



First 5 Commission of San Diego

Item 4-1

FY 2025-26 Operating Budget
Revised
April 16, 2025

Description	Requested Budget FY 2025-26	Budget Notes
Labor		
Salaries & Benefits	\$2,247,869	Staff (13 FTEs)
HHSA Burden	\$350,668	Overhead charge (15.60% of labor)
Total Labor Costs (i)	\$2,598,537	
Services & Supplies		
Communications	1,440	Warm line access
Cellular Phone Use	5,400	Cell phone service
Insurance	17,342	Prop10 Insurance
First Aid Supplies	300	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
Total Services and Supplies	\$587,468	
Data & Evaluation Services	\$868,770	Database and External Evaluation Services
Total Operating Expenses (lines 14, 39, & 41)	\$4,054,775	
Program Funding	\$ 22,589,276	Total: \$22,589,276
TOTAL Operating Budget (lines 43 & 45)	\$4,054,775	\$ 22,589,276
		\$26,644,051

Detail follows on Pages 2 & 3

Admin Rate = Operating Expenses (less Evaluation-Program) = $\$4,054,775 - \$1,075,554 - \$1,293,558$
Total Operating Budget $\$26,644,051$

**PROJECTED
ADMIN RATE:
6.33%**

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)	\$ 3,657,344 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	\$ 4,303 First 5 San Diego
TOTAL REVENUE	\$ 26,644,051

	A	B	C	D	E	F	G	H	I
70		Budget Expenses Detail by Line Item							
71								<i>Total Budget</i>	
72		52570 Interdepartmental Expense	Commission staff salaries & benefits (13 FTE's)				\$	2,247,869	
73			Burden Rate to COSD (15.60%)				\$	350,668	
74			Total Labor Costs paid to County of San Diego (HSA) (i)				\$	2,598,537	
75									
76		52066 Communications non-ISF	Warm line access				\$	1,440	
77									
78		52068 Cellular Phone Use	Service for cell phones and broadband cards				\$	5,400	
79									
80		52132 Insurance							
81			Crime Bond Insurance				\$	3,560	
82			Special Liability Insurance				\$	11,832	
83			Special Property Insurance				\$	1,950	
84			Total Insurance				\$	17,342	
85									
86		52252 Medical Supplies	First Aid & AED supplies				\$	300	
87									
88		52270 Memberships							
89			F5 Association				\$	95,000	
90			Catalyst of San Diego				\$	1,028	
91			Government Finance Officers Association (GFOA)				\$	628	
92			Total Memberships				\$	96,656	
93									
94		52330 Office Expense	Office supplies & products				\$	5,000	
95									
96		52332 Postage	Postage and mail services				\$	500	
97									
98		52334 Printing	Printing services				\$	2,000	
99									
100		52374 County Counsel	County Counsel services				\$	7,000	
101									
102		52396 Evaluation Services							
103		Evaluation	Evaluation				\$	590,000	
104		Database	Data System (CMEDS) Database Management				\$	278,770	
105			Total Evaluation Services				\$	868,770	
106									
107		52432 Specialized Services Contracts							
108			Annual CPA Audit				\$	18,414	
109			Consultants				\$	40,000	
110			Total Specialized Services Contracts				\$	58,414	
111									
112		52530 Rent & Leases Services /Structure	Office Lease/Storage Rent				\$	315,166	
113									
114		52504 Copy Equipment Rental	Rental services for copiers and color copy costs				\$	4,850	
115									
116		52560 Books and Subscriptions	Professional literature for staff				\$	400	
117									
118		52566 Minor Equipment	Office furniture & other minor equipment				\$	2,000	
119									
120		52608 Out of County Travel	Travel for First 5 Association Meetings and Conferences				\$	7,000	
121									
122		52610 In-County/Non-Travel	In-County/Non-Travel expense				\$	3,000	
123									
124		52612 Staff Mileage	Mileage at approved IRS rate				\$	4,000	
125									
126		52721 Network Services	COSD IT contract: Phone, voicemail, data jacks & network services				\$	36,700	
127									
128		52723 Data Center Services	COSD IT contract: Email services				\$	3,950	
129									
130		52732 Desktop Services	COSD IT contract: Rental and service of computers, laptops, and printers				\$	15,900	
131									
132		52750 Catalog Items	COSD IT contract: Upgrades - hardware, software and wireless networking				\$	450	
133									
134									
135									

	A	B	C	D	E	F	G	H	I
136		Program Funding			<i>Approved</i>			Total	
137					<i>for FY 2025-26</i>			Program Budget	
138		Health							
139			Healthy Development Services		\$ 8,400,000			\$ 8,400,000	
140			KidSTART Center		\$ 975,000			\$ 975,000	
141			Oral Health Initiative		\$ 500,000			\$ 500,000	
142			Total Health					\$ 9,875,000	
143		Learning							
144			Learn Well Initiative		\$ 4,000,000			\$ 4,000,000	
145			Mi Escuelita Therapeutic Preschool (v)		\$ 653,160			\$ 653,160	
146			F5CA Impact Legacy Grant (vi)		\$ 1,432,772			\$ 1,432,772	
147			Total Learning					\$ 6,085,932	
148		Family							
149			First 5 First Steps						
150			- First 5 San Diego		\$ 2,471,000			\$ 2,471,000	
151			- CalWorks HV Program (iii)		\$ 3,657,344			\$ 3,657,344	
152			Total Family					\$ 6,128,344	
153		Community							
154			Parent & Public Education		\$ 400,000			\$ 400,000	
155			Community Engagement		\$ 100,000			\$ 100,000	
156			Total Community					\$ 500,000	
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(i) The total labor cost amounts is \$3,186,679, with an estimated \$588,142 to be charged to the HHSA-CFWB division, resulting in a net amount of \$2,598,537

(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) FFP5A

(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