

**First 5 Yolo Children and Families Commission**  
**Agenda Item Cover Sheet**

Attachments ☒

<b>Agenda Item- Approve Updated Chapter 4 of First 5 Yolo Administrative Policies and Procedures: Planning and Budgeting</b>
<b><i>Background</i></b>
First 5 Yolo endeavors to regularly review its policies and procedures.
<b><i>Executive Director Overview</i></b>
<p>First 5 Commissions are required by the First 5 Association Management Guide to maintain a strategic plan and a long term financial plan that are used in concert by The Commission to develop its budget. In addition to this, First 5 Yolo also maintains a multi-year budget (also known as the 3-Year Sustainability Plan).</p> <p>The Long Term Financial Plan is a long range plan that illustrates the likely outcomes of particular courses of action and/or factors affecting the environment in which it operates. The multi-year budget illustrates the prior year actions, current year projections, and following year budget projections and is used to illustrate short run trends. The long term financial plan and the multi-year budget (collectively known as the Sustainability Plans) are used with the Strategic Plan to develop each annual budget.</p> <p>First 5 Yolo Staff and Finance Committee recommend updating Chapter 4, as noted in the attachments, to align with current practices, include and better explain the use of a multi-year budget, and more clearly align the requirements of the Long Term Financial Plan with those of the First 5 Association Financial Management Guide.</p>
<b><i>Additional Information</i></b>
Attached are both a clean copy and a track change copy of Chapter 4: Planning and Budgeting.
<b><i>Action Requested</i></b>
Approve the updates for Chapter 4 of the First 5 Yolo Policy and Procedures Manual.

# First 5 Yolo Children & Families Commission Policies and Procedures

## Chapter 4: Planning and Budgeting

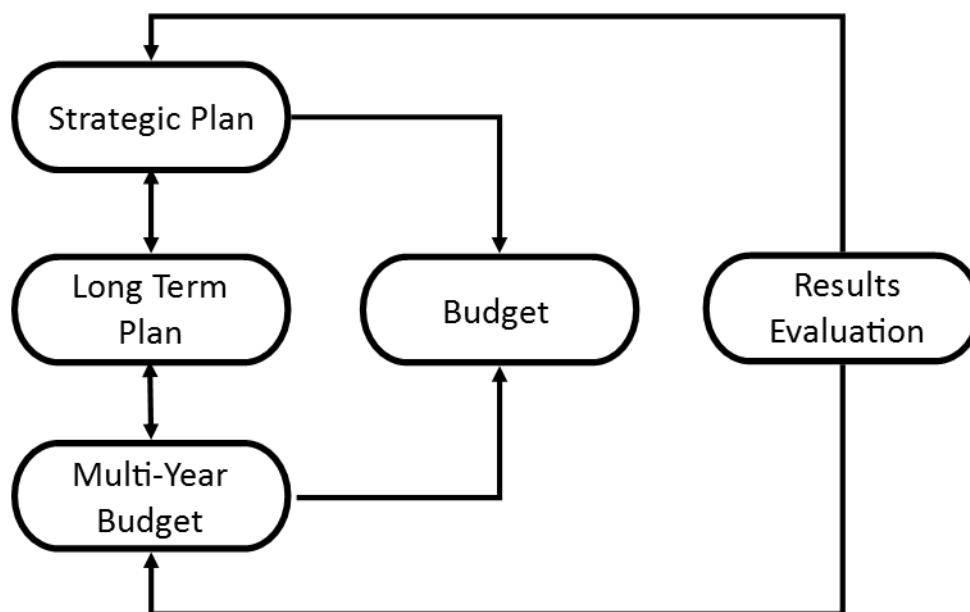
### OVERVIEW

#### Linking the Strategic Plan, Sustainability Plans, Leveraging, and the Budget

In its Strategic Plan, First 5 Yolo sets goals and objectives and develops strategies for achieving them. In its Sustainability Plans, the Multi-Year Budget and the Long-Term Plan, the Commission takes a multi-year (three year) and long-term view of its financial situation and makes tentative plans for allocating future resources to meet the objectives identified in the Strategic Plan.

In its annual budget, the Commission makes a commitment for how resources will be used in the short term, typically the upcoming fiscal year. The annual budget is a short-term spending and operational plan shaped by the goals and objectives in the strategic plan and the financial direction set in the Sustainability Plans. The evaluation process includes both the evaluation of financial results and program performance.

The following diagram illustrates the linkage among the Strategic Plan, Sustainability Plans, the budget, and evaluation of results.



### STRATEGIC PLAN

#### Introduction

First 5 Yolo shall develop a strategic plan through a collaborative process that includes its stakeholders. Based on an assessment of the current environment, a strategic plan

includes goals, objectives, and strategies for achieving those objectives. The California Children and Families Act of 1998 includes requirements for developing a strategic plan.

## Policy Statement

As required by law, First 5 Yolo shall adopt a strategic plan for the support and improvement of early childhood development within the county. The strategic plan will use a collaborative process and be in compliance with state law and the guidance of the State of California First Five Commission.

## Procedures

The procedures presented below are an assembly of directives enumerated in the California Health and Safety Code (130000-130155) and State Commission guidelines for implementing the California Children and Families Act (September 1999). Relevant procedures related to strategic planning includes:

- A commission must conduct at least one public hearing on its proposed county strategic plan before the plan is adopted. (Section 130140(1)(D))
- A commission's strategic plan must be consistent with and in furtherance of the purposes of the Act (Proposition 10) and any guidelines adopted by the State Commission at the time the plan is adopted. (Section 130140(1)(C)(i))
- A commission's strategic plan must recognize that revenue allocations from the State Commission will be used only to supplement existing levels of service and not to fund existing levels of service. The strategic plan must recognize that no moneys in the California Children and Families Trust Fund will be used to supplant state or local general fund money. (Section 3031.4)
- The strategic plan must be formally adopted by the Commission. The adopted strategic plan must be an adequate and complete plan for the support and improvement of early childhood education within the county. (Section 130140(1)(C))
- A commission must submit its adopted county strategic plan and any subsequent revisions to the State Commission. (Section 130140(1)(F))

The following are the required components of a strategic plan (Section 130140(1)(C)(ii)):

- A description of the goals and objectives proposed to be attained.
- A description of the programs, services, and projects proposed to be provided, sponsored, or facilitated.
- A description of how measurable outcomes of such programs, services and projects will be determined by the Commission using appropriate and reliable indicators.

- A description of how programs, services, and projects relating to early childhood development within the county will be integrated into a consumer-oriented and easily accessible system.
- A budget that shows estimated allocations to the various program components that support the either the Commission's goals or sustainability plan for early childhood development.

## SUSTAINABILITY PLANS

### Introduction

First 5 Yolo maintains both a Long-Term Sustainability Plan (a.k.a Long Term Plan) and a multi-year budget (aka 3-year Sustainability Plan). Both Sustainability Plans are used to guide the annual budget process as well as inform the Commission of current trends and possible future environment.

First 5 Yolo's Long-Term Sustainability Plan illustrates the likely financial outcomes of particular courses of action and/or factors affecting the environment in which it operates. Such a financial plan is not a statement of what is certain to happen, but rather a projection tool to highlight significant financial and operational issues or problems that must be addressed if goals are to be achieved. Sustainability Planning expands a government's awareness of trends, potential problems, and opportunities. It helps decision makers to see the long-term implications of expanding or reducing existing programs and helps decision makers take corrective action before potential problems become more severe. This longer term plan does *not* bind the agency to particular decisions in the future. Decision makers will use the plan as a resource when making decisions in the budget.

The multi-year budget illustrates the prior Fiscal Year's actual, current Fiscal Year's projected, and coming Fiscal Year's Budgeted expenditures and revenues. It is used to view short term trends in both expenditures and revenues. Decision makers will use the multi-year budget as a resource when making decisions in the budget.

### Policy Statement

The Commission shall develop a Long -Term Sustainability Plan. The plan shall assess the long-term financial implications of current and proposed policies, programs, and assumptions. It shall provide a long-term view of how resources will be allocated to the objectives in the strategic plan. It shall be updated, reviewed and approved annually.

### Procedures

The following procedures for long-term financial planning include components, content, and Commission-specific activity.

1. Develop a plan that includes the following components:

- An analysis of past financial trends.
  - An assessment of the problems and opportunities the Commission will face in the future and actions needed to address these issues.
  - Long-term forecasts of future revenues and expenditures that use alternative economic, planning, and policy assumptions.
  - A plan for total revenue and expenditure levels for the planning period.
  - A plan for allocating resources among the objectives or specific programs in the strategic plan.
2. The Long-Term Financial plan shall include forecasts of future revenues, expenditures, and reserves for a period of at least five years.
  3. The Long-Term Financial plan shall include future revenue and expenditure levels in a likely scenario. In this plan, expenditures will not exceed available revenues and reserves during the planning period.
    - The Long-Term Financial plan shall include a thorough assessment of the “revenue risk” attached to the Proposition 10 tobacco tax funding stream. Such attention is warranted as state level revenue modeling and analysis projects a decline of tobacco tax revenue in future years.
    - The importance of this assessment is further underscored by the intention of Proposition 10 that local Commissions support tobacco cessation, while relying upon tobacco tax dollars to provide a substantial portion of their revenue.
  4. The Long-Term Financial plan, although it is not a binding commitment as is the budget, will be adopted by the Commission to show its intent to allocate funds in future budget periods.
  5. The Long-Term Financial plan shall be updated every year in concert with budget preparation.

### Redirecting Funds from the Sustainability Plan

The Commission may choose to redirect funds from the Sustainability Plan at its discretion. Redirected funding must be used for programs and services that fall within the current Strategic Plan. Due to the nature of the Sustainability Plan, funds redirected from future years into the current year will decrease the overall sustainability of the Commission. Therefore, any redirection of funds will be thoroughly explored with a cost/benefit analysis as well as taking into consideration issues such as leveraging opportunities and critical emergency needs. Any request to redirect funds will go through the normal process of committee review (Program and Policy Committee and Finance Committee) before being brought forward as a recommendation to the Commission.

### BUDGET

## Introduction

The budget is a commitment for the allocation of available resources for the upcoming budget period. The budget is shaped by the goals and objectives contained in the strategic plan and the financial direction set in the Sustainability Plans. The budgeting policies and procedures presented here cover both the written budget *document* and the decision-making *process* for developing the budget. The purpose of this section is to set forth general guidelines for the allocation of Proposition 10 funds grounded in best practices.

## Policy Statement

First 5 Yolo directly and explicitly ties the Commission's operating budget to the sustainability plans and the strategic plan. The budget process, outlined below, reflects the essential features identified by the National Advisory Council on State and Local Budgeting (NACSLB):

- Incorporates a long-term perspective
- Establishes linkages to broad organizational goals
- Focuses budget decisions on results and outcomes
- Involves stakeholders and promotes effective communication with them
- Incorporates leveraged funding

## Procedures

Specific procedures are detailed below.

### Process for Preparing and Adopting a Budget

#### ***Annual and Multi-year Budgeting***

First 5 Yolo uses a 12 month budget. An annual budget authorizes the Commission's planned revenues and expenditures for one year. The Commission's Sustainability Plans offers a long-term perspective to guide annual budgeting.

#### ***Budget Calendar***

The Commission's budget process shall be guided by a written budget calendar maintained by staff. The budget calendar is a schedule that lists the dates of key budget events and deadlines. It specifies the key budget tasks in the budget process, when they must be completed, and who is responsible for completing each task. The budget calendar shows the process for preparing, reviewing, and adopting the budget. The budget calendar shall be made available to budget stakeholders during the budget process. The budget events shall be posted on First 5 Yolo's website as part of the agenda packets. Commission Meetings shall be open to the public.

#### ***Budget Process***

The Commission's budget process follows the following key steps:

- The Strategic Plan shall be reviewed and approved annually. After the Executive Director meets with the Chair, Staff shall prepare background financial information for the planning session of the Finance Committee, including proposed updates to the Sustainability Plans.
- In a planning session, the Finance Committee shall set priorities for the upcoming budget period. Planning sessions shall be posted and open to the public.
- Staff shall prepare a proposed budget based on priorities set in the Finance Committee planning session.
- Finance Committee shall review the proposed budget and make recommendation for approval by the full Commission.
- Commission shall approve the budget and then staff will enter appropriations into the accounting system.
- Adopted budget shall be communicated to stakeholders using popular budget format at a subsequent Commission meeting.
- Staff shall administer and monitor budget.
- Authorized party shall amend the adopted budget as necessary.

### ***Preparation of Proposed Budget***

Staff shall prepare a proposed budget based on the priorities set in the local Finance Committee planning session.

Commission management's responsibility generally is to present the proposed budget in a way that best facilitates effective resource allocation decisions by the Commission. It will show anticipated resources and how these resources will be used to carry out the objectives in the strategic plan.

The budget document shall include the following sections:

- *Budget Summary* – The beginning of the budget document, often the cover sheet for the agenda item, shall include a budget summary that gives the “big picture” and highlights key information in the budget such as important changes in revenues, expenditures, and reserves.
- *Budget Narrative Notes* – The budget document will include budget narrative notes that provide key assumptions behind the budget estimates, explain significant changes in budget line items, explain how the resource allocation in the budget relates to the goals and objectives in the strategic plan, as appropriate, and “tell the story behind the budget numbers.”
- 
- *In addition, Staff maintains a Working Budget Line Item Narrative that details each item in the budget.*

### ***Commission Review of Proposed Budget***

The Commission shall review the proposed budget prior to adoption. The Commission shall use the Strategic Plan and the Sustainability Plans as the framework for its review.

### ***Budget Adoption***

The Commission shall adopt the proposed budget at least one month prior to the beginning of the next budget period. In the adopted budget, the operating expenditures must not exceed the operating resources (forecasted revenues and reserves).

### ***Communicate Budget to the Public through a Popular Budget***

The Commission shall prepare a “popular budget” document that meets the following objectives by posting the budget on the website:

- Provides a “big picture” view of the budget and highlights the most important budgetary information.
- Effectively communicates budgetary information in a clear, user-friendly format using charts, tables, and/or narrative when appropriate.
- Clearly shows how the funding decisions in the budget will be used to carry out the objectives in the strategic plan.
- Presents a long-term financial view.

### ***Budget Administration***

Staff shall administer and monitor the adopted budget. Staff shall use the budget document as a guide for expenditures throughout the budget period so that actual expenditures do not exceed the total adopted budget, resources are used for the appropriate purposes, and resources are not expended too quickly.

### ***Budget Revisions***

The Commission shall make amendments to the current budget as necessary. To do this, the Executive Director confers with the chair regarding proposed budget changes, then the Finance committee reviews, approves, and makes a recommendation for Commission approval of the proposed revised budget. After the Commission approves a budget change, staff complete the appropriations transfer into the accounting system.



## First 5 Yolo Children & Families Commission Policies and Procedures

### Chapter 4: Planning and Budgeting

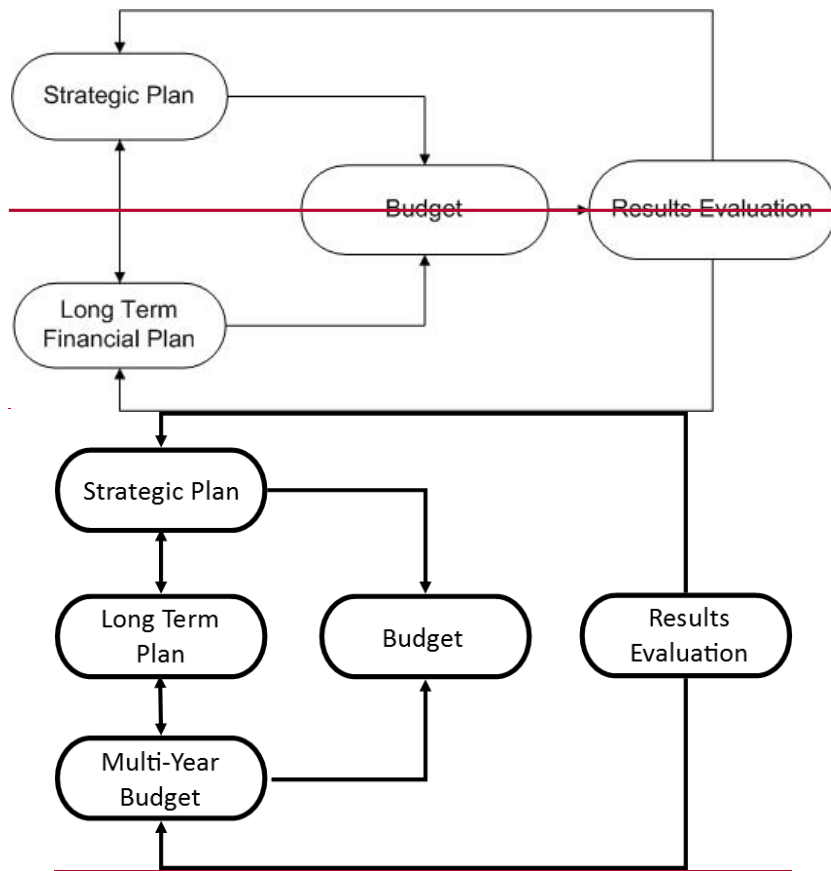
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#### *Budget Calendar*

The Commission's budget process shall be guided by a written budget calendar maintained by staff. The budget calendar is a schedule that lists the dates of key budget events and deadlines. It specifies the key budget tasks in the budget process, when they must be completed, and who is responsible for completing each task. The budget calendar ~~shows the process~~ describes the procedure for preparing, reviewing, and adopting the budget. The budget calendar shall be made available ~~distributed~~ to budget stakeholders during early in the budget process. The budget events calendar shall be posted on First 5 Yolo's website as part of the agenda packets. Commission Meetings shall be open to the public.

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#### *Budget Process*

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- The Strategic Plan shall be reviewed and approved annually. After the Executive Director meets with the Chair, Staff shall prepare background financial information for the Commission planning session of the Finance Committee, including ~~a~~ proposed updates to the ~~d~~ Sustainability Plans.

- In a planning session, the Finance Committee shall set priorities for the upcoming budget period. Planning sessions shall be posted and open to the public.
- Staff shall prepare a proposed budget based on priorities set in the Finance Committee planning session.
- Finance Committee shall review the proposed budget and make recommendation for approval by the full Commission.
- Commission shall approve the budget ~~and the appropriations entry into the accounting system and then staff will appropriations enter appropriations~~ into the accounting system.
- Adopted budget shall be communicated to stakeholders using popular budget format at a subsequent Commission meeting.
- Staff shall administer and monitor budget.
- Authorized party shall amend the adopted budget as necessary.

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### **Preparation of Proposed Budget**

Staff shall prepare a proposed budget based on the priorities set in the local Finance Committee planning session.

Commission management's responsibility generally is to present the proposed budget in a way that best facilitates effective resource allocation decisions by the Commission. It will show anticipated resources and how these resources will be used to carry out the objectives in the strategic plan.

The budget document shall include the following sections:

- *Budget Summary* – The beginning of the budget document, often the cover sheet for the agenda item, shall include a budget summary that gives the “big picture” and highlights key information in the budget such as important changes in revenues, expenditures, and reserves.
- *Budget Narrative- ~~Notes~~* – The budget document will include budget narrative notes that provide key the assumptions behind the budget estimates, explain significant changes in budget line items, explain how the resource allocation in the budget relates to the goals and objectives in the strategic plan, as appropriate, and “tell the story behind the budget numbers.”
- *~~In addition,~~ Staff maintains a Working Budget Line Item Narrative that details each item in the budget.*

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### **Commission Review of Proposed Budget**

The Commission shall review the proposed budget prior to adoption. The Commission shall use the Strategic Plan and the Sustainability Plan s as the framework for its review.

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### **Budget Adoption**

The Commission shall adopt the proposed budget at least one month prior to the beginning of the next budget period. In the adopted budget, the operating expenditures must not exceed the operating resources (forecasted revenues and reserves).

### ***Communicate Budget to the Public through a Popular Budget***

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The Commission shall prepare a “popular budget” document that meets the following objectives by posting the budget on the website:

- Provides a “big picture” view of the budget and highlights the most important budgetary information.
- Effectively communicates budgetary information in a clear, user-friendly format using charts, tables, and/or narrative when appropriate.
- Clearly shows how the funding decisions in the budget will be used to carry out the objectives in the strategic plan.
- Presents a long-term financial view.

### ***Budget Administration***

Staff shall administer and monitor the adopted budget. Staff shall use the budget document as a guide for expenditures throughout the budget period so that actual expenditures do not exceed the total adopted budget, resources are used for the appropriate purposes, and resources are not expended too quickly.

### ***Budget ~~Amendments~~ Revisions***

~~The Commission shall make amendments to the current budget as necessary. To do this, the Executive Director confers with the chair regarding proposed budget changes, then the Finance committee reviews, approves, and makes a recommendation for Commission approval of the proposed revised budget. After the Commission approves a budget change, staff complete the appropriations transfer into the accounting system. The Commission shall make amendments to the adopted budget as necessary. After the Executive Director confers with the Chair, Staff will make proposed changes to the approved budget. The Finance Committee will approve the changes and make a recommendation to the Commission for approval. The Commission will approve the budget revision and the appropriations transfer into the accounting system. Any changes to the total amount of the budget must be approved by the Commission prior to recording the change. Changes made within the total budget amount need not be approved by the Commission; however, the Executive Director must approve the change and the Commission must be notified in writing after the change.~~

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**First 5 Yolo Children and Families Commission  
Agenda Item Cover Sheet**

Attachments ☒

<b>Agenda Item- Approve Updated Chapter 20 Administrative Policies and Procedures: Salaries and Benefits</b>
<b><i>Background</i></b>
First 5 Yolo endeavor to regularly review and update administrative policies.
<b><i>Executive Director Overview</i></b>
<p>First 5 Yolo Chapter 20 Administrative Policies and Procedures: Salaries and Benefits requires updating to reflect the most recent changes to benefit packages. All First 5 Yolo employees are at-will County of Yolo employees, and per the Memorandum of Understanding between First 5 Yolo and County of Yolo (2002), The Commission retains the authority to determine the “number, qualifications, and compensation of employees consistent with County Personnel Regulations.”</p> <p>First 5 employee benefit packages are based on those offered at the County of Yolo.</p>
<b><i>Additional Information</i></b>
<p>Both a clean copy and a track change copy of updated Chapter 20 are attached for review.</p> <p>The Policy Subcommittee and Finance Committee have reviewed the recommended updates.</p>
<b><i>Action Requested</i></b>
Approve updated Chapter 20 Administrative Policies and Procedures: Salaries and Benefits.

# First 5 Yolo Children & Families Commission Policies and Procedures

## Chapter 20: Salaries and Benefits Policies

### PURPOSE

The purpose of the Salaries and Benefits Policies is to establish consistent policies and practices in the determination of salaries and benefits offered to employees of the Commission.

Within the budget constraints, it is the policy of First 5 Yolo to offer regionally competitive compensation for positions offered for employment and to provide for professional growth at the Commission to maximize employee satisfaction and retention while providing the Commission with the most qualified staff available.

The adoption of this policy in a public meeting is required by paragraph (6) of subdivision (d) of Section 130140 of the Health and Safety Code.

### SALARIES AND STEPS

The Commission will establish a 5 step salary range for all staff positions, with the option of selecting a simple salary range for the Executive Director. Each step will be 5% of the previous step. Each step raise will be based on merit at the discretion of the Executive Director. Merit is determined by performance measures evaluated every year at the annual review, and contingent upon the finances of the agency. Each employee is eligible for an annual merit raise until they reach the fifth and final step of the salary range. From that point forward employees continue to be eligible for an annual COLA increase, but will not receive a merit increase.

#### AUTHORIZATION:

1. The Executive Committee of the Commission oversees and authorizes personnel and salary decisions for the Executive Director position.
2. The Executive Director of the Commission oversees and authorizes personnel and salary decisions for all other positions. The Executive Director will report any major issues or changes in personnel and salary decisions to the Executive Committee of the Commission, as well as report activity in monthly Executive Director's report.

### BENEFITS

It is the policy of First 5 Yolo to offer the following benefits packages that have been adapted from Yolo County's Benefits. The benefit packages for employees under General, Management, and Department Head/Executive Director are as follows:

### **First 5 Yolo Benefits for General Employees**

<b>CalPERS Retirement</b> <b><i>Classic Members</i></b> <b>2% @ 55 (Misc.)</b>	Employees pay approximately 8% of salary toward retirement.
<b>CalPERS Retirement</b> <b><i>New Members</i></b> <b>2% @ 62</b>	Employees pay approximately 6.25% of salary toward retirement.
<b>Social Security &amp; Medicare</b>	All Yolo County employees participate in Social Security and Medicare.
<b>Health Insurance for analysts to program coordinators</b>	Yolo County offers 5 health plans (3 HMO's and 2 PPO's). Each employee receives a benefit package of \$10,914 annually to purchase health, dental and vision insurance. Any remaining balance of the benefit package will be paid to the employee as taxable earnings.
<b>Health Insurance for office assistant employees</b>	Yolo County offers 9 health plans (6 HMO's and 3 PPO's). Yolo County pays the following monthly portion of the premium:  Employee Only                      621.70 Employee and 1                      1,243.38 Employee and 2 or more      1,616.40
<b>Dental Insurance</b>	All employees are required to enroll in our Delta Dental Plan. The current monthly premium is \$88.00 with the County paying 90%. Family members may be added at no additional cost. A Buy Up plan with enhanced coverage is also available.
<b>Vision Insurance</b>	All employees are required to enroll in our plan with Medical Eye Services of California. The current monthly premium is \$9.28 with the County paying 90%. Family members may be added at no additional cost. A Buy Up plan with enhanced coverage is also available.
<b>Sick Leave</b>	Employees earn 8 hours of sick leave per month.

<b>Vacation</b>	New employees earn the equivalent of 80 hours of vacation time off per year and are eligible to use vacation after 13 pay periods of employment. The accrual rate increases to 104 hours after 5 years of employment.
<b>Floating Holidays</b>	Employees earn 32 hours each fiscal year.
<b>Holidays</b>	Yolo County has 10.5 paid holidays each year.
<b>Disability (State Disability Insurance)</b>	Employees participate in the State of California disability program. SDI benefits may be supplemented with accrued leave balances.
<b>Employee Assistance Program (EAP)</b>	Employees have a confidential counseling program available for up to 6 visits per incident each fiscal year.

### **First 5 Yolo Benefits for Management Employees**

<b>CalPERS Retirement Classic Members 2% @ 55 (Misc.)</b>	Employees pay approximately 8% of salary toward retirement.
<b>CalPERS Retirement New Members 2% @ 62</b>	Employees pay approximately 6.25% of salary toward retirement.
<b>Social Security &amp; Medicare</b>	All Yolo County employees participate in Social Security and Medicare.
<b>Health Insurance</b>	Yolo County offers 10 health plans (6 HMO's and 3 PPO's). Each employee receives a benefit package of \$20,424 annually to purchase health, dental and vision insurance. Any remaining balance of the benefit package will be paid to the employee as taxable earnings. This amount is pro-rated for part-time employees.
<b>Dental Insurance</b>	All employees are required to enroll in our Delta Dental Plan. The current monthly premium is \$88.00 and is deducted from the benefit package. Family members may be added at no additional cost. A Buy Up plan with enhanced coverage is also available.
<b>Vision Insurance</b>	All employees are required to enroll in our plan with Medical Eye Services of California. The current monthly premium is \$9.28 'Family members may be added at no additional cost. A Buy Up plan with enhanced coverage is also available.
<b>Sick Leave</b>	Employees earn 8 hours of sick leave per month.

<b>Vacation</b>	New employees earn the equivalent of 80 hours of vacation time off per year and are eligible to use vacation after 13 pay periods of employment. The accrual rate increases to 104 hours after 5 years of employment.
<b>Floating Holidays</b>	Employees earn 32 hours each fiscal year.
<b>Holidays</b>	Yolo County has 10.5 paid holidays each year.
<b>Disability (State Disability Insurance)</b>	Employees are eligible for a short-term disability benefit of 75% of salary.
<b>Employee Assistance Program (EAP)</b>	Employees have a confidential counseling program available for up to 6 visits per incident each fiscal year.
<b>Deferred Compensation</b>	Employees may receive a limited annual match based on years of service: 1 year=\$400; 10 years =\$500.
<b>Administrative Leave</b>	Employees receive 48 hours of administrative leave each fiscal year.

#### **First 5 Yolo Benefits for Executive Director**

<b>CalPERS Retirement Classic Members 2% @ 55 (Misc.)</b>	Employees pay approximately 8% of salary toward retirement.
<b>CalPERS Retirement New Members 2% @ 62</b>	Employees pay approximately 6.25% of salary toward retirement.
<b>Social Security &amp; Medicare</b>	All Yolo County employees participate in Social Security and Medicare.
<b>Health Insurance</b>	Yolo County offers 9 health plans (6 HMO's and 3 PPO's). Each employee receives a benefit package of \$20,454 annually to purchase health, dental and vision insurance. Any remaining balance of the benefit package will be paid to the employee as taxable earnings.
<b>Dental Insurance</b>	All employees are required to enroll in our Delta Dental Plan. The current monthly premium is \$88.00 and is deducted from the benefit package. Family members may be added at no additional cost. A Buy Up Plan with enhanced coverage is also available.

<b>Vision Insurance</b>	All employees are required to enroll in our plan with Medical Eye Services of California. The current monthly premium is \$9.28 and is deducted from the benefit package. Family members may be added at no additional cost. A Buy Up plan with enhanced coverage is also available.
<b>Life Insurance</b>	The County provides a \$50,000 life and AD&D policy.
<b>Auto Allowance</b>	\$570 per month.
<b>Deferred Compensation</b>	Employees may receive a match of \$500 each calendar year.
<b>Sick Leave</b>	Employees earn 8 hours of sick leave per month.
<b>Vacation</b>	New employees earn the equivalent of 80 hours of vacation time off per year and are eligible to use vacation after 13 pay periods of employment. The accrual rate increases to 104 hours after 5 years of employment.
<b>Administrative Leave</b>	Employees receive 80 hours of administrative leave each fiscal year.
<b>Floating Holidays</b>	Employees earn 32 hours each fiscal year.
<b>Holidays</b>	Yolo County has 10.5 paid holidays each year.
<b>Disability (County Disability Insurance)</b>	Employees are eligible for a short-term disability benefit of 85% of salary.
<b>Employee Assistance Program (EPA)</b>	Employees have a confidential counseling program available for up to 6 visits per incident each fiscal year. Appointed Department Head (H) Unit Unrepresented.

## SALARY SURVEYS

It is the policy of First 5 Yolo to establish competitive salaries by using salaries surveys of First 5 organizations in the regional counties, comparable County of Yolo positions, and non-profits of similar size, budget, number of employees and job descriptions (especially when there is not a corresponding position in other First 5 organizations). Salary surveys may be conducted at the discretion of the Executive Director, when an employee has reached the end of the salary steps previously established for their position to determine if the position is eligible for an increased salary range. Salary surveys may also be used for promotions and position upgrades with new job descriptions. Salary changes will be presented to the full Commission and be maintained within the Commission's current budget and the Sustainability Plan.

# First 5 Yolo Children & Families Commission Policies and Procedures

## Chapter 20: Salaries and Benefits Policies

### PURPOSE

The purpose of the Salaries and Benefits Policies is to establish consistent policies and practices in the determination of salaries and benefits offered to employees of the Commission.

Within the budget constraints, it is the policy of First 5 Yolo to offer regionally competitive compensation for positions offered for employment and to provide for professional growth at the Commission to maximize employee satisfaction and retention while providing the Commission with the most qualified staff available.

The adoption of this policy in a public meeting is required by paragraph (6) of subdivision (d) of Section 130140 of the Health and Safety Code.

### SALARIES AND STEPS

The Commission will establish a 5 step salary range for all staff positions, with the option of selecting a simple salary range for the Executive Director. Each step will be 5% of the previous step. Each step raise will be based on merit at the discretion of the Executive Director. Merit is determined by performance measures evaluated every year at the annual review, and contingent upon the finances of the agency. Each employee is eligible for an annual merit raise until they reach the fifth and final step of the salary range. From that point forward employees continue to be eligible for the an annual COLA increase, but will not receive a merit increase.

#### AUTHORIZATION:

1. The Executive Committee of the Commission oversees and authorizes personnel and salary decisions for the Executive Director position.
2. The Executive Director of the Commission oversees and authorizes personnel and salary decisions for all other positions. The Executive Director will report any major issues or changes in personnel and salary decisions to the Executive Committee of the Commission, as well as report activity in monthly Executive Director's report.

### BENEFITS

It is the policy of First 5 Yolo to offer the following benefits packages that have been adapted from Yolo County's Benefits. The **benefit packages policies** for employees under General, Management, and Department Head/**Executive Director** are as follows:

### First 5 Yolo Benefits for General Employees

<b>CalPERS Retirement Classic Members 2% @ 55 (Misc.)</b>  <b>CalPERS Retirement New Members 2% @ 62</b>	<del>Yolo County pays the entire member contribution (approximately 7% of salary). There is not cost to the employees.</del> Employees pay approximately 8% of salary toward retirement.  Employees pay approximately 6.25% of salary toward retirement.						
<b>Social Security &amp; Medicare</b>	All Yolo County employees participate in Social Security and Medicare.						
<b>Health Insurance for analysts to program coordinators</b>	Yolo County offers 5 health plans (3 HMO's and 2 PPO's). Each employee receives a benefit package of \$10,914 annually to purchase health, dental and vision insurance. Any remaining balance of the benefit package will be paid to the employee as taxable earnings.						
<b>Health Insurance for office assistant employees</b>	Yolo County offers 9 health plans (6 HMO's and 3 PPO's). Yolo County pays the following monthly portion of the premium:  <table> <tr> <td>Employee Only</td> <td>621.70</td> </tr> <tr> <td>Employee and 1</td> <td>1,243.38</td> </tr> <tr> <td>Employee and 2 or more</td> <td>1,616.40</td> </tr> </table>	Employee Only	621.70	Employee and 1	1,243.38	Employee and 2 or more	1,616.40
Employee Only	621.70						
Employee and 1	1,243.38						
Employee and 2 or more	1,616.40						
<b>Dental Insurance</b>	All employees are required to enroll in our Delta Dental Plan. The current monthly premium is \$88.00 with the County paying 90%. Family members may be added at no additional cost. A Buy Up plan with enhanced coverage is also available.						
<b>Vision Insurance</b>	All employees are required to enroll in our plan with Medical Eye Services of California. The current monthly premium is \$9.28 with the County paying 90%. Family members may be added at no additional cost. A Buy Up plan with enhanced coverage is also available.						
<b>Sick Leave</b>	Employees earn 8 hours of sick leave per month.						



<b>Vacation</b>	New employees earn the equivalent of 80 hours of vacation time off per year and are eligible to use vacation after 13 pay periods of employment. The accrual rate increases to <b>104</b> hours after <b>5</b> years of employment.
<b>Floating Holidays</b>	Employees earn 32 hours each fiscal year.
<b>Holidays</b>	Yolo County has 10.5 paid holidays each year.
<b>Disability (State Disability Insurance)</b>	Employees participate in the State of California disability program. SDI benefits may be supplemented with accrued leave balances.
<b>Employee Assistance Program (EAP)</b>	Employees have a confidential counseling program available for up to 6 visits <b>per incident</b> each fiscal year.

### First 5 Yolo Benefits for Management Employees

<b>CalPERS Retirement Classic Members 2% @ 55 (Misc.)</b>  <b>CalPERS Retirement New Members 2% @ 62</b>	<del>Yolo County pays the entire member contribution (approximately 7% of salary). There is no cost to the employees.</del> Employees pay approximately 8% of salary toward retirement.  Employees pay approximately 6.25% of salary toward retirement.
<b>Social Security &amp; Medicare</b>	All Yolo County employees participate in Social Security and Medicare.
<b>Health Insurance</b>	Yolo County offers <b>10</b> health plans ( <b>6</b> HMO's and <b>3</b> PPO's). Each employee receives a benefit package of <b>\$20,424</b> annually to purchase health, dental and vision insurance. Any remaining balance of the benefit package will be paid to the employee as taxable earnings. <b>This amount is pro-rated for part-time employees.</b>
<b>Dental Insurance</b>	All employees are required to enroll in our Delta Dental Plan. The current monthly premium is <b>\$88.00 with the County paying 90% and is deducted from the benefit package.</b> Family members may be added at no additional cost. <b>A Buy Up plan with enhanced coverage is also available.</b>
<b>Vision Insurance</b>	All employees are required to enroll in our plan with Medical Eye Services of California. The current monthly premium is <b>\$9.28 with the County paying 90%.</b> Family members may be added at no additional cost. <b>A Buy Up plan with enhanced coverage is also available.</b>
<b>Sick Leave</b>	Employees earn 8 hours of sick leave per month.

<b>Vacation</b>	New employees earn the equivalent of 80 hours of vacation time off per year and are eligible to use vacation after 13 pay periods of employment. The accrual rate increases to <b>104</b> hours after <b>5</b> years of employment.
<b>Floating Holidays</b>	Employees earn 32 hours each fiscal year.
<b>Holidays</b>	Yolo County has 10.5 paid holidays each year.
<b>Disability (State Disability Insurance)</b>	Employees <b>are eligible for a short-term disability benefit of 75% of salary.</b>
<b>Employee Assistance Program (EAP)</b>	Employees have a confidential counseling program available for up to 6 visits <b>per incident</b> each fiscal year.
<b>Deferred Compensation</b>	Employees <b>may</b> receive a limited <b>annual</b> match based on years of service: <b>1 year=\$400; 10 years =\$500. 5 years = \$100; 10 years = \$200; 15 year = \$300; 20 years = \$400</b>
<b><del>Vacation Buyback</del></b>	<b><del>Employees may purchase up to 96 hours of vacation each fiscal year after 3 years of employment.</del></b>
<b>Administrative Leave</b>	Employees receive <b>48</b> hours of administrative leave each fiscal year.

### First 5 Yolo Benefits for Executive Director

<b>CalPERS Retirement Classic Members 2% @ 55 (Misc.)</b>  <b>CalPERS Retirement New Members 2% @ 62</b>	<del>Yolo County pays the entire member contribution (approximately 7% of salary). There is not cost to the employees.</del> <b>Employees pay approximately 8% of salary toward retirement.</b>  <b>Employees pay approximately 6.25% of salary toward retirement.</b>
<b>Social Security &amp; Medicare</b>	All Yolo County employees participate in Social Security and Medicare.
<b>Health Insurance</b>	Yolo County offers <b>9</b> health plans ( <b>6</b> HMO's and <b>3</b> PPO's). Each employee receives a benefit package of <b>\$20,454</b> annually to purchase health, dental and vision insurance. Any remaining balance of the benefit package will be paid to the employee as taxable earnings.
<b>Dental Insurance</b>	All employees are required to enroll in our Delta Dental Plan. The current monthly premium is \$88.00 <b>and is deducted from the benefit package.</b> Family members may be added at no additional cost. <b>A Buy Up Plan with enhanced coverage is also available.</b>

<b>Vision Insurance</b>	All employees are required to enroll in our plan with Medical Eye Services of California. The current monthly premium is \$9.28 and is deducted from the benefit package. Family members may be added at no additional cost. A Buy Up plan with enhanced coverage is also available.
<b>Life Insurance</b>	The County provides a \$50,000 life and AD&D policy.
<b>Auto Allowance</b>	<del>Department Heads receive</del> \$570 per month.
<b>Deferred Compensation</b>	<del>Employees may receive a match of will</del> \$500 each calendar year.
<b>Sick Leave</b>	Employees earn 8 hours of sick leave per month.
<b>Vacation</b>	New employees earn the equivalent of 80 hours of vacation time off per year and are eligible to use vacation after 13 pay periods of employment. The accrual rate increases to 104 hours after 5 years of employment.
<b><del>Vacation Buyback</del></b>	<del>Employees may purchase up to 96 hours of vacation each fiscal year after 3 years of employment.</del>
<b>Administrative Leave</b>	Employees receive 80 hours of administrative leave each fiscal year.
<b>Floating Holidays</b>	Employees earn 32 hours each fiscal year.
<b>Holidays</b>	Yolo County has 10.5 paid holidays each year.
<b>Disability (County Disability Insurance)</b>	Employees are eligible for a short-term disability benefit of 85% of salary.
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## SALARY SURVEYS

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