



First 5 Commission of San Diego

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
Labor		
Salaries & Benefits	\$2,024,656	Staff (11 FTEs)
HHSa Burden	\$230,811	Overhead charge (11.40% of labor)
Total Labor Costs (i)	\$2,255,467	
Services & Supplies		
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
Total Services and Supplies	\$586,266	

Data & Evaluation Services	\$823,770	Database and External Evaluation Services
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Total Operating Expenses (lines 14, 41, & 43)	\$3,665,503	
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Additional Requested Budget		Previously Approved	
Program Funding	\$ 4,300,000	\$ 22,414,684	Total: \$26,714,684
		Revised Amount	
TOTAL Operating Budget (lines 45 & 47)	\$3,665,503	\$26,714,684	\$30,380,187

Detail follows on Pages 2 & 3

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

A	B	C	D	E	F	G	H	I
73	Budget Expenses Detail by Line Item							
74							<i>Total Budget</i>	
75	52570 Interdepartmental Expense	Commission staff salaries & benefits (11 FTE's)				\$	2,024,656	
76		Burden Rate to COSD (11.40%)				\$	230,811	
77		Total Labor Costs paid to County of San Diego (HHSA) (i)				\$	2,255,467	
78								
79	52066 Communications non-ISF	Warm line access				\$	1,440	
80								
81	52068 Cellular Phone Use	Service for cell phones and broadband cards				\$	4,100	
82								
83	52132 Insurance							
84		Crime Bond Insurance				\$	3,800	
85		Special Liability Insurance				\$	12,970	
86		Special Property Insurance				\$	1,970	
87		Total Insurance				\$	18,740	
88								
89	52252 Medical Supplies	First Aid & AED supplies				\$	300	
90								
91	52270 Memberships							
92		F5 Association				\$	65,000	
93		Catalyst of San Diego				\$	1,028	
94		Government Finance Officers Association (GFOA)				\$	714	
95		Total Memberships				\$	66,742	
96								
97	52330 Office Expense	Office supplies & products				\$	5,000	
98								
99	52332 Postage	Postage and mail services				\$	500	
100								
101	52334 Printing	Printing services				\$	2,000	
102								
103	52374 Inter-Department Charge	County Counsel services				\$	7,000	
104		Department of Purchasing & Contracting Services				\$	20,000	
105						\$	27,000	
106								
107	52396 Evaluation Services							
108		Evaluation				\$	560,000	
109		Database				\$	263,770	
110		Total Evaluation Services				\$	823,770	
111								
112	52432 Specialized Services Contracts							
113		Annual CPA Audit				\$	19,151	
114		Consultants				\$	25,000	
115		Total Specialized Services Contracts				\$	44,151	
116								
117	52530 Rent & Leases Services /Structure	Office Lease/Storage Rent				\$	326,293	
118								
119	52504 Copy Equipment Rental	Rental services for copiers and color copy costs				\$	5,400	
120								
121	52560 Books and Subscriptions	Professional literature for staff				\$	400	
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123	52566 Minor Equipment	Office furniture & other minor equipment				\$	2,000	
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125	52608 Out of County Travel	Travel for First 5 Association Meetings and Conferences				\$	7,700	
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127	52610 In-County/Non-Travel	In-County/Non-Travel expense				\$	3,000	
128								
129	52612 Staff Mileage	Mileage at approved IRS rate				\$	4,000	
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131	52721 Network Services	COSD IT Contract: Phone, voicemail, data jacks & network services (viii)				\$	37,000	
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133	52723 Data Center Services	COSD IT contract: Email services (viii)				\$	6,500	
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135	52725 Cross Functional Services	COSD IT contract: Security management & services delivery management services (viii)				\$	10,000	
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137	52732 Desktop Services	COSD IT contract: Rental and service of computers, laptops, and printers (viii)				\$	13,500	
138								
139	52734 Help Desk Services	COSD IT contract: Service desk services (viii)				\$	100	
140								
141	52750 Catalog Items	COSD IT contract: Upgrades - hardware, software and wireless networking (viii)				\$	400	
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	A	B	C	D	E	F	G	H	I
145		Program Funding			<i>Previously Approved</i>		<i>Additional Requested</i>	Total	
146					<i>for FY 2026-27</i>		<i>Program Budget</i>	Program Budget	
147		Health							
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			Total Health					\$ 15,200,000	
152		Learning							
153			Learn Well Initiative		\$ 3,000,000			\$ 3,000,000	
154			F5CA Impact Legacy Grant (vi)		\$ 1,424,672			\$ 1,424,672	
155			Total Learning					\$ 4,424,672	
156		Family							
157			First 5 First Steps						
158			- First 5 San Diego		\$ 2,471,000			\$ 2,471,000	
159			- CalWorks HV Program (iii)		\$ 4,059,012			\$ 4,059,012	
160			Total Family					\$ 6,530,012	
161		Community							
162			Parent & Public Education (vii)		\$ 485,000			\$ 485,000	
163			Community Engagement		\$ 75,000			\$ 75,000	
164			Total Community					\$ 560,000	
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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)