



# First 5 Commission of San Diego

Item 4-1

**FY 2025-26 Operating Budget**  
**Revised**  
**Based on First 5 California 1-23-2026 Projection**  
**April 16, 2026**

Description	Requested Budget 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</b>	<b>\$2,598,537</b>	

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

		Revised Amount	
<b>TOTAL Operating Budget (lines 43 &amp; 45)</b>	<b>\$4,011,329</b>	<b>\$27,879,908</b>	<b>\$31,891,237</b>

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
<b>TOTAL REVENUE</b>	<b>\$ 31,891,237</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)</b>				\$	<b>2,598,537</b>	
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>				\$	<b>17,342</b>	
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>				\$	<b>96,656</b>	
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>				\$	<b>823,770</b>	
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>				\$	<b>58,414</b>	
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>	<b>Total</b>	
138				<i>for FY 2025-26</i>		<i>Program Budget</i>	<b>Program Budget</b>	
139	<b>Health</b>							
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		<b>Total Health</b>					<b>\$ 14,175,000</b>	
144								
145	<b>Learning</b>							
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		<b>Total Learning</b>					<b>\$ 6,077,832</b>	
150								
151	<b>Family</b>							
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		<b>Total Family</b>					<b>\$ 7,127,076</b>	
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>					<b>\$ 500,000</b>	
161								
162				<b>Program Funding</b>	<b>\$ 27,478,240</b>	<b>\$ 401,668</b>	<b>\$ 27,879,908</b>	

(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)