



# First 5 Commission of San Diego

Item 2-1

**FY 2026-27 Operating Budget (Revised)**  
**Based on First 5 California 1-23-2026 Projection**  
**May 28, 2026**

Description	Requested Budget FY 2026-27	Budget Notes
<b>Labor</b>		
Salaries & Benefits	\$2,024,656	Staff (11 FTEs)
HSA Burden	\$230,811	Overhead charge (11.40% of labor)
<b>Total Labor Costs (i)</b>	<b>\$2,255,467</b>	
<b>Services &amp; Supplies</b>		
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
<b>Total Services and Supplies</b>	<b>\$586,266</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, 41, &amp; 43)</b>	<b>\$3,665,503</b>	
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	Additional Requested Budget	Previously Approved	
<b>Program Funding</b>	<b>\$ 4,300,000</b>	<b>\$ 22,414,684</b>	<b>Total: \$26,714,684</b>
		Revised Amount	

<b>TOTAL Operating Budget (lines 45 &amp; 47)</b>	<b>\$3,665,503</b>	<b>\$26,714,684</b>	<b>\$30,380,187</b>
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Detail follows on Pages 2 & 3

$$\text{Admin Rate} = \frac{\text{Operating Expenses (less Evaluation-Program)}}{\text{Total Operating Budget}} = \frac{\$3,665,503 - \$1,076,243 - \$1,021,962}{\$30,380,187}$$

**PROJECTED  
ADMIN RATE:  
5.16%**

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 HSA Self Sufficiency Operations - CalWORKs HV (iii)	\$ 4,059,012	CA Dept of Social Services
COSD HSA Child & Family Well-Being - Families First Prevention Services Act (iv)	\$ 417,454	CFWB FFPSA
COSD HSA Child & Family Well-Being - Integrated Prevention and Early Intervention Services (v)	\$ 2,000,000	HSA 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	\$ 5,511,429	First 5 San Diego
<b>TOTAL REVENUE</b>	<b>\$ 30,380,187</b>	

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

A	B	C	D	E	F	G	H	I
145	<b>Program Funding</b>			<i>Previously Approved</i>		<i>Additional Requested</i>	<b>Total</b>	
146				<i>for FY 2026-27</i>		<i>Program Budget</i>	<b>Program Budget</b>	
147	<b>Health</b>							
148		Healthy Development Services		\$ 8,400,000		\$ 4,300,000	\$ 12,700,000	
149		Integrated Prevention and Early Intervention Services (v)		\$ 2,000,000			\$ 2,000,000	
150		Oral Health Initiative		\$ 500,000			\$ 500,000	
151		<b>Total Health</b>					<b>\$ 15,200,000</b>	
152								
153	<b>Learning</b>							
154		Learn Well Initiative		\$ 3,000,000			\$ 3,000,000	
155		F5CA Impact Legacy Grant (vi)		\$ 1,424,672			\$ 1,424,672	
156		<b>Total Learning</b>					<b>\$ 4,424,672</b>	
157								
158	<b>Family</b>							
159		First 5 First Steps						
160		- First 5 San Diego		\$ 2,471,000			\$ 2,471,000	
161		- CalWorks HV Program (iii)		\$ 4,059,012			\$ 4,059,012	
162		<b>Total Family</b>					<b>\$ 6,530,012</b>	
163								
164	<b>Community</b>							
165		Parent & Public Education (vii)		\$ 485,000			\$ 485,000	
166		Community Engagement		\$ 75,000			\$ 75,000	
167		<b>Total Community</b>					<b>\$ 560,000</b>	
168								
169				<b>Program Funding</b>	<b>\$ 22,414,684</b>	<b>\$ 4,300,000</b>	<b>\$ 26,714,684</b>	
170								

**4/16/2026 Committee Meeting - Approved**

- (i) The total labor cost amount is \$2,529,647, with an estimated \$274,180 to be charged to the HHSA-CFWB division, resulting in a net amount of \$2,255,467
- (ii) Projected revenue from the State of California, as updated on January 23, 2026
- (iii) The amount is variable and is determined by the allocation provided by CA Department of Social Services
- (iv) The amount is variable and is determined by the allocation provided by HHSA Child & Family Well-Being (CFWB) FFPSA
- (v) The new program, titled Integrated Prevention and Early Intervention Services, is anticipated to start in Spring 2027
- (vi) The amount is variable and is determined by the allocation provided by F5CA
- (vii) The total funding for Parent and Public Education, including the Dr. Seuss Foundation, supports the Talk Read Sing Campaign with a grant of \$85,000 for the fiscal year 26/27
- (viii) This charge is billed through the County's IT billing system for outsourced IT services provided by Peraton

**5/28/2026 Committee Meeting - Pending Approve**

- (ix) The revised budget for Healthy Development Services increased from \$8.4 million to \$12.7 million due to an additional \$4.3 million received from the Tobacco Settlement Fund in FY25-26 (row 148)