

First 5 Commission of San Diego: Financial Spending Plan

Based on First 5 California 4-15-2025 Projection

Revised
May 28 ,2025

Item 2-2

	A	B	C	D	E	F	G	H	I	J	K	L	M
		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 Budget 2024/25	3rd Quarter Projection *	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	25,421.5	20,428.3	15,384.7	14,294.4	12,473.7	9,854.2
Revenue													
Prop 10 Tobacco Tax		22,021.2	19,975.4	17,606.1	15,906.7	15,447.6	15,447.6	14,276.5	13,508.7	13,070.9	12,666.0	12,224.5	11,613.3
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	5,688.7	5,446.0	5,269.5	5,106.3	4,928.3	4,681.9
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	3,657.3	3,135.2	3,657.3	3,657.3	3,657.3	3,657.3	3,657.3
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			672.7					
Shared Services Alliance Grant (First 5 California)			11.2	151.5	86.3								
IMPACT Legacy Grant (First 5 California)					1,575.6			1,607.3	1,430.1	1,430.1			
COSD HHSA Public Health - Doula Pilot Program				120.2	262.2			47.1					
COSD HHSA - HSEC/OIRA - First 5 CA Refugee Family Support Program				209.6	213.4								
COSD HHSA - ARPA CSLFRF - ARPA Program							250.0	250.0					
COSD HHSA - CFWB - Families First Prevention Services Act **							943.0	943.0	500.0	500.0	500.0	500.0	500.0
COSD HHSA - CFWB - Mi Escuelita									653.2				
COSD HHSA - CFWB - Home Visiting Program ***									597.1				
Tobacco Settlement Fund							4,300.0	4,300.0					
Other Revenue		34.4					25.0	25.0					
Subtotal Revenue (sum of lines 6-24)		32,586.6	31,509.2	28,141.3	27,781.7	25,057.3	30,232.6	30,945.5	25,792.4	23,927.8	21,929.6	21,310.1	20,452.5
Sustainability Fund Used		0.0	2,136.7	6,163.3	11,223.4	12,242.5	7,402.2	5,853.8	5,697.2	1,617.1	2,289.1	3,010.2	3,972.1
Total Funds Available (sum of lines 25 & 27)		32,586.6	33,645.9	34,304.6	39,005.1	37,299.8	37,634.8	36,799.3	31,489.6	25,544.9	24,218.7	24,320.3	24,424.6
Expenses													
Labor (Administrative Expense)		2,015.7	2,257.8	2,451.1	2,681.2	2,818.4	2,818.4	2,477.4	2,598.5	2,676.5	2,756.7	2,839.5	2,924.6
Services & Supplies (Administrative Expense)		574.4	495.7	562.8	550.2	555.8	555.8	539.6	589.0	606.7	624.9	643.6	662.9
Total Admin Expenses (sum line 31 & 32)		2,590.1	2,753.5	3,013.9	3,231.4	3,374.2	3,374.2	3,017.0	3,187.5	3,283.1	3,381.6	3,483.2	3,587.5
Data & Evaluation		880.4	875.4	851.1	850.6	868.8	928.8	902.7	823.8	823.8	823.8	823.8	823.8
Program Funding (Details on page 2 of 2)		27,771.1	30,017.0	30,439.6	34,923.1	33,056.8	33,331.8	32,879.6	27,478.3	21,438.0	20,013.3	20,013.3	20,013.3
Total Expenses (sum of lines 33-35)		31,241.6	33,645.9	34,304.6	39,005.1	37,299.8	37,634.8	36,799.3	31,489.6	25,544.9	24,218.7	24,320.3	24,424.6
		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 Budget 2024/25	3rd Quarter Projection *	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	25,421.5	20,428.3	15,384.7	14,294.4	12,473.7	9,854.2
Sustainability Funding to be used (projected) (line 27 above)						(12,242.5)	(7,402.2)	(5,853.8)	(5,697.2)	(1,617.1)	(2,289.1)	(3,010.2)	(3,972.1)
Interest Earnings (projected)						956.3	956.3	860.6	653.6	526.8	468.4	390.7	280.3
Interest Earnings Expense (projected)						(5.0)	(5.0)	0.0	0.0	0.0	0.0	0.0	0.0
Investment Yield						3.50%	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 43-46)						14,130.3	18,970.7	20,428.3	15,384.7	14,294.4	12,473.7	9,854.2	6,162.4
Management Reserve						7,500.0	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	11,470.7	12,928.3	10,384.7	9,294.4	7,473.7	4,854.2	1,162.4

Program Funding

	A	5 - Year Strategic Plan 2020 - 2025							5 - Year Strategic Plan 2025 - 2030				
		B	C	D	E	F	G	H	I	J	K	L	M
Program Funding		2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	Budget 2024/25	Amended Budget 2024/25	3rd Quarter Projection *	2025/26	2026/27	2027/28	2028/29	2029/30
Health		11,627.3	11,905.7	12,816.7	15,393.8	14,950.0	14,950.0	14,990.8	14,175.0	9,385.0	9,385.0	9,385.0	9,385.0
Healthy Development Services		9,760.7	9,999.9	10,587.2	12,685.7	12,700.0	12,700.0	12,740.8	12,700.0	8,400.0	8,400.0	8,400.0	8,400.0
KidStart Center		771.8	800.2	854.5	1,099.0	1,100.0	1,100.0	1,100.0	975.0	485.0	485.0	485.0	485.0
Oral Health Initiative		946.9	956.1	960.9	1,014.9	1,000.0	1,000.0	1,000.0	500.0	500.0	500.0	500.0	500.0
Reducing Childhood Injury		147.9	149.5	149.0	148.0	150.0	150.0	150.0					
Doula Pilot Program				74.0	242.2								
F5CA Refugee Family Support Program Grant (HSEC/OIRA)				191.1	204.0								
Learning		7,596.0	8,807.1	8,908.9	11,070.9	8,653.2	8,903.2	8,932.0	6,077.9	5,424.7	4,000.0	4,000.0	4,000.0
Learn Well Initiative													
- First 5 SD		6,942.9	8,143.8	8,105.2	8,766.7	8,000.0	8,250.0	8,250.0	4,000.0	4,000.0	4,000.0	4,000.0	4,000.0
- F5CA Impact Legacy Grant					1,564.6			28.7	1,424.7	1,424.7			
Mi Escuelita Therapeutic Preschool		653.1	653.2	653.2	653.2	653.2	653.2	653.3	653.2				
F5CA Shared Services Alliance-YMCA CRS Grant			10.1	150.5	86.4								
Family		7,733.3	8,081.3	7,874.1	7,668.0	8,653.6	8,653.6	8,131.8	6,725.4	6,128.3	6,128.3	6,128.3	6,128.3
First 5 First Steps Targeted Home Visiting													
- First 5 SD		7,625.8	3,602.8	3,684.5	3,947.8	4,528.6	4,871.6	4,871.6	3,068.1	2,471.0	2,471.0	2,471.0	2,471.0
- CalWORKs HV			2,823.1	3,282.1	3,418.5	4,000.0	3,657.0	3,135.2	3,657.3	3,657.3	3,657.3	3,657.3	3,657.3
- Cal-Learn			866.2	302.0	0.0								
- Public Health (CDPH HV)			600.0	483.6	0.0								
- F5CA Home Visiting Coordination Grant			80.2	60.9	215.4								
Maternity Shelter Program		107.5	109.0	61.0	86.3	125.0	125.0	125.0					
Community		814.5	1,222.8	839.9	790.4	800.0	825.0	825.0	500.0	500.0	500.0	500.0	500.0
Information & Referral Warmline		300.0	300.0	300.0	299.5	300.0	300.0	300.0					
Parent & Public Education		400.0	835.4	473.3	379.0	400.0	425.0	425.0	400.0	400.0	400.0	400.0	400.0
Community Engagement		114.5	87.4	66.6	111.9	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Total Program Funding (sum of lines 51, 59, 66, & 75)		27,771.1	30,017.0	30,439.6	34,923.1	33,056.8	33,331.8	32,879.6	27,478.3	21,438.0	20,013.3	20,013.3	20,013.3

* The projected ending fund balance for FY24-25 is \$20.428 million. This figure incorporates the third-quarter projection of \$15.619 million, which was presented during the Finance Committee Meeting on May 5, 2025. Furthermore, it includes an additional \$509K from the FFPSA program, and \$4.3 million allocated from the Tobacco Settlement Fund .

** Estimated \$500,000 revenue received by HHSA Child & Family Well-Being (CFWB) FFPSA program

*** Estimated \$597,064 revenue received by HHSA Child & Family Well-Being (CFWB) for First 5 First Steps Home Visiting program