

First 5 Commission of San Diego: Financial Spending Plan
April 20, 2023

Item 6-3

	A	B	C	D	E	F	G	H	I	J	K	L
	5 - Year Strategic Plan 2020 - 2025							5 - Year Strategic Plan 2025 - 2030				
	<i>Dollars in Thousands</i>											
	2020/21 Actual	2021/22 Actual	Budget 2022/23	Amended 2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
Beginning Fund Balance	40,539.5	42,223.8	40,412.7	36,668.5	33,545.3	25,542.2	15,776.3	14,789.1	12,907.4	10,787.4	8,448.8	
Revenue												
Prop 10 Tobacco Tax	28,636.3	26,670.2	24,614.9	24,615.9	18,379.9	17,488.7	17,020.4	16,617.9	16,693.9	16,782.9	16,867.8	
Prop 10 Tobacco Tax (Prop 56 Backfill)					5,940.0	5,594.0	5,248.0	4,902.0	4,754.9	4,612.3	4,473.9	
IMPACT & IMPACT HUB (First 5 California)	544.1											
COSD HHSA Public Health - Office of Violence Prevention		250.0										
COSD HHSA LWSD - Drowning Prevention Foundation of San Diego		208.4										
COSD HHSA Public Health - CDPH HV	164.9	600.0	578.6	578.6								
COSD HHSA Self Sufficiency Operations - CalWORKs HV	2,453.7	2,823.1	3,528.9	4,065.1	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0	
COSD HHSA Self Sufficiency Operations - Cal Learn	718.0	866.2	1,172.7	1,172.7								
Home Visiting Coordination Grant (First 5 California)	35.2	80.2	100.0	100.0	470.0	470.0						
Shared Services Alliance Grant (First 5 California)		11.2	219.3	219.3								
COSD HHSA Public Health - Doula Pilot Program			400.0	445.0	445.0							
COSD HHSA - HSEC/OIRA - First 5 CA Refugee Family Support Program				423.1								
Other Revenue	34.4											
Subtotal Revenue (sum of lines 6-18)	32,586.6	31,509.3	30,614.5	31,619.7	29,234.9	27,552.7	26,268.4	25,519.9	25,448.9	25,395.2	25,341.7	
Contribution from First 5 SD Sustainability Fund	1,270.6	2,136.6	4,042.3	7,165.6	9,172.1	10,654.9	1,495.0	2,320.4	2,469.9	2,603.3	2,738.1	
Total Funds Available (sum of lines 19 & 21)	33,857.3	33,645.9	34,656.8	38,785.3	38,407.0	38,207.6	27,763.4	27,840.3	27,918.7	27,998.6	28,079.8	
Expenses												
Labor (Administrative Expense)	2,015.7	2,257.8	2,505.5	2,589.8	3,047.2	3,227.7	3,452.2	3,521.3	3,591.7	3,663.5	3,736.8	
Services & Supplies (Administrative Expense)	574.4	495.7	528.1	568.1	564.0	584.1	592.2	600.1	608.1	616.1	624.1	
Total Admin Expenses (sum line 25 & 26)	2,590.1	2,753.5	3,033.6	3,157.9	3,611.2	3,811.7	4,044.4	4,121.3	4,199.7	4,279.6	4,360.8	
Data & Evaluation	880.4	875.4	823.8	868.8	869.0	869.0	869.0	869.0	869.0	869.0	869.0	
Program Funding (Details on page 2 of 2)	27,771.1	30,017.0	30,799.4	34,758.7	33,926.9	33,526.9	22,850.0	22,850.0	22,850.0	22,850.0	22,850.0	
Total Expenses (sum of lines 27-29)	31,241.6	33,646.0	34,656.8	38,785.3	38,407.0	38,207.6	27,763.4	27,840.3	27,918.7	27,998.6	28,079.8	
	5 - Year Strategic Plan 2020 - 2025							5 - Year Strategic Plan 2025 - 2030				
	<i>Dollars in Thousands</i>											
	2020/21 Actual	2021/22 Actual	Budget 2022/23	Amended 2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
First 5 Fund Balance, beginning of FY	40,539.5	42,223.8										
Interest Earnings (actual)	413.7	325.6										
Fair Market Value Adjustment	0.0	0.0										
Sustainability funding gain or (used)	1,270.6	(2,136.6)										
First 5 Fund Balance, end of FY	42,223.8	40,412.7										
Investable Fund Balance, beginning of the FY			40,412.7	40,412.7	33,545.3	25,542.2	15,776.3	14,789.1	12,907.4	10,787.4	8,448.8	
Sustainability funding to be used (projected)			(4,042.3)	(7,165.6)	(9,172.1)	(10,654.9)	(1,495.0)	(2,320.4)	(2,469.9)	(2,603.3)	(2,738.1)	
Interest Earnings (projected)			303.1	303.1	1,174.1	894.0	512.7	443.7	355.0	269.7	169.0	
Interest Earnings Expense (projected)			(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	
Investment Yield			0.75%	0.75%	3.50%	3.50%	3.25%	3.00%	2.75%	2.50%	2.00%	
Investable Fund Balance at the end of the FY (sum of lines 37-41)			36,668.5	33,545.3	25,542.2	15,776.3	14,789.1	12,907.4	10,787.4	8,448.8	5,874.7	
Management Reserve			10,000.0	10,000.0	10,000.0	7,500.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	
Spendable Fund Balance			26,668.5	23,545.3	15,542.2	8,276.3	9,789.1	7,907.4	5,787.4	3,448.8	874.7	

Program Funding

43	A	B	C	D	E	F	G	H	I	J	K	L
	5 - Year Strategic Plan 2020 - 2025							5 - Year Strategic Plan 2025 - 2030				
44	Program Funding	2020/21 Actual	2021/22 Actual	Budget 2022/23	Amended 2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
45	Health	11,627.3	12,081.7	12,350.0	15,773.1	15,350.0	14,950.0	TBD	TBD	TBD	TBD	TBD
46	Healthy Development Services	9,760.7	9,999.9	10,000.0	12,700.0	12,700.0	12,700.0					
47	KidStart Center	771.8	800.2	800.0	1,100.0	1,100.0	1,100.0					
48	Oral Health Initiative	946.9	956.1	1,000.0	1,000.0	1,000.0	1,000.0					
49	Reducing Childhood Injury	147.9	149.5	150.0	150.0	150.0	150.0					
50	Doula Pilot Program		176.0	400.0	400.0	400.0	400.0					
51	HSEC/OIRA - Refugee Family Support Program				423.1							
52												
53	Learning	7,596.0	8,807.1	8,872.5	8,872.5	8,653.2	8,653.2	TBD	TBD	TBD	TBD	TBD
54	Learn Well Initiative	6,942.9	8,143.8	8,000.0	8,000.0	8,000.0	8,000.0					
55	Mi Escuelita Therapeutic Preschool	653.2	653.2	653.2	653.2	653.2	653.2					
56	F5CA Shared Services Alliance-YMCA CRS		10.1	219.3	219.3							
57												
58	Family	7,733.3	8,025.0	8,776.9	9,313.1	9,123.7	9,123.7	TBD	TBD	TBD	TBD	TBD
59	First 5 First Steps Targeted Home Visiting											
60	- First 5 SD	7,625.8	3,546.5	4,428.7	3,639.4	4,528.7	4,528.7					
61	- CalWORKs		2,823.1	2,739.6	4,065.1	4,000.0	4,000.0					
62	- Cal-Learn		866.2	805.1	805.1							
63	- Public Health (CDPH HV)		600.0	578.6	578.6							
64	- F5CA Coordination Grant		80.2	100.0	100.0	470.0	470.0					
65	Maternity Shelter Program	107.5	109.0	125.0	125.0	125.0	125.0					
66												
67	Community	814.5	1,222.8	800.0	800.0	800.0	800.0	TBD	TBD	TBD	TBD	TBD
68	Information & Referral Warmline	300.0	300.0	300.0	300.0	300.0	300.0					
69	Parent & Public Education	400.0	835.4	400.0	400.0	400.0	400.0					
70	Community Outreach	114.5	87.4	100.0	100.0	100.0	100.0					
71												
72	Total Program Funding (sum of lines 45, 53, 58, & 67)	27,771.1	30,017.0	30,799.4	34,758.7	33,926.9	33,526.9					