



# First 5 Commission of San Diego

Item 6-1

FY 2025-26 Operating Budget  
April 1, 2025

Description	Requested Budget FY 2025-26	Budget Notes
<b>Labor</b>		
Salaries & Benefits	\$2,482,905	Staff (13 FTEs)
HHSa Burden	\$387,334	Overhead charge (15.60% of labor)
<b>Total Labor Costs (i)</b>	<b>\$2,870,239</b>	
<b>Services &amp; Supplies</b>		
Communications	1,440	Warm line access
Cellular Phone Use	5,400	Cell phone service
Insurance	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	F5 Association Meetings & Conferences
In-County/Non-Travel	3,000	Community and Family Engagement
Staff Mileage	4,000	Mileage reimbursement
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
<b>Total Services and Supplies</b>	<b>\$587,268</b>	
<b>Data &amp; Evaluation Services</b>	<b>\$868,770</b>	<b>Database and External Evaluation Services</b>
<b>Total Operating Expenses (lines 14, 39, &amp; 41)</b>	<b>\$4,326,277</b>	
<b>Program Funding</b>	<b>\$ 22,588,932</b>	<b>Total: \$22,588,932</b>
<b>TOTAL Operating Budget (lines 43 &amp; 45)</b>	<b>\$4,326,277</b>	<b>\$ 22,588,932</b>
		<b>\$26,915,209</b>

Detail follows on Pages 2 & 3

Admin Rate = Operating Expenses (less Evaluation-Program) =  $\$4,326,277 - \$1,075,554 - \$1,283,219$   
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
<b>TOTAL REVENUE</b>	<b>\$ 26,915,209</b>	

A	B	C	D	E	F	G	H	I
70	<b>Budget Expenses Detail by Line Item</b>							
71								<i>Total Budget</i>
72	<b>52570 Interdepartmental Expense</b>	Commission staff salaries & benefits (13 FTE's)					\$	2,482,905
73		Burden Rate to COSD (15.60%)					\$	387,334
74		<b>Total Labor Costs paid to County of San Diego (HSA) (i)</b>					\$	2,870,239
75								
76	<b>52066 Communications non-ISF</b>	Warm line access					\$	1,440
77								
78	<b>52068 Cellular Phone Use</b>	Service for cell phones and broadband cards					\$	5,400
79								
80	<b>52132 Insurance</b>							
81		Crime Bond Insurance					\$	3,560
82		Special Liability Insurance					\$	11,832
83		Special Property Insurance					\$	1,950
84		<b>Total Insurance</b>					\$	17,342
85								
86	<b>52252 Medical Supplies</b>	First Aid & AED supplies					\$	100
87								
88	<b>52270 Memberships</b>							
89		F5 Association					\$	95,000
90		Catalyst of San Diego					\$	1,028
91		Government Finance Officers Association (GFOA)					\$	628
92		<b>Total Memberships</b>					\$	96,656
93								
94	<b>52330 Office Expense</b>	Office supplies & products					\$	5,000
95								
96	<b>52332 Postage</b>	Postage and mail services					\$	500
97								
98	<b>52334 Printing</b>	Printing services					\$	2,000
99								
100	<b>52374 County Counsel</b>	County Counsel services					\$	7,000
101								
102	<b>52396 Evaluation Services</b>							
103		Evaluation	Evaluation				\$	590,000
104		Database	Data System (CMEDS) Database Management				\$	278,770
105		<b>Total Evaluation Services</b>					\$	868,770
106								
107	<b>52432 Specialized Services Contracts</b>							
108		Annual CPA Audit					\$	18,414
109		Consultants					\$	40,000
110		<b>Total Specialized Services Contracts</b>					\$	58,414
111								
112	<b>52530 Rent &amp; Leases Services /Structure</b>	Office Lease/Storage Rent					\$	315,166
113								
114	<b>52504 Copy Equipment Rental</b>	Rental services for copiers and color copy costs					\$	4,850
115								
116	<b>52560 Books and Subscriptions</b>	Professional literature for staff					\$	400
117								
118	<b>52566 Minor Equipment</b>	Office furniture & other minor equipment					\$	2,000
119								
120	<b>52608 Out of County Travel</b>	Travel for First 5 Association Meetings and Conferences					\$	7,000
121								
122	<b>52610 In-County/Non-Travel</b>	In-County/Non-Travel expense					\$	3,000
123								
124	<b>52612 Staff Mileage</b>	Mileage at approved IRS rate					\$	4,000
125								
126	<b>52721 Network Services</b>	COSD IT contract: Phone, voicemail, data jacks & network services					\$	36,700
127								
128	<b>52723 Data Center Services</b>	COSD IT contract: Email services					\$	3,950
129								
130	<b>52732 Desktop Services</b>	COSD IT contract: Rental and service of computers, laptops, and printers					\$	15,900
131								
132	<b>52750 Catalog Items</b>	COSD IT contract: Upgrades - hardware, software and wireless networking					\$	450
133								
134								
135								

