

# First 5 Commission of San Diego: Financial Spending Plan

Based on First 5 California 4-15-2025 Projection

Revised  
May 28 ,2025

|                                                                   | 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                                                     | 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<br>Actual                   | 2021/22<br>Actual | 2022/23<br>Actual | 2023/24<br>Actual | Budget<br>2024/25 | Amended<br>Budget<br>2024/25 | 3rd Quarter<br>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