



# RUSD

RIVERSIDE UNIFIED  
SCHOOL DISTRICT



## 2021/2022 Adopted Budget

**PAM LAUZON**

Interim Chief Business Officer/Governmental  
Relations

June 17, 2021

# THE MAY REVISE

Riverside Unified School District's 2021/2022 adopted budget does not include proposals from the Governor's May Revision to the state budget. The state budget must be adopted no later than June 30th, and it is anticipated that it will be early this year. Riverside Unified's budget will be revised to reflect the funding made available by the Budget Act and will be presented to the Board for approval at the August 5, 2021 Board meeting.

# THE MAY REVISE

The main impacts of the Governor's proposals to RUSD's 2021/2022 budget include:

## Cost of Living Adjustment (COLA)

- The projected statutory COLA for 2021/2022 is being increased from 1.5% to 1.7%. This increases the statutory COLA from 3.84% to 4.05%. In addition, the Administration proposes a 1% add-on, increasing the funded LCFF COLA to 5.07%
- Special Education would also receive a COLA of 4.05%

## Expanded Learning Time

- \$1B state appropriation (planned to grow to \$5B by 2025/2026) to expand after-school and summer sessions for high need students

## Increased Concentration Grant Funding

- Would increase funding from 50% of the base grant to 65% of the base grant
- To be used to supplement staffing for positions with student contact, including teachers, nurses and para-professionals

## Expanded Learning Opportunities

- An additional \$2.6B state appropriation in one-time funding to further the goals of the AB 86 Expanded Learning Opportunity grants

# BUDGET REPORT 2021/2022

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

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	144,995,346
Books & Supplies	38,331,009	43,510,167
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
<b>Total</b>	<b>\$548,092,333</b>	<b>\$609,161,996</b>

# 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

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
<b>Total</b>	<b>\$182,901,469</b>	<b>\$75,547,661</b>	<b>\$178,265,433</b>	<b>\$78,559,697</b>

# BUDGET REPORT 2021/2022

## Multi-Year Projection

Total	2020/2021 Est. Actuals	2021/2022 Budget	2022/2023 Estimate	2023/2024 Estimate
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



Covid Response Funds Summary	Estimated						
	Spending Deadline	Total Allocation	Spent in 2019/2020	Actuals 2020/2021	Budgeted 2021/2022	Estimated 2022/2023	Estimated 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	18.4	21.1
Total		<b>\$191.9</b>	<b>\$1.9</b>	<b>\$61.9</b>	<b>\$82.9</b>	<b>\$24.1</b>	<b>\$21.1</b>

Additional details are included in the agenda's supporting documents

Dollars in Millions



**RUSD**

**RIVERSIDE UNIFIED  
SCHOOL DISTRICT**

# **PUBLIC COMMENTS**