

Mid-Year Budget Revision (FY 2024-25)**Budget Revisions to Revenue:**

- The beginning fund balance was corrected to reflect final calculations that were made during the annual audit. Based upon the amount of interest income received to date, as well as recent decreases in interest rates, no corresponding changes were made to the interest income line item.
- First 5 California is projecting that Prop 10 revenues will be greater than previously anticipated; however, in light of their projections being greater than the revenue received last fiscal year, and in consideration of the annual disbursements to date, a more conservative estimate of the increase has been used.
- The DESS contribution to the Butte Baby Steps program to support Child Welfare Protocol referrals was reduced due to the contract starting in September rather than on July 1.
- The Commission was awarded an Incentive Payment Program grant from Partnership Health Plan beginning January 1, 2025, and anticipates spending approximately half of the funding in FY 24/25. These funds will be used to offset staff salaries, purchase technology, and offset the costs of updating Apricot to gather the data required to bill Partnership for Community Health Worker services.
- Butte County Public Health was awarded a Path Cited grant for Enhanced Care Management, and the Commission was included in the budget for the grant. Funds will be used to offset staffing costs and other expenses associated with training and monitoring Family Center staff to send referrals to BCPH for Enhanced Care Management.
- Transfers from the fund balance were updated to reflect unspent CYBHI funding from FY 23/24 that was rolled over into the current budget year to offset Triple P-related expenditures at the Family Centers.

Budget Revisions to Expenditures:

- Personnel expenses were increased to add county employee stipends and associated benefits costs, changes in staff benefits following open enrollment, and a pending reclassification of the Health and Human Services Analyst III to a Financial Analyst II. In addition, adjustments were made to reflect the amount of incoming grant funding used to offset staff salaries and benefits.
- The share of county services was updated to reflect corrections provided by County Administration in the late summer. These charges were calculated incorrectly in the County's cost plan and were adjusted when the County noticed the error after the new fiscal year began.
- Rent was decreased to reflect the relocation of staff offices from the North Valley Community Foundation to the Butte County Office of Education as of January 2025.
- Staff training was increased to reflect allowable training costs budgeted into the Partnership Health Plan Incentive Payment Program grant.
- The membership budget was increased to account for an increase in First 5 Association membership dues.
- Office expenses were increased to reflect allowable technology purchases (laptops, tablets, etc.) budgeted into the Partnership Health Plan Incentive Payment Program and Path Cited grants.
- Telephone and internet expenses decreased due to the cancellation of unnecessary services.
- Triple P costs were adjusted to reflect anticipated expenditures of unspent funds that carried over from FY 23/24.
- The NVCSS budget was reduced to correct an overestimation of contracted expenses when the Commission's annual budget was originally prepared.
- Cloverleaf's budget was corrected to reflect higher than anticipated carryover into the current fiscal year.
- Bonterra's budget was corrected because the company only billed for the current year rather than billing for both years of its contract up front.

- The budget for Sidekick Solutions was increased to account for an expansion of Apricot that is budgeted into the Partnership Health Plan Incentive Payment Program grant. The current contract with Sidekick Solutions should be adequate to cover the costs of expansion.

The budget for FY 2024-25 has decreased slightly due to revisions to both projected revenues and expenditures. The budget remains balanced, due in part to the Commission continuing to gradually expend its fund balance as intended.

First 5 Butte County			
Mid-Year Budget Revision Overview (FY 2024-25)			
	2024-25	2024-25	2024-25
	Adopted	Proposed	Proposed
	Budget	Revisions	Revised
			Budget
Revenues and Use of Fund Balance	2,863,710	(18,162)	2,845,548
Expenditures			
Operating Expenditures	735,911	34,048	769,959
Program Expenditures	2,036,286	(25,548)	2,010,738
Initiative Expenditures	2,800	-	2,800
Evaluation Expenditures	88,713	(26,662)	62,051
Total expenditures	2,863,710	(18,162)	2,845,548
Excess of revenues over expenditures	-	-	-
Emergency Response and Recovery Fund	-	-	-
Beginning fund balance	5,752,269	740,890	6,493,158
plus excess of revenues over expenditures	-	-	-
less approved transfer from fund balance for CYBHI	-	(295,484)	(295,484)
less approved investments from fund balance for FRCs	(191,336)	85,940	(105,396)
less emergency funds expended	-	-	-
Net change in fund balance	(191,336)	(209,544)	(400,880)
Ending fund balance	5,560,933	531,346	6,092,278