First 5 Commission of San Diego

Comparative Statement of Revenues and Expenditures

Includes 3rd Quarter FY 2024-25 Budget Projections

** PER ORACLE ** NON GAAP ** (for management purposes only)

for the period Ending March 31, 2025

Item 5-2

Description	Account	Budget FY 24-25	FY 24-25 Expenses YTD Thru Mar 31, 2025	Variance over / (under) budget	Budget Spent/ Committed %	FY 23-24 Expenses YTD Thru Mar 31, 2024	Total 3rd QTR Projection	Budget Expense %	Projected 3rd Qtr over / (under) budget
Operating Expenses									
Salaries & Benefits	52570	*2,438,115*	$ 1,562,150	$ (875,965)	64.1%	$ 1,671,001	2,143,101	87.9%	$ (295,014)
HHSA Burden (15.60%)	52570	*380,346*	288,739	(91,607)	75.9%	308,859	334,324	87.9%	$ (46,022)
Total Labor		**2,818,461**	**1,850,889**	**(967,572)**	**65.7%**	**1,979,860**	**2,477,425**	**87.9%**	**$ (341,036)**
Services & Supplies	**Account**			**Available**					
Temp Help	52010	*5,000*	-	(5,000)	0.0%	0	-	0.0%	(5,000)
Other Communications	52066	*1,440*	888	(552)	61.7%	887	1,350	93.8%	(90)
Cellular Phone Use	52068	*7,000*	4,335	(2,665)	61.9%	4,535	6,339	90.6%	(661)
Insurance	52132	*16,260*	16,553	293	101.8%	15,162	16,553	101.8%	293
First Aid Supplies	52252	*100*	-	(100)	0.0%	521	100	100.0%	-
Memberships	52270	*67,172*	68,138	966	101.4%	65,139	69,153	102.9%	1,981
Office Expense	52330	*5,000*	2,747	(2,253)	54.9%	5,430	4,500	90.0%	(500)
Postage	52332	*500*	89	(411)	17.8%	152	250	50.0%	(250)
Printing	52334	*2,000*	803	(1,197)	40.2%	-	1,200	60.0%	(800)
County Counsel (COSD)	52374	*7,000*	172	(6,828)	2.5%	1,782	5,500	78.6%	(1,500)
Specialized Services Contracts	52432	*60,000*	45,812	(14,188)	76.4%	44,084	48,206	80.3%	(11,794)
Copy Equipment Rental	52504	*5,800*	3,206	(2,594)	55.3%	2,593	4,809	82.9%	(991)
Rents & Leases - Structures	52530	*305,108*	253,211	(51,897)	83.0%	221,789	306,281	100.4%	1,173
Books and Subscriptions	52560	*400*	-	(400)	0.0%	-	400	100.0%	-
Minor Equipment (furniture)	52566	*2,000*	852	(1,148)	42.6%	-	1,000	50.0%	(1,000)
Out of County Travel/Transp/Lodging	52608	*7,000*	122	(6,878)	1.7%	2,657	683	9.8%	(6,317)
Local Community Forums & Staff Development	52610	*3,414*	4,369	955	128.0%	455	4,369	128.0%	955
Staff Mileage	52612	*5,000*	2,080	(2,920)	41.6%	2,380	4,000	80.0%	(1,000)
Training/Registration	52622	*0*	-	0	0.0%	1,259	-	0.0%	-
Network Services (IT Contract)	52721	*30,336*	27,784	(2,552)	91.6%	22,047	41,676	137.4%	11,340
Data Center Services (IT Contract)	52723	*1,750*	3,084	1,334	176.2%	1,209	4,626	264.3%	2,876
Desktop Computing (IT Contract)	52732	*22,500*	12,088	(10,412)	53.7%	14,717	18,132	80.6%	(4,368)
Catalog Items (IT Contract)	52750	*1,000*	283	(717)	28.3%	535	425	42.5%	(575)
Total Services & Supplies		***$ 555,780***	**$ 446,615**	**$ (109,164)**	**80.4%**	**$ 407,333**	**$ 539,552**	**97.1%**	**$ (16,228)**
Data & Evaluation Services		* ***$ 928,770***	**$ 522,303**	**$ (406,467)**	**56.2%**	**$ 522,058**	**$ 902,660**	**97.2%**	**$ (26,110)**
Total Operating Expenses (rows 12, 38 & 42)		***$ 4,303,011***	**$ 2,819,807**	**$ (1,483,203)**	**65.5%**	**$ 2,909,251**	**$ 3,919,637**	**91.1%**	**$ (383,374)**
Program Funding		** ***$ 33,401,408***	**$ 15,396,518**	**$ (18,004,890)**	**46.1%**	**$ 16,441,504**	**$ 32,879,593**	**98.4%**	**(521,815)**
		Budget	*Spent YTD*	*Balance*	*%*				
TOTAL OPERATING & PROGRAM EXPENSE (rows 47 & 50)		***$37,704,419***	**$ 18,216,325**	**$ (19,488,094)**	**48.3%**	**$ 19,350,755**	**$ 36,799,230**	**97.6%**	**$ (905,189)**
							5.40%		
Revenue									
REVENUE		***Budget***	***Received YTD***	**(Short) / over budget**	***% Received***	***Received as of Mar 31, 2024***	**Total 3rd QTR Budget Projection**		**Projected 3rd Qtr (short) / over budget**
Prop 10	41450	$ 15,447,673	9,110,792	(6,336,881)	59.0%	9,255,824	13,835,726	89.6%	(1,611,947)
Prop 56 Tobacco Tax Backfill	45448	$ 5,609,700	-	(5,609,700)	0.0%	6,052,428	5,688,646	101.4%	78,946
COSD-HHSA ARPA Funds	46025	$ 250,000	112,956	(137,044)	45.2%	-	250,000	100.0%	-
COSD-HHSA Public Health CDPH-Doula ***	46025	$ -	47,101	47,101	0.0%	171,222	47,101	#DIV/0!	47,101
COSD-HHSA Eligibility Operations-CW HVP	46025	$ 3,657,000	1,565,590	(2,091,410)	42.8%	1,909,114	3,135,185	0.0%	(521,815)
COSD-HHSA CFWB - FFPSA	46025	$ 434,450	-	(434,450)	0.0%	-	434,450	0.0%	-
F5CA Shared Services Alliance	45414	$ -	-	-	0.0%	50,217	-	0.0%	-
F5CA Refugee Family Support Program	45414	$ -	-	-	0.0%	164,292	-	0.0%	-
F5CA Home Visiting Coordination Grant ***	45414	$ -	248,330	248,330	0.0%	-	672,653	#DIV/0!	672,653
F5CA Impact Legacy Grant ***	45414	$ -	694,050	694,050	0.0%	146,179	1,607,315	#DIV/0!	1,607,315
Other Revense - Dr. Suess Foundation ****	46025	$ 25,000	-	(25,000)	0.0%	-	25,000	100.0%	-
Interest Income (Net)	44105	956,340	465,332	(491,008)	48.7%	640,789	860,630	90.0%	(95,710)
SUB-TOTAL REVENUE		**$ 26,380,163**	**$ 12,244,151**	**(14,136,012)**	**46.4%**	**$ 18,390,067**	**$ 26,556,706**	**100.7%**	**$ 176,543**
Operating Transfer In	48131	12,302,453	-	(12,302,453)	0.0%	14,083,268	12,302,453	100.0%	-
TOTAL REVENUE		**$ 38,682,616**	**$ 12,244,151**	**$ (26,438,465)**	**31.7%**	**$ 32,473,335**	**$ 38,859,159**	**100.5%**	**$ 176,543**

July: 8.3% Aug: 16.6% Sep: 25% Oct: 33.3% Nov: 41.6% Dec: 50% Jan: 58.3% Feb: 66.6% Mar: 75% Apr: 83.3% May: 91.6% Jun: 100%

Fund Balance Projected Calculations

Fund Balance 7-1-2024

***** ***$25,862,368*** A

B ($36,799,230)

C $26,556,706

=

A+B+C = FB

Projected Fund Balance June 30, 2025 **$15,619,844**

* *Includes the additional **$60,000** in funding to accommodate the SSO cost approved by the Commission*

** *Includes the adjustment of **$275,000** for contracts increase approved by the Commission from original budget and **$69,593** roll-over to the current year.*

*** ***$47,101*** *for Doula Pilot Program, **$672,653*** *for F5CA Home Visiting Coordination Grant, and **$1,607,315*** *for F5CA Impact Legacy Grant were funded in FY23-24 Operating Budget for FY24-25*

**** *$25,000 revenue will be received from Dr. Suess Foundation*

***** *PER ORACLE*