

First 5 Commission of San Diego
Comparative Statement of Revenues and Expenditures
Includes 3rd Quarter FY 2025-26 Budget Projections
 ** PER ORACLE ** NON GAAP ** (for management purposes only)
 for the period Ending March 31, 2026

Item 5-2

Description	Account	Revised Budget FY 25-26	FY 25-26 Expenses YTD Thru Mar 31, 2026	Variance over / (under) budget	Budget Spent/ Committed %	FY 24-25 Expenses YTD Thru Mar 31, 2025	Total 3rd QTR Budget Projection	Budget Expense %	Projected 3rd Qtr over / (under) budget	Fund Balance Projected Calculations	
											Fund Balance 7-1-2025
Operating Expenses											
Salaries & Benefits	52570	2,247,869	\$ 1,398,052	\$ (849,817)	62.2%	\$ 1,562,150	1,990,037	88.5%	\$ (257,832)	* \$19,935,890	
HHSAs Burden		350,668	159,379	(191,289)	45.5%	288,739	226,864	64.7%	\$ (123,804)		
Total Labor		2,598,537	1,557,431	(1,041,106)	59.9%	1,850,889	2,216,901	85.3%	\$ (381,636)		
Services & Supplies											
Temp Help	52010	0	-	0	0.0%	0	-	0.0%	-		
Other Communications	52066	1,440	957	(483)	66.5%	888	1,277	88.7%	(163)		
Cellular Phone Use	52068	5,400	2,973	(2,427)	55.1%	4,335	4,460	82.6%	(941)		
Insurance	52132	17,342	17,620	278	101.6%	16,553	17,620	101.6%	278		
First Aid Supplies	52252	300	66	(234)	22.0%	-	150	50.0%	(150)		
Memberships	52270	96,656	68,224	(28,432)	70.6%	68,138	69,252	71.6%	(27,404)		
Office Expense	52330	5,000	2,899	(2,101)	58.0%	2,747	3,865	77.3%	(1,135)		
Postage	52332	500	165	(335)	33.0%	89	220	44.0%	(280)		
Printing	52334	2,000	389	(1,611)	19.5%	803	519	25.9%	(1,481)		
County Counsel (COSD)	52374	7,000	3,572	(3,428)	51.0%	172	5,500	78.6%	(1,500)		
Specialized Services Contracts	52432	58,414	40,233	(18,181)	68.9%	45,812	43,414	74.3%	(15,000)		
Copy Equipment Rental	52504	4,850	3,360	(1,490)	69.3%	3,206	5,040	103.9%	190		
Rents & Leases - Structures	52530	316,720	261,953	(54,767)	82.7%	253,211	317,055	100.1%	335		
Books and Subscriptions	52560	400	29	(371)	7.3%	-	29	7.3%	(371)		
Minor Equipment (furniture)	52566	2,000	-	(2,000)	0.0%	852	-	0.0%	(2,000)		
Out of County Travel/Transp/Lodging	52608	7,000	3,401	(3,599)	48.6%	122	3,701	52.9%	(3,299)		
Local Community Forums & Staff Development	52610	3,000	304	(2,696)	10.1%	4,369	304	10.1%	(2,696)		
Staff Mileage	52612	4,000	3,215	(785)	80.4%	2,080	4,287	107.2%	287		
Training / Registration	52622	0	-	-	0.0%	-	-	0.0%	-		
Network Services (IT Contract)	52721	36,700	27,185	(9,515)	74.1%	27,784	40,778	111.1%	4,078		
Data Center Services (IT Contract)	52723	3,950	4,875	925	123.4%	3,084	7,313	185.1%	3,363		
Cross Functional Services (IT Contract)	52723	0	7,421	7,421	0.0%	0	8,905	0.0%	8,905		
Application Service (IT Contract)	52723	0	21	21	0.0%	0	21	0.0%	21		
Desktop Computing (IT Contract)	52732	15,900	10,081	(5,819)	63.4%	12,087	15,122	95.1%	(779)		
Help Desk (IT Contract)	52732	0	770	770	0.0%	0	1,155	0.0%	1,155		
Catalog Items (IT Contract)	52750	450	247	(203)	54.9%	283	371	82.3%	(80)		
Total Services & Supplies		\$ 589,022	\$ 459,960	\$ (129,062)	78.1%	\$ 446,615	\$ 550,355	93.4%	\$ (38,667)		
Evaluation Services		\$ 823,770	\$ 466,206	\$ (357,564)	56.6%	\$ 522,303	\$ 823,770	100.0%	\$ -		
Total Operating Expenses (rows 12, 42 & 46)		\$ 4,011,329	\$ 2,483,597	\$ (1,527,732)	61.9%	\$ 2,819,807	\$ 3,591,026	89.5%	\$ (420,303)		
Program Funding		\$ 27,879,908	\$ 13,521,402	\$ (14,358,506)	48.5%	\$ 15,396,518	\$ 27,879,908	100.0%	\$ -		
TOTAL OPERATING & PROGRAM EXPENSE (rows 51 & 54)		\$31,891,237	\$ 16,004,999	\$ (15,886,238)	50.2%	\$ 18,216,325	\$ 31,470,934	98.7%	\$ (420,303)		
Projected ADMIN RATE:							5.75%				
Revenue											
REVENUE		Revised Budget	Received YTD	(Short) / over budget	% Received	Received as of Mar 31, 2025	Total 3rd QTR Budget Projection	Budget Revenue %	Projected 3rd Qtr (short) / over budget		
Prop 10	41450	\$ 11,756,253	7,742,280	(4,013,973)	65.9%	9,110,792	11,781,977	100.2%	25,724		
Prop 56 Tobacco Tax Backfill *	45448	\$ 4,739,534	-	(4,739,534)	0.0%	-	4,713,810	99.5%	(25,724)		
COSD-HHSA ARPA Funds	46025	\$ -	-	-	0.0%	112,956	-	-	-		
COSD-HHSA Public Health CDPH-Doula	46025	\$ -	-	-	0.0%	47,101	-	0.0%	-		
COSD-HHSA Eligibility Operations-CW HVP	46025	\$ 4,059,012	1,461,601	(2,597,411)	0.0%	1,565,590	4,059,012	100.0%	-		
COSD-HHSA CFWB - FFPSA	46025	\$ 355,915	216,247	(139,668)	0.0%	-	355,915	100.0%	-		
COSD-HHSA CFWB - Mi Escuela	46025	\$ 653,160	413,659	(239,501)	63.3%	-	653,160	100.0%	-		
COSD-HHSA CFWB - Home Visiting Program	45414	\$ 597,064	597,064	-	0.0%	-	597,064	100.0%	-		
F5CA Home Visiting Coordination Grant	45414	\$ -	-	-	0.0%	248,330	-	0.0%	-		
F5CA Impact Legacy Grant	45414	\$ 1,430,072	628,669	(801,403)	0.0%	694,050	1,430,072	100.0%	-		
Interest Income (Net)	44105	\$ 564,080	375,603	(188,477)	66.6%	465,332	725,095	128.8%	161,015		
SUB-TOTAL REVENUE		\$ 24,155,090	\$ 11,435,123	(12,719,967)	47.3%	\$ 12,244,151	\$ 24,316,105	100.7%	\$ 161,015		
Operating Transfer In	48131	8,300,227	4,569,876	(3,730,351)	55.1%	5,972,174	7,154,289	86.2%	(1,145,398)		
TOTAL REVENUE		\$ 32,455,317	\$ 16,004,999	\$ (16,450,318)	49.3%	\$ 18,216,325	\$ 31,470,934	97.0%	\$ (984,383)		

Fund Balance Projected Calculations

Fund Balance 7-1-2025

\$19,935,890

(\$31,470,934)

\$24,316,105

A+B+C = FB

Projected Fund Balance June 30, 2025 \$12,781,061

July: 8.3% Aug: 16.6% Sep: 25% Oct: 33.3% Nov: 41.6% Dec: 50% Jan: 58.3% Feb: 66.6% Mar: 75% Apr: 83.3% May: 91.6% Jun: 100%

* Per Oracle Fund Balance