



GATEWAY UNIFIED SCHOOL DISTRICT

2025-26 PRELIMINARY BUDGET REPORT

JUNE 18, 2025





Overview of Presentation...

- 2024-25 Year End Projections compared to 2024-25 2nd Interim
- ADA
- Revenues
- Expenses
- Ending Balance
- Economic Uncertainty
- Reserves
- Multi-Year Projections: 2026-27 & 2027-28
- Future Indicators

GATEWAY UNIFIED SCHOOL DISTRICT

2024-25 YEAR END PROJECTIONS COMPARED TO 2024-25 2ND INTERIM

		2024-25 2nd Interim			2024-25 Year End Projections			Difference		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	30,735,102	-	30,735,102	30,735,102	-	30,735,102	-	-	-
Federal Revenues	8100 - 8299	10,000	3,302,968	3,312,968	10,000	3,302,968	3,312,968	-	-	-
Other State Revenues	8300 - 8599	486,600	5,428,967	5,915,567	486,600	5,410,655	5,897,255	-	(18,312)	(18,312)
Other Local Revenues	8600 - 8799	876,888	2,959,242	3,836,130	876,888	2,959,242	3,836,130	-	-	-
Interfund Transfers In	8910 - 8929	100,000	-	100,000	100,000	-	100,000	-	-	-
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(7,269,007)	7,269,007	-	(6,329,689)	6,329,689	-	939,318	(939,318)	-
TOTAL REVENUES		24,939,583	18,960,184	43,899,767	25,878,901	18,002,554	43,881,455	939,318	(957,630)	(18,312)
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	11,443,514	3,484,645	14,928,159	11,443,514	3,493,700	14,937,214	-	9,055	9,055
Classified Salaries	2000 - 2999	4,207,496	4,146,259	8,353,755	4,803,177	3,551,337	8,354,514	595,681	(594,922)	759
Total Employee Benefits	3000 - 3999	6,083,148	3,116,964	9,200,112	6,427,708	2,774,512	9,202,220	344,560	(342,452)	2,108
Total Salary and Benefits		21,734,158	10,747,868	32,482,026	22,674,399	9,819,549	32,493,948	940,241	(928,319)	11,922
Books and Supplies	4000 - 4999	1,216,367	2,333,246	3,549,613	2,229,390	1,805,300	4,034,690	1,013,023	(527,946)	485,077
Services, Other Operating Expenses	5000 - 5999	4,073,685	4,834,548	8,908,233	4,075,870	4,659,234	8,735,104	2,185	(175,314)	(173,129)
Capital Outlay	6000 - 6599	3,597	1,124,231	1,127,828	3,597	925,717	929,314	-	(198,514)	(198,514)
Other Outgo	7100 - 7499	538,739	4,769	543,508	538,739	4,769	543,508	-	-	-
Direct Support / Indirect Costs	7300 - 7399	(796,684)	731,749	(64,935)	(776,999)	712,064	(64,935)	19,685	(19,685)	-
Interfund Transfers Out	7610 - 7629	105,000	-	105,000	105,000	-	105,000	-	-	-
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		26,874,862	19,776,411	46,651,273	28,849,996	17,926,633	46,776,629	1,975,134	(1,849,778)	125,356
NET INCREASE/DECREASE IN FUND BALANCE		(1,935,279)	(816,227)	(2,751,506)	(2,971,095)	75,921	(2,895,174)	(1,035,816)	892,148	(143,668)
BEGINNING BALANCE		17,254,912	9,451,384	26,706,296	17,254,912	9,451,384	26,706,296	-	-	-
Audit Adjustment/Restatement		-	-	-	-	-	-	-	-	-
ENDING BALANCE		15,319,633	8,635,157	23,954,790	14,283,817	9,527,305	23,811,122	(1,035,816)	892,148	(143,668)



2024-25 YEAR END DIFFERENCES...

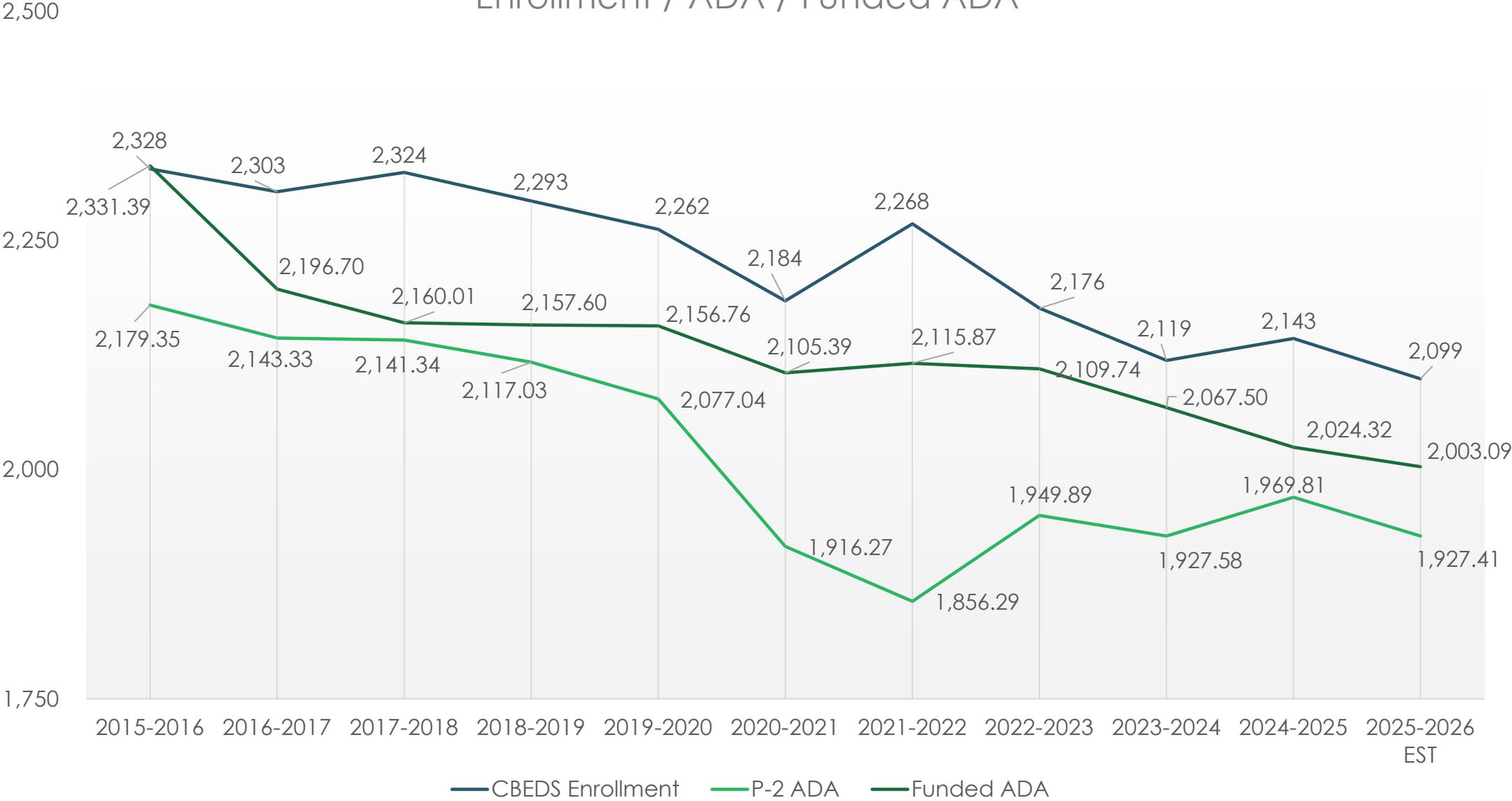
REVENUES

- State – adjusted the expected CTE grant usage from 2nd interim to allow carry over to 2025-26.

EXPENDITURES

- Cert Salaries – adjusted to allow for increase in tutoring.
- Class Salaries – Moved custodians from restricted to unrestricted
- Books & Supplies, Services and Capital Outlay – increased for Chromebook purchase and adjusted budget to various resources to reflect actual expenditures.

Enrollment / ADA / Funded ADA



ADA / Enrollment History

EST ENROLLMENT**EST P-2 ADA****EST FUNDED ADA**

2,099

1,927.41

2,003.09

Decrease of 63 students from
October 2024Estimated 91.83% attendance
Decrease of 42.40Decrease of 21.23
Based on prior 3YR average

2025-26 ADA

PROJECTED REVENUES

Notes

LCFF	31,534,553	2.30% COLA with declining ADA – Increase of \$747,031 over 2024/25.
Federal	3,260,650	Budgeted the normal revenue streams (Title I, Title II, Title IV, Perkins, Indian Ed, etc) and an additional funding from CSI
State	6,447,096	Budgeted standard allocations (Lottery, MBG, ELOP, SAILS etc) and continued funding from Prop 28, LCFF Equity Multiplier & SpEd Intervention. Also estimate carry over from CTE & SWP Grants.
Local	3,060,577	Local revenues are budgeted as received. Interest, Special Education, RDA funds & ongoing misc funds have been budgeted.
Interfund Transfers In	121,722	From Fund 20 for retiree H&W Benefits
Total Revenue	\$44,424,598	
Estimated Funded ADA	2,003.09	2025-26 Estimated ADA is using the 3YR Prior Average

REVENUES

	PROJECTED EXPENSES	Notes
Certificated Salaries	15,944,875	Certificated, Classified, Admin, Management, Supervisory and Confidential groups have settled for 2025-26. Budget reflects these settlements and also accounts for Step/Column advancements.
Classified Salaries	9,063,250	
Benefits	11,213,630	Increase in Health & Welfare CAP to \$12,250 per FTE for all groups.
Books/Supplies	4,085,913	Budgeted additional funds for CTE & GSPP Grants and district wide Chromebook purchase.
Services/Operating	7,596,732	Budgeted for additional expenses for LCFF Equity Multiplier and ELOP.
Capital Outlay	80,000	Estimated purchase of Greenhouse for MLHS and new district vehicle.
Other Outgo	455,391	SCOE ADA Transfers / Copier leases
Direct Support / Indirect Costs	(73,767)	Indirect costs received from Cafeteria fund
Interfund Transfers Out	105,000	To Fund 20 for estimated Retiree H&W benefits
TOTAL EXPENSES	\$48,471,024	

EXPENSES

BUDGETED**LCAP Summary**

Goal 1 – Action 1	2,341,865	PD, technology, Intervention Teacher, STEM/STEAM, Instructional Coaches, Curriculum
Goal 1 – Action 2	1,226,355	VAPA Courses, A-G Courses, CTE Pathways, CTE
Goal 1 – Action 3	128,858	Indian Education
Goal 1 – Action 4	425,354	Minimum Mondays – PLC Teams
Goal 1 – Action 5	214,914	EL Support staff, Teacher & Paraprofessionals
Goal 1 – Action 6	1,587,309	Special Education Supports
Goal 2 – Action1	4,510,854	REACH, CalPADS, SRO, Campus Monitors, ERICS, Attendance, Counseling, PBIS
Goal 3 – Action 1	26,270	Parent Engagement / Communication
Goal 4 – Action 1	16,925	HR PD, Recruitment Strategies
Goal 4 – Action 2	80,669	New Teacher Induction Program
Goal 5 – Action 1	2,663,177	Maintenance / Facilities
Goal 5 – Action 2	201,848	IT Staff & PD
Goal 6 – Action 1	215,571	LCFF Equity Multiplier – Academic Interventions
Goal 6 – Action 2	113,940	LCFF Equity Multiplier – Behavioral Supports

**TOTAL LCAP
EXPENSES**

\$13,753,909

LCAP EXPENSES WITHIN BUDGET

	PROJECTED
Beginning Balance	\$23,811,122
Increase/(Deficit)	(4,046,426)
Ending Balance	\$19,764,696
Funded ADA	2,003.09

ENDING BALANCES

RESERVE FOR ECONOMIC UNCERTAINTY

	PROJECTED	
Ending Balance	\$19,764,696	
Cash/Stores	\$12,100	
Committed/Legally Restricted	8,171,211	
Assigned	5,121,323	10.57%
Reserve for Economic Uncertainty (State & District)	6,460,062	13.33%

ASSIGNED/COMMITTED FUNDS

COMMITTED / LEGALLY

ELOP	707,204
Scholarships	292,457
Golden State Pathways	330,902
Mental Health	106,557
RDA Funds	1,317,265
MediCal BOP	1,238,667
COVID Supplies	33,995
Restricted Lottery	1,173,940
Prop 28: Arts & Music	83,908
LCFF Equity Multiplier	1,221,883
District Learning Recovery	1,435,247
Lit Coach & Reading Spec	229,186
TOTAL COMMITTED	\$ 8,171,211

ASSIGNED

Unrestricted Lottery	496,357
Deferred Maintenance	150,000
Mandated Costs	2,361,168
Forest Reserves	1,023,785
Chromebook Purchase/Technology	79,844
MAA	850,221
SPED Reserves	159,948
Declining Enrollment/District Uncertainty	5,005,931
TOTAL ASSIGNED	\$10,127,254

STATE REQUIRED 3 % MINIMUM RESERVE

\$1,454,131

MULTI-YEAR PROJECTIONS



MULTI-YEAR ASSUMPTIONS

- COLA: 2026-27 = 3.02% (2.16%) 2027-28 = 3.42% (1.61%)
- Funded ADA: 2026-27 = 1,980.96 (22.13) 2027-28 = 1,946.82 (34.14)
- Unduplicated Count: 2026-27 = 79.88% 2027-28 = 79.79%
- Revenues: Adjusted in both years to reflect new LCFF calculations and adjusted the normal funding sources for Federal and State with the elimination of Equity Multiplier, CSI and CTE Grant.
- Staffing: **2026-27**: Staffing reduced by 4.0 FTE due to declining enrollment estimates, and estimated attrition from retirements. PERS rate increased to 26.90%. Step & column movement is budgeted and contracts are not settled. **2027-28**: Staffing reduced 3.0 FTE due to declining enrollment estimates, and estimated attrition from retirements. PERS rate increased to 27.80%. Step & column movement is budgeted and contracts are not settled.
- Expenses: in both **2026-27** and **2027-28**, One-time expenses from expiring grants have all be reduced (ie CTE, KIT Funds, SWP & Art, Music, IM BG)
- Capital Outlay: No capital outlay is projected for **2026-27** or **2027-28**.

**GATEWAY UNIFIED SCHOOL DISTRICT
MULTI-YEAR PROJECTION: 2025-26 ADOPTED BUDGET**

		2024-25 Year End Projections			2025-26 Adopted			2026-27 Projected			2027-28 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object												
LCFF Revenue Sources	8010 - 8099	30,735,102		30,735,102	31,534,553		31,534,553	32,229,205		32,229,205	32,755,336		32,755,336
Federal Revenues	8100 - 8299	10,000	3,302,968	3,312,968	10,000	3,250,650	3,260,650	10,000	2,260,971	2,270,971	10,000	2,167,461	2,177,461
Other State Revenues	8300 - 8599	486,600	5,410,655	5,897,255	486,600	5,960,496	6,447,096	470,000	4,843,645	5,313,645	470,000	4,785,159	5,255,159
Other Local Revenues	8600 - 8799	876,888	2,959,242	3,836,130	750,925	2,309,652	3,060,577	516,500	2,165,000	2,681,500	466,500	2,165,000	2,631,500
Interfund Transfers In	8910 - 8929	100,000		100,000	121,722		121,722	100,000		100,000	100,000		100,000
Other Sources	8930 - 8979			-			-			-			-
Contributions	8980 - 8999	(6,329,689)	6,329,689	-	(5,927,400)	5,927,400	-	(6,131,618)	6,131,618	-	(5,841,623)	5,841,623	-
TOTAL REVENUES		25,878,901	18,002,554	43,881,455	26,976,400	17,448,198	44,424,598	27,194,087	15,401,234	42,595,321	27,960,213	14,959,243	42,919,456
EXPENDITURES	Object												
Certificated Salaries	1000 - 1999	11,443,514	3,493,700	14,937,214	12,183,327	3,761,548	15,944,875	12,170,692	3,556,028	15,726,720	12,111,570	3,546,808	15,658,378
Classified Salaries	2000 - 2999	4,803,177	3,551,337	8,354,514	5,317,039	3,746,211	9,063,250	5,273,236	3,694,467	8,967,703	5,292,335	3,752,840	9,045,175
Total Employee Benefits	3000-3999	6,427,708	2,774,512	9,202,220	6,837,280	4,376,350	11,213,630	6,794,306	4,284,951	11,079,257	6,763,830	4,385,134	11,148,964
Total Salary and Benefits		22,674,399	9,819,549	32,493,948	24,337,646	11,884,109	36,221,755	24,238,234	11,535,446	35,773,680	24,167,735	11,684,782	35,852,517
Books and Supplies	4000 - 4999	2,229,390	1,805,300	4,034,690	1,561,832	2,524,081	4,085,913	1,096,909	1,615,136	2,712,045	1,118,847	1,429,412	2,548,259
Services, Other Operating Expenses	5000 - 5999	4,075,870	4,659,234	8,735,104	3,797,495	3,799,237	7,596,732	3,797,495	2,624,638	6,422,133	3,822,495	1,978,906	5,801,401
Capital Outlay	6000 - 6599	3,597	925,717	929,314	40,000	40,000	80,000			-			-
Other Outgo	7100 - 7499	538,739	4,769	543,508	448,529	6,862	455,391	288,529	11,188	299,717	288,529	12,188	300,717
Direct Support / Indirect Costs	7300 - 7399	(776,999)	712,064	(64,935)	(623,770)	550,003	(73,767)	(796,684)	731,749	(64,935)	(796,684)	731,749	(64,935)
Interfund Transfers Out	7610 - 7629	105,000		105,000	105,000		105,000	105,000		105,000	105,000		105,000
Other Uses	7630 - 7699			-			-			-			-
TOTAL EXPENDITURES		28,849,996	17,926,633	46,776,629	29,666,732	18,804,292	48,471,024	28,729,483	16,518,157	45,247,640	28,705,922	15,837,037	44,542,959
NET INCREASE/DECREASE IN FUND BALANCE		(2,971,095)	75,921	(2,895,174)	(2,690,332)	(1,356,094)	(4,046,426)	(1,535,396)	(1,116,923)	(2,652,319)	(745,709)	(877,794)	(1,623,503)
BEGINNING BALANCE		17,254,912	9,451,384	26,706,296	14,283,817	9,527,305	23,811,122	11,593,485	8,171,211	19,764,696	10,058,089	7,054,288	17,112,377
Audit Adjustment/Restatement		-	-	-	-	-	-	-	-	-	-	-	-
ENDING BALANCE		14,283,817	9,527,305	23,811,122	11,593,485	8,171,211	19,764,696	10,058,089	7,054,288	17,112,377	9,312,380	6,176,494	15,488,874
Components of Ending Fund Balance													
Reserved Rev Cash/GAINS/Stores		46,541	-	46,541	12,100	-	12,100	12,100		12,100	12,100		12,100
Economic Uncertainty		8,225,170		8,225,170	6,460,062		6,460,062	5,034,361		5,034,361	4,008,555		4,008,555
Board Designated/Assigned		6,012,106		6,012,106	5,121,323		5,121,323	5,011,628		5,011,628	5,291,725		5,291,725
Restricted		-	9,527,305	9,527,305	-	8,171,211	8,171,211		7,054,288	7,054,288		6,176,494	6,176,494
Undesignated		-	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		14,283,817	9,527,305	23,811,122	11,593,485	8,171,211	19,764,696	10,058,089	7,054,288	17,112,377	9,312,380	6,176,494	15,488,874

MULTI-YEAR SUMMARY

	2025-26	2026-27	2027-28
REVENUES	\$ 44,424,598	\$ 42,595,321	\$ 42,919,456
EXPENSES	48,471,024	45,247,640	44,542,959
Increase/(Deficit)	(4,046,426)	(2,652,319)	(1,623,503)
ENDING BALANCE	\$ 19,764,696	\$ 17,112,377	\$ 15,488,874
Economic Uncertainty Reserve	\$ 6,460,062	\$ 5,034,361	\$ 4,008,555
	13.33%	11.13%	8.99%

Board Action Requested

It is recommended that the Board approve the Preliminary Budget for 2025-26.

The District is capable of meeting our financial obligations for the projected year and the two subsequent years.

