



First 5 Commission of San Diego

Item 6-2

FY 2026-27 Operating Budget
Based on First 5 California 1-23-2026 Projection
March 23, 2026

Description	Requested Budget FY 2026-27	Budget Notes
Labor		
Salaries & Benefits	\$2,024,656	Staff (11 FTEs)
HHSA Burden	\$230,811	Overhead charge (11.40% of labor)
Total Labor Costs (i)	\$2,255,467	
Services & Supplies		
Communications	1,440	Warm line access
Cellular Phone Use	4,100	Cell phone service
Insurance	18,740	Prop10 Insurance
First Aid Supplies	300	First Aid Kit & AED supplies
Memberships	66,742	First 5 Association Membership & Professional Orgs
Office Expense	5,000	Consumable supplies
Postage	500	Postage / delivery services
Printing	2,000	Various printing services
Inter-Department Charge	27,000	County Counsel and Procurement services
Specialized Services Contracts	44,151	Annual Independent Audit & Consultants
Copy Equipment Rental	5,400	Lease of copy machines
Rents & Leases Services and Structures	326,293	Office lease/Storage
Books and Subscriptions	400	Resource library
Minor Equipment	2,000	Office furniture & other minor equipment
Out of County Travel	7,700	F5 Association Meetings & Conferences
In-County/Non-Travel	3,000	Community and Family Engagement
Staff Mileage	4,000	Mileage reimbursement
Network Services (IT contract)	37,000	Phone/voice mail, network services
Data Center Services (IT contract)	6,500	Email Service
Cross Functional Services (IT contract)	10,000	Security management services
Desktop Computing (IT contract)	13,500	Computers & Printers
Help Desk Services (IT contract)	100	Service desk services
Catalog Items (IT contract)	400	IT products
Total Services and Supplies	\$586,266	

Data & Evaluation Services	\$823,770	Database and External Evaluation Services
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Total Operating Expenses (lines 14, 41, & 43)	\$3,665,503	
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	Additional Requested Budget	Previously Approved	
Program Funding	\$ -	\$ 22,414,684	Total: \$22,414,684

TOTAL Operating Budget (lines 45 & 47)	\$3,665,503	\$22,414,684	\$26,080,187
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Detail follows on Pages 2 & 3

$$\text{Admin Rate} = \frac{\text{Operating Expenses (less Evaluation-Program)}}{\text{Total Operating Budget}} = \frac{\$3,665,503 - \$1,076,243}{\$26,080,187} = 1.021962\%$$

**PROJECTED
ADMIN RATE:
6.01%**

REVENUE	SOURCE	
Prop 10 - Tobacco Tax (ii)	\$ 12,028,094	State of CA Prop 10
Prop 56 Tobacco Tax Backfill (ii)	\$ 4,849,126	State of CA Prop 56
COSD HHSA Self Sufficiency Operations - CalWORKs HV (iii)	\$ 4,059,012	CA Dept of Social Services
COSD HHSA Child & Family Well-Being - Families First Prevention Services Act (iv)	\$ 417,454	CFWB FFPSA
COSD HHSA Child & Family Well-Being - Integrated Prevention and Early Intervention Services (v)	\$ 2,000,000	CFWB
F5CA Impact Legacy Grant (vi)	\$ 1,430,072	First 5 California
Dr. Seuss Foundation Grant (vii)	\$ 85,000	Dr. Seuss Foundation
Sustainability Fund Used	\$ 1,211,429	First 5 San Diego
TOTAL REVENUE	\$ 26,080,187	

A	B	C	D	E	F	G	H	I
73	Budget Expenses Detail by Line Item							
74								<i>Total Budget</i>
75	52570 Interdepartmental Expense	Commission staff salaries & benefits (11 FTE's)					\$	2,024,656
76		Burden Rate to COSD (11.40%)					\$	230,811
77		Total Labor Costs paid to County of San Diego (HHSa) (i)					\$	2,255,467
78								
79	52066 Communications non-ISF	Warm line access					\$	1,440
80								
81	52068 Cellular Phone Use	Service for cell phones and broadband cards					\$	4,100
82								
83	52132 Insurance							
84		Crime Bond Insurance					\$	3,800
85		Special Liability Insurance					\$	12,970
86		Special Property Insurance					\$	1,970
87		Total Insurance					\$	18,740
88								
89	52252 Medical Supplies	First Aid & AED supplies					\$	300
90								
91	52270 Memberships							
92		F5 Association					\$	65,000
93		Catalyst of San Diego					\$	1,028
94		Government Finance Officers Association (GFOA)					\$	714
95		Total Memberships					\$	66,742
96								
97	52330 Office Expense	Office supplies & products					\$	5,000
98								
99	52332 Postage	Postage and mail services					\$	500
100								
101	52334 Printing	Printing services					\$	2,000
102								
103	52374 Inter-Department Charge	County Counsel services					\$	7,000
104		Department of Purchasing & Contracting Services					\$	20,000
105							\$	27,000
106								
107	52396 Evaluation Services							
108		Evaluation	Evaluation				\$	560,000
109		Database	Data System (CMEDS) Database Management				\$	263,770
110		Total Evaluation Services					\$	823,770
111								
112	52432 Specialized Services Contracts							
113		Annual CPA Audit					\$	19,151
114		Consultants					\$	25,000
115		Total Specialized Services Contracts					\$	44,151
116								
117	52530 Rent & Leases Services /Structure	Office Lease/Storage Rent					\$	326,293
118								
119	52504 Copy Equipment Rental	Rental services for copiers and color copy costs					\$	5,400
120								
121	52560 Books and Subscriptions	Professional literature for staff					\$	400
122								
123	52566 Minor Equipment	Office furniture & other minor equipment					\$	2,000
124								
125	52608 Out of County Travel	Travel for First 5 Association Meetings and Conferences					\$	7,700
126								
127	52610 In-County/Non-Travel	In-County/Non-Travel expense					\$	3,000
128								
129	52612 Staff Mileage	Mileage at approved IRS rate					\$	4,000
130								
131	52721 Network Services	COSD IT Contract: Phone, voicemail, data jacks & network services (viii)					\$	37,000
132								
133	52723 Data Center Services	COSD IT contract: Email services (viii)					\$	6,500
134								
135	52725 Cross Functional Services	COSD IT contract: Security management & services delivery management services (viii)					\$	10,000
136								
137	52732 Desktop Services	COSD IT contract: Rental and service of computers, laptops, and printers (viii)					\$	13,500
138								
139	52734 Help Desk Services	COSD IT contract: Service desk services (viii)					\$	100
140								
141	52750 Catalog Items	COSD IT contract: Upgrades - hardware, software and wireless networking (viii)					\$	400
142								
143								
144								

