

City Auditor's Fiscal Year 2023/2024 Baseline Funding Verification for the Sacramento Children's Fund

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City of
SACRAMENTO
Office of the City Auditor

Research and Analysis Division

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To provide a catalyst for improvements of municipal operations and promote a credible, efficient, effective, equitable, fair, focused, transparent, and fully accountable City government.

Our Vision

To improve City services by providing independent, objective, and reliable information regarding the City's ability to meet its goals and objectives and establish an adequate system of internal controls, root out improper governmental activities (i.e., fraud, waste, or abuse), and address racial, gender, and ethnic inequities.

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City Auditor's Fiscal Year 2023/2024 Baseline Funding Verification for the Sacramento Children's Fund

Department	Eligible Programs	Fund Goals					Baseline Funding Verification
		1	2	3	4	5	
Youth, Parks, and Community Enrichment	17	●	●	●	●	●	\$ 15,252,980
Office of Violence Prevention	4	●			●		\$ 2,440,012
Sacramento Fire Department	6	●					\$ 1,888,117
Department of Community Response	4	●	●	●			\$ 1,807,778
Sacramento Police Department	6	●		●	●		\$ 1,411,996
Office of the City Manager	1	●					\$ 1,250,000
Mayor and City Council	5	●	●	●	●	●	\$ 533,964
Office of Innovation and Economic Development	4	●				●	\$ 493,615
Office of Cannabis Management	1	●		●			\$ 98,266
Community Development Department	1	●					\$ 87,487
Office of the City Clerk	2	●					\$ 32,272
Convention and Cultural Services	2	●					\$ 27,480
Information Technology	1	●					\$ 179
Total	54						\$ 25,324,146



*Reasons for exclusion of FY 2023/24 expenditures include: partial youth programs, ineligible funding sources, prohibited capital expenditures, or general operational support

Introduction

In accordance with the Sacramento City Charter and the City Auditor's 2024/25 Audit Plan, we have completed the *City Auditor's Fiscal Year 2023-2024 Baseline Funding Verification for the Sacramento Children's Fund*. The Sacramento Children's Fund was established to support positive youth development and youth violence prevention programs to children and youth less than 25 years of age 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 verifying that the Baseline Funding amount of \$22.9 million was expended in fiscal year 2023/2024 (fiscal year 2023/24).

The City Auditor's Office would like to thank the Department of Youth, Parks and Community Enrichment, the Fire Department, the Police Department, the City Attorney's Office and all other City departments for their cooperation and collaboration during this 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:** Measure L established the "Sacramento Children's Fund Planning and Oversight Commission". 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.

Key Definitions

The following key definitions have been summarized to provide clarification on important aspects of the Sacramento Children's Fund.

Baseline Funding

Baseline Funding, as defined in the City Charter, refers to the amount of General Fund revenue that was expended on Baseline Services during the fiscal year 2022/23.¹ These Baseline Services were services provided to youth that aligned with the objectives of the Sacramento Children's Fund, as outlined in the City Charter. Baseline Funding serves as a foundational level of financial support for Baseline Services. The City Charter 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 the City Charter. 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 the Sacramento Children's Fund, "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 Sacramento Children's Fund. In December 2023, the City Auditor fulfilled the obligation to calculate and publish the Baseline Funding amount by no later than December 31, 2023; the City Auditor calculated the Baseline Funding amount to be \$22.9 million.² This report details the City Auditor's efforts related to verifying that the Baseline Funding amount of \$22.9 million was expended in fiscal year 2023/24.³

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)(C) of the Sacramento City Charter by verifying that the Baseline Funding amount of \$22.9 million was expended in fiscal year 2023/24. The scope of this project was City expenditures for fiscal year 2023/24, or those made between July 1, 2023, and June 30, 2024. To achieve our objective, we distributed individualized youth program identification worksheets to departments requesting they provide information on programs identified during the Baseline Funding calculation last year; we also requested departments identify any new youth programs and services offered in fiscal year 2023/24. Additionally, we gathered and analyzed general ledger data to support and supplement the information provided by departments.

Program Qualification 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 toward the Baseline Funding verification, we conducted an analysis to verify its compliance with the City Charter. This analysis specifically involved identifying expenditures from fiscal year 2023/24, net of program revenues, confirming their source as

² Sacramento City Charter § 120(e)(1)(A)

³ Sacramento City Charter § 120(e)(1)(C)

unrestricted General Fund revenue, aligning the program with one or more Fund Goals,⁴ 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 City Charter compliance and its practical application to the tasks at hand. All program expenditures counted towards the Baseline Funding verification were paid for from either the City's General Fund or the Measure U Special Revenue Fund.⁵

Reliance on Management's Estimates for Youth Expenditure Allocation

In our effort to verify the Baseline Funding amount was expended in fiscal year 2023/24, 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 with Youth Program Identification and Expenditure Tracking

When conducting the tasks associated with verifying the Baseline Funding amount was expended in fiscal year 2023/24, we collaborated with 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. For example, in one case, we were not able to identify fiscal year 2023/24 program expenditures due to a lack of accounting records. In other cases, departments identified youth programs with eligible youth expenditures that were not identified during the Baseline Funding calculation. We reached out to the City Attorney's Office to determine whether the Baseline Funding amount could be adjusted post-publication. The City Attorney's Office has opined that the Baseline Funding amount published by the City Auditor by December 31, 2023, is final and cannot be adjusted. The City Auditor understands Measure L contemplates youth expenditures as a whole, providing the City the flexibility to adjust youth programming based on changing youth needs.

⁴ 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.

⁵ 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.

Accordingly, any youth program with eligible expenditures was counted as eligible towards the Baseline Funding verification, whether or not the program was included in the Baseline Funding amount.

Summary of the City Auditor’s Fiscal Year 2023/2024 Baseline Funding Verification for the Sacramento Children’s Fund

The following table summarizes the programs, amounts, and Fund Goals counted towards the fiscal year 2023/24 Baseline Funding verification 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 2023/24 fiscal year that met one or more Fund Goals and fit the Baseline Funding criteria of the Sacramento Children’s Fund.

Figure 1: Programs, Amounts, and Fund Goals Counted Towards the fiscal year 2023/24 Baseline Funding Verification by Department

Department	Eligible Programs	Fund Goals					Baseline Funding Verification
		1	2	3	4	5	
Youth, Parks, and Community Enrichment (YPCE)	17	•	•	•	•	•	\$ 15,252,980
Office of Violence Prevention (OVP)	4	•			•		\$ 2,440,012
Sacramento Fire Department (SFD)	6	•					\$ 1,888,117
Department of Community Response (DCR)	4	•	•	•			\$ 1,807,778
Sacramento Police Department (SPD)	6	•		•	•		\$ 1,411,996
Office of the City Manager	1	•					\$ 1,250,000
Mayor and City Council	5	•	•	•	•	•	\$ 533,964
Office of Innovation & Economic Development (OIED)	4	•				•	\$ 493,615
Office of Cannabis Management (OCM)	1	•		•			\$ 98,266
Community Development Department (CDD)	1	•					\$ 87,487
Office of the City Clerk	2	•					\$ 32,272
Convention & Cultural Services (CCS)	2	•					\$ 27,480
Information Technology (IT)	1	•					\$ 179
Total	54						\$ 25,324,146

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

After reviewing the City of Sacramento's youth programs and related expenditures for fiscal year 2023/24, the City Auditor has verified that the City expended the Baseline Funding amount for the Sacramento Children’s Fund. The subsequent sections identify programs with aligned Fund Goals, Amounts Considered, and Baseline Funding verification amounts. Amounts Considered generally refers to the amount of fiscal year 2023/24 expenditures, net of revenues, for a program, or group of programs, that we considered for the fiscal year 2023/24 Baseline

Funding verification. In some instances, we identified expenditures that were not eligible per City Charter criteria. Common reasons for reducing the amount included as eligible towards the Baseline Funding verification were due to an ineligible funding source, prohibited expenditure category, or programs with only a partial youth component. Appendix A lists youth programs and services with excluded expenditures amounts and exclusion reasons.

Department of Youth, Parks & Community Enrichment (YPCE) – Baseline Funding Verification \$15,252,980

The Department of Youth, Parks, and Community Enrichment’s (YPCE) mission states “Together we empower our youth, strengthen neighborhoods, and provide life-enriching programs for a beautiful, livable community.” Their vision is that beautiful parks and enriching programs will create a thriving community with healthy, strong, and cohesive neighborhoods. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding verification amounts calculated by the City Auditor for the Department of Youth, Parks & Community Enrichment (YPCE).

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

YPCE Division	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
YPCE Community Enrichment	•		•		•	\$ 14,042,311	\$ 7,210,092
YPCE Youth Division	•					\$ 3,528,511	\$ 3,024,863
YPCE Office of Youth Development ⁶	•	•	•	•		\$ 3,036,393	\$ 2,511,713
YPCE Capital Projects	•				•	\$ 2,189,731	\$ 1,195,572
YPCE Administration	•	•	•	•	•	\$ 1,960,220	\$ 1,085,436
YPCE Park Operations	•				•	\$ 219,379	\$ 219,379
YPCE Sports Field Fee Waivers	•		•			\$ 5,925	\$ 5,925
Total						\$ 24,982,470	\$ 15,252,980

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

YPCE Community Enrichment Division – Baseline Funding Verification \$7,210,092

YPCE has a Community Enrichment Division that focuses on recreation, leisure enrichment, and community resources for all ages. In fiscal year 2023/24, 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

⁶ The Office of Youth Development transitioned from the City Manager’s Office to the Department of Youth, Parks, and Community Enrichment at the beginning of fiscal year 2023/24.

based on management’s assessment of youth program participation. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding verification amounts for YPCE Community Enrichment programs.

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

YPCE Community Enrichment Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Community Centers	•				•	\$ 7,929,899	\$ 3,469,376
Aquatics	•				•	\$ 4,785,850	\$ 2,981,496
Access Leisure	•				•	\$ 548,134	\$ 531,869
Community Recreation	•		•		•	\$ 515,890	\$ 162,302
Camp Sacramento	•				•	\$ 262,538	\$ 65,049
Total						\$ 14,042,311	\$ 7,210,092

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

Community Centers – Baseline Funding Verification \$3,469,376

YPCE operates and leases out various community centers across the City. Catering to the unique needs of each community, these centers offer year-round leisure and recreational programming for residents of all ages. Their program offerings feature an array of creative, educational, lifestyle, and health programs. Other programs are available in the form of workshops and contracted classes, such as in drama, music, sports technique, sports camps, fitness, science camps, martial arts, arts and crafts, and games.

In addition to these programs, community centers also: host special events; offer volunteer opportunities; provide a variety of amenities such as meeting rooms, dance rooms, auditoriums or stages, kitchens, playgrounds, basketball courts, picnic tables, and barbeques; and are available for private event rentals.

Examples of Youth Program Offerings:

- Hot Spot Remix
- Kids Camp
- Kids Night Out
- Recreation Explorer Camp (R.E.C.)
- Rec Express
- Teen Scene

Community centers were identified by YPCE management as a partial youth program. The amounts included as eligible towards the fiscal year 2023/24 Baseline Funding verification were based on management’s analysis of youth program participation at 44.90 percent of fiscal year 2023/24 program expenditures, less amounts prohibited by Measure L.

Aquatics - Baseline Funding Verification \$2,981,496

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.

Examples of Youth Program Offerings:

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

The Aquatics program was identified by YPCE management as a partial youth program. The amounts eligible towards the Baseline Funding verification were based on management's analysis of youth program participation at 62.56 percent of fiscal year 2023/24 program expenditures, less amounts prohibited by Measure L.

Access Leisure – Baseline Funding Verification \$531,869

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. These activities are structured to encourage positive interactions with peers while promoting interpersonal skills, social skills, physical fitness, emotional well-being and community integration. City of Sacramento facilities such as the Hart Senior Center are host to many of Access Leisure’s adult programs. The City also provides programs specifically for youth with disabilities.

Examples of Youth Program Offerings:

- Access Leisure Holiday Concert
- Adaptive Baseball
- Adaptive Cycling
- Adaptive Pickleball
- Arts & Crafts
- ART-TISM
- BINGO
- Book Club
- Camp Nej Social Zoom
- Game Night
- Goalball
- Movie Night
- Playdates at Southside Park
- Power Soccer
- River Cats Independence Field (RCIF) Youth Baseball Program
- Sensory Swim
- Shopping and Dinner
- Special Night Out for Youth
- Teen Aqua Aerobics and Social Swim
- Teen Day/Night Out
- Thanksgiving Dance
- The Hangout
- Wheelchair Basketball
- Wheelchair Softball
- Youth Sunday Stroll

The Access Leisure program was identified by YPCE management as a partial youth program. The amounts included as eligible towards the Baseline Funding verification were based on management’s analysis of youth program participation at 97.03 percent of fiscal year 2023/24 program expenditures.

Community Recreation – Baseline Funding Verification \$162,302

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, adult/youth sports facilities, and the 28th & B Skate Park. The skate park offers a variety of programs for skaters of all ages, including youth, such as open skate sessions, birthday parties, and skate lessons.

Examples of Youth Program Offerings:

- 28th & B Skate Park Skate Sessions, Birthday Parties, and Skate Lessons
- Batting Practice Rentals
- Co-ed Youth Leagues
- Junior Giants Baseball/Softball
- Jr. NBA
- NFL Flag Football
- Sand Soccer Rentals

- Tennis Lessons
- Volleyball Court Rentals
- Youth League Rentals at Softball Complex
- Youth Sports Leagues

The Community Recreation program was identified by YPCE management as a partial youth program. The amounts included as eligible towards the Baseline Funding verification were based on management’s analysis of youth program participation at 32.06 percent of fiscal year 2023/24 program expenditures, less amounts prohibited by Measure L.

Camp Sacramento – Baseline Funding Verification \$65,049

Camp Sacramento is a family camp and lodge 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. Camp Sacramento offers a unique family getaway experience to unplug and unwind, celebrate the natural environment, enjoy the fellowship and comradery of a camp community, engage in rewarding activities, and participate in intentional environmental education and stewardship opportunities.

Examples of Youth Program Offerings:

- Family Camp - Mini Camp Vacation Sessions
- Family Camp - Week-long Vacation Sessions
- Rental Groups, including Youth Day and Overnight Camps

The Camp Sacramento program was identified by YPCE management as a partial youth program. The amounts included as eligible towards the Baseline Funding verification were based on management’s analysis of youth program participation at 44.33 percent of fiscal year 2023/24 program expenditures, less amounts prohibited by Measure L.

Youth Division – Baseline Funding Verification \$3,024,863

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, 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 verification amounts for YPCE Youth Division programs.

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

YPCE Youth Division Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Youth Employment and Civic Engagement Programs	•					\$ 3,288,572	\$ 2,721,572
Youth Expanded Learning Programs	•					\$ 207,825	\$ 207,825
START Program	•					\$ - ⁷	\$ 87,919
4th "R" Program	•					\$ - ⁸	\$ 7,547
Total						\$ 3,496,397	\$ 3,024,863

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

Youth Employment and Civic Engagement Programs – Baseline Funding Verification \$2,721,572

The Youth Division offers a variety of youth workforce development programs for youth as young as ten years old up to high school students to help them gain the fundamental skills needed when seeking employment. These programs provide youth with knowledge, resources, opportunities, and support through five pathways: safety, relationship building, youth participation, community involvement, and skill building. These programs, which include Young Leaders of Tomorrow, Jr. Rec Aide, Landscape & Learning, and Prime Time Teen, more specifically help youth develop workforce readiness skills by engaging them in activities designed to enhance communication, teamwork, problem-solving, planning, and specialized training.

Additionally, the Youth Division offers two Youth Civic Engagement programs, Summer @ City Hall and the Sacramento Youth Commission, which are collectively designed to educate youth up to the age of 24 and provide them with the tools to navigate local government, become advocates in their communities, and become more civically engaged, as well as the opportunity to advise on youth-related policies, programs, and opportunities.

The amounts included as eligible towards the Baseline Funding verification were the fiscal year 2023/24 expenditure amounts funded by the Measure U Fund.

⁷ The Amount Considered is zero because State grant revenues exceeded total eligible program expenditures in fiscal year 2023/24.

⁸ The Amount Considered is zero because revenues in the 4th “R” fund exceeded total eligible program expenditures in fiscal year 2023/24.

Youth Expanded Learning Programs – Baseline Funding Verification \$207,825

The Youth Division offers a variety of Youth Expanded Learning summer programs for elementary-age children. These experiences include hands-on, interactive learning through physical, social, and educational activities including: indoor and outdoor games, arts and crafts, sports, special events, field trips, and occasional homework time.

Examples of Youth Program Offerings:

- Discovery Summer Camp
- Summer Oasis
- Kids Camp at the Evelyn Moore Community Center

In fiscal year 2023/24, YPCE’s Youth Expanded Learning summer programs were funded by the General Fund and Measure U and all program expenditures were included as eligible towards the Baseline Funding verification.

START Program – Baseline Funding Verification \$87,919

The Sacramento START program has touched the lives of over 100,000 young children and youth over the past twenty-eight years. The program helps children throughout the Robla Unified School District by promoting youth development, including social and emotional growth and greater attachment to school, which, in turn, translates into enhanced learning opportunities during the regular school day. The program currently offers an exciting array of academic (such as homework assistance), enrichment (including literacy), physical activities, nutrition, and recreation opportunities for participants. These experiences offer a wide range of opportunities that can spark critical thinking, physical activity, food security, and environmental initiatives.

In fiscal year 2023/24, the START program was funded by State grants but also received funding from Measure U. The amounts included as eligible towards the Baseline Funding verification were the fiscal year 2023/24 expenditure amounts funded by Measure U.

4th "R" Program – Baseline Funding Verification \$7,547

The 4th "R" is a year-round school-age childcare program conveniently located on many Sacramento elementary school campuses. The 4th "R" program introduces children to a variety of recreational activities while providing a well-planned, nurturing environment that promotes health development of the child. Qualified staff provide a wide variety of group and individual activities to enhance children's physical, social, and emotional development.

While the majority of funding comes from the 4th "R" Fund, a small number of expenditures were funded from Measure U. All of the fiscal year 2023/24 Measure U expenditures were included as eligible towards the Baseline Funding verification for the 4th "R" program.

Office of Youth Development Division – Baseline Funding Verification \$2,511,713

The Office of Youth Development (OYD) Division’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 verification amounts for the Office of Youth Development programs.

Figure 5: Fund Goals, Amount Considered, and Baseline Funding Verification by OYD Program

Office of Youth Development Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
OYD Administration	•	•	•	•		\$ 1,082,602	\$ 1,059,039
Youth Pop Ups	•			•		\$ 693,436	\$ 693,436
Participatory Budgeting	•	•	•	•		\$ 759,407	\$ 493,343
Sacramento Youth Development Plan Funding	•	•		•		\$ 265,895	\$ 265,895
Total						\$ 2,801,339	\$ 2,511,713

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

In fiscal year 2023/24, 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 eligible towards the Baseline Funding verification.

Office of Youth Development (OYD) Administration – Baseline Funding Verification \$1,059,039

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 2023/24, we included all of the Office of Youth Development department expenditures as eligible towards the Baseline Funding verification, less amounts prohibited by Measure L.

Youth Pop Ups – Baseline Funding Verification \$693,436

Provides funding for Youth Pop Up Programs to address the basic needs of youth and their families and increase other youth protective factors that are required to promote healthy youth development, such as social connections, mental health supports, and 21st century skill building that were lost, reduced or are now insufficient due to COVID-19. In fiscal year 2023/24, the Youth Pop-Ups program was funded by Measure U and all program expenditures were included as eligible towards the Baseline Funding verification.

Participatory Budgeting – Baseline Funding Verification \$493,343

In June 2021, the Sacramento City Council approved the use of up to \$1 million in Measure U funds for residents to propose ideas and vote on project concepts. Community-based organizations applied for funding to implement the winning projects, which involved addressing issues such as homelessness, innovation and entrepreneurship, neighborhood cleanup, urban agriculture, workforce development, youth development and mentorship, and youth transportation. In fiscal year 2023/24, program expenditures were funded by the General Fund and Measure U; only projects with eligible youth components were included as eligible towards the Baseline Funding verification.

Sacramento Youth Development Plan Funding (SYDPF) – Baseline Funding Verification \$265,895

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 2023/24, all program expenditures were included as eligible towards the Baseline Funding verification.

YPCE Capital Projects – Baseline Funding Verification \$1,195,572

YPCE Capital Projects are expenditures for the acquisition, lease, or maintenance of capital items or real property that are for the primary⁹ and direct use by youth.

⁹ We considered a youth program with over 50 percent youth participation to be a “primary” program for capital expenditure analysis.

Figure 7: Fund Goals, Amount Considered, and Baseline Funding Verification for YPCE Capital Projects

YPCE Capital Projects	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
YPCE Capital Projects	•				•	\$ 2,189,731	\$ 1,195,572

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

In fiscal year 2023/24, we identified eligible capital expenditures related to City pools, park playgrounds, youth sports fields, and Access Leisure facility improvements. We considered these eligible expenditures as their corresponding youth programs had over 50 percent youth participation, and are therefore "primary" youth programs. Capital costs included as eligible towards the Baseline Funding verification were funded by the General Fund and Measure U.

YPCE Administration – Baseline Funding Verification \$1,085,436

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.

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

YPCE Administration	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
YPCE Administration	•	•	•	•	•	\$ 1,960,220	\$ 1,085,436

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

In fiscal year 2023/24, YPCE administrative costs attributable to youth programs were funded by Measure U. These costs were included as eligible towards the Baseline Funding verification based on management’s assessment of staff labor attributable to YPCE’s youth programs.

YPCE Park Operations – Baseline Funding Verification \$219,379

YPCE operates over 200 parks across the City, including various playgrounds for youth. Playgrounds are constructed to allow children and their caregivers to use the play equipment together and supervision on the playground is recommended. All YPCE playgrounds are accessible with either accessible engineered wood fiber playground surfacing, poured-in-place rubber playground surfacing, or a combination of both. Each playground is unique and allows accessible by wheelchair access within the playground, to access ground level play events, activity panels

and/or independent play items, and swings. Accessibility onto the play structure is accomplished by either ramps or require an individual to transfer out of their wheelchair onto the play structure by a transfer station.

Figure 8: Fund Goals, Amount Considered, and Baseline Funding Verification for YPCE Playgrounds

YPCE Park Operations	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
YPCE Playgrounds	•				•	\$ 219,379	\$ 219,379

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

In fiscal year 2023/24, YPCE identified Measure U expenditures specifically related to playgrounds; these expenditures were included as eligible towards the Baseline Funding verification.

YPCE Sports Field Fee Waivers – Baseline Funding Verification \$5,925

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 9: Fund Goals, Amount Considered, and Baseline Funding Verification for YPCE Sports Field Fee Waivers

YPCE Sports Field Fee Waivers	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
YPCE Sports Field Fee Waivers	•		•			\$ 5,925	\$ 5,925

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

As the program was funded through Measure U, all of the fiscal year 2023/24 program expenditures were included as eligible towards the Baseline Funding verification.

Office of Violence Prevention (OVP) – Baseline Funding Verification \$2,440,012

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 verification amounts for the Office of Violence Prevention youth programs.

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

Office of Violence Prevention Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Gang Prevention and Intervention Taskforce (GPIT)	•			•		\$ 1,475,813	\$ 1,208,396
EBCVIDS				•		\$ 847,095	\$ 674,980
Office of Violence Prevention Administration	•			•		\$ 549,784	\$ 548,636
Youth Peacemaker Fellowship Program	•			•		\$ - ¹⁰	\$ 8,000
Total						\$ 2,872,692	\$ 2,440,012

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

Gang Prevention and Intervention Taskforce Program – Baseline Funding Verification \$1,208,396

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. The GPIT program was identified by OVP management as a partial youth program and was funded from the General Fund and Measure U. The amounts included as eligible towards the Baseline Funding verification were based on management's analysis of youth program participation at 81.88 percent of fiscal year 2023/24 expenditures.

Evidence-Based Violence Interruption, Disruption, and Suppression (EBCVIDS) – Baseline Funding Verification \$674,980

The primary focus of the Evidence-Based Community Violence Interruption, Disruption, and Suppression (EBCVIDS) program is to improve community health and safety, by providing violence interruption, disruption and suppression programs and services to high-risk youth (and

¹⁰ The Amount Considered is zero because State grant revenues exceeded total eligible program expenditures in fiscal year 2023/24.

their families) who are disproportionately impacted by violence, particularly to those affected by gang-related homicides, shootings, and aggravated assaults. In fiscal year 2023/24, the EBCVIDS program was funded by the General Fund, Measure U and grant funding. General Fund and Measure U expenditures were included as eligible towards the Baseline Funding verification.

Office of Violence Prevention Administration (OVP) – Baseline Funding Verification \$548,636

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. The primary mission of the Office of Violence Prevention is to reduce youth involvement in gangs, and the majority of departmental operations were funded by Measure U in fiscal year 2023/24. We included all of the Office of Violence Prevention expenditures as eligible towards the Baseline Funding verification, less amounts prohibited by Measure L.

Youth Peacemaker Fellowship Program – Baseline Funding Verification \$8,000

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 2023/24, the program was primarily funded through external grants but also included some support from the General Fund. The amounts included as eligible towards the Baseline Funding verification were the fiscal year 2023/24 expenditure amounts funded by the General Fund.

Sacramento Fire Department (SFD) – Baseline Funding Verification \$1,888,117

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 verification amounts for the Sacramento Fire Department youth programs offered through the DOR Division.

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

Sacramento Fire Department Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Firefighter Youth Academy	•					\$ 604,252	\$ 604,252
SFD DOR Administration	•					\$ 991,941	\$ 528,274
Emergency Medical Services (EMS) Internship	•					\$ 873,126	\$ 480,219
Sacramento Fire Department Reserves	•					\$ 262,066	\$ 186,205
Sacramento Area Girls Fire Camp	•					\$ 65,277	\$ 65,277
High School Firefighter Pathway	•					\$ 23,890	\$ 23,890
Total						\$ 2,820,552	\$ 1,888,117

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

Firefighter Youth Academy – Baseline Funding Verification \$604,252

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 also focuses 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 Measure U, all of fiscal year 2023/24 program expenditures were eligible towards the Baseline Funding verification.

SFD Diversity, Outreach, and Recruitment (DOR) Administration – Baseline Funding Verification \$528,274

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 2023/24, DOR program costs were funded by the City's General Fund and Measure U. These costs were included as eligible towards the Baseline Funding verification based on DOR program costs attributable to youth programming.

Emergency Medical Services (EMS) Internship – Baseline Funding Verification \$480,219

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 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 towards the Baseline Funding verification were based on analysis of youth program participation at 55 percent for fiscal year 2023/24 program expenditures.

Sacramento Fire Department Reserves – Baseline Funding Verification \$186,205

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 eligible towards the Baseline Funding verification were based on analysis of youth program participation at 71 percent for fiscal year 2023/24 program expenditures.

Sacramento Area Girls Fire Camp – Baseline Funding Verification \$65,277

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 fifth 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 2023/24 program expenditures were eligible towards the Baseline Funding verification.

High School Firefighter Pathway Program – Baseline Funding Verification \$23,890

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 Measure U, all of the fiscal year 2023/24 program expenditures were eligible towards the Baseline Funding verification.

Department of Community Response (DCR) – Baseline Funding Verification \$1,807,778

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

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

Department of Community Response Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Outreach and Engagement Center	•	•	•			\$ 3,140,616	\$ 847,061
Motel Shelter Program	•	•	•			\$ - ¹¹	\$ 540,399
Outreach from Neighborhood Resource Coordinators	•	•	•			\$ 2,152,052	\$ 268,257
Department of Community Response Administration	•	•	•			\$ 501,727	\$ 152,061
Total						\$ 5,794,395	\$ 1,807,778

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

Outreach and Engagement Center – Baseline Funding Verification \$847,061

DCR’s Outreach and Engagement Center is an overnight respite center that serves up to 75 people on a daily basis during normal operation and can expand by another 50 people during weather-respite activation. It is a congregate setting that is co-ed and hosts families with children. The Outreach and Engagement Center was identified by DCR management as a partial youth program and was primarily funded by the Measure U Fund and General Fund. As such, the amounts included as eligible towards the Baseline Funding verification were based on management’s analysis of youth program participation at 28 percent of fiscal year 2023/24 program expenditures, less amounts prohibited by Measure L.

¹¹ The Amount Considered is zero because State grant revenues exceeded total eligible program expenditures in fiscal year 2023/24.

Motel Shelter Program – Baseline Funding Verification \$540,399

The Motel Shelter Program offers motel rooms as a form of non-congregate shelter to people experiencing homelessness, along with wraparound services such as housing coordination and navigation, program referrals, and move-in support. The program provides approximately 200 rooms to guests who are primarily families with children. The Motel Shelter Program was identified by DCR management as a partial youth program and is funded by operating grants and Measure U. The amounts included as eligible towards the Baseline Funding verification were based on management’s analysis of youth program participation at 61 percent of fiscal year 2023/24 Measure U expenditures.

Outreach from Neighborhood Resource Coordinators – Baseline Funding Verification \$268,257

DCR’s Neighborhood Resource Coordinators program provides outreach four days a week in the community, connecting people experiencing homelessness with all available services including shelter, behavioral health services, and social services. The Neighborhood Resource Coordinators program was identified by DCR management as a partial youth program. The amounts included as eligible towards the Baseline Funding verification were based on management’s analysis of youth program participation at 13 percent of fiscal year 2023/24 program expenditures, less amounts prohibited by Measure L.

Department of Community Response Administration – Baseline Funding Verification \$152,061

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 2023/24, DCR administrative costs consisted of labor costs for DCR staff working on youth shelter programs and were funded by Measure U 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 Police Department (SPD) – Baseline Funding Verification \$1,411,996

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. The following table summarizes the Fund Goals, Amounts Considered, and Baseline Funding verification amounts for the Sacramento Police Department youth programs.

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

Sacramento Police Department Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Criminal Justice Academy	•					\$ 1,176,271	\$ 1,176,271
Natomas Unified School District School Resource Officers			•	•		\$ - ¹²	\$ 115,601
Kops-n-Kids			•	•		\$ 42,617	\$ 42,617
SPD Cadet Program	•					\$ 35,583	\$ 35,583
Youth Programs Administration	•		•	•		\$ 31,414	\$ 31,414
Sacramento Police Activities League	•					\$ - ¹³	\$ 10,510
Total						\$ 1,285,885¹⁴	\$ 1,411,996

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

Criminal Justice Academy – Baseline Funding Verification \$1,176,271

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

¹² The Amount Considered is zero because external funding exceeded program expenditures.

¹³ The Amount Considered is zero because external funding exceeded program expenditures.

¹⁴ The Amount Considered is less than the Baseline Funding Verification because external funding exceeded program expenditures for some programs.

most graduates to college immediately after high school. Some students from the program have successfully secured positions within the Police Department. In fiscal year 2023/24, Criminal Justice Academy program costs were funded by the City's General Fund and consisted of labor for officers that work on the program. These costs were included as eligible towards the Baseline Funding verification based on management's assessment of officer labor attributable to the program.

Natomas Unified School District School Resource Officers – Baseline Funding Verification \$115,601

The Natomas Unified School District (NUSD) School Resource Officer (SRO) program places Sacramento Police Officers at NUSD campuses to work closely with school administration and staff in identifying specific problems and focusing on long-term solutions. Additionally, SROs should also be present at school functions that have the potential for violence or criminal activity. SROs may train students in conflict resolution, restorative justice, and crime awareness. As requested, SROs establish a schedule of presentations and training to students, school staff, and parents on school safety and crime prevention issues. SROs may work on prevention, intervention, and suppression of drug and/or gang activity occurring in and around the schools.

The Sacramento Police Department is reimbursed for the majority of costs for the NUSD SRO program. However, some staff time is not reimbursed and is funded through the General Fund. Fiscal year 2023/24 General Fund expenditures for the NUSD SRO program were included as eligible towards the Baseline Funding verification.

Sacramento Police Department Kops-n-Kids Program – Baseline Funding Verification \$42,617

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 2023/24 program expenditures were eligible towards the Baseline Funding verification.

Sacramento Police Department Cadet Program – Baseline Funding Verification \$35,583

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 2023/24 program expenditures were included as eligible towards the Baseline Funding verification.

Sacramento Police Department Youth Programs Administration – Baseline Funding Verification \$31,414

Administrative youth costs are the Police 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 2023/24, Police Department youth administrative costs were funded by the City's General Fund. These costs were included as eligible towards the Baseline Funding verification based on management's assessment of administrative costs attributable to youth programming.

Sacramento Police Activities League – Baseline Funding Verification \$10,510

The Sacramento Police Activities League (SacPAL) is a proud program of the Sacramento Police Foundation, a 501(c)(3) non-profit organization that strives to make a difference in the lives of youth in under-served communities. The City's SacPAL programs have at least one Sacramento Police Officer who serves as a coach and/or mentor and helps foster positive relationships between law enforcement and the community. Together, employees of the Sacramento Police Department and members of the community volunteer their time to provide valuable opportunities, develop leadership skills, and teach meaningful life lessons that prepare participants for a better, more successful future. SacPAL programs are designed for youth six to 17 years old and include rugby, fishing, boxing, ski/snowboard club, and youth leadership training. As SacPAL is primarily an externally funded program, the amounts included as eligible towards the Baseline Funding verification were the fiscal year 2023/24 expenditures from the General Fund.

Office of the City Manager – Baseline Funding Verification \$1,250,000

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 verification amounts for the Office of the City Manager youth program.

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

Office of the City Manager Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Fare Free Transit for Youth (Ryde Free RT)	•					\$ 1,250,000	\$ 1,250,000

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

Fare Free Transit for Youth (Ryde Free RT) – Baseline Funding Verification \$1,250,000

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 2023/24 program expenditures were included as eligible towards the Baseline Funding verification.

Mayor and City Council – Baseline Funding Verification \$533,964

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 verification amounts for the Mayor and City Council youth programs.

Figure 15: Fund Goals, Amount Considered, and Baseline Funding Verification by Mayor & City Council Program

Mayor and City Council	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Mayor’s Thousand Strong Program	•					\$ 426,594	\$ 426,594
District 1 Youth Events and Services	•	•	•	•	•	\$ 37,460	\$ 25,918
District 2 Youth Events and Services	•			•		\$ 44,428	\$ 20,208
District 3 Youth Events and Services	•		•		•	\$ 37,296	\$ 23,209
District 8 Youth Events and Services	•			•	•	\$ 80,072	\$ 38,035
Total						\$ 625,850	\$ 533,964¹⁵

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

Mayor’s Thousand Strong Program – Baseline Funding Verification \$426,594

The Mayor’s Thousand Strong program is an internship program that offers participating high schoolers 300 hours of paid work experience over a year and an additional 40 hours of workplace basics training. The program creates an opportunity for participants to learn about taxes, savings, and to interact with financial institutions. As the program was funded by Measure U, all fiscal year 2023/24 expenditures were included as eligible towards the Baseline Funding verification.

¹⁵ For the Mayor and City Council, the amounts included as eligible towards the Baseline Funding verification were estimates based on information provided by Council offices and a high-level review by the Office of the City Auditor. Due to the short turn-around time for this project, and that the City met the Baseline Funding amount regardless, we did not conduct full reviews of Council youth events and services.

District 1 Youth Events and Services – Baseline Funding Verification \$25,918

In fiscal year 2023/24, City Council District 1 held multiple youth events in addition to sponsoring youth programs and services. Some of these events and services included movie nights, sponsorships to youth-serving non-profits, holiday themed events, and several community events with youth activities. Overall, City Council District 1's youth programs and services were considered a partial youth program. All amounts were funded out of the General Fund and the amounts included as eligible towards the fiscal year 2023/24 Baseline Funding verification were based on the Office of the City Auditor's analysis in identifying events and services directly serving youth.

District 2 Youth Events and Services – Baseline Funding Verification \$20,208

In fiscal year 2023/24, City Council District 2 provided several sponsorships to assist staging youth events, programs, and services. Some of these sponsorships were provided to youth-serving non-profits and several community events with youth activities. Overall, City Council District 2's youth program and services were considered a partial youth program. All amounts were funded out of the General Fund and the amounts included as eligible towards the fiscal year 2023/24 Baseline Funding verification were based on the Office of the City Auditor's analysis in identifying events and services serving youth.

District 3 Youth Events and Services – Baseline Funding Verification \$23,209

In fiscal year 2023/24, City Council District 3 held multiple youth events in addition to sponsoring youth programs and services. Some of these events and services included backpack drives, movie nights, swim passes, sponsorships to youth-serving non-profits, a toy drive, and several community events with youth activities. Overall, City Council District 3's youth program and services were considered a partial youth program. All amounts were funded out of the General Fund and the amounts included as eligible towards the fiscal year 2023/24 Baseline Funding verification were based on the Office of the City Auditor's analysis in identifying events and services directly serving youth.

District 8 Youth Events and Services – Baseline Funding Verification \$38,035

In fiscal year 2023/24, City Council District 8 held multiple youth events in addition to sponsoring youth programs and services. Some of these events and services included sponsorships to youth-serving organizations, youth workforce events, scholarship sponsorships, free pool events, advocacy sessions to uplift youth values, and several community events with youth activities. Overall, City Council District 8's youth program and services were considered a partial youth program. All amounts were funded out of the General Fund and the amounts included as eligible towards the fiscal year 2023/24 Baseline Funding verification were based on the Office of the City Auditor's analysis in identifying events and services directly serving youth.

Office of Innovation and Economic Development (OIED) – Baseline Funding Verification \$493,615

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 verification amounts for the Office of Innovation and Economic Development youth programs.

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

Office of Innovation & Economic Development Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Sac Builds Skills 2 Careers	•					\$ 196,272	\$ 192,091
Childcare Project Manager					•	\$ 159,273	\$ 159,273
OIED Administration	•					\$ 168,944	\$ 122,059
ECE Apprenticeship Wraparound Services					•	\$ 20,192	\$ 20,192
Total						\$ 544,681	\$ 493,615

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

Sac Builds Skills 2 Careers – Baseline Funding Verification \$192,091

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. This program was identified by management as a partial youth program. The amounts eligible towards the Baseline Funding verification were based on management's analysis of youth program participation of 97.87 percent of fiscal year 2023/24 Measure U program expenditures.

Childcare Project Manager – Baseline Funding Verification \$159,273

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 fiscal year 2023/24 expenditures were included as eligible towards the Baseline Funding verification.

Office of Innovation & Economic Development (OIED) Administration – Baseline Funding Verification \$122,059

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 2023/24, 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 eligible towards the Baseline Funding verification based on management’s assessment of project manager labor attributable to youth programming.

Early Childcare Education (ECE) Wraparound Services – Baseline Funding Verification \$20,192

In partnership with Los Rios Community College District and local providers, the City is funding an early childcare education (ECE) apprenticeship program. To better support the apprentices the City entered into a contract with Pivot Sacramento to provide wraparound services. The program is designed to meet the immediate labor force need by increasing the ECE workforce. As the program was funded through the City's Measure U Fund, all of the fiscal year 2023/24 program expenditures were included as eligible towards the Baseline Funding verification.

Office of Cannabis Management (OCM) – Baseline Funding Verification \$98,266

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 verification amounts for the Office of Cannabis Management youth program.

Figure 17: Fund Goals, Amount Considered, and Baseline Funding Verification by OCM Program

Office of Cannabis Management Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
SacYouthWorks: Futures	•		•			\$ 98,266	\$ 98,266

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

SacYouthWorks: Futures – Baseline Funding Verification \$98,266

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 program, which is 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 and enhancing local cannabis prevention campaigns. The amounts included as eligible towards the Baseline Funding verification were the fiscal year 2023/24 expenditure amounts funded by the General Fund

Community Development Department (CDD) – Baseline Funding Verification \$87,487

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 verification amounts for the Community Development Department youth program.

Figure 18: Fund Goals, Amount Considered, and Baseline Funding Verification by CDD Program

Community Development Department Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Graffiti Abatement Program	•					\$ 509,360	\$ 87,487

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

Graffiti Abatement Program – Baseline Funding Verification \$87,487

Sacramento employs teenagers on weekends to combat the City's more than 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 the General Fund and Measure U, all of the fiscal year 2023/24 program expenditures for the youth component of the program were included as eligible towards the Baseline Funding verification, less amounts prohibited by Measure L.

Office of the City Clerk – Baseline Funding Verification \$32,272

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 verification amounts for the Office of the City Clerk’s youth programs.

Figure 19: Fund Goals, Amount Considered, and Baseline Funding Verification by City Clerk Program

Office of the City Clerk Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Sacramento Youth Commission Support	•					\$ 31,522	\$ 31,522
Youth Seats on Commissions	•					\$ 750	\$ 750
Total						\$ 32,272	\$ 32,272

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

Sacramento Youth Commission Support – Baseline Funding Verification \$31,522

The Sacramento Youth Commission is a legislative body codified within the City Code, 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. As the stipend is funded by Measure U and City staff support for the meetings are funded through the General Fund, all of the fiscal year 2023/24 program expenditures, including staff time for commission meetings, were included as eligible towards the Baseline Funding verification.

Youth Seats on Commissions – Baseline Funding Verification \$750

The City of Sacramento is committed to supporting the positive health development of its younger residents. The Council-adopted Citywide Youth Development Campaign Plan states that the City’s vision is that all youth are valued and able to reach their fullest potential and directs the City to honor the input and insights of young people. To forward these goals, the City designated one youth seat on the Parks & Community Enrichment Commission; Sacramento Community Police Review Commission; Sacramento Arts, Culture and Creative Economy Commission; and the Measure U Commission. Expenditures for this program include stipends for youth commissioners serving on these commissions. As the stipends were funded by Measure U, all of the fiscal year 2023/24 stipend expenditures were included as eligible towards the Baseline Funding verification.

Convention & Cultural Services (CCS) – Baseline Funding Verification \$27,480

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 verification amounts for the Department of Convention & Cultural Services youth programs.

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

Convention & Cultural Services Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Arts & Education Outreach Administration	•					\$ 172,186	\$ 25,420
Sacramento Film + Media Internship	•					\$ 14,984	\$ 2,060
Total						\$ 187,170	\$ 27,480

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

Arts & Education Outreach Administration – Baseline Funding Verification \$25,420

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 2023/24, CCS administrative costs consisted of Arts Education & Outreach program costs and were funded by Measure U. These costs were included as eligible towards the Baseline Funding verification based on management’s assessment of program costs attributable to youth programming, less amounts prohibited by Measure L.

Sacramento Film + Media Internship – Baseline Funding Verification \$2,060

The Sacramento Film + Media program within the Entertainment Services Division offers an internship program for film students. 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. This program was funded through Measure U and the Innovation and Growth Fund and was identified as a partial youth program based on the age of participants. The amounts included as eligible towards the Baseline Funding verification were the fiscal year 2023/24 Measure U expenditures based on analysis of youth program participation.

Information Technology Department (IT) – Baseline Funding Verification \$179

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 verification amounts for the Information Technology Department youth program.

Figure 21: Fund Goals, Amount Considered, and Baseline Funding Verification by IT Program

Information Technology Department Program	Fund Goals					Amount Considered	Baseline Funding Verification
	1	2	3	4	5		
Celebrate Oak Park: Kids STEAM Zone	•					\$ 179	\$ 179

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

Celebrate Oak Park: Kids STEAM Zone – Baseline Funding Verification \$179

Celebrate Oak Park is a family event held in McClatchy Park to celebrate Oak Park's rich history and diverse community. Various organizations participated in the 2024 event including Councilmember Caity Maple and the City's Information Technology Department. Specifically, the Information Technology Department organized the Kids STEAM Zone. STEAM stands for Science, Technology, Engineering, Art, and Math. STEAM can help youth understand the interconnected nature and broad application of science through open and careful observations, logical and critical thinking, objective evaluation, and improvements and innovation.

Due to the timing of the 2024 Celebrate Oak Park event, only two hours of planning costs were expended in fiscal year 2023/24. As this is a full youth program, all fiscal year 2023/24 General Fund expenditures were included as eligible towards the Baseline Funding verification.

Appendix A: Program Expenditures Excluded from the City Auditor’s Fiscal Year 2023/2024 Baseline Funding Verification

The following program expenditures were reviewed as part of our fiscal year 2023/24 Baseline Funding verification analysis and determined to be ineligible for inclusion towards the Baseline Funding amount. 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 towards the Baseline Funding verification. Measure L defines eligible funds as revenue received by the City that is unrestricted and that can be used for any lawful purpose per Section 120(a)(10). Based on this definition, only the City’s General Fund and the Measure U Special Revenue Fund are eligible for inclusion towards the Baseline Funding verification.

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 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 eligible funding expended 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 eligible towards the Baseline Funding verification.

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

Department	Program	Amount Excluded	Rationale for Exclusion
Community Development	Graffiti Abatement	\$ 421,874	1) Partial Youth Program 2) Prohibited Capital Expenditures
Community Response (DCR)	DCR Administration	\$ 349,666	1) Partial Youth Program
Community Response (DCR)	Homeless Housing, Assistance, and Prevention (HHAP) Grant Program 3 – Youth Shelters	\$ 879,457	1) Ineligible Funding Source
Community Response (DCR)	Outreach and Engagement Center	\$ 2,293,555	1) Partial Youth Program 2) Ineligible Funding Source
Community Response (DCR)	Outreach from Neighborhood Resource Coordinators	\$ 1,883,795	1) Partial Youth Program 2) Prohibited Capital Expenditures
Community Response (DCR)	Women and Family Shelter Project	\$ 1,462,106	1) Ineligible Funding Source
Convention and Cultural Services	Arts and Education Outreach Administration	\$ 146,766	1) Partial Youth Program 2) Prohibited Capital Expenditures
Convention and Cultural Services	Cultural Arts Awards (CAA) Grants	\$ 841,010	1) Ineligible Funding Source 2) General Operational Support
Convention and Cultural Services	Fairytale Town	\$ 13,496	1) Ineligible Funding Source 2) General Operational Support
Convention and Cultural Services	MOSAC Museum	\$ 145,337	1) Ineligible Funding Source 2) General Operational Support
Convention and Cultural Services	Sacramento Film + Media Internship	\$ 12,924	1) Ineligible Funding Source 2) General Operational Support
Convention and Cultural Services	Sacramento Zoo	\$ 295,818	1) Ineligible Funding Source 2) General Operational Support
Fire	Diversity, Outreach, and Recruitment (DOR) Administration	\$ 463,667	1) Partial Youth Program
Fire	Emergency Medical Services (EMS) Internship	\$ 392,907	1) Partial Youth Program
Fire	Sacramento Fire Department Reserves	\$ 75,861	1) Partial Youth Program
Mayor and City Council	District 1 Youth Events and Services	\$ 11,542	1) Partial Youth Program
Mayor and City Council	District 2 Youth Events and Services	\$ 24,220	1) Partial Youth Program 2) General Operational Support
Mayor and City Council	District 3 Youth Events and Services	\$ 14,087	1) Partial Youth Program
Mayor and City Council	District 8 Youth Events and Services	\$ 42,037	1) Partial Youth Program
Office of Innovation and Economic Development (OIED)	OIED Administration	\$ 46,885	1) Partial Youth Program

Department	Program	Amount Excluded	Rationale for Exclusion
Office of Innovation and Economic Development (OIED)	SacBuildsSkills2Careers	\$ 4,181	1) Partial Youth Program
Office of Violence Prevention (OVP)	Evidence-Based Violence Interruption, Disruption, and Suppression (EBCVIDS)	\$ 172,116	1) Ineligible Funding Source
Office of Violence Prevention (OVP)	Gang Prevention and Intervention Task Force (GPIT)	\$ 267,417	1) Partial Youth Program
Office of Violence Prevention (OVP)	OVP Administration	\$ 1,148	1) Prohibited Capital Expenditures
Youth, Parks, and Community Enrichment (YPCE)	Access Leisure	\$ 16,265	1) Partial Youth Program
Youth, Parks, and Community Enrichment (YPCE)	Aquatics	\$ 1,804,354	1) Partial Youth Program 2) Ineligible Funding Source
Youth, Parks, and Community Enrichment (YPCE)	YPCE Capital Projects	\$ 994,159	1) Partial Youth Program 2) Ineligible Funding Source 3) Prohibited Capital Expenditures
Youth, Parks, and Community Enrichment (YPCE)	Camp Sacramento	\$ 197,489	1) Partial Youth Program 2) Ineligible Funding Source 3) Prohibited Capital Expenditures
Youth, Parks, and Community Enrichment (YPCE)	Community Centers	\$ 4,460,523	1) Partial Youth Program 2) Ineligible Funding Source
Youth, Parks, and Community Enrichment (YPCE)	Community Recreation	\$ 353,587	1) Partial Youth Program
Youth, Parks, and Community Enrichment (YPCE)	Explore and Learn	\$ 20,000	1) Ineligible Funding Source
Youth, Parks, and Community Enrichment (YPCE)	Participatory Budgeting	\$ 266,064	1) Partial Youth Program
Youth, Parks, and Community Enrichment (YPCE)	Youth Employment and Civil Engagement	\$ 567,000	1) Ineligible Funding Source
Youth, Parks, and Community Enrichment (YPCE)	Youth-Serving Organizational Resiliency Program	\$ 215,053	1) General Operational Support
Youth, Parks, and Community Enrichment (YPCE)	YPCE Administration	\$ 874,784	1) Partial Youth Program
Youth, Parks, and Community Enrichment (YPCE)	Workforce Innovation & Opportunities Act (WIOA)	\$ 32,114	1) Ineligible Funding Source
Total		\$ 20,063,264	

Appendix B: City of Sacramento Charter, Section 120 – Sacramento Children’s Fund

§ 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 ninemember 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)