

## First 5 Commission of San Diego

FY 2025-26 Operating Budget April 1, 2025 Item 6-1

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Description	Requested Budget	Budget Notes	
Description	FY 2025-26	Budget Notes	
Labor			
Salaries & Benefits	\$2,482,905	Staff (13 FTEs)	
HHSA Burden	\$387,334	Overhead charge (15.60% of labor)	
Fotal Labor Costs (i)	\$2,870,239		
Services & Supplies			
Communications	1,440	Warm line access	
Cellular Phone Use	5,400	Cell phone service	
nsurance	17,342	Prop10 Insurance	
First Aid Supplies	100	First Aid Kit & AED supplies	
Memberships	96,656	First 5 Association Membership & Professional Orgs	
Office Expense	5,000	Consumable supplies	
Postage	500	Postage / delivery services	
Printing	2,000	Various printing services	
County Counsel	7,000	County Counsel	
Specialized Services Contracts	58,414	Annual Independent Audit & Consultants	
Copy Equipment Rental	4,850	Lease of copy machines	
Rents & Leases Services and Structures	315,166	Office lease/Storage	
Books and Subscriptions	400	Resource library	
Minor Equipment	2,000	Office furniture & other minor equipment	
Out of County Travel	7,000		
n-County/Non-Travel	3,000	Community and Family Engagement	
Staff Mileage	4,000	<u> </u>	
Network Services (IT contract)		36,700 Phone/voice mail, network services	
Data Center Services (IT contract)	3,950	Email Service	
Desktop Computing (IT contract)	15,900	Computers & Printers	
Catalog Items (IT contract)	450	IT products	
Total Services and Supplies	\$587,268		
Data & Evaluation Services	\$868,770	Database and External Evaluation Services	
Total Operating Expenses (lines 14, 39, & 41)	\$4,326,277		
Program Funding	¢ 22 599	822 Total: \$22.599.022	
Program Funding	\$ 22,588,	932 Total: \$22,588,932	

Admin Rate = <u>Operating Expenses (less Evaluation-Program)</u> = <u>\$4,326,277 - \$1,075,554- \$1,283,219</u> Total Operating Budget \$26,915,209 PROJECTED ADMIN RATE: 7.31%

REVENUE		SOURCE
Prop 10 - Tobacco Tax (ii)	\$ 15,407,255	State of CA Prop 10
Prop 56 Tobacco Tax Backfill (ii)	\$ 5,489,217	State of CA Prop 56
COSD HHSA Self Sufficiency Operations - CalWORKs HV (iii)	\$ 3,657,000	CA Dept of Social Services
COSD HHSA Child & Family Well-Being - Families First Prevention Services Act (iv)	TBD	CFWB FFPSA
COSD HHSA Child & Family Well-Being - Mi Escuelita (v)	\$ 653,160	CFWB
F5CA Impact Legacy Grant (vi)	\$ 1,432,772	First 5 CA
Sustainability Fund Used	\$ 275,805	First 5 San Diego
TOTAL REVENUE	\$ 26,915,209	

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B Budget Evnenges Detail by Line Item	C D E F G		Н
Budget Expenses Detail by Line Item		Tot	al Budget
52570 Interdepartmental Expense	Commission staff salaries & benefits (13 FTE's)	\$	2,482,90
	Burden Rate to COSD (15.60%)	\$	387,33
	Total Labor Costs paid to County of San Diego (HHSA) (i)	\$	2,870,23
52066 Communications non-ISF	Warm line access	\$	1,44
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52068 Cellular Phone Use	Service for cell phones and broadband cards	\$	5,40
52132 Insurance			
	Crime Bond Insurance	\$	3,56
	Special Liability Insurance	\$	11,83
	Special Property Insurance	\$	1,9
	Total Insurance	\$	17,34
52252 Medical Supplies	First Aid & AED supplies	\$	1(
52270 Memberships			
	F5 Association	\$	95,0
	Catalyst of San Diego	\$	1,0
	Government Finance Officers Association (GFOA)	\$	6
	Total Memberships	\$	96,6
52330 Office Expense	Office supplies & products	\$	5,0
		ų	3,01
52332 Postage	Postage and mail services	\$	50
52334 Printing	Printing services	\$	2,0
52374 County Counsel	County Counsel services	\$	7,00
52396 Evaluation Services	County Counsel services	\$	7,00
	Evaluation	\$	
52396 Evaluation Services	Evaluation Data System (CMEDS) Database Management	\$ \$	590,0 278,7
52396 Evaluation Services Evaluation	Evaluation	\$	590,00 278,7
52396 Evaluation Services Evaluation Database	Evaluation Data System (CMEDS) Database Management	\$ \$	590,0 278,7
52396 Evaluation Services Evaluation	Evaluation Data System (CMEDS) Database Management Total Evaluation Services	\$ \$ \$	590,00 278,7 <b>868,7</b>
52396 Evaluation Services Evaluation Database	Evaluation Data System (CMEDS) Database Management Total Evaluation Services Annual CPA Audit	\$ \$ \$ \$	590,00 278,7 <b>868,7</b> 18,4
52396 Evaluation Services Evaluation Database	Evaluation Data System (CMEDS) Database Management Total Evaluation Services	\$ \$ \$	590,00 278,7 <b>868,7</b> 18,4 40,00
52396 Evaluation Services Evaluation Database 52432 Specialized Services Contracts	Evaluation Data System (CMEDS) Database Management Total Evaluation Services Annual CPA Audit Consultants Total Specialized Services Contracts	\$ \$ \$ \$ \$ \$	590,0 278,7 <b>868,7</b> 18,4 40,0 <b>58,4</b>
52396 Evaluation Services Evaluation Database	Evaluation Data System (CMEDS) Database Management Total Evaluation Services Annual CPA Audit Consultants	\$ \$ \$ \$ \$	590,00 278,7 <b>868,7</b> 18,4 40,00 <b>58,4</b>
52396 Evaluation Services Evaluation Database 52432 Specialized Services Contracts	Evaluation Data System (CMEDS) Database Management Total Evaluation Services Annual CPA Audit Consultants Total Specialized Services Contracts	\$ \$ \$ \$ \$ \$	590,0 278,7 <b>868,7</b> 18,4 40,0 <b>58,4</b> 315,1
52396 Evaluation Services Evaluation Database 52432 Specialized Services Contracts 52530 Rent & Leases Services /Structure	Evaluation Data System (CMEDS) Database Management Total Evaluation Services Annual CPA Audit Consultants Total Specialized Services Contracts Office Lease/Storage Rent	\$ \$ \$ \$ \$ \$	590,00 278,7 868,7 18,4 40,00 58,4 315,11 4,8
52396 Evaluation Services Evaluation Database 52432 Specialized Services Contracts 52530 Rent & Leases Services /Structure 52504 Copy Equipment Rental 52560 Books and Subscriptions	Evaluation         Data System (CMEDS) Database Management         Total Evaluation Services         Annual CPA Audit         Consultants         Total Specialized Services Contracts         Office Lease/Storage Rent         Rental services for copiers and color copy costs         Professional literature for staff	\$ \$ \$ \$ \$ \$ \$	590,0 278,7 868,7 18,4 40,0 58,4 315,1 4,8 4
52396 Evaluation Services Evaluation Database 52432 Specialized Services Contracts 52530 Rent & Leases Services /Structure 52504 Copy Equipment Rental	Evaluation Data System (CMEDS) Database Management Total Evaluation Services Annual CPA Audit Consultants Total Specialized Services Contracts Office Lease/Storage Rent Rental services for copiers and color copy costs	\$ \$ \$ \$ \$ \$ \$	590,00 278,7 868,7 18,4 40,00 58,4 315,11 4,8
52396 Evaluation Services Evaluation Database 52432 Specialized Services Contracts 52530 Rent & Leases Services /Structure 52504 Copy Equipment Rental 52560 Books and Subscriptions	Evaluation         Data System (CMEDS) Database Management         Total Evaluation Services         Annual CPA Audit         Consultants         Total Specialized Services Contracts         Office Lease/Storage Rent         Rental services for copiers and color copy costs         Professional literature for staff	\$ \$ \$ \$ \$ \$ \$	590,00 278,7 868,7 18,4 40,00 58,4 315,11 4,8 4 4 4 2,00
52396 Evaluation Services Evaluation Database 52432 Specialized Services Contracts 52530 Rent & Leases Services /Structure 52504 Copy Equipment Rental 52560 Books and Subscriptions 52566 Minor Equipment	Evaluation         Data System (CMEDS) Database Management         Total Evaluation Services         Annual CPA Audit         Consultants         Total Specialized Services Contracts         Office Lease/Storage Rent         Rental services for copiers and color copy costs         Professional literature for staff         Office furniture & other minor equipment	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	590,00 278,7 868,7 18,4 40,00 58,4 315,10 4,8 40 2,00 7,00
52396 Evaluation Services Evaluation Database 52432 Specialized Services Contracts 52530 Rent & Leases Services /Structure 52504 Copy Equipment Rental 52560 Books and Subscriptions 52566 Minor Equipment 52608 Out of County Travel	Evaluation         Data System (CMEDS) Database Management         Total Evaluation Services         Annual CPA Audit         Consultants         Total Specialized Services Contracts         Office Lease/Storage Rent         Rental services for copiers and color copy costs         Professional literature for staff         Office furniture & other minor equipment         Travel for First 5 Association Meetings and Conferences	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	590,00 278,7 868,7 18,4 40,00 58,4 315,10 4,8 40 2,00 7,00 3,00
52396 Evaluation Services         Evaluation         Database         52432 Specialized Services Contracts         52530 Rent & Leases Services /Structure         52504 Copy Equipment Rental         52560 Books and Subscriptions         52566 Minor Equipment         52608 Out of County Travel         52610 In-County/Non-Travel         52612 Staff Mileage	Evaluation         Data System (CMEDS) Database Management         Total Evaluation Services         Annual CPA Audit         Consultants         Total Specialized Services Contracts         Office Lease/Storage Rent         Rental services for copiers and color copy costs         Professional literature for staff         Office furniture & other minor equipment         Travel for First 5 Association Meetings and Conferences         In-County/Non-Travel expense         Mileage at approved IRS rate	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	590,00 278,7 868,7 868,7 18,4 40,00 58,4 315,11 4,8 315,11 4,8 4 4 2,00 7,00 3,00 4,00
52396 Evaluation Services Evaluation Database 52432 Specialized Services Contracts 52530 Rent & Leases Services /Structure 52504 Copy Equipment Rental 52560 Books and Subscriptions 52566 Minor Equipment 52608 Out of County Travel 52610 In-County/Non-Travel	Evaluation         Data System (CMEDS) Database Management         Total Evaluation Services         Annual CPA Audit         Consultants         Total Specialized Services Contracts         Office Lease/Storage Rent         Rental services for copiers and color copy costs         Professional literature for staff         Office furniture & other minor equipment         Travel for First 5 Association Meetings and Conferences         In-County/Non-Travel expense	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	590,00 278,7 868,7 868,7 18,4 40,00 58,4 315,11 4,8 315,11 4,8 4 4 2,00 7,00 3,00 4,00
52396 Evaluation Services         Evaluation         Database         52432 Specialized Services Contracts         52530 Rent & Leases Services /Structure         52504 Copy Equipment Rental         52560 Books and Subscriptions         52566 Minor Equipment         52608 Out of County Travel         52610 In-County/Non-Travel         52612 Staff Mileage	Evaluation         Data System (CMEDS) Database Management         Total Evaluation Services         Annual CPA Audit         Consultants         Total Specialized Services Contracts         Office Lease/Storage Rent         Rental services for copiers and color copy costs         Professional literature for staff         Office furniture & other minor equipment         Travel for First 5 Association Meetings and Conferences         In-County/Non-Travel expense         Mileage at approved IRS rate	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	590,00 278,7 868,7 18,4 40,00 58,4 315,11 4,8 315,11 4,8 40 2,00 7,00 3,00 3,00 4,00 36,70
52396 Evaluation Services         Evaluation         Database         52432 Specialized Services Contracts         52530 Rent & Leases Services /Structure         52504 Copy Equipment Rental         52560 Books and Subscriptions         52566 Minor Equipment         52608 Out of County Travel         52610 In-County/Non-Travel         52612 Staff Mileage         52721 Network Services	Evaluation         Data System (CMEDS) Database Management         Total Evaluation Services         Annual CPA Audit         Consultants         Total Specialized Services Contracts         Office Lease/Storage Rent         Rental services for copiers and color copy costs         Professional literature for staff         Office furniture & other minor equipment         Travel for First 5 Association Meetings and Conferences         In-County/Non-Travel expense         Mileage at approved IRS rate         COSD IT contract: Phone, voicemail, data jacks & network services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	590,00 278,7 868,7 18,4 40,00 58,4 315,11 4,8 315,11 4,8 40 2,00 7,00 7,00 3,00 4,00 36,70 3,99
52396 Evaluation Services         Evaluation         Database         52432 Specialized Services Contracts         52530 Rent & Leases Services /Structure         52504 Copy Equipment Rental         52560 Books and Subscriptions         52566 Minor Equipment         52608 Out of County Travel         52610 In-County/Non-Travel         52612 Staff Mileage         52721 Network Services         52723 Data Center Services	Evaluation         Data System (CMEDS) Database Management         Total Evaluation Services         Annual CPA Audit         Consultants         Total Specialized Services Contracts         Office Lease/Storage Rent         Rental services for copiers and color copy costs         Professional literature for staff         Office furniture & other minor equipment         Travel for First 5 Association Meetings and Conferences         In-County/Non-Travel expense         Mileage at approved IRS rate         COSD IT contract: Phone, voicemail, data jacks & network services         COSD IT contract: Email services	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	7,00 590,00 278,77 868,77 868,77 18,4 40,00 58,4 315,10 4,88 40 2,00 7,00 3,00 4,00 3,00 4,00 36,70 3,99 15,90 45

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Program Funding		Approved		Total	
		for FY 2025-26		Program Budget	
Health					
	Healthy Development Services	\$ 8,400,000	\$	8,400,00	
	KidSTART Center	\$ 975,000	\$	975,00	
	Oral Health Initiative	\$ 500,000	\$	500,00	
	Total Health		\$	9,875,00	
Learning					
	Learn Well Initiative	\$ 4,000,000	\$	4,000,00	
	Mi Escuelita Therapeutic Preschool (v)	\$ 653,160	\$	653,16	
	F5CA Impact Legacy Grant (vi)	\$ 1,432,772	\$	1,432,77	
	Total Learning		\$	6,085,93	
Family					
	First 5 First Steps				
	- First 5 San Diego	\$ 2,471,000	\$	2,471,00	
	- CalWorks HV Program (iii)	\$ 3,657,000	\$	3,657,00	
	Total Family		\$	6,128,00	
Community					
	Parent & Public Education	\$ 400,000	\$	400,00	
	Community Engagement	\$ 100,000	\$	100,00	
	Total Community		\$	500,00	
		Program Funding \$ 22,588,932	\$	22,588,93	

(i) The total labor cost amounts is \$3,143,976, with an estimated \$273,737 to be charged to the HHSA-CFWB division, resulting in a net amount of \$2,870,239 (ii) Projected Revenue from State of CA

(iii) The amount is variable and is determined by the allocation provided by CA Department of Social Services
 (iv) The amount is variable and is determined by the allocation provided by HHSA Child & Family Well-Being (CFWB) FFPSA
 (v) Mi Escuelita program is reimbursed by HHSA Child & Family Well-Being (CFWB)
 (vi) The amount is variable and is determined by the allocation provided by F5CA