



First 5 Commission of San Diego

Item 6-1

**FY 2025-26 Operating Budget
Revised
Based on First 5 California 1-23-2026 Projection
March 23, 2026**

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	\$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
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Total Operating Expenses (lines 14, 39, & 41)	\$4,011,329	
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	Additional Requested Budget	Previously Approved	
Program Funding	\$ 401,668	\$ 27,478,240	Total: \$27,879,908

		Revised Amount	
TOTAL Operating Budget (lines 43 & 45)	\$4,011,329	\$27,879,908	\$31,891,237

Detail follows on Pages 2 & 3

$$\text{Admin Rate} = \frac{\text{Operating Expenses (less Evaluation-Program)}}{\text{Total Operating Budget}} = \frac{\$4,011,329 - \$1,030,554 - \$1,293,558}{\$31,891,237}$$

**PROJECTED
ADMIN RATE:
5.29%**

REVENUE		SOURCE
Prop 10 - Tobacco Tax (i)	\$ 11,756,253	State of CA Prop 10
Prop 56 Tobacco Tax Backfill (i)	\$ 4,739,534	State of CA Prop 56
COSD HHSA Self Sufficiency Operations - CalWORKs HV (ii)	\$ 4,059,012	CA Dept of Social Services
COSD HHSA Child & Family Well-Being - Families First Prevention Services Act (iii)	\$ 355,915	CFWB FFPSA
COSD HHSA Child & Family Well-Being - Mi Escuelita	\$ 653,160	CFWB
COSD HHSA Child & Family Well-Being Home Visiting Program (iii)	\$ 597,064	CFWB
F5CA Impact Legacy Grant (vii)	\$ 1,430,072	First 5 CA
Sustainability Fund Used	\$ 8,300,227	First 5 San Diego
TOTAL REVENUE	\$ 31,891,237	

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)				\$	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>	Total	
138				<i>for FY 2025-26</i>		<i>Program Budget</i>	Program Budget	
139	Health							
140		Healthy Development Services		\$ 12,700,000			\$ 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		\$ 653,160			\$ 653,160	
148		F5CA Impact Legacy Grant		\$ 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		\$ 3,068,064			\$ 3,068,064	
154		- CalWorks HV Program (ii)		\$ 3,657,344		\$ 401,668	\$ 4,059,012	
155		Total Family					\$ 7,127,076	
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	\$ 27,478,240	\$ 401,668	\$ 27,879,908	
163								

(i) Revised projected revenue from the State of California, as updated on January 23, 2026 (Rows 59 & 60)

(ii) The FY2025-26 CalWORKs program has been revised to \$4,059,012, as stated in the letter from the California Department of Social Services dated Feb 23, 2026 (Rows 61 & 154)

(iii) Additional funding of \$597,064 (Row 64) has been received from the First 5 First Steps Home Visiting program, reimbursed by the HHSA Child and Family Well-Being (CFWB) for the first quarter of FY 2025-26. This funding has resulted in a reduction of the claimed amount for the first quarter under the Families First Prevention Services Act (FFPSA) (Row 62)