



Strategic Plan

2025-2030



Plumas County Children and Families Commission

www.first5plumas.org

ACKNOWLEDGEMENTS

This strategic plan was developed through a collaborative process that involved First 5 Plumas Commissioners, community partners, stakeholders, and the public.

Thank you for your commitment of time and ideas in support of a plan that addresses the needs of our youngest children and their families.

Commissioners

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Board of Supervisors

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Early Childhood Education Provider

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Plumas County Social Services Representative

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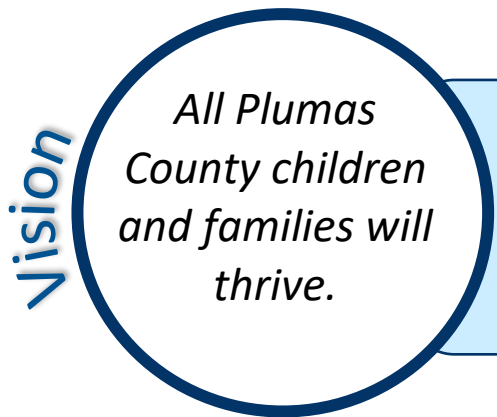
Alicia Kerr
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HISTORY AND REQUIREMENTS

First 5 Plumas Children and Families Commission (First 5 Plumas) was formed following the passage of California Proposition 10 (Prop 10). Passed by California voters in November 1998, Prop 10 imposes a fifty-cent-per-pack state sales tax on tobacco to fund a comprehensive, integrated system of early childhood development services for California children ages 0-5. The overall intent of Prop 10 is to prepare all California children to enter school healthy and ready to learn. This strategic plan outlines the current needs of families with young children funded by the Commission. First 5 Plumas adjusts or modifies its investments based on evaluation results and input from the community.

Proposition 10: Requires all county commissions to “adopt an adequate and complete County Strategic Plan for the support and improvement of early childhood development within the county. The strategic plan must include a description of the goals and objectives proposed to be attained, a description of the programs, services, and projects proposed to be provided, sponsored or facilitated; and a description of how measurable results of such programs, services, and projects will be determined by the County Commission using appropriate and reliable indicators.”

Activities sponsored with Proposition 10 funds are expected to focus specifically on children, prenatal to age five, and their families. Further, Proposition 10 has established four strategic results areas that each Commission should pursue: Improved Family Functioning, Child Development, Child Health, and Systems Improvement. These four strategic result areas serve as the basis for each Commission strategic plan at both the county and the state level. First 5 Plumas has established the 2025-2026 Strategic Plan in order to effectively guide the Commission in its efforts to improve the lives of children birth through five and their families in Plumas County and to realize its vision and achieve its mission.



Mission

First 5 Plumas will cultivate safe, nurturing, healthy environments for children, prenatal to age 5, and their families through inclusive and accessible services and support.

FRAMEWORK

First 5 Plumas uses the Strengthening Families Protective Factors framework, which includes five research-based, family-centered factors and supports that ensure thriving children. The Five Protective Factors framework also guides investments, collaborations, and partnerships, communications, and initiatives.

STRATEGIC PREPLANNING METHOD

The strategic planning process began with an assessment of needs, trends, and the current environment. Initial informational interviews were conducted in March and April 2024 with community partners to investigate the needs of families prenatal to 5 years of age.

18 service providers provided feedback on:

- What they want parents to know (messaging)
- How First 5 can be a better collaborator
- Strengths and gaps in local services for families with children prenatal to 5 years.
- Follow-up needed or solutions

First 5 Commissioners attended Prioritization Sessions and participated in individual interviews conducted by ASR. They identified activities in each

Topics of Concern:

- Access to Dental Care
- Access to Early Intervention and Special Education including Inclusive Early Education
- Access to Mental Health Services
- Quality Child Care
- Immunizations
- Emergency Preparedness
- Better communication needed

Improved Family Functioning: Parent Groups and Home Visits

Improved Child Development: Developmental Screenings, literacy programs, and Plumas Stars

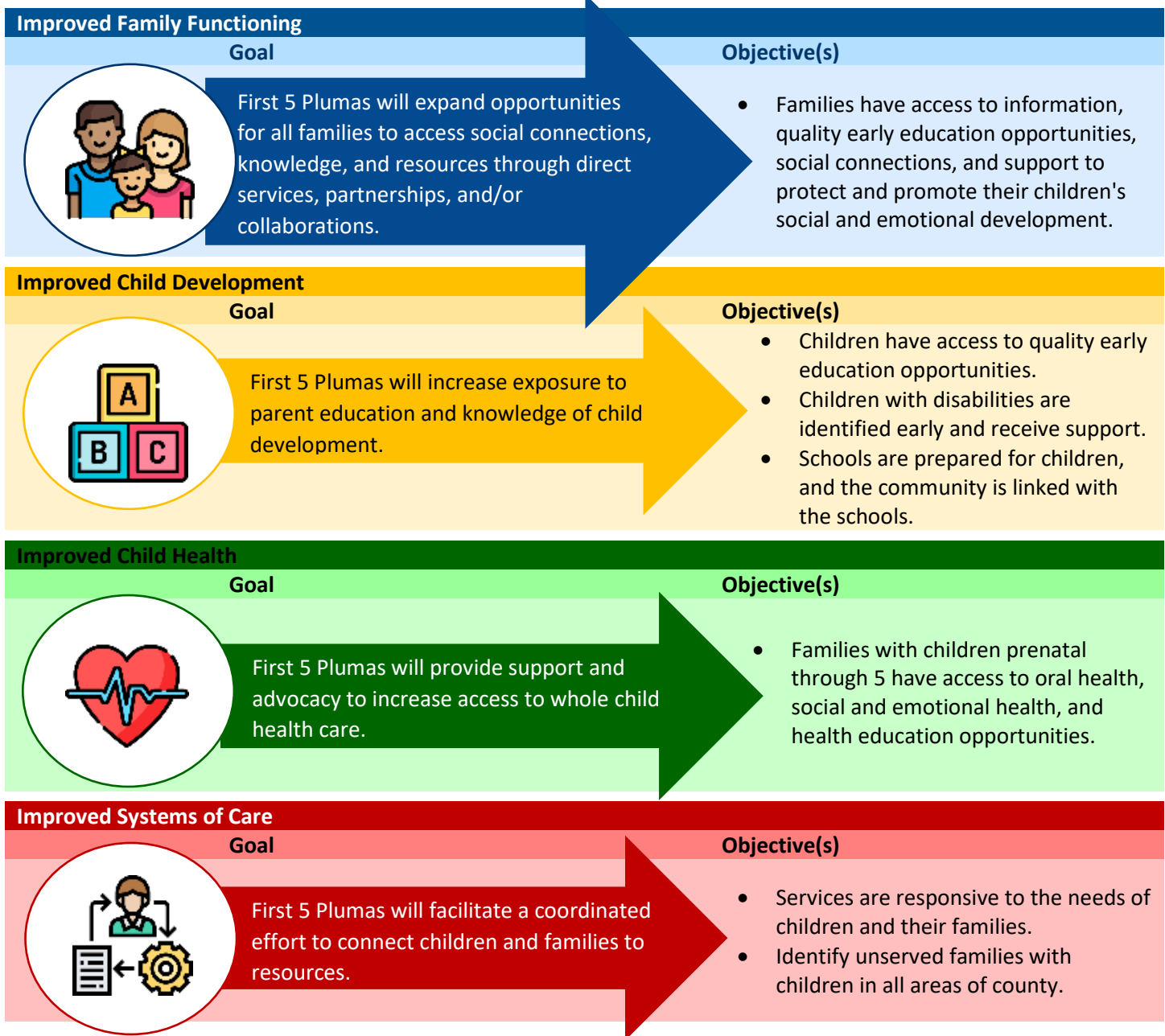
Improved Child Health: Birth Services, Dental Care, and Mental Health and destigmatizing asking for help

Improved Systems of Care: Improvements to Outreach, Family Activities and Collaboration

A Parent Survey and Focus Groups ([First 5 Plumas Community Needs Report 2024](#)) were conducted in Spring of 2024 with 72 respondents and 12 focus group participants. Major family challenges included access to dental care, access to child care, and mental health supports. Parents indicated a need for better advertising of services and communication, more support for families who have a child with disabilities, and more family activities. This is consistent with the [Plumas County Community Health Improvement Plan 2023-2028](#) priority area goals including Community Health Worker expansion, resource and 211 collaboration, family supports, and sustainability.

GOALS AND OBJECTIVES

As a result, the Commission adopted the following goals and objectives for its 2025-2030 Strategic Plan:



STRATEGIES AND ACTIVITIES

First 5 Plumas adjusts or modifies its investments based on evaluation results and input from the community. During the planning process strategies were identified that would address service gaps. Some are already in place, while others will take time to create/expand existing partnerships and community resources. We seek strategies and activities that demonstrate aspects of successful programs, interactions, and partnerships.

FIRST 5 PLUMAS STRATEGIC PLAN 2025-2030



The strategies the Commission will invest in to realize its goals and objectives include:

Focus Areas	Programs	Activities
Improved Family Function	Roundhouse Council	Roundhouse Council offers home visiting services and playgroups to Native American families with children ages 0 – 5.
	Parent Supports	<ul style="list-style-type: none"> First 5 Plumas Playgroups: Chester, Portola, Quincy Lost Sierra Kids Playgroups: Graeagle Fatherhood Engagement Activities
	Community Outreach Events	<ul style="list-style-type: none"> Parent trainings Family Events
	Kick It California	Media campaign on First 5 Plumas website
	Mindful Nurturing Parenting Training Series	Mindful Nurturing Parenting classes are geared toward parents and caretakers who want to interact with children more mindfully and with less stress.
Improved Child Development	ASQ Developmental Screenings	ASQ Online is available with Family Access or organizations can have an independent account. First 5 Plumas works with families and organizations to increase screening rates.
	Early Intervention Home Visiting Programs	The Early Intervention Teacher at Plumas Unified School District provides home visiting services to children age 0 to 3 who have been identified with a developmental delay.
	Imagination Library	Free books delivered monthly
	Plumas STARS	Plumas STARS is the local Quality Rating and Improvement System for early education and care settings.
	Kindergarten Round Up	Supports Kindergarten readiness activities
Improved Child Health	Collaboration with the Oral Health coalition	Dental care is a critical unmet need of families and First 5 Plumas participates in a multi-county effort to support preventive dental care treatment for young children.
	Breastfeeding Groups	Baby Bounce groups are offered before playgroups to give families with very young children a chance to connect.
	Welcome Baby	First 5 Plumas Welcome Baby program will be launching in 2025 to engage families and welcome their newest members.
Improved Systems of Care	Strengthening Families Home Visiting Coalition	Reconvene the home visitor's coalition to coordinate services and foster cooperative strategies.
	Inclusive Early Education Coordination	Focused on addressing barriers, leveraging resources, and fostering collaboration to support the inclusion of children with disabilities in early childhood education in Plumas County.
	Media Outreach	Improving communication with families and service providers county wide.
	Help Me Grow system	The First 5 Plumas Family Services Coordinator provides individualized service navigation to families by developing trusting relationships and works to encourage healthy parenting practices and self-care habits.

Improved Family Functioning

Goal: First 5 Plumas will expand opportunities for all families to access social connections, knowledge, and resources through direct services, partnerships, and/or collaborations.



Objective: Families have access to information, quality early education opportunities, social connections, and support to protect and promote their children's social and emotional development.

Desired Result	Potential Activities	Lead Entity	Performance Measures
PROMOTE FAMILY SUPPORTS 	<ul style="list-style-type: none"> Family support (e.g., playgroups, dad's groups) Parents and advocates are engaged, empowered, and fully understand children's educational and disability rights 	First 5 Plumas	<ul style="list-style-type: none"> Participation: # of unduplicated families who attended at least one playgroup, parent training or support activity (e.g., attended at least one session) Reach: # of people who received outreach materials or invitations to trainings via flyers, partner networks, events, or digital platforms Satisfaction: % of participants rating satisfaction as high (e.g., 4 or 5 on a 5-point scale). "I feel more confident in my parenting after the training." "How satisfied were you with this training?"
INCREASE ACCESS TO SERVICES THROUGH STRENGTHENED COLLABORATION 	<ul style="list-style-type: none"> Increase collaboration with local partners Increase connection of families to services 	First 5 Plumas Local CBOs	<ul style="list-style-type: none"> Engagement: # of partner engagements (meetings, collaborations, joint activities) Service Linkage: # of referrals completed and # of who actually received services Effectiveness: % of partners who agree/strongly agree (e.g., 4 or 5 on a 5-point scale). "Communication with First 5 is effective." "Our partnership with First 5 helps families get services."

Improved Child Development

Goal: First 5 Plumas will increase exposure to parent education and knowledge of child development.



Objective: Children have access to quality early education opportunities. Children with disabilities are identified early and receive support. Schools are prepared for children, and the community is linked with the schools.

Desired Result	Potential Activities	Lead Entity	Performance Measures
EXPAND ACCESS TO EARLY DEVELOPMENTAL SCREENINGS AND FOLLOW-UP 	<ul style="list-style-type: none"> Identify sites offering developmental screenings 	First 5 Plumas	<ul style="list-style-type: none"> Access: # of sites offering ASQ-3 screenings (e.g., home visits, hospitals, FRCs)
	<ul style="list-style-type: none"> Train professionals in screening and referral protocol 		<ul style="list-style-type: none"> Engagement: # of professionals trained to support screening and referrals (e.g., nurses, social workers)
	<ul style="list-style-type: none"> Referrals and follow up with families to link relevant services 		
	<ul style="list-style-type: none"> Ensure families understand the purpose and value of screenings and how to access support services 		<ul style="list-style-type: none"> Coordination: # of sites using ASQ-3 method with trained staff
IMPROVED EXPERIENCES FOR FAMILIES WHO HAVE CHILDREN WITH DISABILITIES 	<ul style="list-style-type: none"> Improve referral systems 	First 5 Plumas Local CBOs	<ul style="list-style-type: none"> Service Linkage: # of referrals to FEC, FNRC, PUSD and Help Me Grow
	<ul style="list-style-type: none"> Children will have adequate supports for successful inclusion experiences 	First 5 Plumas Local CBOs	<ul style="list-style-type: none"> Coordination: # of trainings delivered to support child care and state preschool sites with inclusive education and other training topics
ACCESS TO QUALITY IMPROVEMENT CHILD CARE PROGRAMMING	<ul style="list-style-type: none"> Support for Child Care Quality Improvement 	First 5 Plumas Local CBOs	<p>Coordination: # of meetings, trainings, grant applications or funding, and strategies implemented to sustain programming</p> <p>Participation: # of sites participating, # of children served by program</p> <p>Satisfaction: Survey of site satisfaction and needs</p>

Improved Child Health

Goal: First 5 Plumas will provide support and advocacy to increase access to whole child health care.

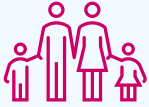
Objective: Families with children prenatal through 5 have access to oral health, social and emotional health, and health education opportunities.

Desired Result	Potential Activities	Lead Entity	Performance Measures
PROMOTE CHILD HEALTH 	<ul style="list-style-type: none"> Provision of health care and dental care information, application assistance, support, and advocacy through First 5 Plumas services. 	First 5 Plumas Local CBOs	<ul style="list-style-type: none"> Reach: # of children who are up to date on well child visits
			<ul style="list-style-type: none"> Reach: # of community partners and families attending events, receiving home visits, or accessing collateral materials
REDUCE SERVICE GAPS ACROSS THE COUNTY 	<ul style="list-style-type: none"> Explore cross-sector partnerships to co-deliver services (e.g., screening, dental, health, doula services) 	First 5 Plumas	<ul style="list-style-type: none"> Reach: Outreach efforts where services were not previously offered or regularly accessed
	<ul style="list-style-type: none"> Advocate for alternative delivery models to expand access 		
	<ul style="list-style-type: none"> Leverage existing embedded services (e.g., clinics, EI, FRCs, schools) to expand access to early childhood screenings, referrals, and parent support 		<ul style="list-style-type: none"> Access: % of children referred to services (e.g., early intervention, behavioral support) within 45 days

Improved Systems of Care

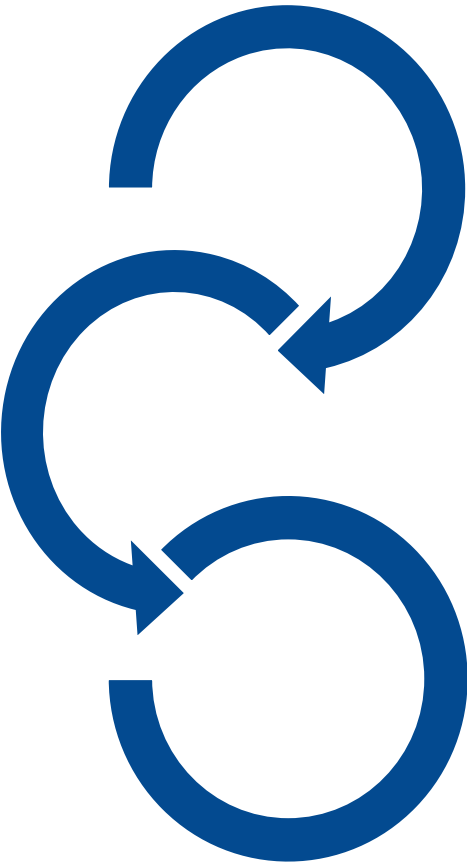
Goal: First 5 Plumas will facilitate a coordinated effort to connect children and families to resources.

Objective: Services are responsive to the needs of children and their families. Identify unserved families with children in all areas of county.

Desired Result	Potential Activities	Lead Entity	Performance Measures
ADVOCATE FOR SERVICES FOR CHILDREN 0-5 AND THEIR FAMILIES 	<ul style="list-style-type: none"> Conduct a broad survey to identify general preferences and needs of families 	First 5 Plumas	<ul style="list-style-type: none"> Engagement: # of families completing the survey
	<ul style="list-style-type: none"> Engage parents through focused listening sessions to gain deeper insights into preferences and needs 		<ul style="list-style-type: none"> Insight: Summary of broad trends and general preferences identified through parent surveys
			<ul style="list-style-type: none"> Engagement: # of parents participating in listening sessions
			<ul style="list-style-type: none"> Insight: Summary of key themes and deeper, nuanced feedback from listening sessions
FILL HIGH-IMPACT GAPS	<ul style="list-style-type: none"> Identify critical gaps (early intervention, dental care, mental health, parent education, quality child care) and coordinate services 	First 5 Plumas and local CBOs	<ul style="list-style-type: none"> Access: # of critical service gaps where access to needed support were addressed
	<ul style="list-style-type: none"> Facilitate collaboration and resource-sharing among service providers 		<ul style="list-style-type: none"> Reach: # of families served through programs targeting identified gaps
INCREASE AWARENESS OF FIRST 5 PLUMAS SERVICES	<ul style="list-style-type: none"> Partner with community partners to shape and share outreach messaging 	First 5 Plumas Local CBOs	<ul style="list-style-type: none"> Reach: # of people attending events; # of views (social media, website); # of materials distributed, resource navigation and supports provided to families
			<ul style="list-style-type: none"> Satisfaction: % of participants rating of positive responses (e.g., 4 or 5 on a 5-point scale).

EVALUATING AND UPDATING THE PLAN

This plan will be used as a management tool, with annual reviews and updates as mandated by Prop 10 statute.



ANNUAL MID-YEAR REVIEW

A mid-year evaluation report will be established to provide a snapshot of commission investment strategies at mid-year. The Commission, staff, and funded partner agencies will use the information to make adjustments necessary to achieve the objectives of the plan contained herein.

ANNUAL REVIEW

A report that provides detailed analysis of Commission investments and outcome achievement will be established at year-end and shared with the Commission, community members, grantees, and partner agencies. The report will help to inform a review of the Commission strategic plan and any identified changes needed to adjust to changing conditions and priorities.

ANNUAL UPDATES

The Commission will update the strategic plan as mandated by the Prop10 statute:

- Strategic plans are to be reviewed annually and revised as necessary and appropriate. (CA Health and Safety Code Section 130140(a)(1)(C)(iii))
- When the plan is amended, a public hearing must be held and a copy must be sent to the state. (CA Health and Safety Code Section 130140(a)(1)(E and F)).



DATA REVIEW FOR FAMILIES WITH YOUNG CHILDREN

Key trends indicated by the data collected are summarized below, both for the County and specific to the target population of families with young children.

COUNTYWIDE CONTEXT

DEMOGRAPHIC PROFILE OF PLUMAS COUNTY POPULATION

2020 population projections indicate Plumas County has a total of 19,790 residents.¹ Of the total population, individuals 65 and older make up the largest percentage of the population with the median age for the county being 52.1² There are a total of 836 children between the ages of zero and five, who make up 4% of the total population.

The majority of the population is White (15,999 or 81%), followed by Hispanic/Latino (1,897 or 10%), and population of two or more races (1,111 or 6%).



Plumas County Child Population

ISSUES IMPACTING ALL RESIDENTS

- **Economic Security:** Residents in Plumas County tend to fare worse than the average Californian related to issues of economic security. Plumas County residents have lower median incomes and slightly higher unemployment rates than the average Californian. Income has declined 4.3% over the last year (<https://datausa.io/profile/geo/california>).

ISSUES IMPACTING FAMILIES WITH YOUNG CHILDREN

- **Mental Health:** Families in Plumas County are experiencing higher rates of mental health issues than the average Californian. The suicide rate in Plumas County is substantially higher than that of California, and mental health risk among children and teens in the county is on the rise. Stigma surrounding mental health issues can be a barrier as is the lack of mental health professionals.
- **Substance Abuse:** Opioid abuse is affecting families in Plumas County substantially. The opioid overdose rates in some areas of the county are up to five times higher than the rate in California. With no residential treatment for individuals with addiction in Plumas County, families are left with little structured support to overcome opioid addiction. The high rates of substance abuse in Plumas County are of special concern for young children, as women who are pregnant and using opioids can negatively impact their child's health and development indefinitely. With nearly 2,000 infants in California born with a drug dependency, substance abuse should be of primary concern for counties with high rates of opioid use like Plumas County.

ISSUES IMPACTING CHILDREN AGE ZERO THROUGH FIVE

¹ U.S. Census Bureau Population Estimates. August, 2019. <https://www.census.gov/quickfacts/fact/table/plumascountycalifornia>
² Kids Data: August 2025: <https://www.kidsdata.org/region/330/plumas-county/summary#6/demographics>

- **Prenatal Care and Low Birth Weight:** Accessing early and adequate prenatal care can reduce the risk of serious pregnancy complications. Only 66.4% (down from 73.5% in 2020) of pregnant women in Plumas County received prenatal care in their first trimester (compared to 86.8% Statewide).³ Additionally, Plumas County has a higher rate of low birth weight babies than the California average. There are currently no hospital labor and delivery services in Plumas County.
- **Adverse Childhood Experiences (ACEs):** Children who experience adversity in their childhood can suffer numerous negative health outcomes later in life. While data on ACEs specific to Plumas County is not available, combined data for Plumas and its surrounding counties shows that children are experiencing higher numbers of ACEs compared to the California average. The [Plumas County Community Health Improvement Plan](#) (CHIP) determined Adverse Childhood Experiences and Adverse Community Experiences as the root causes as the foundation for the CHIP. First 5 Plumas is working to combat these high ACEs levels by using the Protective Factors framework to support family resiliency and reduce child abuse.
- **Early Childhood Education and Child Care:** High-quality early childhood education has been shown to have lasting positive outcomes for children. Plumas County does not have sufficient resources to provide early childhood education to its infants, toddlers, or preschool aged children. Data demonstrates that the county as a whole only has the capacity to serve approximately 50% of its children with early care and education supports. This can impact a family's ability to support their child's optimal development.



LONG-RANGE FINANCIAL PLAN

First 5 Plumas has completed a long-range financial plan (LRFP) as a means to determine funding allocations to support the Strategic Plan. This plan will be the guideline for future funding of internal operations, programming, and services. The plan covers the same five-year period covered by the strategic plan (2025-2030).

The following principles provide the framework for implementation of this financial plan:

- The financial plan will be reviewed annually and updated, if necessary, to reflect actual revenue and expenditures at the end of each fiscal year. It may also be changed based on changes to the strategic plan.
- The financial plan will be used as the basis for the annual budget process.
- The assumptions used in development of this plan will be consistently reviewed by staff and shared with the Commission to ensure there have been no changes to invalidate or change their effectiveness.
- Changes to this financial plan must be approved by the Commission.

FINANCIAL PLAN GOALS AND OBJECTIVES

The primary goal of this financial plan is long term sustainability. Aligned with this overarching goal are the following commitments:

- Prop 10 funds will support the long-term availability of effective programs for families with children prenatal through age five.
- Prop 10 funds will be used to leverage additional funding to support community programs.
- The Commission will annually allocate a portion of its revenue stream to support community programs.
- The Commission will fund systems change efforts to improve outcomes for families with children prenatal through age five.

These commitments will be upheld through implementation of the following objectives:

- The Commission will support ongoing capacity building needs for program investments.
- The Commission will conduct regular evaluation efforts to ensure program effectiveness.
- The Commission will leverage funding to support the Commission and its funded programs.
- The Commission will establish a six-month reserve for program continuation or contingencies. This six-month reserve is built on the base funding allocation of \$350,000 (consistent with the current SPCFA).
- The Commission will allocate administrative costs that fits within a range of 16-25% of its annual budget.

FISCAL ASSUMPTIONS

The heart of the financial plan is a set of assumptions about what is projected to occur in the future. These assumptions shed light on important financial issues, such as where the greatest opportunities exist to improve the future financial capacity for investing in the well-being of young children as well as where the greatest risks lie for future revenue reductions and expense increases. They also serve as the foundation for the five-year forecast of revenues and expenses contained in this plan.

Assumptions affecting the projected financial future of First 5 activities in Plumas County are outlined below.

REVENUE ASSUMPTIONS

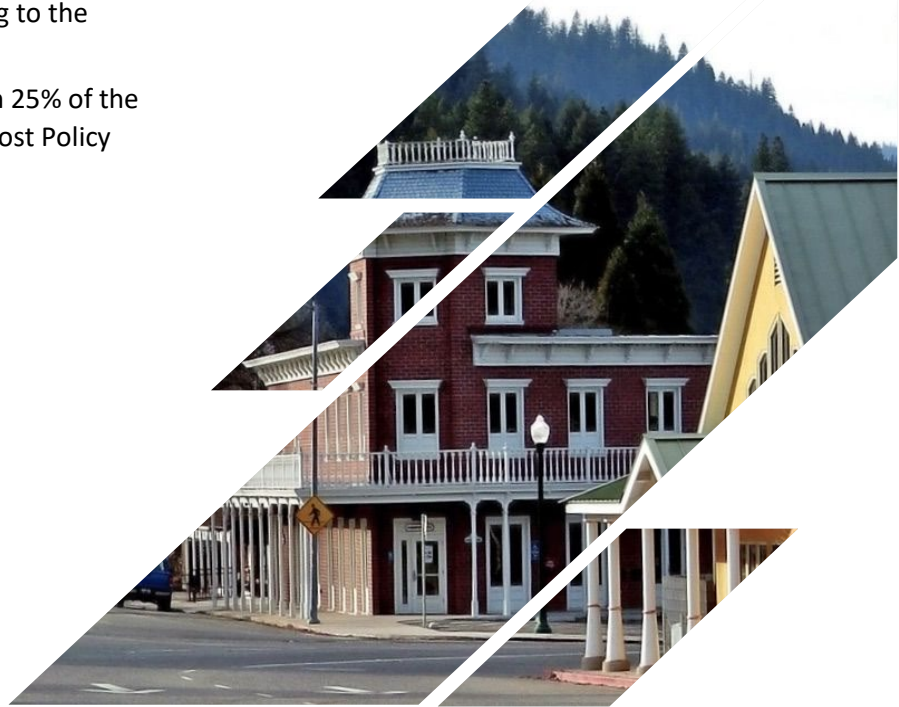
- Prop 10 revenue projections are an estimate. Typically, First 5 California will provide revenue projections, but these projections were not available at the time of strategic plan completion. The LRFP should be updated to reflect actual projections every year that the plan is reviewed and updated.
- First 5 California Small Population County Funding Augmentation (SPCFA) is authorized and committed by First 5 California through June 30, 2026. This plan is built on the assumption that SPCFA funds will be reauthorized

beyond June 30, 2026 at approximately the same level (resulting in a total county allocation of \$350,000 annually). If the SPCFA is not re-authorized or is reduced, it will trigger an automatic review and update to this LRFP.

- Medi-Cal Administrative Activities (MAA) funding is expected to generate \$15,000 annually for every year of the strategic plan period. The decrease in funding is to account for payment that is restricted to current efforts.
- No funding for IMPACT is planned beyond FY 2025-2026.
- Interest earnings are based on a 1% return on the previous year's fund balance.
- Surplus budget funds will rollover into the beginning fund balance of the next year.

EXPENSE ASSUMPTIONS

- 3% personnel costs increase annually, to include salary adjustments and increased taxes and benefits.
- 3% increases annually to administrative and program operations that are not associated with an external contractor.
- 8% of the annual budget is designated for administrative support provided by the County of Plumas.
- IMPACT Implementation equals the total award, as First 5 Plumas is intended to pass through all funding to the implementing agency.
- Administrative expenses will be no more than 25% of the total annual budget, per the Administrative Cost Policy established in FY 05-06.



FIVE YEAR FISCAL PLAN

First 5 Plumas Five Year Budget Projections, FY 2025-2026 through FY 2029-2030.

The Commission has established a long-range financial plan to support these investments over the course of this strategic plan. The Commission will be drawing from its fund balance each year of the plan to support maintenance of current efforts. With declining funds, it is expected that the fund balance will decrease over time.

Fiscal Allocations by Budget Category	Fiscal Year 2025-2026	Fiscal Year 2026-2027	Fiscal Year 2027-2028	Fiscal Year 2028-2029	Fiscal Year 2029-2030
Administration Costs	\$63,784	\$67,784	\$70,784	\$74,784	\$79,784
Program Costs	\$370,465	\$213,560	\$179,560	\$180,560	\$181,560
Evaluation Costs	\$12,675	\$30,000	\$30,000	\$30,000	\$30,000
Total Annual Budget	\$446,924	\$381,344	\$350,344	\$355,344	\$361,344
Total Annual Revenue	\$448,418	\$380,987	\$357,966	\$357,276	\$357,255
Operational Surplus/Deficit	\$1,494	(\$357)	\$7,622	\$1,932	(\$4,089)
Fund Balance	\$518,952	\$503,624	\$503,207	\$503,207	\$481,907

The Commission will regularly assess its progress towards achieving its goals and objectives, conducting an annual review and update if needed.



	2024-2025 Actuals	2025/2026 Adopted	2026/27 Proposed	2027/28 Proposed	2028/29 Proposed	2029/30 Proposed
Beginning Fund Balance	454,921	518,952	520,446	520,803	528,425	530,357
Revenue						
Prop 10 Projected Revenue	60,048	60,048	60,048	60,048	60,048	60,048
Small County Augmentation	268,256	244,136	259,047	272,489	272,489	272,489
IMPACT Coordination	123,300	116,234	35,000			
Other First 5 CA Funds	67,252					
MAA	14,000	14,000	14,000	14,000	14,000	14,000
Other Funds (Adjustment)						
Interest	14,000	14,000	12,892	11,429	10,739	10,718
Total Revenue	546,856	448,418	380,987	357,966	357,276	357,255
Expenditures						
Admin						
Administrative Services and Supplies	36,170	22,741	26,741	29,741	33,741	38,741
Administrative Overhead	5,879	20,000	20,000	20,000	20,000	20,000
Staff Administrative Support	21,043	21,043	21,043	21,043	21,043	21,043
Subtotal - Administration Costs	63,092	63,784	67,784	70,784	74,784	79,784
Program						
Improved Family Functioning:	86,241	28,198	70,000	70,000	70,000	70,000
Improved Family Functioning: Roundhouse Council	28,100	30,000	30,000	30,000	30,000	30,000
Improved Child Development: IMPACT Implementation	123,300	107,542	35,000	-	-	-
Improved Child Development: Imagination Library	3,927	4,000	6,000	7,000	8,000	9,000
Improved Health: PUSD - Early Intervention	20,000	5,000	5,000	5,000	5,000	5,000
Improved Systems of Care: Misc Community Investments	29,050	10,000	10,000	10,000	10,000	10,000
Program Overhead		36,500				
Staff Program Support	91,060	149,225	127,560	127,560	127,560	127,560
Other	12,199					
Subtotal - Program Costs	393,877	370,465	283,560	249,560	250,560	251,560
Evaluation						
Contracted Evaluator	15,050		12,644	12,644	12,644	12,644
Data Management	8,500					
Staff Evaluation Support	17,356	12,675	17,356	17,356	17,356	17,356
Subtotal - Evaluation Costs	40,906	12,675	30,000	30,000	30,000	30,000
Total Expenditures	482,825	446,924	381,344	350,344	355,344	361,344
Fund Balance						
Net Increase(Decrease) to Fund Balance	64,031	1,494	(357)	7,622	1,932	(4,089)
Ending Fund Balance	518,952	520,446	520,803	528,425	530,357	526,268

FISCAL MANAGEMENT

Through a formal Memorandum of Understanding (MOU) with the County of Plumas, the Plumas County Public Health Agency (PCPHA) provides the Commission's fiscal administration. The PCPHA and Commission staff will manage assets consistent with fiscal accounting control policies and procedures of the Plumas County Auditor's Office.

Commission staff works with the PCPHA to track and monitor revenue and expenses and to develop meaningful report to the Commission. Quarterly and annual financial reports to the Commission assist members and staff in evaluating the effective use of Proposition 10 dollars. Quarterly and annual financial reports document Commission revenue, expenses, grant funds expended, GASB 54 reports on assigned, committed, and unassigned fund balances, and as applicable, reserve fund interest earnings.

ADMINISTRATIVE COSTS

The First 5 Plumas County Children and Families Commission shall use the most recent definition in the [First 5 Financial Management Guide](#) to define administrative functions. The definition, at the time that this plan was adopted, states:

Administrative costs are defined as costs incurred in support of the general management and administration of a First 5 Commission for a common or joint purpose that benefits more than one cost objective (other than evaluation activities) and/or those costs not readily assignable to a specifically benefited cost objective.

The Commission shall adhere to this definition in its budgeting, accounting and financial reporting processes. Where there is a question of interpretation of how specific activities shall be coded, the definition of administrative costs benefiting more than one cost objective, or not being readily assignable to one cost objective will serve as the determining definition.

Administrative costs may include commission support (e.g., meetings, recruitment, committee work), fiscal management, state/local government monitoring/participation, public relations, general administration (e.g., office support, staff management), management staff, support staff salary and benefits, contract management, performance monitoring, staff training and travel costs, and other direct/indirect costs necessary to support operations and facilitate the goals and objectives of the Commission.

The Administrative Cost Limit may be adjusted at the discretion of the Commission for special costs (e.g., state initiative planning, capital asset purchases, etc.) planned for within the annual budget process.

Administrative Cost Monitoring and Reporting:

The Plumas County Public Health Agency and the Commission's Executive Director, through a Memorandum of Understanding with the Commission, will be responsible for establishing, within the accounting and reporting system a methodology for tracking and reporting administrative, program, and evaluation costs, and maintaining auditable records to ensure compliance with the administrative cost limit policy.

The Executive Director shall be responsible for presenting a breakdown of administrative, program, and evaluation costs by line item and as a percentage of the operating budget to the Commission on an annual basis. This information will ensure compliance with the administrative cost limit policy and will also be used to help guide future budgeting decisions. This information shall also be reported, on an annual basis, to the First 5 California Commission in the annual financial report, which is adopted by the Commission at a public hearing.

Appendix A

Performance Measure Glossary

Focus	Definition	Key Question	Example
Reach:	How many people are aware of or exposed to the service, opportunity, or message.	How far did we extend our message?	# reached through outreach
Participation:	The number of people who took part in an activity, program, or service.	Who showed up or signed up?	# attending or enrolling
Access:	The extent to which people can use or benefit from a service or opportunity.	Can they access or use it?	% reporting no access barriers
Engagement:	The quality and depth of interaction between individuals and the service activity.	How involved were they once they were there?	% actively contributing
Coordination:	How well different programs or services are working together.	Are services aligned and working together?	# of shared referrals or joint initiatives
Service Linkage:	How well families are connected to the services they need.	Were they connected to the needed services?	% of referrals leading to service use
Satisfaction:	Perception of the quality or helpfulness of services or programs.	How did they feel about the services?	% reporting satisfaction with services
Insight:	What is learned from feedback to inform planning or improvement.	What did we learn to guide future action?	Key themes from feedback
Effectiveness:	The extent to which a program or activity achieves its intended outcomes.	Did it work? Did it improve the situation?	% reporting increased knowledge or skills