



First 5 Commission of San Diego

Item 2-1

FY 2025-26 Operating Budget
Revised
May 28, 2025

Description	Requested Budget FY 2025-26	Budget Notes
Labor		
Salaries & Benefits	\$2,247,869	Staff (13 FTEs)
HHSA Burden	\$350,668	Overhead charge (15.60% of labor)
Total Labor Costs (i)	\$2,598,537	
Services & Supplies		
Communications	1,440	Warm line access
Cellular Phone Use	5,400	Cell phone service
Insurance	17,342	Prop10 Insurance
First Aid Supplies	300	First Aid Kit & AED supplies
Memberships	96,656	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	58,414	Annual Independent Audit & Consultants
Copy Equipment Rental	4,850	Lease of copy machines
Rents & Leases Services and Structures	316,720	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	3,000	Community and Family Engagement
Staff Mileage	4,000	Mileage reimbursement
Network Services (IT contract)	36,700	Phone/voice mail, network services
Data Center Services (IT contract)	3,950	Email Service
Desktop Computing (IT contract)	15,900	Computers & Printers
Catalog Items (IT contract)	450	IT products
Total Services and Supplies	\$589,022	
Data & Evaluation Services	\$823,770	Database and External Evaluation Services
Total Operating Expenses (lines 14, 39, & 41)	\$4,011,329	
	Additional Requested Budget	Previously Approved
Program Funding	\$ 4,897,064	\$ 22,581,176
TOTAL Operating Budget (lines 43 & 45)	\$8,908,393	\$22,581,176
		\$31,489,569

Detail follows on Pages 2 & 3

Admin Rate = Operating Expenses (less Evaluation-Program) = \$4,011,329 - \$1,030,554 - \$1,293,558
Total Operating Budget \$31,489,569

**PROJECTED
ADMIN RATE:
5.36%**

REVENUE	SOURCE
Prop 10 - Tobacco Tax (ii)	\$ 13,508,689 State of CA Prop 10
Prop 56 Tobacco Tax Backfill (ii)	\$ 5,446,028 State of CA Prop 56
COSD HHSA Self Sufficiency Operations - CalWORKs HV (iii)	\$ 3,657,344 CA Dept of Social Services
COSD HHSA Child & Family Well-Being - Families First Prevention Services Act (iv)	\$ 500,000 CFWB FFPFA
COSD HHSA Child & Family Well-Being - Mi Escuelita (v)	\$ 653,160 CFWB
COSD HHSA Child & Family Well-Being Home Visiting Program (vi)	\$ 597,064 CFWB
F5CA Impact Legacy Grant (vii)	\$ 1,430,072 First 5 CA
Sustainability Fund Used	\$ 5,697,212 First 5 San Diego
TOTAL REVENUE	\$ 31,489,569

	A	B	C	D	E	F	G	H	I
71		Budget Expenses Detail by Line Item							
72								<i>Total Budget</i>	
73		52570 Interdepartmental Expense	Commission staff salaries & benefits (13 FTE's)				\$	2,247,869	
74			Burden Rate to COSD (15.60%)				\$	350,668	
75			Total Labor Costs paid to County of San Diego (HHSA) (i)				\$	2,598,537	
76									
77		52066 Communications non-ISF	Warm line access				\$	1,440	
78									
79		52068 Cellular Phone Use	Service for cell phones and broadband cards				\$	5,400	
80									
81		52132 Insurance							
82			Crime Bond Insurance				\$	3,560	
83			Special Liability Insurance				\$	11,832	
84			Special Property Insurance				\$	1,950	
85			Total Insurance				\$	17,342	
86									
87		52252 Medical Supplies	First Aid & AED supplies				\$	300	
88									
89		52270 Memberships							
90			F5 Association				\$	95,000	
91			Catalyst of San Diego				\$	1,028	
92			Government Finance Officers Association (GFOA)				\$	628	
93			Total Memberships				\$	96,656	
94									
95		52330 Office Expense	Office supplies & products				\$	5,000	
96									
97		52332 Postage	Postage and mail services				\$	500	
98									
99		52334 Printing	Printing services				\$	2,000	
100									
101		52374 County Counsel	County Counsel services				\$	7,000	
102									
103		52396 Evaluation Services							
104		Evaluation	Evaluation				\$	560,000	
105		Database	Data System (CMEDS) Database Management				\$	263,770	
106			Total Evaluation Services				\$	823,770	
107									
108		52432 Specialized Services Contracts							
109			Annual CPA Audit				\$	18,414	
110			Consultants				\$	40,000	
111			Total Specialized Services Contracts				\$	58,414	
112									
113		52530 Rent & Leases Services /Structure	Office Lease/Storage Rent (ix)				\$	316,720	
114									
115		52504 Copy Equipment Rental	Rental services for copiers and color copy costs				\$	4,850	
116									
117		52560 Books and Subscriptions	Professional literature for staff				\$	400	
118									
119		52566 Minor Equipment	Office furniture & other minor equipment				\$	2,000	
120									
121		52608 Out of County Travel	Travel for First 5 Association Meetings and Conferences				\$	7,000	
122									
123		52610 In-County/Non-Travel	In-County/Non-Travel expense				\$	3,000	
124									
125		52612 Staff Mileage	Mileage at approved IRS rate				\$	4,000	
126									
127		52721 Network Services	COSD IT contract: Phone, voicemail, data jacks & network services				\$	36,700	
128									
129		52723 Data Center Services	COSD IT contract: Email services				\$	3,950	
130									
131		52732 Desktop Services	COSD IT contract: Rental and service of computers, laptops, and printers				\$	15,900	
132									
133		52750 Catalog Items	COSD IT contract: Upgrades - hardware, software and wireless networking				\$	450	
134									
135									
136									

A	B	C	D	E	F	G	H	I
137	Program Funding			<i>Previously Approved</i>		<i>Additional Requested</i>	<i>Total</i>	
138				<i>for FY 2025-26</i>		<i>Program Budget</i>	<i>Program Budget</i>	
139	Health							
140		Healthy Development Services (viii)		\$ 8,400,000		\$ 4,300,000	\$ 12,700,000	
141		KidSTART Center		\$ 975,000			\$ 975,000	
142		Oral Health Initiative		\$ 500,000			\$ 500,000	
143		Total Health					\$ 14,175,000	
144								
145	Learning							
146		Learn Well Initiative		\$ 4,000,000			\$ 4,000,000	
147		Mi Escuelita Therapeutic Preschool (v)		\$ 653,160			\$ 653,160	
148		F5CA Impact Legacy Grant (vii)		\$ 1,424,672			\$ 1,424,672	
149		Total Learning					\$ 6,077,832	
150								
151	Family							
152		First 5 First Steps						
153		- First 5 San Diego (vi)		\$ 2,471,000		\$ 597,064	\$ 3,068,064	
154		- CalWorks HV Program (iii)		\$ 3,657,344			\$ 3,657,344	
155		Total Family					\$ 6,725,408	
156								
157	Community							
158		Parent & Public Education		\$ 400,000			\$ 400,000	
159		Community Engagement		\$ 100,000			\$ 100,000	
160		Total Community					\$ 500,000	
161								
162				Program Funding	\$ 22,581,176	\$ 4,897,064	\$ 27,478,240	

- (i) The total labor cost amounts is \$3,186,679, with an estimated \$588,142 to be charged to the HHSA-CFWB division, resulting in a net amount of \$2,598,537
- (ii) Projected Revenue from State of CA
- (iii) The amount is variable and is determined by the allocation provided by CA Department of Social Services
- (iv) The amount is variable and is determined by the allocation provided by HHSA Child & Family Well-Being (CFWB) FFPSA
- (v) Mi Escuelita program is reimbursed by HHSA Child & Family Well-Being (CFWB)
- (vi) Additional Funding of \$597,064 for the First 5 First Steps Home Visiting program is reimbursed by HHSA Child & Family Well-Being (CFWB)
- (vii) The amount is variable and is determined by the allocation provided by F5CA
- (viii) The revised budget for Healthy Development Services increased from \$8.4 million to \$12.7 million due to an additional \$4.3 million received from the Tobacco Settlement Fund in FY24-25
- (ix) Rents and leases have increased by \$1,554 compared to the original budget of \$315,166 due to a change in office storage prices