

**FIRST 5 YUBA COUNTY
CHILDREN AND FAMILIES COMMISSION**

**Regular Meeting Agenda (Hybrid)
Thursday, June 22, 2023
3:30p.m. – 5:00p.m.**

This meeting will be held in compliance with the requirements of AB 2449(Government Code 54953(e)) - and will include in person public attendance at **1128 Yuba Street, Wheatland Room (Ground floor), Marysville, CA 95901**. Members of the public may observe the meeting and provide comments to the Board via email, Zoom (internet-based option) or telephone as described below.

The meeting will be live-cast via [Zoom](#) where members of the public shall have the right to observe and offer public comment.

Join Zoom Meeting

<https://us02web.zoom.us/j/82770257539?pwd=ZHlZWUM3ZkMyOWdYb0ZuMDh6Mmw1QT09>

Meeting ID: 827 7025 7539 | **Passcode:** 252907

One tap mobile: +16699009128,,82770257539#,,,,*252907# US (San Jose)

Dial by your location +1 669 900 9128 US (San Jose) Find your local number: <https://us02web.zoom.us/j/82770257539?pwd=ZHlZWUM3ZkMyOWdYb0ZuMDh6Mmw1QT09>

| ITEM | SUBJECT |
|----------------------------------|--|
| | Call to order, roll call and the Pledge of Allegiance |
| | Opportunity for Public Comments Items not on the Agenda – Limit five minutes per speaker. |
| 1 Discussion/Action | Approval of Minutes of the April 27, 2023 Regular Commission Meeting |
| <i>Commissioner Reminder</i> | <i>All Commissioners are reminded to recuse themselves of abstain from voting on any agenda item with that has a real or perceived conflict of interest.</i> |
| 2 Discussion/Action | Grant Revenues 22/23 FY- The Commission will consider acceptance of various external grant awards for FY 23/24 in alignment with the 2021-2026 strategic plan. |
| 3 Discussion/Action | Final Reading of the DRAFT 23-24 Annual Budget and Long Range Financial Plan - The Commission will review the final budget for the 2023-2024 fiscal year and long range financial plan pursuant to Health and Safety Code Section 130140(d)(3), Commission Policies and Procedures. |
| 4 Discussion | Executive Director Monthly Activity Report The Commission will receive information on committees and operational and program activities. |
| Adjourn | |

If you are planning to attend and need special accommodations, please contact us at (530) 749-4877 at least three days in advance of the meeting. The schedule of future meetings is posted on the Commission's website, www.first5yuba.org .

The next regular Commission meeting will be on August 24, 2023

Agendas, minutes and supporting material are available for public review at 1114 Yuba Street, Suite 141, Marysville CA. Agendas are posted at the Yuba County Government Center, 915 8th Street, Marysville CA 95901. Please email first5@co.yuba.ca.us to be added to the email distribution list.

DRAFT MINUTES

First 5 Yuba County Children and Families Commission
Regular Meeting (Hybrid) Minutes, April 27, 2023

CALL TO ORDER: *Commissioner Sokoloski called the meeting to order at 3:29 PM.*

> **COMMISSIONERS PRESENT –**

*Commissioner Sokoloski
Commissioner Arnold
Commissioner Staples
Commissioner Messick
Commissioner Shaw*

STAFF PRESENT –

*Ericka Summers (ED)
Carmen Rodriguez
Sarah Kotko
Rita Baker*

> **COMMISSIONERS EXCUSED –**

*Commissioner Reveles
Commissioner Bartolome*

PLEDGE OF ALLEGIANCE: *led by Commissioner Sokoloski.*

PUBLIC COMMENT: *No public comments were received.*

1. Discussion/Action - Approval of Minutes for February 23, 2023

Motion by Commissioner Arnold to approve the February Meeting Minutes.

Second: Commissioner Shaw

Ayes: Commissioner Sokoloski, Arnold, Messick, Shaw, and Staples

Nay/Abstain: None

Motion carried.

2. Discussion/Action: Olivehurst Public Utility District (OPUD) Contract

John Tillotson was present, and he gave an overview of why they were requesting the contract proposal.

Motion by Commissioner Arnold to approve the OPUD contract for \$17,000 for two years.

Second: Commissioner Messick

Ayes: Commissioner Sokoloski, Arnold, Messick, Shaw, and Staples

Nay/Abstain: None

Motion carried.

3. Discussion/Action: Staffing Consideration

ED explained recent short term grants awarded to First 5 Yuba have incorporated and would cover a part time student intern. One grant has been received, and the other is in the final stages of approval. If both are approved, Prop 10 cover ~\$8,600 and would go through the end of next FY. Commissioner Messick asked if they did not get the other grant that would it still be able to be funded. ED stated yes. Commissioner Arnold asked the ED if they did not get the funding would it be worth it to get an

intern, and ED stated yes as it would help support the entire team, build capacity and increase access to programs and services.

Motion by Commissioner Arnold to approve and hire a Part Time Extra Hire Student Intern beginning the last quarter of FY 22/2023 and into FY 23/24 in alignment with Grant contracts, to enhance programing and feed ECE pipeline.

Second: Commissioner Staples

Ayes: Commissioner Sokoloski, Arnold, Messick, Shaw, and Staples
Nay/Abstain: None

Motion carried.

4. Discussion: Sustainability Planning and First Reading of the DRAFT 23-24 Annual Budget

ED gave the Commission three different options for FY 23-24 Annual budgets.

Commission suggested staff continue developing budget in alignment with Option 1. Sustain funding levels and momentum in programing as much as possible.

5. Discussion: Executive Director Monthly Activity Report

ED gave the commission a brief update on administration, program, special committee, and outreach activities for Mar and April.

THE MEETING ADJOURNED AT 4:40 PM

The next Commission Meeting is scheduled for June 22, 2023.

AGENDA ITEM 2

June 22, 2023

| | |
|-------------------------------|---|
| Subject | External Grant Revenues Considerations |
| Supporting Document(s) | Staff Narrative |
| Overview | The Commission will review and consider additional grant revenue to support the mission of First 5 Yuba, increase access to services and support sustainability in alignment with the 2021-2026 Strategic Plan. |
| Discussion | Refer to staff narrative |
| Recommendation | Consider approval for Executive Director to move forward in accepting and executing all contracts related to the outlined applications in order to timely meet the requirements of external grant contract requirements. |
| Fiscal Impact | Revenue sources |
| Action Requested | Motion to approve additional revenues sources (listed in Staff Narrative) and authorize the Executive Director to negotiate terms of the agreement including but not limited to, scope of work, budget, etc., and carry out all administrative duties necessary to execute the agreement(s) and implement services. |



Agenda Item 2
External Grant Revenues
June 22, 2023

OVERVIEW

As smoking rates continue to drop, Proposition 10 allocations also decline. Since June of 2019, The Executive Director (ED) has been working to secure funding from external revenue sources that align with First 5 vision and mission in order to sustain funding and meet the needs of families serving the 0-5 population.

Since 2020, First 5 has strategically braided funding to sustain current program efforts and enhance other local initiatives to meet the growing needs of families. Since October of 2022, with direction from the commission, First 5 staff researched and responded to eight (8) Requests for Proposals (RFP) as either the lead applicant or partner subcontract. The following are a list of secured or likely secured external revenues for the upcoming fiscal year(s) (FY):

1. Public Health Commissioned Officers Foundation (COF) for the Advancement of Public Health- Barclay-Giel Seed Grants: Enhancing Child and family behavioral health support groups & Family Ambassadors in Yuba County- Awarded- \$9,136
2. Yuba Water Agency Community Grant: Training of early care educators on evidenced based outdoor education curriculum- Growing Up Wild – Awarded - \$18,774
3. First 5 CA First 5 CA Home Visiting Program- Home Visiting Planning and Coordination Initiative, FY 2021-2025: Application Submitted ~\$95,864 (first 2 years only)
4. First 5 CA Improve and Maximize Programs so All Children Thrive (IMPACT) 2024-2027 – Training, and professional Development for early care and educators including enhancing access to Help Me Grow ~\$133,050 (over 3 years)
5. Young Child & Family Support Program – Yuba County Probation Department Partnership. Contract under development. ~\$40,000 (FY 23/24)

*Likely external (non–Prop 10) revenue sources FY 23/24 total: **\$296,824**

6. Child and Youth Behavioral Health Initiative (CYBHI)- Round 1- Collaboration with YCOE: Expanding evidenced based, series parenting programs- Partnership with YCOE - submitted & under review ~\$70,095 (over 2 years)

7. Health Resources and Services Administration (HRSA), FY 2023 Early Childhood Development (ECD) program Child Developmental Screening Initiative – Partnership with Peach Tree Health - submitted & under review ~\$10,000 (over 2 years)

Potential additional external (non–Prop 10) revenue sources FY 23/24 total: **\$90,095**

PURPOSE

First 5 is seeking approval from the Commission to move forward in accepting external revenues and executing all contracts outlined in this narrative, in order to timely meet the requirements of grant contract requirements. In addition, these external revenues will support First 5 sustainability in alignment with the 2021-2026 Strategic Plan.

Additional revenue sources outlined in the narrative are built out in the 23/24 FY budget excluding items 6 & 7 above.

OUTCOME

External revenues will assist with offsetting Proposition 10 deficits in the upcoming budget year and:

- Enhance or expand current programs and services
- Increase family access to developmental screenings, navigation support and early intervention
- Expand outreach and community engagement
- Target new specific priority populations

BUDGET

Secured annual revenue for FY 23/24 ~**\$200,192**. Some revenues are committed to continue through FY 24/25.

AGENDA ITEM 3

June 22, 2023

| | |
|-------------------------------|---|
| Subject | Final Reading- Fiscal Year (FY) 2023-2024 Budget & Long Range Financial Plan |
| Supporting Document(s) | <ol style="list-style-type: none">1. Staff Narrative2. DOF projections3. Budget4. Long Rang Financial Plan |
| Overview | Pursuant to Health and Safety Code provisions and the County of Yuba Ordinance Code 4.45, the Commission must adopt a budget prior to the start of the fiscal year. This budget uses the most recent Prop 10 projections provided by the Department of Finance from May 2022. |
| Discussion | The Commissioners will review the final draft budget and long range financial plan for FY 2023-2024. |
| Recommendation | Review final budgets and accept the proposed budget authorizing the Executive Director to perform all operational and administrative duties necessary to implement the strategic plan in FY 2023/2024. |
| Fiscal Impact | Please refer to the Staff Narrative |
| Action Requested | Motion to approve the proposed budget for FY 2023-2024 Motion to approve the Long Range Financial Plan for FY 2023-2027 |



Draft Budget Narrative Fiscal Year 2023-2024

Pursuant to Health and Safety Code provisions and the County of Yuba Ordinance Code 4.45, the Commission will adopt a budget prior to the start of each fiscal year. This narrative is intended to brief the Commission on projected revenues and provide a draft overview of the program and administrative expenditures for fiscal year (FY) 2022-2023.

DISCUSSION:

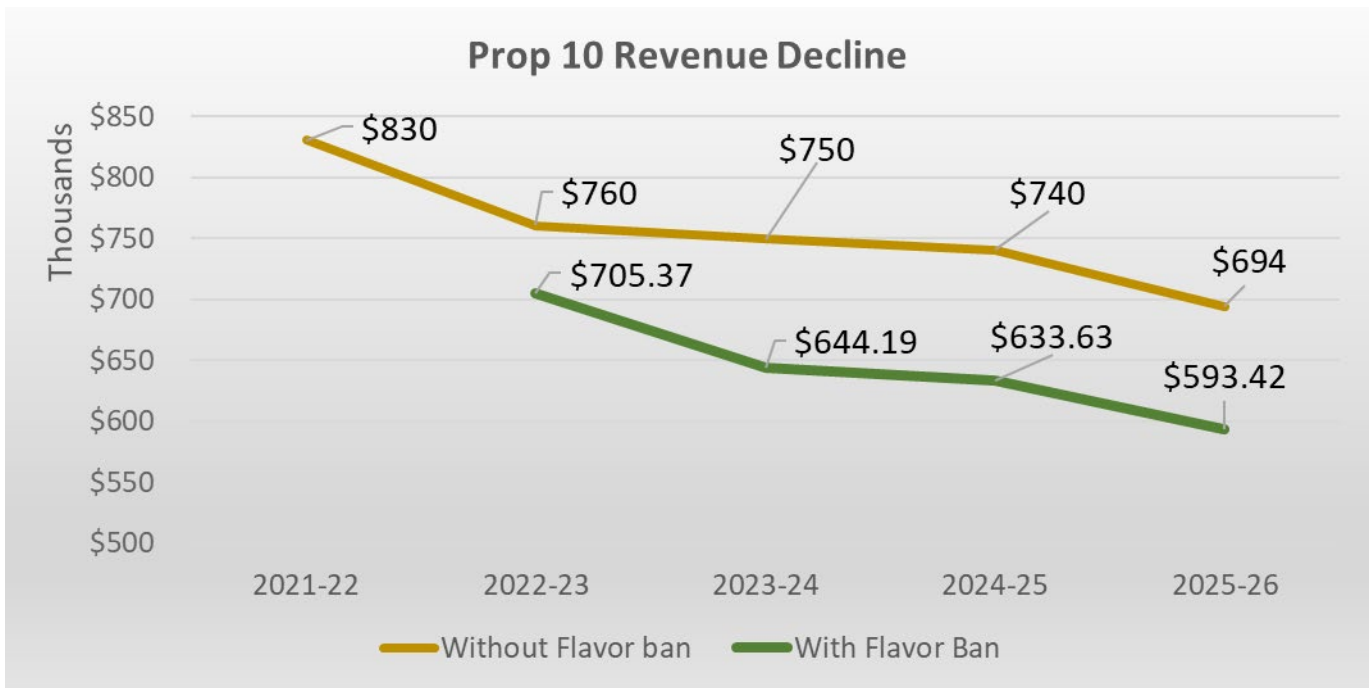
Over the past decade tobacco tax revenues have been declining due to factors such as decrease in smoking rates and declining cigarette distributions. In addition, the recent passing of proposition 31 (ban on flavors) will have a consistent and irreversible effect on declining state and local tobacco tax revenues. While proposition 31 was without a doubt the right public health choice, the unintended consequence has resulted in fast decline in revenues.

In the urgency of this steep and lasting revenue decline the Commission directed the Executive Director to establish an Ad Hoc Budget Committee to support review and planning this fiscal year and coming fiscal years. This budget and staff report was developed with their input as well as guidance from the Executive Committee. The current budget was developed without estimating "carry over" or "fund balance" to ensure transparency.

REVENUE

Department of Finance (DOF) released updated Prop 10 projections in November of 2022 after the passage of Prop 31. The projected tobacco tax revenue allocation for Yuba County for the current Fiscal Year (FY) 2022-2023 was \$758,625 and revised in November to 705,370.

According to the updated projections provided by DOF in November of 2022 (post Prop 31) Proposition 10 Revenues for FY 23/24 are projected to be **\$644,185** (down ~\$114K from prior year pre flavor ban or \$60K post Flavor Ban). Locally, it is projected that we will be impacted nearly \$53k or 8.5% in the current FY and \$114K or 15 % in 23/24 FY. In total ~24% decline over 18 months.



Prop 10 Revenue Projections: FY 2023-24: **\$644,185**

Additional Grant Revenues: **\$430,528** (~\$80,000 increase from prior year)

- CDPH Tobacco Systems- \$266,861
- FFCA- Home Visiting: \$47,932
- FFCA IMPACT- \$44,350
- Barclay Seed Grant- \$9,136
- Yuba Water Agency -\$18,774
- SMILE CA- \$3,500
- Yuba County Probation- \$40,000

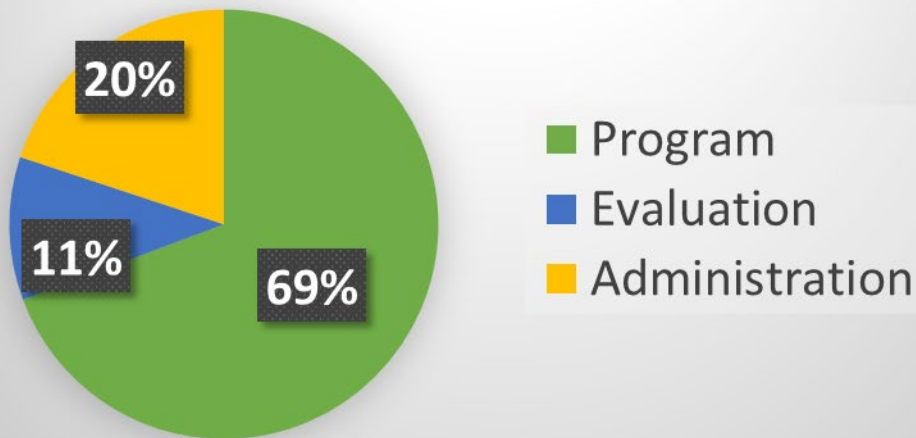
Total Revenues 1,075,813

ALLOCATED EXPENDITURE CATEGORIES

In compliance with state law, expenditures made by the Commission shall be assigned to one of the three categories: *Administrative, Program and Evaluation*. In compliance with best practices in government finance, and First 5 Yuba Financial Policies & Procedures section 207 the Commission has established an upper limit on administrative expenditures at twenty percent (20%).

The chart below represents total Prop 10 expenditures for FY 21/22 (\$1,023,366) allocated in the following ways: Program \$709,266; Evaluation \$110,213; Administrative \$189,714. In FY 21/22 the Commission’s annual administrative operating budget is seventeen percent (17%).

Prop 10 Funds Allocated by Expenditure Category

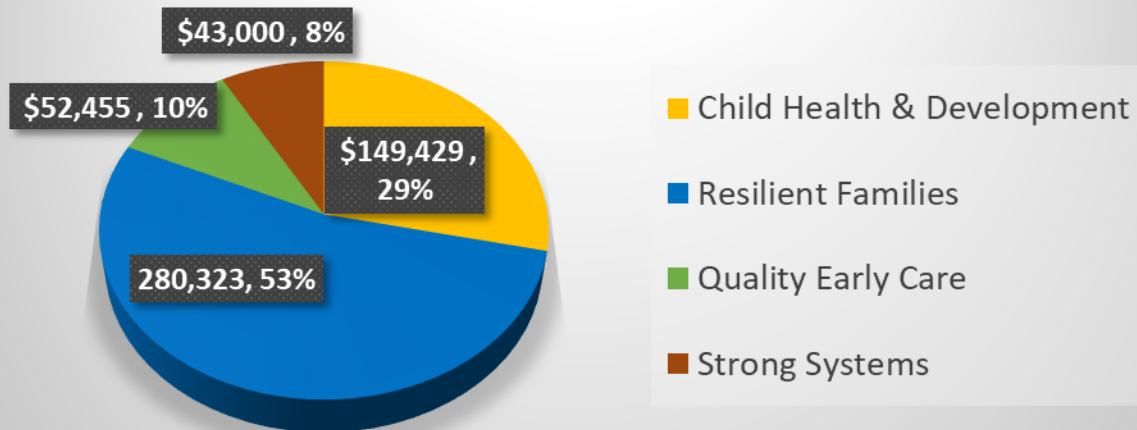


PROP 10 PROGRAM EXPENDITURES

Projected Prop 10 annual program expenditures for the upcoming FY are estimated to be **\$525,207**. This is down ~\$45,000 due to the following less roll over after first year of implementation, reduction in internal programs including DPIL and Community Outreach and Education. The funding is allocated to the following goal areas in alignment with our strategic plan:

1. Child Health & Development: \$149,429
2. Resilient Families: \$280,323
3. Quality Early Learning: \$52,455
4. Strong Systems: \$43,000

2022-2023 Prop 10 Funding by Goal Area



COMBINE PROGRAM EXPENDITURES

With additional external revenues (grant sources); total projected program investments for the upcoming fiscal year is **\$955,735 increase of ~\$46,000**. Combine program funding is allocated to the following goal areas in alignment with our strategic plan:

- Child Health & Development-\$152,929
- Family Functioning - \$320,323
- Quality Early Learning - \$115,579
- Systems of Care - \$366,904



PROPOSED BUDGET HIGHLIGHTS (Prop 10)

Revenues:

Revenues are low and will continue to decline. In-kind costs from external funding are projected to be approximately \$42,000 which will offset some revenues loss.

Prop 10 Administrative Costs:

Salaries & Benefits:

Overall salaries and benefits increased ~\$10,000 from the prior due to Student intern costs to support and supplement current grant activities. Overall salaries and benefits are up \$40,000 but costs are directed to grants resources.

Other Administrative Costs: Overall increase of \$3,000. Reasons include:

- Increase in county A-87 charges

- Network Fees increased ~\$37,000 annually. But County Administration will begin charging Network Admin fees up front rather than Retroactive though A-87. Eventually A-87 costs will come down to reflect this change.

Prop 10 Program Expenditures

The projected Prop 10 annual program expenditures for the upcoming FY is estimated to be **\$525,207** which reflects an decreased investment of \$38,000

1. Unspent program funds from 22/23 are lower (roll over).
2. Decrease investment in literacy due to state library match
3. Decrease investment in Emergency response funds

Evaluation Expenditures

The projected Prop 10 Evaluation expenditures for the upcoming FY is estimated to be **\$46,000**. No change this FY.

Long Rang Financial Plan (LRFP):

The LRFP is an estimate of revenues and expenditures over the next 5 years. Program, Administrative and Evaluation expenditures are only forecasted using Prop 10 projections. As illustrated, between FY 2023 and 2027 it is projected that the Commission will have ~\$600,000 in reserves. FY 2026/2027 was estimated out using current program funding levels and an estimates Prop 10 revenue. (Current projections do not go past FY 2025/2026.

Executive Director Comments

While tobacco tax revenue is decreasing every year, the needs of children and their families continue to rise as income driven inequities, inflation, and the high cost of child care impact California families. At the same time, we know more now than ever before about the impact of trauma, adverse childhood experiences, and inequities to access effect the development of infants and toddlers. The role of First 5 Yuba continues to be as important as ever.

The revenue “cliff” over the next 12 months cannot be understated. Prop. 31, coupled with plunging cigarette sales, has set a new floor of tobacco tax revenue. As we continue to forecast the statewide and local implications, feedback and insight from the Commission will be imperative.

The Commission should consider all contributing factors to this steep decline and explore ways to conserve resources but also consider new and non-traditional solutions. As illustrated in our Long Range Financial Plan, solely relying on Trust Fund reserves is not sustainable, or fiscally responsible. The current budget was developed without estimating “carry over” or “fund balance” to ensure we were not providing a false sense of security. The Commission must take a deeper dive to find solutions in the next fiscal year.

As the Executive Director, I am committed to exploring potential and reasonable solutions through the end of the fiscal year and moving forward which will include the following:

1. Explore non-traditional partners such as other County departments, Lead Education Agencies, or fraternal organizations (Kiwanis, Lions etc.).
2. Continue to peruse additional local, state and federal grant revenue sources.
3. Increase visibility of First 5, our purpose and successes to key stakeholders in order to increase awareness and gain support for sustainability of First 5 in Yuba County.
4. Continue to convene the Budget Ad Hoc Committee to get guidance and feedback on sustainability efforts (including those listed here) and report back to the Commission.
5. Work with Strategic Partners to support them in exploring sustainability efforts.
6. Commit that the Children's Trust not fall below 1 Million or one (1) years total expenditures.

FIRST 5 CALIFORNIA COUNTY TAX REVENUE PROJECTIONS FOR 2022-23 THROUGH 2026-27 without Flavor Ban
 UTILIZING DOF MAY REVISE 2022 TOBACCO TAX PROJECTIONS AND
 DOF BIRTH PROJECTIONS FOR CALIFORNIA STATE AND COUNTIES 1990-2040
 UPDATED November 1, 2022

| | COUNTY | 2022-23 TAX REVENUE PROJECTION | | | 2023-24 TAX REVENUE PROJECTION | | | 2024-25 TAX REVENUE PROJECTION | | | 2025-26 TAX REVENUE PROJECTION | | | 2026-27 TAX REVENUE PROJECTION | | |
|----|--|--------------------------------|----------------|----------------------|--------------------------------|----------------|----------------------|--------------------------------|----------------|----------------------|--------------------------------|-----------------|----------------------|--------------------------------|-----------------|----------------------|
| | | 2019 Births ¹ | 2019 Birthrate | | 2020 Births ¹ | 2020 Birthrate | | 2021 Births ¹ | 2021 Birthrate | | 2022 Births ¹ | 2022 Birthrate | | 2023 Births ¹ | 2023 Birthrate | |
| 1 | Alameda | 18,197 | 4.075% | \$11,855,416 | 18,082 | 4.029% | \$11,294,243 | 17,678 | 4.046% | \$10,800,266 | 17,492 | 4.000% | \$10,378,583 | 17,302 | 3.974% | \$10,029,561 |
| 2 | Alpine | 17 | 0.004% | \$11,076 | 6 | 0.001% | \$3,748 | 12 | 0.003% | \$7,331 | 4 | 0.001% | \$2,373 | 7 | 0.002% | \$4,058 |
| 3 | Amador | 314 | 0.070% | \$204,572 | 321 | 0.072% | \$200,501 | 336 | 0.077% | \$205,277 | 301 | 0.069% | \$178,593 | 330 | 0.076% | \$191,293 |
| 4 | Butte | 2,149 | 0.481% | \$1,400,082 | 2,083 | 0.464% | \$1,301,068 | 1,914 | 0.438% | \$1,169,347 | 1,958 | 0.448% | \$1,161,746 | 1,989 | 0.457% | \$1,152,976 |
| 5 | Calaveras | 401 | 0.090% | \$261,253 | 392 | 0.087% | \$244,848 | 396 | 0.091% | \$241,934 | 415 | 0.095% | \$246,233 | 411 | 0.094% | \$238,247 |
| 6 | Colusa | 249 | 0.056% | \$162,224 | 253 | 0.056% | \$158,027 | 256 | 0.059% | \$156,402 | 273 | 0.062% | \$161,980 | 246 | 0.057% | \$142,600 |
| 7 | Contra Costa | 11,811 | 2.645% | \$7,694,912 | 11,999 | 2.674% | \$7,494,725 | 11,898 | 2.723% | \$7,269,010 | 12,011 | 2.747% | \$7,126,524 | 12,118 | 2.784% | \$7,024,518 |
| 8 | Del Norte | 281 | 0.063% | \$183,073 | 235 | 0.052% | \$146,784 | 239 | 0.055% | \$146,016 | 250 | 0.057% | \$148,333 | 249 | 0.057% | \$144,339 |
| 9 | El Dorado | 1,531 | 0.343% | \$997,452 | 1,577 | 0.351% | \$985,014 | 1,748 | 0.400% | \$1,067,930 | 1,718 | 0.393% | \$1,019,346 | 1,769 | 0.406% | \$1,025,448 |
| 10 | Fresno | 14,051 | 3.147% | \$9,154,281 | 14,367 | 3.202% | \$8,973,808 | 14,115 | 3.231% | \$8,623,473 | 14,098 | 3.224% | \$8,364,811 | 14,157 | 3.252% | \$8,206,478 |
| 11 | Glenn | 398 | 0.089% | \$259,299 | 398 | 0.089% | \$248,596 | 367 | 0.084% | \$224,216 | 391 | 0.089% | \$231,993 | 413 | 0.095% | \$239,406 |
| 12 | Humboldt | 1,406 | 0.315% | \$916,014 | 1,371 | 0.306% | \$856,344 | 1,277 | 0.292% | \$780,175 | 1,287 | 0.294% | \$763,620 | 1,208 | 0.277% | \$700,249 |
| 13 | Imperial | 2,618 | 0.586% | \$1,705,637 | 2,553 | 0.569% | \$1,532,858 | 2,509 | 0.574% | \$1,532,858 | 2,497 | 0.571% | \$1,481,553 | 2,513 | 0.577% | \$1,456,727 |
| 14 | Inyo | 191 | 0.043% | \$124,437 | 177 | 0.039% | \$110,556 | 176 | 0.040% | \$107,526 | 168 | 0.038% | \$99,680 | 179 | 0.041% | \$103,762 |
| 15 | Kern | 12,772 | 2.860% | \$8,321,008 | 13,068 | 2.912% | \$8,162,436 | 12,809 | 2.932% | \$7,825,580 | 12,819 | 2.931% | \$7,605,938 | 12,818 | 2.944% | \$7,430,292 |
| 16 | Kings | 2,101 | 0.470% | \$1,368,810 | 2,206 | 0.492% | \$1,377,895 | 2,149 | 0.492% | \$1,312,918 | 2,166 | 0.495% | \$1,285,160 | 2,119 | 0.487% | \$1,228,334 |
| 17 | Lake | 732 | 0.164% | \$476,901 | 729 | 0.162% | \$455,343 | 701 | 0.160% | \$428,272 | 682 | 0.156% | \$404,653 | 717 | 0.165% | \$415,628 |
| 18 | Lassen | 284 | 0.064% | \$185,027 | 245 | 0.055% | \$153,030 | 241 | 0.055% | \$147,237 | 261 | 0.060% | \$154,860 | 241 | 0.055% | \$139,702 |
| 19 | Los Angeles | 106,987 | 23.959% | \$69,702,446 | 106,450 | 23.721% | \$66,490,001 | 102,129 | 23.377% | \$62,395,089 | 101,442 | 23.197% | \$60,188,901 | 100,114 | 22.997% | \$58,033,721 |
| 20 | Madera | 2,066 | 0.463% | \$1,346,007 | 2,117 | 0.472% | \$1,322,305 | 2,032 | 0.465% | \$1,241,438 | 1,968 | 0.450% | \$1,167,680 | 1,942 | 0.446% | \$1,125,732 |
| 21 | Marin | 2,083 | 0.466% | \$1,357,083 | 2,059 | 0.459% | \$1,286,077 | 1,945 | 0.445% | \$1,188,286 | 1,975 | 0.452% | \$1,171,833 | 1,901 | 0.437% | \$1,101,965 |
| 22 | Mariposa | 132 | 0.030% | \$85,999 | 156 | 0.035% | \$97,440 | 135 | 0.031% | \$82,477 | 150 | 0.034% | \$89,000 | 146 | 0.034% | \$84,633 |
| 23 | Mendocino | 926 | 0.207% | \$603,293 | 950 | 0.212% | \$593,382 | 845 | 0.193% | \$516,248 | 929 | 0.212% | \$551,206 | 876 | 0.201% | \$507,797 |
| 24 | Merced | 3,851 | 0.862% | \$2,508,941 | 4,029 | 0.898% | \$2,516,564 | 4,017 | 0.919% | \$2,454,162 | 4,160 | 0.951% | \$2,468,266 | 4,213 | 0.968% | \$2,442,177 |
| 25 | Modoc | 89 | 0.020% | \$57,984 | 29 | 0.006% | \$18,114 | 39 | 0.009% | \$23,827 | 47 | 0.011% | \$27,887 | 60 | 0.014% | \$34,781 |
| 26 | Mono | 128 | 0.029% | \$83,392 | 99 | 0.022% | \$61,837 | 101 | 0.023% | \$61,705 | 111 | 0.025% | \$65,860 | 108 | 0.025% | \$62,605 |
| 27 | Monterey | 5,882 | 1.317% | \$3,832,146 | 5,777 | 1.287% | \$3,608,386 | 5,555 | 1.272% | \$3,393,793 | 5,551 | 1.269% | \$3,293,592 | 5,428 | 1.247% | \$3,146,483 |
| 28 | Napa | 1,294 | 0.290% | \$843,046 | 1,278 | 0.285% | \$798,255 | 1,251 | 0.286% | \$764,291 | 1,300 | 0.297% | \$771,333 | 1,272 | 0.292% | \$737,348 |
| 29 | Nevada | 812 | 0.182% | \$529,021 | 828 | 0.185% | \$478,179 | 783 | 0.179% | \$478,369 | 883 | 0.202% | \$523,913 | 842 | 0.193% | \$488,088 |
| 30 | Orange | 34,909 | 7.818% | \$22,743,349 | 35,201 | 7.844% | \$21,986,985 | 34,169 | 7.821% | \$20,875,342 | 34,514 | 7.892% | \$20,478,300 | 34,660 | 7.962% | \$20,091,583 |
| 31 | Placer | 3,660 | 0.820% | \$2,384,504 | 3,759 | 0.838% | \$2,347,918 | 3,717 | 0.851% | \$2,270,878 | 3,932 | 0.899% | \$2,332,986 | 4,072 | 0.935% | \$2,360,442 |
| 32 | Plumas | 162 | 0.036% | \$105,544 | 149 | 0.033% | \$93,067 | 153 | 0.035% | \$93,474 | 159 | 0.036% | \$94,340 | 157 | 0.036% | \$91,009 |
| 33 | Riverside | 28,255 | 6.327% | \$18,408,242 | 28,908 | 6.442% | \$18,056,298 | 28,562 | 6.538% | \$17,449,780 | 29,093 | 6.653% | \$17,261,841 | 28,969 | 6.655% | \$16,792,645 |
| 34 | Sacramento | 18,988 | 4.252% | \$12,370,756 | 19,130 | 4.263% | \$11,948,837 | 18,755 | 4.293% | \$11,458,253 | 18,717 | 4.280% | \$11,105,416 | 18,566 | 4.265% | \$10,762,272 |
| 35 | San Benito | 791 | 0.177% | \$515,340 | 802 | 0.179% | \$500,939 | 818 | 0.187% | \$499,752 | 789 | 0.180% | \$468,140 | 837 | 0.192% | \$485,189 |
| 36 | San Bernardino | 28,688 | 6.424% | \$18,690,344 | 29,035 | 6.470% | \$18,135,624 | 28,594 | 6.545% | \$17,469,330 | 28,770 | 6.579% | \$17,070,195 | 28,772 | 6.609% | \$16,678,449 |
| 37 | San Diego | 38,645 | 8.654% | \$25,177,368 | 38,936 | 8.676% | \$24,319,912 | 37,782 | 8.648% | \$23,082,682 | 37,531 | 8.582% | \$22,268,386 | 37,124 | 8.528% | \$21,519,906 |
| 38 | San Francisco | 8,396 | 1.880% | \$5,470,027 | 8,346 | 1.860% | \$5,213,016 | 8,286 | 1.897% | \$5,062,281 | 8,099 | 1.852% | \$4,805,405 | 8,020 | 1.842% | \$4,649,005 |
| 39 | San Joaquin | 10,076 | 2.256% | \$6,564,553 | 10,184 | 2.269% | \$6,361,054 | 10,272 | 2.351% | \$6,275,616 | 10,287 | 2.352% | \$6,103,618 | 10,631 | 2.442% | \$6,162,540 |
| 40 | San Luis Obispo | 2,464 | 0.552% | \$1,605,306 | 2,522 | 0.562% | \$1,575,273 | 2,422 | 0.554% | \$1,479,706 | 2,541 | 0.581% | \$1,507,660 | 2,517 | 0.578% | \$1,459,045 |
| 41 | San Mateo | 8,253 | 1.848% | \$5,376,862 | 8,157 | 1.818% | \$5,094,964 | 7,717 | 1.766% | \$4,714,654 | 7,487 | 1.712% | \$4,442,285 | 7,154 | 1.643% | \$4,147,005 |
| 42 | Santa Barbara | 5,512 | 1.234% | \$3,591,089 | 5,456 | 1.216% | \$3,407,886 | 5,440 | 1.245% | \$3,323,535 | 5,501 | 1.258% | \$3,263,926 | 5,662 | 1.301% | \$3,282,128 |
| 43 | Santa Clara | 21,100 | 4.725% | \$13,746,732 | 20,971 | 4.673% | \$13,098,749 | 20,150 | 4.612% | \$12,310,519 | 20,022 | 4.579% | \$11,879,716 | 19,668 | 4.518% | \$11,401,075 |
| 44 | Santa Cruz | 2,395 | 0.536% | \$1,560,352 | 2,425 | 0.540% | \$1,459,545 | 2,389 | 0.547% | \$1,459,545 | 2,462 | 0.563% | \$1,460,786 | 2,386 | 0.548% | \$1,383,108 |
| 45 | Shasta | 1,876 | 0.420% | \$1,222,221 | 1,876 | 0.418% | \$1,171,773 | 1,942 | 0.445% | \$1,186,453 | 1,917 | 0.438% | \$1,137,420 | 1,883 | 0.433% | \$1,091,531 |
| 46 | Sierra | 24 | 0.005% | \$15,636 | 20 | 0.004% | \$12,492 | 20 | 0.005% | \$12,219 | 25 | 0.006% | \$14,833 | 20 | 0.005% | \$11,594 |
| 47 | Siskiyou | 434 | 0.097% | \$282,753 | 332 | 0.074% | \$207,371 | 361 | 0.083% | \$220,551 | 369 | 0.084% | \$218,940 | 408 | 0.094% | \$236,508 |
| 48 | Solano | 5,053 | 1.132% | \$3,292,049 | 5,119 | 1.141% | \$3,197,391 | 4,938 | 1.130% | \$3,016,841 | 4,886 | 1.117% | \$2,899,026 | 4,928 | 1.132% | \$2,866,645 |
| 49 | Sonoma | 4,377 | 0.980% | \$2,851,633 | 4,333 | 0.966% | \$2,706,446 | 4,270 | 0.977% | \$2,608,730 | 4,155 | 0.950% | \$2,465,299 | 4,164 | 0.957% | \$2,413,772 |
| 50 | Stanislaus | 7,295 | 1.634% | \$4,752,721 | 7,469 | 1.664% | \$4,665,231 | 7,268 | 1.664% | \$4,440,340 | 7,271 | 1.663% | \$4,314,125 | 7,322 | 1.682% | \$4,244,390 |
| 51 | Sutter | 1,255 | 0.281% | \$817,637 | 1,249 | 0.278% | \$780,141 | 1,218 | 0.279% | \$744,130 | 1,320 | 0.302% | \$783,200 | 1,343 | 0.309% | \$778,505 |
| 52 | Tehama | 788 | 0.176% | \$513,385 | 803 | 0.179% | \$501,564 | 802 | 0.184% | \$489,977 | 808 | 0.185% | \$479,413 | 819 | 0.188% | \$474,755 |
| 53 | Trinity | 94 | 0.021% | \$61,241 | 108 | 0.024% | \$67,458 | 97 | 0.022% | \$59,262 | 97 | 0.022% | \$57,553 | 127 | 0.029% | \$73,619 |
| 54 | Tulare | 6,763 | 1.515% | \$4,406,121 | 6,944 | 1.547% | \$4,337,309 | 6,811 | 1.559% | \$4,161,139 | 6,937 | 1.586% | \$4,115,952 | 6,927 | 1.591% | \$4,015,418 |
| 55 | Tuolumne | 466 | 0.104% | \$303,601 | 464 | 0.103% | \$289,820 | 479 | 0.110% | \$292,642 | 436 | 0.100% | \$258,693 | 468 | 0.108% | \$271,289 |
| 56 | Ventura | 8,829 | 1.977% | \$5,752,128 | 8,819 | 1.965% | \$5,508,458 | 8,379 | 1.918% | \$5,119,099 | 8,430 | 1.928% | \$5,001,798 | 8,426 | 1.936% | \$4,884,353 |
| 57 | Yolo | 2,080 | 0.466% | \$1,355,128 | 2,203 | 0.491% | \$1,376,021 | 2,203 | 0.504% | \$1,345,909 | 2,272 | 0.520% | \$1,348,053 | 2,324 | 0.534% | \$1,347,168 |
| 58 | Yuba | 1,167 | 0.261% | \$760,305 | 1,200 | 0.267% | \$749,535 | 1,212 | 0.277% | \$740,464 | 1,170 | 0.268% | \$694,200 | 1,286 | 0.295% | \$745,464 |
| | TOTALS | 446,548 | 100% | \$290,927,758 | 448,754 | 100% | \$280,297,358 | 436,879 | 100% | \$266,908,558 | 437,304 | 100.000% | \$259,466,958 | 435,328 | 100.000% | \$252,349,358 |
| | ¹ DOF projected births by county. | | | | | | | | | | | | | | | |
| | FROM REVENUE BREAKDOWN | | | \$290,927,758 | | | \$280,297,358 | | | \$266,908,558 | | | \$259,466,958 | | | \$252,349,358 |

FIRST 5 CALIFORNIA COUNTY TAX REVENUE PROJECTIONS FOR 2022-23 THROUGH 2026-27 with Flavor Ban
 UTILIZING DOF MAY REVISE 2022 TOBACCO TAX PROJECTIONS AND
 DOF BIRTH PROJECTIONS FOR CALIFORNIA STATE AND COUNTIES 1990-2040
 UPDATED November 1, 2022

| | COUNTY | 2019 Births ¹ | 2019 Birthrate | 2022-23 TAX REVENUE PROJECTION | 2020 Births ¹ | 2020 Birthrate | 2023-24 TAX REVENUE PROJECTION | 2021 Births ¹ | 2021 Birthrate | 2024-25 TAX REVENUE PROJECTION | 2022 Births ¹ | 2022 Birthrate | 2025-26 TAX REVENUE PROJECTION | 2023 Births ¹ | 2023 Birthrate | 2026-27 TAX REVENUE PROJECTION |
|----|--|--------------------------|----------------|--------------------------------|--------------------------|----------------|--------------------------------|--------------------------|----------------|--------------------------------|--------------------------|-----------------|--------------------------------|--------------------------|-----------------|--------------------------------|
| 1 | Alameda | 18,197 | 4.075% | \$10,998,811 | 18,082 | 4.029% | \$9,706,797 | 17,678 | 4.046% | \$9,242,035 | 17,492 | 4.000% | \$8,871,845 | 17,302 | 3.974% | \$8,564,283 |
| 2 | Alpine | 17 | 0.004% | \$10,275 | 6 | 0.001% | \$3,221 | 12 | 0.003% | \$6,274 | 4 | 0.001% | \$2,029 | 7 | 0.002% | \$3,465 |
| 3 | Amador | 314 | 0.070% | \$189,791 | 321 | 0.072% | \$172,320 | 336 | 0.077% | \$175,660 | 301 | 0.069% | \$152,666 | 330 | 0.076% | \$163,346 |
| 4 | Butte | 2,149 | 0.481% | \$1,298,920 | 2,083 | 0.464% | \$1,118,198 | 1,914 | 0.438% | \$1,000,637 | 1,958 | 0.448% | \$993,087 | 1,989 | 0.457% | \$984,531 |
| 5 | Calaveras | 401 | 0.090% | \$242,376 | 392 | 0.087% | \$210,434 | 396 | 0.091% | \$207,028 | 415 | 0.095% | \$210,486 | 411 | 0.094% | \$203,440 |
| 6 | Colusa | 249 | 0.056% | \$150,503 | 253 | 0.056% | \$135,816 | 256 | 0.059% | \$133,836 | 273 | 0.062% | \$138,464 | 246 | 0.057% | \$121,767 |
| 7 | Contra Costa | 11,811 | 2.645% | \$7,138,921 | 11,999 | 2.674% | \$6,441,315 | 11,898 | 2.723% | \$6,220,259 | 12,011 | 2.747% | \$6,091,912 | 12,118 | 2.784% | \$5,998,265 |
| 8 | Del Norte | 281 | 0.063% | \$169,845 | 235 | 0.052% | \$126,153 | 239 | 0.055% | \$124,949 | 250 | 0.057% | \$126,799 | 249 | 0.057% | \$123,252 |
| 9 | El Dorado | 1,531 | 0.343% | \$925,382 | 1,577 | 0.351% | \$846,567 | 1,748 | 0.400% | \$913,852 | 1,718 | 0.393% | \$871,360 | 1,769 | 0.406% | \$875,634 |
| 10 | Fresno | 14,051 | 3.147% | \$8,492,844 | 14,367 | 3.202% | \$7,712,507 | 14,115 | 3.231% | \$7,379,303 | 14,098 | 3.224% | \$7,150,427 | 14,157 | 3.252% | \$7,007,546 |
| 11 | Glenn | 398 | 0.089% | \$240,563 | 398 | 0.089% | \$213,655 | 367 | 0.084% | \$191,867 | 391 | 0.089% | \$198,313 | 413 | 0.095% | \$204,430 |
| 12 | Humboldt | 1,406 | 0.315% | \$849,828 | 1,371 | 0.306% | \$735,982 | 1,277 | 0.292% | \$667,614 | 1,287 | 0.294% | \$652,759 | 1,208 | 0.277% | \$597,946 |
| 13 | Imperial | 2,618 | 0.586% | \$1,582,397 | 2,553 | 0.569% | \$1,370,504 | 2,509 | 0.574% | \$1,311,702 | 2,497 | 0.571% | \$1,266,465 | 2,513 | 0.577% | \$1,243,905 |
| 14 | Inyo | 191 | 0.043% | \$115,446 | 177 | 0.039% | \$95,017 | 176 | 0.040% | \$92,013 | 168 | 0.038% | \$85,209 | 179 | 0.041% | \$88,603 |
| 15 | Kern | 12,772 | 2.860% | \$7,719,779 | 13,068 | 2.912% | \$7,015,176 | 12,809 | 2.932% | \$6,696,528 | 12,819 | 2.931% | \$6,501,726 | 12,818 | 2.944% | \$6,344,757 |
| 16 | Kings | 2,101 | 0.470% | \$1,269,907 | 2,206 | 0.492% | \$1,184,227 | 2,149 | 0.492% | \$1,123,494 | 2,166 | 0.495% | \$1,098,583 | 2,119 | 0.487% | \$1,048,880 |
| 17 | Lake | 732 | 0.164% | \$442,443 | 729 | 0.162% | \$391,342 | 701 | 0.160% | \$366,482 | 682 | 0.156% | \$345,907 | 717 | 0.165% | \$354,906 |
| 18 | Lassen | 284 | 0.064% | \$171,658 | 245 | 0.055% | \$131,521 | 241 | 0.055% | \$125,994 | 261 | 0.060% | \$132,378 | 241 | 0.055% | \$119,292 |
| 19 | Los Angeles | 106,987 | 23.959% | \$64,666,141 | 106,450 | 23.721% | \$57,144,592 | 102,129 | 23.377% | \$53,392,905 | 101,442 | 23.197% | \$51,450,819 | 100,114 | 22.997% | \$49,555,234 |
| 20 | Madera | 2,066 | 0.463% | \$1,248,752 | 2,117 | 0.472% | \$1,136,450 | 2,032 | 0.465% | \$1,062,327 | 1,968 | 0.450% | \$998,159 | 1,942 | 0.446% | \$961,267 |
| 21 | Marin | 2,083 | 0.466% | \$1,259,027 | 2,059 | 0.459% | \$1,105,314 | 1,945 | 0.445% | \$1,016,843 | 1,975 | 0.452% | \$1,001,709 | 1,901 | 0.437% | \$940,972 |
| 22 | Mariposa | 132 | 0.030% | \$79,785 | 156 | 0.035% | \$83,744 | 135 | 0.031% | \$70,578 | 150 | 0.034% | \$76,079 | 146 | 0.034% | \$72,268 |
| 23 | Mendocino | 926 | 0.207% | \$559,702 | 950 | 0.212% | \$509,980 | 845 | 0.193% | \$441,765 | 929 | 0.212% | \$471,184 | 876 | 0.201% | \$433,610 |
| 24 | Merced | 3,851 | 0.862% | \$2,327,660 | 4,029 | 0.898% | \$2,162,852 | 4,017 | 0.919% | \$2,100,082 | 4,160 | 0.951% | \$2,109,929 | 4,213 | 0.968% | \$2,085,385 |
| 25 | Modoc | 89 | 0.020% | \$53,794 | 29 | 0.006% | \$15,568 | 39 | 0.009% | \$20,389 | 47 | 0.011% | \$23,838 | 60 | 0.014% | \$29,699 |
| 26 | Mono | 128 | 0.029% | \$77,367 | 99 | 0.022% | \$53,145 | 101 | 0.023% | \$52,803 | 111 | 0.025% | \$56,299 | 108 | 0.025% | \$53,459 |
| 27 | Monterey | 5,882 | 1.317% | \$3,555,257 | 5,777 | 1.287% | \$3,101,215 | 5,555 | 1.272% | \$2,904,147 | 5,551 | 1.269% | \$2,815,436 | 5,428 | 1.247% | \$2,686,795 |
| 28 | Napa | 1,294 | 0.290% | \$782,132 | 1,278 | 0.285% | \$686,057 | 1,251 | 0.286% | \$654,021 | 1,300 | 0.297% | \$659,353 | 1,272 | 0.292% | \$629,625 |
| 29 | Nevada | 812 | 0.182% | \$444,488 | 828 | 0.185% | \$444,488 | 783 | 0.179% | \$409,351 | 883 | 0.202% | \$447,853 | 842 | 0.193% | \$416,780 |
| 30 | Orange | 34,909 | 7.818% | \$21,100,443 | 35,201 | 7.844% | \$18,896,635 | 34,169 | 7.821% | \$17,863,508 | 34,514 | 7.892% | \$17,505,309 | 34,660 | 7.962% | \$17,156,286 |
| 31 | Placer | 3,660 | 0.820% | \$2,212,213 | 3,759 | 0.838% | \$2,017,910 | 3,717 | 0.851% | \$1,943,243 | 3,932 | 0.899% | \$1,994,289 | 4,072 | 0.935% | \$2,015,591 |
| 32 | Plumas | 162 | 0.036% | \$97,918 | 149 | 0.033% | \$79,986 | 153 | 0.035% | \$79,988 | 159 | 0.036% | \$80,644 | 157 | 0.036% | \$77,713 |
| 33 | Riverside | 28,255 | 6.327% | \$17,078,167 | 28,908 | 6.442% | \$15,518,421 | 28,562 | 6.538% | \$14,932,175 | 29,093 | 6.653% | \$14,755,808 | 28,969 | 6.655% | \$14,339,309 |
| 34 | Sacramento | 18,988 | 4.252% | \$11,476,915 | 19,130 | 4.263% | \$10,269,385 | 18,755 | 4.293% | \$9,805,089 | 18,717 | 4.280% | \$9,493,158 | 18,566 | 4.265% | \$9,189,948 |
| 35 | San Benito | 791 | 0.177% | \$478,104 | 802 | 0.179% | \$430,530 | 818 | 0.187% | \$427,649 | 789 | 0.180% | \$400,176 | 837 | 0.192% | \$414,305 |
| 36 | San Bernardino | 28,688 | 6.424% | \$17,339,885 | 29,035 | 6.470% | \$15,586,597 | 28,594 | 6.545% | \$14,948,905 | 28,770 | 6.579% | \$14,591,984 | 28,772 | 6.609% | \$14,241,796 |
| 37 | San Diego | 38,645 | 8.654% | \$23,358,193 | 38,936 | 8.676% | \$20,901,661 | 37,782 | 8.648% | \$19,752,379 | 37,531 | 8.582% | \$19,035,515 | 37,124 | 8.528% | \$18,375,936 |
| 38 | San Francisco | 8,396 | 1.880% | \$5,074,793 | 8,346 | 1.860% | \$4,480,308 | 8,286 | 1.897% | \$4,331,910 | 8,099 | 1.852% | \$4,107,768 | 8,020 | 1.842% | \$3,969,804 |
| 39 | San Joaquin | 10,076 | 2.256% | \$6,090,236 | 10,184 | 2.269% | \$5,466,985 | 10,272 | 2.351% | \$5,370,188 | 10,287 | 2.352% | \$5,217,509 | 10,631 | 2.442% | \$5,262,218 |
| 40 | San Luis Obispo | 2,464 | 0.552% | \$1,489,315 | 2,522 | 0.562% | \$1,353,862 | 2,422 | 0.554% | \$1,266,218 | 2,541 | 0.581% | \$1,288,781 | 2,517 | 0.578% | \$1,245,885 |
| 41 | San Mateo | 8,253 | 1.848% | \$4,988,360 | 8,157 | 1.818% | \$4,378,849 | 7,717 | 1.766% | \$4,034,437 | 7,487 | 1.712% | \$3,797,365 | 7,154 | 1.643% | \$3,541,145 |
| 42 | Santa Barbara | 5,512 | 1.234% | \$3,331,618 | 5,456 | 1.216% | \$2,928,895 | 5,440 | 1.245% | \$2,844,025 | 5,501 | 1.258% | \$2,790,077 | 5,662 | 1.301% | \$2,802,622 |
| 43 | Santa Clara | 21,100 | 4.725% | \$12,753,471 | 20,971 | 4.673% | \$11,257,673 | 20,150 | 4.612% | \$10,534,393 | 20,022 | 4.579% | \$10,155,047 | 19,668 | 4.518% | \$9,735,425 |
| 44 | Santa Cruz | 2,395 | 0.536% | \$1,447,610 | 2,425 | 0.540% | \$1,301,791 | 2,389 | 0.547% | \$1,248,966 | 2,462 | 0.563% | \$1,248,713 | 2,386 | 0.548% | \$1,181,041 |
| 45 | Shasta | 1,876 | 0.420% | \$1,133,910 | 1,876 | 0.418% | \$1,007,076 | 1,942 | 0.445% | \$1,015,275 | 1,917 | 0.438% | \$972,292 | 1,883 | 0.433% | \$932,062 |
| 46 | Sierra | 24 | 0.005% | \$14,506 | 20 | 0.004% | \$10,736 | 20 | 0.005% | \$10,456 | 25 | 0.006% | \$12,680 | 20 | 0.005% | \$9,900 |
| 47 | Siskiyou | 434 | 0.097% | \$262,323 | 332 | 0.074% | \$178,225 | 361 | 0.083% | \$188,730 | 369 | 0.084% | \$187,155 | 408 | 0.094% | \$201,955 |
| 48 | Solano | 5,053 | 1.132% | \$3,054,184 | 5,119 | 1.141% | \$2,747,987 | 4,938 | 1.130% | \$2,581,580 | 4,886 | 1.117% | \$2,478,152 | 4,928 | 1.132% | \$2,439,301 |
| 49 | Sonoma | 4,377 | 0.980% | \$2,645,590 | 4,333 | 0.966% | \$2,326,045 | 4,270 | 0.977% | \$2,232,350 | 4,155 | 0.950% | \$2,107,393 | 4,164 | 0.957% | \$2,061,130 |
| 50 | Stanislaus | 7,295 | 1.634% | \$4,409,316 | 7,469 | 1.664% | \$4,009,516 | 7,268 | 1.664% | \$3,799,701 | 7,271 | 1.663% | \$3,687,811 | 7,322 | 1.682% | \$3,624,303 |
| 51 | Sutter | 1,255 | 0.281% | \$758,560 | 1,249 | 0.278% | \$670,489 | 1,218 | 0.279% | \$636,769 | 1,320 | 0.302% | \$669,497 | 1,343 | 0.309% | \$664,769 |
| 52 | Tehama | 788 | 0.176% | \$476,291 | 803 | 0.179% | \$431,067 | 802 | 0.184% | \$409,813 | 808 | 0.185% | \$409,813 | 819 | 0.188% | \$405,395 |
| 53 | Trinity | 94 | 0.021% | \$56,816 | 108 | 0.024% | \$57,977 | 97 | 0.022% | \$50,711 | 97 | 0.022% | \$49,198 | 127 | 0.029% | \$62,863 |
| 54 | Tulare | 6,763 | 1.515% | \$4,087,759 | 6,944 | 1.547% | \$3,727,685 | 6,811 | 1.559% | \$3,560,782 | 6,937 | 1.586% | \$3,518,408 | 6,927 | 1.591% | \$3,428,782 |
| 55 | Tuolumne | 466 | 0.104% | \$281,664 | 464 | 0.103% | \$249,085 | 479 | 0.110% | \$250,421 | 436 | 0.100% | \$221,137 | 468 | 0.108% | \$231,654 |
| 56 | Ventura | 8,829 | 1.977% | \$5,336,511 | 8,819 | 1.965% | \$4,734,224 | 8,379 | 1.918% | \$4,380,530 | 8,430 | 1.928% | \$4,275,649 | 8,426 | 1.936% | \$4,170,769 |
| 57 | Yolo | 2,080 | 0.466% | \$1,257,214 | 2,203 | 0.491% | \$1,182,617 | 2,203 | 0.504% | \$1,151,725 | 2,272 | 0.520% | \$1,152,346 | 2,324 | 0.534% | \$1,150,352 |
| 58 | Yuba | 1,167 | 0.261% | \$705,370 | 1,200 | 0.267% | \$644,185 | 1,212 | 0.277% | \$633,632 | 1,170 | 0.268% | \$593,417 | 1,286 | 0.295% | \$636,555 |
| | TOTALS | 446,548 | 100% | \$269,906,958 | 448,754 | 100% | \$240,900,558 | 436,879 | 100% | \$228,399,758 | 437,304 | 100.000% | \$221,798,158 | 435,328 | 100.000% | \$215,482,158 |
| | ¹ DOF projected births by county. | | | | | | | | | | | | | | | |
| | FROM REVENUE BREAKDOWN | | | \$269,906,958 | | | \$240,900,558 | | | \$228,399,758 | | | \$221,798,158 | | | \$215,482,158 |

**FIRST 5 YUBA COUNTY
DRAFT BUDGET
FY 2023/2024**

| | General (prop10) | CTCP | IMPACT | HV-Regional Allotment | YC Probation | Barclay Giel Seed Grant | YWA Application | SMILE | Total Combine Budget | |
|-------------------|-------------------------------------|-------------------|-------------------|-----------------------|------------------|-------------------------|-----------------|------------------|----------------------|---------------------|
| 110-5500-361-6200 | Revenue - Prop. 10 (Includes 56) | 644,185.00 | | | | | | | \$ 644,185 | |
| 110-5500-361-6200 | Revenue- Grant Awards (CDPH, FFCA) | | 266,836.00 | | 47,932.00 | 40,000.00 | | | \$ 354,768 | |
| 110-5500-363-7400 | Revenue - Other (Non- Gov't Grants) | | | 44,350.00 | | | 8,736.00 | 18,774.00 | 3,500.00 | \$ 75,360 |
| 110-5500-351-3000 | Interest Income & SMIF | 1,500.00 | | | | | | | | \$ 1,500 |
| | TOTAL REVENUE | 645,685.00 | 266,836.00 | 44,350.00 | 47,932.00 | 40,000.00 | 8,736.00 | 18,774.00 | 3,500.00 | \$ 1,075,813 |

| | | | | | | | | | | |
|-------------------|---|---------------------|-------------------|------------------|------------------|------------------|-----------------|------------------|-----------------|---------------------|
| 110-5500-451-0101 | Salaries - Regular | 184,103.00 | 97,739.00 | 32,537.00 | 24,414.00 | 25,797.00 | 0.00 | 6,197.00 | | \$ 370,787 |
| 110-5500-451-0103 | Salaries - EH | 7,130.00 | 0.00 | | 0.00 | 3,224.00 | 4,196.00 | 3,224.00 | | \$ 17,774 |
| 110-5500-451-0201 | Benefits - Co Share PERS UAL | 55,985.00 | 11,842.54 | | 6,863.40 | | 0.00 | 1,533.00 | | \$ 76,224 |
| 110-5500-451-0202 | Benefits - Co Share PERS Normal | 15,163.00 | 9,860.50 | | 2,368.42 | | 0.00 | 597.00 | | \$ 27,989 |
| 110-5500-451-0203 | Benefits - Co Share PARS | 246.00 | 0.00 | 0.00 | | | 132.00 | 97.00 | | \$ 475 |
| 110-5500-451-0204 | Group Health Insurance | 30,445.00 | 19,200.00 | | 5,569.65 | | 0.00 | 1,230.00 | | \$ 56,445 |
| 110-5500-451-0205 | Medicare | 3,314.00 | 1,486.70 | | 355.00 | | 64.00 | 159.00 | | \$ 5,379 |
| 110-5500-451-0206 | Workers Comp Insurance | 3,043.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | | \$ 3,043 |
| 110-5500-451-0207 | Life Insurance | 265.00 | 150.06 | | 40.13 | | 0.00 | 9.00 | | \$ 465 |
| 110-5500-451-0208 | Unemployment Insurance | 232.00 | 51.20 | | 12.21 | | 22.00 | 28.00 | | \$ 346 |
| 110-5500-451-0209 | Retiree Healthcare Insurance | 1,816.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | | \$ 1,816 |
| | Total Salaries & Benefits | 301,742.00 | 140,330.00 | 32,537.00 | 39,623 | 29,021 | 4,414.00 | 13,074.00 | 0 | \$ 560,743 |
| 110-5500-451-1200 | Communications | 1,500.00 | 561.00 | | | | | | | \$ 2,061 |
| 110-5500-451-1500 | Insurance | 5,000.00 | | | | | | | | \$ 5,000 |
| 110-5500-451-1700 | Network Fees | 37,114.00 | 1,469.00 | | | | | | | \$ 38,583 |
| 110-5500-451-2000 | Memberships | 4,500.00 | 375.00 | | | | | | | \$ 4,875 |
| 110-5500-451-2200 | Office Expense | 1,800.00 | 5,568.00 | 1,500.00 | | 1,500.00 | | | | \$ 10,368 |
| 110-5500-451-2300 | Professional Services - Administration | 15,000.00 | | | | | | | | \$ 15,000 |
| 110-5500-451-2400 | Publications | 250.00 | | | | | | | | \$ 250 |
| 110-5500-451-2500 | Rents & Leases - Equipment | 1,663.00 | | | | | | | | \$ 1,663 |
| 110-5500-451-2600 | Rents & Leases - Building | 18,600.00 | 15,675.00 | | | | | | | \$ 34,275 |
| 110-5500-451-2700 | Minor Equipment | 3,000.00 | | | 3,200.00 | | | | | \$ 6,200 |
| 110-5500-451-2900 | Travel | 2,800.00 | 6,423.00 | 1,500.00 | 844.00 | 750.00 | | | | \$ 12,317 |
| 110-5500-451-4000 | Responsive Discretionary Emergency- Hold Harmless | 3,000.00 | | | | | | | | \$ 3,000 |
| 110-5500-451-5301 | County Administrative A-87 Charges | 56,190.00 | | | | | | | | \$ 56,190 |
| | Total Operating Expenses | 150,417.00 | 30,071.00 | 3,000.00 | 4,044.00 | 2,250.00 | 0.00 | 0.00 | 0.00 | \$ 189,782 |
| 110-5500-451-2300 | Professional Services -Child Health & Development | 149,429.00 | | | | | | | | \$ 149,429 |
| 110-5500-451-2300 | Professional Services - Resilient Families | 283,323.00 | | | | | | | | \$ 283,323 |
| 110-5500-451-2300 | Professional Services - Quality Early Learning | 52,455.00 | | | | | | | | \$ 52,455 |
| 110-5500-451-2300 | Professional Services - Systems of Care- Mini Grants | 30,000.00 | | | | | | | | \$ 30,000 |
| 110-5500-451-2300 | Community Outreach, Education & Advocacy | 10,000.00 | | | | | | | | \$ 10,000 |
| 110-5500-451-2300 | Professional Services - GRANT Program Supports | | 31,135.00 | 3,491.00 | 1,700.00 | 3,929.00 | 4,322.00 | 5,700.00 | 3,750.00 | \$ 54,027 |
| | Total Program Strategic Priority Area Expenses | 525,207.00 | 31,135.00 | 3,491.00 | 1,700.00 | 3,929.00 | 4,322.00 | 5,700.00 | 3,750.00 | \$ 579,234 |
| 110-5500-451-2300 | External Evaluators | 25,000.00 | 33,024.00 | | | | | | | \$ 58,024 |
| 110-5500-451-2300 | Data System Management- Online Portal | 21,000.00 | | | | | | | | \$ 21,000 |
| | Professional Services - Evaluation | 46,000.00 | 33,024.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | \$ 79,024 |
| | TOTAL EXPENDITURES | 1,023,366.00 | 234,560.00 | 39,028.00 | 45,366.81 | 35,200.00 | 8,736.00 | 18,774.00 | 3,750.00 | \$ 1,408,783 |

Net Increase/(Decrease) (377,681.00) 32,276.00 5,322.00 2,565 4,800 0.00 0.00 \$ (332,970)

110-5500-372-9901 Operating transfer in from 210 endowment \$ 332,970

Year End \$ -

**FIRST 5 CHILDREN AND FAMILIES COMMISSION - YUBA COUNTY
LONG RANGE FINANCIAL PLAN 2021-2026**

| | FY 22/23 Projections | FY 23/24 Projections | FY 24/25 Projections | FY 25/26 Projections | FY 26/27 Projections |
|---|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| 110 Fund Balance | \$ 237,023 | \$ 45,000 | \$ 45,000 | \$ 45,000 | \$ 45,000 |
| 210 Fund Balance | \$ 2,296,370 | \$ 2,059,342 | \$ 1,733,450 | \$ 1,309,734 | \$ 916,130 |
| Beginning of Year Fund Balance | \$ 2,422,735 | \$ 2,104,342 | \$ 1,778,450 | \$ 1,354,734 | \$ 961,130 |
| REVENUE | | | | | |
| Tobacco Tax (Prop 10 & 56) | \$ 644,185 | \$ 633,632 | \$ 593,417 | \$ 636,555 | \$ 627,000 |
| Other Income (In Kind) | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Interest Income (110 & 210) | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| TOTAL REVENUE | \$ 689,185 | \$ 678,632 | \$ 638,417 | \$ 681,555 | \$ 672,000 |
| EXPENDITURES | | | | | |
| Program | | | | | |
| Special Needs Services | \$ 30,000 | \$ 23,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Medical & Dental Home | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 | \$ 12,000 |
| Behavioral Consultations | \$ 90,135 | \$ 90,135 | \$ 90,135 | \$ 90,135 | \$ 75,000 |
| Recreation and Enrichment | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 17,000 | \$ 15,000 |
| Total Improved Child Health & Development | \$ 149,135 | \$ 142,135 | \$ 144,135 | \$ 144,135 | \$ 127,000 |
| Parent Education | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | 60,000 |
| School Readiness | \$ 171,817 | \$ 176,415 | \$ 175,000 | \$ 175,000 | \$ 180,000 |
| Playgroups & Creative Arts | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 35,000 | \$ 25,000 |
| Improved Family Functioning- Resilient Families | \$ 266,817 | \$ 271,415 | \$ 270,000 | \$ 270,000 | \$ 265,000 |
| Workforce Development | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Early Learning Programs | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ 15,000 |
| Literacy Programs | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Quality Early Learning | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 |
| Mini Grant Program | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 | \$ 30,000 |
| Community Outreach, Education & Advocacy | \$ 25,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 |
| HMG Service Coordination& Navigation | \$ 10,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| Strong Systems of Care | \$ 65,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 40,000 |
| Salaries & Benefits | \$ 120,478 | \$ 138,973 | \$ 166,723 | \$ 171,889 | \$ 172,567 |
| Operating Expenses | \$ 82,400 | \$ 74,919 | \$ 76,417 | \$ 77,946 | \$ 79,504 |
| Total Expenditures - Program | \$ 743,830 | \$ 747,442 | \$ 777,276 | \$ 783,970 | \$ 744,071 |
| Evaluation | | | | | |
| Professional Evaluation Services | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Data Systems | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 15,000 |
| Salaries & Benefits | \$ 54,320 | \$ 58,206 | \$ 71,077 | \$ 73,215 | \$ 73,460 |
| Operating Expenses | \$ 20,600 | \$ 18,730 | \$ 19,104 | \$ 19,486 | \$ 19,876 |
| Total Expenditures - Evaluation | \$ 119,920 | \$ 121,936 | \$ 135,181 | \$ 137,702 | \$ 133,336 |
| Administration | | | | | |
| Salaries & Benefits | \$ 40,829 | \$ 41,498 | \$ 54,155 | \$ 56,055 | \$ 56,361 |
| Operating Expenses | \$ 103,000 | \$ 93,649 | \$ 95,521 | \$ 97,432 | \$ 99,381 |
| Total Expenditures - Administration | \$ 143,829 | \$ 135,147 | \$ 149,676 | \$ 153,487 | \$ 155,742 |
| TOTAL EXPENDITURES | \$ 1,007,579 | \$ 1,004,524 | \$ 1,062,133 | \$ 1,075,158 | \$ 1,033,149 |
| Net Change in Fund Balance | \$ (318,394) | \$ (325,892) | \$ (423,716) | \$ (393,603) | \$ (361,149) |
| END OF YEAR FUND BALANCE | \$ 2,104,342 | \$ 1,778,450 | \$ 1,354,734 | \$ 961,130 | \$ 599,981 |

AGENDA ITEM 4
June 22, 2023

| | |
|-------------------------------|---|
| Subject | Executive Director Activity Report: May - June |
| Supporting Document(s) | ED Report Provided at meeting |
| Overview | The Commission will receive information on committees, First 5 CA and Association updates, operational/program activities, and the Executive Director special report. |
| Discussion | Further discussion upon inquiry |
| Recommendation | None |
| Fiscal Impact | None |
| Action Requested | None |