First 5 Commission of San Diego: Financial Spending Plan

Item 6-2

Based on First 5 California 4-15-2025 Projection

Revised

May 28 ,2025

1	A	B	C	D	E	F	G	H	I	J	K	L	M
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 Budget 2024/25	3rd Quarter Projection *	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**	**25,421.5**	**20,428.3**	**15,384.7**	**14,294.4**	**12,473.7**	**9,854.2**
5	**Revenue**												
6	**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
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	5,688.7	5,446.0	5,269.5	5,106.3	4,928.3	4,681.9
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	3,657.3	3,135.2	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			672.7					
15	**Shared Services Alliance Grant (First 5 California)**		11.2	151.5	86.3								
16	**IMPACT Legacy Grant (First 5 California)**				1,575.6			1,607.3	1,430.1	1,430.1			
17	**COSD HHSA Public Health - Doula Pilot Program**			120.2	262.2			47.1					
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	250.0					
20	**COSD HHSA - CFWB - Families First Prevention Services Act ****						943.0	943.0	*500.0*	*500.0*	*500.0*	*500.0*	*500.0*
21	**COSD HHSA - CFWB - Mi Escuelita**								653.2				
22	**COSD HHSA - CFWB - Home Visiting Program *****								*597.1*				
23	**Tobacco Settlement Fund**						4,300.0	4,300.0					
24	**Other Revenue**	34.4					25.0	25.0					
25	**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**
26													
27	**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**
28													
29	**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**
30	**Expenses**												
31	*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
32	*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
33	**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
34	**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
35	**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
36	**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				
37	*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
38	**Fund Balance, beginning of FY**	40,539.5	42,223.8	40,412.7	35,348.2								
39	**Interest Earnings (actual)**	413.7	325.6	1,098.8	1,296.7								
40	**Fair Market Value Adjustment**	0.0	0.0	0.0	0.0								
41	**Sustainability funding gain or (used)**	**1,270.6**	**(2,136.7)**	**(6,163.3)**	**(11,223.4)**								
42	**Fund Balance, end of the FY's 2020 - 2024**	**42,223.8**	**40,412.7**	**35,348.2**	**25,421.5**								
43	**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
44	**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)**
45	**Interest Earnings (projected)**					956.3	956.3	860.6	653.6	526.8	468.4	390.7	280.3
46	**Interest Earnings Expense (projected)**					(5.0)	(5.0)	0.0	0.0	0.0	0.0	0.0	0.0
47	**Investment Yield**					3.50%	3.50%	3.50%	3.65%	3.55%	3.50%	3.50%	3.50%
48	**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	B	C	D	E	F	G	H	I	J	K	L	M
49		5 - Year Strategic Plan 2020 - 2025							5 - Year Strategic Plan 2025 - 2030				
50	**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
51	**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**
52	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*
53	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*
54	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*
55	Reducing Childhood Injury	*147.9*	*149.5*	*149.0*	*148.0*	*150.0*	*150.0*	*150.0*					
56	Doula Pilot Program			*74.0*	*242.2*								
57	F5CA Refugee Family Support Program Grant (HSEC/OIRA)			*191.1*	*204.0*								
58													
59	**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**
60	Learn Well Initiative												
61	- 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*
62	- F5CA Impact Legacy Grant				*1,564.6*			*28.7*	*1,424.7*	*1,424.7*			
63	Mi Escuelita Therapeutic Preschool	*653.1*	*653.2*	*653.2*	*653.2*	*653.2*	*653.2*	*653.3*	*653.2*				
64	F5CA Shared Services Alliance-YMCA CRS Grant		*10.1*	*150.5*	*86.4*								
65													
66	**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**
67	First 5 First Steps Targeted Home Visiting												
68	- 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*
69	- 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*
70	- Cal-Learn		*866.2*	*302.0*	*0.0*								
71	- Public Health (CDPH HV)		*600.0*	*483.6*	*0.0*								
72	- F5CA Home Visiting Coordination Grant		*80.2*	*60.9*	*215.4*								
73	Maternity Shelter Program	*107.5*	*109.0*	*61.0*	*86.3*	*125.0*	*125.0*	*125.0*					
74													
75	**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**
76	Information & Referral Warmline	*300.0*	*300.0*	*300.0*	*299.5*	*300.0*	*300.0*	*300.0*					
77	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*
78	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*
79		`											
80	**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