First 5 Commission of San Diego: Financial Spending Plan

Item 4-2

Revised

April 16 ,2025

1	A	B	C	D	E	F	G	H	I	J	K	L
2		5 - Year Strategic Plan 2020 - 2025						5 - Year Strategic Plan 2025 - 2030				
3	***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**
4	***Beginning Fund Balance***	**40,539.5**	**42,223.8**	**40,412.7**	**35,348.2**	**25,421.5**	**25,421.5**	**14,025.2**	**14,542.3**	**14,225.6**	**13,105.3**	**11,108.3**
5	**Revenue**											
6	**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
7	**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
8	**IMPACT & IMPACT HUB (First 5 California)**	544.1										
9	**COSD HHSA Public Health - Office of Violence Prevention**		250.0									
10	**COSD HHSA LWSD - Drowning Prevention Foundation of San Diego**		208.4	37.8								
11	**COSD HHSA Public Health - CDPH HV**	164.9	600.0	505.1								
12	**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	3,657.3	3,657.3	3,657.3	3,657.3	3,657.3
13	**COSD HHSA Self Sufficiency Operations - Cal Learn**	718.0	866.2	302.0								
14	**Home Visiting Coordination Grant (First 5 California)**	35.2	80.2	47.6	266.6							
15	**Shared Services Alliance Grant (First 5 California)**		11.2	151.5	86.3							
16	**IMPACT Legacy Grant (First 5 California)**				1,575.6			1,432.8	1,432.8	1,432.8	1,432.8	
17	**COSD HHSA Public Health - Doula Pilot Program**			120.2	262.2							
18	**COSD HHSA - HSEC/OIRA - First 5 CA Refugee Family Support Program**			209.6	213.4							
19	**COSD HHSA - ARPA CSLFRF - ARPA Program**						250.0					
20	**COSD HHSA - CFWB - Families First Prevention Services Act**							*TBD*	*TBD*	*TBD*	*TBD*	*TBD*
21	**COSD HHSA - CFWB - Mi Escuelita**							653.2				
22	**Other Revenue**	34.4					22.1					
23	**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**	**26,639.8**	**25,259.2**	**24,586.3**	**23,865.8**	**21,494.2**
24												
25	**Sustainability Fund Used**	**0.0**	**2,136.7**	**6,163.3**	**11,223.4**	**12,242.5**	**12,347.7**	**4.3**	**827.3**	**1,598.6**	**2,420.6**	**3,463.7**
26												
27	**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**	**26,644.1**	**26,086.5**	**26,184.9**	**26,286.4**	**24,957.9**
28	**Expenses**											
29	*Labor (Administrative Expense)*	2,015.7	2,257.8	2,451.1	2,681.2	2,818.4	2,818.4	2,598.5	2,676.5	2,756.7	2,839.5	2,924.6
30	*Services & Supplies (Administrative Expense)*	574.4	495.7	562.8	550.2	555.8	555.8	587.5	605.1	623.3	642.0	661.2
31	**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	3,186.0	3,281.6	3,380.0	3,481.5	3,585.8
32	**Data & Evaluation**	880.4	875.4	851.1	850.6	868.8	928.8	868.8	868.8	868.8	868.8	868.8
33	**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	22,589.3	21,936.1	21,936.1	21,936.1	20,503.3
34	**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**	**26,644.1**	**26,086.5**	**26,184.9**	**26,286.4**	**24,957.9**
		5 - Year Strategic Plan 2020 - 2025						5 - Year Strategic Plan 2025 - 2030				
35	***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**
36	**Fund Balance, beginning of FY**	40,539.5	42,223.8	40,412.7	35,348.2							
37	**Interest Earnings (actual)**	413.7	325.6	1,098.8	1,296.7							
38	**Fair Market Value Adjustment**	0.0	0.0	0.0	0.0							
39	**Sustainability funding gain or (used)**	**1,270.6**	**(2,136.7)**	**(6,163.3)**	**(11,223.4)**							
40	**Fund Balance, end of the FY's 2020 - 2024**	**42,223.8**	**40,412.7**	**35,348.2**	**25,421.5**							
41	**Fund Balance, beginning of the FY** (line 4 above)					25,421.5	25,421.5	14,025.2	14,542.3	14,225.6	13,105.3	11,108.3
42	**Sustainability Funding to be used (projected)** (line 25 above)					**(12,242.5)**	**(12,347.7)**	**(4.3)**	**(827.3)**	**(1,598.6)**	**(2,420.6)**	**(3,463.7)**
43	**Interest Earnings (projected)**					956.3	956.3	521.4	510.6	478.3	423.7	334.0
44	**Interest Earnings Expense (projected)**					(5.0)	(5.0)	0.0	0.0	0.0	0.0	0.0
45	**Investment Yield**					3.50%	3.50%	3.65%	3.55%	3.50%	3.50%	3.50%
46	**Projected Fund Balance at the end of the FY** (sum of lines 41-44)					**14,130.3**	**14,025.2**	**14,542.3**	**14,225.6**	**13,105.3**	**11,108.3**	**7,978.7**
	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**	**9,542.3**	**9,225.6**	**8,105.3**	**6,108.3**	**2,978.7**

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**	**5,432.8**	**5,432.8**	**5,432.8**	**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*	*1,432.8*	*1,432.8*	*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**	**6,128.3**	**6,128.3**	**6,128.3**	**6,128.3**	**6,128.3**
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*	*3,657.3*	*3,657.3*	*3,657.3*	*3,657.3*	*3,657.3*
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**	**22,589.3**	**21,936.1**	**21,936.1**	**21,936.1**	**20,503.3**