

Riverside County Children & Families Commission  
**FY 2025/2026**  
**First 5 Riverside County Revised Budget Summary**

938001-25800 (Prop 10 Fund)

DESCRIPTION	ACCOUNT	ORIGINAL FY 25/26 BUDGET	Jan-2026 ADJUSTMENTS	Jan-2026 REVISED FY25/26 BUDGET	May-2026 ADJUSTMENTS	May-2026 REVISED FY25/26 BUDGET	ACTUALS AS OF 03/31/26	PROJECTIONS THROUGH 06/30/26
<b>REVENUE</b>								
Interest-Invested Funds	740020	\$ 1,233,343		\$ 1,233,343		\$ 1,233,343	\$ 611,362	\$ 1,233,343
GASB 31 FMV - ACFR Only	740200	175,320		\$ 175,320		\$ 175,320	\$ (82,744)	\$ 175,320
CA-Tobacco Tax Prop.10	754000	10,201,820		\$ 10,201,820		\$ 10,201,820	\$ 6,825,421	\$ 9,492,445
CA-Prop 56 Tobacco Act 2016	754020	4,604,336		\$ 4,604,336		\$ 4,604,336	\$ 3,761,457	\$ 3,761,457
F5CA (IMPACT)	755870	3,464,384	(6,750)	\$ 3,457,634		\$ 3,457,634	\$ 1,879,571	\$ 3,457,634
Reimbursement For Services (CalWORKs)	777520	3,480,049	(190,667)	\$ 3,289,382	907,567	\$ 4,196,949	\$ 2,021,544	\$ 4,196,949
Reimbursement Of Salaries (FRCs)	777540	2,500,000		\$ 2,500,000		\$ 2,500,000	\$ 1,918,113	\$ 2,500,000
Program Revenue (RCOE, IEHP)	781480	815,500	115,000	\$ 930,500		\$ 930,500	\$ 35,323	\$ 830,412
Contrib Fr Other County Funds (UCI)	790600	-	211,520	\$ 211,520		\$ 211,520	\$ -	\$ -
<b>TOTAL REVENUE</b>		<b>\$ 26,474,752</b>	<b>\$ 129,103</b>	<b>\$ 26,603,855</b>	<b>\$ 907,567</b>	<b>\$ 27,511,422</b>	<b>\$ 16,970,047</b>	<b>\$ 25,647,561</b>
<b>EXPENDITURES</b>								
APPROP 1 - Salaries and Benefits	51xxxx	\$ 9,152,074		\$ 9,152,074		\$ 9,152,074	\$ 5,622,092	\$ 8,544,700
APPROP 2 - Services and Supplies	52xxxx	1,646,030		\$ 1,646,030		\$ 1,646,030	\$ 693,708	\$ 1,195,691
ISF & County Operational Costs	52xxxx	1,369,524	(75,000)	\$ 1,294,524	260,000	\$ 1,554,524	\$ 943,599	\$ 1,431,699
Contracts and MOUs	525440/527980	17,995,506		\$ 17,995,506		\$ 17,995,506	\$ 9,382,109	\$ 17,371,657
ECE Infrastructure Prop 10 Match	527980	1,243,620	5,300,000	\$ 6,543,620	362,030	\$ 6,905,650	\$ 342,879	\$ 6,905,650
APPROP 4 - Capital Assets (County Operational xfer)	546160	-	75,000	\$ 75,000		\$ 75,000	\$ -	\$ 75,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 31,406,754</b>	<b>\$ 5,300,000</b>	<b>\$ 36,706,754</b>	<b>\$ 622,030</b>	<b>\$ 37,328,784</b>	<b>\$ 16,984,387</b>	<b>\$ 35,524,398</b>
<b>VARIANCE</b>		<b>\$ (4,932,002)</b>	<b>\$ (5,170,897)</b>	<b>\$ (10,102,899)</b>	<b>\$ 285,537</b>	<b>\$ (9,817,362)</b>	<b>\$ (14,340)</b>	<b>\$ (9,876,837)</b>
Committed Funds Draw (previously committed by the Commission)		\$ (2,043,620)	\$ (3,000,000)	\$ (5,043,620)		\$ (5,043,620)		\$ (4,567,900)
Unassigned Fund Balance Draw		\$ (2,888,382)	\$ (2,170,897)	\$ (5,059,279)		\$ (4,773,742)		\$ (5,308,937)