

Budget Adoption 2025/2026

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Assistant Superintendent,
Business Services

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RUSD

RIVERSIDE UNIFIED
SCHOOL DISTRICT



Budget Adoption 2025/2026



2024-25 BOARD
PRIORITIES

Per Education Code Section 42127, the Governing Board must:

- Hold a public hearing on the budget
- Adopt the budget prior to July 1

Key Budget Highlights

TK - 12
PROJECTED
ENROLLMENT

37,438

GENERAL FUND STAFFING (FTE*)

*Full time equivalency (FTE)

1,660 Classroom Teachers

544 Other Certificated

1,731 Classified Employees

30 ELEMENTARY SCHOOLS

7 MIDDLE SCHOOLS

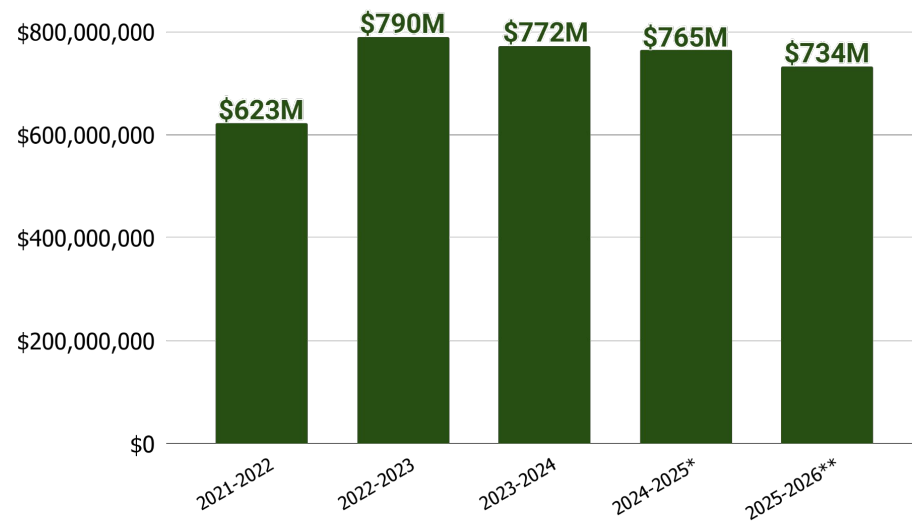
5 HIGH SCHOOLS

9 SPECIALTY

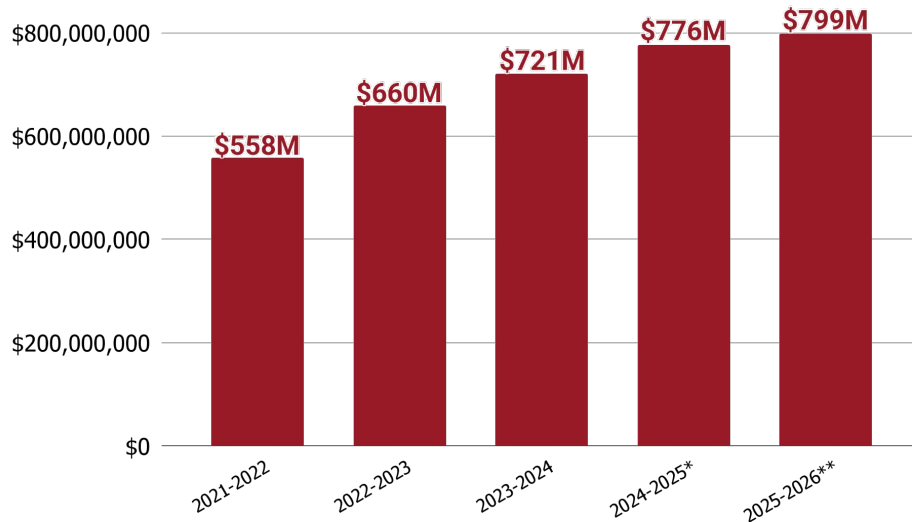
51
SCHOOLS

Key Budget Highlights

REVENUES



EXPENDITURES



*ESTIMATED ACTUALS

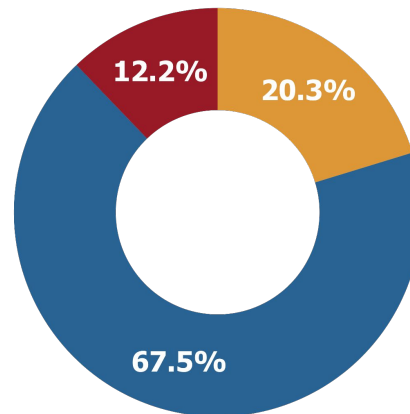
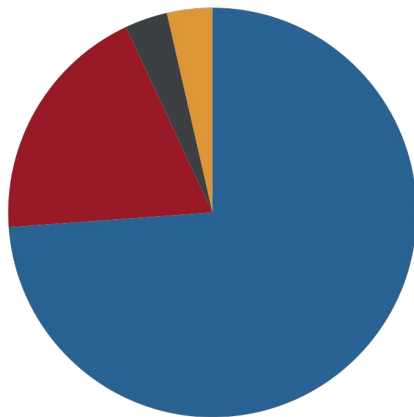
**BUDGET

Key Budget Highlights

FUNDING SOURCES

73.8% OF THE GENERAL FUND IS FROM THE LOCAL CONTROL FUNDING FORMULA (LCFF)

- **Total LCFF funds**
- **All other state funds**
- **All local funds**
- **All federal funds**



- **Classroom & Student Support**
- **Direct to Student**
- **Other Supports**

87.8% OF OUR EXPENDITURES ARE SPENT DIRECTLY ON STUDENT AND CLASSROOM SUPPORT

Where Does the Money Go?

Where does the money go?

\$21,348 BUDGET PER STUDENT IN 2025/2026

67.5%

DIRECT TO STUDENT

Instruction
Transportation
Extracurricular
Guidance, Counseling & Psychological Services
Health Services

\$14,418

\$4,329

\$2,601

20.3%

CLASSROOM & STUDENT SUPPORT

Instructional Administration
Maintenance & Operations
School Office Staff
Professional Growth Systems
Family & Community Engagement

12.2%

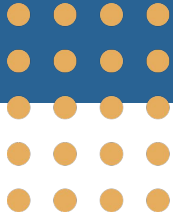
OTHER SUPPORTS

Central Support & General Admin
Professional Development

average per student

\$21,348

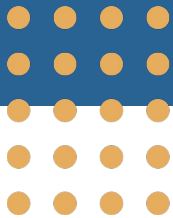
Total General Fund Revenues



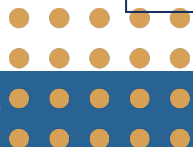
2025/2026 Budget	
LCFF Sources*	\$541,694,580
Federal Revenue	26,343,967
State Revenue	140,717,294
Local Revenue	24,755,965
Total	\$733,511,806

*Local Control Funding Formula

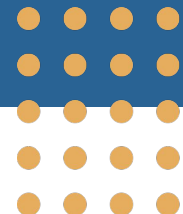
Total General Fund Expenditures



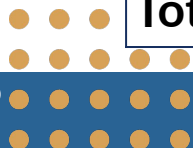
2025/2026 Budget	
Certificated Salaries	\$306,432,066
Classified Salaries	116,859,026
Benefits	197,443,524
Books & Supplies	48,029,914
Services	95,624,949
Capital Outlay	35,799,407
Other Outgo	205,681
Support Costs / Indirect	(1,183,432)
Total	\$799,211,135



General Fund Balance



2025/2026 Budget	
Beginning Balance	\$358,471,726
(+) Revenue	733,511,806
(-) Expenditures	(799,211,135)
Ending Balance	\$292,772,397
Non-Spendable	\$216,994
Restricted	104,426,780
Committed	156,160,178
Reserve for Economic Uncertainties	31,968,445
Total	\$292,772,397



Committed Fund Balance

	2025/2026 Budget
CTE Culinary Facilities	\$5,600,000
Deferred Maintenance	8,203,262
Districtwide Staff Tech Replacement Program	3,400,000
Electric Vehicle & Infrastructure Mandate	600,000
Employee Compensation & Benefit Liabilities	19,976,481
E-Rate & Technology Infrastructure	1,965,499
Facilities Planning	19,024,000
Fixtures, Furniture & Equipment Reserve	1,000,000
New Elementary School Startup Costs	2,250,000
School Site & Department Carryover	4,251,489
Staffing Protection and Combination Class Support	1,500,000
Strategic Reserve for Uncertainties	82,177,259
Textbook Adoptions	6,110,714
Unclaimed Property	101,474
Total	\$156,160,178

Other Funds

	Beginning Balance	Revenue/ Sources	Expenditures/ Uses	Ending Balance
Associated Student Bodies (ASB)	\$3,318,403	\$3,894,802	\$3,521,844	\$3,691,361
Adult Education	881,721	4,086,305	4,074,717	893,309
Child Development (State Preschool)	2,186,347	4,944,080	4,944,080	2,186,347
Cafeteria	32,183,854	34,710,022	41,419,972	25,473,904
Building (Measure O)	11,069,022	41,000,000	21,213,894	30,855,128
Capital Facilities (Developer Fees)	4,905,351	3,078,846	2,254,085	5,730,112
Capital Projects (CFDs & State Funds)	46,151,621	8,176,101	20,351,879	33,975,843
Debt Service	796,597	1,411,416	1,561,416	646,597
Self-Insurance	19,735,573	64,106,180	64,987,178	18,854,575
Retiree Benefit Fund Irrevocable Trust	34,247,097	2,055,000	165,000	36,137,097
Foundation Trust	280,745	-	-	280,745
Total	\$155,756,331	\$167,462,752	\$164,494,065	\$158,725,018

PUBLIC COMMENTS



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