



First 5 Commission of San Diego

Item 1-1

FY 2024-25 Operating Budget Revised May 28, 2025

Amended (details last page)

- (1) 4/18/24 commission agenda item #5 (add \$250K)
(2) 11/14/24 commission agenda item #3 (add \$60K)
(3) 4/16/25 commission agenda item #3 (add \$25K)

Description	Requested Budget FY 2024-25	Budget Notes
Labor		
Salaries & Benefits	\$2,438,115	Staff (13 FTEs)
HHSA Burden	\$380,346	Overhead charge (15.60% of labor)
Total Labor Costs	\$2,818,461	
Services & Supplies		
Temporary Staffing Support	5,000	Temporary labor help
Communications	1,440	Warm line access
Cellular Phone Use	7,000	Cell phone service
Insurance	16,260	Prop10 Insurance
First Aid Supplies	100	First Aid Kit & AED supplies
Memberships	67,172	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	60,000	Annual Independent Audit & Consultants
Copy Equipment Rental	5,800	Lease of copy machines
Rents & Leases Services and Structures	305,108	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	3,414	Community and Family Engagement
Staff Mileage	5,000	Mileage reimbursement
Network Services (IT contract)	30,336	Phone/voice mail, network services
Data Center Services (IT contract)	1,750	Email Service
Desktop Computing (IT contract)	22,500	Computers & Printers
Catalog Items (IT contract)	1,000	IT products
Total Services and Supplies	\$555,780	

(2)	Data & Evaluation Services	\$928,770	Database and External Evaluation Services
	Total Operating Expenses (lines 14, 40, & 42)	\$4,303,011	

		Additional Requested Budget	Previously Approved	
(1) & (3)	Program Funding	\$ 275,000	\$ 33,056,815	Total: \$33,331,815

TOTAL Operating Budget (lines 44 & 46)	\$4,578,011	\$ 33,056,815	\$37,634,826
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Detail follows on Pages 2 & 3

Admin Rate = Operating Expenses (less Evaluation-Program) = $\frac{\$4,303,011 - \$1,122,445}{\$37,634,826} = 5.95\%$

**PROJECTED
ADMIN RATE:
5.95%**

REVENUE	SOURCE
Prop 10 - Tobacco Tax *	\$ 15,447,673 State of CA Prop 10
Prop 56 Tobacco Tax Backfill *	\$ 5,609,700 State of CA Prop 56
(1) COSD HHSA ARPA Funds	\$ 250,000 HHSA ARPA Funds
COSD HHSA Public Health - Doula Pilot Program (\$49,900 from FY 23/24) **	\$ - HHSA General & Realignment Funds
COSD HHSA Self Sufficiency Operations - CalWORKs HV	\$ 3,657,344 CA Dept of Social Services
F5CA Home Visiting Coordination Grant 2023-25 (\$470,629 from FY 23/24) **	\$ - First 5 CA
F5CA Impact Legacy Grant 2023-25 (\$1,607,315 from FY 23/24) **	\$ - First 5 CA
(3) Funds from Dr. Seuss Foundation	\$ 25,000 Dr. Seuss Foundation
(4) COSD HHSA Child & Family Well-Being - Families First Prevention Services Act	\$ 943,026 CFWB FFPSA
(5) Tobacco Settlement Fund	\$ 4,300,000 Tobacco Settlement Fund
Transfer from Sustainability Fund	\$ 7,402,083 First 5 San Diego
TOTAL REVENUE	\$ 37,634,826

* Projected Revenue from State of CA

** Carried Over Revenue in FY23-24 Operating Budget for FY24-25

	A	B	C	D	E	F	G	H	I
75		Budget Expenses Detail by Line Item							
76								<i>Total Budget</i>	
77		52570 Interdepartmental Expense	Commission staff salaries & benefits (13 FTE's)				\$	2,438,115	
78			Burden Rate to COSD (15.60%)				\$	380,346	
79			Total Labor Costs paid to County of San Diego (HHSA)				\$	2,818,461	
80									
81		52010 Temporary Staffing Support	Administrative Support				\$	5,000	
82									
83		52066 Communications non-ISF	Warm line access				\$	1,440	
84									
85		52068 Cellular Phone Use	Service for cell phones and broadband cards				\$	7,000	
86									
87		52132 Insurance							
88			Crime Bond Insurance				\$	3,560	
89			Special Liability Insurance				\$	10,750	
90			Special Property Insurance				\$	1,950	
91			Total Insurance				\$	16,260	
92									
93		52252 Medical Supplies	First Aid & AED supplies				\$	100	
94									
95		52270 Memberships							
96			F5 Association				\$	65,995	
97			Catalyst of San Diego				\$	1,015	
98			Government Finance Officers Association (GFOA)				\$	162	
99			Total Memberships				\$	67,172	
100									
101		52330 Office Expense	Office supplies & products				\$	5,000	
102									
103		52332 Postage	Postage and mail services				\$	500	
104									
105		52334 Printing	Printing services				\$	2,000	
106									
107		52374 County Counsel	County Counsel services				\$	7,000	
108									
109		52396 Evaluation Services							
110		Evaluation	Evaluation				\$	590,000	
111	(2)	Database	Data System (CMEDS) Database Management				\$	338,770	
112			Total Evaluation Services				\$	928,770	
113									
114		52432 Specialized Services Contracts							
115			Annual CPA Audit				\$	20,000	
116			Consultants				\$	40,000	
117			Total Specialized Services Contracts				\$	60,000	
118									
119		52530 Rent & Leases Services /Structure	Office Lease/Storage Rent				\$	305,108	
120									
121		52504 Copy Equipment Rental	Rental services for copiers and color copy costs				\$	5,800	
122									
123		52560 Books and Subscriptions	Professional literature for staff				\$	400	
124									
125		52566 Minor Equipment	Office furniture & other minor equipment				\$	2,000	
126									
127		52608 Out of County Travel	Travel for First 5 Association Meetings and Conferences				\$	7,000	
128									
129		52610 In-County/Non-Travel	In-County/Non-Travel expense				\$	3,414	
130									
131		52612 Staff Mileage	Mileage at approved IRS rate				\$	5,000	
132									
133		52721 Network Services	COSD IT contract: Phone, voicemail, data jacks & network services				\$	30,336	
134									
135		52723 Data Center Services	COSD IT contract: Email services				\$	1,750	
136									
137		52732 Desktop Services	COSD IT contract: Rental and service of computers, laptops, and printers				\$	22,500	
138									
139		52750 Catalog Items	COSD IT contract: Upgrades - hardware, software and wireless networking				\$	1,000	
140									

