

First 5 Commission of San Diego: Financial Spending Plan

March 20, 2024

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	2022/23 Actual	Budget 2023/24	Amended 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	35,348.2	35,348.2	27,325.4	16,034.2	15,863.4	14,754.4	12,599.2	9,341.8	
Revenue												
Prop 10 Tobacco Tax	22,021.2	19,975.4	17,606.1	18,379.9	18,379.9	15,447.6	14,636.7	14,027.1	13,359.1	12,691.1	12,056.6	
Prop 10 Tobacco Tax (Prop 56 Backfill)	6,615.1	6,694.9	5,864.9	5,940.0	5,940.0	5,609.7	5,297.8	5,076.9	4,835.3	4,593.5	4,363.8	
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	37.8									
COSD HHSA Public Health - CDPH HV	164.9	600.0	505.1									
COSD HHSA Self Sufficiency Operations - CalWORKs HV	2,453.7	2,823.1	3,296.5	4,000.0	4,012.2	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	302.0									
Home Visiting Coordination Grant (First 5 California)	35.2	80.2	47.6	470.0	941.3							
Shared Services Alliance Grant (First 5 California)		11.2	151.5									
IMPACT Legacy Grant (First 5 California)					3,183.9							
COSD HHSA Public Health - Doula Pilot Program			120.2	445.0	445.0							
COSD HHSA - HSEC/OIRA - First 5 CA Refugee Family Support Program			209.6									
Other Revenue	34.4											
Subtotal Revenue (sum of lines 6-19)	32,586.6	31,509.3	28,141.3	29,234.9	32,902.3	25,057.4	23,934.5	23,104.0	22,194.4	21,284.6	20,420.4	
Sustainability Fund Used	0.0	2,136.7	6,163.3	9,171.9	9,191.9	12,242.6	726.9	1,619.6	2,592.8	3,567.3	4,497.6	
Total Funds Available (sum of lines 20 & 22)	32,586.6	33,645.9	34,304.6	38,406.8	42,094.1	37,299.9	24,661.4	24,723.6	24,787.2	24,852.0	24,918.0	
Expenses												
Labor (Administrative Expense)	2,015.7	2,257.8	2,451.1	3,047.1	3,047.1	2,818.4	2,545.7	2,596.7	2,648.6	2,701.6	2,755.6	
Services & Supplies (Administrative Expense)	574.4	495.7	562.8	564.0	584.0	555.8	566.9	578.2	589.8	601.6	613.6	
Total Admin Expenses (sum line 26 & 27)	2,590.1	2,753.5	3,013.9	3,611.1	3,631.1	3,374.2	3,112.6	3,174.8	3,238.4	3,303.2	3,369.2	
Data & Evaluation	880.4	875.4	851.1	868.8	868.8	868.8	868.8	868.8	868.8	868.8	868.8	
Program Funding (Details on page 2 of 2)	27,771.1	30,017.0	30,439.6	33,926.9	37,594.2	33,056.9	20,680.0	20,680.0	20,680.0	20,680.0	20,680.0	
Total Expenses (sum of lines 28-30)	31,241.6	33,645.9	34,304.6	38,406.8	42,094.1	37,299.9	24,661.4	24,723.6	24,787.2	24,852.0	24,918.0	
	5 - Year Strategic Plan 2020 - 2025						5 - Year Strategic Plan 2025 - 2030					
	<i>Dollars in Thousands</i>											
	2020/21 Actual	2021/22 Actual	2022/23 Actual	Budget 2023/24	Amended 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
Fund Balance, beginning of FY	40,539.5	42,223.8	40,412.7									
Interest Earnings (actual)	413.7	325.6	1,098.8									
Fair Market Value Adjustment	0.0	0.0	0.0									
Sustainability funding gain or (used)	1,270.6	(2,136.7)	(6,163.3)									
Fund Balance, end of the FY's 2020 - 2023	42,223.8	40,412.7	35,348.2									
Fund Balance, beginning of the FY (line 4 above)				35,348.2	35,348.2	27,325.4	16,034.2	15,863.4	14,754.4	12,599.2	9,341.8	
Sustainability Funding to be used (projected) (line 22 above)				(9,171.9)	(9,191.9)	(12,242.6)	(726.9)	(1,619.6)	(2,592.8)	(3,567.3)	(4,497.6)	
Interest Earnings (projected)				1,174.1	1,174.1	956.4	561.2	515.6	442.6	315.0	186.8	
Interest Earnings Expense (projected)				(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	
Investment Yield				3.50%	3.50%	3.50%	3.50%	3.25%	3.00%	2.50%	2.00%	
Projected Fund Balance at the end of the FY (sum of lines 38-41)				27,345.4	27,325.4	16,034.2	15,863.4	14,754.4	12,599.2	9,341.8	5,026.0	
Management Reserve				10,000.0	10,000.0	7,500.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	
Fund Balance minus Management Reserve				17,345.4	17,325.4	8,534.2	10,863.4	9,754.4	7,599.2	4,341.8	26.0	

Program Funding

A	B	C	D	E	F	G	H	I	J	K	L
	5 - Year Strategic Plan 2020 - 2025						5 - Year Strategic Plan 2025 - 2030				
Program Funding	2020/21 Actual	2021/22 Actual	2022/23 Actual	Budget 2023/24	Amended 2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Health	11,627.3	11,905.7	12,816.7	15,350.0	15,350.0	14,950.0	TBD	TBD	TBD	TBD	TBD
Healthy Development Services	9,760.7	9,999.9	10,587.2	12,700.0	12,700.0	12,700.0					
KidStart Center	771.8	800.2	854.5	1,100.0	1,100.0	1,100.0					
Oral Health Initiative	946.9	956.1	960.9	1,000.0	1,000.0	1,000.0					
Reducing Childhood Injury	147.9	149.5	149.0	150.0	150.0	150.0					
Doula Pilot Program			74.0	400.0	400.0						
F5CA Refugee Family Support Program Grant 2023-24 (HSEC/OIRA)			191.1								
Learning	7,596.0	8,807.1	8,908.9	8,653.2	11,837.1	8,653.2	TBD	TBD	TBD	TBD	TBD
Learn Well Initiative											
- First 5 SD	6,942.9	8,143.8	8,105.2	8,000.0	8,000.0	8,000.0					
- F5CA Impact Legacy Grant 2023-25					3,183.9						
Mi Escuelita Therapeutic Preschool	653.1	653.2	653.2	653.2	653.2	653.2					
F5CA Shared Services Alliance-YMCA CRS Grant 2022-23		10.1	150.5								
Family	7,733.3	8,081.3	7,874.1	9,123.7	9,607.1	8,653.7	TBD	TBD	TBD	TBD	TBD
First 5 First Steps Targeted Home Visiting											
- First 5 SD	7,625.8	3,602.8	3,684.5	8,528.7	8,540.8	4,528.7					
- CalWORKs		2,823.1	3,282.1			4,000.0					
- Cal-Learn		866.2	302.0								
- Public Health (CDPH HV)		600.0	483.6								
- F5CA Home Visiting Coordination Grant 2023-25		80.2	60.9	470.0	941.3						
Maternity Shelter Program	107.5	109.0	61.0	125.0	125.0	125.0					
Community	814.5	1,222.8	839.9	800.0	800.0	800.0	TBD	TBD	TBD	TBD	TBD
Information & Referral Warmline	300.0	300.0	300.0	300.0	300.0	300.0					
Parent & Public Education	400.0	835.4	473.3	400.0	400.0	400.0					
Community Engagement	114.5	87.4	66.6	100.0	100.0	100.0					
Total Program Funding (sum of lines 46, 54, 61, & 70)	27,771.1	30,017.0	30,439.6	33,926.9	37,594.2	33,056.9	20,680.0	20,680.0	20,680.0	20,680.0	20,680.0