SECOND INTERIM 2025-2026

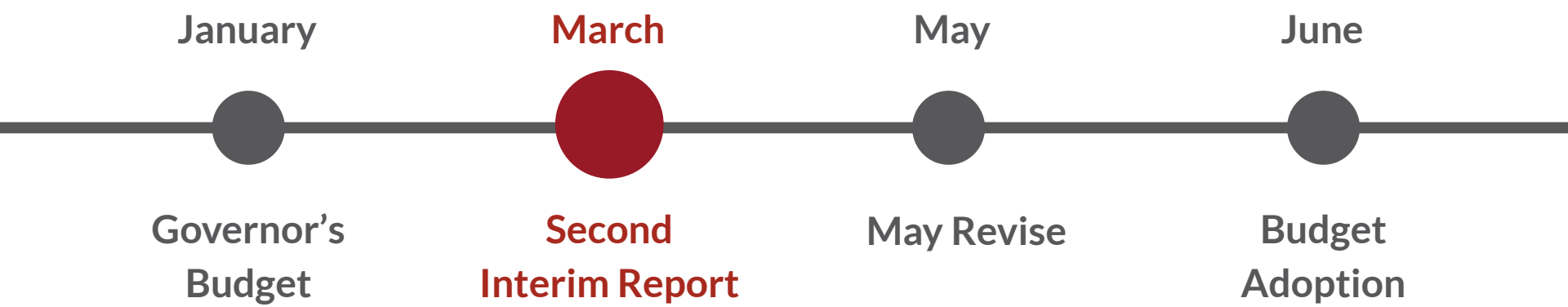
PRESENTED BY

ERIN POWER
ASSISTANT SUPERINTENDENT,
BUSINESS SERVICES

MARCH 12, 2026

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

THE STATE BUDGET CYCLE



RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

THE STATE BUDGET ENVIRONMENT



- **Cost of Living Adjustment (COLA): 2.41%** applied to Local Control Funding Formula (LCFF) and select categorical programs.
- **2nd Allocation of Discretionary Block Grant:** One-time $2.8 Billion statewide.
- **Program Implementation:** Continued funding for Expanded Learning Opportunities Program (ELOP), Universal Transitional Kindergarten (TK), and Universal Meals.

UPDATED MULTI-YEAR ASSUMPTIONS

		2025/2026	2026/2027	2027/2028
COLA	1st Interim	2.30%	3.02%	3.42%
	2nd Interim	2.30%	2.41%	3.06%
	Difference	**0.00%**	**(0.61%)**	**(0.36%)**
Enrollment	1st Interim	37,356	36,929	36,489
	2nd Interim	37,358	36,929	36,489
	Difference	**2**	**0**	**0**
UPP	1st Interim	74.23%	74.23%	74.23%
	2nd Interim	74.77%	74.77%	74.77%
	Difference	**0.54%**	**0.54%**	**0.54%**

COLA: Cost of Living Adjustment
UPP: Unduplicated Pupil Percentage

THE GENERAL FUND

UNRESTRICTED FUNDS

$577.9M

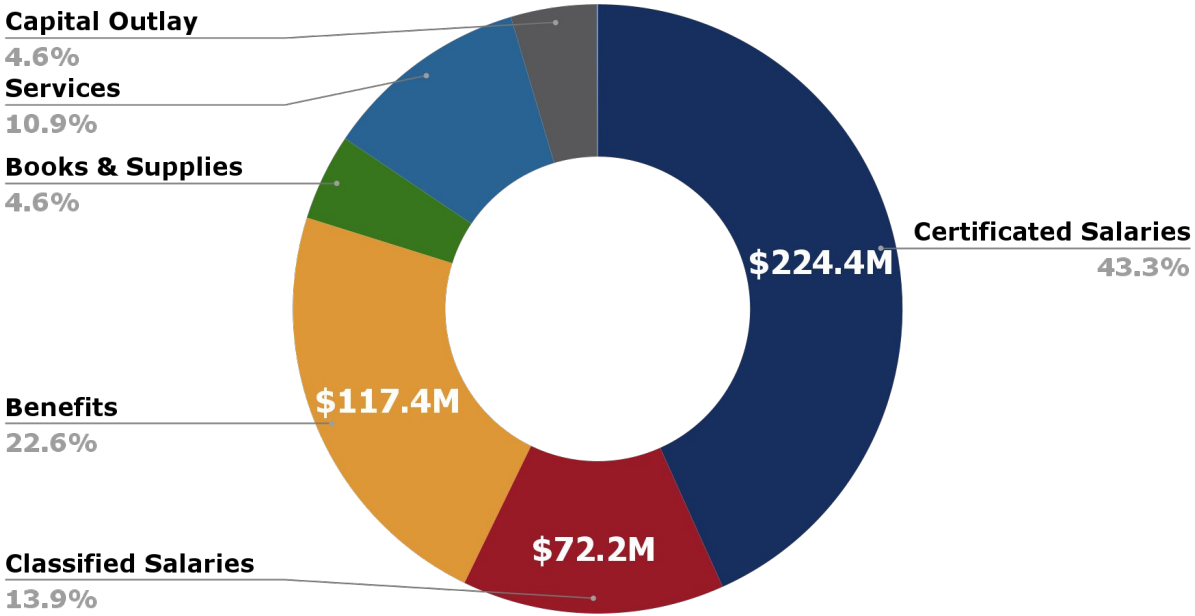
Discretionary funding primarily from LCFF. Used for core district operations like base salaries, utilities, and general upkeep. Supplemental and Concentration funds as reflected in the LCAP.

RESTRICTED FUNDS

$184.6M

Categorical funding from Federal, State and Local grants. Legally earmarked for specific purposes and cannot be used to cover general operational deficits.

UNRESTRICTED FUNDS: INVESTING IN PEOPLE



Approximately **81.5%** of the unrestricted budget is dedicated to salaries and benefits.

Total Unrestricted Expenditures & Contributions:
$616.0M

Total Transfers Out
$31.7M

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

RESTRICTED FUNDS: TARGETED STUDENT SUPPORT

Restricted Revenue: **$184.6M**
Contributions: **$108.3M**

Restricted Expenditures: **$320.6M**



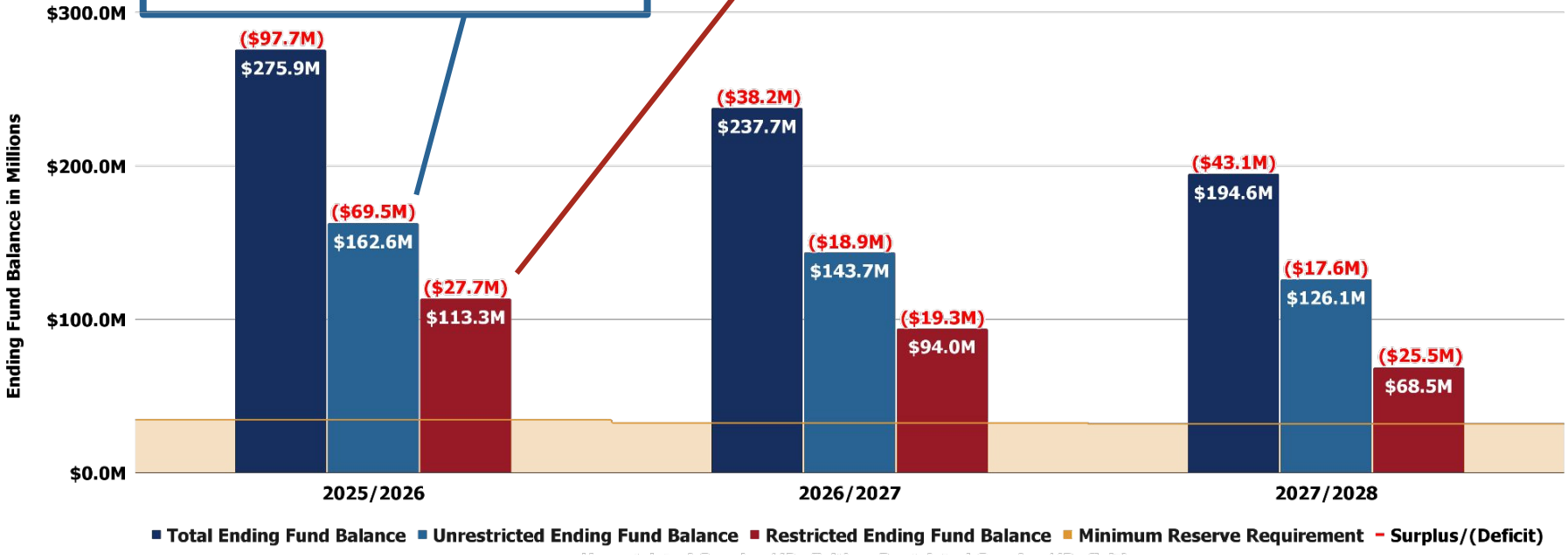
Arts and Music in Schools (Prop 28)	Expanded Learning Opportunities Program (ELOP)
Special Education	Learning Recovery Emergency Block Grant
Student Support and Professional Development Discretionary Block Grant	Routine Restricted Maintenance



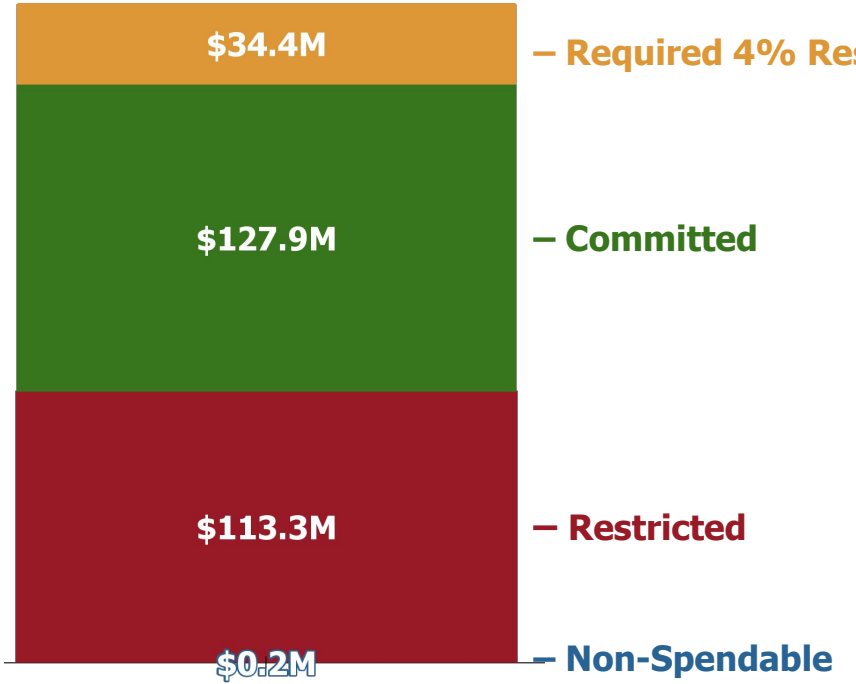
GENERAL FUND MULTI-YEAR PROJECTIONS

- District Office Transfer
- Staffing/Combination Class Support
- Deferred Maintenance
- Technology Replacement
- CTE Culinary Facilities
- Health Benefits Transfer
- Strategic Reserves for Uncertainties

- Expanded Learning Opportunities Program
- A-G Completion Grant
- Learning Recovery Emergency Block Grant
- Educator Effectiveness Block Grant
- Arts & Music in Schools



COMPONENTS OF THE ENDING BALANCE



Ending Fund Balance 2025-2026

Total Ending Balance:	**$275.9 M**

This chart illustrates that the ending balance is not entirely available for new spending; significant portions are restricted, committed, or reserved as a safety net.

RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

COMMITTED FUNDS: PLANNING FOR THE FUTURE

$127.9 M

Total Committed Funds

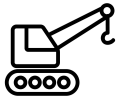
- Districtwide Staff Tech Replacement
- Deferred Maintenance
- New Elementary School Startup Costs
- Strategic Reserve for Economic Uncertainty
- Textbooks

FISCAL HEALTH ACROSS ALL FUNDS

BUILDING FUND (MEASURE O)

$41.0M

Projected Ending Balance



CAPITAL PROJECTS (CFDs & STATE FUNDS)

$55.5M

Projected Ending Balance



CAFETERIA FUND

$42.0M

Projected Ending Balance



RETIREE BENEFIT FUND IRREVOCABLE TRUST

$37.5M

Projected Ending Balance



CAPITAL FACILITIES (DEVELOPER FEES)

$6.6M

Projected Ending Balance



SELF INSURANCE

$20.1M

Projected Ending Balance



RUSD RIVERSIDE UNIFIED SCHOOL DISTRICT

The Bottom Line: Positive Certification

A **Positive Certification** indicates the District is able to meet its financial obligations for the current fiscal year and the subsequent two fiscal years.



Second Interim Period: November 1, 2025 through January 31, 2026