

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	ADJUSTMENTS	REVISED FY25/26 BUDGET	ACTUALS AS OF 12/31/25	PROJECTIONS THROUGH 06/30/26
REVENUE						
Interest-Invested Funds	740020	\$ 1,233,343		\$ 1,233,343	\$ 314,077	\$ 1,233,343
GASB 31 FMV - ACFR Only	740200	175,320		\$ 175,320	\$ (82,744)	\$ 175,320
CA-Tobacco Tax Prop.10	754000	10,201,820		\$ 10,201,820	\$ 3,964,668	\$ 9,477,155
CA-Prop 56 Tobacco Act 2016	754020	4,604,336		\$ 4,604,336	\$ -	\$ 4,604,336
F5CA (IMPACT)	755870	3,464,384	(6,750)	\$ 3,457,634	\$ -	\$ 3,457,634
Reimbursement For Services (CalWORKs)	777520	3,480,049	(190,667)	\$ 3,289,382	\$ 968,065	\$ 3,289,382
Reimbursement Of Salaries (FRCs)	777540	2,500,000		\$ 2,500,000	\$ 1,020,246	\$ 2,500,000
Program Revenue (RCOE, IEHP)	781480	815,500	115,000	\$ 930,500	\$ 17,776	\$ 930,500
Contrib Fr Other County Funds (UCI)	790600	-	211,520	\$ 211,520	\$ -	\$ 211,520
TOTAL REVENUE		\$ 26,474,752	\$ 129,103	\$ 26,603,855	\$ 6,202,088	\$ 25,879,190
EXPENDITURES						
APPROP 1 - Salaries and Benefits	51xxxx	9,152,074		\$ 9,152,074	\$ 3,540,187	\$ 8,788,681
APPROP 2 - Services and Supplies	52xxxx	1,646,030		\$ 1,646,030	\$ 587,662	\$ 1,231,594
ISF & County Operational Costs	52xxxx	1,369,524	(75,000)	\$ 1,294,524	\$ 347,916	\$ 1,333,037
Contracts and MOUs	525440/527980	17,995,506		\$ 17,995,506	\$ 5,097,335	\$ 16,488,030
ECE Infrastructure Prop 10 Match	527980	1,243,620	5,300,000	\$ 6,543,620	\$ -	\$ 6,705,650
APPROP 4 - Capital Assets (County Operational xfer)	546160	-	75,000	\$ 75,000	\$ -	\$ 75,000
TOTAL EXPENDITURES		\$ 31,406,754	\$ 5,300,000	\$ 36,706,754	\$ 9,573,099	\$ 34,621,993
VARIANCE		\$ (4,932,002)	\$ (5,170,897)	\$ (10,102,899)	\$ (3,371,011)	\$ (8,742,804)
Committed Funds Draw (previously committed by the Commission)		\$ (2,043,620)	\$ (3,000,000)	\$ (5,043,620)		\$ (4,567,900)
Unassigned Fund Balance Draw		\$ (2,888,382)	\$ (2,170,897)	\$ (5,059,279)		\$ (4,174,904)