

City Auditor's Baseline Funding Calculation for the Sacramento Children's Fund

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City of
SACRAMENTO
Office of the City Auditor

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City Auditor's Baseline Funding Calculation for the Sacramento Children's Fund

Department	Baseline Programs	Fund Goals					Baseline Funding
		1	2	3	4	5	
Youth, Parks, and Community Enrichment (YPCE)	13	•		•		•	\$ 10,841,921
Office of Youth Development (OYD)	4	•	•	•	•		\$ 4,240,340
Department of Community Response (DCR)	2	•	•	•			\$ 1,562,177
Sacramento Fire Department (SFD)	6	•					\$ 1,495,144
Sacramento Police Department (SPD)	4	•		•	•		\$ 1,421,979
Office of Violence Prevention (OVP)	4	•			•		\$ 1,041,552
Office of Innovation & Economic Development (OIED)	3	•				•	\$ 740,117
Office of the City Manager	1	•					\$ 750,000
Office of Cannabis Management (OCM)	1	•		•			\$ 525,000
Convention & Cultural Services (CCS)	4	•					\$ 192,188
Mayor and City Council	3	•				•	\$ 50,825
Office of the City Clerk	1	•					\$ 11,130
Community Development Department (CDD)	1	•					\$ 5,839
Information Technology (IT)	1	•					\$ 5,706
Total	48						\$ 22,883,918

Amount Considered **\$50 Million**

Amount Excluded* **\$27.1 Million**

Baseline Funding **\$22.9 Million**

*Reasons for exclusion of FY23 expenditures include: program was a partial youth program, ineligible funding sources, prohibited capital expenditures, or general operational support

Introduction

In accordance with the City Auditor's 2023/24 Audit Plan, we are providing the first report in a series of projects related to the Sacramento Children and Youth Health and Safety Act (Measure L). Measure L established the Sacramento Children's Fund to support positive youth development and youth violence prevention programs to children and youth less than 25 years old with a strategic priority on serving children and youth most impacted by poverty, trauma, and violence. This report details the City Auditor's efforts related to calculating and publishing the Baseline Funding amount in accordance with Measure L.

The City Auditor's Office would like to thank the Department of Youth, Parks and Community Enrichment, the Office of Youth Development, the Fire Department, the Police Department, the City Attorney's Office and all other City departments for their cooperation and collaboration during the City Auditor's Baseline Funding Calculation Project.

Background

Sacramento Children and Youth Health and Safety Act (Measure L)

The Sacramento Children and Youth Health and Safety Act, also known as Measure L, was passed by voters in November 2022. Measure L amended the Sacramento City Charter, adding Section 120 – Sacramento Children's Fund. The section outlines the establishment and operations of the "Sacramento Children's Fund" in the City of Sacramento. The following are key takeaways from the section:

- **Purpose and Fund Goals:** The Sacramento Children's Fund is created to support positive youth development and youth violence prevention programs in Sacramento. The Fund's goals include supporting mental health, preventing homelessness among youth, reducing substance abuse and violence, and supporting healthy development for children aged 0 to 5.
- **Funding Sources and Allocation:** The Fund is financed by allocating at least 40% of the estimated revenue from the "Cannabis Business Operations Tax" (CBOT) each year. Additional funding can come from interest, unspent amounts, grants, gifts, and other sources. These funds are maintained separately from the General Fund.
- **Commission and Oversight:** The "Sacramento Children's Fund Planning and Oversight Commission" is established. This commission is responsible for developing five-year strategic investment plans and reviewing service performance and impact evaluations prepared by the City Manager. It is also empowered to make recommendations to the City Council based on its reviews.

- **Qualified Organizations:** Qualified Organizations refers to specific entities that are eligible to receive funding from the Sacramento Children's Fund to provide youth services. These organizations can include both public entities (including City offices and departments) and organizations that are exempt from taxation under the United States Internal Revenue Code section 501(c)(3).
- **Recipient Organizations:** The City shall select qualified organizations to receive Sacramento Children's Fund money based on an open, transparent, and competitive process, as may be established by the City.
- **Expenditures and Administrative Costs:** Fund money can be used for youth services provided by qualified organizations and allowable administrative costs. Specific services, like mental health counseling, substance abuse prevention, and educational programs, fall within the scope of youth services.
- **Maintenance of Effort:** The Fund does not replace existing Baseline Funding, as calculated by the City Auditor. Each annual budget must include Baseline Funding for youth services in addition to the amount allocated from CBOT. The City Auditor verifies the appropriate Baseline Funding annually.
- **Planning and Reports:** The commission develops and submits Five-Year Strategic Investment Plans to City Council to address Fund Goals, target populations, and performance measures. Annual Service Performance Reports and Youth Impact Evaluation Reports are developed by the City Manager to assess progress in youth service performance and youth outcome metrics.
- **Implementation and Amendments:** The City Council is authorized to pass ordinances and resolutions to implement Measure L's provisions, ensuring consistency with its purpose.

Measure L establishes a mechanism to support youth services in Sacramento through dedicated funding, strategic planning, oversight, and evaluations.

Measure L – Key Definitions

The following key definitions have been summarized to provide clarification on important aspects of Measure L.

Baseline Funding

Baseline Funding, as defined in Measure L, refers to the amount of General Fund revenue that was expended on Baseline Services during the fiscal year 2022/23¹. These Baseline Services are services provided to youth that align with the objectives of the Sacramento Children’s Fund, as outlined in Measure L. Baseline Funding serves as a foundational level of financial support for Baseline Services. Measure L establishes guidelines for calculating and adjusting Baseline Funding to ensure its continuation at appropriate levels.

Baseline Services

Baseline Services refer to services provided to youth that are designed to achieve the same objectives as the goals of the Sacramento Children's Fund, as defined in Measure L. These services are intended to address areas such as mental health and emotional wellness of youth, homelessness prevention, substance abuse reduction, youth violence prevention, and supporting the healthy development of children aged 0 to 5 years old.

Fund Goals

Fund Goals pertain to the overarching objectives set out by the Sacramento Children's Fund. These goals include supporting the mental health and emotional wellness of youth, preventing, and reducing homelessness among youth (including those transitioning out of foster care), preventing, and reducing youth substance abuse, preventing and reducing youth violence, and supporting the healthy development of children aged 0 to 5 years old.

General Fund

The General Fund refers to all revenue received by the City that is not restricted in its usage and can be allocated for any lawful purpose.

Youth

In the context of Measure L, "youth" refers to individuals who are under 25 years of age.

¹ Fiscal year 2022/23 refers to the period beginning July 1, 2022 and ending on June 30, 2023.

Youth Services

Youth services encompass services and programs provided by qualified organizations that support and implement the Five-Year Strategic Investment Plan. These services can include, but are not limited to, mental health counseling and wellness services, substance abuse prevention services, street outreach, violence intervention, case management, youth workforce development, summer programs, after-school programs, and early childhood education and family support services.

City Auditor's Responsibilities

The City Auditor's responsibilities primarily relate to the calculation and verification of certain financial aspects of the Fund. The following is a summary of the specific responsibilities of the City Auditor as outlined in Section 120 of the Sacramento City Charter:

- **Baseline Funding Calculation (§ 120(e)(1)(A)):** The City Auditor is responsible for calculating and publishing the Baseline Funding amount by no later than December 31, 2023.
- **Verification of Baseline Funding (§ 120(e)(1)(C)):** Beginning in 2025 and for subsequent years, the City Auditor must verify whether the Baseline Funding amount was expended in the previous fiscal year. If the auditor's verification demonstrates that the prior fiscal year's expenditures were below the Baseline Funding amount, the difference is added to the budget for the succeeding fiscal year to fund Baseline Services.
- **Audited Amount of CBOT (§ 120(c)(2)):** Starting in 2025, by each January 15, the City Auditor is required to publish an audited amount of Cannabis Business Operations Tax (CBOT) revenue for the prior fiscal year. This amount is used to calculate the required allocation to the Sacramento Children's Fund.
- **Calculation of CBOT Adjustment (§ 120(c)(2)):** Based on the audited CBOT amount, the City Auditor calculates adjustments to the required allocation to the Sacramento Children's Fund for the next fiscal year. If 40 percent of the audited CBOT amount is greater than the previous allocation, the difference is added to the next year's allocation. If 40 percent of the audited amount is less, the difference is deducted.

Objective, Scope, and Methodology

The primary objective of this project was to fulfill the requirement outlined in §120 Sacramento Children’s Fund, section (e)(1)(A) of the Sacramento City Charter by calculating and publishing the Baseline Funding amount no later than December 31, 2023. The scope of this project was City expenditures for fiscal year 2022/23, or those made between July 1, 2022, and June 30, 2023. To achieve our objective, we conducted an analysis of the Program Oriented Development (POD) budget document for fiscal year 2022/23, collaborated with department heads and directors overseeing youth programs for valuable insights, and established communication channels with a municipality experienced in implementing similar children's funds. Engagement with youth advocates and community organizers, who played a pivotal role in Measure L's passage, contributed to our knowledge base. We distributed a Citywide survey to gather information about qualifying youth programs, ensuring alignment with Measure L criteria. Collaboration with the Finance Department ensured accurate financial data retrieval. Consistent communication with the City Attorney's Office supported legal compliance. In summary, our project's collaborative nature, encompassing diverse perspectives and stakeholder engagement, has advanced our goal of accurately determining the Baseline Funding amount.

Program Qualification and Measure L Compliance Analysis

We researched programs identified as a potential youth program, aiming to gain an understanding of their key characteristics. To confirm that a program qualified for Baseline Funding, we conducted an analysis to verify its compliance with Measure L. This analysis specifically involved identifying expenditures from fiscal year 2022/23, net of program revenues, confirming their source as unrestricted General Fund revenue, aligning the program with one or more Fund Goals², ensuring they provided 'youth services' per the measure's definition, and verifying that expenditures did not fall into prohibited categories. We maintained ongoing consultations with the City Attorney's Office throughout this process, seeking their guidance to enhance our comprehension of Measure L compliance and its practical application to the tasks at hand.

In the initial stages of reviewing program expenditures, we encountered programs funded by the American Rescue Plan Act (ARPA). However, due to the specific restrictions outlined in the ARPA grant agreement between the U.S. Department of the Treasury and the City of Sacramento, which limited both the allowable uses of ARPA funds and their timeframe for expenditure, these funds did not align with Measure L's definition of “General Fund.” Measure L defines the General Fund as revenue received by the City that is unrestricted and available for any lawful purpose.

² In instances where a program description did not specifically address a Fund Goal, we considered the potential benefits of the type of services provided by the program to ensure Fund Goal alignment.

As a result, we excluded program expenditures funded by ARPA from our analysis. All program expenditures included as Baseline Funding were paid for from either the City's General Fund or the Measure U Special Revenue Fund³.

Reliance on Management's Estimates for Youth Expenditure Allocation

In our effort to calculate the Baseline Funding amount in compliance with Measure L, we collaborated closely with management to accurately identify youth-related expenditures. As we progressed through this process, it became evident that, in certain situations, the most appropriate method for determining the correct allocation of youth-related expenditures was to rely on management's estimates.

In specific cases, we employed management's estimations to determine the appropriate distribution of administrative costs among eligible youth programs. Additionally, we depended on management's assessments of youth program participation to isolate and allocate the youth-related portion within programs that had a partial youth component. These estimates were based on available program attendance records. It's important to note that we did not conduct independent audit procedures to validate the accuracy or completeness of management's estimations.

Challenges in Identifying and Tracking Youth Program Expenditures

When conducting the tasks associated with computing the Baseline Funding amount, we collaborated with various City departments to pinpoint eligible youth expenditures. A significant challenge we encountered during this endeavor revolved around the identification and calculation of youth-related expenses for each department. This complexity arose from the fact that departments use different methods of accounting for such expenditures. Understandably, given the recent passage of Measure L, there has been a lack of uniformity in tracking youth-related expenses within the City. Youth programs and associated expenditures were considerably more straightforward to pinpoint and evaluate when they were logged using accounting program codes or multi-year operating projects (MYOPs). Conversely, when youth programs and their expenses lacked such tracking, they posed a greater challenge in terms of identification. In certain instances, youth program expenditures were excluded from the Baseline Funding total due to the absence of accounting records.

Looking ahead, it is crucial to underscore the significance of establishing a uniform method to monitor expenses related to youth for several compelling reasons. First, adopting a standardized approach holds the potential for significant savings in terms of both employee time and

³ Sacramento voters approved a new version of the City's Measure U sales tax on Nov. 6, 2018, extending it and raising it from a half-cent to a full cent. Measure U is a general tax, and the revenue it produces goes in the City's Measure U – Special Revenue Fund and can be used for any municipal purpose.

resources, given that the Baseline Funding amount will necessitate annual verification in the foreseeable future. Second, and perhaps even more vital, it enables a more accurate identification of youth-related expenditures that form part of the Baseline Funding amount for verification purposes in subsequent years under §120(e)(1)(C).

Potential Post-Publication Adjustments and Baseline Funding Updates

The main aim of this project was to meet the criteria set forth in §120 of the Sacramento Children’s Fund, which requires the City Auditor to calculate and publish the Baseline Funding amount by December 31, 2023. This release timing coincided with the City's fiscal year-end activities, such as account reconciliation and closing journal entries, as well as audit work performed by external auditors for the Annual Comprehensive Financial Reports (ACFR). However, in order to calculate the Baseline Funding amount and publish the results prior to December 31st, we had to perform the calculation based on the best available information as of November 2023. Although we've carefully reviewed and analyzed youth program expenditures, there remains a chance that post-publication adjustments from the Accounting Department or external auditors could occur. Moreover, programs that were eligible for inclusion in the Baseline Funding calculation that were not included in the published Baseline Funding amount may also warrant consideration for an adjustment. If adjustments to the Baseline Funding calculation are contemplated, the City Auditor will work with the City Attorney and City Council to determine whether an adjustment can be made to the Baseline Funding amount in accordance with the provisions of Measure L.

Summary of the City Auditor’s Baseline Funding Calculation for the Sacramento Children’s Fund.

The following table summarizes the Baseline Funding programs, Baseline Funding amounts and Fund Goals by City departments. It is important to note that the table doesn't encompass all youth program offerings in the City of Sacramento. Instead, it highlights those with eligible expenditures in the 2022/23 fiscal year that met one or more Fund Goals and fit the Baseline Funding criteria of the Sacramento Children’s Fund.

Figure 1: Baseline Funding Programs, Baseline Funding and Fund Goals by Department

Department	Baseline Programs	Fund Goals					Baseline Funding
		1	2	3	4	5	
Youth, Parks, and Community Enrichment (YPCE)	13	•		•		•	\$ 10,841,921
Office of Youth Development (OYD)	4	•	•	•	•		\$ 4,240,340
Department of Community Response (DCR)	2	•	•	•			\$ 1,562,177
Sacramento Fire Department (SFD)	6	•					\$ 1,495,144
Sacramento Police Department (SPD)	4	•		•	•		\$ 1,421,979
Office of Violence Prevention (OVP)	4	•			•		\$ 1,041,552
Office of Innovation & Economic Development (OIED)	3	•				•	\$ 740,117
Office of the City Manager	1	•					\$ 750,000
Office of Cannabis Management (OCM)	1	•		•			\$ 525,000
Convention & Cultural Services (CCS)	4	•					\$ 192,188
Mayor and City Council	3	•				•	\$ 50,825
Office of the City Clerk	1	•					\$ 11,130
Community Development Department (CDD)	1	•					\$ 5,839
Information Technology (IT)	1	•					\$ 5,706
Total	48						\$ 22,883,918

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

After reviewing the City of Sacramento's youth programs and related expenditures for the 2022/23 fiscal year, the City Auditor has calculated a Baseline Funding amount for the Sacramento Children’s Fund. The subsequent sections identify Baseline Funding programs with aligned Fund Goals, Amounts Considered and Baseline Funding amounts. Amounts Considered generally refers to the amount of fiscal year 2022/23 expenditures, net of revenues, for a program, or group of programs, that we considered for Baseline Funding. In some instances, we identified

expenditures that were not eligible per Measure L criteria. Common reasons for reducing the Baseline Funding amount were due to an ineligible funding source, prohibited expenditure category, or programs with only a partial youth component. Program descriptions are derived from program contracts, City Council records, City websites, news stories, and other public data.

Department of Youth, Parks & Community Enrichment (YPCE) – \$10,841,921

The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts calculated by the City Auditor for the Department of Youth, Parks & Community Enrichment (YPCE).

Figure 2: Fund Goals, Amount Considered, and Baseline Funding for YPCE

YPCE Division	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
YPCE Community Enrichment	•		•		•	\$ 12,261,603	\$ 5,706,632
YPCE Youth Division	•					\$ 4,223,471	\$ 3,444,563
YPCE Capital Projects	•				•	\$ 4,779,933	\$ 932,748
YPCE Administration	•		•		•	\$ 1,000,618	\$ 755,066
YPCE Sports Field Fee Waivers	•		•			\$ 2,912	\$ 2,912
Total						\$ 22,268,537	\$ 10,841,921

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

YPCE Community Enrichment Division

YPCE has a Community Enrichment Division that focuses on recreation, leisure enrichment and community resources for all ages. In fiscal year 2022/23, the division provided diverse recreational activities through community centers, aquatics, access leisure, Camp Sacramento, and community recreation programs. These programs were identified as partial youth programs and factored into the Baseline Funding calculation based on management’s assessment of youth program participation. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for YPCE Community Enrichment programs.

Figure 3: Fund Goals, Amount Considered, and Baseline Funding by YPCE Community Enrichment Program

YPCE Community Enrichment Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Community Centers	•				•	\$ 7,417,075	\$ 2,952,406
Aquatics	•				•	\$ 4,054,292	\$ 2,510,700
Access Leisure	•				•	\$ 499,779	\$ 173,951
Camp Sacramento	•				•	\$ 211,045	\$ 61,020
Community Recreation	•		•		•	\$ 79,412	\$ 8,555
Total						\$ 12,261,603	\$ 5,706,632

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Community Centers – Baseline Funding \$2,952,406

YPCE operates seventeen Community Centers across the City. Catering to the unique needs of each community, these centers provide offerings like after-school activities, summer camps, and Friday Night Hot Spots. In addition to youth programs, they also feature health, fitness, sports, and an array of adult and senior programs.

Community Centers also offer a variety of fee-for-Service Leisure Enrichment Classes. Leisure Enrichment includes contracted classes in drama, music, sports technique, sports camps, fitness, science camps, martial arts, Tiny Tot preschool (South Natomas), enrichment, dance and language. Programs take place at Community Centers and parks and multiple staff are involved in the facilitation and daily oversight. A Community Center is the hub of the neighborhood, providing a haven for those in need of assistance.

Youth Program Offerings:

- Youth Sports
- Kids Camps
- Rec Express
- Teen Scene
- Tweener Club (Sim Center)
- Hot Spot Program

Community Centers were identified by YPCE management as a partial youth program. The amounts included as Baseline Funding were based on management’s analysis of youth program participation at 41.05 percent of fiscal year 2022/23 program expenditures, less amounts prohibited by Measure L.

Aquatics - Baseline Funding – \$2,510,700

The Aquatics program provides a safe environment for youth and adults to enjoy a variety of recreational swimming and aquatic programming at several pools throughout the City. These programs include recreational swimming, youth development programs, special events, and aquatic fitness programs, such as water aerobics and lap swimming. Youth development programs include swim lessons, swim team, Jr. Lifeguarding and Lifeguarding classes. The Aquatics program contributes to public safety and drowning prevention not only by providing a safe and supervised environment to swim in, but by focusing on water safety and developing swimming skills in youth. Additionally, the Aquatics program provides a substantial amount of youth employment, as youth comprise much of its workforce, and also provides lifeguard scholarship opportunities to youth seeking employment within the City's Aquatics program.

Youth Program Offerings:

- Swim Lessons
- Swim Team
- Jr. Lifeguard Program
- Lifeguard Classes
- Special Events
- Recreational Swim

The Aquatics program was identified by YPCE management as a partial youth program. The amounts included as Baseline Funding were based on management's analysis of youth program participation at 62.23 percent of fiscal year 2022/23 program expenditures.

Access Leisure – Baseline Funding \$173,951

Through the Access Leisure program, children, teens, and adults with disabilities participate in Access Leisure sports and recreation programs at a wide variety of locations throughout the year. City of Sacramento facilities such as the Hart Senior Center and the East Portal Park Bocce Ball Court are host to many of Access Leisure's adult programs. In addition, the City partners with school districts and CSU Sacramento for access to facility space for Wheelchair Basketball, Power Soccer, Goalball, and the Open Gym program.

Youth Program Offerings:

- Camp Cool & Camp Nej
- Adaptive Cycling
- Goalball
- RCIF Baseball Program
- Rock N Roll Yosemite Camp
- Snow Camp
- Social and Fitness Programs
- Playdates
- Wheelchair Basketball Tournament
- SF Giants Wheelchair Softball Practice
- Wheelchair Rugby
- Summer Camp

The Access Leisure program was identified by YPCE management as a partial youth program. The amounts included as Baseline Funding were based on management’s analysis of youth program participation at 36.02 percent of fiscal year 2022/23 program expenditures, less amounts prohibited by Measure L.

Camp Sacramento – Baseline Funding \$61,020

Camp Sacramento is a family camp and conference center located in the El Dorado National Forest. Campers stay in rustic cabins, dine cafeteria-style and take part in a variety of activities, such as hiking, fishing, archery, various tournaments, arts and crafts, and the traditional evening campfire. The Camp Sacramento experience provides a wonderful opportunity to develop and rekindle relationships and to engage in rewarding activities amid a safe and beautiful mountain environment.

Youth Program Offerings:

- Family Camp
- Mini Camp
- Vacation sessions
- Rental Groups
- Youth Day Camps

The Camp Sacramento program was identified by YPCE management as a partial youth program. The amounts included as Baseline Funding were based on management’s analysis of youth program participation at 49.89 percent of fiscal year 2022/23 program expenditures, less amounts prohibited by Measure L.

Community Recreation – Baseline Funding \$8,555

The City of Sacramento Department of Youth, Parks, & Community Enrichment has been offering Adult and Youth Sports programs in the greater Sacramento area for over 40 years, including basketball, softball, volleyball, tennis, and adult/youth sports facilities.

Youth Program Offerings:

- Tennis Lessons
- Batting Cages
- Softball Complex Facility Rentals
- Volleyball Courts (indoor/outdoor)
- Youth Sports Leagues at Softball Complex

The Community Recreation program was identified by YPCE management as a partial youth program. The amounts included as Baseline Funding were based on management’s analysis of youth program participation at 11.50 percent of fiscal year 2022/23 program expenditures, less amounts prohibited by Measure L.

Youth Division

The YPCE Youth Division is exclusively focused on youth programming. The Youth Division provides a range of programs encompassing youth civic engagement, expanded learning, workforce development, and sports, fitness, and wellness. Rather than assessing individual programs separately, some youth programs and associated expenditures were categorized and incorporated into the Baseline Funding calculation by type of program. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for YPCE Youth Division programs.

Figure 4: Fund Goals, Amount Considered, and Baseline Funding by YPCE Youth Division Program

YPCE Youth Division Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Youth Employment Programs	•					\$ 2,935,703	\$ 2,368,703
Youth Enrichment Programs	•					\$ 671,081	\$ 443,584
START Program	•					\$ 380,065 ⁴	\$ 419,000
Youth Expanded Learning Programs	•					\$ 187,332	\$ 187,332
After School Education and Safety (ASES) Program	•					\$ 49,290	\$ 25,944
Total						\$ 4,223,471	\$ 3,444,563

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Youth Employment Programs – Baseline Funding \$2,368,703

The Youth Division offers a variety of youth employment programs including youth civic engagement and youth workforce development programs for youth ages as young as ten years old up to high school students. YPCE’s Youth Employment programs were funded primarily by Measure U in fiscal year 2022/23, but also received funding from restricted funds. The amounts included as Baseline Funding were the fiscal year 2022/23 expenditure amounts funded by the Measure U Fund.

Young Leaders of Tomorrow

The Young Leaders of Tomorrow program provides young people 10-12 years of age an opportunity to engage in interactive activities that provide them tools to problem solve day to day challenges while having fun in the process.

⁴ The Amount Considered is less than the Baseline Funding amount because State grant revenues and a General Fund transfer exceeded total program expenditures for fiscal year 2022/23.

Summer @ City Hall

Summer @ City Hall is a six-week summer interactive learning experience that provides high school students the opportunity to learn about local government processes and how to become an active citizen in their community.

Sacramento Youth Commission

The Sacramento Youth Commission is a legislative body, codified within the City Charter, with 19 appointed seats that works towards filling their mission to protect, preserve, enhance, and advance the quality of life for Sacramento youth by advising the City Council and public on issues relating to youth policies, programs, and opportunities.

Jr. Rec Aide

The Jr. Rec Aide program is an eight-week program with engaging activities designed to enhance communication, problem solving, teamwork, and lesson planning skills for youth ages 15-17. Participants are also exposed to the tools of planning and implementation of a wide range of recreational activities.

Landscape and Learning

Landscape & Learning is a paid work experience program with a focus to prepare youth ages 14-17 within the City of Sacramento City limits to ensure these young people have access to adequate positive opportunities, as well as to develop a ready and capable workforce within the stated region. Crews work directly in community parks and green spaces weeding, pruning, and providing general park maintenance and clean up.

Prime Time Teen

Prime Time Teen is an eight-week interactive workforce readiness and skill development program for youth ages 13-17. The program places an emphasis on engaging participants in the development of 21st Century workforce readiness skills and the creation of a youth-led community service project.

Youth Enrichment Programs – Baseline Funding \$443,584

The Youth Division offers youth enrichment programs that include recreational sports programs for elementary and middle school children, and the 28th & B Skate and Urban Art Park. The skatepark offers a variety of youth programs including skate clinics, skate camps, and birthday parties but also offers open skate for all ages. YPCE management analyzed skatepark participation and determined that the Youth Enrichment Program category is a partial program. The amounts included as Baseline Funding were based on management's analysis of youth program participation at 66.10 percent of fiscal year 2022/23 program expenditures.

28th & B Skate and Urban Art Park

The operations of the skatepark are in line with establishing a safe and creative environment for local skateboarders, roller skaters, roller bladers, and scooter enthusiasts to ride on a variety of ramps and obstacles. The programs are designed to provide not only a place to skate but also an environment that fosters the youth skate culture and family atmosphere.

Junior Giants Co-Ed Softball and Baseball League

This is a 10-week summer co-ed baseball & softball program that includes various baseball/softball fundamentals and life skills as well as character development for children 5-18 years of age.

Elementary Middle School Sports – NFL Flag & Jr. NBA

Elementary and Middle School Sports programs are co-ed leagues where youth are exposed to a variety of fitness, recreation, and fundamental skill development of various sporting activities with a youth development focus. Youth are provided the opportunity to develop fundamental sports skills and teamwork.

START Program – \$419,000

The Sacramento START program has touched the lives of over 100,000 young children and youth over the past twenty-seven years. Approximately 1,000 children and youth are enrolled in the program serving the Robla Unified School District at five different school sites. The program currently offers an exciting array of academic, enrichment, physical activities, and nutrition and recreation opportunities for participants. Through these experiences, young people are offered a wide range of opportunities that can spark critical thinking, physical activity, food security, and environmental initiatives. In fiscal year 2022/23, the START program was funded by State grants but also received funding from Measure U. The amounts included as Baseline Funding were the fiscal year 2022/23 expenditure amounts funded by Measure U.

Youth Expanded Learning Programs – Baseline Funding \$187,332

The Youth Division offers a variety of summer programs for elementary age children under the Youth Expanded Learning program category. In fiscal year 2022/23, YPCE's Youth Expanded Learning summer programs were funded by the General Fund and Measure U and all program expenditures were included as Baseline Funding.

Summer Oasis

Summer Oasis Program is a Summer Day Camp for 1st through 6th graders at different park locations. The Summer Oasis experience is specially designed to offer educational enrichment opportunities, social emotional learning, creative play with plenty of individual hands-on

activities, and supervised exploration in an environment that is emotionally, culturally, physically, and psychologically safe and fun. The program also helps participants to build healthy relationships with staff and peers.

Kids Kamp @ Evelyn Moore

The Kids Kamp @ Evelyn Moore is a Summer Day Camp for 1st through 6th graders at Evelyn Moore Community Center. The Kids Kamp experience is specially designed to offer educational enrichment opportunities, social emotional learning, creative play with plenty of individual hands-on activities, and supervised exploration in an environment that is emotionally, culturally, physically, and psychologically safe and fun.

Discovery Kids Camp

The Discovery Kids Camp provides day camps during Summer, Winter, and Spring breaks at Regency Park Elementary School.

After School Education and Safety (ASES) Program – Baseline Funding \$25,944

The After School Education and Safety (ASES) Program, administered by the California Department of Education, allocates resources to support local after-school educational and enrichment initiatives targeting students from transitional kindergarten through ninth grade (TK–9). These programs form partnerships with schools and community resources to deliver academic assistance, promote literacy, and offer secure alternatives for young people. The central objective is to secure ongoing funding for high-quality before and after-school projects, fostering cooperation among parents, students, schools, government entities, community-based organizations, and the private sector. In fiscal year 2022/23, the ASES program was primarily paid for through external funding but also included Measure U funding. The amounts included as Baseline Funding were the fiscal year 2022/23 expenditure amounts funded by Measure U.

YPCE Capital Projects – Baseline Funding \$932,748

YPCE Capital Projects are expenditures for the acquisition, lease, or maintenance of capital items or real property that are for the primary and direct use by youth.

Figure 5: Fund Goals, Amount Considered, and Baseline Funding for YPCE Capital Projects

YPCE Capital Projects	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
YPCE Capital Projects	•				•	\$ 4,779,933	\$ 932,748

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

In fiscal year 2022/23, we identified capital expenditures for construction and maintenance of City pools and park playgrounds. Pool repairs were included because the Aquatics program was identified as a primary⁵ youth program. Capital costs included were funded by the General Fund and Measure U.

YPCE Administration – Baseline Funding \$755,066

Administrative costs are YPCE’s costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation. YPCE has support staff that work on youth programs in its Community Enrichment and Youth Divisions.

Figure 6: Fund Goals, Amount Considered, and Baseline Funding for YPCE Administration

YPCE Administration	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
YPCE Administration	•		•		•	\$ 1,000,618	\$ 755,066

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

In fiscal year 2022/23, YPCE administrative costs attributable to youth programs were funded by Measure U. These costs were included as Baseline Funding based on management’s assessment of staff labor attributable to YPCE’s Youth and Community Enrichment Division.

YPCE Sports Field Fee Waivers – Baseline Funding \$2,912

YPCE oversees approximately 245 sports fields available for recreational rental, with fees supporting maintenance costs. Growing youth participation in year-round sports leagues has intensified competition for field rentals, disadvantaging some groups. To ensure equal opportunities, the program provides fee waivers for youth sports leagues.

Figure 7: Fund Goals, Amount Considered, and Baseline Funding for YPCE Sports Field Fee Waivers

YPCE Sports Field Fee Waivers	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
YPCE Sports Field Fee Waivers	•		•			\$ 2,912	\$ 2,912

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

⁵ We considered a youth program with over 50 percent youth participation to be a “Primary” program for capital expenditure analysis.

As the program was funded through Measure U, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Office of Youth Development (OYD) – Baseline Funding \$4,240,340

The Office of Youth Development’s vision is that all young people, regardless of background, are provided the highest-quality youth development experiences. To better ensure these experiences result in positive outcomes, the City and its partners strive to provide youth with programs and services that integrate research-based youth development supports, opportunities, and social justice principles while centering the youth mantra, “nothing about us, without us.” The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Office of Youth Development programs.

Figure 8: Fund Goals, Amount Considered, and Baseline Funding by OYD Program

Office of Youth Development Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Sacramento Youth Development Plan Funding (SYDPF)	•	•		•		\$ 1,404,914	\$ 1,404,914
OYD Pop-Ups (2023)				•		\$ 1,292,000	\$ 1,292,000
OYD Administration	•	•	•	•		\$ 812,070	\$ 793,426
#SacYouthWorks	•					\$ 1,277,482	\$ 750,000
Total						\$ 4,786,466	\$ 4,240,340

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

In fiscal year 2022/23, the Office of Youth Development managed a variety of youth programs funded by the City and external parties. While youth programs that were entirely externally funded were excluded from baseline consideration, programs that were fully or partially funded by the City’s General Fund or Measure U were included as Baseline Funding.

Sacramento Youth Development Plan Funding (SYDPF) – Baseline Funding \$1,404,914

In December 2017, the Sacramento City Council adopted a Citywide Youth Development Plan that is intended to guide the City in the design, operations, and evaluation of its children and youth programs. The Plan lays out a set of goals that the City will strive to achieve through its own programs and through strategic partnerships.

In February 2021, City Council allocated \$6 million from the Measure U Fund to support Sacramento's youth facing challenges from the COVID-19 pandemic and systemic racism. Shortly thereafter, the City developed the SYDPF grant program under the City of Sacramento Youth

Development Plan for the 2021-2023 period, targeting youth up to 24 years in Sacramento, especially the most vulnerable, to further the Citywide Youth Development Plan. In fiscal year 2022/23, program expenditures consisted of grantee payments for mental wellness, workforce development, violence intervention and academic support. As the program was funded through Measure U, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Office of Youth Development Pop-Ups (2023) – Baseline Funding \$1,292,000

This grant program aims to support youth-serving non-profit community-based organizations (CBOs) in Sacramento with \$1.3 million to host bi-monthly drop-in events for youth in priority neighborhoods on Friday and Saturday nights from September - December 2022. In fiscal year 2022/23, OYD's Pop-Ups program was funded by Measure U and all program expenditures were included as Baseline Funding.

Office of Youth Development Administration – Baseline Funding \$793,426

Administrative costs are the OYD's costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation. Because the primary mission of the Office of Youth Development is to provide high quality youth development experiences, and departmental operations were funded by Measure U in fiscal year 2022/23, we included all of the Office of Youth Development department expenditures as Baseline Funding, less amounts prohibited by Measure L.

SacYouthWorks – Baseline Funding \$750,000

SacYouthWorks helps vulnerable youth from disproportionately impacted Priority Neighborhoods recover from the negative economic impacts of COVID-19 by providing financial support, critical work-based learning and job-readiness skill development that was interrupted and stalled due to the pandemic, as well as mental health training. In fiscal year 2022/23, the program was funded through Measure U and funds from the American Rescue Plan Act (ARPA). Since ARPA funds are restricted, the amounts included as Baseline Funding were the fiscal year 2022/23 expenditure amounts funded by Measure U.

Department of Community Response (DCR) – Baseline Funding \$1,562,177

The Department of Community Response (DCR) deploys social workers and outreach specialists who are trained to resolve certain crises such as behavioral health, homelessness, youth and family disturbances, school response, and substance use issues. The goal of the DCR is to divert entry into jails and emergency departments by connecting individuals with appropriate services and treatment options to better resolve such crises. While DCR manages several grant programs aimed at reducing homelessness, many of the programs did not qualify for Baseline

Funding because they are funded through external grants without City contribution. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Department of Community Response youth programs.

Figure 9: Fund Goals, Amount Considered, and Baseline Funding by DCR Program

Department of Community Response Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Women and Family Shelter Project	•	•	•			\$ 2,580,227	\$ 1,409,892
DCR Administration	•	•	•			\$ 543,245	\$ 152,285
Total						\$ 3,123,472	\$ 1,562,177

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Women and Family Shelter Project – Baseline Funding \$1,409,892

The Women and Family Shelter Project provides funding for shelter operations that serve single women and women with families. The program is intended to be responsive to the urgent need for more shelter capacity for women and women with families experiencing or at risk of experiencing homelessness. In fiscal year 2022/23, the program was funded by the General Fund, Measure U, and the American Rescue Plan Act (ARPA). Since ARPA funds are restricted, the amounts included as Baseline Funding were the fiscal year 2022/23 expenditure amounts funded by the General Fund and Measure U. These costs were included as Baseline Funding based on program participant demographic data from the Homeless Management Information System (HMIS).

Department of Community Response Administration – Baseline Funding \$152,285

Administrative costs are the DCR’s costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation. In fiscal year 2022/23, DCR administrative costs consisted of labor costs for DCR staff working on youth shelter programs and were funded by the Measure U and Parking Funds. The costs from the Measure U Fund were included as Baseline Funding based on management’s assessment of project manager labor attributable to youth programming.

Sacramento Fire Department (SFD) – Baseline Funding \$1,495,144

SFD Diversity, Outreach and Recruitment (DOR) Division

The Sacramento Fire Department manages its youth programs through its Diversity, Outreach and Recruitment (DOR) Division. The DOR Division was created as a phased in, three-year initiative by SFD to promote cultural change, improve race and gender equity within the department, and enhance community engagement. It focuses on building relationships, providing safety measures, and improving economic outcomes for young women and people of color through youth and pipeline programs. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Sacramento Fire Department youth programs offered through the DOR Division.

Figure 10: Fund Goals, Amount Considered, and Baseline Funding by SFD Program

Sacramento Fire Department Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
SFD DOR Administration	•					\$ 1,035,111	\$ 537,638
Firefighter Youth Academy	•					\$ 459,715	\$ 459,715
Sacramento Fire Department Reserves	•					\$ 313,065	\$ 181,578
Emergency Medical Services (EMS) Internship	•					\$ 306,379	\$ 177,363
Sacramento Area Girls Fire Camp	•					\$ 116,707	\$ 116,707
High School Firefighter Pathway	•					\$ 22,143	\$ 22,143
Total						\$ 2,253,120	\$ 1,495,144

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

SFD Diversity, Outreach, and Recruitment (DOR) Administration – Baseline Funding \$537,638

Administrative costs are the SFD Diversity, Outreach and Recruitment Division’s costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation. In fiscal year 2022/23, DOR program costs were funded by the City’s General Fund and Measure U. These costs were included as Baseline Funding based on management’s assessment of DOR program costs attributable to youth programming, less amounts prohibited by Measure L.

Firefighter Youth Academy – Baseline Funding \$459,715

The Firefighter Youth Academy is a mentoring program created to guide at-risk youth facing social, academic, and economic challenges. It emphasizes academic achievement, community service, and self-discipline. By leveraging the natural interest in firefighting, the program

draws in youth, providing exposure to the profession as well as mentoring and support for high school and higher education. It differs from typical programs by also focusing on character development through mentoring by firefighters and positive role models. Key outcomes include improved academics, better social behavior, and increased civic involvement, with the aim of empowering participants to pursue meaningful careers, potentially in firefighting. As the program was funded through the City's General Fund and Measure U, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Sacramento Fire Department Reserves – Baseline Funding \$181,578

The Fire Reserve Program works closely with the Sacramento Fire Department, attracting individuals from diverse backgrounds who aspire to become certified firefighters. Volunteers work alongside paid personnel, responding to emergencies, refilling air bottles, and aiding in fire scene cleanup. This program fosters a strong sense of support and camaraderie, making it an appealing choice for individuals of all backgrounds, from recent graduates to experienced EMTs. It serves as an invaluable steppingstone to a career in firefighting, offering excellent training and community service opportunities.

The Fire Reserve Program incorporates elements of the Citywide Youth Development Plan, in collaboration with the Department of Youth, Parks, and Community Enrichment (YPCE). All program staff undergo a 4-day Youth Development Institute certification to ensure quality youth services with positive results. The Fire Reserve Program offers youth workforce development and a defined career path to enhance community socioeconomic outcomes, reducing high-risk behaviors, and cultivating the social-emotional health and wellness of our youth. While the program was funded through the City's General Fund and Measure U, the Fire Reserve Program was identified by DOR management as a partial youth program based on the age of participants. The amounts included as Baseline Funding were based on management's analysis of youth program participation at 58 percent for fiscal year 2022/23 program expenditures.

Emergency Medical Services (EMS) Internship – Baseline Funding \$177,363

The Sacramento Fire Department offers an Emergency Medical Services (EMS) Internship program aimed at preparing individuals to become paramedics. The program offers tuition assistance for education, mentorship, and a part-time paid internship. The program requires participants to commit to 20-30 hours of academic coursework and 20 hours of paid-work experience per week while enrolling in college courses, with tuition assistance provided. Interns will be placed in either an EMT or Paramedic internship based on their readiness and qualifications. The program's duration ranges from 12 to 48 months, depending on prior college experience and EMS training.

The EMS Internship Program incorporates elements of the Citywide Youth Development Plan, in collaboration with the Department of Youth, Parks, and Community Enrichment (YPCE). All program staff undergo a 4-day Youth Development Institute certification to ensure quality youth services with positive results. The EMS Internship Program offers paid youth workforce development and a defined career path to enhance

community socioeconomic outcomes. While the program was funded through the City's General Fund and Measure U, the EMS Internship program was identified by DOR management as a partial youth program based on the age of participants. The amounts included as Baseline Funding were based on the City Auditor's analysis of youth program participation at 57.89 percent for fiscal year 2022/23 program expenditures.

Sacramento Area Girls Fire Camp – Baseline Funding \$116,707

The Girls Fire Camp is a two-day program designed for high school students in grades 9 through 12. This annual event, now in its fourth year, takes place at the Sacramento Fire Academy located in McClellan Park. Led by experienced female firefighters, the camp offers participants the opportunity to learn essential firefighting skills such as search and rescue, first-aid CPR, and hose and fire stream management. Beyond practical training, the camp also emphasizes leadership development and team-building activities. Importantly, the camp aims to empower young individuals, including those who identify as female, transgender, non-binary, and gender non-conforming, by showcasing firefighting as a viable and inclusive career option. As the program was funded through the City's Measure U Fund, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

High School Firefighter Pathway Program – Baseline Funding \$22,143

The Sacramento Fire Department, in collaboration with Inderkum High School and Valley High School, offers a Public Safety Pathway program designed to provide students with a rigorous academic program and career preparation in the field of firefighting. This pathway integrates specialized courses in Public Service with essential core academic subjects like English, History, Science, and Math. Through this comprehensive program, students develop skills in communication, problem-solving, critical thinking, technology utilization, leadership, teamwork, and ethics.

The program distinguishes itself by providing firefighter instruction, offering students hands-on experience and project-based lessons. Active firefighters provide industry knowledge and mentorship. Graduates of this pathway emerge well-prepared for both college pursuits and future careers in the Public Service Industry, armed with a solid foundation and the skills needed to excel in this vital field. As the program was funded through the City's General Fund and Measure U, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Sacramento Police Department (SPD) – Baseline Funding \$1,421,979

Community Advancement Division

The Sacramento Police Department has moved beyond traditional philosophies of policing and is fully invested in outcomes that improve trust and confidence between the Department and communities it serves. Created in 2017, the Community Advancement (formerly Outreach and Engagement) Division exists to foster community relationships, strengthen trust, and support community partnerships through a collaborative process that benefits all. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Sacramento Police Department youth programs offered through the Community Advancement Division.

Figure 11: Fund Goals, Amount Considered, and Baseline Funding by SPD Program

Sacramento Police Department Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Criminal Justice Academy	•					\$ 1,283,755	\$ 1,241,615
SPD Comm. Advancement Administration	•		•	•		\$ 505,948	\$ 124,973
Kops-n-Kids			•	•		\$ 38,863	\$ 38,863
SPD Cadet Program	•					\$ 16,528	\$ 16,528
Total						\$ 1,845,094	\$ 1,421,979

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Criminal Justice Academy – Baseline Funding \$1,241,615

The Criminal Justice Academy is a four-year high school program designed to prepare students for both college and careers, modeled after the Sacramento Police Department’s Police Academy. It emphasizes law enforcement education alongside academic classes and sets standards for its students, including maintaining a 2.0 GPA, 80% attendance rate, volunteering 50 hours of community service annually, and meeting credit requirements for graduation. Students also participate in uniformed activities and physical training.

The program offers various motivational activities like field trips, job fairs, leadership workshops, and academy-wide challenges. Students receive college mentorship and scholarship opportunities. Four area high schools offer this program, with a remarkable track record of sending most graduates to college immediately after high school. Some students from the program have successfully secured positions within the Police Department. In fiscal year 2022/23, Criminal Justice Academy program costs were funded by the City’s General Fund and Measure U,

and consisted of labor for officers that work on the program. These costs were included as Baseline Funding based on management's assessment of officer labor attributable to the program.

SPD Community Advancement Administration – Baseline Funding \$124,973

Administrative costs are the SPD Community Advancement's costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation. In fiscal year 2022/23, Community Advancement administrative costs were funded by the City's General Fund. These costs were included as Baseline Funding based on management's assessment of SPD Community Advancement Division's costs attributable to youth programming.

Sacramento Police Department Kops-n-Kids Program – Baseline Funding \$38,863

Kops-n-Kids, established in 1986, is a collaborative effort involving law enforcement, fire departments, educators, and volunteers. This program offers a week-long summer camp for boys and girls, focusing on mentoring and teaching gang resistance, violence prevention, gun avoidance, and drug deterrence. With a vision to empower Sacramento's youth and a commitment to values like integrity and teamwork, Kops-n-Kids aims to provide every child in the area with the tools to achieve their dreams. Supported by organizations including the Sacramento Police Department and the California Highway Patrol, it continues to make a positive impact on the community. As the program was funded through the City's General Fund, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Sacramento Police Department Cadet Program – Baseline Funding \$16,528

The Sacramento Police Cadet Program's mission is to develop young people into productive, responsible citizens through leadership, team-building, and hands-on activities while inspiring the pursuit of a law enforcement career. It's designed for hardworking, ambitious young adults who desire a career in law enforcement and want to experience various aspects of police service, including critical thinking, community events, self-defense, traffic control, police scenarios, investigations and more. The program provides valuable skills and insights into law enforcement while fostering leadership and responsibility among participants. As the program was funded through the City's General Fund, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Office of Violence Prevention (OVP) – Baseline Funding \$1,041,552

The Office of Violence Prevention collaborates with community-based organizations in Sacramento to prevent youth involvement in gangs and assists individuals in leaving the gang lifestyle. They provide grants and contracts and supervise the activities of contracted CBOs working within the community to achieve these goals. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Office of Violence Prevention youth programs.

Figure 12: Fund Goals, Amount Considered, and Baseline Funding by OVP Program

Office of Violence Prevention Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Gang Prevention and Intervention Taskforce (GPIT)	•			•		\$ 738,741	\$ 738,741
OVP Administration	•			•		\$ 233,568	\$ 233,438
Youth Peacemaker Fellowship Program	•			•		\$ 309,539	\$ 58,365
Lifeline Program	•					\$ 154,591	\$ 11,008
Total						\$ 1,436,439	\$ 1,041,552

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Gang Prevention and Intervention Taskforce Program – Baseline Funding \$738,741

The Gang Prevention and Intervention Taskforce (GPIT) program, initiated in 2016, provides grants to community-based organizations to implement proven prevention, intervention, and suppression services aimed at reducing gang violence. The program’s main objectives are to decrease gang-related crime, enhance academic achievement among individuals involved or at risk of gang involvement, and create more opportunities for those affected by gang influence. As the program was funded through Measure U, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Office of Violence Prevention Administration – Baseline Funding \$233,438

Administrative costs are the OVP’s costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation. Because the primary mission of the Office of Violence Prevention is to reduce youth involvement in gangs, and departmental operations were funded by Measure U in fiscal year 2022/23, we included all of the Office of Violence Prevention department expenditures as Baseline Funding, less amounts prohibited by Measure L.

Youth Peacemaker Fellowship Program – Baseline Funding \$58,365

The Youth Peacemaker Fellowship Program, funded by the California Violence Intervention and Prevention (CalVIP) Grant, is facilitated by the City of Sacramento's Office of Violence Prevention in partnership with the Sierra Health Foundation: Center for Program Health Management. Targeting 60 gang-involved youth aged 12 to 17, the program provides over 30 months of comprehensive support, including assertive outreach, personalized life management action plans (LifeMAPs), intensive engagement, mental health services through life skills classes and counseling, transformational excursions, internships, and intergenerational mentoring. The program's primary goal is to break the cycle of retaliatory gun violence in Sacramento and promote peace among Sacramento's youth. In fiscal year 2022/23, the program was primarily funded through external grants but also included some General Fund and Measure U funding. The amounts included as Baseline Funding were the fiscal year 2022/23 expenditure amounts funded by the General Fund and Measure U.

Lifeline Program – Baseline Funding \$11,008

The Lifeline Program, funded by the Youth Reinvestment Grant from the California Board of State and Community Corrections, aims to prevent students with behavioral issues from entering the juvenile justice system. It serves around 125 students in the Sacramento City Unified School District from grades 4 to 8. The program focuses on three core components: Mentoring, Mental Health Support, and Family Engagement. Its goals include providing 18 months of comprehensive support, reducing school suspension rates, and breaking the school-to-prison pipeline. In fiscal year 2022/23, the program was primarily funded through external parties but also included funding from the City's General Fund. The amounts included as Baseline Funding were the fiscal year 2022/23 expenditure amounts funded by the General Fund.

Office of Innovation and Economic Development (OIED) – Baseline Funding \$740,117

The City's Office of Innovation and Economic Development (OIED), through its workforce development program, is focused on better connecting residents in underserved communities with critical workforce resources. The workforce development priorities and goals are to build capacity, expand the reach of workforce development training activities and provide wraparound and supportive services into the neighborhoods. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Office of Innovation and Economic Development youth programs.

Figure 13: Fund Goals, Amount Considered, and Baseline Funding by OIED Program

Office of Innovation & Economic Development Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Sac Builds Skills 2 Careers	•					\$ 485,208	\$ 485,208
Childcare Project Manager					•	\$ 151,039	\$ 151,039
OIED Administration	•					\$ 216,964	\$ 103,870
Total						\$ 853,211	\$ 740,117

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Sac Builds Skills 2 Careers – Baseline Funding \$485,208

The SacBuildsSkills2Careers grant initiative allocated youth workforce funding to community-based organizations. These organizations were tasked with delivering workshops that covered various aspects of job readiness, work-based skills development, career pathway exploration, and speaker presentations. These workshops were designed for participants enrolled in the #SacYouthWorks summer program in 2022. Additionally, the program featured a youth workforce expo held in October 2022. As the program was funded through Measure U, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Childcare Project Manager – Baseline Funding \$151,039

The OIED employs a full-time project manager that is responsible for overseeing initiatives aimed at expanding childcare opportunities within the community. The Childcare Project Manager plays a pivotal role in fostering the growth and development of the early childcare education (ECE) workforce, ensuring a strong foundation for quality childcare services. As this FTE position was funded through Measure U, all of the fiscal year 2022/23 expenditures were included as Baseline Funding.

Office of Innovation & Economic Development (OIED) Administration – Baseline Funding \$103,870

Administrative costs are the OIED’s costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation. In fiscal year 2022/23, OIED administrative costs consisted of labor costs for project managers working on youth workforce development contracts and were funded by Measure U. These costs were included as Baseline Funding based on management’s assessment of project manager labor attributable to youth programming.

Office of the City Manager – Baseline Funding \$750,000

The City Manager is the Chief Executive Officer of the City and is responsible for the leadership and direction of all operations, programs, and services, per City Charter. The City Manager facilitates the implementation of Council’s policies and priorities, provides policy recommendations to the Council concerning the annual budget, future needs of the City, and oversight of all City departments. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Office of the City Manager youth program.

Figure 14: Fund Goals, Amount Considered, and Baseline Funding by City Manager Program

Office of the City Manager Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Fare Free Transit for Youth (Ryde Free RT)	•					\$ 750,000	\$ 750,000

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Fare Free Transit for Youth (Ryde Free RT) – Baseline Funding \$750,000

RydeFreeRT is an innovative initiative that provides free rides on Sacramento Regional Transit (SacRT) for local youth, aiming to eliminate transportation barriers and improve school attendance. It's partially funded by the City of Sacramento through Measure U sales tax revenue. This program benefits both the local economy and the environment by promoting regular school attendance and reducing car usage. Eligible students receive free SacRT access, and the program covers a service area that includes Sacramento, Folsom, Citrus Heights, Rancho Cordova, and parts of Sacramento County. As the program was funded through Measure U, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Office of Cannabis Management (OCM) – Baseline Funding \$525,000

The Office of Cannabis Management handles policy, business permitting, and education on adult-use cannabis within the City of Sacramento. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Office of Cannabis Management youth program.

Figure 15: Fund Goals, Amount Considered, and Baseline Funding by OCM Program

Office of Cannabis Management Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
SacYouthWorks: Futures	•		•			\$ 525,000	\$ 525,000

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

SacYouthWorks: Futures – Baseline Funding \$525,000

The SacYouthWorks: Futures program goal is to raise awareness about cannabis use's impact on youth and families by partnering with local organizations and engaging youth as leaders. It extends the SacYouthWorks: Futures program, supported by a three-year grant from the California Board of State and Community Corrections (BSCC) Proposition 64 Public Health and Safety Grant Program-Cohort 2. This initiative has two main components: strengthening SacYouthWorks: Futures and enhancing local cannabis prevention campaigns. In fiscal year 2022/23, the program was funded through an annual set aside for youth cannabis prevention and outreach by OCM. The amounts included as Baseline Funding were the fiscal year 2022/23 expenditure amounts funded by the General Fund.

Convention & Cultural Services (CCS) – Baseline Funding \$192,188

The Department of Convention and Cultural Services (CCS) provides exceptional cultural, artistic, and leisure opportunities that enrich the quality of life and contribute to a vibrant metropolitan region. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Department of Convention & Cultural Services youth programs.

Figure 16: Fund Goals, Amount Considered, and Baseline Funding by CCS Program

Convention & Cultural Services Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Any Given Child	•					\$ 74,070	\$ 74,070
Creative Schools Fund	•					\$ 62,500	\$ 62,500
Arts & Education Outreach Administration	•					\$ 216,246	\$ 53,809
Sacramento Film + Media Internship	•					\$ 7,234	\$ 1,809
Total						\$ 360,050	\$ 192,188

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Any Given Child – Baseline Funding \$74,070

The Office of Arts and Culture Division within the Convention and Cultural Services Department, administers the Any Given Child education program by contracting with the Sacramento County Office of Education. The program was developed by the John F. Kennedy Center for Performing Arts in Washington, D.C. The Any Given Child program is designed to bring access and equity to arts education during the school day for kindergarten through 8th grade students. As the program was funded through the General Fund, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Creative Schools Fund – Baseline Funding \$62,500

The Sacramento Arts Education Consortium was formed in 2018 to advance one of the goals of the Creative Edge Cultural Plan, which is focused on providing arts education to all Sacramento's children and youth. The consortium is a partnership of the City of Sacramento's Office of Arts & Culture, Sacramento County Office of Education and Friends of Sacramento Arts. As part of the consortium's work plan, Friends of Sacramento Arts will launch and administer the Creative Schools Fund, developing strategies to secure additional funding sources and sponsors to support the consortium's short- and long-term goals, and communications and outreach regarding the consortium's work, which most immediately focuses on the artlook mapping project and its findings. As the program was funded through Measure U, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Arts & Education Outreach Administration – Baseline Funding \$53,809

Administrative costs are the department's costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation. In fiscal year 2022/23, CCS administrative costs consisted of Arts & Education Outreach program costs and were funded by Measure U. These costs were included as Baseline Funding based on management's assessment of program costs attributable to youth programming, less amounts prohibited by Measure L.

Sacramento Film + Media Internship – Baseline Funding \$1,809

The Sacramento Film and Media program within the CCS Department offers a film internship program through Sacramento State College. The Film Internship Program aims to provide valuable learning experiences, including understanding the film permitting process, improving communication skills for permit requirements in Sacramento, completing a 5-course series on film production assisting, and successfully working as a production assistant on City-permitted projects. While the program was funded through Measure U, the film internship was identified as a partial youth program based on the age of participants. The amounts included as Baseline Funding were based on analysis of youth program participation at 25 percent of fiscal year 2022/23 program expenditures.

Mayor and City Council – Baseline Funding \$50,825

The Mayor and City Council, consisting of the Mayor and eight Councilmembers, are the policy-making body for the City of Sacramento. The goal of the Council is to govern the City in a manner that is both responsive to the needs and concerns of City residents and financially sound. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Mayor and City Council youth programs.

Figure 17: Fund Goals, Amount Considered, and Baseline Funding by Mayor & City Council Program

Mayor and City Council	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Youth Engagement & Summer - District 3	•					\$ 44,208	\$ 43,608
Youth Engagement & Summer - District 4	•					\$ 28	\$ 28
Youth Engagement & Summer - District 6	•				•	\$ 7,689	\$ 7,189
Total						\$ 51,925	\$ 50,825

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Youth Engagement & Summer – Baseline Funding \$50,825

The Youth Summer & Engagement program consists of various contributions, sponsorships, and financial backing directed toward youth-serving organizations, and supports events within the community that benefit youth. While the program was entirely funded through the General Fund, the program was identified as a partial youth program based on the City Auditor’s assessment of fiscal year 2022/23 expenditures not attributable to youth.

Office of the City Clerk – Baseline Funding \$11,130

The City Clerk serves as the Clerk of the Council and is responsible for the preparation of agendas, the recording and maintenance of all Council actions, and the preparation and filing of public notices. As the official records keeper for the City, the Clerk is responsible for the coordination and administration of all City records, documents, and public files. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Office of the City Clerk’s youth program.

Figure 18: Fund Goals, Amount Considered, and Baseline Funding by City Clerk Program

Office of the City Clerk Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Sacramento Youth Commission Support	•					\$ 11,130	\$ 11,130

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Sacramento Youth Commission Support – Baseline Funding \$11,130

The Sacramento Youth Commission is a legislative body codified within the City Charter, not a program, with 19 appointed seats that works towards filling their mission to protect, preserve, enhance and advance the quality of life for Sacramento youth by advising the City Council

and public on issues relating to youth policies, programs and opportunities. Appointed Commissioners are compensated with a \$50 stipend for each meeting, twice per month. As the program was funded by Measure U, all of the fiscal year 2022/23 program expenditures, including staff time for commission meetings, were included as Baseline Funding.

Community Development Department (CDD) – Baseline Funding \$5,839

The City of Sacramento’s Community Development Department (CDD) helps plan, build, and maintain a thriving City. The goal is to partner together with the community and customers to ensure a safe, growing, and lively Sacramento. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Community Development Department youth program.

Figure 19: Fund Goals, Amount Considered, and Baseline Funding by CDD Program

Community Development Department Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Graffiti Abatement Program	•					\$ 411,699	\$ 5,839

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Graffiti Abatement Program – Baseline Funding \$5,839

Sacramento employs teenagers on weekends to combat the City's 3,000 annual graffiti cases. These young "weekend warriors" are equipped with paint and rollers to remove graffiti, playing a vital role in improving the community's appearance. While earning income, they learn to appreciate and contribute to their hometown. Graffiti abatement not only beautifies the City but also provides job opportunities, benefiting both youth and the community. As the program was funded through Measure U, all of the fiscal year 2022/23 program expenditures for the youth component of the program were included as Baseline Funding, less amounts prohibited by Measure L.

Information Technology Department (IT) – Baseline Funding \$5,706

The IT Department manages a full range of information technology and related services for all Departments and the public 24 hours a day, seven days a week. The City’s IT systems, infrastructure, information, and functions range from relatively simple to extremely complex. There was only one program identified for the Information Technology (IT) Department. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding amounts for the Information Technology Department youth program.

Figure 20: Fund Goals, Amount Considered, and Baseline Funding by IT Program

Information Technology Department Program	Fund Goals					Amount Considered	Baseline Funding
	1	2	3	4	5		
Verizon PPP STEM Workshops	•					\$ 5,706	\$ 5,706

Source: Sacramento City Auditor’s Office based on Baseline Funding analysis.

Verizon PPP STEM Workshops – Baseline Funding \$5,706

Verizon partners with the City of Sacramento to support youth programs and promote careers in Science, Technology, Engineering, and Math (STEM) through a Public-Private Partnership agreement. They collaborate on initiatives such as internships, STEM outreach programs, and developer engagement efforts. Specifically, Verizon will host yearly STEM workshops for students in priority neighborhoods, aiming to spark interest in STEM careers and wireless technology through hands-on experiences. As the program was funded through the City’s General Fund, all of the fiscal year 2022/23 program expenditures were included as Baseline Funding.

Appendix A: Program Expenditures Excluded from the City Auditor’s Baseline Funding Calculation

The following program expenditures were reviewed as part of our Baseline Funding analysis and determined to be ineligible for inclusion in the Baseline Funding amount. Some programs in the table did not have any eligible expenditures, and were not identified in our analysis of Baseline Funding calculation. The reasons for exclusion have been summarized below followed by a table with the department, program, excluded amounts and rationale for exclusion.

Types of Excluded Program Expenditures

Partial Youth Program

We determined that the program was a partial youth program. Measure L defines “Youth” as a person under 25 years of age as outlined in Section 120(a)(15). We relied on management to estimate the percentage of the program attributable to youth/non-youth. The amounts excluded are attributable to the program’s non-youth participation.

Ineligible Funding Source

We identified expenditure amounts from funds that were not eligible for Baseline Funding. Measure L defines Baseline Funding as the amount of General Fund revenue expended in fiscal year 2022/23 on Baseline Services as described in Section 120(a)(2). Additionally, Measure L defines General Fund as revenue received by the City that is unrestricted and that can be used for any lawful purpose per Section 120(a)(10).

Prohibited Capital Expenditures

We identified prohibited expenditures for capital projects. Measure L prohibits expenditures for the acquisition, lease or maintenance of any capital item or real property that is not for the primary and direct use by youth as outlined in Section 120(d)(2)(B). We excluded amounts for capital expenditures for non-primary youth programs and for programs that did not have direct costs (i.e., administrative support programs).

General Operational Support

We identified youth programs in fiscal year 2022/23 where the City provided funding for general operational support. Funding was provided through general operating agreements or grants that did not have specific provisions for youth services. Measure L specifies that Baseline Funding is General Fund revenue expended in the 2022/23 fiscal year on Baseline Services as detailed in Section 120(a)(2), and that Baseline Services are services provided to youth that are designed to meet the same objectives as the Fund Goals per Section 120(a)(3). As these expenditures were directed toward general operational support and not youth services, we were unable to qualify them as Baseline Funding for Baseline Services.

List of Program Expenditures Excluded from the City Auditor’s Baseline Funding Calculation

Department	Program	Amount Excluded	Rationale for Exclusion
YPCE Administration	YPCE Administration	\$ 245,553	1) Partial Youth Program
YPCE Community Enrichment	Community Centers	\$ 4,464,669	1) Partial Youth Program 2) Prohibited Capital Expenditures
YPCE Community Enrichment	Aquatics	\$ 1,543,592	1) Partial Youth Program 2) Ineligible Funding Source
YPCE Community Enrichment	Access Leisure	\$ 325,828	1) Partial Youth Program 2) Prohibited Capital Expenditures
YPCE Community Enrichment	Camp Sacramento	\$ 150,025	1) Partial Youth Program 2) Prohibited Capital Expenditures
YPCE Community Enrichment	Community Recreation	\$ 70,856	1) Partial Youth Program 2) Prohibited Capital Expenditures
YPCE Youth Division	Youth Employment Programs	\$ 567,000	1) Ineligible Funding Source
YPCE Youth Division	Youth Enrichment Programs	\$ 227,496	1) Partial Youth Program
YPCE Youth Division	ASES Middle School Program	\$ 23,346	1) Ineligible Funding Source
YPCE Youth Division	Workforce Innovation & Opportunities Act (WIOA) Program	\$ 2,347	1) Ineligible Funding Source
YPCE Youth Division	4th "R" Program	\$ 422,624	1) Ineligible Funding Source
YPCE Youth Division	START Program	\$ (38,935) ⁶	1) Ineligible Funding Source
YPCE Youth Division	Expanded Learning Opportunity Program (ELOP)	\$ 210,498	1) Ineligible Funding Source
YPCE Capital Projects	Capital Projects	\$ 3,847,185	1) Partial Youth Program 2) Prohibited Capital Expenditures
Office of Youth Development	BSCC Prop 64 Public Health & Safety Cohort 2 Grant Program	\$ 206,595	1) Ineligible Funding Source
Office of Youth Development	NLCI's Youth Excel Initiative	\$ 47,301	1) Ineligible Funding Source
Office of Youth Development	Youth Pop-up Events – Sac Town Youth Nights	\$ 56,000	1) Ineligible Funding Source
Office of Youth Development	Sac Youth Works	\$ 527,482	1) Ineligible Funding Source
Office of Youth Development	Youth-Serving Organizational Resiliency Fund	\$ 259,657	1) Ineligible Funding Source 2) General Operational Support

⁶ The Amount Excluded is less than the Baseline Funding amount because State grant revenues and a General Fund transfer exceeded total program expenditures for fiscal year 2022/23.

Office of Youth Development	Explore & Learn Program – Sac Public Library	\$	80,000	1) Ineligible Funding Source
Office of Youth Development	Office of Youth Development Administration	\$	18,644	1) Prohibited Capital Expenditures
Sacramento Fire Department – Diversity, Outreach and Recruitment	Emergency Medical Services (EMS) Internship	\$	129,016	1) Partial Youth Program
Sacramento Fire Department – Diversity, Outreach and Recruitment	Sacramento Fire Department Reserves	\$	131,487	1) Partial Youth Program
Sacramento Fire Department – Diversity, Outreach and Recruitment	SFD Diversity, Outreach, and Recruitment Administration	\$	497,473	1) Partial Youth Program 2) Prohibited Capital Expenditures
Sacramento Police Department - Community Advancement Division	Criminal Justice Magnet Academy	\$	42,141	1) Partial Youth Program
Sacramento Police Department - Community Advancement Division	Comm. Advancement Administration	\$	380,975	1) Partial Youth Program
Office of Violence Prevention	Youth Peacemaker Fellowship Program	\$	251,174	1) Ineligible Funding Source
Office of Violence Prevention	Lifeline Program	\$	143,583	1) Ineligible Funding Source
Office of Violence Prevention	Evidence-Based Community Violence Intervention (EBCVI) Program	\$	499,499	1) Ineligible Funding Source
Office of Violence Prevention	Evidence-Based Community Violence Interruption, Disruption, and Suppression (EBCVIDS) Program	\$	814,746	1) Ineligible Funding Source
Office of Violence Prevention	Office of Violence Prevention Administration	\$	130	1) Prohibited Capital Expenditures
Office of Innovation and Economic Development	Office of Innovation and Economic Development Administration	\$	113,094	1) Partial Youth Program
Department of Community Response	Homeless Housing, Assistance and Prevention (HHAP) Grant Program 2 – Youth Shelters	\$	402,309	1) Ineligible Funding Source
Department of Community Response	Homeless Housing, Assistance and Prevention (HHAP) Grant Program 3 – Funding & Youth Shelter	\$	(1,220,455) ⁷	1) Ineligible Funding Source
Department of Community	Homeless Housing, Assistance and	\$		1) Ineligible Funding Source

⁷ The Amount Excluded is a credit amount because State grant revenues for Homeless Housing, Assistance and Prevention (HHAP) Grant Program 3 exceeded expenditures in fiscal year 2022/23.

Response	Prevention (HHAP) Grant Program 2	(121,997) ⁸	
Department of Community Response	Homeless Housing, Assistance and Prevention (HHAP) Program - City Youth	\$ 109,113	1) Ineligible Funding Source
Department of Community Response	Women and Family Shelter Project	\$ 1,170,335	1) Partial Youth Program 2) Ineligible Funding Source
Department of Community Response	DCR Administration	\$ 390,960	1) Partial Youth Program
Convention & Cultural Services	Sacramento Zoo	\$ 192,225	1) General Operational Support
Convention & Cultural Services	Fairytale Town	\$ 10,586	1) General Operational Support
Convention & Cultural Services	Museum of Science and Curiosity (MOSAC)	\$ 145,337	1) General Operational Support
Convention & Cultural Services	Sacramento Film + Media Internship	\$ 5,426	1) Partial Youth Program
Convention & Cultural Services	Cultural Arts Awards (CAA) Program	\$ 1,717,356	1) General Operational Support
Convention & Cultural Services	Arts & Education Outreach Administration	\$ 162,437	1) Partial Youth Program 2) Prohibited Capital Expenditures
Community Development Department	Graffiti Abatement Program	\$ 405,860	1) Partial Youth Program
Mayor and City Council	Youth Engagement & Summer – D3	\$ 600	1) Partial Youth Program
Mayor and City Council	Youth Engagement & Summer – D6	\$ 500	1) Partial Youth Program
Sacramento Public Library Authority	Sacramento Public Library Youth Programs	\$ 7,494,854	1) General Operational Support
Total		\$ 27,126,527	

⁸ The Amount Excluded is a credit amount because State grant revenues for Homeless Housing, Assistance and Prevention (HHAP) Grant Program 2 exceeded expenditures in fiscal year 2022/23.

Appendix B: Baseline Funding Review - Programs without Fiscal Year 2022/23 Expenditures

The table below details programs that we identified and examined for Baseline Funding; however, no expenditures for the fiscal year 2022/23 were found.

Department	Program	Explanation of Issue
Office of Youth Development	Summer 2021 Limited CIP	In our review of program accounting records, we did not identify program expenditures for fiscal year 2022/23.
Sacramento Police Department - Community Advancement Division	S.H.O.C.K. (Self-Discipline, Honor, Obedience, Character, and Knowledge) Program	We were not able to identify fiscal year 2022/23 program expenditures due to a lack of program accounting records.
Sacramento Police Department - Community Advancement Division	Sacramento Police Activities League (SacPAL)	We were not able to identify fiscal year 2022/23 program expenditures due to a lack of program accounting records.

§ 120 Sacramento Children's Fund.

- (a) Definitions. The following definitions apply in this section:
- (1) "Administrative costs" means the City of Sacramento's costs for strategic planning, grant making, grants management, data collection and evaluation, technical assistance, organizational capacity-building, communications, community engagement, and service performance and impact evaluation.
 - (2) "Baseline funding" means the amount of general fund revenue expended in the 2022-2023 fiscal year on baseline services, as calculated and annually adjusted pursuant to subsection (e).
 - (3) "Baseline services" means services provided to youth that are designed to meet the same objectives as the fund goals (as defined herein), but excluding any amounts that would be considered prohibited expenditures under subsection (d)(2).
 - (4) "Budget" means the city's fiscal year budget adopted by the city council pursuant to section 111.
 - (5) "Cannabis business operations tax" or "CBOT" means the tax imposed by Sacramento City Code section [3.08.205](#), as amended from time to time, or any successor tax on cannabis businesses.
 - (6) "Commission" means the Sacramento Children's Fund Planning and Oversight Commission.
 - (7) "Estimated CBOT" means the amount of cannabis business operations tax revenue in the next fiscal year, as estimated by the city manager no later than January 15 immediately preceding the next fiscal year.
 - (8) "Five-Year Strategic Investment Plan" means the plan developed by the Sacramento Children's Fund Planning and Oversight Commission and approved by the city council, as provided in this section.

- (9) “Fund goals” means the following: supporting the mental health and emotional wellness of youth; preventing and reducing homelessness among youth, including youth transitioning out of foster care; preventing and reducing youth substance abuse; preventing and reducing youth violence; and supporting the healthy development of children ages 0 to 5 years old.
- (10) “General fund” means all revenue received by the city that is unrestricted and that can be used for any lawful purpose.
- (11) “Operational department” means an office or department of the city funded primarily from general fund revenue.
- (12) “Qualified organization” means a public entity (including the city through its offices and departments) or any organization exempt from taxation under United States Internal Revenue Code section 501(c)(3).
- (13) “Sacramento Youth Commission” means the commission established pursuant to Sacramento City Code chapter [2.126](#) or any successor commission.
- (14) “Sacramento Children’s Fund” means the fund that receives the general fund revenue allocation required by subsection (c), and that is maintained and accounted for separately and apart from the remainder of the general fund.
- (15) “Youth” means persons under 25 years of age.
- (16) “Youth services” means qualified-organization-provided services and programs that support and implement the Five-Year Strategic Investment Plan. Youth services may include, but are not limited to:
 - (A) Mental health counseling and wellness services;
 - (B) Substance abuse prevention services;
 - (C) Street outreach, violence intervention, and case management;
 - (D) Youth workforce development, including career pathways that advance the city’s climate-action goals;
 - (E) Summer programs and after-school programs; and
 - (F) Early childhood education and family support services.

(b) Sacramento Children’s Fund.

(1) There is hereby established a fund to be known as the Sacramento Children's Fund, which shall be maintained and accounted for separately and apart from the remainder of the general fund.

(2) The Sacramento Children's Fund shall consist of:

(A) The annual allocation from the general fund required by subsection (c);

(B) All interest earned on the Sacramento Children's Fund;

(C) All amounts in the Sacramento Children's Fund not spent or encumbered at the end of a fiscal year, which amounts shall carry over to the next fiscal year as a supplement to the amount required to be allocated in that next fiscal year; and

(D) Any other money specifically directed to the Sacramento Children's Fund, from sources such as grants, gifts, and council-approved additional allocations.

(c) Annual funding required; calculation; adjustments

(1) Each budget adopted after the effective date of this section must allocate an amount equal to at least 40% of the estimated CBOT, as adjusted according to subsection (c)(2), to the Sacramento Children's Fund.

(2) Starting in 2025, by each January 15 the city auditor shall publish an audited amount of CBOT for the prior fiscal year. If 40% of that audited amount is greater than the amount allocated to the Sacramento Children's Fund in the prior fiscal year, the difference shall be added to the amount required to be allocated the next fiscal year. If 40% of the audited amount is less than the amount allocated to the Sacramento Children's Fund in the prior fiscal year, the difference shall be deducted from the amount required to be allocated the next fiscal year.

(d) Expenditures.

(1) Money in the Sacramento Children's Fund may only be used to engage qualified organizations to provide youth services in accordance with an adopted Five-Year Strategic Investment Plan, plus allowable administrative costs.

(A) Notwithstanding the lack of a Five-Year Strategic Plan during the 2023-2024 fiscal year, money in the Sacramento Children's Fund may be used during the 2023-2024 fiscal year for administrative costs.

(2) Prohibited expenditures. Sacramento Children's Fund money may not be spent for:

(A) Services that only incidentally benefit youth;

- (B) Acquisition, lease, or maintenance of any capital item or real property that is not for primary and direct use by youth; or
- (C) Services for which a fixed or minimum level of expenditure is mandated by state or federal law, to the extent of that fixed or minimum level of expenditure.

(3) Recipient organizations.

- (A) The city shall select qualified organizations to receive Sacramento Children's Fund money based on an open, transparent, and competitive process, as may be established by the city.
- (B) All qualified organizations receiving money under this section are subject to, and shall cooperate in, performance and financial audits by the city and its representatives.
- (C) Before receiving money from the Sacramento Children's Fund, any non-city public agency must demonstrate a cash match for each dollar it receives from the fund.

(4) Administrative costs.

- (A) For fiscal year 2023-2024, no more than 20% of the Sacramento Children's Fund may be spent on administrative costs.
- (B) For fiscal year 2024-2025, no more than 15% of the Sacramento Children's Fund may be spent on administrative costs.
- (C) Beginning with fiscal year 2025-2026, no more than 10% of the Sacramento Children's Fund may be spent on administrative costs.

(e) Maintenance of effort.

- (1) The Sacramento Children's Fund does not supplant baseline funding. In addition to the annual allocation required by subsection (c), the budget must include the baseline funding amount for baseline services, subject to this subsection (e).
 - (A) The city auditor shall calculate and publish the baseline funding amount no later than December 31, 2023.
 - (B) Recognizing that the baseline funding amount will not be calculated before adoption of the budget for fiscal year 2023-2024, that budget need not expressly comply with this subsection (e)(1). However, if the auditor's verification pursuant to subsection (e)(1)(C) establishes the fiscal year 2023-2024 expenditures on baseline services fell below the baseline funding amount, the difference shall be added to the fiscal year 2025-2026 budget as a one-time addition to fund baseline services, as provided in subsection (e)(1)(C).

(C) Beginning in 2025, by January 15 of each year the city auditor shall verify that the baseline funding amount was expended in the previous fiscal year. If in any year the auditor determines expenditures for baseline services fell below the baseline funding amount, the difference between amount expended and the baseline funding amount shall be added to the succeeding fiscal year budget as a one-time addition to fund baseline services.

(2) The baseline funding amount may be reduced in any year during which general fund revenue support for operational departments is reduced; provided, however, the percentage reduction in baseline funding cannot exceed the percentage reduction of general fund revenue support to operational departments.

(3) Following any reduction pursuant to subsection (e)(2) above, in subsequent years during which there are increases in general fund revenue support to operational departments, the reduced baseline funding amount must receive the same percentage increase as the percentage increase of general fund revenue support to operational departments, until such time as the baseline funding amount returns to the amount described in subsection (e)(1).

(f) Planning and Oversight Commission.

(1) There is hereby established a nine-member Sacramento Children's Fund Planning and Oversight Commission.

(2) The commission has the power and duty to:

(A) In consultation with the Sacramento Youth Commission, develop Five-Year Strategic Investment Plans and submit them to the city council for adoption;

(B) Conduct a review of each Five-Year Strategic Investment Plan before the end of the third year of that plan;

(C) Review and accept annual Service Performance Reports, Three-Year Youth Impact Evaluation Reports, Five-Year Youth Impact Performance Reports, and fiscal and performance audit reports; and

(D) Make recommendations to the city council as a result of its review of the plans and reports described in subsections (f)(2) (B), (C).

(3) Appointment; qualifications.

(A) Notwithstanding section 230 of this charter, each member of the city council (including the mayor) shall appoint one member to the commission. In making these appointments, the members of the city council shall endeavor to constitute a commission that reflects the demographic profile of the city's youth.

(B) Each commission member must have:

- (i) Personal experience as a consumer (past or present) of youth services; or
- (ii) Demonstrated knowledge and professional experience in youth development theory, youth program implementation, or youth program evaluation.

(4) Except as otherwise provided in this section, the commission and commissioners shall be subject to the same rules and regulations as other city boards and commissions.

(5) The city manager shall assign sufficient staff to support the commission in the discharge of its duties, including the preparation of plans and reports.

(g) Plans and Reports.

(1) Five-Year Strategic Investment Plan.

(A) The commission shall develop and submit to the city council for final adoption Five-Year Strategic Investment Plans, which may be amended from time to time.

(B) The first Five-Year Strategic Investment Plan covers the period of July 1, 2024 through June 30, 2029; subsequent plans cover succeeding five-year periods.

(C) Contents. Each Five-Year Strategic Investment Plan must include the following:

- (i) Problems and challenges to be addressed in each of the fund goals;
- (ii) Target populations to be served within each of the fund goals, using multiple data sources to identify those populations most impacted by poverty, trauma, and violence;
- (iii) Service performance measures and youth outcome metrics to evaluate progress toward achieving the fund goals;
- (iv) Strategies to achieve outcomes for the target populations for each of the fund goals;
- (v) Alignment, leveraging, and coordination of other public and private resources, including resources of the County of Sacramento, local school districts, and philanthropy, to maximize program performance and impact beyond what Sacramento Children's Fund monies can achieve alone.

- (2) Annual Service Performance Reports. The city manager shall develop for the commission's review an annual report evaluating all services funded by the Sacramento Children's Fund, assessing those services' performance and progress toward youth outcome metrics established in the Five-Year Strategic Investment Plan.
 - (3) Youth Impact Evaluation Reports. After the third year of each Five-Year Strategic Investment Plan, as well as after the end of each Five- Year Strategic Investment Plan, the city manager shall develop for the commission's review Youth Impact Evaluation Reports that assess progress in youth services performance and youth outcome metrics.
- (h) Implementation.
- (1) The city council may adopt ordinances and resolutions to implement this section, to the extent those are consistent with this section and effectuate its purpose.
 - (2) If the Sacramento Youth Commission, including any successor, ceases to exist, the city council shall identify another city board, commission, or committee to perform the duties of the Sacramento Youth Commission under this section. (Added by Res. 2022-0231, 7/21/22)

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