

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

**Regular Meeting
Thursday, February 26, 2026
Youth for Change Building – Community Room
1128 Yuba Street, Marysville, CA 95901
3:30p.m. – 5:00p.m.**

The meeting will be live-cast via [Zoom](#) where members of the public shall have the right to observe and offer public comment. This altered format is in observance of the recommendation by state officials that certain precautions be taken, including social distancing, to address the threat of COVID-19.

Join Zoom Meeting

<https://us02web.zoom.us/j/84914031108?pwd=GYAYhOGZRXLfWjpdxsyF7WyC5hoJiF.1>

Meeting ID: 849 1403 1108 Passcode: 862241

One tap mobile +16699009128,,84914031108#,,,*862241# US (San Jose)

ITEM	SUBJECT
	Call to order, roll call and the Pledge of Allegiance
	Opportunity for Public Comments Items not on the Agenda – Limit three minutes per speaker.
<i>Consent Agenda</i>	<i>All matters listed under Consent Agenda are considered to be routine and can be enacted in one motion</i>
Consent Agenda 1 & 2	<ol style="list-style-type: none"> Approval of Minutes of the January 29, 2026, Special Commission Meeting Annual Review the 2021-2026 First 5 Strategic Plan: Available for public review here.
3 Discussion/Action	Public Hearing: Review of First 5 California Annual Report for FY 2023-24 The Commission is asked to conduct a public hearing to receive testimony from the public at large before adopting the State Commission’s Annual Report, pursuant to Health and Safety Code Section 130140(d)(3). Available for public review here.
4 Discussion/Action	Mid-Year Budget Review – The Commission will review and consider revisions to the current FY mid-year budget and consider necessary budgetary actions to align financials.
5 Discussion	Presentation: Applied Survey Research will present the final draft of the FY 2026-2031 Strategic Plan to the Commission.
6 Discussion/Action	Public Hearing: County Strategic Plan 2026-2031- The Commission is asked to conduct a public hearing to receive testimony from the public at large prior to adopting a five-year strategic plan pursuant to Health and Safety Code §130140 (a)(1)(C) (iii), (E) and (F) for fiscal years 2026-2031. Draft Available for public review here.
7 Discussion	Long Range Financial Planning and Future considerations: The Commission will receive information on long range financial planning options and provide guidance to staff.
8 Discussion	Executive Director Monthly Activity Report - The Commission will receive information on committees and operational and program activities.
Adjourn	

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

The next regular Commission meeting will be on April 23, 2026

MEETING MINUTES

PUBLIC SESSION

Call to Order at 4:02 p.m.

Roll Call-

-Commissioners and Staff Present: Chair- Melissa Shaw, Vice-Chair- Jamie Bartolome, Sally Sokoloski, Matt Ricardy, and Melinda Staples

-Commissioner Absent: Jon Messick

-Commissioner Excused: Rob Gregor

PUBLIC COMMENT: *Public comments was not received.*

1. Consent Agenda- Approval of Minutes for December 11, 2025, Regular Commission Meeting

Motion by Commissioner Sokoloski to approve the consent agenda. Second: Commissioner Ricardy

Vote: Ayes: Commissioners Shaw, Bartolome, Sokoloski, Staples, and Ricardy
Noes: None. Abstentions: None.

Result: Motion carried.

2. Annual Audit Review (Public Hearing / Action)

Public hearing opened at 4:05 p.m. and closed at 4:06 p.m.

Discussion Summary: A Commissioner suggested using the time study document to more clearly reflect the allocation of employee time across administrative, programmatic, and evaluation activities. The purpose of this approach is to provide a more detailed and transparent breakdown of staff time and to accurately reflect the extent of time devoted to direct service (program) activities.

Motion by Commissioner Bartolome to approve First 5 Yuba Annual Audit. Second: Commissioner Staples

Vote: Ayes: Commissioners Shaw, Bartolome, Sokoloski, Staples, and Ricardy

Noes: None. Abstentions: None.

Result: Motion carried.

3. Annual Report to First 5 California (Public Hearing / Action)

Public hearing opened at 4:25 p.m. and closed at 4:25 p.m.

Motion by Commissioner Sokoloski to approve the Annual Report to First 5 CA. Second by Commissioner Bartolome

Vote: Ayes: Commissioners Sokoloski, Shaw, Bartolome, Staples, and Ricardy
Noes: None. Abstentions: None.

Result: Motion carried

4. Children's Trust (Discussion / Action)

Discussion Summary:

Deferred to the February meeting.

5. Financial Forecasting (Discussion)

The Executive Director provided an overview of the current financial forecasting. The information was prepared by Leanne Link in collaboration with the ED. First 5 Yuba revenues have been reducing.

6. Executive Director Monthly Activity Report (Discussion)

Summary of report on committee, program, operational, and ongoing projects.

MEETING ADJOURNED AT 5:05 PM

The next Commission Meeting is scheduled for February 26, 2026.

DRAFT

AGENDA ITEM 2
February 26, 2026

Subject	Annual Review of the County Strategic Plan
Supporting Document(s)	First 5 Yuba Strategic Plan 2021 – 2026 available online here
Overview	The Commission is asked to annually review the Strategic Plan pursuant to Health and Safety Code §130140 30140 (a)(1)(C)(iii).
Discussion	<p>In February 2021, the Commission approved a Strategic Plan for July 2021 – June 2026. It has been reviewed annually, as required by mandates, and revised as appropriate. There have been no revisions to date.</p> <p>Staff recommends no changes to the existing First 5 Yuba Strategic Plan.</p>
Recommendation	
Fiscal Impact	None
Action Requested	No formal action

AGENDA ITEM 3
February 26, 2026

Subject	Public Hearing: Review of First 5 California Annual Report for FY 2021-2022
Supporting Document(s)	2024-2025 First 5 California Annual Report available online at First 5 California
Overview	Pursuant to Health and Safety Code Section 130140(d)(3). and the County of Yuba Ordinance Code [Chapter 4.45] The Commission shall conduct at least one public hearing on each annual report by the State Commission
Recommendation	1) Open Public Hearing. 2) Receive public comment. 3) Close Public Hearing
Fiscal Impact	The Health and Safety Code grants First 5 California the authority to withhold funding from any county commission failing to review and accept the State Annual Report.
Action Requested	No formal action

AGENDA ITEM 4
February 26, 2026

Subject	FY 2025-2026 Mid-Year Budget Revisions
Supporting Document(s)	A. Staff Narrative B. 2025-2026 statement of activities (through Period 7) C. Statement of Revenue D. Tyler ERP Financial Statement E. 2025/2026 Draft Mid-Year Budget F. DOF Birthrate Projections (Jan 2026)
Overview	On June 26, 2025, pursuant to Health and Safety Code provisions and the County of Yuba Ordinance Code 4.45, the Commission adopted a budget prior to the start of the fiscal year. Annually First 5 reviews budgets to ensure alignment with operations and adjusts accordingly.
Discussion	Refer to staff narrative
Action Requested	Motion to approve transfer of up to \$150,000 funding from reserves (Children's Trust) to cover operating expenses and allocate expenses as described in mid-year budget revisions for FY 2025-2026 and authorize the Executive Director to perform all operational and administrative duties necessary (minor edits if needed) to carry out all budget functions as in alignment with internal and external contracts and the strategic plan.

Mid-Year Budget Narrative February 2026

This narrative is intended to brief the Commission on newly projected Prop 10 revenues in accordance with Health and Safety Code provisions and the County of Yuba Ordinance Code 4.45.

OVERVIEW

Over the past few years, tobacco tax revenues have been declining. More significant to highlight is that Proposition 31 will have a consistent effect on declining revenues calling for more attention to local and state level advocacy for sustainability of programs and services for children 0-5 and their families.

New projections from the Department of Finance (DOF) released in April 2025 which were used to build our 2025-2026 budget. The newest projections from the DFO were released in January 2026.

Unfortunately, newest projections released in January were lower than originally expected, totaling \$549,712 which is ~\$73,000 less than originally projected in April 2025 (\$623,133). Changes are claimed to be DOF changes in tobacco tax projections and no other significant outlying factors.

REVENUES:

Total Projected Revenues: **\$1,057,714**

- Prop 10 Revenue Projections: FY 2024-25: **\$549,712** (Decrease of \$73,000)
 - Prop 10 - Electronic Cigarette Excise Tax – **\$10,000 (estimate)**
- External Funding & Grant awards **\$508,002 ~48%**
- Current Revenues to date: July – December **\$267,266**. This trend is lower than last FY

EXPENDITURES- Projected

Total Projected expenditures: **\$1,557,367 (increase of \$43,000 from June)**

- **Program:**
Projected Prop 10 annual program expenditures for the upcoming FY is estimated to be **\$460,779**. Total annual program expenditures including external grant funds are estimated to be **\$529,279**. The funding is allocated in the following goal areas:
 1. Child Health & Development
 2. Resilient Families
 3. Quality Early Learning
 4. Strong Systems

- **Operating Expenditures: \$254,924** (16%)
- **Salaries & Benefits: \$718,163** (Prop 10- \$385,803 ~53% = 2.5 FTE)
- **Evaluation Expenditures: \$55,000**

Executive Director Comments

January marks three years since Proposition 31 has taken effect resulting in continued accelerated decline in Proposition 10 revenues over 28% from 21-22. This budget reflects ongoing declines at

To address these unintentional gaps & deficit program funding First 5 has researched and secured:

- Secured: \$12,000 for the current FY
- Secured: 36,200 FY 2026-2028
- Applied for approximately \$204,200 in future funding opportunities

To fulfill the duties and financial commitments in the Strategic Plan this fiscal year we are projected to transfer in \$499,653 in trust reserves. However, trust reserves will not sustain programs and services for more than 5 years. Trust reserves should only be considered as a temporary solution to this continuous deficit. We need to take a deeper dive in the coming years to identify sustainability solutions.

Next Steps & Considerations:

- Continue to invest and explore additional sustainable alternate funding streams and resources.
- Continue building CalAIM programming and internal capacity
- Local and state level advocacy efforts

First 5 Yuba Statement of Activities (preliminary) January 31, 2026
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First 5 Program Expenses

Salaries and Employees Benefits	363,235
Operating Expenses	
Info Technology Services	24,444
Professional Services (Administrative)	11,804
Maint - Equipment (Network ISF)	0
Maint - Software	0
Rents & Leases - Equipment	827
Rents & Leases - Building	19,467
Insurance	8,349
Communications	956
Publications	0
Training/Conference	2,254
Car Allowance	3,000
Business Travel/Mileage	455
Office Expense	2,633
Office Supplies - Furn/Fixt	0
Feight/Postage	0
Books/Media/Subscription	0
Memberships	6,000
Clothing and Personal Supplies	0
Minor Equipment/Small Tools	180.66
Computer Equipment/Accessories	28
Computer Software/Licenses	475
Support & Care of Persons	0
Special Department Expenses	12,434.44
Business Related Meals/Supplies	0
Principal on Other Debt	0
Interest on Other Debt	0
Community Grants (Strategic Partners)	0
Indirect Cost Allocation	50,534
Change in Compensated Absences	0
Intrafund Transfers Out	0
Total Operating Expenses	143,841
Program Expenses	
Improved Child Health	91,303
Improved Family Functioning	131
Improved Child Development	63,844
Improved Systems of Care	10,774
Total Program Expenses	166,053
Evaluation Expenses	
Total Evaluation Expenses	53,180
Total Expenses	\$ 726,307.76

Program Revenues

Tobacco Tax Revenue (10, 56)	174,400
CECET	1,819
Surplus Money Investment Fund (SMIF)	0
IMPACT	0
Probation	50,000
Partnership	37,500
Other Revenue	0
Misc Revenues	69,980
Due from Grants	66,015
Carry-Over	7,700
Total Program Revenues	\$ 407,414.48

Net Program Revenues **\$ (318,893.28)**

General Revenues

Interest Income 0

Change in Net Position **\$ (318,893.28)**

Net Position - Beginning Year 2,379,665

Net Position - End of Year 2,060,771

First 5 - Yuba County
Statement of Revenues, Expenditures
and Changes in Fund Balance (preliminary)
Balanced through January 31, 2026

Income - Operating Grants & Contributions	Projected	YTD
Tobacco Tax Revenue (10, 56)	\$623,133.00	\$174,399.75
CECET		\$1,818.93
Surplus Money Investment Fund (SMIF)		\$0.00
IMPACT	\$39,915.00	\$0.00
Probation	\$50,000.00	\$50,000.00
Partnership	\$123,588.35	\$37,500.00
Other Revenue	\$140,000.00	\$0.00
Misc Revenues	\$128,955.11	\$69,980.46
Due from Grants		\$66,015.34
Interest Income	\$1,500.00	\$0.00
224/25 Carry Over		\$ 7,700
TOTAL REVENUE	\$1,107,091.46	\$407,414.48

Expenditures

	Budgeted	YTD
Total Salaries and Employees Benefits	\$ 715,093.72	\$ 363,234.68

Operating Expenses

Info Technology Services	\$0.00	\$24,444.00
Professional Services (Administrative)	\$15,000.00	\$11,804.00
Maint - Equipment (Network ISF)	\$44,663.00	\$0.00
Maint - Software	\$0.00	\$0.00
Rents & Leases - Equipment	\$1,450.00	\$827.26
Rents & Leases - Building	\$30,000.00	\$19,467.22
Insurance	\$8,572.00	\$8,348.92
Communications	\$2,680.00	\$955.63
Publications	\$100.00	\$0.00
Training/Conference	\$3,390.00	\$2,254.00
Car Allowance	\$0.00	\$3,000.00
Business Travel/Mileage	\$4,000.00	\$454.65
Office Expense	\$5,000.00	\$2,632.92
Office Supplies - Furn/Fixt	\$0.00	\$0.00
Freight/Postage	\$500.00	\$0.00
Books/Media/Subscription	\$0.00	\$0.00
Memberships	\$150.00	\$6,000.00
Clothing and Personal Supplies	\$0.00	\$0.00
Minor Equipment/Small Tools	\$0.00	\$180.66
Computer Equipment/Accessories	\$5,604.35	\$28.13
Computer Software/Licenses	\$1,950.00	\$475.17
Support & Care of Persons	\$0.00	\$0.00
Special Department Expenses	\$0.00	\$12,434.44
Business Related Meals/Supplies	\$3,580.00	\$0.00
Principal on Other Debt	\$0.00	\$0.00
Interest on Other Debt	\$0.00	\$0.00
Community Grants (Strategic Partners)	\$0.00	\$0.00
Indirect Cost Allocation	\$86,629.00	\$50,533.57
Change in Compensated Absences	\$0.00	\$0.00
Intrafund Transfers Out	\$0.00	\$0.00
Total Operating Expenses	\$ 213,268.35	\$143,840.57

Program Strategic Priority Area

Improved Family Functioning	\$312,290.52	\$91,303.01
Improved Child Development	\$18,542.00	\$131.49
Improved Child Health	\$198,851.08	\$63,843.99
Improved Systems of Care	\$49,846.71	\$10,774.12
Total Program SPA Expenses	\$ 579,530.31	\$166,052.61

Evaluation

Total Evaluation	\$ 55,000.00	\$ 53,179.90
TOTAL EXPEDITURES	\$1,562,892.38	\$726,307.76
Net Change in Fund Balance	-\$455,800.92	\$ (318,893.28)
Beginning of Year Fund Balance	\$2,323,961.00	\$ 2,379,664.57
END OF YEAR FUND BALANCE	\$1,868,160.08	\$ 2,060,771.30

**FIRST 5 YUBA COUNTY
DRAFT BUDGET
FY 2025 / 2026**

		Total Budget ACO
43605	Revenue - Prop. 10 (Includes 56, SMIF, CECET)	\$ 559,712
43790	Revenue- Grant Awards (CDPH, FFCA. OTS)	\$ 140,000
43950	Revenue - Other (Non- Gov't Grants)	\$ 39,915
45100	Interest Income	\$ 1,500
46800	Fees for Services	\$ 303,887
47500	Contributions & Donations	\$ 5,000
	Carryover	\$ 7,700
49900	Operating Transfer In 210 - END FY 25/26	\$ 499,653
TOTAL REVENUE		\$ 1,557,367
51100	Salaries - Regular	\$ 444,251
51110	Salaries - EH	\$ 40,570
51134	EE Referral Program	\$ -
51300	Medicare	\$ 6,603
51400	Group Health Insurance	\$ 75,776
51401	Life Insurance	\$ 408
51405	Workers Comp Insurance	\$ 3,979
51410	Unemployment Insurance	\$ 2,729
51601	Benefits - Co Share PERS UAL	\$ 107,976
51602	Benefits - Co Share PERS Normal	\$ 32,709
51603	Benefits - Co Share PARS	\$ 1,218
51605	Retiree Healthcare Insurance	\$ 1,945
Total Salaries & Benefits		\$ 718,164
52490	Professional Services- Admin	\$ 15,000
	Professional Services- Eval	\$ 55,000
	Professional Services- Program	\$ 72,963
52130	Network Fees	\$ 46,470
52600	Rents & Leases - Equipment	\$ 1,450
52605	Rents & Leases - Building	\$ 30,500
52700	Insurance	\$ 8,572
52800	Communications/ Telephone	\$ 2,680
52830	Publications	\$ 100
52900	Training/Conference	\$ 3,467
52905	Buisness Travel/Mileage	\$ 4,000
53100	Office Expense	\$ 5,000
53105	Office Supplies - Furn/Fixt	\$ -
53110	Feight/Postage	\$ 500
53115	Books/Media/Subscription	\$ -
53120	Memberships	\$ 6,150
53300	Clothing	\$ 1,000
53400	Minor Equipment	\$ -
53410	Computer Equipment/Accessories	\$ 5,605
53415	Computer Software/Licenses	\$ 1,950
53500	Responsive Discretionary Emergency- Hold Harmless	\$ 3,000
53650	Perishable Incentive (i.e., food, flowers)	\$ 2,400
54805	Community Grants (SP) - Family Functioning	\$ 329,010
	Community Grants (SP) - Child Development	\$ 18,000
	Community Grants (SP) - Child Health	\$ 134,757
	Community Grants (SP) - Systems	\$ 5,000
56200	Indirect Cost Allocation (A-87)	\$ 86,629
Total Operating Expenses		\$ 839,203
TOTAL EXPENDITURES		\$ 1,557,367.00

FIRST 5 CALIFORNIA COUNTY TAX REVENUE PROJECTIONS FOR 2025-26 THROUGH 2029-30 with Flavor Ban
 UTILIZING GOVERNOR'S BUDGET UPDATED TOBACCO TAX REVENUE PROJECTIONS AND
 DOF BIRTH PROJECTIONS FOR CALIFORNIA STATE AND COUNTIES 2000-2050
 UPDATED 1-23-2026

	COUNTY	2024 Births ¹	2024 Birthrate	2025-26 TAX REVENUE PROJECTION	2025 Births ¹	2025 Birthrate	2026-27 TAX REVENUE PROJECTION	2026 Births ¹	2026 Birthrate	2027-28 TAX REVENUE PROJECTION	2027 Births ¹	2027 Birthrate	2028-29 TAX REVENUE PROJECTION	2028 Births ¹	2028 Birthrate	2029-30 TAX REVENUE PROJECTION
1	Alameda	15,679	3.979%	\$7,716,144	15,327	3.878%	\$7,125,307	14,846	3.786%	\$6,689,201	14,322	3.690%	\$6,311,511	13,827	3.603%	\$5,980,938
2	Alpine	2	0.001%	\$984	11	0.003%	\$5,114	11	0.003%	\$4,956	11	0.003%	\$4,848	12	0.003%	\$5,191
3	Amador	284	0.072%	\$139,766	324	0.082%	\$150,623	328	0.084%	\$147,788	334	0.086%	\$147,189	340	0.089%	\$147,069
4	Butte	2,030	0.515%	\$999,029	1,997	0.505%	\$928,377	1,998	0.510%	\$900,244	1,991	0.513%	\$877,407	1,986	0.518%	\$859,054
5	Calaveras	362	0.092%	\$178,152	371	0.094%	\$172,473	368	0.094%	\$165,811	368	0.095%	\$162,173	374	0.097%	\$161,776
6	Colusa	257	0.065%	\$126,478	260	0.066%	\$120,870	260	0.066%	\$117,149	260	0.067%	\$114,578	261	0.068%	\$112,897
7	Contra Costa	10,909	2.768%	\$5,368,673	10,905	2.759%	\$5,069,582	10,857	2.769%	\$4,891,867	10,824	2.789%	\$4,769,990	10,854	2.828%	\$4,694,952
8	Del Norte	231	0.059%	\$113,683	272	0.069%	\$126,449	281	0.072%	\$126,611	291	0.075%	\$128,240	300	0.078%	\$129,766
9	El Dorado	1,471	0.373%	\$723,927	1,452	0.367%	\$675,014	1,440	0.367%	\$648,825	1,437	0.370%	\$633,266	1,448	0.377%	\$626,340
10	Fresno	13,013	3.302%	\$6,404,119	12,926	3.270%	\$6,009,116	12,850	3.277%	\$5,789,858	12,719	3.277%	\$5,605,091	12,564	3.274%	\$5,434,621
11	Glenn	335	0.085%	\$164,864	330	0.083%	\$153,412	338	0.086%	\$152,294	347	0.089%	\$152,918	352	0.092%	\$152,259
12	Humboldt	1,091	0.277%	\$536,916	1,104	0.279%	\$513,234	1,110	0.283%	\$500,136	1,107	0.285%	\$487,840	1,096	0.286%	\$474,080
13	Imperial	2,302	0.584%	\$1,132,889	2,405	0.608%	\$1,118,051	2,440	0.622%	\$1,099,397	2,468	0.636%	\$1,087,614	2,480	0.646%	\$1,072,736
14	Inyo	126	0.032%	\$62,009	123	0.031%	\$57,181	120	0.031%	\$54,069	121	0.031%	\$53,323	120	0.031%	\$51,907
15	Kern	11,854	3.008%	\$5,833,738	11,771	2.978%	\$5,472,173	11,759	2.999%	\$5,298,283	11,728	3.022%	\$5,168,371	11,734	3.058%	\$5,075,600
16	Kings	2,077	0.527%	\$1,022,159	2,049	0.518%	\$952,551	2,056	0.524%	\$926,377	2,063	0.532%	\$909,136	2,078	0.541%	\$898,849
17	Lake	594	0.151%	\$292,327	643	0.163%	\$298,922	653	0.167%	\$294,224	671	0.173%	\$295,701	681	0.177%	\$294,570
18	Lassen	193	0.049%	\$94,982	241	0.061%	\$112,038	243	0.062%	\$109,489	243	0.063%	\$107,087	249	0.065%	\$107,706
19	Los Angeles	89,511	22.714%	\$44,051,266	88,340	22.351%	\$41,068,027	87,735	22.376%	\$39,530,987	86,722	22.344%	\$38,217,210	85,403	22.254%	\$36,941,494
20	Madera	2,164	0.549%	\$1,064,975	2,177	0.551%	\$1,012,057	2,190	0.559%	\$986,754	2,201	0.567%	\$969,951	2,207	0.575%	\$954,649
21	Marin	1,963	0.498%	\$966,056	2,115	0.535%	\$983,234	2,061	0.526%	\$928,630	2,022	0.521%	\$891,068	1,998	0.521%	\$864,245
22	Mariposa	135	0.034%	\$66,438	157	0.040%	\$72,987	157	0.040%	\$70,740	158	0.041%	\$69,628	159	0.041%	\$68,776
23	Mendocino	808	0.205%	\$397,643	836	0.212%	\$388,645	840	0.214%	\$378,481	845	0.218%	\$372,380	847	0.221%	\$366,374
24	Merced	3,757	0.953%	\$1,848,942	3,814	0.965%	\$1,773,075	3,849	0.982%	\$1,734,254	3,875	0.998%	\$1,707,660	3,917	1.021%	\$1,694,318
25	Modoc	21	0.005%	\$10,335	82	0.021%	\$38,121	82	0.021%	\$36,947	83	0.021%	\$36,577	86	0.022%	\$37,200
26	Mono	88	0.022%	\$43,308	101	0.026%	\$46,953	100	0.026%	\$45,057	101	0.026%	\$44,509	99	0.026%	\$42,823
27	Monterey	5,218	1.324%	\$2,567,947	5,172	1.309%	\$2,404,390	5,169	1.318%	\$2,329,010	5,141	1.325%	\$2,265,569	5,123	1.335%	\$2,215,979
28	Napa	1,158	0.294%	\$569,889	1,188	0.301%	\$552,285	1,201	0.306%	\$541,138	1,214	0.313%	\$534,993	1,222	0.318%	\$528,582
29	Nevada	741	0.188%	\$364,670	746	0.189%	\$346,805	736	0.188%	\$331,621	729	0.188%	\$321,260	723	0.188%	\$312,737
30	Orange	29,909	7.590%	\$14,719,189	29,070	7.355%	\$13,514,235	28,561	7.284%	\$12,868,804	27,982	7.210%	\$12,331,288	27,344	7.125%	\$11,827,784
31	Placer	3,789	0.961%	\$1,864,690	3,823	0.967%	\$1,777,259	3,832	0.977%	\$1,726,594	3,840	0.989%	\$1,692,236	3,870	1.008%	\$1,673,988
32	Plumas	102	0.026%	\$50,198	137	0.035%	\$63,689	137	0.035%	\$61,728	137	0.035%	\$60,374	139	0.036%	\$60,125
33	Riverside	26,747	6.787%	\$13,163,066	26,569	6.722%	\$12,351,555	26,349	6.720%	\$11,872,137	26,138	6.734%	\$11,518,662	25,965	6.766%	\$11,231,290
34	Sacramento	17,025	4.320%	\$8,378,555	16,833	4.259%	\$7,825,426	16,626	4.240%	\$7,491,220	16,356	4.214%	\$7,207,867	16,101	4.196%	\$6,964,568
35	San Benito	789	0.200%	\$388,292	768	0.194%	\$357,032	752	0.192%	\$338,831	737	0.190%	\$324,786	727	0.189%	\$314,467
36	San Bernardino	24,881	6.314%	\$12,244,747	24,793	6.273%	\$11,525,918	24,507	6.250%	\$11,042,183	24,198	6.235%	\$10,663,731	23,941	6.238%	\$10,355,799
37	San Diego	33,519	8.506%	\$16,495,787	36,304	9.185%	\$16,877,220	35,735	9.114%	\$16,101,212	35,099	9.043%	\$15,467,653	34,382	8.959%	\$14,872,106
38	San Francisco	6,504	1.650%	\$3,200,829	7,238	1.831%	\$3,364,845	7,444	1.899%	\$3,354,062	7,526	1.939%	\$3,316,606	7,478	1.949%	\$3,234,646
39	San Joaquin	9,635	2.445%	\$4,741,696	9,702	2.455%	\$4,510,324	9,771	2.492%	\$4,402,545	9,848	2.537%	\$4,339,880	9,969	2.598%	\$4,312,141
40	San Luis Obispo	2,399	0.609%	\$1,180,626	2,363	0.598%	\$1,098,526	2,369	0.604%	\$1,067,406	2,370	0.611%	\$1,044,427	2,359	0.615%	\$1,020,397
41	San Mateo	6,934	1.760%	\$3,412,446	6,917	1.750%	\$3,215,616	6,822	1.740%	\$3,073,806	6,704	1.727%	\$2,954,362	6,537	1.703%	\$2,827,612
42	Santa Barbara	5,368	1.362%	\$2,641,767	5,380	1.361%	\$2,501,087	5,359	1.367%	\$2,414,619	5,347	1.378%	\$2,356,350	5,327	1.388%	\$2,304,220
43	Santa Clara	17,951	4.555%	\$8,834,269	18,156	4.594%	\$8,440,470	17,875	4.559%	\$8,053,985	17,522	4.515%	\$7,721,708	17,072	4.449%	\$7,384,579
44	Santa Cruz	2,132	0.541%	\$1,049,226	2,126	0.538%	\$988,348	2,112	0.539%	\$951,609	2,098	0.541%	\$924,560	2,091	0.545%	\$904,472
45	Shasta	1,792	0.455%	\$881,901	1,779	0.450%	\$827,032	1,783	0.455%	\$803,371	1,783	0.459%	\$785,744	1,782	0.464%	\$770,813
46	Sierra	10	0.003%	\$4,921	17	0.004%	\$7,903	18	0.005%	\$8,110	19	0.005%	\$8,373	21	0.005%	\$9,084
47	Siskiyou	271	0.069%	\$133,368	380	0.096%	\$176,657	388	0.099%	\$174,822	395	0.102%	\$174,071	403	0.105%	\$174,320
48	Solano	4,619	1.172%	\$2,273,160	4,548	1.151%	\$2,114,301	4,546	1.159%	\$2,048,303	4,562	1.175%	\$2,010,412	4,556	1.187%	\$1,970,721
49	Sonoma	4,333	1.100%	\$2,132,410	4,194	1.061%	\$1,949,732	4,182	1.067%	\$1,884,295	4,176	1.076%	\$1,840,307	4,159	1.084%	\$1,798,996
50	Stanislaus	6,628	1.682%	\$3,261,854	6,549	1.657%	\$3,044,538	6,503	1.659%	\$2,930,074	6,497	1.674%	\$2,863,140	6,512	1.697%	\$2,816,798
51	Sutter	1,227	0.311%	\$603,846	1,257	0.318%	\$584,362	1,269	0.324%	\$571,777	1,284	0.331%	\$565,841	1,298	0.338%	\$561,456
52	Tehama	738	0.187%	\$363,194	746	0.189%	\$346,805	755	0.193%	\$340,182	765	0.197%	\$337,125	773	0.201%	\$334,365
53	Trinity	93	0.024%	\$45,768	94	0.024%	\$43,699	95	0.024%	\$42,804	98	0.025%	\$43,187	101	0.026%	\$43,688
54	Tulare	6,598	1.674%	\$3,247,090	6,622	1.675%	\$3,078,475	6,644	1.694%	\$2,993,604	6,677	1.720%	\$2,942,463	6,729	1.753%	\$2,910,663
55	Tuolumne	432	0.110%	\$212,601	448	0.113%	\$208,269	444	0.113%	\$200,054	444	0.114%	\$195,665	447	0.116%	\$193,352
56	Ventura	8,313	2.109%	\$4,091,097	8,219	2.080%	\$3,820,898	8,187	2.088%	\$3,688,838	8,166	2.104%	\$3,598,645	8,142	2.122%	\$3,521,863
57	Yolo	1,852	0.470%	\$911,429	1,852	0.469%	\$860,969	1,854	0.473%	\$835,362	1,876	0.483%	\$826,728	1,920	0.500%	\$830,506
58	Yuba	1,117	0.283%	\$549,712	1,116	0.282%	\$518,813	1,102	0.281%	\$496,531	1,086	0.280%	\$478,585	1,080	0.281%	\$467,159
	TOTALS	394,081	100%	\$193,940,039	395,239	100%	\$183,741,066	392,099	100%	\$176,669,066	388,126	100%	\$171,041,866	383,765	100%	\$165,999,466
	¹ DOF projected births by county.															
	FROM REVENUE BREAKDOWN			\$193,940,039			\$183,741,066			\$176,669,066			\$171,041,866			\$165,999,466
	Revenue projections are point in time and subject to change.															

AGENDA ITEM 5
February 26, 2026

Subject	Public Hearing: 2026-2031 Strategic Plan Presentation by Applied Survey Research
Supporting Document(s)	First 5 Yuba Strategic Plan 2026 – 2031 Also available online here
Overview	The Commission will hear a presentation on annual review of 2024-2025 programs and services. Presented By: Applied Survey Research
Recommendation	NA
Fiscal Impact	NA
Action Requested	NA

AGENDA ITEM 6
February 26, 2026

Subject	Public Hearing: 2026-2031 First 5 Yuba Strategic Plan
Supporting Document(s)	First 5 Yuba Strategic Plan 2026 – 2031 Also available online here
Overview	The Commission is asked to conduct a public hearing to receive testimony from the public at large before adopting the strategic plan pursuant to Health and Safety Code §130140 30140 (a)(1)(C)(iii).
Discussion	The Commission to approve a Strategic Plan for July 2026 – June 2031.
Recommendation	1) Open Public Hearing. 2) Receive public comment. 3) Close Public Hearing
Fiscal Impact	
Action Requested	The Commission is asked to take action to approve or deny the adoption of the First 5 2026-2031 Strategic Plan to set priorities, help guide local strategies and influence better outcomes for children 0-5 and their families over the next five years.

AGENDA ITEM 7
February 26, 2026

Subject	Long Range Financial Planning & Future Considerations
Supporting Document(s)	<ol style="list-style-type: none">1. Staff Narrative2. Long Range Financial Plan options
Overview	<p>In November Leanne Link, fiscal consultant, presented the Commission with data and financial analysis and information for fiscal forecasting. In January the Commission took a deep dive and revisited the data to help guide long range financial planning. The commission will be provided a staff report and be asked to provide guidance on the long range planning in alignment with the 2026-2031 Strategic Plan.</p>
Staff Recommendation	NA
Fiscal Impact	NA
Action Requested	NA



Agenda Item 7 Long Range Planning & Future Considerations

PURPOSE

The commission is being asked to provide staff with direction and clear guidance regarding long-range financial planning. This includes setting priorities for future programming, evaluating funding sustainability, and ensuring that financial decisions align with the strategic goals of First 5 Yuba. The Commission's directives at that time will be critical in shaping both short-term budget allocations and long-term fiscal stability.

OVERVIEW

As part of the Strategic Plan and Long-Range Financial Plan, a November 2025 financial analysis presented by Fiscal Consultant Leanne Link confirmed that First 5 has maintained strong fiscal stewardship, with reserves exceeding policy targets by approximately 2.5 times due to prudent cost alignment, effective use of grant funding, and preservation of one-time resources. However, long-range projections indicate that, absent strategic adjustments, reserves could be fully expended by FY 2028/29 due to a projected 28% decline and continued volatility in Proposition 10 and Proposition 56 revenues.

While current Proposition 10 revenues are generally tracked with projections, uncertainty related to fluctuating Department of Finance forecasts, administrative cost allocation concerns, and declining birth rates underscores the need for conservative, adaptable planning. In response, the Strategic Plan and Long-Range Financial Plan emphasize the intentional, gradual use of reserves as a short-term bridge; alignment of ongoing programs and operational costs with sustainable revenues; clear separation of one-time and ongoing funding commitments; diversification of funding through grants and partnerships; and strengthened multi-year forecasting to guide early decision-making. Together, these strategies are designed to preserve fiscal stability, maintain core services, and ensure that First 5 can continue delivering high-impact outcomes amid an evolving and constrained funding environment.

DISCUSSION

Over the past several years, the Commission has demonstrated strong fiscal stewardship by aligning expenditures with available revenues and leveraging outside grants whenever possible. However, the continued decline in Prop 10 revenues, the Commission's primary and most flexible funding source, presents a structural challenge that requires thoughtful, proactive action. This revenue decline also has direct implications for community grant planning and organizational sustainability, as unpredictable revenues make it difficult to commit multi-year funding or long-term program expansions.

While reserves remain strong, current expenditure levels are not sustainable under ongoing revenue projections. Continuing to fund programs at historical levels would require drawing down reserves at a pace that could significantly reduce the Commission's long-term flexibility within just a few fiscal years.

Revenue Instability:

- **Unstable Revenue Forecasts:** DOF revenue projections for Proposition 10 and Proposition 56 continue to fluctuate and have not stabilized, reflecting ongoing declines in tobacco sales and broader economic uncertainty. This makes year-to-year revenue estimates less reliable.
- **Impact on Long-Term Commitments:** Revenue volatility limits the Commission's ability to confidently commit to multi-year community grants, staffing expansions, or long-term program investments without increasing fiscal risk.
- **Grant Planning Challenges:** Fluctuating revenues create uncertainty for community partners that rely on predictable funding, potentially affecting program continuity and outcomes. Conservative funding structures are necessary to minimize disruptions.
- **Risk to Reserves:** Overestimating revenues or committing funds too aggressively during higher-revenue periods may accelerate reserve drawdowns if revenues decline faster than projected.
- **Need for Conservative Assumptions:** Budget development should rely on conservative revenue assumptions and avoid assuming temporary increases will continue.
- **Flexible Program Design:** Programs and grants should be structured to allow for scaling up or down based on available funding, reducing the need for sudden cuts if revenues fall.
- **Ongoing Monitoring:** Regular review of DOF updates and actual revenue receipts is essential to identify trends early and make timely course corrections.

Financial Planning Considerations: Based on last commission meeting and suggestions:

1. Gradual, Planned Use of Reserves

- Use reserves strategically as a temporary bridge, not a long-term solution, to allow time for thoughtful program adjustments.
- Establish a multi-year conservative drawdown plan that while avoiding sudden service disruptions. (For example, more aligned LRFP)

2. Align Programs to Strategic Plan

- Reassess programs and staffing levels to ensure ongoing costs are aligned with declining Prop 10 and Prop 56 revenues.
 - NOTE: 25/26 Prop 10 staffing levels are currently at 2.3 FTE Salaries and 2.5 FTE benefits
- Prioritize funding for programs with the strongest outcomes, statutory alignment, and community impact.

3. Distinguish One-Time vs. Ongoing Funding

- Avoid committing one-time or reserve funds to ongoing obligations that will be difficult to sustain.
- Limit the use of one-time funds to one-time investments (e.g., capacity building, pilot programs, equipment, or planning).

4. Expand and Diversify Revenue Sources

- Continue to actively pursue grants and partnerships aligned with First 5’s mission to offset reductions in discretionary funding.
- Explore regional (bi-county) program collaborations or shared services with neighboring counties to reduce costs and increase competitiveness for grants.

5. Strengthen Long-Term Financial Forecasting

- Regularly update 5-year financial projections reflecting conservative revenue assumptions.
- Use forecasts to inform early decision-making rather than reacting once reserve levels become critical.

OUTCOME

The ED has developed four different budget options for the commission to consider for FY 26-27 and beyond as part of the long-range financial plan.

1. Draft Budget Version 1: Status Quo

- Maintain all direct services and outsourced programming at consistent levels
- Spending significantly exceeds ongoing revenue.
- Heavy reliance on reserves to maintain program levels.
- Without structural adjustments, reserves would continue to decline rapidly.
- Programs remain robust, particularly in Family Functioning and Child Health.
- Use of Reserves: \$741,584

FIRST 5 YUBA COUNTY DRAFT BUDGET- Option 1 FY 2026-2027							
	General - Prop10	OTS	YC Probation	IMPACT	FRAQMD	Peach	Total Combine Budget
Revenue - Prop. 10 (Includes 56, SMIF, CECET)	528,813.00						\$ 528,813.00
Revenue- Grant Awards (CDPH, FFCA, OTS)		150,000.00		39,915.00	5,250.00		\$ 195,165.00
Interest Income	1,500.00						\$ 1,500.00
Fees for Services			50,000.00			15,000.00	\$ 65,000.00
Contributions & Donations							\$ -
TOTAL REVENUE	530,313.00	150,000.00	50,000.00	39,915.00	5,250.00	15,000.00	\$ 790,478.00
Total Salaries & Benefits	531,067.00	0.00	0.00	0.00	0.00	0.00	\$ 531,067.00
Total Operating Expenses	241,715.00	0.00	0.00	0.00	0.00	0.00	\$ 241,715.00
Total Evaluation Expenses	48,500.00	0.00	1,500.00	0.00	0.00	0.00	\$ 50,000.00
Community Grants (SP) - Family Functioning	\$ 279,110.00		\$ 48,500.00				\$ 327,610.00
Community Grants (SP) - Child Development	\$ 18,000.00			\$39,915.00			\$ 57,915.00
Community Grants (SP) - Child Health	\$ 134,755.00	\$ 150,000.00			\$ 4,000.00	\$15,000.00	\$ 303,755.00
Community Grants (SP) - Systems	\$ 20,000.00						\$ 20,000.00
Total Program Expenses	451,865.00	150,000.00	48,500.00	39,915.00	4,000.00	15,000.00	\$ 709,280.00
TOTAL EXPENDITURES	1,273,147.00	150,000.00	50,000.00	39,915.00	4,000.00	15,000.00	\$ 1,532,062.00
Net Increase/(Decrease)	(742,834.00)	0.00	0.00	0.00	1,250.00	0.00	\$ (741,584.00)
Fund Balance at Beginning of Year	2,366,172.00						\$ 2,366,172.00
Fund Balance at End of Year	1,623,338.00						\$ 1,624,588.00
Operating transfer in from 210 endowment							\$ (741,584.00)

Option 1 is the least fiscally responsible choice. because it maintains current spending despite declining Prop 10 revenues, resulting in a deficit of over \$740,000 in one year. This level of reserve drawdown is not sustainable and would significantly reduce the Commission’s long-term financial stability. While it preserves programs in the short term, it increases the risk of more severe cuts in the future.

2. Draft Budget Version 2: Reduction in program services

- a. In line with declining revenues= 50% reduction on direct program funding.
 - i. Ref. Since 20/21 there has been an overall decline of 28% in Prop 10 revenues. Conservative calculations show another 27.6% decline over the next 5 years.
- b. Split evenly across programs (until determined allocations)
- c. Reductions in direct services
- d. Reduction of administrative costs would align as much as possible
- e. Use of Reserves: \$515,711

FIRST 5 YUBA COUNTY DRAFT BUDGET- Option 2 FY 2026-2027							
	General - Prop10	OTS	YC Probation	IMPACT	FRAQMD	Peach	Total Combine Budget
Revenue - Prop. 10 (Includes 56, SMIF, CECET)	528,813.00						\$ 528,813.00
Revenue- Grant Awards (CDPH, FFCA, OTS)		150,000.00		39,915.00	5,250.00		\$ 195,165.00
Interest Income	1,500.00						\$ 1,500.00
Fees for Services			50,000.00			15,000.00	\$ 65,000.00
Contributions & Donations							\$ -
TOTAL REVENUE	530,313.00	150,000.00	50,000.00	39,915.00	5,250.00	15,000.00	\$ 790,478.00
Total Salaries & Benefits	531,067.00	0.00	0.00	0.00	0.00	0.00	\$ 531,067.00
Total Operating Expenses	241,715.00	0.00	0.00	0.00	0.00	0.00	\$ 241,715.00
Total Evaluation Expenses	48,500.00	0.00	1,500.00	0.00	0.00	0.00	\$ 50,000.00
Community Grants (SP) - Family Functioning	\$ 68,664.00		\$ 48,500.00				\$ 117,164.00
Community Grants (SP) - Child Development	\$ 68,664.00			\$39,915.00			\$ 108,579.00
Community Grants (SP) - Child Health	\$ 68,664.00	\$ 150,000.00			\$ 4,000.00	\$15,000.00	\$ 237,664.00
Community Grants (SP) - Systems	\$ 20,000.00						\$ 20,000.00
Total Program Expenses	225,992.00	150,000.00	48,500.00	39,915.00	4,000.00	15,000.00	\$ 483,407.00
TOTAL EXPENDITURES	1,047,274.00	150,000.00	50,000.00	39,915.00	4,000.00	15,000.00	\$ 1,306,189.00
Net Increase/(Decrease)	(516,961.00)	0.00	0.00	0.00	1,250.00	0.00	\$ (515,711.00)
Fund Balance at Beginning of Year	2,366,172.00						\$ 2,366,172.00
Fund Balance at End of Year	1,849,211.00						\$ 1,850,461.00
Operating transfer in from 210 endowment							\$ (515,711.00)

Option 2 can be viewed as a balanced middle-ground approach. It demonstrates fiscal responsiveness by reducing program commitments, while avoiding immediate internal structural changes. However, because expenditures still exceed ongoing revenues by a substantial margin, it remains a transitional strategy rather than a long-term solution.

3. Draft Budget Version 3: Reduction in program services

- a. In line with declining revenues= 50% reduction on direct program funding.
 - i. Ref. Since 20/21 there has been an overall decline of 28% in Prop 10 revenues. Conservative calculations show another 27.6% decline over the next 5 years.
- b. Split evenly across programs (until determined allocations)
- c. Significant administrative reductions
- d. Reductions in direct services
- e. Use of Reserves: \$389,787

Option 4 reduces the deficit more significantly by implementing a temporary pause on discretionary program funding while maintaining internal operational capacity. This approach slows reserve depletion and creates intentional space for long-term fiscal planning without disrupting the Commission's internal infrastructure.

RECCOMENDATION:

Over the past several years, the Commission has demonstrated strong fiscal stewardship by aligning expenditures with available revenues and leveraging outside grants whenever possible. However, the continued decline in Prop 10 revenues — the Commission's primary and most flexible funding source — presents a structural challenge that requires thoughtful, proactive action.

It is important to acknowledge that any reduction or pause in program funding has real impacts. Community partners rely on Commission investments to serve children and families, and funding reductions may create uncertainty, service gaps, or strain on already stretched organizations. These are not only budget considerations, but they also affect relationships, trust, and families in our community. Thoughtful communication, advance notice, and collaborative planning during a pause period would be essential to minimizing disruption.

While Option 2 demonstrates fiscal responsiveness by reducing program investments and lowering the annual deficit, Option 4 may be preferable from a long-term sustainability perspective. Option 2 still requires a reserve draw of over \$500,000 in a single year, continuing a pattern of structural imbalance between ongoing revenues and expenditures. In contrast, Option 4 reduces the deficit to approximately \$370,000 by implementing a temporary pause on discretionary program funding while maintaining operational capacity. This approach slows reserve depletion more significantly and provides the Commission with dedicated time to reassess revenue projections, align investments with the new strategic plan, and develop a more sustainable long-term funding framework.

Some concepts in beginning stages include forming a foundation, CalAIM reimbursement, and changes in internal infrastructure.

AGENDA ITEM 8
February 26, 2026

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