

FIRST 5 SAN BERNARDINO

Annual Budget

FISCAL YEAR 2026

JULY 1, 2025 - JUNE 30, 2026



OUR MISSION

Promote, support and enhance the health and early development of children prenatal through age 5, and their families and communities.



First 5 San Bernardino Commission Members



Chair
Elliot Weinstein, M.D.
Pediatrician



Vice Chair
Gwendolyn Dowdy-Rodgers, Ed.D.
President, Arrowhead United Way
San Bernardino County Board of Education President



Ted Alejandre
Superintendent
San Bernardino County
Superintendent of Schools



Joe Baca, Jr.
Fifth District Supervisor
San Bernardino County
Board of Supervisors



Joshua Dugas
Director
San Bernardino County
Public Health Department



Gary Ovitt
Retired Teacher and Principal
Former Fourth District Supervisor
San Bernardino County
Board of Supervisors



Gilbert Ramos
Assistant Executive Officer
San Bernardino County
Administration Office



MESSAGE FROM THE EXECUTIVE DIRECTOR

First 5 San Bernardino (F5SB) is proud to present our FY 2025-2026 Budget which reflects the Commission's values and commitment to support and serve children prenatal through age 5 and their families. Our ability to serve our community and provider partners is made possible by the Proposition 10 voter initiative, now in existence for more than 25 years.

Aligned with the Commission's Strategic Plan, the budget in the amount of \$26.1 million will sustain our role as a system collaborator, connector, convenor, advocate, leader and funder. With these funds, we will continue to achieve measurable and positive outcomes for our youngest children and their families in San Bernardino County.

F5SB continues to be guided by our North Star and a system where stakeholders and services are integrated, coordinated and sustained. A system whereby families have access to services that are accessible, inclusive and equitable. Although we have faced the challenge of notable declining revenue, First 5 San Bernardino has created a spending plan with a strategic focus on collaboration, building effective systems and funding development which includes blending, braiding and leveraging wherever possible. By analyzing the achievements and advancements we have seen to date within the system of care for young children, and incorporating parent and community voices, we are developing and implementing solutions that result in equitable and measurable outcomes.

An important guiding principle for the F5SB Commission is to be responsive in a changing environment. The Commission takes a conservative approach in budget development and mission funding, and keeps a close eye on market volatility, interest rates, provider/contractor capacity and many other factors in its annual budget development and adoption. This is all considered not only in the upcoming budget year but also in our long-range financial plan.

The \$26 million budget herein for FY 2025-2026 will help ensure our families are served through broad-based support aligned with the Commission's Strategic Priority Areas - child health, early learning and family support. Funding is embedded using multiple strategies such as capacity building and workforce support, promoting community knowledge, maximizing resources and continuing partnerships that meet the objectives of each of our priority areas.

The F5SB Commission has an unwavering commitment to its mission to promote, support and enhance the health and early development of children prenatal through age 5 in order to ensure that all children in San Bernardino County are healthy, safe, nurtured, eager to learn and ready to succeed in school and in life.



Karen E. Scott

EXECUTIVE DIRECTOR, FIRST 5 SAN BERNARDINO



First 5 San Bernardino Budget

BUDGET CATEGORY/ DESCRIPTION	FY 23/24 ACTUALS	FY 24/25 APPROVED BUDGET	FY 24/25 ESTIMATED ACTUALS	FY 25/26 PROPOSED BUDGET
BEGINNING FUND BALANCE	\$105,189,074	\$107,168,138	\$108,204,128	\$108,560,818
REVENUE				
ANNUAL DISBURSEMENT	\$15,328,478	\$14,930,697	\$14,132,597	\$13,387,082
INTEREST	\$5,951,001	\$2,583,573	\$4,488,535	\$4,000,000
IMPACT (QRIS) STATE	\$822,213	\$842,034	\$827,202	\$757,830
QUALITY COUNTS CA (QRIS)	\$699,962	\$739,163	\$1,072,000	\$1,286,564
HOME VISITING (CA)	\$142,063	\$142,929	\$65,000	-
HEALTHY STEPS (IEHP)			\$550,000	\$50,000
OTHER REVENUES (SMIF, ETC.)	\$562,496	\$10,000	\$10,000	\$88,000
TOTAL REVENUE	\$23,506,213	\$19,248,396	\$21,145,334	\$19,569,476
EXPENSES				
PROGRAM STRATEGIC PRIORITY AREA (SPA)	\$12,154,132	\$20,031,026	\$12,754,132	\$16,795,124
SYSTEMS, NETWORK BUILDING & COMMUNITY COLLABORATION		\$500,000	\$78,543	\$250,000
SUBTOTAL FOR DIRECT SERVICES	\$12,154,132	\$20,531,026	\$12,832,675	\$17,045,124
EVALUATION SERVICES SUPPORT	\$1,400,742	\$1,472,190	\$1,358,961	\$1,499,113
COMMUNITY ENGAGEMENT SERVICES SUPPORT	\$1,290,780	\$1,635,154	\$1,607,000	\$1,419,618
OPERATIONS	\$2,480,672	\$3,006,865	\$2,388,826	\$3,010,768
QRIS (IMPT)	\$2,494,386	\$2,679,197	\$2,601,182	\$3,142,394
TOTAL EXPENSES	\$19,820,712	\$29,324,432	\$20,788,644	\$26,117,017
EXCESS OF REVENUES OVER (UNDER) EXPENSES	\$3,685,501	\$(10,076,036)	\$356,690	\$(6,547,541)
ENDING FUND BALANCE	\$108,874,575	\$97,092,102	\$108,560,818	\$102,013,277



Revenues

REVENUE BUDGET

\$19,569,476

ANNUAL DISBURSEMENT

\$13,387,082

The California Department of Tax and Fee Administration collects the tobacco tax revenue and 20% of these monies collected are allocated to the State Commission Surplus Money Investment Fund. With the remaining 80%, First 5 San Bernardino receives a portion of these monies equal to the percentage of the number of live births recorded within the County, in proportion to the entire number of live births recorded in the state of California.

INTEREST AND INVESTMENT INCOME

\$4,000,000

This income is based on the assumption of 1/2% annual yield of the projected fund balance on deposit with the San Bernardino County Treasurer.

QRIS IMPACT (FIRST 5 STATE)

\$757,830

This income is a grant from First 5 California for a Quality Rating Improvement System.

QRIS INFANT TODDLER (STATE EDUCATION)

\$1,286,564

This income is a grant from the California Department of Education for a Quality Rating Improvement System for infant toddlers.

HEALTHY STEPS (IEHP)

\$50,000

This income is a grant from Inland Empire Health Plan to implement Healthy Steps Program in San Bernardino County.

OTHER REVENUES

\$88,000

It includes the interest earned on Proposition 10 funds at the state level before the funds are distributed to all 58 counties. The interests are accumulated in the State Commission Surplus Money Investment Fund (SMIF). This also includes HUB dollars for QRIS.



Contract Services Support and Evaluation

CONTRACT SERVICES SUPPORT & EVALUATION

\$1,499,113

SALARIES & BENEFITS EVALUATION

\$444,913

Payroll for 4 employees who are assigned for Evaluation. Benefits are calculated at 40%-60% of salaries.

ONGOING EVALUATION SERVICES

\$851,350

Consulting and other professional services required to support First 5 partner agencies. Services may include assessment and evaluation training and/or services, expert consultation, software customization and web hosting.

OTHER PROFESSIONAL SERVICES

\$14,065

Costs for trainers/speakers needed to support First 5 partner agencies and their programs. For example, this may include travel and speakers' fees for training on best or promising practices programs or utilization of standardized assessment instruments such as ASQSE, ASQ3, etc.

DATA PROCESSING

\$18,645

Data processing, computer, direct labor and IT services provided by the County's Innovation and Technology department, financial and project tracking, maintenance of computer software and system development charges.

ALLOCATED OFFICE EXPENSES

\$136,625

Department costs that are allocated to the various units using a cost allocation plan such as the lease, insurance, utilities, etc.

PROGRAM SERVICES MISC. SUPPORT

\$4,200

Cost associated with partner agencies orientation meetings, proposal conferences, program meetings, training, workshops and advisory committee and sub-committee meetings.

COMPUTER SOFTWARE AND MAINTENANCE

\$10,880

ITD charges for installation, updates and maintenance of computer software. Purchase of computer software for staff.

CONFERENCES/TRAINING/SEMINAR FEES AND OTHER TRAVEL

\$13,775

Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, mass transit, taxi, bus fares, toll fees and other travel related expenses while staff attends various meetings, conferences, workshops, site reviews and staff development.

AIR TRAVEL

\$3,300

Air fare costs for staff who travel out of town for First 5 business purposes.

STAFF MILEAGE

\$1,360

Mileage reimbursement at IRS allowable rate to First 5 staff for the use of privately owned vehicles to conduct First 5 business.



Community Engagement

COMMUNITY ENGAGEMENT	\$1,419,618
SALARIES & BENEFITS	\$253,725
Payroll for 5 employees who are assigned for Community Engagement & Communication. Benefits are calculated at 40%-60% of salaries.	
MEDIA SERVICES AND ACTIVITIES	\$824,000
Strategic communications and counsel (includes research, admin and planning, brand marketing, campaigns & stakeholder communications, social media management, event planning, brand advertising, research, paid media/advertising, creative development, transadaptation, videography and photography, animation/video, tech fees, small print jobs, additional creative or videography needs, standard agency markup for media buying/mileage/travel).	
COMMUNITY OUTREACH AND EDUCATIONAL MATERIALS	\$113,000
First 5 marketing items to support community education, community engagement activities, child health and safety support program strategies. It also includes printed marketing and educational materials like brochures, calendars, bookmarks, books, fact sheets and media kits, event signage, logo tablecloths, EZ-Up, banners and conference displays.	
COMMUNITY OUTREACH ACTIVITIES / EVENTS	\$46,000
Community outreach activities, health and safety fairs and a variety of sponsored events including use of the First 5 van. Also includes costs associated with hosting meetings, workshops, conferences and trainings which include refreshments, supplies, equipment rental and location room rental.	
COMPUTER SOFTWARE AND MAINTENANCE	\$8,995
ITD charges for installation, updates and maintenance of computer software. Purchase of computer software for staff.	
ALLOCATED OFFICE EXPENSES	\$117,696
Department costs that are allocated to the various units using a cost allocation plan such as the lease, insurance, utilities, etc.	
DATA PROCESSING	\$17,992
Data processing, computer, direct labor and IT services provided by the County's Innovation and Technology Department, financial and project tracking, maintenance of computer soft wares and system development charges.	
VEHICLE SERVICES	\$16,000
Maintenance and gas for First 5 van.	
SUBSCRIPTIONS	\$2,000
This includes subscriptions to the local newspapers, magazines and publications for the office.	
MILEAGE REIMBURSEMENT	\$1,360
Mileage reimbursement at IRS allowable rate to First 5 staff for the use of privately owned vehicles to conduct First 5 business.	
CONFERENCES/TRAINING/SEMINAR FEES/OTHER TRAVEL	\$15,050
Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, mass transit, taxi, bus fares, toll fees and other travel related expenses while staff attends various meetings, conferences, workshops, site reviews, and staff development which are held out of town.	
AIR TRAVEL	\$3,800
Air fare costs for staff who travel out of town for First 5 business purposes.	



Systems, Network Building & Community Collaboration

SYSTEMS, NETWORK BUILDING & COMMUNITY COLLABORATIONS		\$250,000
SPECIAL DEPARTMENT EXPENSE		\$50,000
Costs associated in hosting various events, meetings, training and workshops.		
OTHER PROFESSIONAL SERVICES		\$50,000
Funding/co-sponsoring requests for community, network and collaborative initiatives, events and activities.		
RENTS & LEASES: EQUIPMENT		\$20,000
Equipment rental for events outside First 5 office.		
ADVERTISING		\$100,000
Costs associated in hosting various events, meetings, training and workshops.		
RENTS & LEASES BUILDING		\$30,000
Includes facility rental for First 5 events, meetings and workshops outside the First 5 office.		
STRATEGIC PRIORITY AREA INVESTMENTS (SPA)		\$16,795,124
CHILD HEALTH	COLLABORATION	
EARLY LEARNING	COMMUNITY CAPACITY BUILDING	
FAMILY SUPPORT	WORKFORCE	



Quality Rating & Improvement Support

QUALITY RATING & IMPROVEMENT SUPPORT (QRIS)

\$3,142,394

SALARIES & BENEFITS

\$138,603

Payroll for 1 employee who are assigned for Evaluation. Benefits are calculated at 40%-60% of salaries.

ALLOCATED OFFICE EXPENSES

\$38,069

Department costs that are allocated to the various units using a cost allocation plan such as the lease, insurance, utilities, etc.

DATA PROCESSING

\$7,396

Data processing, computer, direct labor and IT services provided by the County's Innovation and Technology Department, financial and project tracking, maintenance of computer software and system development charges.

CONFERENCES/TRAINING/SEMINAR FEES/OTHER TRAVEL

\$3,450

Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, metro link, taxi, bus fares, toll fees and other travel related expenses while staff attends various meetings, conferences, workshops, site reviews, and staff development which are held out of town.

CONTRACT SERVICES

\$2,954,876

Services that are awarded for various services to implement QRIS.

Operations Budget

OPERATIONS BUDGET	\$3,010,768
SALARIES/BENEFITS	
PAYROLL	\$2,297,691
Payroll is based on 18 employees. Benefits are calculated at 40%-60% of salaries depending on position/classification.	
SERVICES/SUPPLIES	
COMNET CHARGES	\$6,665
Monthly charge for telephone and voicemail.	
MEMBERSHIPS	\$58,992
Annual membership fee to First 5 CA Association and other professional membership fees.	
COMPUTER SOFTWARE	\$44,602
Annual Microsoft software agreement and any other necessary software.	
INVENTORIABLE EQUIPMENT	\$20,900
Cost includes office furniture and fixtures, telephone, computer equipment and other electronic equipment for First 5 staff. It also includes ITD charges for installation, updates and maintenance of computer software.	
NON-INVENTORIABLE EQUIPMENT	\$1,069
Cost of tools and equipment.	
SPECIAL DEPT EXPENSE	\$6,300
Costs associated in hosting various events, meetings, training and workshops.	
UTILITIES (TELEPHONE, NETWORK FOR SURFACE PROS, ELEC)	\$10,043
Office telephone charges, network for iPads for management and First 5 staff who travel outside the office, electric bill for the server room.	
INSURANCE	\$13,706
Costs for Surety Bonds, Liability, Property and Crime insurance for First 5. It also covers deductibles for insurance claims as needed.	
GENERAL OFFICE EXPENSE	\$8,424
Costs of office supplies like copy papers, toners, folders, etc. and other general expenses. It also includes mailing charges outside the county services like FEDEX, UPS, etc.	
PRESORT & PACKAGING	\$3,421
Mailing, packaging and surplus handling charges within the county services. (ISF only)	
COURIER & PRINTING (COUNTY PRINT SERVICES)	\$3,000
Printing services through the County like business cards, flyers, letterheads, board resolution, reports and other miscellaneous items. (ISF only)	

Operations Budget cont.

TEMPORARY HELP	\$20,000
Temporary staffing is anticipated for this fiscal year to help First 5 in various tasks in the office.	
SUBSCRIPTIONS	\$2,000
This includes subscriptions to the local newspapers, magazines and publications for the office.	
PROFESSIONAL & COUNTY COUNSEL	\$44,843
Costs for services provided by Human Resources, County Counsel legal services and other professional services provided to First 5.	
AUDITING	\$33,647
Service fee for the annual audit conducted by an independent auditing firm.	
DATA PROCESSING	\$83,592
Data processing, computer, direct labor and IT services provided by the County's Innovation and Technology Department, financial and project tracking, maintenance of computer software and system development charges.	
COUNTY SERVICES	\$32,985
COWCAP and various services provided to First 5 by all county agencies and departments.	
GENERAL MAINTENANCE - EQUIPMENT	\$1,500
Costs for the maintenance of copiers, telephone system and other equipment.	
RENTS & LEASES - EQUIPMENT	\$9,409
Lease of copier equipment and equipment rental for events outside First 5 office.	
RENTS & LEASES - BUILDING	\$260,679
Office lease for First 5 located at 735 E. Carnegie Drive, San Bernardino. It also includes facility rental for First 5 events, meetings and workshops outside the First 5 office.	
CONFERENCES/TRAINING/SEMINAR FEES AND OTHER TRAVEL	\$37,200
Costs of staff attendance at conferences, training and seminars. It also includes meals, lodging, car rentals, parking, mass transit, taxi, bus fares, toll fees and other travel related expenses while staff attends various meetings, conferences, workshops, site reviews and staff development which are held out of town.	
MILEAGE REIMB (EMPLOYEE)	\$3,000
Mileage reimbursement at IRS allowable rate to First 5 staff for the use of privately owned vehicles to conduct First 5 business.	
AIR TRAVEL	\$6,600
Air fare costs for staff who travel out of town for First 5 business purposes.	
MOTOR POOL	\$500
Costs incurred associated with the van assigned to First 5 and car rental provided by Motor Pool. (ISF only)	

Long Term Financial Plan

5-YEAR PROJECTIONS GENERAL FUND	FY 25/26	FY 26/27	FY 27/28	FY 28/29	FY 29/30
BEGINNING FUND BALANCE	86,560,818	80,013,277	70,351,738	57,698,346	44,135,374
REVENUE					
ANNUAL DISBURSEMENT	13,387,082	12,844,684	12,591,958	12,335,189	12,211,837
IMPACT GRANT (STATE)	757,830				
QUALITY COUNTS (STATE)	1,286,564	768,648			
IEHP	50,000	600,000			
OTHER REVENUES	88,000	\$10,000	\$10,000	\$10,000	\$10,000
<i>SUBTOTAL REVENUE</i>	<i>15,569,476</i>	<i>14,223,332</i>	<i>12,601,958</i>	<i>12,345,189</i>	<i>12,221,837</i>
INTEREST EARNINGS	4,000,000	2,400,398	1,407,035	1,153,967	882,707
TOTAL REVENUE	19,569,476	16,623,730	14,008,993	13,499,156	13,104,545
EXPENSES					
PROGRAM STRATEGIC PRIORITY AREA (SPA) *	16,795,124	19,750,000	19,750,000	19,750,000	19,750,000
SYSTEMS, NETWORK BUILDING & COMMUNITY COLLABORATIONS	250,000	250,000	250,000	250,000	250,000
<i>SUBTOTAL FOR DIRECT SERVICES</i>	<i>17,045,124</i>	<i>20,000,000</i>	<i>20,000,000</i>	<i>20,000,000</i>	<i>20,000,000</i>
EVALUATION SERVICES SUPPORT	1,499,113	1,589,060	1,684,403	1,785,468	1,892,596
COMMUNITY ENGAGEMENT SUPPORT	1,419,618	1,504,795	1,595,083	1,690,788	1,792,235
OPERATIONS	3,010,768	3,191,414	3,382,899	3,585,873	3,801,025
QRIS	3,142,394				
<i>SUBTOTAL SUPPORTIVE EXPENSES</i>	<i>9,071,893</i>	<i>6,285,269</i>	<i>6,662,385</i>	<i>7,062,128</i>	<i>7,485,856</i>
TOTAL EXPENSES	26,117,017	26,285,269	26,662,385	27,062,128	27,485,856
EXCESS OF REVENUES OVER (UNDER) EXPENSES	(6,547,541)	(9,661,539)	(12,653,392)	(13,562,972)	(14,381,311)
ENDING FUND BALANCE**	80,013,277	70,351,738	57,698,346	44,135,374	29,754,063

Notes:

** Fund balance does not include the held one year funding of \$22M which was taken out of total in FY 2016-2017.

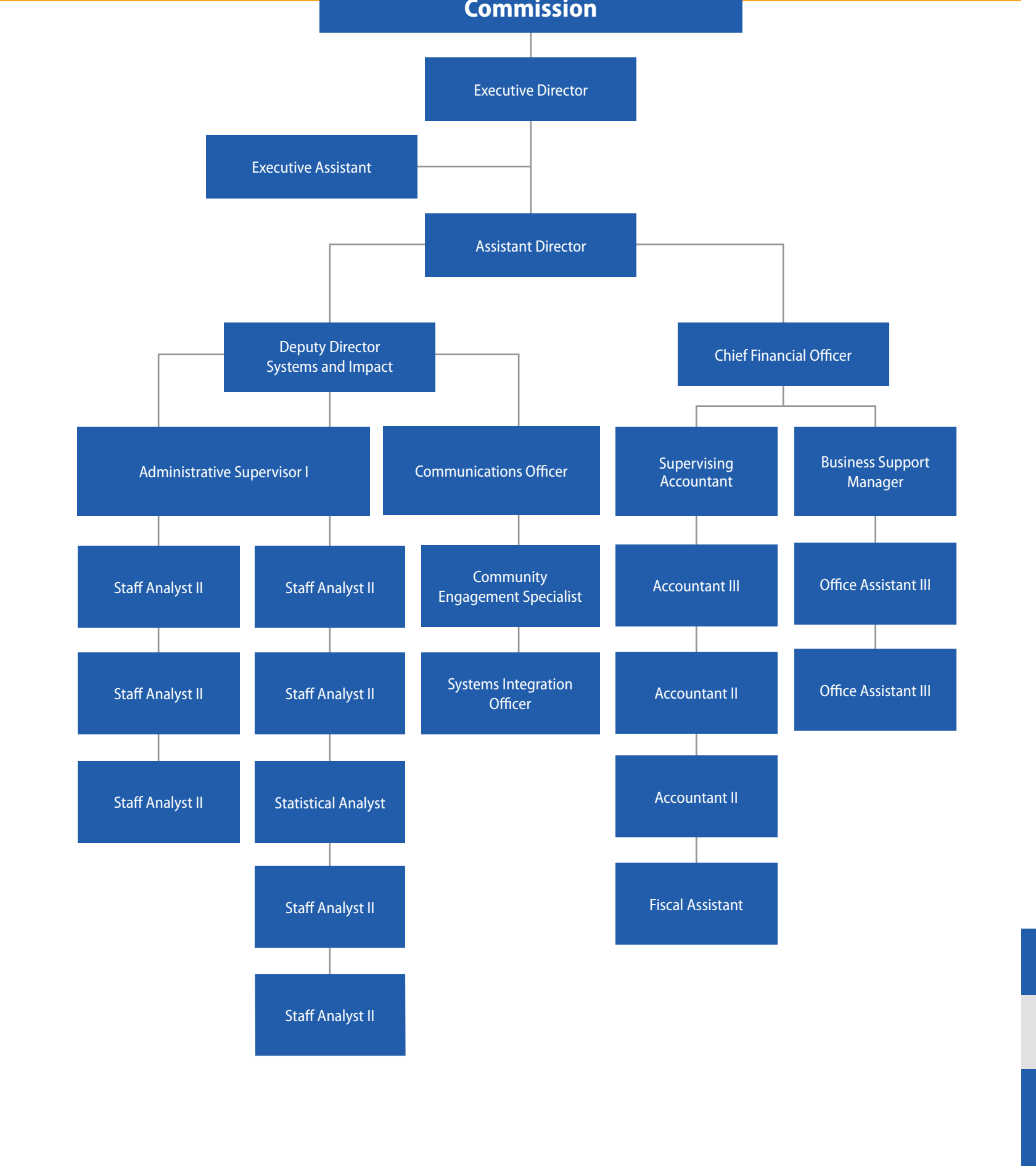
*FY 2024-2025 the Program Strategic Priority Area is budgeted for \$20M.

\$16,795,124	Contracted Services
250,000	Community Collaborations
2,954,876	QRIS
<u>\$20,000,000</u>	Total

Included in the five-year projection for expenses is an estimated annual increase of 6% for Operations and Support. The 5 year plan is reviewed and revised annually.



Organizational Chart



First 5 San Bernardino's Initiatives

F5SB organizes its investments around three Strategic Priority Areas (SPAs): child health, early learning and family support. Through partnerships with local service agencies, quality programs and direct services are available to young children and their families through system level efforts and supportive strategies.

The following organizations are currently receiving investments:

Child Health

- Inland Empire Breastfeeding Coalition
- Loma Linda University Children's Hospital
- San Bernardino County Department of Behavioral Health
- The NAEBOR Clinic

Early Learning

- American Academy of Pediatrics-District IX-Chapter 2
- Cal State University San Bernardino – The Institute for Child Development and Family Relations
- Child Care Resource Center
- Footsteps 2 Brilliance
- San Bernardino County Library
- San Bernardino County Preschool Services (*includes Federal Head Start, Early Head Start & Early Head Start – Child Care Partnership, and state preschool programs throughout San Bernardino County*)
- San Bernardino County Superintendent of Schools

Family Support

- Child Care Resource Center
- Children's Fund
- Chino Valley Unified School District
- Hearts & Lives
- Mary's Mercy Center
- Moses House Ministries
- The Mom and Dad Project
- Walden Family Services

Systems

- Children's Fund
- El Sol Neighborhood Educational Centers
- Inland Empire Children's Cabinet
- Maternal Health Network of San Bernardino County
- San Bernardino County Children's Network

First 5 San Bernardino

For more programs, resources and information for children ages 0-5 and their families, visit our website and follow us on social media.

First5SanBernardino.org

Ph. 909.386.7706

735 E. Carnegie Drive, Suite 150
San Bernardino, CA 92408



OUR NORTH STAR

First 5 San Bernardino's North Star is a system that enables communities, organizations and families to ensure that all children in San Bernardino County are healthy, safe, nurtured, eager to learn and ready to succeed.

First 5 San Bernardino envisions a system where stakeholders and services are integrated, coordinated and sustainable, and one that families experience as accessible, inclusive and equitable.



735 E. Carnegie Drive, Suite 150
San Bernardino, CA 92408
Ph. 909.386.7706

First5SanBernardino.org