

First 5 Commission of San Diego: Financial Spending Plan

April 1, 2025

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				
Dollars in Thousands	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	Budget 2024/25	Amended 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	25,421.5	25,421.5	14,025.2	14,265.7	13,654.3	12,220.5	9,890.2
Revenue											
Prop 10 Tobacco Tax	22,021.2	19,975.4	17,606.1	15,906.7	15,447.6	15,745.4	15,407.3	14,871.0	14,374.8	13,843.6	13,151.4
Prop 10 Tobacco Tax (Prop 56 Backfill)	6,615.1	6,694.8	5,864.9	6,052.4	5,609.7	5,609.7	5,489.2	5,298.1	5,121.4	4,932.1	4,685.5
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	3,418.5	4,000.0	3,657.0	3,657.0	3,657.0	3,657.0	3,657.0	3,657.0
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	266.6							
Shared Services Alliance Grant (First 5 California)		11.2	151.5	86.3							
IMPACT Legacy Grant (First 5 California)				1,575.6			1,432.8				
COSD HHSA Public Health - Doula Pilot Program			120.2	262.2							
COSD HHSA - HSEC/OIRA - First 5 CA Refugee Family Support Program			209.6	213.4							
COSD HHSA - ARPA CSLFRF - ARPA Program						250.0					
COSD HHSA - CFWB - Families First Prevention Services Act							TBD	TBD	TBD	TBD	TBD
COSD HHSA - CFWB - Mi Escuelita							653.2				
Other Revenue	34.4					22.1					
Subtotal Revenue (sum of lines 6-22)	32,586.6	31,509.2	28,141.3	27,781.7	25,057.3	25,284.2	26,639.5	23,826.1	23,153.2	22,432.7	21,493.9
Sustainability Fund Used	0.0	2,136.7	6,163.3	11,223.4	12,242.5	12,347.7	275.8	1,106.9	1,886.7	2,717.2	3,769.3
Total Funds Available (sum of lines 23 & 25)	32,586.6	33,645.9	34,304.6	39,005.1	37,299.8	37,631.9	26,915.3	24,933.0	25,039.9	25,149.9	25,263.2
Expenses											
Labor (Administrative Expense)	2,015.7	2,257.8	2,451.1	2,681.2	2,818.4	2,818.4	2,870.2	2,956.3	3,045.0	3,136.3	3,230.4
Services & Supplies (Administrative Expense)	574.4	495.7	562.8	550.2	555.8	555.8	587.3	604.9	623.1	641.8	661.0
Total Admin Expenses (sum line 29 & 30)	2,590.1	2,753.5	3,013.9	3,231.4	3,374.2	3,374.2	3,457.5	3,561.2	3,668.1	3,778.1	3,891.4
Data & Evaluation	880.4	875.4	851.1	850.6	868.8	928.8	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	34,923.1	33,056.8	33,328.9	22,589.0	20,503.0	20,503.0	20,503.0	20,503.0
Total Expenses (sum of lines 31-33)	31,241.6	33,645.9	34,304.6	39,005.1	37,299.8	37,631.9	26,915.3	24,933.0	25,039.9	25,149.9	25,263.2
Dollars in Thousands	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	Budget 2024/25	Amended 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	35,348.2							
Interest Earnings (actual)	413.7	325.6	1,098.8	1,296.7							
Fair Market Value Adjustment	0.0	0.0	0.0	0.0							
Sustainability funding gain or (used)	1,270.6	(2,136.7)	(6,163.3)	(11,223.4)							
Fund Balance, end of the FY's 2020 - 2024	42,223.8	40,412.7	35,348.2	25,421.5							
Fund Balance, beginning of the FY (line 4 above)					25,421.5	25,421.5	14,025.2	14,265.7	13,654.3	12,220.5	9,890.2
Sustainability Funding to be used (projected) (line 25 above)					(12,242.5)	(12,347.7)	(275.8)	(1,106.9)	(1,886.7)	(2,717.2)	(3,769.3)
Interest Earnings (projected)					956.3	956.3	516.3	495.6	452.8	386.9	285.2
Interest Earnings Expense (projected)					(5.0)	(5.0)	0.0	0.0	0.0	0.0	0.0
Investment Yield					3.50%	3.50%	3.65%	3.55%	3.50%	3.50%	3.50%
Projected Fund Balance at the end of the FY (sum of lines 41-44)					14,130.3	14,025.2	14,265.7	13,654.3	12,220.5	9,890.2	6,406.0
Management Reserve					7,500.0	7,500.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0
Fund Balance minus Management Reserve					6,630.3	6,525.2	9,265.7	8,654.3	7,220.5	4,890.2	1,406.0

Program Funding

	A	B	C	D	E	F	G	H	I	J	K	L
47		5 - Year Strategic Plan 2020 - 2025						5 - Year Strategic Plan 2025 - 2030				
48	Program Funding	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	Budget 2024/25	Amended 2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
49	Health	11,627.3	11,905.7	12,816.7	15,393.8	14,950.0	14,950.0	9,875.0	9,875.0	9,875.0	9,875.0	9,875.0
50	Healthy Development Services	9,760.7	9,999.9	10,587.2	12,685.7	12,700.0	12,700.0	8,400.0	8,400.0	8,400.0	8,400.0	8,400.0
51	KidStart Center	771.8	800.2	854.5	1,099.0	1,100.0	1,100.0	975.0	975.0	975.0	975.0	975.0
52	Oral Health Initiative	946.9	956.1	960.9	1,014.9	1,000.0	1,000.0	500.0	500.0	500.0	500.0	500.0
53	Reducing Childhood Injury	147.9	149.5	149.0	148.0	150.0	150.0					
54	Doula Pilot Program			74.0	242.2							
55	F5CA Refugee Family Support Program Grant (HSEC/OIRA)			191.1	204.0							
56												
57	Learning	7,596.0	8,807.1	8,908.9	11,070.9	8,653.2	8,903.2	6,086.0	4,000.0	4,000.0	4,000.0	4,000.0
58	Learn Well Initiative											
59	- First 5 SD	6,942.9	8,143.8	8,105.2	8,766.7	8,000.0	8,250.0	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0
60	- F5CA Impact Legacy Grant				1,564.6			1,432.8				
61	Mi Escuelita Therapeutic Preschool	653.1	653.2	653.2	653.2	653.2	653.2	653.2				
62	F5CA Shared Services Alliance-YMCA CRS Grant		10.1	150.5	86.4							
63												
64	Family	7,733.3	8,081.3	7,874.1	7,668.0	8,653.6	8,653.6	6,128.0	6,128.0	6,128.0	6,128.0	6,128.0
65	First 5 First Steps Targeted Home Visiting											
66	- First 5 SD	7,625.8	3,602.8	3,684.5	3,947.8	4,528.6	4,871.6	2,471.0	2,471.0	2,471.0	2,471.0	2,471.0
67	- CalWORKs HV		2,823.1	3,282.1	3,418.5	4,000.0	3,657.0	3,657.0	3,657.0	3,657.0	3,657.0	3,657.0
68	- Cal-Learn		866.2	302.0	0.0							
69	- Public Health (CDPH HV)		600.0	483.6	0.0							
70	- F5CA Home Visiting Coordination Grant		80.2	60.9	215.4							
71	Maternity Shelter Program	107.5	109.0	61.0	86.3	125.0	125.0					
72												
73	Community	814.5	1,222.8	839.9	790.4	800.0	822.1	500.0	500.0	500.0	500.0	500.0
74	Information & Referral Warmline	300.0	300.0	300.0	299.5	300.0	300.0					
75	Parent & Public Education	400.0	835.4	473.3	379.0	400.0	422.1	400.0	400.0	400.0	400.0	400.0
76	Community Engagement	114.5	87.4	66.6	111.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0
77												
78	Total Program Funding (sum of lines 49, 57, 64, & 73)	27,771.1	30,017.0	30,439.6	34,923.1	33,056.8	33,328.9	22,589.0	20,503.0	20,503.0	20,503.0	20,503.0