



Financial Planning Committee

MEETING AGENDA

July 24, 2025 • 1:30-2:30 PM

This is an In-Person Meeting for Committee Members and to Vote on Agenda Items
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

Advisory Committee Alternates: Robin Blanks-Guster (Vice-Chair), Junior Goris

1. Call to Order/Roll Call
2. Public Comment on Off-Agenda Items
3. Approve Draft Action Summary of March 27, 2025
4. Receive Staff Updates
5. Review and Approval of Revised Recommended Budget for FY 2025-26
6. Review and Comment on Financial Statements
7. Committee Member Comment
8. Upcoming Events/Future Agenda Items
 - Next FPC Meeting: Thursday, November 13, 2025 at 1:30 PM

Community/Public May Join By Zoom:

<https://saccounty-net.zoomgov.com/j/1613144013?pwd=EDpVbd7lgzTBRrRSu1Mk3rN18GMXWX.1>

If there is a need for an accommodation pursuant to Americans with Disabilities Act (ADA), medical reasons or for other needs, please contact First 5 staff at First5Sac@saccounty.gov and CA Relay Services 711 (for the hearing impaired).

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

FINANCIAL PLANNING COMMITTEE

DRAFT ACTION SUMMARY

Thursday, March 27, 2025 – 1:30 PM

Members Present: Beth Hassett (Chair), Aiyana Evans

Advisory Committee Members Present: Robin Blanks-Guster (Vice-Chair), Junior Goris (Alternate), and Silvia Rodriguez (Alternate)

Staff Present: Julie Gallelo, Kristin Scheiber, Stephanie Wills, Troy Coronado

Absent: Scott Moak, Walter Wyniarczuk

1. Welcome/Call to order and Roll Call
Action: The meeting was called to order at 1:31 PM. Quorum was established.
2. Public Comments on Off-Agenda Items
Action: None
3. Approve Draft Action Summary of January 23, 2025
Motion moved by Blanks-Guster, 2nd by Evans
Action: AYES: Hassett, Evans, Rodriguez, Blanks-Guster
ABSTAIN: Junior Goris
4. Receive Staff Updates
 - a. Sacramento County BOS approved the Salary Resolution Amendment (SRA) on 3/11/25 to reclassify 2 positions at First 5 Sacramento. Alejandra Labrado was promoted to Human Services Program Manager, and staff are currently working to fill the new Human Services Specialist position, as well as the vacant Administrative Services Officer I position.
 - b. Metro Cable 14 has begun to charge for its services, with projected costs estimated at \$3,500 for the upcoming fiscal year.
5. Public Hearing: Review and Approve FY 2025-26 Recommended Budget and Ten-Year Financial Plan
Kristin Scheiber, Chief of Administration, reviewed the FY 2025-26 Recommended Budget along with the Ten-Year Financial Plan with members of the FPC Committee.
Motion moved by Hassett, 2nd by Blanks-Guster
Action: AYES: Hassett, Evans, Rodriguez, Blanks-Guster, Goris
6. Review and Comment on Financial Statements
Members reviewed Quarterly Financial Statements. Kristin Scheiber reviewed the report, which shows expenditures and revenues through Quarter 3 of FY 2024-25.
Action: None
7. Committee Member Comments
Action: None
8. Upcoming Events/Future Agenda Items
Next FPC Meeting: Thursday, July 25, 2025, at 1:30 PM
Action: None

Adjourned: 2:20 PM

Respectfully submitted,
Stephanie Wills, Clerk
First 5 Sacramento Commission

FIRST 5 SACRAMENTO COMMISSION
Financial Planning Committee Staff Report
July 24, 2025

1. Staffing:

On March 11, 2025, the Sacramento County Board of Supervisors approved our Salary Resolution Amendment (SRA), reclassifying two Program Planner positions—one as a Human Services Program Manager and the other as a Human Services Specialist. Alejandra Labrado has been appointed to the newly established Human Services Program Manager role.

Due to continued uncertainty surrounding federal funding, we are temporarily pausing recruitment for both the Human Services Specialist position and our vacant Administrative Services Officer I role. We will re-evaluate the possibility of filling these positions at the end of the calendar year once there is greater clarity regarding available funding.

First 5's current vacancy rate is 14.3%.

2. Budget:

As a reminder, budget preparations followed a slightly different process this year due to a change implemented by the Office of Budget and Debt Management. Only First 5's personnel costs (salaries and benefits) were included in the County's Budget Book. This adjustment reflects the fact that the Board of Supervisors does not have authority over the First 5 budget (general expenditures and revenues), which is governed by the Commission.

First 5's FY 2025-26 Approved Recommended Budget was submitted to the Department of Finance on June 12, 2025, and entered into COMPASS, the County's accounting system, on June 30, 2025.

The personnel portion of the FY 2025-26 Revised Recommended Budget was submitted to the County Executive's Office on July 22. Any proposed revisions to the budget will first be reviewed and approved by the Financial Planning Committee today and subsequently presented to the Commission for approval on August 4, 2025. Upon approval, any necessary revisions will be submitted to the Department of Finance to update in COMPASS.

3. FY 2024-25 First 5 Commission Audit

MGO is scheduled to conduct audit work from September 2 to September 26, 2025. They have requested that all PBC (Prepared-by-Client) documentation be submitted by August 25. The completed FY 2024-25 audit is due to both the State and First 5 California by 11:59 p.m. on October 31, 2025. The Financial Planning Committee is scheduled to review the FY 2024-25 audit at our next meeting on November 13, 2025, with final presentation to the Commission on December 1, 2025.

FIRST 5 SACRAMENTO COMMISSION

For the Agenda of:
August 4, 2025

To: Commission Members

From: Julie Gallelo, Executive Director

Subject: Public Hearing: Approval of the Fiscal Year 2025-26 Revised Recommended Budget and Ten-Year Financial Plan

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

RECOMMENDATION:

Approve the Fiscal Year (FY) 2025-26 Revised Recommended Budget and Ten-Year Financial Plan.

Budget Background

The Revised Recommended Budget is a process used to make corrections that have occurred since the June budget hearings, capturing 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 does not include immaterial changes or adjustments with a \$0 net effect. On April 7, 2025, the Commission approved the Recommended Budget authorizing \$21.84 million in expenditures offset by \$16.9 million in revenues, \$1.9 million in carryforward fund balance financing, and a reserve release of \$3 million. The Revised Recommended Budget was submitted to the CEO on July 22, 2025, 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 4, 2025.

Approved Recommended vs. Revised Recommended Budget Changes

There are no significant budget changes. Overall, total budget authority requested in the Revised Recommended Budget has remained the same.

Public Hearing: Approval of the Fiscal Year 2025-26 Revised Recommended Budget and Ten-Year Financial Plan

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.

Revenues for FY 2024-25 came in 4.84% below projections, primarily due to Proposition 10 revenues, which were approximately 9% lower than originally budgeted. Fortunately, this shortfall was offset by \$3,589,762 in expenditure savings. As a result, the estimated carryforward fund balance stands at \$2,693,284 (see Attachment 1: Budget Highlights). To support the FY 2025-26 Revised Recommended Budget, a reserve release of \$2,284,019 is needed to supplement projected revenues and meet financing needs.

Ten Year Financial Plan

The Ten-Year Financial Plan (see Attachment 2) has been updated to reflect the State's revised Proposition 10 revenue projections released in April 2025, which are approximately 8% lower on average than last year's figures. Although the projections fell slightly short of expectations, the anticipated FY 2024-25 carryforward fund balance, combined with our REDI funding now being off-cycle from the three-year Strategic Plan, has helped mitigate the impact. As a result, the planned allocation reduction for the 2027 Strategic Plan has been eased from 22.4% to 20%.

CONFLICT OF INTEREST

None.

STAFF RECOMMENDATIONS

1. Approve the FY 2025-26 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
Maria Hammill, Clerk of the Commission



First 5 Sacramento Fiscal Year 2025-26 Budget Highlights

Revised Recommended Budget Totals \$ 21.84 million

► Appropriations Broken Down by Category

Administration	5.9%	\$ 1.29 million	Personnel	12.4%	\$ 2.72 million
Evaluation	2.7%	\$ 0.60 million	Contractors	84.5%	\$ 18.46 million
Program	91.4%	\$ 19.95 million	Services/Supplies	3.0%	\$ 0.66 million
		<u>100.0%</u>			<u>100.0%</u>
		\$ 21.84 million			\$ 21.84 million

► Program Appropriations by Priority Area

Health & Well-Being	40.7%	\$ 8.88 million	Programs ensure that children are born healthy and achieve optimal physical and mental well-being
Parent Partnerships	2.5%	\$ 0.54 million	Programs cultivate leadership and lift parent expertise and decision making power across all priority areas
Child Care Quality Support	3.1%	\$ 0.68 million	Programs designed to connect children to affordable, quality child care and early learning
Racial Equity	12.3%	\$ 2.69 million	Investments in underserved communities that strengthen families and build capacity of grassroots non-profits
Systems Improvement	4.2%	\$ 0.91 million	Advocacy 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	2.7%	\$ 0.60 million	Costs associated with documenting and analyzing qualitative and quantitative results of programs
Administration	5.9%	\$ 1.29 million	
Total Base SP Budget:		<u>\$ 15.94 million</u>	

► Program Appropriations for Leveraged Grants

CalWORKs	21.3%	\$ 4.65 million	Evidenced Based Home Visiting Models
ARPA Programs	5.7%	\$ 1.25 million	Family Support Navigators and Child Abuse Prevention Augmented Services
Total Leveraged Grants:		<u>\$ 5.90 million</u>	

Total Appropriations FY 2025-26 100.0% \$ 21.84 million

► Revenues; Reserve Fund and Fund Balance

First 5 Reserve Fund	\$ 4,977,303
Proposition 10	\$ 9,974,095
MAA Claiming	\$ 340,000
CBCAP	\$ 51,521
CAPIT	\$ 444,000
Intergovernmental Revenue	\$ 4,688,443
Interest Income	\$ 117,769
Other Programs	\$ 1,250,000
TOTAL FY 25/26 FUNDING	<u>\$ 21,843,131</u>

RESERVE BALANCE	
Beginning Reserve Balance	\$ 14,857,050
Available for use in FY 24/25	
<i>Carryforward Fund Balance</i>	\$ 2,693,284
<i>Reserve Release</i>	\$ 2,284,019
	<u>\$ 4,977,303</u>
Ending Reserve Balance	<u>\$ 12,573,031</u>

\$ 16,865,828 Total Revenue

**First 5 Sacramento Commission Ten-Year Financial Plan
Fiscal Year 2025-26 Revised Recommended Budget**

Item #5/#8 - ATT 2



Dollars in Thousands

	2021 SP	2024 Strategic Plan				2027 Strategic Plan			2030 Strategic Plan			
RESERVE FUND	2023-24 Actual	2024-25 Estimated	2025-26 Budget	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	
Beginning Reserve Balance	\$ 19,137	\$ 16,166	\$ 14,857	\$ 12,573	\$ 8,345	\$ 8,012	\$ 5,839	\$ 3,329	\$ 3,708	\$ 3,797	\$ 3,569	
Carryforward Fund Balance	\$ 1,367	\$ 2,328	\$ 2,693									
Reserve Release/(Prov for Reserve)	\$ 2,971	\$ 1,309	\$ 2,284	\$ 4,228	\$ 333	\$ 2,173	\$ 2,509	\$ (379)	\$ (89)	\$ 229	\$ 498	
Year End Reserve Balance	\$ 16,166	\$ 14,857	\$ 12,573	\$ 8,345	\$ 8,012	\$ 5,839	\$ 3,329	\$ 3,708	\$ 3,797	\$ 3,569	\$ 3,070	
REVENUE												
Proposition 10	10,697	9,383	9,974	9,702	9,047	8,822	8,489	8,192	7,906	7,629	7,362	
MAA Claiming	510	297	340	340	300	300	300	238	238	200	200	
B&B CBCAP (Federal)	170	136	52	52	52	52	52	52	52	52	52	
B&B CAPIT (State)	444	444	444	444	444	444	444	444	444	444	444	
Interest Income	912	374	118	115	112	109	106	103	100	97	94	
CalWORKs	4,297	4,348	4,668									
ARPA	1,127	1,137	1,250									
HVCC, Refugee, PLTI	1,147	1,125										
Total Revenue	\$ 19,305	\$ 17,245	\$ 16,846	\$ 10,652	\$ 9,955	\$ 9,727	\$ 9,391	\$ 9,029	\$ 8,739	\$ 8,421	\$ 8,152	
EXPENSES					SP Reduction: 20.0%							
Health & Well-Being	11,508	8,823	8,881									
Parent Partnerships	154	399	544									
Child Care Quality Support	716	574	679									
Racial Equity	129	306	2,688									
Systems Improvement	129	652	909									
Program Management	247	288	351									
Evaluation	528	403	596									
Administration	1,162	1,256	1,292									
CalWORKs	4,312	4,073	4,649									
Home Visiting Collaborative	600	1,238										
ARPA Programs	1,538	546	1,250									
Other Operating Grants	289											
Future Allocations				14,880	10,288	11,900	11,900	8,650	8,650	8,650	8,650	
Total Expenses	\$ 21,314	\$ 18,556	\$ 21,840	\$ 14,880	\$ 10,288	\$ 11,900	\$ 11,900	\$ 8,650	\$ 8,650	\$ 8,650	\$ 8,650	

Result Area	IP Adjustments	Note
Cal WORKs HVI	\$ 4,668	Commission approved program not included in strategic planning process
ARPA - BSF/SSB 3.0/CBCAP	\$ 1,250	Commission approved program not included in strategic planning process
All Result Areas	\$ 177	Adjustments due to contractors electing to take different amounts in each year to allow for COLAs
Total Adjustments	\$ 6,096	
Adjusted Fiscal Year 25/26 Budget	\$ 15,744	

FIRST 5 SACRAMENTO COMMISSION
Financial Planning Committee
July 24, 2025

Financial Analysis for the Period July 1, 2024 - June 30, 2025

Report Period: 12 months

% of Fiscal Year Complete: 100%

► ► ► Expenditure Summary

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

20202900 Bus/Conference Exp

Budget: \$12,000

Expended: \$13,415 (112%)

These expenses represent costs related to business and conference participation. First 5 staff attended the First 5 Annual Summit in February and the CMAA LGA Consortium Conference in April. The overage in this category was offset by savings in GL 20203100 – Business Travel.

20203900 Employee Transportation

Budget: \$1,000

Expended: \$1,294 (129%)

Employee travel expenses were higher than anticipated due to an increase in in-person events. The overage in this category was offset by savings in GL 20203100 – Business Travel.

20205200 Ins Premium

Budget: \$40,325

Expended: \$52,228 (130%)

These expenses represent Liability Insurance and Workers' Compensation coverage for FY 2024-25. First 5's policies are negotiated through Sacramento County Risk Management. This year, all County policy premiums increased due to continued conditions in a hard insurance market.

20208500 Printing Services

Budget: \$2,000

Expended: \$2,508 (125%)

This budget line covers copier rental costs. Increased in-person events this year led to a higher demand for printing. The overage in this category was offset by savings in GL 20289800 – Other Operating Supplies.

20253100 Legal Services

Budget: \$13,000

Expended: \$14,649 (113%)

County Counsel expenses were higher than anticipated due to increased legal support related to our racial equity initiatives.

20259105 Media Services

Budget: \$55,000
 Expended: \$72,848 (132%)

These expenses supported media campaigns, maintenance of the Sac Family Connect website, and management of First 5 Sacramento's social media platforms. An additional Home Visiting media campaign was launched at the end of the fiscal year using expiring First 5 California funds. The overage in this category was offset by Home Visiting Coordination (HVC) funding budgeted under GL 20259100 – Other Professional Services.

202815202 Hardware/Software

Budget: \$7,000
 Expended: \$9,384 (134%)

There was an unexpected need to replace non-functioning and outdated computers and docking stations for staff. The extra costs were covered by savings in GL 2029800 – Other Operating Supplies.

20289900 Other Operating Services

Budget: \$700
 Expended: \$1,498 (214%)

Additional costs in this category due to the Home Visiting Summit. Overage offset by HVC funding budgeted in GL 2029800 Other Operating Supplies.

20291300 Auditor Services

Budget: \$38,100
 Expended: \$44,440 (117%)

MGO fees for the FY 2023-24 audit. Audit fees have steadily increased each year.

20292100 GS Printing Svc

Budget: \$3,000
 Expended: \$3,181 (106%)

Used to pay for the one-time printing of evaluation forms. The overage in this category was offset by savings in GL 20289800 – Other Operating Supplies.

20298700 Telecommunications - ACP

Budget: \$15,881
 Expended: \$16,693 (105%)

Allocated telecommunications costs were higher than expected.

► ► ► Revenue SummaryTotal Revenues:

	Budget	Actual	Variance	%
TOTAL Revenues	\$18,508,483	\$17,612,005	\$896,478	95%

Total revenues include the following accruals:

- \$1,064,808.11 for Prop 10 (two months). Estimated using the average of the first 10 months.
- \$72,656.89 for Surplus Money Investment Fund (SMIF) income. Accrual based on prior year's actual amount.

- \$39,573,74 for Q4 California Electronic Cigarette Excise Tax (CECET). Estimated using the average of the first 3 quarters.
- \$800,000 for Home Visiting Coordination. Accrual amount based on estimated invoice amounts. Funding Source: First 5 California.
- \$220,000 for Sleep Safe Baby 3.0. Accrual amount based on estimated invoice amounts. Funding source: ARPA via DCFAS.
- \$200,000 for Building Strong Families. Accrual amount based on estimated invoice amounts. Funding Source: ARPA via DCFAS.

Revenues from Medi-Cal Administrative Activities (MAA), CalWORKs, Sleep Safe Baby 3.0, and Building Strong Families were lower than anticipated, contributing to the overall 4.84% revenue shortfall for FY 2024–25.

Significant Revenues:

	Budget	Actual	Variance	
State – Prop 10	\$10,361,462	\$9,383,092	\$978,370	9.44%

Lower-than-anticipated Proposition 10 revenue was partially due to reduced collections in February and March. The two reduced monthly allocations are due to backfill from Proposition 10 being applied differently than usual. Typically, the Proposition 10 backfill is deducted as a single transaction; however, this fiscal year, the backfill was processed in two separate deductions: one in February for the Breast Cancer programs and another in March for Proposition 99. Additional background on the backfill process is provided below:

Background

Section 130105 (c) of the Health and Safety Code requires CDTFA to determine the effect of Proposition 10 on the consumption of cigarettes and tobacco products and directs a transfer of funds to Proposition 99 and Breast Cancer programs to backfill for revenue losses resulting from consumption changes triggered by Proposition 10. The backfill is intended to maintain the funding of certain Proposition 99 and breast cancer programs at the same levels as they would have been without the Proposition 10 tax increase.

	Budget	Actual	Variance	
Interest Income	\$161,662	\$740,239	(\$578,577)	357.78%

Interest income exceeded expectations again this year. The amount is influenced by U.S. economic growth and the performance of investment instruments. For context, interest income was budgeted at \$328,974 in FY 2021-22, but actuals were only \$90,032, representing a 74.2% shortfall. Given the unpredictable nature of both the U.S. and global economies, interest income will continue to be budgeted conservatively moving forward.

First 5 Sacramento Commission

Item #6 ATT 1

Results of Operations

For the 2024-25 Fiscal Year Through June 30, 2025

	Account Description	Budget	Total Actual	% of Budget
	Salaries	\$1,808,417	\$1,667,159	92%
	Benefits	\$978,709	\$870,884	89%
	Total Salaries & Benefits	\$2,787,126	\$2,538,043	91%
20202400	Periodical/Subscriptions	55	22	40%
20202900	Bus/Conference Exp	12,000	13,415	112%
20203100	Business Travel	20,000	7,913	40%
20203500	Ed/Training Svc	26,800	14,405	54%
20203600	Ed/Training Sup	29,370	21,087	72%
20203800	Employee Recogn	100	-	0%
20203900	Employee Transportation	1,000	1,294	129%
20205200	Ins Premium	40,325	52,228	130%
20206100	Membership Dues	32,540	33,282	102%
20207600	Office Supplies	4,000	4,141	104%
20208100	Postal Svc	100	-	0%
20208500	Printing Svc	2,000	2,508	125%
20222700	Cell Phones	4,200	2,793	67%
20226100	DTECH Equipment Maintenance	609	420	69%
20250500	Accounting Svc	40,931	38,764	95%
20250600	Investment Svc	31,546	23,508	75%
20253100	Legal Svc	13,000	14,649	113%
20259100	Other Prof Svc	18,716,981	15,407,651	82%
20259105	Media Svc	55,000	72,848	132%
20271100	DTech Labor	10,000	5,504	55%
20281100	Data Processing Services	3,000	794	26%
20281101	Dtech Fee	300	106	35%
20281200	Data Processing Sup	6,000	4,085	68%
20281202	Hardware/Software	7,000	9,384	134%
20289800	Other Oper. Sup	19,180	1,707	9%
20289900	Other Oper. Svc	700	1,498	214%
20291000	Countywide IT Services - ACP	13,257	13,257	100%
20291100	DTech Labor - ACP	5,824	5,824	100%
20291200	DTech Fee - ACP	14,632	14,620	100%
20291300	Auditor Svcs	38,100	44,440	117%
20291302	Finance Payroll Services - ACP	732	732	100%
20291303	Finance Payment Services - ACP	3,448	3,448	100%
20291305	Finance Internal Audits - ACP	502	502	100%
20291400	Co Exec Cab Svc	10,005	9,602	96%
20291600	Wan Allocation	25,173	25,173	100%
20291700	Alarm Svcs - ACP	3,406	3,406	100%
20292100	GS PRINTING SVC	3,000	3,181	106%
20292200	GS MAIL/POSTAGE	100	19	19%
20292300	Messenger Services - ACP	5,667	4,504	79%
20292500	Purchasing Services - ACP	2,017	1,608	80%
20294200	Facility Use - ACP	788	788	100%
20294300	Lease Property - ACP	110,399	110,017	100%
20295102	Benefit Admin Svcs - ACP	2,576	2,576	100%
20295103	Employment Services - ACP	9,762	9,762	100%
20295104	Training Svcs - ACP	2,387	2,387	100%
20295105	DPS Dept Svcs Teams - ACP	3,350	2,242	67%
20295106	401A Plan Admin Svcs - ACP	393	393	100%
20295107	Labor Relations - ACP	2,095	1,745	83%
20296200	GS PARKING CHGS	2,000	1,290	64%
20298300	Surplus Property - ACP	663	-	0%
20298700	Telecommunication - ACP	15,881	16,693	105%
30348000	CW Cost Plan - ACP	6,101	6,101	100%
	Total Services & Supplies	19,358,995	16,018,317	83%
	Total Expenditures	\$22,146,121	18,556,359	84%
94941000	Interest	161,662	740,239	458%
95953000	CalWORKs	4,688,443	4,348,457	93%
95955500	Medi-Cal State Aid	340,000	297,391	87%
95956900	State - Prop 10 Monthly Allocation	8,027,163	6,294,841	78%
95956900	State - Prop 10 Backfill (Prop 56)	2,132,293	2,781,995.11	130%
95956900	State - Prop 10 SMIF	18,941	102,966	544%
95956900	State - CECET	183,065	203,290	111%
95956900	State - HVCC	1,000,000	1,022,711	102%
95956900	State - CAPIT	444,000	444,374	100%
95959900	State - DHS/DCFAS PLTI*	30,000	83,251	278%
95959900	Federal Aid - CBCAP	51,521	135,815.00	264%
95959900	Federal Aid - SSB 3.0 (ARPA)	428,895	371,160	87%
95959900	Federal Aid - BSF (ARPA)	990,000	766,201	77%
97979000	Misc Other (PLTI HealthNet)	12,500	19,315	155%
	Total Revenue	\$18,508,483	17,612,005	95%

*On 2/3/2025, the Commission approved an additional \$80,000 funded by the Sacramento County Department of Child, Family and Adult Services (DCFAS) for an additional PLTI cohort. This amount is not included in the "Budgeted" column.

First 5 Commission Sacramento
Results of Operations
For the Period Ending June 30, 2025

Descriptions	Budget	Actual	(Over) Under Budget	Remaining Budget
A. REVENUE				
Tobacco Tax Allocation	10,361,462	9,383,091	978,371	
Medi-Cal Administrative Activities (MAA)	340,000	297,391	42,609	
CBCAP/CAPIT	495,521	580,189	(84,668)	
Interest Earnings	161,662	740,239	(578,577)	
CalWORKs HVP	4,688,443	4,348,457	339,986	
HVCC	1,000,000	1,022,711	(22,711)	
SSB 3.0 (ARPA)	428,895	371,160	57,735	
BSF (ARPA)	990,000	766,201	223,799	
DHS/DCFAS PLTI*	30,000	83,251	(53,251)	
Misc Other (PLTI HealthNet)	12,500	19,315	(6,815)	
TOTAL SOURCES OF FUNDS	18,508,483	17,612,005	896,478	5%
B. FUNDED PROGRAMS				
Health & Well-Being	8,823,784	8,777,199	46,585	1%
Personnel	243,681	202,815	40,866	
Professional Svcs	8,523,606	8,522,553	1,053	
Media & Program Support	56,497	51,831	4,666	
Parent Partnerships	539,462	422,729	116,733	22%
Personnel	94,503	84,795	9,708	
Professional Svcs	349,299	316,716	32,583	
Media & Program Support	33,980	21,218	12,762	
Quality Childcare	639,224	573,966	65,258	10%
Personnel	43,069	39,618	3,451	
Professional Svcs	582,165	520,358	61,807	
Media & Program Support	13,990	13,990	-	
Racial Equity, Diversity & Inclusion	1,883,833	354,193	1,529,640	81%
Personnel	102,361	93,931	8,430	
Professional Svcs	1,746,494	234,848	1,511,646	
Media & Program Support	34,978	25,414	9,564	
Systems Improvement	949,923	761,942	187,981	20%
Personnel	420,278	356,873	63,405	
Professional Svcs	465,732	341,156	124,576	
Media & Program Support	63,913	63,913	-	
Evaluation	530,696	453,365	77,331	15%
Personnel	156,694	130,227	26,467	
Professional Svcs	360,033	309,668	50,365	
Media & Program Support	13,969	13,470	499	
CalWORKs	4,688,326	4,072,609	615,717	13%
Personnel	200,925	172,333	28,592	
Professional Svcs	4,468,443	3,881,983	586,460	
Media & Program Support	18,958	18,293	665	
Home Visiting Collaboration	1,014,293	965,621	48,672	5%
Building Strong Families (ARPA)	928,077	449,714	478,363	52%
Sleep Safe Baby 3.0 (ARPA)	442,157	183,542	258,615	58%
Total Funded Programs	20,439,775	17,014,879	3,424,896	17%
C. OPERATING EXPENSES	1,358,883	1,276,848	82,035	6%
Personnel	896,201	891,949	4,252	
Contracts	150,000	55,331	94,669	
Direct Operating Expenses	211,905	191,403	20,502	
Allocated Operating Expenses	156,151	138,165	17,986	
D. PROGRAM MANAGEMENT	347,463	264,631	82,832	24%
TOTAL EXPENDITURES	22,146,121	18,556,359	3,589,762	16%

*On 2/3/2025, the Commission approved an additional \$80,000 funded by the Sacramento County Department of Child, Family and Adult Services (DCFAS) for an additional PLTI cohort. This amount is not included in the "Budgeted" column.