City Auditor's Fiscal Year 2024/2025 Baseline Funding Verification for the Sacramento Children's Fund

Office of the City Auditor | Research and Analysis Division

Farishta Ahrary, City Auditor

Measure L

Also known as the Sacramento Children and Youth Health and Safety Act

Passed by voters in 2022

Established City Charter Section 120 – Sacramento Children's Fund

Required the City Auditor to calculate the Baseline Funding amount

Requires the City Auditor to verify the Baseline Funding amount was expended each fiscal year

Baseline Funding $22.9 million

Objective, Scope, and Methodology

- The 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 2024/25.

- We collaborated with departments to identify youth programs and services offered in fiscal year 2024/25. We then analyzed youth program information and general ledger data to evaluate eligibility based on Measure L criteria.

Results

Department	Eligible Programs	Fund Goals					Baseline Funding Verification
		1	2	3	4	5	
Youth, Parks, and Community Enrichment	16	●	●	●	●	●	$ 13,135,132
Department of Community Response	8	●	●	●		●	$ 3,195,246
Office of Violence Prevention	3	●		●	●		$ 2,623,552
Sacramento Fire Department	7	●					$ 2,152,007
Sacramento Police Department	4	●		●	●		$ 1,302,462
Office of Innovation & Economic Development	2	●				●	$ 877,905
Office of the City Manager	1	●					$ 250,000
Total	**41**						**$ 23,536,304**

$22.9 million — Baseline Amount

$23.5 million — Baseline Verification

Fund goals numbers correspond to the following descriptions: 1) Supporting the mental health and emotional wellness of youth; 2) Preventing and reducing homelessness among youth, including youth transitioning out of foster care; 3) Preventing and reducing youth substance abuse; 4) Preventing and reducing youth violence; 5) Supporting the healthy development of children ages 0 to 5 years old

*We discontinued our analysis of other program expenditures after reaching the baseline. As a result, other eligible expenditures in various City departments were not included in this review

New Webpage

City of **SACRAMENTO**

CITY AUDITOR REPORTS

Measure L Reports

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. This page documents the City Auditor's compliance with its responsibilities outlined in Sacramento City Charter Section 120.

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. Specifically:

- The City Auditor shall calculate and publish the Baseline Funding amount no later than December 31, 2023;
- 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; and
- Beginning in 2025, by January 15 of each year, the City Auditor shall publish an audited amount of the Cannabis Business Operations Tax (CBOT) for the prior fiscal year.

Fiscal Year 2024-2025

FY25 baseline verification

Baseline funding amount was expended in FY25

FY25 audited CBOT revenue

$22,609,932

Thank you

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City of
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