

First 5 Commission of San Diego: Financial Spending Plan

Based on First 5 California 1-23-2026 Projection

April 16, 2026

A	B	C	D	E	F	G	H	I	J	K	L
5 - Year Strategic Plan 2020 - 2025						5 - Year Strategic Plan 2025 - 2030					
Dollars in Thousands	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
Beginning Fund Balance	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
Revenue											
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			
Subtotal Revenue (sum of lines 6-26)	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
Sustainability Fund Used	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
Total Funds Available (sum of lines 27 & 29)	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
Expenses											
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
Total Admin Expenses (sum line 33 & 34)	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	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
Total Expenses (sum of lines 35-37)	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
Dollars in Thousands	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
Fund Balance, beginning of FY	40,539.5	42,223.8	40,412.7	35,348.2	25,421.5						
Interest Earnings (actual)	413.7	325.6	1,098.8	1,296.7	895.5						
Fair Market Value Adjustment	0.0	0.0	0.0	0.0	0.0						
Sustainability funding gain or (used)	1,270.6	(2,136.7)	(6,163.3)	(11,223.4)	(6,994.7)						
Fund Balance, end of the FY's 2020 - 2025	42,223.8	40,412.7	35,348.2	25,421.5	19,322.3						
Fund Balance, beginning of the FY (line 4 above)						19,322.3	19,322.3	11,586.2	10,771.7	10,073.6	8,655.5
Sustainability Funding to be used (projected) (line 29 above)						(5,697.2)	(8,300.2)	(1,211.4)	(1,062.9)	(1,745.9)	(2,181.9)
Interest Earnings (projected)						653.6	564.1	396.9	364.8	327.8	269.5
Interest Earnings Expense (projected)						0.0	0.0	0.0	0.0	0.0	0.0
Investment Yield						3.65%	3.65%	3.55%	3.50%	3.50%	3.50%
Projected Fund Balance at the end of the FY (sum of lines 45-48)						14,278.7	11,586.2	10,771.7	10,073.6	8,655.5	6,743.1
Management Reserve						5,000.0	5,000.0	5,000.0	5,000.0	5,000.0	5,000.0
Fund Balance minus Management Reserve						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		5 - Year Strategic Plan 2020 - 2025					5 - Year Strategic Plan 2025 - 2030					
52	Program Funding	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budget	2025/26 Revised Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget
53	Health	11,627.3	11,905.7	12,816.7	15,393.8	14,248.1	14,175.0	14,175.0	10,900.0	12,900.0	12,900.0	12,900.0
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	Learning	7,596.0	8,807.1	8,908.9	11,070.9	10,478.0	6,077.9	6,077.9	4,424.7	2,750.0	2,750.0	2,500.0
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	Family	7,733.3	8,081.3	7,874.1	7,668.0	7,744.2	6,725.4	7,127.1	6,530.0	7,059.0	7,059.0	7,059.0
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	Community	814.5	1,222.8	839.9	790.4	961.4	500.0	500.0	560.0	375.0	375.0	375.0
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	Total Program Funding (sum of lines 53, 62, 69, & 78)	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