy & Advocacy	Parent Voices Oakland		X		7/1/22 - 6/30/23	\$75,000.00	Funding to plan, coordinate and implement the Alameda County Early Childhood Policy Committee (ACEPC) and support a graduate policy intern.
65	Quality Early Childhood Education	Alameda County Public Library		X		9/1/22 - 6/30/23	\$5,000.00	Funding for the Día de los Libros/Día de los Niños event and to support the purchase of bi- and/or multilingual books.
66	Quality Early Childhood Education	Alameda Free Library		X		9/1/22 - 6/30/23	\$5,000.00	Funding for the Día de los Libros/Día de los Niños event and to support the purchase of bi- and/or multilingual books.
67	Quality Early Childhood Education	Alameda Free Library		X		9/1/22 - 6/30/23	\$5,000.00	Funding to provide Quality Counts Pathway resources for Family, Friend, and Neighbor (FFN) caregivers by leveraging Alameda Free Library's current Storytimes.
68	Quality Early Childhood Education	Alameda Professional Child Care Association		X		9/1/22 - 6/30/23	\$10,000.00	Funding to convene joint quarterly meeting with Valley Family Child Care Association to identify common Family Child Care (FCC) needs, programming needed such as professional development and outreach for Family Child Care Conference.
69	Quality Early Childhood Education	BANANAS, Inc.		X		7/1/22 - 6/30/23	\$260,000.00	Funding to provide professional development opportunities for the Early Childhood Education (ECE) workforce in Alameda County and on-site technical assistance and coaching to Quality Rating and Improvement System (QRIS) sites.
70	Quality Early Childhood Education	BANANAS, Inc.		X		7/1/22 - 6/30/23	\$80,000.00	Funding to provide training and playgroups for Family, Friend, and Neighbor (FFN) caregivers and Family Child Care (FCC) providers.
71	Quality Early Childhood Education	BANANAS, Inc.	Sole Source			7/1/22 - 6/30/23	\$10,000.00	Funding to provide Family Child Care peer support group sessions.
72	Quality Early Childhood Education	California School-Age Consortium (CalSAC)		X		7/1/22 - 6/30/23	\$486,000.00	Funding to manage the Quality Counts' process for distributing Quality Improvement grants and professional development (PD) stipends. Funds will be used to make facility and environment improvements, enhance training, support staff release time, technology need and professional development activities.
73	Quality Early Childhood Education	City of Hayward, Hayward Public Library		X		9/1/22 - 6/30/23	\$5,000.00	Funding for the Día de los Libros/Día de los Niños event and to support the purchase of bi- and/or multilingual books.
74	Quality Early Childhood Education	City of Hayward, Hayward Public Library		X		9/1/22 - 6/30/23	\$5,000.00	Funding to provide Quality Counts Pathway resources for Family, Friend, and Neighbor (FFN) caregivers by leveraging Hayward Public Library's current Storytimes.
75	Quality Early Childhood Education	City of San Leandro, San Leandro Public Library		X		9/1/22 - 6/30/23	\$5,000.00	Funding for the Día de los Libros/Día de los Niños event and to support the purchase of bi- and/or multilingual books.
76	Quality Early Childhood Education	City of San Leandro, San Leandro Public Library		X		9/1/22 - 6/30/23	\$5,000.00	Funding to provide Quality Counts Pathway resources for Family, Friend, and Neighbor (FFN) caregivers by leveraging San Leandro Public Library's current Storytimes.
77	Quality Early Childhood Education	Community Child Care Council (4Cs) of Alameda County		X		7/1/22 - 6/30/23	\$260,000.00	Funding to provide professional development opportunities for the Early Childhood Education (ECE) workforce in Alameda County and on-site technical assistance and coaching to Quality Rating and Improvement System (QRIS) sites.
78	Quality Early Childhood Education	Community Child Care Council (4Cs) of Alameda County		X		7/1/22 - 6/30/23	\$80,000.00	Funding to provide training and playgroups for Family, Friend, and Neighbor (FFN) caregivers and Family Child Care (FCC) providers.
79	Quality Early Childhood Education	Early Quality Systems		X		7/1/22 - 6/30/23	\$140,000.00	Funding to host a secure and fully managed iteration of the QRIS Hubbe database system for Alameda County Quality Counts to manage the local QRIS program.
80	Quality Early Childhood Education	Family Resource Navigators		X		7/1/22 - 6/30/23	\$20,000.00	Funding to provide capacity building and training for Early Care and Education (ECE) professionals and parents to increase knowledge of inclusive practices and partnering with families.
81	Quality Early Childhood Education	Friends of the Oakland Public Library		X		9/1/22 - 6/30/23	\$5,000.00	Funding for the Día de los Libros/Día de los Niños event and to support the purchase of bi- and/or multilingual books.

82	Quality Early Childhood Education	Friends of the Oakland Public Library		X		9/1/22 - 6/30/23	\$13,600.00	Funding to provide Quality Counts Pathway resources for Family, Friend, and Neighbor (FFN) caregivers by leveraging Oakland Public Library's current Storytimes.
83	Quality Early Childhood Education	Hively		X		7/1/22 - 6/30/23	\$110,000.00	Funding to provide professional development opportunities for the Early Childhood Education (ECE) workforce in Alameda County and on-site technical assistance and coaching to Quality Rating and Improvement System (QRIS) sites.
84	Quality Early Childhood Education	Hively		X		7/1/22 - 6/30/23	\$80,000.00	Funding to provide training and playgroups for Family, Friend, and Neighbor (FFN) caregivers and Family Child Care (FCC) providers.
85	Quality Early Childhood Education	Newark Public Library		X		9/1/22 - 6/30/24	\$5,000.00	Funding for the Día de los Libros/Día de los Niños event and to support the purchase of bi- and/or multilingual books.
86	Quality Early Childhood Education	Valley Family Child Care Association		X		9/1/22 - 6/30/23	\$10,000.00	Funding to convene joint quarterly meetings with the Alameda Professional Child Care Association to identify common Family Child Care (FCC) needs, programming needed such as professional development and outreach.
87	Quality Early Childhood Education	WestEd	Sole Source			7/1/22 - 6/30/23	\$95,000.00	Funding to provide valid and reliable CLASS and ERS assessments for CSPP early care and education programs participating in Quality Counts.
88	Quality Early Childhood Education	WestEd	Sole Source			9/1/22 - 6/30/23	\$40,000.00	Funding to provide CSEFEL model for Family Child Care refresher training to CSEFEL certified trainers and coaches. Provide leadership technical assistance and coaching to QC agencies that have already participate in CSEFEL to support their ongoing implementation of CSEFEL at the system level.
89	Training	DDG Training & Consulting		X		7/1/22 - 6/30/23	\$34,200.00	Funding to provide training, consultation and materials on topics related to attachment, relationships, building resilience, social emotional development, race and equity for Early Childhood Providers, Parents, and Caregivers.

Total Contracts \$7,341,286.00



To: First 5 Alameda County Executive Committee

From: Kristin Spanos, Chief Executive Officer
Christine Hom, Finance Officer
Maria Canteros, Finance Administrator

Date: May 26, 2022

Subject: FY 2022-2031 Long Range Financial Plan – Final Reading

ACTION REQUESTED

To review the following FY 2022-31 Long Range Financial Plan.

BACKGROUND

First 5 Alameda County has adopted a Long Range Financial Plan annually since March 2004. Adoption of a Long Range Financial Plan has been a statutory requirement of all First 5 Commissions since 2006-07. The current LRFP was formally approved by the Commission in June 2021. An update to the LRFP is included with underlying assumptions as well as historical background information. The update reflects the Proposed Budget for FY 2022-2023 and the most recent Prop 10 Tobacco Tax revenue forecast from the California Department of Finance and First 5 California that was received in May 2021.

MINIMUM FUND BALANCE REQUIREMENTS

First 5 Alameda County has used Sustainability Funds to augment operating budget needs and to meet revenue shortfalls, to the extent authorized by the Commission. The Sustainability Fund balance as of June 30, 2021 was \$34.1 million. This Fund may not be spent down to zero; some funds must be maintained as an operating reserve to cover ongoing cash flow requirements to act as a buffer for delays in receiving state tobacco tax monies or other revenues. The policy is to maintain an amount in the Fund Balance, at a minimum, equal to six months of operating expenses plus an amount to cover fiscal obligations under the Reduction in Workforce Policy.

FISCAL IMPACT

There is no fiscal impact.

RECOMMENDATION

To review the following FY 2022-31 Long Range Financial Plan and to give feedback for clarification or changes in preparation for the Commission's second and final reading on June 2, 2022.

AGENDA ITEM 7c

Submitted by:

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Christine Hom
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Christine Hom
Finance Officer

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Maria Canteros
Finance Administrator

Approved by:

DocuSigned by:
Kristin Spanos
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Kristin Spanos
Chief Executive Officer

ASSUMPTIONS FOR THE REVISED LONG RANGE FINANCIAL PLAN

Presented below are the assumptions used to develop the Long Range Financial Plan.

REVENUES

FY 2021-22 figures reflect the revised budget approved in February 2022. For FY 2022-23 and subsequent years, the following revenue assumptions were used:

- **Tobacco Tax** – The California Department of Finance (DoF) prepared revised projections of First 5 tobacco tax revenues in May 2021 through the period ending FY 2025-26. These consider the effects of the federal tobacco tax, other declines in state tobacco tax revenues due to newer legislation (SBx2-7 Smoking Age Increase to 21 effective June 2016, Proposition 56 \$2 dollar tobacco tax increase effective April 2017) Prop 99, backfill amounts and other factors. The projections listed below cover FY 2026-2031.

Historically, the DoF projections have been on the conservative side; actual revenues received being equal to or higher than projections with the exception of FY 2018-19. We anticipate receiving updated revenue projections from the DoF and First 5 CA this year and we will continue to forecast revenue conservatively.

<u>Fiscal Year</u>	<u>DoF Projection</u>	<u>Actual Revenue</u>
2010-2011	\$14.0m	\$14.3m
2011-2012	\$13.8m	\$14.5m
2012-2013	\$13.3m	\$13.6m
2013-2014	\$13.2m	\$13.2m
2014-2015	\$13.0m	\$13.3m
2015-2016	\$12.1m	\$13.2m
2016-2017	\$11.6m	\$12.6m
2017-2018	\$10.6m	\$11.3m
2018-2019	\$12.8m	\$12.1m
2019-2020	\$11.5m	\$12.6m
2020-2021	\$11.9m	\$13.0m
2021-2022	\$12.9m	
2022-2023	\$12.5m	
2023-2024	\$12.2m	
2024-2025	\$11.8m	
2025-2026	\$11.4m	
2026-2027	\$11.1m	
2027-2028	\$10.8m	
2028-2029	\$10.4m	
2029-2030	\$10.1m	
2030-2031	\$9.8m	

Based on the above DoF projection for FY 2022-23, the Long Range Financial Plan assumes a 3.1% decrease in tax revenue from the prior year. Moving forward beyond FY 2022-23, revenues are expected to continue decreasing at rates between approximately 2.6% and 3.7% per year through 2031. If actual revenues show a significant change during the year, the projection for

the current year will be brought to the Commission at mid-year, along with other budget modification proposals.

▪ **Interagency Income -**

- Funding from First 5 California (IMPACT 2020) – to support local QRIS work including rating and quality improvement in child care settings (\$1,154,000)
- Funding from First 5 San Francisco via Children’s Council of San Francisco – for the IMPACT Local Regional T/TA Hub \$158,000)
- Funding from AC Health Care Services Agency and AC Social Services Agency to support Fathers Corps work (projected award \$400,000)
- AC Public Health Department funding for ECChange database hosting and maintenance (\$123,000)
- Funding from AC Office of Education Block Grant 9 to support Quality Rating Improvement Systems work (projected award \$447,000)
- Funding from the AC Office of Education to support the Inclusive Early Learning Grant (\$74,000)
- AC Public Health Department funding for Help Me Grow (HMG) Linkage Line services (\$480,000)
- Pass through funding from AC Social Services Agency to support early child development activities in the Castlemont neighborhood, workforce development pilot and family navigation services (\$718,000)
- Pass through federal ARPA funding from AC Social Services Agency to support the Centralized Eligibility List (CEL) Application Project (\$1,000,000)

▪ **State Grants -**

- Funding from the California Department of Social Services QCC QRIS Block Grant 4 (projected award \$515,000)
- Funding from the California Department of Education Preschool Development Grant (\$55,000)

▪ **Other Grants –**

- Projected funding from the Alameda Alliance for Health for continued support of HMG’s Pediatric Care Pilot to conduct member engagement activities related to care coordination (\$572,000)
- Funding from the Stupski Foundation through October 2022 to support HMG’s Pediatric Care Coordination activities (\$73,000)
- Funding from Sunlight Giving for general operating support (\$120,000)
- Funding from Kaiser Permanente Foundation in support of Fatherhood activities (\$110,000)

As and when new grants are awarded, the Long Range Financial Plan will be revised accordingly.

▪ **Miscellaneous Income** – Consists primarily of rental income from the First 5 Association.

- **Fiscal Leveraging** – Since FY 2009-10, fiscal leveraging revenues consist entirely of federal reimbursements under the Medi-Cal Administrative Activities (MAA) program. Gross MAA revenues for the prior fiscal year are usually received 8-12 months in arrears. As a result of the perpetual time study methodology introduced by the granting agency in FY 2013-14 and the

AGENDA ITEM 7c

inclusion of actual client count for invoicing, revenues are expected to average approximately \$2 million. For the purposes of this LRFP, it is assumed that programs eligible for MAA claiming will be reimbursed at this level in the FY 2022-23 budget year and conservatively continuing at approximately \$1.85 million through FY 2030-31.

- **Investment Revenue** – The FY 2022-23 proposed budget assume \$324,000 of investment revenue due based on current year projections.

EXPENSES

FY 2022-23 expenditure figures are from the current proposed budget process. For FY 2023-31, total expenses have been reduced to leave a minimum fund balance as recommended below. The plan does not provide for any cost of living allowances or inflationary increases. In prior years these increases have been covered within the range of annual budgetary savings, and this is expected to continue in future years as well.

Use of Sustainability Funds

The budgeted use of Prop 10 Sustainability Funds for FY 2022-23 is comprised of \$3.4 million to close the gap between revenue and projected expenses.

MINIMUM FUND BALANCE REQUIREMENTS

The Sustainability Fund cannot be spent down to zero; some funds must be maintained as an operating reserve to cover ongoing cash flow requirements to act as a buffer if there are delays in receiving state tobacco tax revenues or other revenues. The recommendation is to maintain an amount in the Fund Balance, at a minimum, equal to six months of operating expenses plus an amount to cover fiscal obligations.

HISTORICAL BACKGROUND

The Long Range Financial Plan tool was designed to strategically guide the use of First 5 Alameda County's Sustainability Fund. The Sustainability Fund was established by the First 5 Alameda County Commission as a strategy to ensure a long term commitment to funding services for children age 0-5, even as the tobacco tax revenue declined.

The Sustainability Fund is projected to be approximately \$31 million at the end of the current 2021-22 fiscal year and was accumulated in a number of ways over the past years. First, the Fund developed through the initial reserve that occurred when tax dollars were accumulated but could not be spent until a Strategic Plan was passed (Jan. 1999-Jan. 2000). Thereafter, contributions to the Sustainability Fund were intentionally budgeted over several years (2001-2004). Finally, budgeted funds that remained unspent were directed by the Commission to be added to the Sustainability Fund, rather than be rolled-over to the subsequent year's budget (2001-present). It is important to note however that, Sustainability Funds have been budgeted for program use since 2005-06, which means that expenses have been projected higher than revenues in each of those years, but budget savings in those years made it unnecessary to draw from the Fund. These changes have resulted in draws periodically from the Sustainability Fund only since FY 2009-10.

AGENDA ITEM 7c

The following is a summary of the use of sustainability funds as indicated in the Long Range Financial Plan. The plan assumes that Sustainability Funds will continue to be used to maintain a balanced budget, throughout the plan time frame.

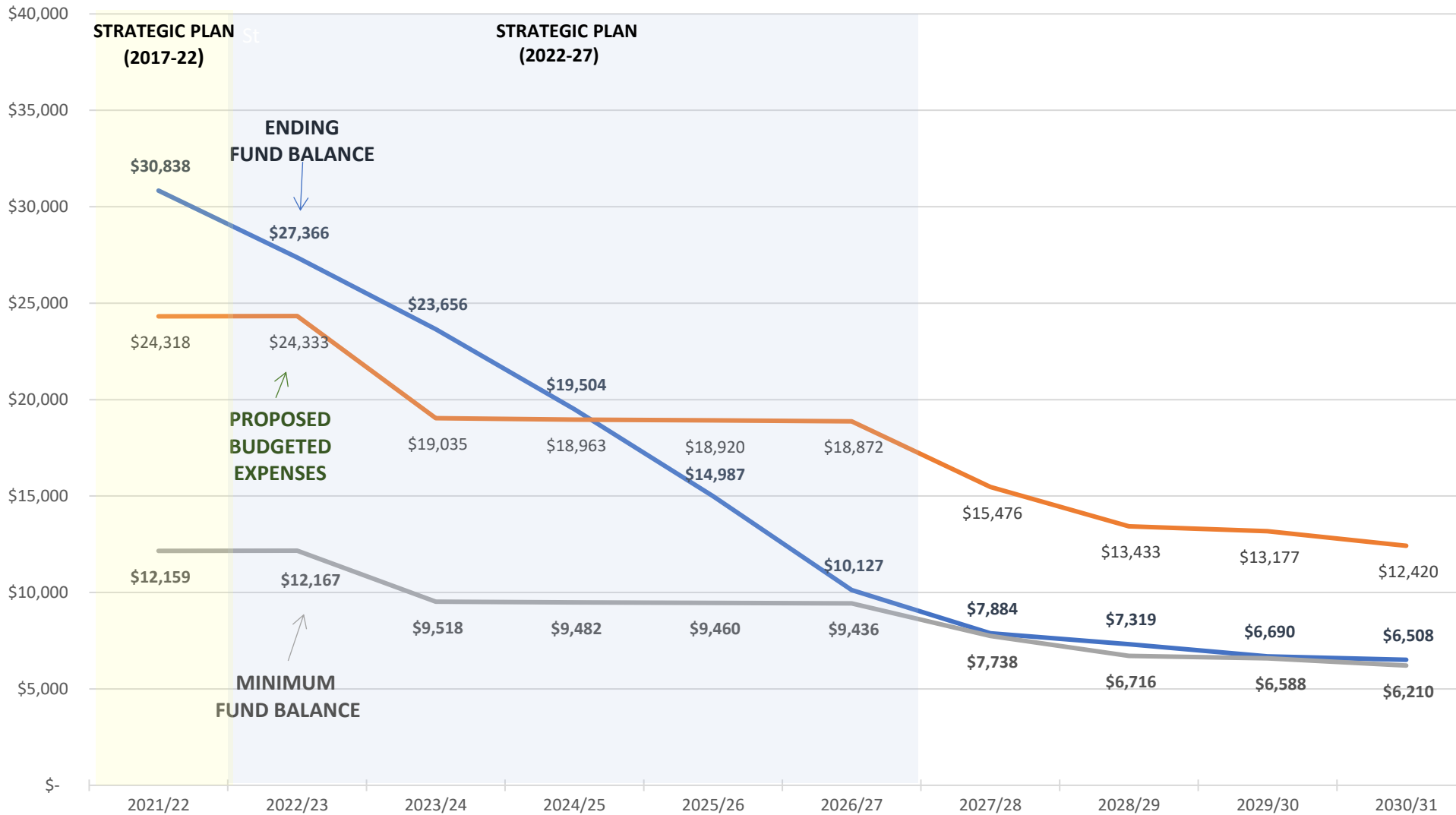
<u>Draw down from Sustainability for Operations (\$millions)</u>		
<u>Fiscal Year</u>	<u>Planned draw down</u>	<u>Actual amount drawn</u>
<u>FY 2009-2013 Strategic Plan</u>		
2009-10	\$6.9m	\$3.3m
2010-11	\$9.3m	\$6.7m ¹
2011-12	\$4.1m	\$0.8m
2012-13	\$9.0m	\$5.3m ²
<u>FY 2013-17 Strategic Plan</u>		
2013-14	\$1.7m	\$0.0
2014-15	\$2.3m	\$1.5m
2015-16	\$2.3m	\$1.2m
2016-17	\$4.9m	\$0.0
<u>FY 2017-22 Strategic Plan</u>		
2017-18	\$3.5m	\$0.0
2018-19	\$2.0m	\$0.0
2019-20	\$3.7m	\$0.0
2020-21	\$6.1m	\$1.4m
2021-22	\$4.1m	-

¹ Increased outlay on Contracts in order to reduce fund balance in anticipation of AB 99 – which required all First 5s to transfer half their fund balance to the State of CA by the end of 2012. AB 99 was subsequently repealed and the threat passed.

² Purchase of office building at 1115 Atlantic Ave., Alameda in April 2013.

Dollars in Thousands	2017 - 2022 Strategic Plan		2022 - 2027 Strategic Plan					2027-2031 Strategic Plan TBD			
	Actual 2020/21	Modified Budget 2021/22	Projections					Projections			
			2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
Beginning Fund Balance	\$ 35,568	\$ 34,158	\$ 30,838	\$ 27,366	\$ 23,656	\$ 19,504	\$ 14,987	\$ 10,127	\$ 7,884	\$ 7,319	\$ 6,690
REVENUES											
Tobacco Tax	\$ 13,045	\$ 12,947	\$ 12,508	\$ 12,240	\$ 11,798	\$ 11,433	\$ 11,090	\$ 10,757	\$ 10,435	\$ 10,122	\$ 9,818
Other First 5 Revenue	\$ 1,432	\$ 1,469	\$ 1,312	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- First 5 California (IMPACT & IMPACT 2)	\$ 930	\$ 1,049	\$ 1,154								
- First 5 San Francisco/Childrens Council of SF (T/TA Hub)	\$ 117	\$ 110	\$ 158								
- First 5 California (IMPACT Incentive Layer)	\$ 385	\$ 310									
Interagency Income - County	\$ 5,960	\$ 2,001	\$ 3,242	\$ 928	\$ 880	\$ 880	\$ 880	\$ 480	\$ 480	\$ 480	\$ 480
- ACHCSA (Fathers Corps)	\$ 118	\$ 138	\$ 400	\$ 400	\$ 400	\$ 400	\$ 400				
- ACPHD (Data Systems Hosting and Maintenance)	\$ 216	\$ 114	\$ 123								
- ACPHD Home Visiting/PHOC	\$ 54										
- AC Office of Educ. (QRIS Block Grant 6)	\$ 178										
- AC Office of Educ. (QRIS Block Grant 7)	\$ 215										
- AC Office of Educ. (QRIS Block Grant 8, 9 projected)		\$ 447	\$ 447								
- AC Office of Educ. (Inclusive Early Learning)	\$ 82	\$ 135	\$ 74	\$ 48							
Interagency Income - Federal Pass-through											
- ACPHD HMG Linkage Line	\$ 503	\$ 449	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480	\$ 480
- ACPHD Dental Transformation (HTHC)	\$ 318										
- ACCSA (Navigation, Workforce Pilot, Comprehensive Child Dev)	\$ 676	\$ 718	\$ 718								
- ACCSA FCC Grants & Essential Supplies	\$ 3,600		\$ 1,000								
- ACCSA CEL Application Project											
State Grants	\$ 1,000	\$ 622	\$ 570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- CA Dept. of Social Services (QCC QRIS Block Grant #2, #3, #4, #5 projected)	\$ 1,000	\$ 543	\$ 515								
- CA Dept. of Education (Preschool Development Grant)		\$ 79	\$ 55								
Other Grants (Private, Foundation or Other)	\$ 861	\$ 1,396	\$ 875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
- Alameda Alliance for Health (projected for FY22-23)	\$ 165	\$ 572	\$ 572								
- Aurrera Health Group	\$ 276	\$ 50									
- Sunlight Giving	\$ 355	\$ 596	\$ 120								
- Stupski Foundation		\$ 100	\$ 73								
- CA Wellness Foundation (Fatherhood activities)		\$ 45									
- Kaiser Permanente Foundation		\$ 33	\$ 110								
- Packard Foundation	\$ 25										
- Connecticut Children's Medical Center	\$ 10										
- Center for the Study of Social Policy	\$ 30										
Miscellaneous Income	\$ 178	\$ 263	\$ 30	\$ 20	\$ 35	\$ 35	\$ 35	\$ 40	\$ 20	\$ 20	\$ 20
Fiscal Leveraging (MAA)	\$ 2,601	\$ 1,850	\$ 2,000	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850	\$ 1,850
Investment Income	\$ 106	\$ 450	\$ 324	\$ 287	\$ 248	\$ 205	\$ 157	\$ 106	\$ 83	\$ 77	\$ 70
TOTAL REVENUES	\$ 25,183	\$ 20,998	\$ 20,861	\$ 15,325	\$ 14,811	\$ 14,403	\$ 14,012	\$ 13,234	\$ 12,867	\$ 12,548	\$ 12,238
TOTAL EXPENSES	\$ 26,593	\$ 24,318	\$ 24,333	\$ 19,035	\$ 18,963	\$ 18,920	\$ 18,872	\$ 15,476	\$ 13,433	\$ 13,177	\$ 12,420
CASHFLOW											
Total Disbursements	\$ 26,593	\$ 24,318	\$ 24,333	\$ 19,035	\$ 18,963	\$ 18,920	\$ 18,872	\$ 15,476	\$ 13,433	\$ 13,177	\$ 12,420
(Shortfall)/Surplus Revenue over Expenses (Use of Sustainability Fund)	\$ (1,410)	\$ (3,320)	\$ (3,472)	\$ (3,710)	\$ (4,152)	\$ (4,517)	\$ (4,860)	\$ (2,243)	\$ (565)	\$ (628)	\$ (182)
Ending Fund Balance	\$ 34,158	\$ 30,838	\$ 27,366	\$ 23,656	\$ 19,504	\$ 14,987	\$ 10,127	\$ 7,884	\$ 7,319	\$ 6,690	\$ 6,508
MINIMUM FUND BALANCE REQUIRED (50% OR 6 Months of annual disbursement)	\$ 13,297	\$ 12,159	\$ 12,167	\$ 9,518	\$ 9,482	\$ 9,460	\$ 9,436	\$ 7,738	\$ 6,716	\$ 6,588	\$ 6,210

LONG RANGE FINANCIAL PLAN FY 2022-2031 BUDGET & FUND BALANCE (\$000s)





To: First 5 Alameda County Executive Committee

From: Christine Hom, Finance Officer

Date: May 26, 2022

Subject: GASB 54 Fund Balance Commitment

REQUESTED ACTION

To review and discuss the classification of the fund balance and to give feedback in preparation for presentation to the Commission on June 2, 2022.

BACKGROUND

There is no single number in governmental accounting and financial reporting that attracts more interest and discussion than *fund balance*. Fund balance, also referred to as net assets, is the difference between asset and liabilities in the governmental funds balance sheet.

The Governmental Accounting Standards Board (GASB) adopted Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This statement requires governments to revise how fund balance is reported in its financial statements. The planned use of net assets is required to be reported in various categories depending on the constraints imposed on the use of resources. The categories in which governments are required to categorize fund balance are (in order of most to least constrained): Nonspendable, Restricted, Committed, Assigned and Unassigned. The more constrained the resources, the less likely they can be redeployed to other uses.

GASB 54

A hierarchy of fund balance classifications has been created by the Governmental Accounting Standards Board (GASB), based primarily on the extent to which governments are bound by constraints on resources reported in the funds. This approach which is referred to as GASB 54 is intended to provide users more consistent and understandable information about a fund's net resources. GASB 54 went into effect in FY 2010-2011, and for the first time F5AC's fund balance was presented accordingly in the financial statements for the fiscal year which ended on June 30, 2011. In summary, the hierarchy of five possible classifications of fund balance is:

AGENDA ITEM 8**Nonspendable Fund Balance**

- Amounts that cannot be spent due to form; for example, inventories and prepaid amounts. Also, long-term loan and notes receivables, and property held for resale would be reported here.
- Amounts that must be maintained intact legally or contractually.

Restricted Fund Balance

- Amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

Committed Fund Balance

- Amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources.
- Action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period.

Assigned Fund Balance

- For amounts constrained for the intent to be used for a specific purpose by a governing board or a body or official that has been delegated authority to assign amounts.

Unassigned Fund Balance

- For any remaining amounts not classified as any of the above.

F5AC's Sustainability Fund or stabilization fund currently meets the definition of "Assigned" as defined in GASB 54. At the end of the current fiscal year, it is estimated that F5AC will have approximately \$30.8 million in fund balance which will be reported in the audited financial statements as previously approved by the Commission in June 2021 to be in compliance the requirements of GASB 54.

PROPOSED ACTION TO DESIGNATE FUND BALANCE

1. To accept Staff's recommendation to designate a portion of fund balance not exceeding \$10.1 million of net assets as of June 30, 2022, as "Committed" to maintain intact funds for Contracts and Grants, in accordance with the FY 2022-23 budget that is up for adoption by the Commission on June 2, 2022.
2. To accept Staff's recommendation to "Assign" a portion of ending fund balance not exceeding \$20.7 million of net assets as of June 30, 2022, for budget stabilization (balancing the budget), in accordance with the Long Range Financial Plan to be adopted by the Commission on June 2, 2022. Funds committed to budget stabilization shall only be used to maintain F5AC services as long as possible during anticipated funding declines in accordance with the Long Range Financial Plan. They can only be committed to other uses by a majority vote of the Commission. These funds are not anticipated to be replenished after they are used for budget stabilization.

AGENDA ITEM 8

FISCAL IMPACT

This action is for classification purposes only. There is no fiscal impact.

Use of Fund Balance	Maximum Amount	GASB 54 Classification
FY 2022-23 budgeted Contracts and Grants	\$10.1 million	Committed Fund Balance
Budget stabilization - Long Range Financial Plan	\$20.7 million	Assigned Fund Balance

RECOMMENDATION:

That the Executive Committee review and recommend the classification of fund balance as outlined above to the Commission for approval at their next meeting on June 2, 2022.

Submitted by:

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Christine Hom
Finance Officer

Reviewed by:

DocuSigned by:

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Kristin Spanos
Chief Executive Officer



To: First 5 Alameda County Executive Committee

From: Christine Hom, Finance Officer

Date: May 26, 2022

Subject: FY 2022-2023 ACERA 401(h) Account Authorization

ACTION REQUESTED

That the Executive Committee review the resolution to fund the FY 2022-2023 ACERA 401(h) account with the purpose of providing tax free health benefits to retirees.

BACKGROUND

In order for the Alameda County Employees Retirement Association (ACERA) to provide tax-free health benefits to its retirees, it is required that participating agencies such as First 5 Alameda County establish and pay post-retirement benefits through a 401(h) account. In 2007-08, the Commission authorized the establishment of such an account.

The 401(h) account, also called the Advance Reserve Account, is funded by a portion of regular First 5 retirement contributions. First 5 contributions are then supplemented by the Supplemental Retiree Benefits Reserve (SRBR) in the amount of the 401(h) contribution. The effect is a no-cost transaction.

For FY 2022-2023 (and every year), it is required that the participating member agencies of ACERA authorize the required contributions to the account. The required contribution is determined by ACERA's actuary, Segal Consulting. Based on the actuarial analysis, First 5's contribution for FY 2022-2023 is \$79,964.34. The contribution per pay period is \$3,075.55 beginning with pay period 22-14.

FISCAL IMPACT

There is no fiscal impact.

RECOMMENDATION

That the Executive Committee recommend the approval of the resolution to fund the FY 2022-2023 ACERA 401(h) account authorization by the Commission at their next meeting.

Submitted by:

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Christine Hom
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Christine Hom
Finance Officer

Reviewed by:

DocuSigned by:
Kristin Spanos
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Kristin Spanos
Chief Executive Officer

RESOLUTION**FIRST 5 ALAMEDA COUNTY
RESOLUTION APPROVING 401(h) ACCOUNT
PURSUANT TO SECTION 31592**

WHEREAS, in 1996, the Alameda County Employees' Retirement Association ("ACERA") Board of Retirement informed the Board of Supervisors that by adoption of Resolution No. 96-111, the Board of Retirement had established a health benefits account intended to satisfy the requirements of Internal Revenue Code ("IRC") Section 401(h) and the regulations thereunder ("401(h) Account") in order to provide non-vested, tax-free health benefits to eligible County and Participating Employer retirees (collectively, the "Retirees"); and

WHEREAS, in 1996, this Board of Supervisors adopted Resolution No. R-96-634, which provided that ACERA could offer such non-taxable benefits if the County designated a portion of its contribution to ACERA for a fiscal year as a contribution to the 401(h) Account, and

WHEREAS, under Section 31592.4 and Article 5.5 of the County Employees Retirement Law of 1937 ("CERL"), assets in the Supplemental Retiree Benefit Reserve ("SRBR") at the end of a fiscal year of ACERA may, in the immediately succeeding fiscal year, be transferred to the Employer Advance Reserve account of the Participating Employers, and treated as a contribution to ACERA by the County and as applicable by other Participating Employers to the extent that in the immediately succeeding fiscal year the County and other Participating Employers make contributions to ACERA's 401(h) Account in order to pay for retiree health benefits; and

WHEREAS, Section 31592.4 and Article 5.5 of the CERL thus permit the Participating Employers to contribute to a 401(h) Account and pay for retiree health benefits for a fiscal year without increasing the First 5 Alameda County's total contributions to ACERA for that fiscal year; and

WHEREAS, commencing with the 1996-1997 fiscal year, and for each fiscal year thereafter, the County has directed that a specified portion of its fiscal year contribution to ACERA for that year be contributed to the 401(h) Account; and

WHEREAS, in 2007 First 5 Alameda County authorized ACERA to establish and manage a 401(h) sub-account on its behalf to provide tax free health benefits for its retirees.

NOW THEREFORE, IT IS RESOLVED AS FOLLOWS:

1. In fiscal year July 1, 2022 - June 30, 2023, First 5 Alameda County shall contribute to ACERA \$79,964.34 to be used only for the payment of retiree health benefits. This contribution shall be made on the terms and conditions set forth in the Agreement between First 5 Alameda County and ACERA concerning such contributions, executed on June 28, 2007.

2. This contribution shall be designated, in writing, as being only for First 5 Alameda County's IRC § 401(h) Account and such designation shall be made at the time of the contribution.

3. Such contribution is contingent on the Board of Retirement immediately transferring, in accordance with Government Code §31592.4, an amount equal to such contribution from ACERA's SRBR account to First 5 Alameda County's Advance Reserve account. Such amount shall be treated as a contribution for pension and therefore shall be applied to reduce the pension contribution otherwise required by First 5 Alameda County for the fiscal year beginning July 1, 2022.

4. No party, including any existing or future First 5 Alameda County employee, retiree, spouse or dependent, shall have any vested rights, contractual rights or other rights in or to any retiree health benefits or payment or subsidy for any such benefits nor shall any such person or ACERA have any such rights to have First 5 Alameda County contribute towards paying or subsidizing the cost of any retiree health benefits provided by ACERA under the 401(h) Account or otherwise. First 5 Alameda County may modify or terminate, at any time and without any limitation, its decision to contribute to First 5 Alameda County's 401(h) Account. This modification or termination may occur even if it may affect any employee first hired prior to the date of such modification, any person who retired prior to such date, and/or any person who became a spouse or dependent of an employee or retiree prior to such date.

5. All contributions by First 5 Alameda County to its 401(h) sub-account shall be governed by requirements of the IRC and all administrative and other applicable rules established by ACERA governing such sub-account and ACERA's 401(h) Account.