



# First 5 Commission of San Diego

FY 2025-26 Operating Budget  
Revised  
May 28, 2025

| Description                                              | Requested Budget<br>FY 2025-26 | Budget Notes                                       |
|----------------------------------------------------------|--------------------------------|----------------------------------------------------|
| <b>Labor</b>                                             |                                |                                                    |
| Salaries & Benefits                                      | \$2,247,869                    | Staff (13 FTEs)                                    |
| HHSA Burden                                              | \$350,668                      | Overhead charge (15.60% of labor)                  |
| <b>Total Labor Costs (i)</b>                             | <b>\$2,598,537</b>             |                                                    |
| <b>Services &amp; Supplies</b>                           |                                |                                                    |
| 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                                        |
| <b>Total Services and Supplies</b>                       | <b>\$589,022</b>               |                                                    |
| <b>Data &amp; Evaluation Services</b>                    | <b>\$823,770</b>               | <b>Database and External Evaluation Services</b>   |
| <b>Total Operating Expenses (lines 14, 39, &amp; 41)</b> | <b>\$4,011,329</b>             |                                                    |
|                                                          | Additional Requested Budget    | Previously Approved                                |
| <b>Program Funding</b>                                   | <b>\$ 4,897,064</b>            | <b>\$ 22,581,176</b>                               |
|                                                          |                                | <b>Total: \$27,478,240</b>                         |
| <b>TOTAL Operating Budget (lines 43 &amp; 45)</b>        | <b>\$8,908,393</b>             | <b>\$22,581,176</b>                                |
|                                                          |                                | <b>\$31,489,569</b>                                |

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          |
| <b>TOTAL REVENUE</b>                                                              | <b>\$ 31,489,569</b>                    |

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

| A   | B                      | C                                      | D | E                          | F             | G                           | H                     | I |
|-----|------------------------|----------------------------------------|---|----------------------------|---------------|-----------------------------|-----------------------|---|
| 137 | <b>Program Funding</b> |                                        |   | <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 | <b>Health</b>          |                                        |   |                            |               |                             |                       |   |
| 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 |                        | <b>Total Health</b>                    |   |                            |               |                             | \$ 14,175,000         |   |
| 144 |                        |                                        |   |                            |               |                             |                       |   |
| 145 | <b>Learning</b>        |                                        |   |                            |               |                             |                       |   |
| 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 |                        | <b>Total Learning</b>                  |   |                            |               |                             | \$ 6,077,832          |   |
| 150 |                        |                                        |   |                            |               |                             |                       |   |
| 151 | <b>Family</b>          |                                        |   |                            |               |                             |                       |   |
| 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 |                        | <b>Total Family</b>                    |   |                            |               |                             | \$ 6,725,408          |   |
| 156 |                        |                                        |   |                            |               |                             |                       |   |
| 157 | <b>Community</b>       |                                        |   |                            |               |                             |                       |   |
| 158 |                        | Parent & Public Education              |   | \$ 400,000                 |               |                             | \$ 400,000            |   |
| 159 |                        | Community Engagement                   |   | \$ 100,000                 |               |                             | \$ 100,000            |   |
| 160 |                        | <b>Total Community</b>                 |   |                            |               |                             | \$ 500,000            |   |
| 161 |                        |                                        |   |                            |               |                             |                       |   |
| 162 |                        |                                        |   | <b>Program Funding</b>     | \$ 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