



Budget Narrative for Fiscal Year 2024/25

Summary

The Commission proposes a 2024/25 budget based upon projected revenues of \$2.37 million, and transfers from the fund balance of \$494k to be expended fully as follows:

- \$735,911 for operating expenditures,
- \$2,036,286 for program expenditures,
- \$2,800 for initiative expenditures, and
- \$88,713 for evaluation expenditures.

The fund balance is projected to end the current fiscal year, and begin FY 24/25, at \$5.75 million. This takes into account a carryover of approximately \$303k of unspent FY 23/24 funds from the Children and Youth Behavioral Health Initiative (CYBHI) Round 1 grant that will be fully expended in FY 24/25.

	2023-24	2023-24	2023-24	2024-25
	Adopted Budget	Revised Budget	Actual (projected)	Proposed Budget
Revenues and Use of Fund Balance	2,768,533	3,213,550	2,994,411	2,863,710
Expenditures				
Operating Expenditures	724,328	760,328	751,803	735,911
Program Expenditures	2,133,637	2,164,881	1,886,144	2,036,286
Initiative Expenditures	500	2,014	3,414	2,800
Evaluation Expenditures	50,000	50,000	50,000	88,713
Total expenditures	2,908,465	2,977,223	2,691,361	2,863,710
Excess of revenues over expenditures	(139,931)	236,328	303,051	(0)
Emergency Response and Recovery Fund	-	-	-	-
Beginning fund balance	6,798,331	6,705,692	6,705,692	5,752,269
plus excess of revenues over expenditures	(139,931)	236,328	303,051	(0)
less approved transfer from fund balance for HOPE	-	(614)	(614)	-
less approved transfer from fund balance for CYBHI	-	-	-	(303,051)
less approved transfer from fund balance for BBS	(353,493)	(225,727)	(225,727)	-
less approved investments from fund balance for FRCs	(939,575)	(1,109,029)	(970,793)	(191,336)
less approved investments from fund balance for SIFs	(250,556)	(203,150)	(59,340)	-
less emergency funds expended	-	-	-	-
Net change in fund balance	(1,683,555)	(1,302,193)	(953,424)	(494,387)
Ending fund balance	5,114,776	5,403,500	5,752,269	5,257,881

Revenues

The FY 24/25 budget projects tobacco tax revenues of \$1 million. These projections assume a decrease in tobacco tax revenue based upon the passage of Proposition 31, as well as a general decline in tobacco use. First 5 CA Home Visiting Coordination grant funding will continue at \$138k. This grant funds Commission staff to coordinate home visiting referrals for both Butte and Glenn Counties and operate *The Village*. The Commission will receive the remaining \$300k in Round 1 grant funding from CYBHI to provide the Positive Parenting Program (Triple P) with the First 5 Family Centers and other community partners. In addition, as previously noted, \$303k in unspent CYBHI Round 1 Triple P grant funds from FY 23/24 will be carried over into the new fiscal year. The Commission will also receive \$49k in Round 2 CYBHI funding from the Butte County Office of Education to assist with their data collection and evaluation. The Commission will receive its first disbursement of \$500k from the Butte Strong Fund to fund the Family Center Initiative, as well as \$325k in new Child Welfare funding from the Department of Employment and Social Services to co-fund Butte Baby Steps and implement the Child Welfare Protocol for Healthy Families America™. The Commission has committed the excess fund balance to fund First 5 Family Centers and to continue to fund one remaining Strategic Investment contract to provide child advocacy services at the Esplanade House (which has been rolled into the Family Center initiative due to its alignment with the Family Center mission). Interest income is projected to total \$58k, though this figure may vary depending upon interest rates.

	2023-24	2023-24	2024-25
	Revised Budget	Projected Budget	Proposed Budget
ESTIMATED BEGINNING FUND BALANCE, JULY 1	6,705,692	6,705,692	5,752,269
A. Revenues and use of Fund Balance			
tobacco tax revenue (Prop 10 and 56 and CECET)	1,100,000	1,100,000	1,000,000
Home Visiting Coordination	57,047	108,147	137,859
interest income	67,983	67,983	57,523
CYBHI Grant Round 1 (FRCs)	382,500	382,500	269,670
CYBHI Indirect (First 5)	67,500	67,500	30,330
BCOE CYBHI Grant Round 2	-	11,807	48,941
restricted public and private contributions	-	-	-
Butte Strong Grant (FRCs)	-	-	500,000
DESS Contribution to BBS	-	-	325,000
transferred from Fund Balance - HOPE Grant carryover	614	614	-
transferred from Fund Balance - Butte Baby Steps	225,727	225,727	-
transferred from Fund Balance - CYBHI Round 1 carryover	-	-	303,051
transferred from Fund Balance - Strong Families (FRCs)	1,109,029	970,793	191,336
transferred from Fund Balance - Strategic Investment	203,150	59,340	-
TOTAL REVENUES AND USE OF FUND BALANCE	3,213,550	2,994,411	2,863,710
FUNDS AVAILABLE FOR APPROPRIATION	8,380,722	8,443,629	8,121,591

Operating Expenditures

Operating expenditures are expected to total \$735K in FY 24/25, including \$649K in personnel costs. Personnel costs include projected merit increases and the re-classification of a Commission staff from a Health Education Specialist II to a Health and Human Services Program Analyst I. Overhead costs will decrease, as the cost of County support services will be offset by carry forward and the Commission will reimburse actual personnel costs to the Department of Employment and Social Services in lieu of paying a percentage-based indirect rate.

	2023-24 Revised Budget	2023-24 Projected Actuals	2024-25 Proposed Budget
B. Operating Expenditures			
Personnel	619,275	619,275	649,781
Billed by DESS (formerly Billed by Public Health)	63,993	62,768	16,840
Share of County services	7,770	7,770	-
Other	69,290	61,990	69,290
Total Operating Expenditures	760,328	751,803	735,911

Program Expenditures

The Commission has budgeted just over \$2 million for program expenditures in FY 24/25. This budget reflects expenditures across the four priority areas identified in the 2021-26 Strategic Plan. Within the Strong Families Initiative, the Commission has budgeted nearly \$1.95 million to fund First 5 Family Centers. These costs will be partially offset by funding from the CYBHI grant, the Butte Strong Fund, and the Child Welfare Protocol funding from DESS. The remaining program expenditures will fund Help Me Grow care coordination, High Quality Learning programming (Early Literacy supports and a contract with the Chico Area Recreation District), and systems-level partner support, including grant writing support, capacity building, technical assistance, and Race, Equity, Diversity and Inclusion work.

	2023-24 Revised Budget	2023-24 Projected Actuals	2024-25 Proposed Budget
C. Program Expenditures			
Health and Development	25,525	22,525	21,500
Strong Families	1,879,351	1,816,124	1,946,276
High Quality Learning	23,531	23,531	13,510
Sustainability and Systems Change	236,474	23,964	55,000
Total Program Expenditures	2,164,881	1,886,144	2,036,286

First 5 California Initiative Expenditures

The Commission anticipates receiving \$138k for Home Visiting Coordination (HVC). Most funding will be allocated to staff time for this initiative. Staffing costs are budgeted under personnel but will be paid out of First 5 California initiative funds. The Commission will also receive \$2,800 to be used for travel-related costs for staff to attend regional meetings.

	2023-24 Revised Budget	2023-24 Projected Actuals	2024-25 Proposed Budget
D. Initiative Expenditures			
HOPE Grant	614	614	
Home Visiting Travel	1,400	2,800	2,800
Total Initiative Expenditures	2,014	3,414	2,800

Evaluation Expenditures

The Commission is proposing a budget of \$89k to pay for evaluation services, including data collection, technical assistance for grantees, expansion of database functionality, and database licensing. These costs will be partially offset by CYBHI funding. It is noted CYBHI funding should afford the Commission the opportunity to pre-pay two years of Apricot database licensing through Bonterra (formerly known as Social Solutions), which would reduce costs in FY 25/26.

	2023-24 Revised Budget	2023-24 Projected Actuals	2024-25 Proposed Budget
E. Evaluation Expenditures			
evaluation services	50,000	50,000	
Social Solutions/Bonterra			64,565
Sidekick Solutions			24,148
Total Evaluation Expenditures	50,000	50,000	88,713

Fund Balance

The fund balance is expected to total \$5.25 million at the end of FY 24/25, with future declines anticipated as tobacco tax revenue continues to decrease at the projected rate and as the Commission continues to dedicate funding toward building the capacity of the First 5 Family Centers.