

# First 5 Commission of San Diego: Financial Spending Plan

Based on First 5 California 1-23-2026 Projection

April 16, 2026

Item 5-2

A	B	C	D	E	F	G	H	I	J	K	L
5 - Year Strategic Plan 2020 - 2025						5 - Year Strategic Plan 2025 - 2030					
2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Approved Budget	2025/26 Revised Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	
<i>Dollars in Thousands</i>											
<b>Beginning Fund Balance</b>											
40,539.5	42,223.8	40,412.7	35,348.2	25,421.5	19,322.3	19,322.3	11,586.2	10,771.7	10,073.6	8,655.5	
<b>Revenue</b>											
Prop 10 Tobacco Tax											
22,021.2	19,975.4	17,606.1	15,906.7	13,440.3	13,508.7	11,756.3	12,028.1	11,475.1	11,023.5	10,599.1	
Prop 10 Tobacco Tax (Prop 56 Backfill)											
6,615.1	6,694.8	5,864.9	6,052.4	5,688.6	5,446.0	4,739.5	4,849.1	4,626.2	4,444.1	4,273.0	
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	3,199.0	3,657.3	4,059.0	4,059.0	4,059.0	4,059.0	4,059.0	
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	586.3							
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	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							
COSD HHSA - CFWB - Families First Prevention Services Act											
				885.4	500.0	355.9	417.5	1,500.0	1,500.0	1,500.0	
COSD HHSA - CFWB - Mi Escuelita											
					653.2	653.2					
COSD HHSA - CFWB - Home Visiting Program											
					597.1	597.1					
COSD HHSA - CFWB - Integrated Prevention and Early Intervention Services											
							2,000.0	4,000.0	4,000.0	4,000.0	
COSD HHSA - Medi-Cal Administration Program											
								111.6	150.0	150.0	
Tobacco Settlement Fund											
				4,300.0							
Other Revenue											
34.4				20.3			85.0				
<b>Subtotal Revenue (sum of lines 6-26)</b>											
32,586.6	31,509.2	28,141.3	27,781.7	30,024.3	25,792.4	23,591.1	24,868.8	25,771.9	25,176.7	24,581.1	
<b>Sustainability Fund Used</b>											
0.0	2,136.7	6,163.3	11,223.4	6,994.7	5,697.2	8,300.2	1,211.4	1,062.9	1,745.9	2,181.9	
<b>Total Funds Available (sum of lines 27 &amp; 29)</b>											
32,586.6	33,645.9	34,304.6	39,005.1	37,019.0	31,489.6	31,891.3	26,080.2	26,834.8	26,922.6	26,763.0	
<b>Expenses</b>											
Labor (Administrative Expense)											
	2,015.7	2,257.8	2,451.1	2,681.2	2,202.0	2,598.5	2,598.5	2,255.4	2,323.1	2,392.8	2,464.5
Services & Supplies (Administrative Expense)											
	574.4	495.7	562.8	550.2	535.9	589.0	589.0	586.3	603.9	622.0	640.7
<b>Total Admin Expenses (sum line 33 &amp; 34)</b>											
	2,590.1	2,753.5	3,013.9	3,231.4	2,737.9	3,187.5	3,187.5	2,841.7	2,927.0	3,014.8	3,105.2
Data & Evaluation											
	860.4	875.4	851.1	850.6	849.4	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	33,431.7	27,478.3	27,880.0	22,414.7	23,084.0	23,084.0	22,834.0
<b>Total Expenses (sum of lines 35-37)</b>											
31,241.6	33,645.9	34,304.6	39,005.1	37,019.0	31,489.6	31,891.3	26,080.2	26,834.8	26,922.6	26,763.0	
5 - Year Strategic Plan 2020 - 2025						5 - Year Strategic Plan 2025 - 2030					
<i>Dollars in Thousands</i>											
<b>Fund Balance, beginning of FY</b>											
40,539.5	42,223.8	40,412.7	35,348.2	25,421.5							
<b>Interest Earnings (actual)</b>											
413.7	325.6	1,098.8	1,296.7	895.5							
<b>Fair Market Value Adjustment</b>											
0.0	0.0	0.0	0.0	0.0							
<b>Sustainability funding gain or (used)</b>											
1,270.6	(2,136.7)	(6,163.3)	(11,223.4)	(6,994.7)							
<b>Fund Balance, end of the FY's 2020 - 2025</b>											
42,223.8	40,412.7	35,348.2	25,421.5	19,322.3							
<b>Fund Balance, beginning of the FY (line 4 above)</b>											
					19,322.3	19,322.3	11,586.2	10,771.7	10,073.6	8,655.5	
<b>Sustainability Funding to be used (projected) (line 29 above)</b>											
					(5,697.2)	(8,300.2)	(1,211.4)	(1,062.9)	(1,745.9)	(2,181.9)	
<b>Interest Earnings (projected)</b>											
					653.6	564.1	396.9	364.8	327.8	269.5	
<b>Interest Earnings Expense (projected)</b>											
					0.0	0.0	0.0	0.0	0.0	0.0	
<b>Investment Yield</b>											
					3.65%	3.65%	3.55%	3.50%	3.50%	3.50%	
<b>Projected Fund Balance at the end of the FY (sum of lines 45-48)</b>											
					14,278.7	11,586.2	10,771.7	10,073.6	8,655.5	6,743.1	
<b>Management Reserve</b>											
					5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	
<b>Fund Balance minus Management Reserve</b>											
					9,278.7	6,586.2	5,771.7	5,073.6	3,655.5	1,743.1	

**Program Funding**

	A	B	C	D	E	F	G	H	I	J	K	L
51		<b>5 - Year Strategic Plan 2020 - 2025</b>					<b>5 - Year Strategic Plan 2025 - 2030</b>					
52	<b>Program Funding</b>	<b>2020/21 Actual</b>	<b>2021/22 Actual</b>	<b>2022/23 Actual</b>	<b>2023/24 Actual</b>	<b>2024/25 Actual</b>	<b>2025/26 Budget</b>	<b>2025/26 Revised Budget</b>	<b>2026/27 Budget</b>	<b>2027/28 Budget</b>	<b>2028/29 Budget</b>	<b>2029/30 Budget</b>
53	<b>Health</b>	<b>11,627.3</b>	<b>11,905.7</b>	<b>12,816.7</b>	<b>15,393.8</b>	<b>14,248.1</b>	<b>14,175.0</b>	<b>14,175.0</b>	<b>10,900.0</b>	<b>12,900.0</b>	<b>12,900.0</b>	<b>12,900.0</b>
54	Healthy Development Services	9,760.7	9,999.9	10,587.2	12,685.7	12,031.7	12,700.0	12,700.0	8,400.0			
55	KidStart Center	771.8	800.2	854.5	1,099.0	1,089.7	975.0	975.0				
56	Integrated Prevention and Early Intervention Services								2,000.0	12,400.0	12,400.0	12,400.0
57	Oral Health Initiative	946.9	956.1	960.9	1,014.9	927.4	500.0	500.0	500.0	500.0	500.0	500.0
58	Reducing Childhood Injury	147.9	149.5	149.0	148.0	149.4						
59	Doula Pilot Program			74.0	242.2	49.9						
60	F5CA Refugee Family Support Program Grant (HSEC/OIRA)			191.1	204.0	0.0						
61												
62	<b>Learning</b>	<b>7,596.0</b>	<b>8,807.1</b>	<b>8,908.9</b>	<b>11,070.9</b>	<b>10,478.0</b>	<b>6,077.9</b>	<b>6,077.9</b>	<b>4,424.7</b>	<b>2,750.0</b>	<b>2,750.0</b>	<b>2,500.0</b>
63	Learn Well Initiative											
64	- First 5 SD	6,942.9	8,143.8	8,105.2	8,766.7	8,223.5	4,000.0	4,000.0	3,000.0	2,750.0	2,750.0	2,500.0
65	- F5CA Impact Legacy Grant				1,564.6	1,601.3	1,424.7	1,424.7	1,424.7			
66	Mi Escuelita Therapeutic Preschool	653.1	653.2	653.2	653.2	653.2	653.2	653.2				
67	F5CA Shared Services Alliance-YMCA CRS Grant		10.1	150.5	86.4							
68												
69	<b>Family</b>	<b>7,733.3</b>	<b>8,081.3</b>	<b>7,874.1</b>	<b>7,668.0</b>	<b>7,744.2</b>	<b>6,725.4</b>	<b>7,127.1</b>	<b>6,530.0</b>	<b>7,059.0</b>	<b>7,059.0</b>	<b>7,059.0</b>
70	First 5 First Steps Targeted Home Visiting											
71	- First 5 SD	7,625.8	3,602.8	3,684.5	3,947.8	3,935.5	3,068.1	3,068.1	2,471.0	3,000.0	3,000.0	3,000.0
72	- CalWORKs HV		2,823.1	3,282.1	3,418.5	3,199.0	3,657.3	4,059.0	4,059.0	4,059.0	4,059.0	4,059.0
73	- Cal-Learn		866.2	302.0								
74	- Public Health (CDPH HV)		600.0	483.6								
75	- F5CA Home Visiting Coordination Grant		80.2	60.9	215.4	492.3						
76	Maternity Shelter Program	107.5	109.0	61.0	86.3	117.4						
77												
78	<b>Community</b>	<b>814.5</b>	<b>1,222.8</b>	<b>839.9</b>	<b>790.4</b>	<b>961.4</b>	<b>500.0</b>	<b>500.0</b>	<b>560.0</b>	<b>375.0</b>	<b>375.0</b>	<b>375.0</b>
79	Information & Referral Warmline	300.0	300.0	300.0	299.5	299.3						
80	Parent & Public Education	400.0	835.4	473.3	379.0	399.7	400.0	400.0	485.0	300.0	300.0	300.0
81	Community Engagement	114.5	87.4	66.6	111.9	262.4	100.0	100.0	75.0	75.0	75.0	75.0
82												
83	<b>Total Program Funding (sum of lines 53, 62, 69, &amp; 78)</b>	<b>27,771.1</b>	<b>30,017.0</b>	<b>30,439.6</b>	<b>34,923.1</b>	<b>33,431.7</b>	<b>27,478.3</b>	<b>27,880.0</b>	<b>22,414.7</b>	<b>23,084.0</b>	<b>23,084.0</b>	<b>22,834.0</b>