

Facilitator: Kristin Scheiber

FINANCIAL PLANNING COMMITTEE MEETING AGENDA

This is an <u>In Person</u> Meeting for Committee Members 2750 Gateway Oaks Drive, Suite 330 Sacramento, CA 95833

Commission Members: Beth Hassett (Chair), Aiyana Evans, Scott Moak

Advisory Committee Members: Walter Wyniarczuk, Silvia Rodriguez (Vice-Chair)

Advisory Committee Alternates Members: Robin Blanks-Guster & Junior Goris

- 1. Call to Order/Roll Call
- 2. Public Comments on Off-Agenda Items
- 3. Approve Draft Action Summary of March 28, 2024
- 4. Receive Staff Updates
- 5. Review and Approval of Revised Recommended Budget for FY 2024-25
- **6.** Review and Comment on Quarterly Financial Statements
- 7. Committee Member Comment

Community/Public May Join By Zoom:

https://saccounty-

net.zoomgov.com/j/1607991233?pwd=OFBOekxoaTI5Tkh5bU5RV1EweXVJUT09

Meeting ID: 160 799 1233

Passcode: 342953

Phone in: 1-669-900-6833

Using the same meeting id and password as above.

If there is a need for an accommodation pursuant to Americans with Disabilities Act (ADA), medical reasons or for other needs, please contact the Clerk of the Board by telephone at (916) 874-5411 (voice) and CA Relay Services 711 (for the hearing impaired) or willsst@saccouty.gov prior to the meeting.

FIRST 5 SACRAMENTO COMMISSION 2750 Gateway Oaks Dr., Suite 330 Sacramento, CA 95833

FINANCIAL PLANNING COMMITTEE

DRAFT ACTION SUMMARY

Thursday, March 28, 2024 - 1:15 PM

Members Present: Scott Moak, Aiyana Evans

Advisory Committee Members Present: Robin Blanks-Guster (Alternate) Walter

Wyniarczuk

Staff Present: Julie, Gallelo, Stephanie Wills, Troy Coronado **Absent:** Beth Hassett (Chair) Silvia Rodriguez (Vice-Chair)

1. Welcome/Call to order and Roll Call

Action: The meeting was called to order at 1:35pm. Quorum was established.

2. Public Comments on Off-Agenda Items

Action: None

3. Approve Draft Action Summary of January 25, 2024 Motion moved by Walter Wyniarczuk; 2nd by Blanks-Guster **Action:** AYES: Moak, Evans, Wyniarczuk, Blanks-Guster

4. Public Hearing: Review and Approval of the FY 2024-25 Recommended Budget and Ten-Year

Financial Plan

Motion moved by Scott Moak; 2nd by Robin Blanks-Guster **Action:** AYES: Moak, Evans, Wyniarczuk, Blanks-Guster

5. Receive Staff Updates

Action: Julie Gallelo gave an update on First 5 Staff including:

Eric Harrold has retired as of March 31, 2024. Julie has reviewed applications to hire a new Chief of Administration. Beth Hassett will be part of the interview panel, along with 2 other County Staff.

Katie Cline will come back for a short period of time to assist staff with new contracts for the new Strategic Plan.

6. Review and Comment on Quarterly Financial Statements

Action: Members reviewed Quarterly Financial Statements
Committee Member Comments include Commissioner Moak remembering how dire this fiscal year was predicted to be 10 years ago. Due to lean staffing/admin costs over the years, has allowed F5 to continue to provide for the community needs.

7. Committee Member Comments

Action: None

Adjourned: 2:35PM

Respectfully submitted, Stephanie Wills, Clerk First 5 Sacramento Commission

FIRST 5 SACRAMENTO COMMISSION Financial Planning Committee July 25, 2024

Analysis of Financials for Period July 1, 2023 to June 30, 2024

Report Period: 12 months % of Fiscal Year Complete: 100%

▶ ▶ Detail review of selected accounts and accounts greater than 105% expended compared to budget:

Employee Benefits

Budget: \$920,054

Expended: \$961,277 (104%)

Overage due to unanticipated retirement payments. Overage offset by salary savings from various vacancies.

20202400 Periodical/Subscriptions

Budget: \$55

Expended: \$307 (558%)

These expenses reflect costs associated with our subscription to the online *Sacramento Bee*. Charges include 2023 and 2024 Sacramento Bee subscription fees as well as yearly subscriptions to *NonProfit Quarterly* and *Leading Edge*.

20205200 Insurance Premium

Budget: \$40,325

Expended: \$42,625 (106%)

Yearly Worker's Comp Excess Policy is slightly higher than originally budgeted for.

20208500 Printing Svc

Budget: \$2,000

Expended: \$2,633 (132%)

Monthly copier rental fees are slightly higher than originally budgeted for. \$633 overage offset by GL 20292100 GS PRINTING SVC.

20250500 Accounting Svc

Budget: \$40,931

Expended: \$43,195 (106%)

Costs associated with our yearly audit. The fee is slightly higher than originally budgeted for.

20259105 Media Svc

Budget: \$55,000

Expended: \$92,785 (169%)

Costs associated with social media contract, website creation, and production of growth charts, dry erase boards, placemats, and folders. Also includes \$57,500 for Sac Family Connect website creation. These items were funded by various funding streams and budgeted under GL 20203600 Ed/Training Sup, GL 20289800 Other Operating Sup, and GL 20203500 Ed Training Svcs, but the charges recorded to this account. These accounts are used for similar concepts. It is not always known during the budget creation process how much will be needed specific to service or supply. \$37,785 overage in GL 20259105 Media Svc offset by savings in GL 20203500 Ed/Training Svc and GL 20203600 Ed/Training Sup.

20281200 Data Processing Supplies

Budget: \$6,000

Expended: \$19,196 (320%)

Costs associated with computer equipment for staff. Overage due to the purchase of new laptops for all staff members. Per DTech, staff desktop computers were no longer under warranty and required replacement. To support our hybrid work model and allow for greater flexibility, laptops and docking stations were purchased to replace the desktop computers.

20271100 DTech Labor

Budget: \$10,000

Expended: \$14,391 (144%)

Monthly charges set by DTech. Expenses higher than originally budgeted due to additional DTech labor needed to set up newly purchased laptops and docking stations.

20281202 Software

Budget: \$871

Expended: \$6,092 (699%)

These expenses include Microsoft 365, Zoom, Net Motion, and Adobe Acrobat subscription renewal fees. Software was previously purchased outright, but DTech has now switched to a subscription model which allows for real-time product and service updates. Microsoft 365 is a quarterly expense while the others are invoiced yearly. Future budgets (FY 2025-26) will be updated to reflect the new pricing/subscription model. Overage offset by savings from other underspent DTECH and ACP line items.

►► Revenue Summary

Total Revenues:

	Budget	Actual	Variance	%
TOTAL Revenues	\$18,224,339	\$19,248,218	(\$1,023,880)	106%

Total revenues include the following accruals:

- > \$1,260,227 for Prop 10 (two months). Estimated using average of the first 10 months.
- ➤ \$49K for PLTI. Accrual amount based on estimated invoice amounts.
- \$22K for Sleep Safe Baby 3.0. Accrual amount based on estimated invoice amounts.
- > \$372K for HVCC. Accrual amount based on estimated invoice amounts.
- > \$291K for Building Strong Families. Accrual amount based on estimated invoice amounts.

Significant Revenues:

Budget Actual Variance
State – Prop 10 \$9,674,440 \$10,697,304 (\$1,022,864) 110%
Larger than anticipated Proposition 64 backfill.

Budget Actual Variance

Interest \$163,040 \$855,557 (\$787,483) 525%

Higher than anticipated interest income. Amount dependent on U.S. economic growth and the performance by investment instruments. For example, interest income was budgeted at \$328,974 in FY 2021-22, but actuals were only \$90,032 (-74.2%). We will continue to budget interest conservatively due to the unpredictable nature of the U.S. and global economies.

First 5 Sacramento Commission Results of Operations For the Fiscal Year Through June 30, 2024

Salaries S1,741,986 S1,577,308 91% Benefits S920,054 S920,054 S920,1578 S961,277 104% Total Salaries & Benefits S2,662,040 S2,338,585 95% S95,000 S920,0570 S920,057		Account Description	Budget	Total Actual	% of Budget
Total Salaries & Benefits \$2,662,040 \$2,538,585 95% 20020200 Periodical/Subscriptions 55 307 \$588 20020200 Buschess Travel 12,000 4,189 35% 20020300 BuSchofference Exp 12,000 4,189 35% 20020300 Ed/Training Sup 29,370 11,622 40% 20020300 Ed/Training Sup 29,370 11,622 40% 20020300 Emp Transportation 1,000 627 6.58 20020500 Ins Premium 40,325 42,625 108% 20020500 Ins Premium 40,325 42,625 108% 20020500 Orice Supplies 4,000 2,811 70% 20020500 Orice Supplies 4,000 3,250 77% 20020500 Orice Supplies 4,000 3,250 77% 20020500 Orice Outning Svc 2,000 3,250 77% 20225000 Drece December Supplies 4,000 3,250 77% <th></th> <th>Salaries</th> <th>\$1,741,986</th> <th>\$1,577,308</th> <th>91%</th>		Salaries	\$1,741,986	\$1,577,308	91%
2002/2000 Periodical/Subscriptions S. S. 307 558% 2002/2000 Bus/Conference Exp 12,000 4,189 35% 2002/2000 Ed/Training Svc 3,000 3,014 100% 2002/2005/00 Ed/Training Svc 26,800 2,085 8% 2002/2005/00 Ed/Training Svc 26,800 2,085 8% 2002/2005/00 Ed/Training Svc 26,800 2,085 8% 2002/2005/00 Ed/Training Svc 26,800 100 - 0% 2002/2005/00 Ed/Training Svc 20,000 - 0% 2002/2005/00 Ed/Training Svc 32,540 31,782 98% 2002/2005/00 Ed/Training Svc 2,000 2,811 70% 2002/2005/00 Ed/Training Svc 2,000 2,811 70% 2002/2005/00 Ed/Training Svc 2,000 2,633 122% 2002/2000 Ed/Training Svc 2,000 2,633 122% 2002/2000 Ed/Training Svc 2,000 2,633 122% 2002/2000 Ed/Training Svc 40,931 43,195 106% 2002/2000 Ed/Training Svc 31,546 31,692 100% 2002/2000 Ed/Training Svc 31,500 31,287 91% 2002/2000 Ed/Training Svc 31,500 32,785 109% 2002/2000 Ed/Training Svc 30,000 956 32% 2002/2000 2002/		Benefits	\$920,054	\$961,277	104%
2002000 RuyConference Exp 12,000 4,189 35% 200203500 Ed/Training Svc 26,800 2,085 8% 20203600 Ed/Training Svc 26,800 2,085 8% 20203600 Ed/Training Svc 26,800 2,085 8% 20203600 Ed/Training Svc 26,800 1,000 627 62% 62% 20203600 Employee Recogn 1,000 627 62% 62% 20203600 Portal Svc 1,000 - 1					
2020310000 Business Travel 3,000 3,014 100% 2020320000 Ed/Training Sup 26,860 2,035 8% 202032000 Ed/Training Sup 29,370 11,622 40% 202032000 Employee Recogn 10 - - 0% 202032000 Irm Pransportation 1,000 627 63% 202032000 Irm Pransportation 1,000 2,27 63% 20205000 Office Supplies 4,000 2,811 70% 20205000 Printing Svc 2,000 2,633 123% 20225000 Price Haupment Maintenance 609 446 73% 20225000 Accounting Svc 40,931 43,195 106% 20255000 Irvestment Svc 31,546 31,592 100% 20255000 Irvestment Svc 13,200 11,867 91% 2025500 Irvestment Svc 13,500 11,867 91% 2025500 Irvestment Svc 13,000 11,867 <					
202035000 Ed/Training Svc 26,800 2,085 8% 20203800 Employee Recogn 100 - 0% 20203800 Employee Recogn 100 - 0% 20203900 Emp Transportation 1,000 - 0% 20203000 Membership Dues 32,540 31,782 98% 20203000 Postal Svc 100 - 0% - 6% 2020300800 Printing Svc 2,000 - 6,33 132% 20222000 CEL Phones 4,200 3,250 77% 20225000 DTECH Equipment Maintenance 669 446 73% 20225000 Locatining Svc 40,931 43,195 106% 2025000 Drech Equipment Maintenance 609 446 73% 20250000 Drech Equipment Maintenance 609 446 73% 20250000 Drech Equipment Maintenance 6093 446 73% 20250000 Drech Ford Svc 31,566 31,692 100% 20250000 Guest		•			
20203900 Employee Recogn 1.00 - 6.27 6.38 20203900 Ins Premium 40,325 42,625 1.06% 20205200 Ins Premium 40,325 42,625 1.06% 20205200 Ins Premium 40,025 31,762 98% 20205200 Ordine Supplies 4,000 2,811 70% 20205200 Ordining Svc 1,00 - 0 0.63 132% 20202200 Cell Phones 4,200 3,250 77% 20252000 Investment Svc 40,931 43,195 106% 20252000 Investment Svc 31,546 31,692 100% 2025300 Lagal Svc 13,000 11,867 91% 20259100 Media Svc 55,000 92,785 169% 20271100 Drech Labor 10,000 14,381 144% 20281200 Drech Suprocessing Sup 6,000 19,196 32% 20281200 Drech Oper, Sur 70 955 85% 20281200 Drech Oper, Sur 70 95 85% 20281200 Drech Oper, Sur 70 95 85%					
20203500 Imp Transportation 1,000 6.27 63% 20205500 Imp Premium 40,325 42,625 106% 20205500 Imp Premium 40,325 42,625 106% 2020500 Office Supplies 4,000 2,811 70% 2020500 Printing Svc 2,000 2,633 132% 2020500 Printing Svc 2,000 2,633 132% 2020500 Printing Svc 2,000 2,633 132% 2020500 Printing Svc 40,931 43,195 106% 2020500 Accounting Svc 40,931 43,195 106% 20205000 Investment Svc 31,546 31,662 100% 20255000 Investment Svc 31,546 31,662 100% 20255100 Investment Svc 19,290,200 11,867 91% 20255100 Investment Svc 19,290,200 2,785 169% 20255100 Equal Svc 19,290,200 2,785 169% 20255100 Equal Svc 19,290,200 2,785 169% 20251100 Detechabor 10,000 14,391 144% 20281100 Data Processing Services 3,000 956 32% 20281200 Data Processing Services 3,000 956 32% 20281200 Data Processing Sup 6,000 19,166 320% 20281200 Data Processing Services 700 9595 85% 2028900 Other Oper Sup 42,609 14,297 34% 20291200 20201200 200000 200000 20000 200000 20000 200000 200000 200000 20000 200000 200000 200000 2	20203600	Ed/Training Sup		11,622	40%
202052000 Ins Premium 40,325 42,625 106% 20206100 Membership Dues 32,940 31,782 98% 202076100 Office Supplies 4,000 2,811 70% 202080100 Printing Svc 2,000 3,250 77% 20222700 Cell Phones 4,200 3,250 77% 20222700 Cell Phones 4,200 3,250 77% 20252000 Cric Hequipment Maintenance 609 446 73% 20253000 Cric Hequipment Maintenance 13,000 11,867 91% 20253100 Legal Svc 13,000 11,867 91% 20253100 Legal Svc 55,000 92,785 169% 20251100 Data Processing Services 3,000 956 22% 20251100 Data Processing Services 30,000 19,196 32% 20281200 Other Oper. Sup 42,609 14,297 34% 20281300 Other Oper. Sup 42,609 14,297 34%		. ,		-	
2020100000 Membership Dues 32,540 2,781 70% 202076000 Office Supplies 4,000 2,811 70% 20208100 Printing Svc 1,000 2,633 1,32% 202082000 Printing Svc 2,000 2,633 1,32% 20225100 DECH Equipment Maintenance 609 446 73% 20225100 DECH Equipment Maintenance 609 446 73% 20255000 Accounting Svc 40,931 43,195 106% 20255100 Uegal Svc 13,000 11,867 91% 20259100 Other Prof Svc 19,290,520 18,224,858 94% 20259100 Other Frof Svc 55,000 92,785 169% 20259100 Other Oper. Svc 55,000 92,785 169% 20281200 Data Processing Sup 6,000 19,196 32% 20281200 Cher Oper. Sup 42,609 14,297 34% 20289800 Other Oper. Sup 30,00 56 3					
202076000000000000000000000000000000000			,		
202085000 Printing Svc 2,000 2,633 1,32% 20222700 Cell Phones 4,200 3,250 77% 20225000 DTECH Equipment Maintenance 609 446 73% 20255000 Accounting Svc 40,931 43,195 106% 20255100 Legal Svc 13,000 11,867 91% 20259100 Media Svc 55,000 18,224,858 94% 20259100 Media Svc 55,000 92,785 166% 20271100 DTech Labor 10,000 14,931 144% 20271100 DTech Labor 10,000 14,931 144% 20281202 Software 871 6,090 19,956 32% 20281202 Software 871 6,092 14,297 34% 20289200 Other Oper. Svp 42,699 14,297 34% 20289200 Other Oper. Svc 700 595 85% 20293100 Churrywide IT Services - ACP 11,662 11,662		·			
20222700 Cell Phones 4,200 3,250 7/% 202250100 DTECH Equipment Maintenance 609 446 73% 202505000 Accounting Svc 40,931 43,195 106% 202505000 Investment Svc 31,546 31,692 100% 20253100 Legal Svc 13,000 11,867 91% 20259105 Media Svc 50,000 92,785 169% 20259105 Media Svc 3,000 956 32% 20281100 Data Processing Services 3,000 956 32% 20281200 Data Processing Sup 6,000 19,196 32% 20289000 Other Oper. Sup 42,699 14,297 34% 20289000 Other Oper. Sup 700 595 85% 2029100 Tech Labor ACP 11,662 11,662 100% 20291100 Tech Labor ACP 13,798 14,079 102% 20291100 Tech Labor ACP 13,798 14,079 102%	20208100	Postal Svc	100	-	0%
202251000 TECH Equipment Maintenance 609 446 73% 202505000 Accounting Svc 40,931 43,195 100% 202505000 Investment Svc 31,546 31,692 100% 20259100 Chel Prof Svc 19,200,520 18,224,888 94% 20259100 Media Svc 55,000 92,785 169% 20271100 Data Processing Services 3,000 956 32% 20281202 Data Processing Sup 6,000 19,196 320% 20281202 Software 871 6,099 14,297 34% 20289200 Other Oper. Sup 42,609 14,297 34% 20289200 Other Oper. Sup 700 595 85% 20291100 Drech Itabor - ACP 5,824 5,824 100% 20291200 Drech Dee - ACP 11,662 11,662 100% 20291300 Drech Eee - ACP 1,410 1,410 100% 202913100 Tilnance Payroll Services - ACP 3,633 <td></td> <td>_</td> <td></td> <td></td> <td></td>		_			
20250500 Accounting Svc 40,931 43,195 106% 20250600 Investment Svc 31,546 31,692 100% 20259100 Other Prof Svc 13,000 11,867 91% 20259100 Media Svc 55,000 92,785 169% 20271100 Dista Processing Services 3,000 965 32% 20281200 Data Processing Sup 6,000 19,196 32% 20281200 Other Oper. Sup 42,609 14,297 34% 20289800 Other Oper. Sup 42,609 14,297 34% 20291000 Countywide IT Services - ACP 11,662 11,662 100% 20291100 DTech Labor - ACP 5,824 5,824 100% 20291100 DTech Fee - ACP 11,7662 100% 100% 20291100 DTech Labor - ACP 5,824 5,824 100% 20291101 Finance Fayroll Services - ACP 13,798 14,079 102% 20291102 Finance Payroll Services - ACP 653 653 100% 20291302 Finance Payroll Services - ACP 3,025 3,025 100% 20291303 Finan					
20250000 Investment Svc 31,546 31,692 100% 20253100 Legal Svc 13,000 11,867 91% 20259105 Media Svc 55,000 92,785 169% 20259100 Data Processing Services 3,000 956 32% 20281100 Data Processing Sup 6,000 19,196 320% 20281202 Software 871 6,092 699% 20288900 Other Oper. Sup 42,609 14,297 34% 20289100 Countywide IT Services - ACP 11,662 11,662 100% 20291100 DTech Labor - ACP 5,824 5,824 100% 20291100 DTech Labor - ACP 13,798 14,079 102% 20291100 DTech Labor - ACP 13,798 14,079 102% 20291100 DTech Labor - ACP 13,798 14,079 102% 20291100 DTech Labor - ACP 1,824 5,824 100% 20291100 DTech Labor - ACP 1,662 100% 2029 20291100 DTech Labor - ACP 1,010 1,010 1,00% 20291100 DTech Labor - ACP 1,010					
20253100 branch Legal Svc 13,000 11,867 91% 20259105 branch Media Svc 55,000 92,785 £69% 20271100 Drech Labor 10,000 14,391 144% 20281100 Data Processing Services 3,000 95.6 32% 20281200 Data Processing Sup 6,000 19,196 320% 20281200 Drech Sup 42,609 14,297 34% 20288900 Other Oper. Sup 42,609 14,297 34% 20291000 Countywide IT Services - ACP 11,662 11,662 100% 20291100 Drech Labor - ACP 5,824 5,824 100% 20291100 Drech Eer - ACP 13,798 14,079 10.2% 20291301 Finance Payment Services - ACP 653 653 100% 20291302 Finance Payment Services - ACP 653 653 100% 20291303 Finance Payment Services - ACP 460 460 100% 20291305 Finance Payment Services - ACP 3,025 3,025 3,025 20291306 Finance System Control & Recon - ACP 1,075 1,075		•			
20259100 br Other Prof Svc 19,290,520 18,224,858 94% 20259105 br Media Svc 55,000 92,785 169% 20271100 Drech Labor 10,000 14,391 144% 20281202 Data Processing Sup 6,000 19,196 320% 20281202 Software 871 6,092 699% 20283900 Other Oper. Sup 42,609 14,297 34% 20283900 Other Oper. Sup 42,609 14,297 34% 2029100 Countywide IT Services - ACP 11,662 11,662 100% 20291100 Trech Labor - ACP 5,824 5,824 100% 20291100 Trech Fee - ACP 13,798 14,079 102% 20291100 Trech Fee - ACP 13,798 14,079 102% 20291100 Triance Payroll Services - ACP 53 653 100% 20291130 Finance Payroll Services - ACP 3,025 3,025 100% 2029130 Finance Payroll Services - ACP 3,025 3,025 100% 2029130 Finance Payroll Services - ACP 3,025 3,025 100% </td <td></td> <td></td> <td></td> <td></td> <td></td>					
D271100 DTech Labor 10,000 14,391 144% 20281100 Data Processing Surp 6,000 19,196 32% 220% 20281202 Software 871 6,092 699% 20289800 Other Oper. Sup 42,609 14,297 34% 20289900 Other Oper. Sup 42,609 14,297 34% 20291000 Other Oper. Sup 42,609 14,297 34% 20291000 Other Oper. Sup 42,609 14,297 34% 20291100 Other AcP 11,662 11,662 11,662 100% 20291100 Other AcP 5,824 5,824 100% 20291100 Other AcP 13,798 14,079 102% 20291300 Auditor Suc 38,100 9,227 24% 20291300 Auditor Suc 38,100 9,227 24% 20291300 Auditor Suc 38,100 9,227 24% 20291302 Finance Payroll Services - ACP 653 653 100% 20291303 Finance Payroll Services - ACP 3,025 3,025 100% 20291303 Finance Internal Audits - ACP 460 460 100% 20291306 Finance System Control & Recon - ACP 1,075 1,075 1,075 1,00% 20291400 Co Exec Cab Suc 8,524 7,581 89% 20291400 Co Exec Cab Suc 8,524 7,581 89% 20291400 Co Exec Cab Suc 3,000 - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		Other Prof Svc	19,290,520	18,224,858	94%
20281100 Data Processing Sup 6,000 19,196 32% 20281202 Software 871 6,092 699% 20289800 Other Oper. Sup 42,609 14,297 34% 20289800 Other Oper. Sup 700 555 85% 2029100 Countywide IT Services - ACP 11,662 11,662 100% 20291100 DTech Labor - ACP 5,824 5,824 100% 20291100 DTech Labor - ACP 13,788 14,079 102% 20291301 Florito Fee - ACP 13,788 14,079 102% 20291302 Finance General Accounting - ACP 1,410 1,410 1,00% 20291303 Finance Payment Services - ACP 3,025 3,025 1,00% 20291305 Finance Payment Services - ACP 3,025 3,025 1,00% 20291305 Finance Payment Services - ACP 3,025 3,025 1,00% 20291306 Finance Internal Audits - ACP 400 400 1,00% 1,00% 20291307 </td <td>20259105</td> <td></td> <td>55,000</td> <td>92,785</td> <td>169%</td>	20259105		55,000	92,785	169%
20281200 Data Processing Sup 6,000 19,196 320% 20281202 Software 871 6,092 699% 20289900 Other Oper. Sup 42,609 14,297 34% 20289900 Other Oper. Sup 700 595 85% 20291000 Countywide IT Services - ACP 11,662 11,662 100% 20291200 DTech Labor - ACP 5,824 5,824 100% 20291200 DTech Labor - ACP 13,738 14,079 102% 20291301 Finance General Accounting - ACP 1,410 1,411 100% 20291302 Finance Payroll Services - ACP 653 653 100% 20291303 Finance Payront Services - ACP 400 400 100% 20291305 Finance System Control & Recon - ACP 1,075 1,075 100% 20291400 Co Exe Cab Sw 8,524 7,581 89 20291400 Co C Exe Cab Sw 8,524 7,581 89 20291500 Bran System Control & Recon - AC					
20281202 Software 871 6,092 699% 20289800 Other Oper. Sup 42,609 14,297 34% 20289900 Other Oper. Suc 700 595 85% 20291000 Countywide IT Services - ACP 11,662 11,662 100% 20291100 DTech Labor - ACP 5,824 5,824 100% 20291301 DTech Fee - ACP 13,798 14,079 102% 20291302 Fliance General Accounting - ACP 1,410 1,410 1,00% 20291303 Finance Payment Services - ACP 653 653 100% 20291303 Finance Payment Services - ACP 460 460 100% 20291305 Finance Payment Services - ACP 460 460 100% 20291305 Finance Payment Services - ACP 3,025 3,025 100% 20291306 Finance Control & Recon - ACP 1,075 1,00% 100% 2029100 San Allocation 19,574 1,00% 100% 100% 2029100		_	•		
20289800 Other Oper. Sup 42,609 14,297 34% 20289900 Other Oper. Sup 700 595 85% 20291000 Countywide IT Services - ACP 11,662 11,662 100% 20291100 DTech Labor - ACP 5,824 5,824 100% 20291200 DTech Labor - ACP 13,798 14,079 102% 20291301 DTech Fee - ACP 13,798 14,079 102% 20291302 Finance General Accounting - ACP 1,410 1,410 100% 20291305 Finance Payroll Services - ACP 653 653 100% 20291305 Finance Payroll Services - ACP 3,025 3,025 100% 20291306 Finance Internal Audits - ACP 460 460 100% 20291306 Finance System Control & Recon - ACP 1,075 1,075 1,00% 20291400 Co Exec Cab Svo 8,524 7,581 89% 20291600 Wan Allocation 19,574 19,574 100% 2029100 Bor Sp			•		
20289900 Other Oper. Svc 700 595 85% 20291000 Countywide IT Services - ACP 11,662 11,662 100% 20291100 DTech Labor - ACP 5,824 5,824 100% 20291200 DTech Fee - ACP 13,798 14,079 102% 20291301 Iniance General Accounting - ACP 1,410 1,410 100% 20291302 Finance Payroll Services - ACP 653 653 100% 20291303 Finance Payroll Services - ACP 3,025 3,025 100% 20291305 Finance Payroll Services - ACP 460 460 100% 20291305 Finance Payroll Services - ACP 3,025 3,025 100% 20291400 Co Exec Cab Svc 8,524 7,581 89% 20291400 Co Exec Cab Svc 8,524 7,581 89% 2029100 Ma Allocation 19,574 19,574 19,574 100% 2029100 GS PRINTING SVC 3,000 - 0% 202910 202010 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
20291100 DTech Labor - ACP 5,824 5,824 100% 20291200 DTech Fee - ACP 13,798 14,079 102% 20291301 Finance General Accounting - ACP 1,410 1,410 1,00% 20291302 Finance Payroll Services - ACP 653 653 100% 20291303 Finance Payroll Services - ACP 3,025 3,025 100% 20291305 Finance Payroll Services - ACP 460 460 100% 20291306 Finance Payroll Services - ACP 460 460 100% 20291400 Co Exec Cab Svc 8,524 7,581 89% 2029100 Co Exec Cab Svc 8,524 7,581 89% 2029100 GS PRINTING SVC 3,000 - 0% 20292100 GS PRINTING SVC 3,000 - 0% 20292300 Messenger Services - ACP 3,255 3,275 100% 20292300 Messenger Services - ACP 3,259 2,981 91% 20294200 Facility Use - ACP		·			
20291200 DTech Fee - ACP 13,798 14,079 102% 202913010 Auditor Svcs 38,100 9,227 24% 202913012 Finance Payrell Services - ACP 653 653 100% 20291302 Finance Payrent Services - ACP 3,025 3,025 100% 20291303 Finance Payrent Services - ACP 460 460 100% 20291306 Finance Payrent Services - ACP 1,075 1,075 100% 20291400 Finance System Control & Recon - ACP 1,075 1,075 100% 20291600 Wan Allocation 19,574 19,574 100% 20291200 GS PRINTING SVC 3,000 - 0% 20292200 GS MAIL/POSTAGE 100 57 57% 20292200 GS MAIL/POSTAGE 100 57 57% 20292300 Purchasing Services - ACP 5,457 4,166 76% 20292400 Facility Use - ACP 714 714 714 704 2029400 Facility Use -	20291000	Countywide IT Services - ACP	11,662	11,662	100%
20291300 Auditor Svcs 38,100 9,227 24% 20291301 Finance General Accounting - ACP 1,410 1,410 100% 20291302 Finance Payroll Services - ACP 653 653 100% 20291303 Finance Payment Services - ACP 3,025 3,025 100% 20291305 Finance Internal Audits - ACP 460 460 100% 20291306 Finance System Control & Recon - ACP 1,075 1,075 1,00% 20291400 Co Exec Cab Svc 8,524 7,581 89% 20291000 Wan Allocation 19,574 19,574 100% 2029100 Sc PRINTING SVC 3,000 - 0% 2029100 GS MAIL/POSTAGE 100 57 57% 2029200 Purchasing Services - ACP 3,259 2,981 91% 2029200 Purchasing Services - ACP 3,259 2,981 91% 20294200 Facility Use - ACP 714 714 700% 20295102 Benefit Admin Svcs - ACP </td <td></td> <td></td> <td></td> <td></td> <td></td>					
20291301 Finance General Accounting - ACP 1,410 1,410 100% 20291302 Finance Payroll Services - ACP 653 653 100% 20291305 Finance Payroll Services - ACP 3,025 3,025 100% 20291306 Finance Payroll Services - ACP 460 460 100% 20291400 Co Exec Cab Svc 8,524 7,581 89% 2029100 Wan Allocation 19,574 19,574 100% 20291700 Alarm Svcs - ACP 3,275 3,275 100% 20291200 GS PRINTING SVC 3,000 - 0% 20292200 GS MAIL/POSTAGE 100 57 57% 20292300 Messenger Services - ACP 3,259 2,981 91% 20292400 Facility Use - ACP 714 714 100 20292500 Purchasing Services - ACP 3,259 2,981 91% 20294200 Facility Use - ACP 714 714 714 100% 20294200 Facility Use - ACP <td></td> <td></td> <td></td> <td></td> <td></td>					
20291302 Finance Payroll Services - ACP 653 653 100% 20291305 Finance Internal Audits - ACP 460 460 100% 20291305 Finance Internal Audits - ACP 460 460 100% 20291306 Finance System Control & Recon - ACP 1,075 1,075 100% 20291400 Co Exec Cab Svc 8,524 7,581 89% 20291700 Alarm Svcs - ACP 3,275 3,275 100% 20291200 GS PRINTING SVC 3,000 - 0% 20292200 GS PRINTING SVC 3,000 - 0% 20292500 Messenger Services - ACP 5,457 4,166 76% 20292500 Purchasing Services - ACP 7,14 714					
20291303 Finance Payment Services - ACP 3,025 3,025 100% 20291305 Finance Internal Audits - ACP 460 460 100% 20291306 Finance System Control & Recon - ACP 1,075 1,075 1,075 100% 20291400 Co Exec Cab Svc 8,524 7,581 89% 20291600 Wan Allocation 19,574 19,574 100% 20291700 Alarm Svcs - ACP 3,275 3,275 100% 20291200 GS PRINTING SVC 3,000 - 0% 20292200 GS PRINTING SVC 3,000 - 0% 20292200 GS PRINTING SVC 3,000 - 0% 20292200 GS MAIL/POSTAGE 100 57 57% 20292300 Messenger Services - ACP 3,259 2,981 91% 20294200 Facility Use - ACP 3,259 2,981 91% 20294200 Facility Use - ACP 7,14 714 100% 20294300 Lease Property - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295102 Engloyment Services - ACP 4,812 1,812 100% 20295104 Training Svcs - ACP 4,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 4,15 4,15 1,00% 20295106 401A Plan Admin Svcs - ACP 4,15 4,15 1,00% 20295106 401A Plan Admin Svcs - ACP 4,15 4,15 1,00% 20295106 GS PARKING CHGS 2,000 1,453 73% 20295107 Tolat Devices - ACP 3,425 2,024 59% 20295106 GS PARKING CHGS 2,000 1,453 73% 20298700 Telecommunication - ACP 1,684 3 16,464 98% 30348000 CW Cost Plan - ACP 3,327 - 0% 7014 Services & Supplies 19,899,899 18,775,747 94% 94941001 Misc Income - 1,765 95953000 CalWORKS 4,688,443 4,296,991 92% 95955900 State - Prop 10 Monthly Allocation 7,642,808 7,723,811 101% 95956900 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 145% 95955900 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 145% 95955900 State - DHS PLTI 233,800 232,724 100% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 State - SCAPIT 444,000 444,277 433,309 300% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Ai		_			
20291306 Finance System Control & Recon - ACP 1,075 1,075 100% 20291400 Co Exec Cab Svc 8,524 7,581 89% 20291400 Van Allocation 19,574 19,574 100% 2029170 Alarm Svcs - ACP 3,275 3,275 100% 20292100 GS PRINTING SVC 3,000 - 0% 20292300 Messenger Services - ACP 5,457 4,166 76% 20292300 Messenger Services - ACP 3,259 2,981 91% 20294200 Facility Use - ACP 714 714 100% 20294200 Facility Use - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 2,016 100% 20295102 Benefit Admin Svcs - ACP 6,898 6,898 100% 20295103 Employment Services - ACP 1,812 1,812 100% 20295105 Tepst Svcs Teams - ACP 3,425 2,024 59% 20295106 Alba Al		•			
20291400 Co Exec Cab Svc 8,524 7,581 89% 20291600 Wan Allocation 19,574 19,574 100% 20291700 Alarm Svcs - ACP 3,275 3,275 100% 20292100 GS PRINTING SVC 3,000 - 0% 20292200 GS MAIL/POSTAGE 100 57 57% 20292300 Messenger Services - ACP 5,457 4,166 76% 20292500 Purchasing Services - ACP 3,259 2,981 91% 20294300 Lease Property - ACP 90,694 90,694 100% 20294300 Lease Property - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295103 Employment Services - ACP 6,898 6,898 100% 20295105 DPS Dept Svcs Teams - ACP 1,812 1,812 100% 20295106 401A Plan Admin Svcs - ACP 1,715 1,715 100% 20295200 GS PARKING CHGS 2,000<	20291305	Finance Internal Audits - ACP	460	460	100%
20291600 Wan Allocation 19,574 10,574 100% 20291700 Alarm Svcs - ACP 3,275 3,275 100% 20292100 GS PRINTING SVC 3,000 - 0% 20292200 GS MAIL/POSTAGE 100 57 57% 20292300 Messenger Services - ACP 5,457 4,166 76% 20294200 Facility Use - ACP 714 714 100% 20294200 Facility Use - ACP 714 714 100% 20294200 Lease Property - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295103 Employment Services - ACP 6,898 6,898 100% 20295104 Training Svcs - ACP 1,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 1,812 1,812 100% 20295106 401A Plan Admin Svcs - ACP 415 415 100% 20295107 Labor Relations - ACP 1,715		•			
20291700 Alarm Svcs - ACP 3,275 3,275 100% 20292100 GS PRINTING SVC 3,000 - 0% 20292200 GS MAIL/POSTAGE 100 57 57% 20292300 Messenger Services - ACP 5,457 4,166 76% 20292500 Purchasing Services - ACP 3,259 2,981 91% 20294200 Facility Use - ACP 714 714 100% 20294200 Facility Use - ACP 90,694 90,694 100% 20294200 Benefit Admin Svcs - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295102 Benefit Admin Svcs - ACP 4,812 1,812 100% 20295104 Training Svcs - ACP 1,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 3,425 2,024 59% 20295106 ADIA Plan Admin Svcs - ACP 415 415 100% 20295107 Labor Relations - ACP 1					
20292100 GS PRINTING SVC 3,000 - 0% 20292200 GS MAIL/POSTAGE 100 57 57% 20292300 Messenger Services - ACP 5,457 4,166 76% 20292500 Purchasing Services - ACP 3,259 2,981 91% 20294200 Facility Use - ACP 714 714 100% 20294300 Lease Property - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295103 Employment Services - ACP 6,898 6,898 100% 20295104 Training Svcs - ACP 1,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 3,425 2,024 59% 20295106 401A Plan Admin Svcs - ACP 415 415 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
20292200 GS MAIL/POSTAGE 100 57 57% 20292300 Messenger Services - ACP 5,457 4,166 76% 20294200 Facility Use - ACP 3,259 2,981 91% 20294200 Facility Use - ACP 714 714 100% 20294300 Lease Property - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295103 Employment Services - ACP 6,898 6,898 100% 20295104 Training Svcs - ACP 1,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 3,425 2,024 59% 20295106 401A Plan Admin Svcs - ACP 415 415 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP				-	
20292500 Purchasing Services - ACP 3,259 2,981 91% 20294200 Facility Use - ACP 714 714 100% 20294300 Lease Property - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295103 Employment Services - ACP 6,898 6,898 100% 20295104 Training Svcs - ACP 1,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 3,425 2,024 59% 20295107 Labor Relations - ACP 1,715 1,715 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20295107 Labor Relations - ACP 568 568 100% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 30348000 CW Cost Plan - ACP 3,327 - 0% Total Expenditures \$22,561,939		GS MAIL/POSTAGE		57	
20294200 Facility Use - ACP 714 714 100% 20294300 Lease Property - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295103 Employment Services - ACP 6,898 6,898 100% 20295104 Training Svcs - ACP 1,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 3,425 2,004 59% 20295106 401A Plan Admin Svcs - ACP 415 415 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20295107 Labor Relations - ACP 568 568 100% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 30348000 CW Cost Plan - ACP 3,327 - 0% Total Services & Supplies 19,899,899 18,775,747 94% 94941001 Interest 163,040	20292300	Messenger Services - ACP		4,166	76%
20294300 Lease Property - ACP 90,694 90,694 100% 20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295103 Employment Services - ACP 6,898 6,898 100% 20295104 Training Svcs - ACP 1,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 3,425 2,024 59% 20295106 401A Plan Admin Svcs - ACP 415 415 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20296200 GS PARKING CHGS 2,000 1,453 73% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 30348000 CW Cost Plan - ACP 3,327 - 0% Total Services & Supplies 19,899,899 18,775,747 94% 94941000 Interest 163,040		•			
20295102 Benefit Admin Svcs - ACP 2,016 2,016 100% 20295103 Employment Services - ACP 6,898 6,898 100% 20295104 Training Svcs - ACP 1,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 3,425 2,024 59% 20295107 Labor Relations - ACP 1,715 1,715 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20298200 GS PARKING CHGS 2,000 1,453 73% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 30348000 CW Cost Plan - ACP 3,327 - 0% Total Services & Supplies 19,899,899 18,775,747 94% 94941001 Interest 163,040 855,557 525% 94941011 Misc Income 1,765					
20295103 Employment Services - ACP 6,898 6,898 100% 20295104 Training Svcs - ACP 1,812 1,812 100% 20295105 DPS Dept Svcs Teams - ACP 3,425 2,024 59% 20295106 401A Plan Admin Svcs - ACP 415 415 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20296200 GS PARKING CHGS 2,000 1,453 73% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 20298700 Telecommunication - ACP 3,327 - 0% Total Services & Supplies 19,899,899 18,775,747 94% 94941000 Interest 163,040 855,557 525% 94941011 Misc Income - 1,765 9595500 Medi-Cal State Aid 405,923 509,835 126% 95955000 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 <					
20295105 DPS Dept Svcs Teams - ACP 3,425 2,024 59% 20295106 401A Plan Admin Svcs - ACP 415 415 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20296200 GS PARKING CHGS 2,000 1,453 73% 20298700 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 20348000 CW Cost Plan - ACP 3,327 - 0% Total Services & Supplies 19,899,899 18,775,747 94% Total Expenditures \$22,561,939 21,314,332 89% 94941000 Interest 163,040 855,557 525% 94941011 Misc Income - 1,765 1,765 9595500 Medi-Cal State Aid 405,923 509,835 126% 95955500 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
20295106 401A Plan Admin Svcs - ACP 415 415 100% 20295107 Labor Relations - ACP 1,715 1,715 100% 20296200 GS PARKING CHGS 2,000 1,453 73% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 30348000 CW Cost Plan - ACP 3,3227 - 0% Total Services & Supplies 19,899,899 18,775,747 94% Total Expenditures \$22,561,939 21,314,332 89% 94941000 Interest 163,040 855,557 525% 94941011 Misc Income - 1,765 1,765 95953000 CalWORKS 4,688,443 4,296,991 92% 95955500 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - SMIF 8,000 36,111	20295104	_	1,812	1,812	100%
20295107 Labor Relations - ACP 1,715 1,715 100% 20296200 GS PARKING CHGS 2,000 1,453 73% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 30348000 CW Cost Plan - ACP 3,327 - 0% Total Services & Supplies 19,899,899 18,775,747 94% 700 Interest 163,040 855,557 525 94941001 Interest 163,040 855,557 525% 94941011 Misc Income - 1,765 - 95953000 CalWORKs 4,688,443 4,296,991 92% 95955000 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - HVCC 1,000,000 478,808 45% 95956900 State - HVCC 1,000,000 478,808 <td></td> <td></td> <td></td> <td></td> <td></td>					
20296200 GS PARKING CHGS 2,000 1,453 73% 20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 30348000 CW Cost Plan - ACP 3,327 - 0% Total Services & Supplies 19,899,899 18,775,747 94% Total Expenditures \$22,561,939 21,314,332 89% 94941000 Interest 163,040 855,557 525 94941011 Misc Income - 1,765 - 9595000 CalWORKs 4,688,443 4,296,991 92% 95955500 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - HVCC 1,000,000 478,808 48% 95959900 State - FSCA Refugee Assistance* 144,277					
20298300 Surplus Property - ACP 568 568 100% 20298700 Telecommunication - ACP 16,843 16,464 98% 30348000 CW Cost Plan - ACP 3,327 - 0% Total Services & Supplies 19,899,899 18,775,747 94% 7041 Expenditures \$22,561,939 21,314,332 89% 94941000 Interest 163,040 855,557 525% 94941011 Misc Income - 1,765 - 95953000 CalWORKs 4,688,443 4,296,991 92% 95955500 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 145 95956900 State - SMIF 8,000 36,111 451% 95956900 State - HVCC 1,000,000 478,808 48% 95959900 State - CAPIT 444,000 444,374 100% 95959900 Federal Aid - CBCAP 51,521 170,192					
30348000 CW Cost Plan - ACP 3,327 - 0% Total Services & Supplies 19,899,899 18,775,747 94% Total Expenditures \$22,561,939 21,314,332 89% 94941000 Interest 163,040 855,557 525% 94941011 Misc Income - 1,765 - 95953000 CalWORKs 4,688,443 4,296,991 92% 9595500 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 145% 95956900 State - SMIF 8,000 36,111 451% 95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - CAPIT 444,000 444,374 100% 95959900 State - FSCA Refugee Assistance* 144,277 433,309 300% 95959900 Federal Aid - CBCAP 51,521		Surplus Property - ACP	568		
Total Services & Supplies 19,899,899 18,775,747 94% Total Expenditures \$22,561,939 21,314,332 89% 94941000 Interest 163,040 855,557 525% 94941011 Misc Income - 1,765 95953000 CalWORKS 4,688,443 4,296,991 92% 95955500 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - Frop 10 Backfill (Prop 56) 2,023,632 2,937,362 145% 95956900 State - SMIF 8,000 36,111 451% 95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - CAPIT 444,000 444,374 100% 95959900 State - FSCA Refugee Assistance* 144,277 433,309 300% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - CBCAP 51,521			16,843	16,464	98%
Total Expenditures \$22,561,939 21,314,332 89% 94941000 Interest 163,040 855,557 525% 94941011 Misc Income - 1,765 - 95953000 CalWORKs 4,688,443 4,296,991 92% 95955500 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 145% 95956900 State - SMIF 8,000 36,111 451% 95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - CAPIT 444,000 444,374 100% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%	30348000				
94941000 Interest 163,040 855,557 525% 94941011 Misc Income - 1,765 95953000 CalWORKS 4,688,443 4,296,991 92% 95955500 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 145% 95956900 State - SMIF 8,000 36,111 451% 95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - CAPIT 444,000 444,374 100% 95956900 State - FSCA Refugee Assistance* 144,277 433,309 300% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 990,000 1,052,629 106%					
94941011 Misc Income 95953000 CalWORKs 9595500 Medi-Cal State Aid 95955500 Medi-Cal State Aid 95956900 State - Prop 10 Monthly Allocation 95956900 State - Prop 10 Backfill (Prop 56) 95956900 State - SMIF 95956900 State - SMIF 95956900 State - HVCC 1,000,000 95956900 State - CAPIT 444,000 444,374 95956900 State - CAPIT 444,000 95956900 State - FSCA Refugee Assistance* 144,277 433,309 95959900 State - DHS PLTI 233,800 95959900 Federal Aid - CBCAP 95959900 Federal Aid - CBCAP 95959900 Federal Aid - SSB 3.0 (ARPA) 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%	9/19/11000	•			
95953000 CalWORKs 4,688,443 4,296,991 92% 95955500 Medi-Cal State Aid 405,923 509,835 126% 95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 145% 95956900 State - SMIF 8,000 36,111 451% 95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - CAPIT 444,000 444,374 100% 95956900 State - FSCA Refugee Assistance* 144,277 433,309 300% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%			103,040		32370
95956900 State - Prop 10 Monthly Allocation 7,642,808 7,723,831 101% 95956900 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 145% 95956900 State - SMIF 8,000 36,111 451% 95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - CAPIT 444,000 444,374 100% 95959900 State - FSCA Refugee Assistance* 144,277 433,309 300% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%			4,688,443		92%
95956900 State - Prop 10 Backfill (Prop 56) 2,023,632 2,937,362 145% 95956900 State - SMIF 8,000 36,111 451% 95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - CAPIT 444,000 444,374 100% 95959900 State - FSCA Refugee Assistance* 144,277 433,309 300% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%					
95956900 State - SMIF 8,000 36,111 451% 95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - CAPIT 444,000 444,374 100% 95959900 State - F5CA Refugee Assistance* 144,277 433,309 300% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%					
95956900 State - HVCC 1,000,000 478,808 48% 95956900 State - CAPIT 444,000 444,374 100% 95959900 State - F5CA Refugee Assistance* 144,277 433,309 300% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%					
95956900 State - CAPIT 444,000 444,374 100% 95959900 State - F5CA Refugee Assistance* 144,277 433,309 300% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%					
95959900 State - F5CA Refugee Assistance* 144,277 433,309 300% 95959900 State - DHS PLTI 233,800 232,724 100% 95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%					
95959900 Federal Aid - CBCAP 51,521 170,192 330% 95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%					
95959900 Federal Aid - SSB 3.0 (ARPA) 428,895 74,731 17% 95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%					
95959900 Federal Aid - BSF (ARPA) 990,000 1,052,629 106%					
	JJJJJJJUU				

^{*}On 10/2/23 the Commission approved an addition! \$381,000 funded by DHS Public Health for Refugee Family Support Services. This amount is not included in the "Budgeted" column.

First 5 Commission Sacramento Results of Operations For the Period Ending June 30, 2024

Descriptions	Budget	Actual	(Over) Under Budget	% Remainin Budget
A. REVENUE			/·\	
Tobacco Tax Allocation	9,674,440	10,697,304	(1,022,864)	
Medi-Cal Administrative Activities (MAA)	405,923	509,835	(103,912)	
CBCAP/CAPIT	495,521	614,566	(119,045)	
Interest Earnings	163,040	855,557	(692,517)	
CalWORKs HVP	4,688,443	4,296,991	391,452	
HVCC	1,000,000	478,808	521,192	
Refugee Assistance	144,277	433,309	(289,032)	
SSB 3.0 (ARPA)	428,895	74,731	354,164	
BSF (ARPA)	990,000	1,052,629	(62,629)	
DHS PLTI	233,800	232,724	1,076	
Misc Income	-	1,765	(1,765)	
TOTAL SOURCES OF FUNDS	18,224,339	19,248,219	(1,023,880)	-6%
B. FUNDED PROGRAMS			(
Health	1,498,619	1,525,452	(26,833)	-2%
Personnel	176,315	181,255	(4,940)	
Professional Svcs	1,301,823	1,304,038	(2,215)	
Media & Program Support	20,481	40,159	(19,678)	
Nutrition	526,644	316,197	210,447	40%
Personnel	41,986	45,441	(3,455)	
Professional Svcs	477,133	262,770	214,363	
Media & Program Support	7,525	7,986	(461)	
Medical, Dental & Mental Health Access	38,311	35,545	2,766	7%
Personnel	31,667	27,163	4,504	
Professional Svcs	-	-	-	
Media & Program Support	6,644	8,382	(1,738)	
Child Care Access	45,079	39,515	5,564	12%
Personnel	41,554	36,302	5,252	
Professional Svcs		-	-	
Media & Program Support	3,525	3,213	312	
Quality Childcare	732,921	676,766	56,155	8%
Personnel	-	· ·		0/0
Professional Svcs	41,554	36,302	5,252	
	688,217	632,781	55,436	
Media & Program Support	3,150	7,683	(4,533)	
School Readiness	3,594,944	3,281,245	313,699	9%
Personnel	144,981	126,929	18,052	
Professional Svcs	3,418,000	3,098,223	319,777	
Media & Program Support	31,963	56,093	(24,130)	
Empowered Families	6,376,690	6,350,231	26,459	0%
Personnel	157,290	144,953	12,337	
Professional Svcs	6,140,998	6,144,935	(3,937)	
MAA Fees	25,052	31,692	(6,640)	
Media & Program Support	53,350	28,651	24,699	
CalWORKs	4,680,163	4,312,083	368,080	8%
Personnel	195,610	172,370	23,240	
Professional Svcs	4,465,810	4,124,455	341,355	
Media & Program Support	18,743	15,258	3,485	
Home Visiting Collaboration	1,000,365	600,106	400,259	40%
Systems Optimization & Sustainability	282,173	258,676	23,497	8%
Building Strong Families (ARPA)	993,368	1,108,950	(115,582)	-12%
PLTI	208,600	153,854	54,746	26%
Sleep Safe Baby 3.0	430,915	429,420	1,495	0%
-				U%
Refugee Family Support*	147,353	289,422	(142,069)	
Program Management	321,385	247,164	74,221	23%
Total Funded Programs	20,877,530	19,624,626	1,252,904	6%
. OPERATING EXPENSES	1,216,166	1,161,873	54,293	4%
Personnel	875,953	861,596	14,357	-7/0
Contracts	50,000	32,011	17,989	
Direct Operating Expenses	202,970	191,999	10,971	
Allocated Operating Expenses	202,970 87,243	76,267	10,971	
D. PROGRAM EVALUATION	468,243	527,834	(59,591)	-13%
TOTAL EXPENDITURES	22,561,939	21,314,332	1,247,607	6%

*On 10/2/23 the Commission approved an addition! \$381,000 funded by DHS Public Health for Refugee Family Support Services. This amount is not included in the "Budgeted" column.

FIRST 5 SACRAMENTO COMMISSION

For the Agenda of: August 5, 2024

To: Commission Members

From: Julie Gallelo, Executive Director

Subject: Public Hearing: Approval of the Fiscal Year 2024-25 Revised

Recommended Budget and Ten Year Financial Plan

Contact: Kristin Scheiber, Chief of Administration, 876-5867

RECOMMENDATION:

Approve the Fiscal Year (FY) 2024-25 Revised Recommended Budget and Ten Year Financial Plan.

Budget Background

The Revised Recommended Budget is a process used to make corrections occurring since the June budget hearings to capture any recent developments in funding levels. The County Executive's Office (CEO) requests that budget changes be minimal from what was requested in the June hearings. Therefore, this process typically will not include immaterial changes or \$0 net effect adjustments. On April 8, 2024, the Commission approved the Recommended Budget authorizing \$22.1 million in expenditures offset by \$18.5 million in revenues, \$1 million in carryforward fund balance financing, and a reserve release of \$2.6 million. The Revised Recommended Budget was submitted to the CEO on July 23, 2024, for review and comment as required by county ordinance. Any comments from the CEO will be reviewed and incorporated in the Revised Recommended Budget, if warranted, to go before the First 5 Commission for consideration in a public hearing on August 5, 2024.

<u>Approved Recommended vs. Revised Recommended Budget Changes</u>
There are no significant budget changes. Overall, total budget authority requested in the Revised Recommended Budget has remained the same.

Fund Balance

The carryforward fund balance is the difference between what is allocated in the budget compared to what is actually spent. This concept also applies to the revenue side as well. Any savings in the current fiscal year creates a positive fund balance for the next fiscal year resulting in less funds being released from the reserve fund.

Due to reduced spending and a higher than anticipated revenue amount in FY 2023-24, the carryforward fund balance is estimated to be \$2,271,487 (see Attachment 1 Budget Highlights). For the FY 2024-25 Revised Recommended Budget, a reserve release of \$1,366,151 is required in additional financing above the anticipated revenues in the budget.

Ten Year Financial Plan

The Ten Year Financial Plan (see Attachment 2) has been adjusted to incorporate the new May 2024 Prop 10 projection figures from the State. The Prop 10 projections are on average 1.3% higher than reported last year. The projected Prop 10 revenues combined with the larger than anticipated FY 2023-24 carryforward fund balance, has decreased the 2027 Strategic Plan allocation reduction from 37.3% to 28.4%. It is hoped that this figure will continue to reduce as more carryforward fund balance is realized in each budget year leading to the 2027 Strategic Plan.

CONFLICT OF INTEREST

None.

STAFF RECOMMENDATIONS

- 1. Approve the FY 2024-25 Revised Recommended Budget
- 2. Approve the Ten Year Financial Plan

Respectfully submitted,

Julie Gallelo
Executive Director

Attachments:

- 1. Budget Highlights
- 2. Ten Year Financial Plan

cc: Ashley Wisniewski, County Counsel Stephanie Wills, Clerk of the Commission



First 5 Sacramento Fiscal Year 2024-25 Budget Highlights

Recommended Budget Totals \$ 22.15 million

Appropriations Broken Down by Category

Administration	6.1%	\$ 1.36	million	Personnel	12.6%	\$ 2.79	million
Evaluation	2.4%	\$ 0.53	million	Contractors	84.5%	\$ 18.72	million
Program	91.5%	\$ 20.26	million	Services/Supplies	2.9%	\$ 0.64	million
	100.0%	\$ 22 15	million		100.0%	\$ 22.15	million

► Program Appropriations by Priority Area

Health & Well-Being	39.8%	\$ 8.82	million	Programs ensure that children are born healthy and achieve optimal physical and mental well-being
Parent Partnerships	2.2%	\$ 0.48	million	Programs cultivate leadership and lift parent expertise and decision making power across all priority areas
Child Care Quality Support	2.9%	\$ 0.64	million	Programs designed to connect children to affordable, quality child care and early learning
Racial Equity	8.5%	\$ 1.88	million	Investments in underserved communities that strengthen families and build capacity of grassroots non-profits
Systems Improvement	4.3%	\$ 0.95	million	Adovacy and policy efforts to ensure that systems serving children/families are integrated, equitable and accessible
Program Management	1.6%	\$ 0.35	million	Staffing related costs that are shared by all programs
Evaluation	2.4%	\$ 0.53	million	Costs associated with documenting and analyzing qualitative and quantitative results of programs
Administration	6.1%	\$ 1.36	million	
Total Base 2024 SP Budget:		\$ 15.01	million	

► Program Appropriations for Leveraged Grants

CalWORKs	21.2%	\$ 4.69 millio	Evidenced Based Home Visiting Models on
Home Visiting Collaborative	4.6%	\$ 1.01 millio	Collaboration and Cooridination of Agencies Providing Home Visiting Services
ARPA Programs	6.2%	\$ 1.37 millio	Family Support Navigators and Child Abuse Prevention Augmented Services.
Other Operating Grants	0.3%	\$ 0.06 millio	Encouragement and Training for Parents to be Involved and Help Shape Services Provided to the Community
Total Leveraged Grants:		\$ 7.13 millio	on

Total Appropriations FY 2024-25 100.0% \$ 22.15 million

Revenues; Reserve Fund and Fund Balance

First 5 Reserve Fund 3,637,638 Proposition 10 10,361,462 **MAA Claiming** 340,000 CBCAP \$ 51,521 444,000 CAPIT \$ Intergovernmental Revenue 4,718,443 Interest Income 161,662 2,431,395 Other Programs **TOTAL FY 24/25 FUNDING** 22,146,121

/	RESERVE BALAN	CE		1
,	Beginning Reserve Balance	\$	15,486,223	
	Available for use in FY 24/25			
1	Carryforward Fund Balance	\$	2,271,487	
l	Reserve Release	\$	1,366,151	
l		\$	3,637,638	
l			_	
l	Ending Reserve Balance	\$	14,120,072	
١				/

18,508,483 Total Revenue



Dollars in Thousands

SACRAMENTO	2021 Stra	tegio	Plan	2024 Strategic Plan				2027 Strategic Plan							2030 SP				
RESERVE FUND	2022-23 Actual		023-24 stimated		2024-25 Budget		2025-26	ž	2026-27	2	2027-28		2028-29	2	2029-30	2	2030-31	20	031-32
Beginning Reserve Balance	\$ 20,021	\$	19,137	\$	15,486	\$	14,120	\$	10,393	\$	6,389	\$	6,059	\$	5,294	\$	4,168	\$	4,440
Carryforward Fund Balance	\$ 1,458	\$	1,367	\$	2,271	\$	-												
Reserve Release/(Prov for Reserve)	\$ 883	\$	2,971	\$	1,366	\$	3,727	\$	4,004	\$	330	\$	765	\$	1,126	\$	(272)	\$	71
Year End Reserve Balance	\$ 19,137	\$	16,166	\$	14,120	\$	10,393	\$	6,389	\$	6,059	\$	5,294	\$	4,168	\$	4,440	\$	4,369
REVENUE												—							
Proposition 10	11,616		10,274		10,361		10,118		9,868		9,342		9,046		8,730		8,424		8,129
MAA Claiming	462		363		340		340		340		340		238		238		238		200
B&B CBCAP (Federal)	120		170		52		52		52		52		52		52		52		52
B&B CAPIT (State)	444		444		444		444		444		444		444		444		444		444
Interest Income	703		163		162		199		173		142		106		61		55		44
CalWORKs	4,524		4,107		4,688														
ARPA	117		1,094		1,419														
HVCC, Refugee, PLTI	421		1,279		1,043														
Total Revenue	\$ 18,408	\$	17,895	\$	18,508	\$	11,153	\$	10,876	\$	10,320	\$	9,885	\$	9,524	\$	9,212	\$	8,869
EXPENSES												SP	Reduction:		28.4%				
Health & Well-Being	11,301		11,253		8,824														
Parent Partnerships	0		0		478														
Child Care Quality Support	739		731		639														
Racial Equity	273		265		1,884														
Systems Improvement	36		36		950														
Program Management	312		302		347														
Evaluation	405		440		531														
Administration	1,024		1,136		1,359														
CalWORKs	4,556		4,398		4,688														
Home Visiting Collaborative	547		1,302		1,014														
ARPA Programs	188		1,338		1,370 62														
Other Operating Grants Future Allocations	0		0		62		14,880		1/1 000		10,650		10,650		10,650		8,940		8,94
ruture Anocations							14,000		14,880		10,000		10,030		10,000		0,940		0,940
Total Expenses	\$ 19,383	\$	21,201	\$	22,146	\$	14,880	\$	14,880	\$	10,650	\$	10,650	\$	10,650	\$	8,940	\$	8,940

Result Area	IP Adjustments	Note
Cal WORKs HVI \$	4,688	Commission approved program not included in strategic planning process
ARPA - BSF/CBCAP \$	1,370	Commission approved program not included in strategic planning process
F5CA - HVCC \$	1,014	Commission approved program not included in strategic planning process
All Result Areas \$	193	Adjustments due to contractors electing to take different amounts in each year to allow for COLAs; Eval 6 month adjustment
Total Adjustments \$	7,266	