

# First 5 Commission of San Diego: Financial Spending Plan

## March 20, 2024

Item 3-3

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
<b>Beginning Fund Balance</b>	40,539.5	42,223.8	40,412.7	35,348.2	35,348.2	27,325.4	16,034.2	15,890.9	14,794.9	12,638.7	9,371.6
<b>Revenue</b>											
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	12,691.2	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 HHS Public Health - Office of Violence Prevention		250.0									
COSD HHS LWS - Drowning Prevention Foundation of San Diego		208.4	37.8								
COSD HHS Public Health - CDPH HV	164.9	600.0	505.1								
COSD HHS 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 HHS 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 HHS Public Health - Doula Pilot Program			120.2	445.0	445.0						
COSD HHS - HSEC/OIRA - First 5 CA Refugee Family Support Program			209.6								
Other Revenue	34.4										
<b>Subtotal Revenue (sum of lines 6-19)</b>	<b>32,586.6</b>	<b>31,509.3</b>	<b>28,141.3</b>	<b>29,234.9</b>	<b>32,902.3</b>	<b>25,057.4</b>	<b>23,934.5</b>	<b>23,104.0</b>	<b>22,194.4</b>	<b>21,284.7</b>	<b>20,420.4</b>
<b>Sustainability Fund Used</b>	<b>0.0</b>	<b>2,136.7</b>	<b>6,163.3</b>	<b>9,171.9</b>	<b>9,191.9</b>	<b>12,242.6</b>	<b>696.9</b>	<b>1,589.6</b>	<b>2,562.7</b>	<b>3,537.2</b>	<b>4,467.5</b>
<b>Total Funds Available (sum of lines 20 &amp; 22)</b>	<b>32,586.6</b>	<b>33,645.9</b>	<b>34,304.6</b>	<b>38,406.8</b>	<b>42,094.1</b>	<b>37,299.9</b>	<b>24,631.4</b>	<b>24,693.6</b>	<b>24,757.1</b>	<b>24,821.9</b>	<b>24,887.9</b>
<b>Expenses</b>											
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	578.1	589.7	601.5	613.5
<b>Total Admin Expenses (sum line 26 &amp; 27)</b>	<b>2,590.1</b>	<b>2,753.5</b>	<b>3,013.9</b>	<b>3,611.1</b>	<b>3,631.1</b>	<b>3,374.2</b>	<b>3,112.6</b>	<b>3,174.8</b>	<b>3,238.3</b>	<b>3,303.1</b>	<b>3,369.1</b>
<b>Data &amp; Evaluation</b>	<b>880.4</b>	<b>875.4</b>	<b>851.1</b>	<b>868.8</b>	<b>868.8</b>	<b>868.8</b>	<b>868.8</b>	<b>868.8</b>	<b>868.8</b>	<b>868.8</b>	<b>868.8</b>
<b>Program Funding (Details on page 2 of 2)</b>	<b>27,771.1</b>	<b>30,017.0</b>	<b>30,439.6</b>	<b>33,926.9</b>	<b>37,594.2</b>	<b>33,056.9</b>	<b>20,650.0</b>	<b>20,650.0</b>	<b>20,650.0</b>	<b>20,650.0</b>	<b>20,650.0</b>
<b>Total Expenses (sum of lines 28-30)</b>	<b>31,241.6</b>	<b>33,645.9</b>	<b>34,304.6</b>	<b>38,406.8</b>	<b>42,094.1</b>	<b>37,299.9</b>	<b>24,631.4</b>	<b>24,693.6</b>	<b>24,757.1</b>	<b>24,821.9</b>	<b>24,887.9</b>
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
<b>Fund Balance, beginning of FY</b>	40,539.5	42,223.8	40,412.7								
<b>Interest Earnings (actual)</b>	413.7	325.6	1,098.8								
<b>Fair Market Value Adjustment</b>	0.0	0.0	0.0								
<b>Sustainability funding gain or (used)</b>	1,270.6	(2,136.7)	(6,163.3)								
<b>Fund Balance, end of the FY's 2020 - 2023</b>	<b>42,223.8</b>	<b>40,412.7</b>	<b>35,348.2</b>								
<b>Fund Balance, beginning of the FY (line 4 above)</b>				35,348.2	35,348.2	27,325.4	16,034.2	15,890.9	14,794.9	12,638.7	9,371.6
<b>Sustainability Funding to be used (projected) (line 22 above)</b>				(9,171.9)	(9,191.9)	(12,242.6)	(696.9)	(1,589.6)	(2,562.7)	(3,537.2)	(4,467.5)
<b>Interest Earnings (projected)</b>				1,174.1	1,174.1	956.4	558.7	498.6	411.5	275.1	144.1
<b>Interest Earnings Expense (projected)</b>				(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)	(5.0)
<b>Investment Yield</b>				3.50%	3.50%	3.50%	3.50%	3.25%	3.00%	2.50%	2.00%
<b>Projected Fund Balance at the end of the FY (sum of lines 38-41)</b>				<b>27,345.4</b>	<b>27,325.4</b>	<b>16,034.2</b>	<b>15,890.9</b>	<b>14,794.9</b>	<b>12,638.7</b>	<b>9,371.6</b>	<b>5,043.2</b>
<b>Management Reserve</b>				10,000.0	10,000.0	7,500.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0
<b>Fund Balance minus Management Reserve</b>				<b>17,345.4</b>	<b>17,325.4</b>	<b>8,534.2</b>	<b>10,890.9</b>	<b>9,794.9</b>	<b>7,638.7</b>	<b>4,371.6</b>	<b>43.2</b>

### 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
<b>Health</b>	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					

49	Oral Health Initiative	946.9	956.1	960.9	1,000.0	1,000.0	1,000.0						
50	Reducing Childhood Injury	147.9	149.5	149.0	150.0	150.0	150.0						
51	Doula Pilot Program			74.0	400.0	400.0							
52	F5CA Refugee Family Support Program Grant 2023-24 (HSEC/OIRA)			191.1									
53													
54	<b>Learning</b>	<b>7,596.0</b>	<b>8,807.1</b>	<b>8,908.9</b>	<b>8,653.2</b>	<b>11,837.1</b>	<b>8,653.2</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
55	Learn Well Initiative												
56	- First 5 SD	6,942.9	8,143.8	8,105.2	8,000.0	8,000.0	8,000.0						
57	- F5CA Impact Legacy Grant 2023-25					3,183.9							
58	Mi Escuelita Therapeutic Preschool	653.1	653.2	653.2	653.2	653.2	653.2						
59	F5CA Shared Services Alliance-YMCA CRS Grant 2022-23		10.1	150.5									
60													
61	<b>Family</b>	<b>7,733.3</b>	<b>8,081.3</b>	<b>7,874.1</b>	<b>9,123.7</b>	<b>9,607.1</b>	<b>8,653.7</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
62	First 5 First Steps Targeted Home Visiting												
63	- First 5 SD	7,625.8	3,602.8	3,684.5	8,528.7	8,540.8	4,528.7						
64	- CalWORKs		2,823.1	3,282.1			4,000.0						
65	- Cal-Learn		866.2	302.0									
66	- Public Health (CDPH HV)		600.0	483.6									
67	- F5CA Home Visiting Coordination Grant 2023-25		80.2	60.9	470.0	941.3							
68	Maternity Shelter Program	107.5	109.0	61.0	125.0	125.0	125.0						
69													
70	<b>Community</b>	<b>814.5</b>	<b>1,222.8</b>	<b>839.9</b>	<b>800.0</b>	<b>800.0</b>	<b>800.0</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>	<b>TBD</b>
71	Information & Referral Warmline	300.0	300.0	300.0	300.0	300.0	300.0						
72	Parent & Public Education	400.0	835.4	473.3	400.0	400.0	400.0						
73	Community Engagement	114.5	87.4	66.6	100.0	100.0	100.0						
74													
75	<b>Total Program Funding (sum of lines 46, 54, 61, &amp; 70)</b>	<b>27,771.1</b>	<b>30,017.0</b>	<b>30,439.6</b>	<b>33,926.9</b>	<b>37,594.2</b>	<b>33,056.9</b>	<b>20,650.0</b>	<b>20,650.0</b>	<b>20,650.0</b>	<b>20,650.0</b>	<b>20,650.0</b>	<b>20,650.0</b>