



# Financial Planning Committee

## MEETING AGENDA

March 27, 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 January 23, 2025
4. Receive Staff Updates
5. Public Hearing: Review and Approval of the FY 2025-26 Recommended Budget and Ten-Year Financial Plan
6. Review and Comment on Financial Statements
7. Committee Member Comment
8. Upcoming Events/Future Agenda Items
  - Next FPC Meeting: Thursday, July 24, 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](mailto:First5Sac@saccounty.gov) and CA Relay Services 711 (for the hearing impaired).

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

# FINANCIAL PLANNING COMMITTEE

## DRAFT ACTION SUMMARY

Tuesday, January 23, 2025 – 1:30 PM

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**Members Present:** Beth Hassett (Chair), Scott Moak

**Advisory Committee Members Present:** Silvia Rodriguez (Vice-Chair), Robin Blanks-Guster (Alternate), Walter Wyniarczuk

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

**Absent:** Aiyana Evans, Junior Goris (Alternate)

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1. Welcome/Call to order and Roll Call  
**Action:** The meeting was called to order at 1:37 PM. Quorum was established.
2. Public Comments on Off-Agenda Items  
**Action:** None
3. Approve Draft Action Summary of October 24, 2024  
Motion moved by Wyniarczuk, 2<sup>nd</sup> by Blanks-Guster  
**Action:** AYES: Hassett, Moak, Wyniarczuk, Blanks-Guster  
ABSTAIN: Silvia Rodriguez
4. Receive Staff Updates
  - First 5 Sacramento has dedicated the First 5 Community Room to the memory of Dr. Steve Wirtz, and a plaque is on display in his honor.
  - With the departure of two First 5 Sacramento staff members, LaTina Price, who has retired and moved to Texas, and Sheng Yang, who received a promotion and has moved to the Sacramento County Coroners' office, First 5 Sacramento has shifted some positions to create a Human Services Program Manager position and a Human Services Specialist position to add some growth/succession plan to the programmatic side of First 5 Sac.
  - The Department of Child, Family, and Adult Services (DCFAS) has graciously provided \$80,000 in funding to create a second PLTI Cohort for English-speaking parents.
  - CECET's FY 2024-25 revenue appears to be following last year's trend, with \$42,242 received in Q1 and \$42,688 in Q2.
  - Budget/Financial Status Report: Members of the First 5 Administrative Team attended the County's Budget Kick-Off Meeting.
5. Review and Approve FY 2023-24 Audited Financials Report  
MGO audited First 5 Sacramento's financial reports. First 5 Sacramento is happy to report there were no audit findings for FY 2023-24.  
Motion moved by Hassett; 2<sup>nd</sup> by Blanks-Guster  
**Action:** AYES: Hassett, Moak, Wyniarczuk, Blanks-Guster, Rodriguez
6. Review and Comment on Quarterly Financial Statements  
Members reviewed Quarterly Financial Statements. Kristin Scheiber reviewed the report, which shows expenditures and revenues for FY 2024-25, Quarter 2.  
**Action: None**
7. Committee Member Comments

**Action: None**

8. Upcoming Events/Future Agenda Items

Next FPC Meeting: Thursday, March 27, 2025 at 1:30 PM

**Action: None**

Adjourned: 2:31 PM

Respectfully submitted,  
Stephanie Wills, Clerk  
First 5 Sacramento Commission

**FIRST 5 SACRAMENTO COMMISSION**  
**Financial Planning Committee Staff Report**  
**March 27, 2025**

**1. Staffing:**

The Sacramento County Board of Supervisors approved our Salary Resolution Amendment (SRA) on March 11, 2025 to reclassify two Program Planner positions as a Human Services Program Manager and a Human Services Specialist. Alejandra Labrado has been moved into the Human Services Program Manager position. We are currently working to fill the new Human Services Specialist position, as well as our vacant Administrative Services Officer I position. First 5's current vacancy rate is 14.3%.

**2. Metro Cable 14:**

Metro Cable 14 has been recording and broadcasting our Commission meetings, which are cablecast on Metro 14 free of charge. Metro Cable also provides technical assistance before and during each Commission meeting. Last year, the Cable Commission adopted a new Cablecasting Fee Schedule to establish fair and consistent pricing for all non-member agencies. This pricing goes into effect on July 1, 2025. Please see Attachment 1 for additional background information. We have been provided a billing estimate for Calendar Year 2024 (Attachment 2). The base rate for meetings 1 hour or less in duration is \$350. Additional hour increments will be billed at a rate of \$150/hour. The average cost per meeting is estimated to be \$500, resulting in an annual total of approximately \$3,500. Metro Cable 14 will bill each agency annually at the end of the Fiscal Year.

This new fee of \$3,500 has been added to First 5's FY 2025-26 Recommended Budget under GL 20289800—Other Operating Expenses and Services.

**3. Budget:**

The FY 2025-26 Recommended Budget is included as Item #5 on this agenda. Budget preparations were a little different this year due to the Office of Budget and Debt Management's decision to only include First 5's Personnel costs in the County's Budget Book.

This change was implemented because the Board of Supervisors lacks authority over the First 5 budget. Authority over the First 5 budget falls under the jurisdiction of the Commission. However, since the First 5 budget includes County employees, the associated costs and positions will be uploaded to the County's Budget Formulation Management (BFM) System and reflected in the County's Budget Book.

Once the 2025-26 Recommended Budget receives Commission approval, it will be submitted to the Department of Finance, who will enter it into the County's accounting system. If there are any revisions to the budget after the close of the Fiscal Year, those will first be reviewed and approved by the Financial Planning Committee at the end of July and then presented to the Commission for approval in August. The approved revisions will then be submitted to the Department of Finance.

Multiple county departments do not enter their budget information into the BFM System. These include the Board of Retirement, the Sacramento Employment and Training Agency, the Sacramento Flood Control Agency, and the Sacramento Public Library, among others.

**Attachments**

Attachment 1 – Cable Casting Fee Schedule BDL

Attachment 2 – First 5 Cable Casting Fee Estimate



# SACRAMENTO METROPOLITAN CABLE TELEVISION COMMISSION

799 G Street, 4th Floor, Sacramento, CA 95814 • (916) 874-6661 • Fax: (916) 854-9666 • www.sacmetroable.tv

A Joint Powers Agency Representing Sacramento County and the Cities of Citrus Heights, Elk Grove, Folsom, Galt, Rancho Cordova and Sacramento

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## ITEM NO. 3

Date: October 25, 2024

To: Board of Directors

From: Robert A. Davison, Interim Executive Director

Subject: Adopt a Resolution Approving the Fiscal Year 2025-26 Cablecasting Fee Schedule

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### **RECOMMENDATION:**

It is recommended that the Board adopt a resolution approving the Fiscal Year 2025-26 Cablecasting Fee Schedule.

### **BACKGROUND/DISCUSSION:**

The Sacramento Metropolitan Cable Television Commission (Cable Commission) Board, at its June 28, 2018, meeting, implemented a flat fee for (4) agencies: Regional Transit District (RT), Sacramento Metropolitan Fire District (SMFD), Sacramento City Unified School District (SCUSD), Sacramento Municipal Utility District (SMUD), whose meetings are not recorded from Member Agency control rooms. The flat fee was set to \$200 for each meeting cablecast, with SCUSD paying a \$30 file fee due to SCUSD recording their own meetings and providing a video file to staff. At that time, the \$30 file fee covered Metro Cable 14 (Metro 14) staff time for programming. Prior to the standardized billing, the process of itemizing costs for each meeting was extremely detailed and administratively burdensome. The flat fees do not cover the entire cost for Metro 14 to cablecast these meetings. Prior to 2019, Metro 14 staff recorded the RT, SMFD and SMUD meetings with the production van. In 2019, since RT, SMFD, and SMUD had control rooms, the production van was decommissioned, and these meetings are now recorded in those control rooms. The SCUSD records their meetings with SCUSD staff and provides the recorded file to Metro 14.

In addition, 9 meetings for agencies (not including the Board of Supervisors or Cable Commission) that are recorded from the County Board chambers at 700 H Street, are cablecast on Metro 14 without any fee charged. For this item, staff have compiled detailed costs for recording these meetings, as well.

Adopt a Resolution Approving the Fiscal Year 2025-26 Cablecasting Fee Schedule  
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At the March 7, 2024 Board meeting, staff presented the current flat fee and estimated actual costs to cover non-member agency meetings. Those are included in the table below. (Note that Member Agency Board and Council meetings and Cable Commission meetings are not included as those costs are paid directly from the Cable Commission General Fund):

| <b>Non-member Agency</b>                     | <b>Location</b>                     | <b>Current Fee</b> | <b>Average Cost</b> |
|--|-------------------------------------|--------------------|---------------------|
| Sacramento Regional Transit District         | 1400 29th St, Sacramento            | \$200              | \$423               |
| Sacramento Metro Fire District               | 10545 Armstrong Ave, Rancho Cordova | \$200              | \$312               |
| Sacramento Municipal Utility District        | 6201 S St, Sacramento               | \$200              | \$423               |
| Sacramento City Unified School District      | N/A (File Delivered)                | \$30               | \$45                |
| Sacramento Air Quality Management District   | 700 H Street, Sacramento            | \$0                | \$269               |
| Community Corrections Partnership            | 700 H Street, Sacramento            | \$0                | \$255               |
| First 5 Sacramento Commission                | 700 H Street, Sacramento            | \$0                | \$423               |
| Sacramento Local Agency Formation Commission | 700 H Street, Sacramento            | \$0                | \$269               |
| Sacramento Public Library Authority          | 700 H Street, Sacramento            | \$0                | \$255               |
| Sacramento Area Flood Control District       | 700 H Street, Sacramento            | \$0                | \$255               |
| Sacramento Environmental Commission          | 700 H Street, Sacramento            | \$0                | \$423               |
| Sacramento Sewer District                    | 700 H Street, Sacramento            | \$0                | \$423               |
| Sacramento Transportation Authority          | 700 H Street, Sacramento            | \$0                | \$255               |

The total annual cost for Metro 14 to broadcast the above meetings (all 13 agencies) is \$42,074. The current annual revenue from the flat fee is \$10,300 (for the four, currently charged, non-member agencies). The cost for Metro 14 to provide the same services for Member Agency Board and Council meetings (not shown in the table) is \$160,000.

At the March 7, 2024 meeting, staff requested feedback regarding four potential fee options:

- 1. Charge all non-member agencies (13) the full cost of broadcasting services:** this option would charge all 13 non-member agencies the full cost of broadcasting their meetings. Fees would

increase from the current rates from (\$0 to \$200) to the estimated cost of \$423 per meeting (\$45 for the SCUSD). This option would provide full cost recovery for these meetings and increase revenues from \$10,300 to \$42,074 (a \$31,774 increase).

- 2. Charge all non-member agencies (13) a partial cost of broadcasting services:** this option would charge all 13 non-member agencies a partial cost of the meetings. For example, a flat fee of \$200 per meeting would be charged for the basic cost of cablecasting a one-hour meeting without captioning. This would increase the current rates from (\$0 to \$200) to an estimated cost of \$200 (\$40 for the SCUSD). This option would provide partial cost recovery for these meetings, charge 9 previously uncharged agencies, and increase revenues from \$10,300 to \$25,600 (a \$15,300 increase).
- 3. Charge the (4) current non-member agencies an increased flat fee based on their average meeting length and increased production cost:** this option would charge the (3) non-member agencies, currently paying a \$200 flat fee, an increased flat fee of \$323 based on average meeting length and increased production cost; SCUSD would pay \$45 for file processing. This option would provide full cost recovery for these meetings and increase revenue from \$10,300 to \$16,531 (a \$6,231 increase).
- 4. No change to the current cablecasting fees:** this option would maintain a flat rate of \$200 for the (4) current non-member agencies and maintain the current annual revenue of \$10,300.

Staff also presented the need for a fee for the Flight Pack which is mobile audio/video equipment that can be transported in small cases that allows the Commission to record remote meetings from almost anywhere in the field. The average cost to utilize the flight pack for a remote event is \$1,585.

The Board provided the following feedback:

- Poll member and non-member agencies on the potential fee increase and base a flat rate or fee schedule based upon responses.
- Conduct research for cost recovery, for agencies to budget and plan for the increase.
- Directors were mixed on what amount of cost recovery should be charged (full or subsidized), but that each non-member agency should pay in the same manner, and 'carry their own load'. The Board requested staff bring a proposed Cablecasting Fee Schedule back to the Board for approval.

Outreach was completed in May 2024 and the following feedback from agencies was gathered and presented to the Board at its June 21, 2024 meeting:

Non-member agency responses:

- Four were neutral on fees
- Five preferred subsidized fees
- Three preferred being charged actual cost
- Four felt strongly that all non-member agencies should pay
- One agency (Community Corrections) would cease being broadcast and would stream their meetings if charges were imposed

Member agency responses:

- Four had no strong preference on fees
- Two felt actual/full charge made sense
- One suggested simplifying billing with an average charge that results in approximately full cost recovery

**RECOMMENDATION:**

Based on the feedback provided by the Board, member agencies, and non-member agencies, staff prepared a revised fee schedule considering the following:

- Fair and consistent fees, based upon staff time, captioning and other incurred cost.
- Simple transparent billing.
- Base fee set at one hour minimum (to cover fixed, minimum costs).
- An additional fee per additional 30 minute increments, which aligns with contracted captioning fees incurred by Metro 14.
- Actual staff time spent on production and programming was reassessed.
- The proposed rate structure includes 1.5 hours spent on processing files received from agencies (this currently applies to SCUSD).
- Including an annual cost escalation that may be approved by the Executive Director to ensure that the fees continue to be set at the amount necessary to recover costs.

Staff recommend charging all non-member agencies for Metro Cable 14 services at the following rates, which considers the average staff salary rate, and the estimated actual cost of captioning. Billing would be provided to agencies on an annual basis, as is currently done.



**Rates for meetings recorded at a control room using human captioners:**

- Minimum charge of \$350 for the first hour, which would cover staffing and captioning minimum charges.
- Any additional time after the first hour would incur a charge of \$75/half-hour. The trigger for the next fee level would be 5 minutes after the start of each additional hour.

**Rates for meetings recorded in agency control rooms without captioning equipment (auto captioning using AI software after the conclusion of the meeting):**

- Minimum charge of \$250 for the first hour.
- Any additional time after the first hour would incur a charge of \$37.50/half-hour. The trigger for the next fee level would be 5 minutes.

The time associated with closed sessions, late start times or other recesses may be added to the meeting duration. If there is ambiguity in the duration, or agency needs clarification, the Production Director, with Executive Director concurrence, will determine the appropriate fee to charge.

**Flight Pack (for locations with no control room):**

- One-hour meeting base-rate of \$1,425 with live/human captioning. Additional time will be charged \$123/half-hour.
- One-hour meeting base-rate of \$1,340 with AI captioning for replays only. Additional time will be charged \$80/half-hour.

**Delivered File (For files delivered to us and recorded by the non-member agency):**

- \$80. This includes one hour of AI captioning, and 1.5 hours staff time.
- Any additional time after the first hour would incur a charge of \$5.50/half-hour. The trigger for the next fee level would be 5 minutes.

**Annual Cost Escalation**

The attached resolution includes a cablecasting fee cost escalation, which allows the Executive Director to adjust all cablecasting fees each July 1, based on applying the average percentage of year-to-year change in the Consumer Price Index (US City Average, Urban Earners and Clerical Workers) reported from the US Department of Labor, Bureau of Labor Statistics for the 12 months percent change ending with the most recent March 31st. Should the Executive Director find that an annual cost escalation is necessary, the initial cost escalation would be effective July 1, 2026.

Adopt a Resolution Approving the Fiscal Year 2025-26 Cablecasting Fee Schedule

The following table shows the fees that will be implemented for Cable Casting Services for non-member agency meetings commencing July 1, 2025.

| <b>METRO CABLE 14<br/>FISCAL YEAR 2025-26 CABLECASTING FEE SCHEDULE</b> |                              |                                       |   |                                       |                      |
|---|------------------------------|---------------------------------------|---|---------------------------------------|----------------------|
| <b>Meeting Duration</b>   | <b>With Human Captioning</b> | <b>With AI Captioning<sup>3</sup></b> | <b>Flight Pack with Live Captioning</b> | <b>Flight Pack with AI Captioning</b> | <b>File Delivery</b> |
| <b>First Hour<sup>1</sup></b>   | <b>\$350.00</b>              | <b>\$250.00</b>                       | <b>\$1,425.00</b>                       | <b>\$1,340.00</b>                     | <b>\$80.00</b>       |
| <b>Additional Half Hour<sup>2</sup></b>                                 | <b>\$75.00</b>               | <b>\$37.50</b>                        | <b>\$123.00</b>                         | <b>\$80.00</b>                        | <b>\$5.50</b>        |
| <b>CABLECASTING FEE SCHEDULE BREAKDOWN<sup>4</sup></b>                  |                              |                                       |   |                                       |                      |
| <b>Meeting Duration</b>   | <b>With Human Captioning</b> | <b>With AI Captioning</b>             | <b>Flight Pack with Live Captioning</b> | <b>Flight Pack with AI Captioning</b> | <b>File Delivery</b> |
| 1.0   | \$350.00                     | \$250.00                              | \$1,425.00                              | \$1,340.00                            | \$80.00              |
| 1.5   | \$425.00                     | \$287.50                              | \$1,548.00                              | \$1,420.00                            | \$85.50              |
| 2.0   | \$500.00                     | \$325.00                              | \$1,671.00                              | \$1,500.00                            | \$91.00              |
| 2.5   | \$575.00                     | \$362.50                              | \$1,794.00                              | \$1,580.00                            | \$96.50              |
| 3.0   | \$650.00                     | \$400.00                              | \$1,917.00                              | \$1,660.00                            | \$102.00             |
| 3.5   | \$725.00                     | \$437.50                              | \$2,040.00                              | \$1,740.00                            | \$107.50             |
| 4.0   | \$800.00                     | \$475.00                              | \$2,163.00                              | \$1,820.00                            | \$113.00             |
| 4.5   | \$875.00                     | \$512.50                              | \$2,286.00                              | \$1,900.00                            | \$118.50             |
| 5.0   | \$950.00                     | \$550.00                              | \$2,409.00                              | \$1,980.00                            | \$124.00             |
| 5.5   | \$1,025.00                   | \$587.50                              | \$2,532.00                              | \$2,060.00                            | \$129.50             |
| 6.0   | \$1,100.00                   | \$625.00                              | \$2,655.00                              | \$2,140.00                            | \$135.00             |
| 6.5   | \$1,175.00                   | \$662.50                              | \$2,778.00                              | \$2,220.00                            | \$140.50             |
| 7.0   | \$1,250.00                   | \$700.00                              | \$2,901.00                              | \$2,300.00                            | \$146.00             |
| 7.5   | \$1,325.00                   | \$737.50                              | \$3,024.00                              | \$2,380.00                            | \$151.50             |
| 8.0   | \$1,400.00                   | \$775.00                              | \$3,147.00                              | \$2,460.00                            | \$157.00             |

<sup>1</sup> One hour minimum required

<sup>2</sup> Five minutes over the initial hour triggers the next half hour rate

<sup>3</sup> AI captioning is reserved for locations that lack live captioning equipment, and files received from agencies who record their own meetings. We are exploring auto-captioning options to ensure that the accuracy is acceptable.

<sup>4</sup> Fees implemented July 1, 2025 are based on FY 2024-25 rates. Beginning July 1, 2026 (FY 2026-27), and each July 1 thereafter, the Executive Director may authorize a fee escalation based on applying the average percentage of year-to-year change in the Consumer Price Index (US City Average, Urban Earners and Clerical Workers).

Staff recommend charging the above fees with the following reasoning:

- The above fees capture the estimated full cost of covering non-member agency meetings.
- Each non-member agency is charged fairly, and in the same way based on resources used.
- Rates are easy to understand.
- Annual, streamlined billing is easy to implement.

**FISCAL IMPACT**

There is no fiscal impact to the Fiscal Year 2024-25 general fund budget. If approved the recommended Cablecasting Fee Schedule will be implemented in Fiscal Year 2025-26. The estimated Fiscal Year 2025-26 impact to the general fund budget is an additional \$44,943.50, based on the proposed cablecasting fee rates and Calendar Year 2023 meeting statistics. This does not factor in potential payment for the use of the flight pack.

Respectfully submitted,



ROBERT A. DAVISON, Interim Executive Director  
Sacramento Metropolitan Cable Television Commission

Attachments:

RES – Resolution Approving the Fiscal Year 2025-26 Cablecasting Fee Schedule

ATT 1 – Fiscal Year 2025-26 Cablecasting Fee Schedule



## **FIRST 5 SACRAMENTO COMMISSION**

For the Agenda of:  
April 7, 2025

**To:** Commission Members

**From:** Julie Gallelo  
Executive Director

**Subject:** Public Hearing: Approval Of The Fiscal Year 2025-26 Recommended Budget  
And Ten-Year Financial Plan

**Contact:** Kristin Scheiber, Chief of Administration, 876-5868

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### **RECOMMENDATION:**

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

### **BACKGROUND:**

Sacramento County Code Section 2.99.130, First 5 Sacramento Commission Budget states, "The Commission's proposed budget for any fiscal year shall be submitted to the County for review and comment prior to its adoption by the Commission." The FY 2025-26 Recommended Budget package was submitted to the County Executive's Office on February 18, 2025, for review and comment.

FY 2025-26 is the second year of the Commission's 2024 Strategic and Implementation Plans. The three-year strategic plan reflects the Commission's priorities, goals, strategies, outcomes, and investments. The Implementation Plan provides detail to the Strategic Plan by estimating expenditures for administration, evaluation, and program costs including direct service contracts. Under the Implementation Plan, \$11.6 million is available each year for community-based organization (CBO) contracts in the five Priority Areas: Racial Equity, Health & Well Being, Quality Child Care, Parent Partnership, and Systems Improvement.

Year 1 of the Racial Equity Priority Area of the Implementation Plan has focused on the research and development of the Participatory Grant Making process, with the goal of establishing a transparent, community-driven, and equitable process. Years 2 and 3 will concentrate on establishing the Equity in Action Funding Panel and distributing \$4 million in funding for community-driven REDI projects. As a result, unspent Racial Equity funding from FY 2024-25 has been carried over to FY 2025-26, increasing the total available for CBO contracts from \$11.6 million to \$12.5 million.

The 2024 Strategic Plan funds the Commission's priorities with allocations available for CBO contracts as follows:

| <b>2024 Priorities</b>            | <b>2024 Outcomes</b>  | <b>2024 Goals</b>   | <b>FY 25-26 Allocation</b> |
|-----------------------------------|---|---|----------------------------|
| <b>Racial Equity</b>              | Racial Equity, Diversity, Inclusion, and Cultural Responsiveness (REDI+CR) is strong across all priority areas F5 Sac has invested in underserved communities   | <ol style="list-style-type: none"> <li>1. Update, implement, and evaluate First 5 Sacramento's REDI+CR Plan</li> <li>2. Build capacity of nontraditional partners/smaller community-based organizations</li> <li>3. Fund new and nontraditional partners to effectively address community-led plans to support young children and families</li> </ol>   | \$2,505,742                |
| <b>Health &amp; Well-Being</b>    | <p>Children are born healthy and achieve optimal physical and mental well-being</p> <p>Children's basic needs are met so they can reach optimal development</p> | <ol style="list-style-type: none"> <li>1. Increase whole-child and family-centered services to support the well-being and safety of children and fortify family strengths</li> <li>2. Reduce perinatal health disparities for parents and infants through culturally responsive programs and services</li> <li>3. Strengthen children's social-emotional development and increase early detection of developmental and behavioral health concerns among infants and toddlers while improving access to early intervention services</li> </ol> | \$8,512,939                |
| <b>Child Care Quality Support</b> | Children are connected to affordable, quality child care and early learning   | <ol style="list-style-type: none"> <li>1. Ensure coordinated county-wide effort that effectively advocates for the prioritized needs of the child care community</li> <li>2. Increase providers' access to and engagement with quality child care supports</li> </ol>   | \$582,165                  |
| <b>Parent Partnership</b>         | Parent/caregiver expertise is lifted up across all priority areas   | <ol style="list-style-type: none"> <li>1. Cultivate parent/caregiver leadership in Sacramento County</li> <li>2. Allow parents to have</li> </ol>   | \$364,799                  |

|                            |   |  |                     |
|----------------------------|---|--|---------------------|
|                            |   | decision-making power within First 5 Sacramento's programs, policies, and practices  |                     |
| <b>Systems Improvement</b> | <p>Leveraged dollars support children prenatal through age 5 and their families</p> <p>Systems serving children prenatal through age 5 and their families are integrated, interconnected, equitable, and accessible</p> <p>Advocacy and systems change work has improved the lives of children and families</p> | <ol style="list-style-type: none"> <li>1. Build public will and leverage resources in support of children's well-being and development</li> <li>2. Develop integrated and coordinated services between public agencies and community-based organizations</li> <li>3. Advocate for systems improvements</li> <li>4. Increase utilization of medical, dental, and mental health service</li> </ol> | \$499,518           |
| <b>Total</b>               |   |  | <b>\$12,465,163</b> |

The Commission considers other actions to augment the strategic plan and enhance services. These actions help sustain or add value to program services and are responsible for \$6.1 million in FY 2025-26 revenue. Leveraged grants include funding for CalWORKs home visiting, Safe Sleep Baby 3.0, and Building Strong Families. The FY 2025-26 Recommended Budget follows the direction provided in the 2024 Implementation Plan, as well as separate Commission actions.

**DISCUSSION:**

(Attachment 1 – Budget Highlights)

The FY 2025-26 Recommended Budget includes \$21.84 million in total appropriations. These are financed by \$16.9 million in revenues, a \$2 million carryover fund balance, and a reserve fund release of \$3 million. The Recommended Budget reflects a \$306,453 (1.4%) decrease in total appropriations, a \$1,642,655 (9.7%) decrease in revenues, and a \$1,708,476 (56.6%) increase in the release of reserves from the prior year Adopted Budget.

**Prior Year Variances (FY 2024-25 vs. FY 2025-26)**

**Expenditures:**

**\$(306,453)** Net decrease to expenditures including:

**\$(75,367)**

- Decrease in Salary and Benefits due to reallocation of 2.0 FTE Human Services Program Planner Rng B positions to 1.0 FTE Human Services Program Manager and 1.0 FTE Human Services Program Specialist positions. Additionally, two vacant positions are anticipated to be filled

- \$21,193
- \$ (252,279)
- at lower steps.
- Increase to allocated costs provided by “seller” departments.
  - Decrease to direct service contracts due to the First 5 California Home Visiting Collaborative contract ending and unspent Racial Equity funding rolling over to Years 2 and 3 of the 2024 Strategic Plan.

**Revenues:**

- \$ (1,642,655)** Net decrease to revenues including:
- \$ (387,367)
- Decrease to Proposition 10 as a result of the State's revised projections that include the CECET excise tax and decreases in Sacramento's birthrate, which determines the distribution rate among the counties.
- \$ (1,000,000)
- Reduction to First 5 California Home Visiting Collaborative as the current contract is ending.
- \$ (168,895)
- Decrease in ARPA funding as the Building Strong Families and Safe Sleep Baby 3.0 contracts near completion.
- \$ (30,000)
- Reduction to Parent Partnership leveraged grant as the current contract is ending.
- \$ (56,393)
- Net changes to Interest and other operating grants.

**Reserve Balance**

**Ten-Year Financial Plan**

The Ten-Year Financial Plan (Attachment 2) reflects the funding level set by the 2024 Implementation Plan approved by the Commission. The plan includes the latest Proposition 10 estimates provided by the California Department of Finance. Proposition 10 revenues were revised lower due to a decrease in the birthrate for Sacramento, which is used to determine each county’s monthly allocation. The Ten-Year Plan notes the next reduction in funding for the 2027 Strategic Plan at 32.5%. This is due to the revised Proposition 10 revenue estimates, increased reserve release, and the estimated \$2 million fund balance carryforward.

**Use of Reserve Fund**

Total financing, less revenues required for a balanced budget, is \$4,977,800. Fund balance carryforward is anticipated to be \$1,956,192, reducing financing needed to \$3,021,608 in the form of a reserve release. This reserve release is \$1,708,476 (56.62%) more than the prior year at \$3,021,608. The projected reserve balance at FY 2024-25 year-end is estimated at \$11.8 million.

**FISCAL IMPACT:**

The Fiscal Year 2025-26 Recommended Budget totals \$21.8 million in appropriations and is funded by revenues of \$16.9 million, a \$2 million fund balance carryforward, and a \$3 million reserve release. This action will leave a FY 2025-26 end-of-year reserve balance of \$11.8 million.

**CONFLICT OF INTEREST:**



None.

**CONCLUSION:**

Staff recommends approval of the Fiscal Year 2025-26 Recommended Budget and Ten-Year Financial Plan.

Respectfully submitted,

Julie Gallelo  
Executive Director

Attachments:

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

cc: Ashley Wisniewski, County Counsel  
Maria Hammill, Clerk of the Commission

**RESOLUTION NO. FFC-2025-XXXX**

**WHEREAS**, First 5 Commission staff have submitted estimates of budget requirements for Fiscal Year 2025-26 and those estimates have been reviewed by the County Executive for comment; and

**WHEREAS**, no comments were received from the County Executive; and

**WHEREAS**, the First 5 Commissioners have reviewed and considered the Recommended Budget for Fiscal Year 2025-26; and

**WHEREAS**, recommended budget allocations appropriately conform to the intent of the Commission's 2024-2027 Strategic Plan; and

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** that the Recommended Budget for Fiscal Year 2025-26, as submitted by Staff and as revised by the First 5 Commissioners, is a proper financial program for the budget period and constitutes the Recommended Budget for Fiscal year 2025-26; and

**BE IT FURTHER RESOLVED** that the Recommended Budget for Fiscal Year 2025-26 and Ten-Year Financial Plan is hereby approved and shall constitute authorization for Commission expenditures for said fiscal year.

On a motion by Commissioner \_\_\_\_\_, seconded by Commissioner \_\_\_\_\_, the foregoing Resolution was passed and adopted by the First 5 Sacramento Commission of the County of Sacramento, State of California, this 7<sup>th</sup> day of April, 2025 by the following vote, to wit:

AYES: Commissioners,

NOES: Commissioners,

RECUSAL: Commissioners,  
(PER POLITICAL REFORM ACT (§ 18702.5 .))

ABSENT: Commissioners,

ABSTAIN: . Commissioners,

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Chair, First 5 Sacramento Commission

(Seal)

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Clerk, First 5 Sacramento Commission



## First 5 Sacramento Fiscal Year 2025-26 Budget Highlights

Recommended Budget Totals \$ 21.84 million

► Appropriations Broken Down by Category

|                                       |       |                  |                                       |       |                  |
|---------------------------------------|-------|------------------|---------------------------------------|-------|------------------|
| Administration                        | 5.9%  | \$ 1.29 million  | Personnel                             | 12.4% | \$ 2.71 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>\$ 21.84 million</u> |       |                  | <u>100.0%</u> <u>\$ 21.84 million</u> |       |                  |

► Program Appropriations by Priority Area

|                                   |       |           |                      |   |
|-----------------------------------|-------|-----------|----------------------|---|
| <b>Health &amp; Well-Being</b>    | 40.7% | \$        | 8.88 million         | Programs ensure that children are born healthy and achieve optimal physical and mental well-being                     |
| <b>Parent Partnerships</b>        | 2.5%  | \$        | 0.54 million         | Programs cultivate leadership and lift parent expertise and decision making power across all priority areas           |
| <b>Child Care Quality Support</b> | 3.1%  | \$        | 0.68 million         | Programs designed to connect children to affordable, quality child care and early learning                            |
| <b>Racial Equity</b>              | 12.3% | \$        | 2.69 million         | Investments in underserved communities that strengthen families and build capacity of grassroots non-profits          |
| <b>Systems Improvement</b>        | 4.2%  | \$        | 0.91 million         | Advocacy and policy efforts to ensure that systems serving children/families are integrated, equitable and accessible |
| <b>Program Management</b>         | 1.6%  | \$        | 0.35 million         | Staffing related costs that are shared by all programs  |
| <b>Evaluation</b>                 | 2.7%  | \$        | 0.60 million         | Costs associated with documenting and analyzing qualitative and quantitative results of programs                      |
| <b>Administration</b>             | 5.9%  | \$        | 1.29 million         |   |
| <b>Total Base SP Budget:</b>      |       | <u>\$</u> | <u>15.94 million</u> |   |

► Program Appropriations for Leveraged Grants

|                                |       |           |                     |   |
|--------------------------------|-------|-----------|---------------------|---|
| <b>CalWORKs</b>                | 21.3% | \$        | 4.65 million        | Evidenced Based Home Visiting Models                                    |
| <b>ARPA Programs</b>           | 5.7%  | \$        | 1.25 million        | Family Support Navigators and Child Abuse Prevention Augmented Services |
| <b>Total Leveraged Grants:</b> |       | <u>\$</u> | <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          | \$        | 4,977,800         |
| 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         |
| <b>TOTAL FY 25/26 FUNDING</b> | <u>\$</u> | <u>21,843,628</u> |

| RESERVE BALANCE               |                      |
|-------------------------------|----------------------|
| Beginning Reserve Balance     | \$ 14,857,050        |
| Available for use in FY 24/25 |                      |
| Carryforward Fund Balance     | \$ 1,956,192         |
| Reserve Release               | \$ 3,021,608         |
|                               | <u>\$ 4,977,800</u>  |
| Ending Reserve Balance        | <u>\$ 11,835,442</u> |

\$ 16,865,828 Total Revenue

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



\*\*\*Dollars in Thousands\*\*\*

| RESERVE FUND                       | 2021 SP           | 2024 Strategic Plan  |                   |                  | 2027 Strategic Plan |                  |                  | 2030 Strategic Plan |                 |                 |
|------------------------------------|-------------------|----------------------|-------------------|------------------|---------------------|------------------|------------------|---------------------|-----------------|-----------------|
|                                    | 2023-24<br>Actual | 2024-25<br>Estimated | 2025-26<br>Budget | 2026-27          | 2027-28             | 2028-29          | 2029-30          | 2030-31             | 2031-32         | 2032-33         |
| Beginning Reserve Balance          | \$ 19,137         | \$ 16,166            | \$ 14,857         | \$ 11,835        | \$ 7,569            | \$ 7,712         | \$ 7,707         | \$ 7,569            | \$ 7,882        | \$ 7,892        |
| Carryforward Fund Balance          | \$ 1,367          | \$ 2,328             | \$ 1,956          |                  |                     |                  |                  |                     |                 |                 |
| Reserve Release/(Prov for Reserve) | \$ 2,971          | \$ 1,309             | \$ 3,022          | \$ 4,267         | \$ (143)            | \$ 5             | \$ 138           | \$ (313)            | \$ (10)         | \$ 323          |
| <b>Year End Reserve Balance</b>    | <b>\$ 16,166</b>  | <b>\$ 14,857</b>     | <b>\$ 11,835</b>  | <b>\$ 7,569</b>  | <b>\$ 7,712</b>     | <b>\$ 7,707</b>  | <b>\$ 7,569</b>  | <b>\$ 7,882</b>     | <b>\$ 7,892</b> | <b>\$ 7,569</b> |
| <b>REVENUE</b>                     |                   |                      |                   |                  |                     |                  |                  |                     |                 |                 |
| Proposition 10                     | 10,697            | 10,267               | 9,974             | 9,702            | 9,313               | 9,170            | 9,046            | 8,730               | 8,424           | 8,129           |
| MAA Claiming                       | 510               | 340                  | 340               | 340              | 300                 | 300              | 300              | 238                 | 238             | 200             |
| B&B CBCAP (Federal)                | 170               | 52                   | 52                | 52               | 52                  | 52               | 52               | 52                  | 52              | 52              |
| B&B CAPIT (State)                  | 444               | 444                  | 444               | 444              | 444                 | 444              | 444              | 444                 | 444             | 444             |
| Interest Income                    | 912               | 40                   | 118               | 76               | 72                  | 66               | 57               | 63                  | 65              | 65              |
| CalWORKs                           | 4,297             | 4,093                | 4,668             |                  |                     |                  |                  |                     |                 |                 |
| ARPA                               | 1,127             | 1,156                | 1,250             |                  |                     |                  |                  |                     |                 |                 |
| HVCC, Refugee, PLTI                | 1,147             | 1,060                |                   |                  |                     |                  |                  |                     |                 |                 |
| <b>Total Revenue</b>               | <b>\$ 19,305</b>  | <b>\$ 17,452</b>     | <b>\$ 16,846</b>  | <b>\$ 10,613</b> | <b>\$ 10,180</b>    | <b>\$ 10,032</b> | <b>\$ 9,899</b>  | <b>\$ 9,526</b>     | <b>\$ 9,223</b> | <b>\$ 8,890</b> |
| <b>EXPENSES</b>                    |                   |                      |                   |                  |                     |                  |                  |                     |                 |                 |
| Health & Well-Being                | 11,508            | 8,244                | 8,881             |                  | SP Reduction:       |                  | 32.5%            |                     |                 |                 |
| Parent Partnerships                | 154               | 430                  | 544               |                  |                     |                  |                  |                     |                 |                 |
| Child Care Quality Support         | 716               | 575                  | 679               |                  |                     |                  |                  |                     |                 |                 |
| Racial Equity                      | 129               | 445                  | 2,688             |                  |                     |                  |                  |                     |                 |                 |
| Systems Improvement                | 129               | 855                  | 909               |                  |                     |                  |                  |                     |                 |                 |
| Program Management                 | 247               | 347                  | 351               |                  |                     |                  |                  |                     |                 |                 |
| Evaluation                         | 528               | 531                  | 596               |                  |                     |                  |                  |                     |                 |                 |
| Administration                     | 1,162             | 1,359                | 1,292             |                  |                     |                  |                  |                     |                 |                 |
| CalWORKs                           | 4,312             | 4,093                | 4,649             |                  |                     |                  |                  |                     |                 |                 |
| Home Visiting Collaborative        | 600               | 1,014                | 0                 |                  |                     |                  |                  |                     |                 |                 |
| ARPA Programs                      | 1,538             | 1,156                | 1,250             |                  |                     |                  |                  |                     |                 |                 |
| Other Operating Grants             | 289               | 83                   | 0                 |                  |                     |                  |                  |                     |                 |                 |
| Future Allocations                 |                   |                      |                   | 14,880           | 10,037              | 10,037           | 10,037           | 9,213               | 9,213           | 9,213           |
| <b>Total Expenses</b>              | <b>\$ 21,314</b>  | <b>\$ 19,133</b>     | <b>\$ 21,840</b>  | <b>\$ 14,880</b> | <b>\$ 10,037</b>    | <b>\$ 10,037</b> | <b>\$ 10,037</b> | <b>\$ 9,213</b>     | <b>\$ 9,213</b> | <b>\$ 9,213</b> |

| Result Area                              | IP Adjustments   | Note  |
|--|------------------|---|
| Cal WORKs HVI                            | \$ 4,649         | 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 |
| <b>Total Adjustments</b>                 | <b>\$ 6,077</b>  |   |
| <b>Adjusted Fiscal Year 25/26 Budget</b> | <b>\$ 15,763</b> |   |

**FIRST 5 SACRAMENTO COMMISSION**  
**Financial Planning Committee**  
**March 27, 2025**

**Analysis of Financials for Period July 1, 2024 to March 19, 2025**

Report Period: 8.5 months  
 % of Fiscal Year Complete: 72%

▶▶▶ Detail review of selected accounts and accounts greater than 80% expended compared to budget:

**20202900 Bus/Conference Exp**

Budget: \$12,000  
 Expended: \$12,201 (102%)

These expenses reflect costs associated with business and conference expenses. First 5 Staff attended the First 5 Annual Summit in February. First 5 Staff will be attending the annual CMAA LGA Consortium Conference at the end of April.

**20205200 Ins Premium**

Budget: \$40,325  
 Expended: \$52,228 (130%)

These expenses reflect Liability Insurance and Worker's Compensation coverage expenses for FY 2024-25. First 5's policies are negotiated by Sacramento County Risk Management. All County policy premiums increased this year due to the hard market.

**20206100 Membership Dues**

Budget: \$32,540  
 Expended: \$33,282 (102%)

Used to pay our annual membership dues to the First 5 Association. Occurs once a year at the beginning of the fiscal year.

**20207600 Office Supplies**

Budget: \$4,000  
 Expended: \$3,729 (93%)

There is a greater need for office supplies this year due to an increase in staff working in the office and a rise in in-person events.

**20208500 Printing Services**

Budget: \$2,000  
 Expended: \$11,880 (94%)

Used to pay copier rental costs. There is a greater need for printing this year due to an increase in in-person events.

**20259105 Media Services**

Budget: \$55,000  
 Expended: \$52,900 (96%)

Used to pay for media campaigns, Sac Family Connect website support, and First 5 Sacramento social media management. No additional media expenditures are expected this fiscal year.

**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 one-time printing of evaluation forms.

First 5 Sacramento Commission

Results of Operations

For the 2024-25 Fiscal Year Through March 19, 2025

| Account Description                         | Budget              | Total Actual       | % of Budget |
|---|---------------------|--------------------|-------------|
| Salaries                                    | \$1,808,417         | \$1,176,366        | 65%         |
| Benefits                                    | \$978,709           | \$616,918          | 63%         |
| <b>Total Salaries &amp; Benefits</b>        | <b>\$2,787,126</b>  | <b>\$1,793,284</b> | <b>64%</b>  |
| 20202400 Periodical/Subscriptions           | 55                  | 22                 | 40%         |
| 20202900 Bus/Conference Exp                 | 12,000              | 12,201             | 102%        |
| 20203100 Business Travel                    | 20,000              | 2,655              | 13%         |
| 20203500 Ed/Training Svc                    | 26,800              | 4,190              | 16%         |
| 20203600 Ed/Training Sup                    | 29,370              | 5,379              | 18%         |
| 20203800 Employee Recogn                    | 100                 | -                  | 0%          |
| 20203900 Emp Transportation                 | 1,000               | 668                | 67%         |
| 20205200 Ins Premium - Allocated            | 40,325              | 52,228             | 130%        |
| 20206100 Membership Dues                    | 32,540              | 33,282             | 102%        |
| 20207600 Office Supplies                    | 4,000               | 3,729              | 93%         |
| 20208100 Postal Svc                         | 100                 | -                  | 0%          |
| 20208500 Printing Svc                       | 2,000               | 1,880              | 94%         |
| 20222700 Cell Phones                        | 4,200               | 2,008              | 48%         |
| 20226100 DTECH Equipment Maintenance        | 609                 | 280                | 46%         |
| 20250500 Accounting Svc                     | 40,931              | 32,186             | 79%         |
| 20250600 Investment Svc                     | 31,546              | 14,368             | 46%         |
| 20253100 Legal Svc                          | 13,000              | 9,051              | 70%         |
| <b>20259100 Other Prof Svc</b>              | <b>18,716,981</b>   | <b>8,344,410</b>   | <b>45%</b>  |
| 20259105 Media Svc                          | 55,000              | 52,900             | 96%         |
| 20271100 DTech Labor                        | 10,000              | 2,944              | 29%         |
| 20281100 Data Processing Services           | 3,000               | 794                | 26%         |
| 20281101 Dtech Fee                          | 300                 | 89                 | 30%         |
| 20281200 Data Processing Sup                | 6,000               | 4,111              | 69%         |
| 20281202 Hardware - Software                | 7,000               | 4,266              | 61%         |
| 20289800 Other Oper. Sup                    | 19,180              | 1,363              | 7%          |
| 20289900 Other Oper. Svc                    | 700                 | 544                | 78%         |
| 20291000 Countywide IT Services - ACP       | 13,257              | 9,939              | 75%         |
| 20291100 DTech Labor - ACP                  | 5,824               | 4,369              | 75%         |
| 20291200 DTech Fee - ACP                    | 14,632              | 10,819             | 74%         |
| 20291300 Auditor Svcs                       | 38,100              | 44,440             | 117%        |
| 20291302 Finance Payroll Services - ACP     | 732                 | 549                | 75%         |
| 20291303 Finance Payment Services - ACP     | 3,448               | 2,586              | 75%         |
| 20291305 Finance Internal Audits - ACP      | 502                 | 376                | 75%         |
| 20291400 Co Exec Cab Svc                    | 10,005              | 5,003              | 50%         |
| 20291600 Wan Allocation                     | 25,173              | 18,879             | 75%         |
| 20291700 Alarm Svcs - ACP                   | 3,406               | 2,271              | 67%         |
| 20292100 GS PRINTING SVC                    | 3,000               | 3,181              | 106%        |
| 20292200 GS MAIL/POSTAGE                    | 100                 | 8                  | 8%          |
| 20292300 Messenger Services - ACP           | 5,667               | 3,808              | 67%         |
| 20292500 Purchasing Services - ACP          | 2,017               | 1,345              | 67%         |
| 20294200 Facility Use - ACP                 | 788                 | 525                | 67%         |
| 20294300 Lease Property - ACP               | 110,399             | 73,537             | 67%         |
| 20295102 Benefit Admin Svcs - ACP           | 2,576               | 1,932              | 75%         |
| 20295103 Employment Services - ACP          | 9,762               | 7,322              | 75%         |
| 20295104 Training Svcs - ACP                | 2,387               | 1,790              | 75%         |
| 20295105 DPS Dept Svcs Teams - ACP          | 3,350               | 2,512              | 75%         |
| 20295106 401A Plan Admin Svcs - ACP         | 393                 | 295                | 75%         |
| 20295107 Labor Relations - ACP              | 2,095               | 1,571              | 75%         |
| 20296200 GS PARKING CHGS                    | 2,000               | 772                | 39%         |
| 20298300 Surplus Property - ACP             | 663                 | -                  | 0%          |
| 20298700 Telecommunication - ACP            | 15,881              | 11,128             | 70%         |
| 30348000 CW Cost Plan - ACP                 | 6,101               | 4,572              | 75%         |
| <b>Total Services &amp; Supplies</b>        | <b>19,358,995</b>   | <b>8,799,076</b>   | <b>45%</b>  |
| <b>Total Expenditures</b>                   | <b>\$22,146,121</b> | <b>10,592,359</b>  | <b>48%</b>  |
| 94941000 Interest                           | 161,662             | 169,263            | 105%        |
| 95953000 CalWORKs                           | 4,688,443           | 2,057,461          | 44%         |
| 95955500 Medi-Cal State Aid                 | 340,000             | 194,266            | 57%         |
| 95956900 State - Prop 10 Monthly Allocation | 8,027,163           | 4,059,361          | 51%         |
| 95956900 State - Prop 10 Backfill (Prop 56) | 2,132,293           | -                  | 0%          |
| 95956900 State - Prop 10 SMIF               | 18,941              | -                  | 0%          |
| 95956900 State - CECET                      | 183,065             | 163,716            | 89%         |
| 95956900 State - HVCC                       | 1,000,000           | 222,711            | 22%         |
| 95956900 State - CAPIT                      | 444,000             | -                  | 0%          |
| 95959900 State - DHS PLTI*                  | 30,000              | 3,251              | 11%         |
| 95959900 Federal Aid - CBCAP                | 51,521              | -                  | 0%          |
| 95959900 Federal Aid - SSB 3.0 (ARPA)       | 428,895             | 32,696             | 8%          |
| 95959900 Federal Aid - BSF (ARPA)           | 990,000             | 359,763            | 36%         |
| 97979000 Misc Other (PLTI HealthNet)        | 12,500              | 17,651             | 141%        |
| <b>Total Revenue</b>                        | <b>\$18,508,483</b> | <b>7,280,140</b>   | <b>39%</b>  |

\*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 March 19, 2025**

| Descriptions                                    | Budget            | Actual            | (Over) Under<br>Budget | Remaining<br>Budget |
|---|-------------------|-------------------|------------------------|---------------------|
| <b>A. REVENUE</b>                               |                   |                   |                        |                     |
| Tobacco Tax Allocation                          | 10,361,462        | 4,223,078         | 6,138,384              |                     |
| Medi-Cal Administrative Activities (MAA)        | 340,000           | 194,266           | 145,734                |                     |
| CBCAP/CAPIT                                     | 495,521           | -                 | 495,521                |                     |
| Interest Earnings                               | 161,662           | 169,263           | (7,601)                |                     |
| CalWORKs HVP                                    | 4,688,443         | 2,057,461         | 2,630,982              |                     |
| HVCC  | 1,000,000         | 222,711           | 777,289                |                     |
| SSB 3.0 (ARPA)                                  | 428,895           | 32,696            | 396,199                |                     |
| BSF (ARPA)                                      | 990,000           | 359,763           | 630,237                |                     |
| DHS PLTI*                                       | 30,000            | 3,251             | 26,749                 |                     |
| Misc Other (PLTI HealthNet)                     | 12,500            | 17,651            | (5,151)                |                     |
| <b>TOTAL SOURCES OF FUNDS</b>                   | <b>18,508,483</b> | <b>7,280,140</b>  | <b>11,228,343</b>      | <b>61%</b>          |
| <b>B. FUNDED PROGRAMS</b>                       |                   |                   |                        |                     |
| <b>Health &amp; Well-Being</b>                  | <b>8,823,784</b>  | <b>5,283,526</b>  | <b>3,540,258</b>       | <b>40%</b>          |
| Personnel                                       | 243,681           | 140,952           | 102,729                |                     |
| Professional Svcs                               | 8,523,606         | 5,114,701         | 3,408,905              |                     |
| Media & Program Support                         | 56,497            | 27,873            | 28,624                 |                     |
| <b>Parent Partnerships</b>                      | <b>539,462</b>    | <b>185,440</b>    | <b>354,022</b>         | <b>66%</b>          |
| Personnel                                       | 94,503            | 57,564            | 36,939                 |                     |
| Professional Svcs                               | 349,299           | 109,992           | 239,307                |                     |
| Media & Program Support                         | 33,980            | 17,884            | 16,096                 |                     |
| <b>Quality Childcare</b>                        | <b>639,224</b>    | <b>237,508</b>    | <b>401,716</b>         | <b>63%</b>          |
| Personnel                                       | 43,069            | 25,644            | 17,425                 |                     |
| Professional Svcs                               | 582,165           | 201,348           | 380,817                |                     |
| Media & Program Support                         | 13,990            | 10,517            | 3,473                  |                     |
| <b>Racial Equity, Diversity &amp; Inclusion</b> | <b>1,883,833</b>  | <b>181,661</b>    | <b>1,702,172</b>       | <b>90%</b>          |
| Personnel                                       | 102,361           | 64,020            | 38,341                 |                     |
| Professional Svcs                               | 1,746,494         | 98,810            | 1,647,684              |                     |
| Media & Program Support                         | 34,978            | 18,831            | 16,147                 |                     |
| <b>Systems Improvement</b>                      | <b>949,923</b>    | <b>383,751</b>    | <b>566,172</b>         | <b>60%</b>          |
| Personnel                                       | 420,278           | 249,804           | 170,474                |                     |
| Professional Svcs                               | 465,732           | 73,625            | 392,107                |                     |
| Media & Program Support                         | 63,913            | 60,322            | 3,591                  |                     |
| <b>Evaluation</b>                               | <b>530,696</b>    | <b>253,353</b>    | <b>277,343</b>         | <b>52%</b>          |
| Personnel                                       | 156,694           | 89,664            | 67,030                 |                     |
| Professional Svcs                               | 360,033           | 150,534           | 209,500                |                     |
| Media & Program Support                         | 13,969            | 13,156            | 813                    |                     |
| <b>CalWORKs</b>                                 | <b>4,688,326</b>  | <b>2,459,960</b>  | <b>2,228,366</b>       | <b>48%</b>          |
| Personnel                                       | 200,925           | 121,764           | 79,161                 |                     |
| Professional Svcs                               | 4,468,443         | 2,320,331         | 2,148,112              |                     |
| Media & Program Support                         | 18,958            | 17,865            | 1,093                  |                     |
| <b>Home Visiting Collaboration</b>              | <b>1,014,293</b>  | <b>318,717</b>    | <b>695,576</b>         | <b>69%</b>          |
| <b>Building Strong Families (ARPA)</b>          | <b>928,077</b>    | <b>359,763</b>    | <b>568,314</b>         | <b>61%</b>          |
| <b>Sleep Safe Baby 3.0 (ARPA)</b>               | <b>442,157</b>    | <b>32,696</b>     | <b>409,461</b>         | <b>93%</b>          |
| <b>Total Funded Programs</b>                    | <b>20,439,775</b> | <b>9,395,523</b>  | <b>11,044,252</b>      | <b>54%</b>          |
| <b>C. OPERATING EXPENSES</b>                    |                   |                   |                        |                     |
| Personnel                                       | 896,201           | 741,203           | 154,998                |                     |
| Contracts                                       | 150,000           | 56,374            | 93,626                 |                     |
| Direct Operating Expenses                       | 214,105           | 131,675           | 82,430                 |                     |
| Allocated Operating Expenses                    | 98,577            | 76,052            | 22,525                 |                     |
| <b>D. PROGRAM MANAGEMENT</b>                    |                   |                   |                        |                     |
| <b>TOTAL EXPENDITURES</b>                       | <b>22,146,121</b> | <b>10,592,359</b> | <b>11,553,762</b>      | <b>52%</b>          |

\*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.