



RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT



BUDGET REPORT 2021/2022

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DIRECTOR, BUSINESS SERVICES

May 11, 2021

BUDGET REPORT 2021/2022



2021-2022

ADOPTED BUDGET



OUR DISTRICT

With schools dating back to the 1870s, the award-winning Riverside Unified School District (RUSD) is now the 16th largest school district in California. RUSD educates approximately 42,000 students across 50 schools in Riverside. The District serves a large portion of Riverside as well as the unincorporated areas of Highgrove and Woodcrest. In 2021/2022, RUSD will be led by its 12th Superintendent, Ms. Renee Hill, and is governed by a Board of Education comprised of publicly elected officials who serve five different trustee areas.

MISSION

Riverside Unified School District provides engaging, innovative, and equitable learning experiences for all students.



VALUES

Community

We work diligently to build bridges between our schools and community in order to create rich learning experiences and opportunities for all. Strategic connections with our partners are core to the success of our District.

Engagement

RUSD is committed to creating an engaging learning environment that promotes curriculum, programs, physical spaces, and the development of relationships that enable students to feel welcome, connected and inspired.

Excellence

We value lifelong learning, personal integrity, achievement and accomplishment. We seek to inspire and empower students to reach their highest potential.

Innovation

RUSD is future-oriented in the design of its schools and educational programs. Personalization, creativity, and technology are central to the District's approach to preparing students for an increasingly fast-paced world.

Equity

We are committed to implementing inclusive practices and policies that honor the rich diversity of our District and the greater region. With a focus on positive outcomes for all, we will work diligently to ensure all students have their needs met, strengths fostered, and graduate prepared for success.

Well-being

We cultivate graduates who succeed academically, are physically and mentally healthy, and are active and engaged citizens. The District strives to create safe and multidimensional educational environments that support students' development as they become well-rounded individuals.

BUDGET ASSUMPTIONS

Riverside Unified School District develops budget assumptions based on the Governor's Budget, recommendations from School Services of California and the Local Control Funding Formula Calculator developed by the Fiscal Crisis & Management Assistance Team (FCMAT).

BUDGET ASSUMPTIONS	
LCFF Grant TK-3 (Per Student ADA)	\$10,696
LCFF Grant 4-6 (Per Student ADA)	\$9,834
LCFF Grant 7-8 (Per Student ADA)	\$10,126
LCFF Grant 9-12 (Per Student ADA)	\$12,040
District Unduplicated Pupil Percentage (Single Year)	69.6%
District Unduplicated Pupil Percentage (3 Year Rolling)	69.5%
Statutory Cost of Living Allowance (State of California)	3.84%
School Days	180/181
TK-12 Projected Enrollment	39,094
Projected Average Daily Attendance (ADA) %	95.41%
Projected Average Daily Attendance (ADA)	37,300
Salary Step and Column	1.1%
State Teachers' Retirement System (STRS)	16.9%
Public Employee Retirement System (PERS)	22.9%
Routine Restricted Maintenance Contribution	3.00%
Fund Balance Reserve for Economic Uncertainties (Per Policy)	4.00%
Unrestricted Lottery (Per Student ADA)	\$150
Restricted Lottery (Per Student ADA)	\$49

* District Unduplicated pupils include Socioeconomically Disadvantaged, English Learners, and Foster Youth.

BUDGET REPORT 2021/2022

Multi-Year Assumptions	2020/2021	2021/2022	2022/2023	2023/2024
Cost of Living Adjustment (COLA)	0%	3.84%	2.98%	3.05%
District Enrollment	39,436	39,094	38,576	38,110
ADA %	95.4%	95.4%	95.4%	95.4%
Funded ADA	39,080	39,080	37,312	36,818
Unduplicated Pupil % (3-Yr Rolling)	68.8%	69.5%	70.5%	69.5%
Unduplicated Pupil % (Single)	72.1%	69.6%	69.6%	69.6%
State Teachers' Retirement (STRS)	16.2%	16.9%	18.0%	18.0%
Public Employees' Retirement (PERS)	20.7%	22.9%	26.3%	27.3%

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Total Income	2020/2021 Estimated Actuals	2021/2022 Budget
LCFF Sources*	\$410,819,820	\$428,186,892
Federal Revenue	98,001,772	97,835,998
State Revenue	109,825,248	70,067,616
Local Revenue	10,712,783	8,910,587
Total	\$629,359,623	\$605,001,093

*Local Control Funding Formula

BUDGET REPORT 2021/2022

Unrestricted Income	2020/2021 Estimated Actuals	2021/2022 Budget
LCFF Sources	\$410,819,820	\$428,186,892
Federal Revenue	1,032,162	900,000
State Revenue	7,604,714	7,846,533
Local Revenue	3,460,864	2,927,978
Total	\$422,917,560	\$439,861,403

BUDGET REPORT 2021/2022

Restricted Income	2020/2021 Estimated Actuals	2021/2022 Budget
LCFF Sources	\$ -	\$ -
Federal Revenue	96,969,610	96,935,998
State Revenue	102,220,534	62,221,083
Local Revenue	7,251,919	5,982,609
Total	\$206,442,063	\$165,139,690

BUDGET REPORT 2021/2022

Income - Unrestricted and Restricted

Local Revenue

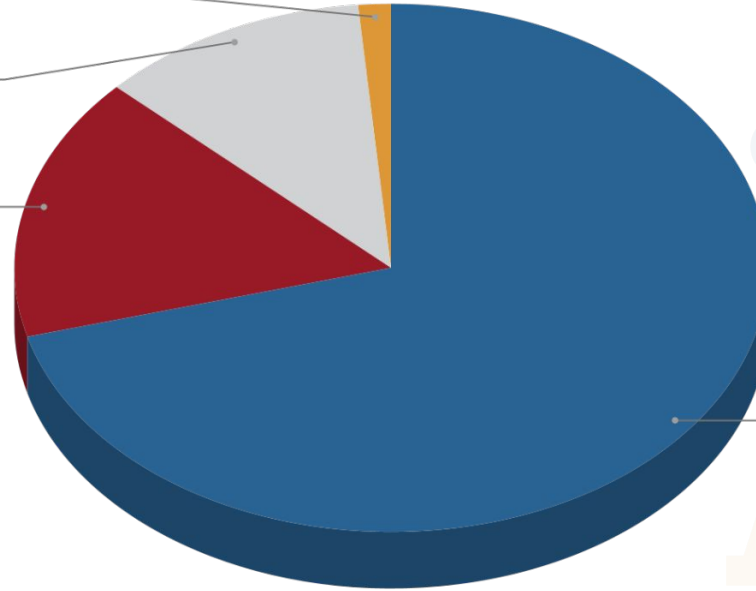
1.4%

State Revenue

11.6%

Federal Revenue

16.2%



LCFF Sources

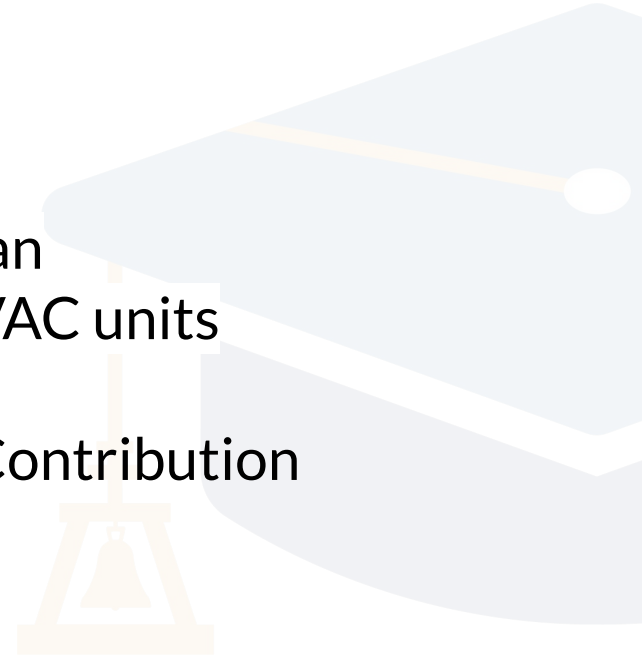
70.8%

BUDGET REPORT 2021/2022

Total Expenditures	2020/2021 Estimated Actuals	2021/2022 Budget
Certificated Salaries	\$235,786,530	\$241,470,057
Classified Salaries	73,171,779	80,120,088
Employee Benefits	133,675,306	150,745,501
Books & Supplies	38,331,009	37,760,012
Services	61,121,356	81,925,365
Capital Outlay	5,664,344	17,683,008
Support Costs	(467,809)	(683,347)
Transfers Out/Contributions	809,818	141,312
Total	\$548,092,333	\$609,161,996

Significant Changes to Expenditures

- Overall Savings in Current Year due to closures
- Step & Column
- PERS & STRS
- Textbook Adoption
- Supplemental Employee Retirement Plan
- Capital Outlay to replace & upgrade HVAC units
- Special Education Contribution
- Routine Restricted Maintenance (3%) Contribution



BUDGET REPORT 2021/2022

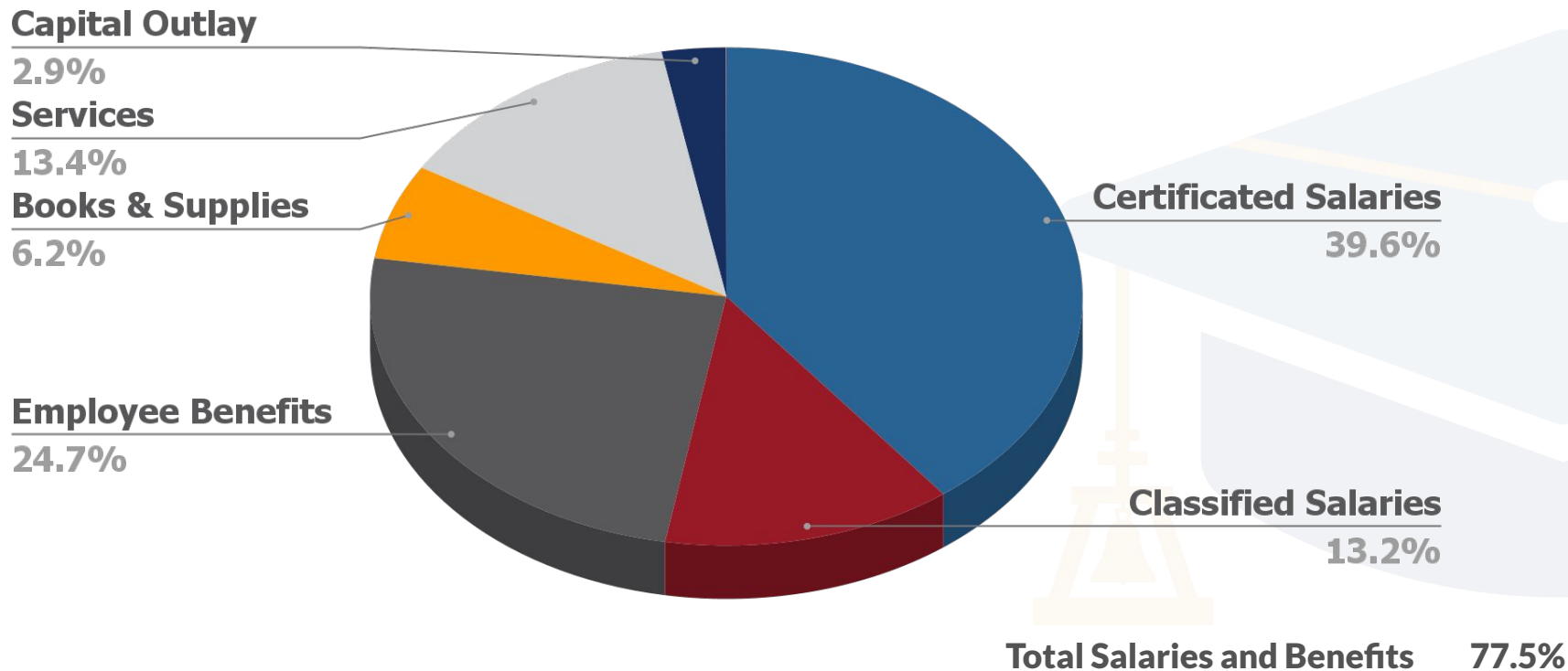
Unrestricted Expenditures	2020/2021 Estimated Actuals	2021/2022 Budget
Certificated Salaries	\$170,212,552	\$170,984,091
Classified Salaries	42,521,395	47,347,712
Employee Benefits	75,838,025	80,312,362
Books & Supplies	10,073,742	19,197,035
Services	35,701,341	44,404,264
Capital Outlay	468,469	922,963
Support Costs	(5,539,043)	(6,993,645)
Transfers Out/Contributions	64,421,020	73,640,121
Total	\$393,697,501	\$429,814,903

BUDGET REPORT 2021/2022

Restricted Expenditures	2020/2021 Estimated Actuals	2021/2022 Budget
Certificated Salaries	\$65,573,978	\$70,485,966
Classified Salaries	30,650,384	32,772,376
Employee Benefits	57,837,281	70,433,139
Books & Supplies	28,257,267	18,562,977
Services	25,420,015	37,521,101
Capital Outlay	5,195,875	16,760,045
Support Costs	5,071,234	6,310,298
Transfers Out/Contributions	(63,611,202)	(73,498,809)
Total	\$154,394,832	\$179,347,093

BUDGET REPORT 2021/2022

Expenditures - Unrestricted and Restricted



BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Beginning Balance	\$77,707,372	\$158,974,662
(+) Income	629,359,623	605,001,093
(-) Expenditures	(548,092,333)	(609,161,996)
Ending Balance	\$158,974,662	\$154,813,759
Non-Spendable	\$245,751	\$245,751
Restricted	79,880,468	65,673,065
Committed	45,041,520	53,644,529
Assigned	11,637,449	\$10,883,924
Reserve for Economic Uncertainties	22,169,474	24,366,490
Total	\$158,974,662	\$154,813,759

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Non-Spendable		
Revolving Cash	\$150,000	\$150,000
Stores (Inventory)	95,751	95,751
Total	\$245,751	\$245,751

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Restricted		
Adult Ed Supplemental, Other Misc	\$ 586,331	\$ 469,461
Classified PD Block Grant	253,104	253,104
Elementary & Secondary School Emergency Relief	27,352,441	39,533,564
Expanded Learning Opportunities	23,747,912	5,654,870
Governor's Emergency Education Relief	1,021,401	-
Lottery – Instructional Materials	3,531,565	1,549,455
Medi-Cal Billing Option	368,464	368,464
Ongoing and Major Maintenance	1,830,168	1,830,168
Redevelopment	13,904,106	9,839,631
Shortage of Special Ed Teachers	210,674	210,674
Educationally Related Mental Health	5,810,899	4,700,271
Special Education: Low Incidence	1,263,403	1,263,403
Total	\$79,880,468	\$65,673,065

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Committed		
LCAP Devices	\$2,961,980	\$2,961,980
LCAP Textbooks	5,325,098	3,097,260
LCAP Technology Infrastructure	2,980,713	2,980,713
Contingency Reserves	33,773,729	44,604,576
Total	\$45,041,520	\$53,644,529

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Assigned		
Equipment Reserve	\$435,000	\$435,000
Facilities Enhancements	52,193	52,193
Medi-Cal Admin Activities	1,603,025	1,603,025
Site Funds/Donations/Discretionary	2,598,719	2,598,719
Technology Infrastructure	2,189,895	2,189,895
Textbooks/Deferred Maintenance	3,600,000	3,600,000
TRAN Interest Expense	753,525	-
Unclaimed Property	405,092	405,092
Total	\$11,637,449	\$10,883,924

BUDGET REPORT 2021/2022

General Fund Summary	2020/2021 Estimated Actuals	2021/2022 Budget
Reserve for Economic Uncertainties	\$22,169,474	\$24,366,490

BUDGET REPORT 2021/2022

Other Funds	Beginning Balance	Revenue/ Sources	Expenditure/ Uses	Ending Balance
Adult Education	\$605,436	\$3,498,125	\$3,493,956	\$609,605
Cafeteria	11,016,127	19,727,766	23,442,863	7,301,030
Child Development	188,528	3,148,937	3,337,465	-
Building	108,567,312	1,400,000	90,542,211	19,425,101
Capital Facilities	12,238,597	3,501,083	10,364,842	3,750,838
Capital Projects	6,245,936	70,000	2,993,986	3,321,950
Self-Insurance	14,975,903	40,301,750	43,960,110	11,317,543
Retiree Benefit Fund Irrevocable Trust	28,801,921	3,900,000	130,000	32,571,921
Foundation Trust	261,709	-	-	261,709
Total	\$182,901,469	\$75,547,661	\$178,265,433	\$78,559,697

BUDGET REPORT 2021/2022

Multi-Year Projection

Total	2020/2021 Est. Actuals	2021/2022 Budget	2022/2023	2023/2024
Income	\$ 635.5	\$ 605.0	\$ 524.8	\$ 529.7
Expenditures	(554.3)	(609.1)	(556.1)	(550.2)
Contributions	-	-	-	-
Total	\$ 81.2	\$ (4.1)	\$ (31.3)	\$ (20.5)
Beginning Balance	\$ 77.7	\$ 158.9	\$ 154.8	\$ 123.5
Ending Balance	\$ 158.9	\$ 154.8	\$ 123.5	\$ 103.0

Dollars in Millions

BUDGET REPORT 2021/2022

Multi-Year Projection

Unrestricted	2020/2021 Est. Actuals	2021/2022 Budget	2022/2023	2023/2024
Income	\$ 422.9	\$ 439.9	\$ 434.8	\$ 439.8
Expenditures	(329.4)	(356.3)	(362.9)	(364.7)
Contributions	(64.3)	(73.5)	(72.6)	(74.8)
Total	\$ 29.2	\$ 10.0	\$ (0.7)	\$ 0.3
Beginning Balance	\$ 49.9	\$ 79.1	\$ 89.1	\$ 88.4
Ending Balance	\$ 79.1	\$ 89.1	\$ 88.4	\$ 88.7

Dollars in Millions

BUDGET REPORT 2021/2022

Multi-Year Projection

Restricted	2020/2021 Est. Actuals	2021/2022 Budget	2022/2023	2023/2024
Income	\$ 212.6	\$ 165.1	\$ 90.0	\$ 89.9
Expenditures	(224.8)	(252.8)	(193.2)	(185.5)
Transfers In/(Out)	64.3	73.5	72.7	74.8
Total	\$ 52.1	\$ (14.2)	\$ (30.5)	\$ (20.8)
Beginning Balance	\$ 27.8	\$ 79.9	\$ 65.7	\$ 35.2
Ending Balance	\$ 79.9	\$ 65.7	\$ 35.2	\$ 14.4

Dollars in Millions

BUDGET REPORT 2021/2022

Covid Response Funds Summary	Estimated						
	Spending Deadline	Total Allocation	Spent in 2019/2020	Actuals 2020/2021	Budgeted 2021/2022	Budgeted 2022/2023	Budgeted 2023/2024
Coronavirus Relief Fund	5/31/2021	\$29.4	\$1.2	\$28.2	\$-	\$-	\$-
Learning Loss Mitigation - Prop 98	6/30/2021	3.4	-	3.4	-	-	-
Senate Bill 117	-	0.7	0.6	0.1	-	-	-
Expanded Learning Opportunities	8/31/2022	29.2	-	5.4	18.1	5.7	-
In-Person Instruction	8/31/2022	13.5	-	10.1	3.4	-	-
Governor's Emergency Education Relief	9/30/2022	2.3	-	1.3	1.0	-	-
Elementary & Secondary School Emergency Relief	9/30/2022	8.2	0.1	6.8	1.3	-	-
Elementary & Secondary School Emergency Relief II	9/30/2023	32.6	-	6.6	26.0	-	-
Elementary & Secondary School Emergency Relief III	9/30/2024	72.6	-	-	33.1	20.7	18.8
Total		\$191.9	\$1.9	\$61.9	\$82.9	\$26.4	\$18.8

Dollars in Millions



RUSD

**RIVERSIDE UNIFIED
SCHOOL DISTRICT**

PUBLIC COMMENTS