

**Riverside County Children & Families Commission**  
**FY 2026/2027**  
**First 5 Riverside County Budget Summary**

**938001-25800 (Prop 10 Fund)**

DESCRIPTION	ACCOUNT	May-2026 REVISED FY25/26 BUDGET	FY26/27 BUDGET
<b>REVENUE</b>			
Interest-Invested Funds	740020	\$ 1,233,343	\$ 1,151,361
GASB 31 FMV - ACFR Only	740200	175,320	244,312
CA-Tobacco Tax Prop 10	754000	10,201,820	9,262,729
CA-Prop 56 Tobacco Act 2016	754020	4,604,336	4,317,408
F5CA (IMPACT)	755870	3,457,634	3,492,634
Reimbursement For Services (CalWORKs)	777520	4,196,949	4,196,949
Reimbursement Of Salaries (FRCs)	777540	2,500,000	2,500,000
Program Revenue (RCOE, IEHP)	781480	930,500	525,000
Contrib Fr Other County Funds (UCI)	790600	211,520	211,520
<b>TOTAL REVENUE</b>		<b>\$ 27,511,422</b>	<b>\$ 25,901,913</b>
<b>EXPENDITURES</b>			
APPROP 1 - Salaries and Benefits	51xxxx	\$ 9,152,074	\$ 9,472,518
APPROP 2 - Services and Supplies	52xxxx	1,646,030	1,218,375
ISF & County Operational Costs	52xxxx	1,554,524	1,972,773
Contracts and MOUs	525440/527980	17,995,506	17,293,598
ECE Infrastructure Prop 10 Match	527980	6,905,650	-
APPROP 4 - Capital Assets	546160	75,000	690,957
<b>TOTAL EXPENDITURES</b>		<b>\$ 37,328,784</b>	<b>\$ 30,648,221</b>
<b>VARIANCE</b>		<b>\$ (9,817,362)</b>	<b>\$ (4,746,308)</b>
<b>Committed Funds Draw (previously committed by the Commission)</b>		<b>\$ (5,043,620)</b>	<b>\$ (1,329,119)</b>
<b>Unassigned Fund Balance Draw</b>		<b>\$ (4,773,742)</b>	<b>\$ (3,417,189)</b>