# First 5 Commission of San Diego

Item 2-1

***FY 2026-27 Operating Budget (Revised)***
***Based on First 5 California 1-23-2026 Projection***
***October 20, 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** |
| | | |
| **Total Operating Expenses (lines 14, 41, & 43)** | **$3,665,503** | |

| | Additional Requested Budget | Previously Approved | |
|---|---|---|---|
| **Program Funding** | **$ (1,189,598)** | **$ 26,714,684** | **Total: $25,525,086** |

| | | Revised Amount | |
|---|---|---|---|
| **TOTAL Operating Budget (lines 45 & 47)** | **$3,665,503** | **$25,525,086** | **$29,190,589** |

**Detail follows on Pages 2 & 3**

**Admin Rate = Operating Expenses (less Evaluation-Program) / Total Operating Budget = $3,665,503 - $1,076,243 - $1,021,962 / $29,190,589**

**PROJECTED ADMIN RATE: 5.37%**

| 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) (x) | $ 4,843,465 | CA Dept of Social Services |
| COSD HHSA Child & Family Well-Being - Families First Prevention Services Act (iv) | $ 417,454 | HHSA CFWB |
| COSD HHSA Child & Family Well-Being - Healthy Families America (xi) | $ 25,949 | 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** | **$ 29,190,589** | |

| | | | |
|---|---|---|---|
| **Budget Expenses Detail by Line Item** | | | |
| | | | *Total Budget* |
| **52570 Interdepartmental Expense** | Commission staff salaries & benefits (11 FTE's) | *$* | *2,024,656* |
| | Burden Rate to COSD (11.40%) | *$* | *230,811* |
| | **Total Labor Costs paid to County of San Diego (HHSA) (i)** | **$** | **2,255,467** |
| **52066 Communications non-ISF** | Warm line access | **$** | **1,440** |
| **52068 Cellular Phone Use** | Service for cell phones and broadband cards | **$** | **4,100** |
| **52132 Insurance** | | | |
| | Crime Bond Insurance | *$* | *3,800* |
| | Special Liability Insurance | *$* | *12,970* |
| | Special Property Insurance | *$* | *1,970* |
| | **Total Insurance** | **$** | **18,740** |
| **52252 Medical Supplies** | First Aid & AED supplies | **$** | **300** |
| **52270 Memberships** | | | |
| | F5 Association | *$* | *65,000* |
| | Catalyst of San Diego | *$* | *1,028* |
| | Government Finance Officers Association (GFOA) | *$* | *714* |
| | **Total Memberships** | **$** | **66,742** |
| **52330 Office Expense** | Office supplies & products | **$** | **5,000** |
| **52332 Postage** | Postage and mail services | **$** | **500** |
| **52334 Printing** | Printing services | **$** | **2,000** |
| **52374 Inter-Department Charge** | County Counsel services | *$* | *7,000* |
| | Department of Purchasing & Contracting Services | *$* | *20,000* |
| | | **$** | **27,000** |
| **52396 Evaluation Services** | | | |
| Evaluation | Evaluation | *$* | *560,000* |
| Database | Data System (CMEDS) Database Management | *$* | *263,770* |
| | **Total Evaluation Services** | **$** | **823,770** |
| **52432 Specialized Services Contracts** | | | |
| | Annual CPA Audit | *$* | *19,151* |
| | Consultants | *$* | *25,000* |
| | **Total Specialized Services Contracts** | **$** | **44,151** |
| **52530 Rent & Leases Services /Structure** | Office Lease/Storage Rent | **$** | **326,293** |
| **52504 Copy Equipment Rental** | Rental services for copiers and color copy costs | **$** | **5,400** |
| **52560 Books and Subscriptions** | Professional literature for staff | **$** | **400** |
| **52566 Minor Equipment** | Office furniture & other minor equipment | **$** | **2,000** |
| **52608 Out of County Travel** | Travel for First 5 Association Meetings and Conferences | **$** | **7,700** |
| **52610 In-County/Non-Travel** | In-County/Non-Travel expense | **$** | **3,000** |
| **52612 Staff Mileage** | Mileage at approved IRS rate | **$** | **4,000** |
| **52721 Network Services** | COSD IT Contract: Phone, voicemail, data jacks & network services (viii) | **$** | **37,000** |
| **52723 Data Center Services** | COSD IT contract: Email services (viii) | **$** | **6,500** |
| **52725 Cross Functional Services** | COSD IT contract: Security management & services delivery management services (viii) | **$** | **10,000** |
| **52732 Desktop Services** | COSD IT contract: Rental and service of computers, laptops, and printers (viii) | **$** | **13,500** |
| **52734 Help Desk Services** | COSD IT contract: Service desk services (viii) | **$** | **100** |
| **52750 Catalog Items** | COSD IT contract: Upgrades - hardware, software and wireless networking (viii) | **$** | **400** |

| Program Funding | | Previously Approved for FY 2026-27 | Additional Requested Program Budget | Total Program Budget |
|---|---|---|---|---|
| ***Health*** | | | | |
| | Healthy Development Services (ix) | $ 12,700,000 | | $ 12,700,000 |
| | Integrated Prevention and Early Intervention Services (v) (xii) | $ 2,000,000 | $ (2,000,000) | $ - |
| | Oral Health Initiative | $ 500,000 | | $ 500,000 |
| | **Total Health** | | | **$ 13,200,000** |
| ***Learning*** | | | | |
| | Learn Well Initiative | $ 3,000,000 | | $ 3,000,000 |
| | F5CA Impact Legacy Grant (vi) | $ 1,424,672 | | $ 1,424,672 |
| | **Total Learning** | | | **$ 4,424,672** |
| ***Family*** | | | | |
| | First 5 First Steps | | | |
| | - First 5 San Diego (xi) | $ 2,471,000 | $ 25,949 | $ 2,496,949 |
| | - CalWorks HV Program (iii) (x) | $ 4,059,012 | $ 784,453 | $ 4,843,465 |
| | **Total Family** | | | **$ 7,340,414** |
| ***Community*** | | | | |
| | Parent & Public Education (vii) | $ 485,000 | | $ 485,000 |
| | Community Engagement | $ 75,000 | | $ 75,000 |
| | **Total Community** | | | **$ 560,000** |
| | **Program Funding** | $ 26,714,684 | $ (1,189,598) | **$ 25,525,086** |

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

(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

*10/20/2026 Commission Meeting - Pending Approval*

(x) Projected additional revenue for the CalWORKs program from the California Department of Social Services, updated on July 15, 2026 (row 161)

(xi) Projected additional revenue for First 5 First Steps (row 160)

(xii) The new program, titled Integrated Prevention and Early Intervention Services, has been postponed and is now scheduled to commence in Summer 2027 (row149)