

# First 5 Commission of San Diego: Financial Spending Plan

April 20, 2021

Item 3-4

| 1  | A   | B                                   | C                 | D                 | E                 | F                 | G                                   | H                    | I                  | J               | K               | L               | M               | N               |
|----|---|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------------------|----------------------|--------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 2  |   | 5 - Year Strategic Plan 2015 - 2020 |                   |                   |                   |                   | 5 - Year Strategic Plan 2020 - 2025 |                      |                    |                 |                 |                 |                 |                 |
| 3  | <i>Dollars in Thousands</i>   | 2015/16<br>Actual                   | 2016/17<br>Actual | 2017/18<br>Actual | 2018/19<br>Actual | 2019/20<br>Actual | 2020/21                             | Change to<br>2020/21 | Revised<br>2020/21 | 2021/22         | 2022/23         | 2023/24         | 2024/25         | 2025/26         |
| 4  | <b>Beginning Fund Balance</b>   | 79,441.2                            | 73,289.7          | 65,280.6          | 55,164.5          | 46,579.0          | 40,539.5                            |                      | 40,539.5           | 37,295.2        | 33,412.6        | 28,110.9        | 21,353.1        | 13,380.7        |
| 5  | <b>Revenue</b>  |                                     |                   |                   |                   |                   |                                     |                      |                    |                 |                 |                 |                 |                 |
| 6  | Prop 10 Tobacco Tax   | 29,520.8                            | 28,657.7          | 24,454.0          | 23,820.2          | 20,773.9          | 24,342.1                            | (4,680.1)            | 19,662.0           | 17,974.0        | 17,132.7        | 16,545.0        | 15,940.7        | 15,941.5        |
| 7  | Prop 56 Tobacco Tax Backfill  |                                     |                   | 1,135.0           | 2,591.0           | 6,378.7           |                                     | 6,615.1              | 6,615.1            | 6,496.9         | 6,000.0         | 5,500.0         | 5,000.0         | 4,500.0         |
| 8  | IMPACT (First 5 California)   | 43.1                                | 1,607.3           | 1,587.2           | 1,599.6           | 2,173.9           |                                     |                      |                    |                 |                 |                 |                 |                 |
| 9  | IMPACT Hub (First 5 California)   |                                     | 250.3             | 400.7             | 339.2             | 541.3             |                                     |                      | 416.6              |                 |                 |                 |                 |                 |
| 10 | County of San Diego HHS Public Health - CDPH HV                             |                                     |                   |                   |                   |                   | 600.0                               | (300.0)              | 300.0              | 600.0           | 600.0           |                 |                 |                 |
| 11 | County of San Diego HHS Eligibility Operations - CalWORKs                   |                                     |                   |                   |                   |                   | 4,484.4                             | (569.0)              | 3,915.4            | 3,528.9         |                 |                 |                 |                 |
| 12 | County of San Diego HHS Eligibility Operations - Cal Learn                  |                                     |                   |                   |                   |                   |                                     |                      |                    | 1,172.7         |                 |                 |                 |                 |
| 13 | Home Visiting Coordination Grant (First 5 California)                       |                                     |                   |                   |                   |                   |                                     | 100.0                | 100.0              | 100.0           | 100.0           |                 |                 |                 |
| 14 | Other Revenue   | 5,285.6                             | 1,677.2           | 190.0             | 179.0             | 181.9             |                                     |                      |                    |                 |                 |                 |                 |                 |
| 15 | <b>Subtotal Revenue</b> (sum of lines 6-14)                                 | <b>34,849.5</b>                     | <b>32,192.5</b>   | <b>27,766.9</b>   | <b>28,529.0</b>   | <b>30,049.7</b>   | <b>29,843.1</b>                     | <b>1,166.0</b>       | <b>31,009.1</b>    | <b>29,872.5</b> | <b>23,832.7</b> | <b>22,045.0</b> | <b>20,940.7</b> | <b>20,441.5</b> |
| 17 | <b>Contribution from First 5 SD Sustainability Fund</b>                     | <b>6,650.5</b>                      | <b>8,862.8</b>    | <b>11,148.7</b>   | <b>9,813.3</b>    | <b>6,994.6</b>    | <b>4,482.4</b>                      | <b>(837.7)</b>       | <b>3,644.7</b>     | <b>4,064.1</b>  | <b>5,463.8</b>  | <b>6,893.3</b>  | <b>8,074.1</b>  | <b>5,871.3</b>  |
| 19 | <b>Total Funds Available</b> (sum of lines 15 & 17)                         | <b>41,500.0</b>                     | <b>41,055.3</b>   | <b>38,915.6</b>   | <b>38,342.3</b>   | <b>37,044.3</b>   | <b>34,325.5</b>                     | <b>328.3</b>         | <b>34,653.8</b>    | <b>33,936.6</b> | <b>29,296.5</b> | <b>28,938.3</b> | <b>29,014.8</b> | <b>26,312.8</b> |
| 20 | <b>Expenses</b>   |                                     |                   |                   |                   |                   |                                     |                      |                    |                 |                 |                 |                 |                 |
| 21 | Labor (Administrative Expense)  | 2,542.6                             | 2,123.8           | 2,226.2           | 2,053.6           | 2,074.1           | 2,456.2                             |                      | 2,456.2            | 2,403.7         | 2,475.8         | 2,550.0         | 2,626.5         | 2,652.7         |
| 22 | Services & Supplies (Administrative Expense)                                | 623.9                               | 627.5             | 632.7             | 654.1             | 723.4             | 536.3                               | (35.0)               | 501.3              | 529.0           | 529.5           | 536.3           | 536.3           | 536.3           |
| 23 | <b>Total Admin Expenses</b> (sum line 21 & 22)                              | <b>3,166.5</b>                      | <b>2,751.3</b>    | <b>2,858.9</b>    | <b>2,707.7</b>    | <b>2,797.4</b>    | <b>2,992.5</b>                      | <b>(35.0)</b>        | <b>2,957.5</b>     | <b>2,932.7</b>  | <b>3,005.3</b>  | <b>3,086.3</b>  | <b>3,162.8</b>  | <b>3,189.0</b>  |
| 24 | <b>Evaluation &amp; Data System</b>   | <b>821.3</b>                        | <b>842.1</b>      | <b>873.1</b>      | <b>824.9</b>      | <b>864.3</b>      | <b>878.8</b>                        |                      | <b>878.8</b>       | <b>823.8</b>    | <b>823.8</b>    | <b>823.8</b>    | <b>823.8</b>    | <b>823.8</b>    |
| 25 | <b>Program Funding</b> (Details on page 2 of 2)                             | <b>37,512.2</b>                     | <b>37,461.9</b>   | <b>35,183.6</b>   | <b>34,809.7</b>   | <b>33,893.7</b>   | <b>30,454.2</b>                     | <b>363.3</b>         | <b>30,817.5</b>    | <b>30,180.1</b> | <b>25,467.4</b> | <b>25,028.2</b> | <b>25,028.2</b> | <b>22,300.0</b> |
| 26 | <b>Total Expenses</b> (sum of lines 23-25)                                  | <b>41,500.0</b>                     | <b>41,055.3</b>   | <b>38,915.6</b>   | <b>38,342.3</b>   | <b>37,555.5</b>   | <b>34,325.5</b>                     | <b>328.3</b>         | <b>34,653.8</b>    | <b>33,936.6</b> | <b>29,296.5</b> | <b>28,938.3</b> | <b>29,014.8</b> | <b>26,312.8</b> |
| 29 |   | 5 - Year Strategic Plan 2015 - 2020 |                   |                   |                   |                   | 5 - Year Strategic Plan 2020 - 2025 |                      |                    |                 |                 |                 |                 |                 |
| 29 | <i>Dollars in Thousands</i>   | 2015/16<br>Actual                   | 2016/17<br>Actual | 2017/18<br>Actual | 2018/19<br>Actual | 2019/20<br>Actual | 2020/21                             | Change to<br>2020/21 | Revised<br>2020/21 | 2021/22         | 2022/23         | 2023/24         | 2024/25         | 2025/26         |
| 30 | First 5 Fund Balance, beginning of FY                                       | 79,441.2                            | 73,289.7          | 65,280.6          | 55,164.5          | 46,579.0          |                                     |                      |                    |                 |                 |                 |                 |                 |
| 31 | Interest Earnings (actual)  | 578.7                               | 828.1             | 784.6             | 1,021.3           | 955.1             |                                     |                      |                    |                 |                 |                 |                 |                 |
| 32 | Fair Market Value Adjustment  | (79.7)                              | 25.6              | 248.0             | 206.5             | 0.0               |                                     |                      |                    |                 |                 |                 |                 |                 |
| 33 | Sustainability funding used (actual)  | (6,650.5)                           | (8,862.8)         | (11,148.7)        | (9,813.3)         | (6,994.6)         |                                     |                      |                    |                 |                 |                 |                 |                 |
| 34 | First 5 Fund Balance, end of FY   | 73,289.7                            | 65,280.6          | 55,164.5          | 46,579.0          | 40,539.5          |                                     |                      |                    |                 |                 |                 |                 |                 |
| 35 | Investable Fund Balance, beginning of the FY                                |                                     |                   |                   |                   |                   | 40,539.5                            |                      | 40,539.5           | 37,295.2        | 33,412.6        | 28,110.9        | 21,353.1        | 13,380.7        |
| 36 | Sustainability funding to be used (projected)                               |                                     |                   |                   |                   |                   | (4,482.4)                           | 837.7                | (3,644.7)          | (4,064.1)       | (5,463.8)       | (6,893.3)       | (8,074.1)       | (5,871.3)       |
| 37 | Interest Earnings (projected)   |                                     |                   |                   |                   |                   | 591.8                               | (186.4)              | 405.4              | 186.5           | 167.1           | 140.6           | 106.8           | 66.9            |
| 38 | Interest Earnings Expense (projected)                                       |                                     |                   |                   |                   |                   | (5.0)                               |                      | (5.0)              | (5.0)           | (5.0)           | (5.0)           | (5.0)           | (5.0)           |
| 39 | Investment Yield  |                                     |                   |                   |                   |                   | 1.75%                               | -0.75%               | 1.00%              | 0.50%           | 0.50%           | 0.50%           | 0.50%           | 0.50%           |
| 39 | <b>Investable Fund Balance at the end of the FY</b><br>(sum of lines 34-37) |                                     |                   |                   |                   |                   | <b>36,648.9</b>                     | <b>651.3</b>         | <b>37,295.2</b>    | <b>33,412.6</b> | <b>28,110.9</b> | <b>21,353.1</b> | <b>13,380.7</b> | <b>7,571.3</b>  |
| 39 | <b>Management Reserve</b>   |                                     |                   |                   |                   |                   | <b>10,000.0</b>                     |                      | <b>10,000.0</b>    | <b>7,500.0</b>  | <b>7,500.0</b>  | <b>7,500.0</b>  | <b>7,500.0</b>  | <b>7,500.0</b>  |
| 39 | <b>Spendable Fund Balance</b>   |                                     |                   |                   |                   |                   | <b>26,648.9</b>                     |                      | <b>27,295.2</b>    | <b>25,912.6</b> | <b>20,610.9</b> | <b>13,853.1</b> | <b>5,880.7</b>  | <b>71.3</b>     |



**Program Funding**

|    | A   | B                                   | C               | D               | E               | F               |  | G                                   | H                 | I               | J               | K               | L               | M               | N          |  |
|----|---|-------------------------------------|-----------------|-----------------|-----------------|-----------------|--|-------------------------------------|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------|--|
| 44 |   | 5 - Year Strategic Plan 2015 - 2020 |                 |                 |                 |                 |  | 5 - Year Strategic Plan 2020 - 2025 |                   |                 |                 |                 |                 |                 |            |  |
| 45 | Program Funding   | 2015/16 Actual                      | 2016/17 Actual  | 2017/18 Actual  | 2018/19 Actual  | 2019/20 Actual  |  | 2020/21                             | Change to 2020/21 | Revised 2020/21 | 2021/22         | 2022/23         | 2023/24         | 2024/25         | 2025/26    |  |
| 46 | <b>Health</b>   | <b>15,592.2</b>                     | <b>15,398.1</b> | <b>15,804.7</b> | <b>15,613.4</b> | <b>14,622.1</b> |  | <b>11,950.0</b>                     |                   | <b>11,950.0</b> | <b>11,950.0</b> | <b>11,950.0</b> | <b>11,950.0</b> | <b>11,950.0</b> | <b>TBD</b> |  |
| 47 | Healthy Development Services                                      | 12,599.8                            | 12,238.1        | 12,592.8        | 12,400.7        | 11,518.3        |  | 10,000.0                            |                   | 10,000.0        | 10,000.0        | 10,000.0        | 10,000.0        | 10,000.0        |            |  |
| 48 | KidStart  | 1,078.3                             | 1,156.2         | 1,092.6         | 1,097.2         | 1,025.1         |  | 800.0                               |                   | 800.0           | 800.0           | 800.0           | 800.0           | 800.0           |            |  |
| 49 | Oral Health Initiative  | 1,680.8                             | 1,770.3         | 1,885.9         | 1,883.0         | 1,845.4         |  | 1,000.0                             |                   | 1,000.0         | 1,000.0         | 1,000.0         | 1,000.0         | 1,000.0         |            |  |
| 50 | Reducing Childhood Injury   | 233.3                               | 233.5           | 233.4           | 232.5           | 233.3           |  | 150.0                               |                   | 150.0           | 150.0           | 150.0           | 150.0           | 150.0           |            |  |
| 51 |   |                                     |                 |                 |                 |                 |  |                                     |                   |                 |                 |                 |                 |                 |            |  |
| 52 | <b>Learning</b>   | <b>14,158.0</b>                     | <b>13,761.6</b> | <b>13,181.1</b> | <b>12,770.7</b> | <b>13,280.2</b> |  | <b>9,069.8</b>                      |                   | <b>9,069.8</b>  | <b>8,653.2</b>  | <b>8,653.2</b>  | <b>8,653.2</b>  | <b>8,653.2</b>  | <b>TBD</b> |  |
| 53 | Learn Well (Quality Preschool Initiative)                         | 13,349.9                            | 12,916.6        | 12,527.9        | 12,117.5        | 12,627.0        |  | 8,416.6                             |                   | 8,416.6         | 8,000.0         | 8,000.0         | 8,000.0         | 8,000.0         |            |  |
| 54 | Mi Escuelita  | 653.2                               | 653.2           | 653.2           | 653.2           | 653.2           |  | 653.2                               |                   | 653.2           | 653.2           | 653.2           | 653.2           | 653.2           |            |  |
| 55 | YMCA - CRS  | 154.9                               | 191.8           |                 |                 |                 |  |                                     |                   |                 |                 |                 |                 |                 |            |  |
| 56 |   |                                     |                 |                 |                 |                 |  |                                     |                   |                 |                 |                 |                 |                 |            |  |
| 57 | <b>Family</b>   | <b>5,221.4</b>                      | <b>5,426.1</b>  | <b>5,031.3</b>  | <b>5,118.5</b>  | <b>4,686.8</b>  |  | <b>8,669.4</b>                      | <b>328.3</b>      | <b>8,997.7</b>  | <b>8,776.9</b>  | <b>4,064.2</b>  | <b>3,625.0</b>  | <b>3,625.0</b>  | <b>TBD</b> |  |
| 58 | First 5 First Steps Targeted Home Visiting                        |                                     |                 |                 |                 |                 |  |                                     |                   |                 |                 |                 |                 |                 |            |  |
| 59 | - First 5   | 5,096.6                             | 5,229.4         | 4,916.2         | 5,006.7         | 4,579.6         |  | 8,544.4                             | 328.3             | 8,872.7         | 3,578.6         | 3,939.2         | 3,500.0         | 3,500.0         |            |  |
| 60 | - Public Health   |                                     |                 |                 |                 |                 |  |                                     |                   |                 | 600.0           |                 |                 |                 |            |  |
| 61 | - CalWORKs  |                                     |                 |                 |                 |                 |  |                                     |                   |                 | 3,528.9         |                 |                 |                 |            |  |
| 62 | - Cal-Learn   |                                     |                 |                 |                 |                 |  |                                     |                   |                 | 944.4           |                 |                 |                 |            |  |
| 63 | Maternity Shelter   | 124.8                               | 196.7           | 115.1           | 111.8           | 107.2           |  | 125.0                               |                   | 125.0           | 125.0           | 125.0           | 125.0           | 125.0           |            |  |
| 64 |   |                                     |                 |                 |                 |                 |  |                                     |                   |                 |                 |                 |                 |                 |            |  |
| 65 | <b>Community</b>  | <b>2,540.6</b>                      | <b>2,876.0</b>  | <b>1,166.5</b>  | <b>1,307.1</b>  | <b>1,304.6</b>  |  | <b>765.0</b>                        | <b>35.0</b>       | <b>800.0</b>    | <b>800.0</b>    | <b>800.0</b>    | <b>800.0</b>    | <b>800.0</b>    | <b>TBD</b> |  |
| 66 | Information & Referral  | 299.8                               | 300.0           | 325.0           | 300.0           | 300.0           |  | 300.0                               |                   | 300.0           | 300.0           | 300.0           | 300.0           | 300.0           |            |  |
| 67 | Parent & Public Education   | 517.1                               | 514.5           | 483.3           | 477.9           | 505.5           |  | 400.0                               |                   | 400.0           | 400.0           | 400.0           | 400.0           | 400.0           |            |  |
| 68 | Community Outreach Projects                                       | 329.0                               | 518.0           | 358.2           | 529.2           | 499.1           |  | 65.0                                | 35.0              | 100.0           | 100.0           | 100.0           | 100.0           | 100.0           |            |  |
| 69 | Fluoridation  | 1,394.7                             | 1,543.5         |                 |                 |                 |  |                                     |                   |                 |                 |                 |                 |                 |            |  |
| 70 |   |                                     |                 |                 |                 |                 |  |                                     |                   |                 |                 |                 |                 |                 |            |  |
| 71 | <b>Total Program Funding (sum of lines 46, 52, 57, &amp; 65 )</b> | <b>37,512.2</b>                     | <b>37,461.8</b> | <b>35,183.6</b> | <b>34,809.7</b> | <b>33,893.7</b> |  | <b>30,454.2</b>                     | <b>363.3</b>      | <b>30,817.5</b> | <b>30,180.1</b> | <b>25,467.4</b> | <b>25,028.2</b> | <b>25,028.2</b> |            |  |