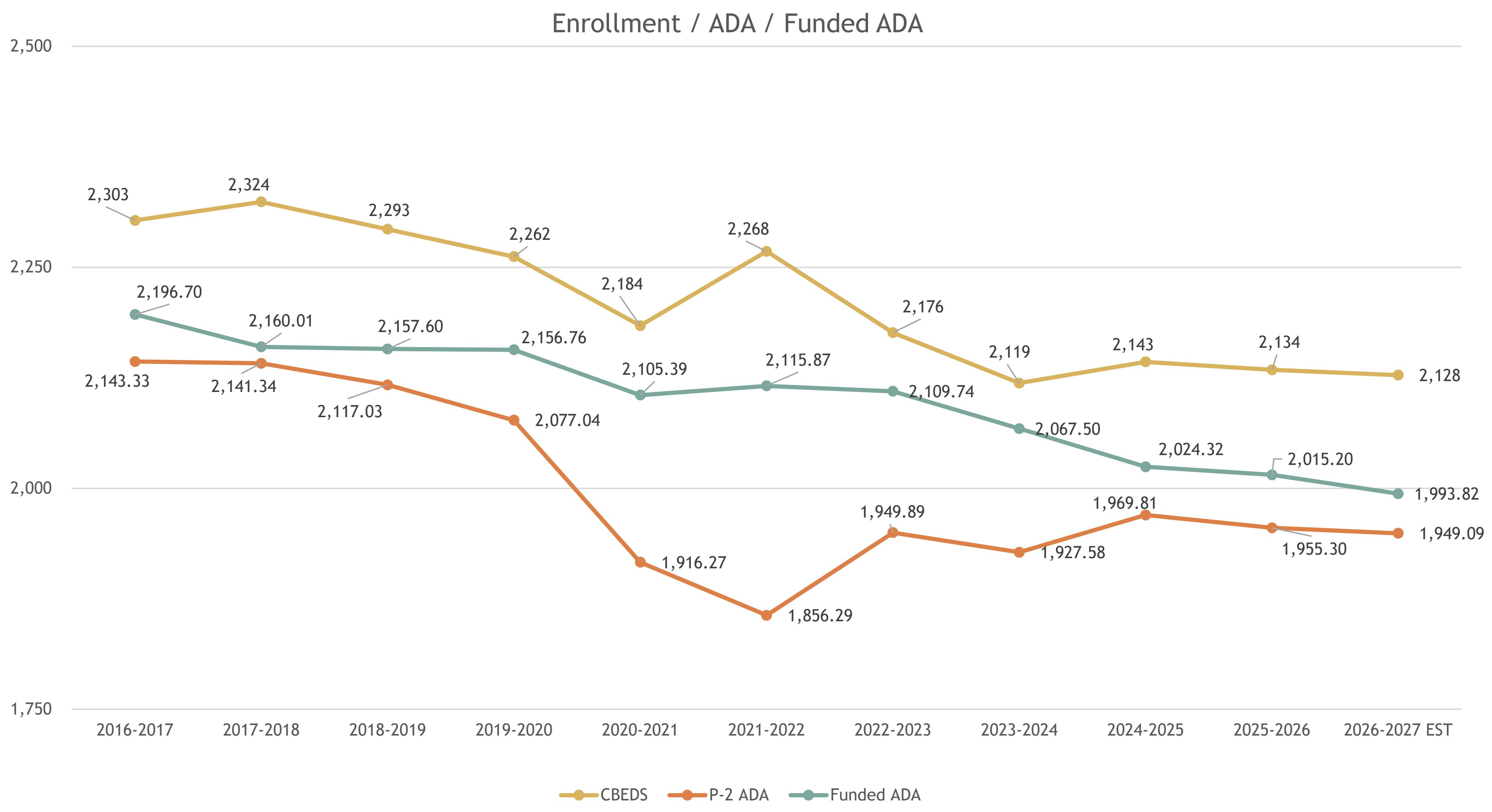
GATEWAY UNIFIED SCHOOL DISTRICT

2026-27 PRELIMINARY BUDGET REPORT

JUNE 17, 2026

GUSD

LET'S CONNECT!



ADA / Enrollment History

2026-27 ADA

EST ENROLLMENT	EST P-2 ADA	EST FUNDED ADA
2,128	1,949.09	1,993.82
Decrease of 6 students from October 2025	Estimated 92% attendance Decrease of 6.21	Decrease of 21.38 Based on prior 3YR average

	PROJECTED REVENUES	Notes
LCFF	32,467,188	2.87% COLA and an additional 1.44% super COLA. Declining ADA equates to an increase of 2.73% (a loss of $474,223).
Federal	2,853,809	Budgeted the normal revenue streams (Title I, Title II, Title IV, Perkins, Indian Ed, etc). We estimated a reduction in Title's II & IV
State	6,230,431	Budgeted standard allocations (Lottery, MBG, ELOP, SAILS etc) and continued funding from Prop 28 & SpEd Intervention. Also estimate carry over from CTE & SWP Grants. Estimated the final LREBG payment from funds cut in 2022-23 of $307,738
Local	4,399,265	Local revenues are budgeted as received. Interest, Special Education, & RDA funds. Estimated the SPED funds to increase to $1,340 per ADA - increased local revenue, decreased GF contribution.
Interfund Transfers In	153,526	From Fund 20 for retiree H&W Benefits
Total Revenue	**$46,104,219**	
Estimated Funded ADA	1,993.82	2026-27 Estimated ADA is using the 3YR Prior Average

REVENUES

	PROJECTED EXPENSES	Notes
Certificated Salaries	17,155,542	Certificated, Classified, Admin, Management, Supervisory and Confidential groups have settled for 2026-27. Budget reflects these settlements and also accounts for Step/Column advancements.
Classified Salaries	9,833,521	
Benefits	12,272,981	Increase in Health & Welfare CAP to $13,000 per FTE for all groups.
Books/Supplies	1,898,295	
Services/Operating	5,995,750	
Capital Outlay	-0-	
Other Outgo	489,552	SCOE ADA Transfers / Copier leases
Direct Support / Indirect Costs	(87,351)	Indirect costs received from Cafeteria fund
Interfund Transfers Out	105,000	To Fund 20 for estimated Retiree H&W benefits
TOTAL EXPENSES	**$47,663,290**	

EXPENSES

LCAP EXPENSES WITHIN BUDGET

	BUDGETED	LCAP Summary
Goal 1 - Action 1	$ 2,477,716	PD, technology, Intervention Teacher, STEM/STEAM, Instructional Coaches, Curriculum
Goal 1 - Action 2	1,024,794	VAPA Courses, A-G Courses, CTE Pathways, CTE
Goal 1 - Action 3	133,417	Indian Education
Goal 1 - Action 4	460,957	Minimum Mondays – PLC Teams
Goal 1 - Action 5	225,798	EL Support staff, Teacher & Paraprofessionals
Goal 1 - Action 6	1,658,740	Special Education Supports
Goal 2 - Action1	4,819,021	REACH, CalPADS, SRO, Campus Monitors, ERICS, Attendance, Counseling, PBIS
Goal 3 - Action 1	23,655	Parent Engagement / Communication
Goal 4 - Action 1	18,550	HR PD, Recruitment Strategies
Goal 4 - Action 2	77,000	New Teacher Induction Program
Goal 5 - Action 1	3,540,502	Maintenance / Facilities
Goal 5 - Action 2	206,112	IT Staff & PD
Goal 6 - Action 1	495,178	LCFF Equity Multiplier - Academic Interventions
Goal 6 - Action 2	199,948	LCFF Equity Multiplier - Behavioral Supports
TOTAL LCAP EXPENSES	**$15,361,388**	

	PROJECTED
Beginning Balance	$23,639,594
Increase/(Deficit)	(1,559,071)
Ending Balance	$22,080,523
Funded ADA	1,993.82

ENDING BALANCES

RESERVE FOR ECONOMIC UNCERTAINTY

	PROJECTED	
Ending Balance	$22,080,523	
Cash/Stores	$12,100	
Committed/Legally Restricted	10,738,265	22.53%
Assigned	6,445,303	13.52%
Reserve for Economic Uncertainty (State & District)	4,884,855	10.25%

ASSIGNED/COMMITTED FUNDS

COMMITTED / LEGALLY	
ELOP	1,455,783
Site Donations/Scholarships	419,951
Golden State Pathways	137,149
Mental Health/SPED PreK Invterv.	244,067
RDA Funds	1,194,110
MediCal BOP	1,948,316
COVID Supplies	33,995
Restricted Lottery	660,844
KIT 2025	67,038
LCFF Equity Multiplier	1,405,405
District Learning Recovery	2,224,167
Lit Coach & Reading Spec	202,216
Student Support Discretionary BG	570,448
Ethnic Studies	7,258
LREBG	167,518
TOTAL COMMITTED	$ 10,738,265

ASSIGNED	
Unrestricted Lottery	1,181,758
Deferred Maintenance	500,000
Mandated Costs	1,969,473
Forest Reserves	1,037,241
Chromebook Purchase/Technology	488,000
MAA	953,388
Site Donations/LCAP	315,443
Declining Enrollment/District Uncertainty	3,454,956
TOTAL ASSGINED	$9,900,259

STATE REQUIRED 3 % MINIMUM RESERVE
$1,429,899

MULTI-YEAR PROJECTIONS

MULTI-YEAR ASSUMPTIONS

- COLA: 2027-28 = 3.30% (1.88%) 2028-29 = 3.09% (2.67%)
- Funded ADA: 2027-28 = 1,993.85 (+.03) 2028-29 = 1,983.96 (9.89)
- Unduplicated Count: 2027-28 = 75.16% 2028-29 = 75.18%
- Revenues: Adjusted in both years to reflect new LCFF calculations and adjusted the normal funding sources for Federal and State with the elimination of CSI, KIT and CTE & SWP Grant funds.
- Staffing: **2027-28:** Staffing reduced by 5.16 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. **2028-29:** No changed to staffing outside of estimated attrition from retirements. PERS rate decreased to 26.10%. Step & column movement is budgeted and contracts are not settled.
- Expenses: in both **2027-28** and **2028-29**, One-time expenses from expiring grants have all be reduced (ie CTE, KIT Funds, SWP & GSPP)
- Capital Outlay: No capital outlay is projected for **2027-28** or **2028-29**.

GATEWAY UNIFIED SCHOOL DISTRICT
MULTI-YEAR PROJECTION: 2026-27 ORIGINAL BUDGET

		2026-27 Original			2027-28 Projected			2028-29 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	32,467,188		32,467,188	33,087,836		33,087,836	33,996,858		33,996,858
Federal Revenues	8100 - 8299	-	2,853,809	2,853,809	-	2,200,768	2,200,768	-	2,200,801	2,200,801
Other State Revenues	8300 - 8599	499,221	5,731,210	6,230,431	496,000	5,070,048	5,566,048	496,000	5,070,048	5,566,048
Other Local Revenues	8600 - 8799	697,190	3,702,075	4,399,265	697,190	3,702,075	4,399,265	697,190	3,702,075	4,399,265
Interfund Transfers In	8910 - 8929	153,526		153,526	140,000		140,000	140,000		140,000
Other Sources	8930 - 8979			-			-			-
Contributions	8980 - 8999	(5,256,970)	5,256,970	-	(5,418,154)	5,418,154	-	(5,709,510)	5,709,510	-
TOTAL REVENUES		**28,560,155**	**17,544,064**	**46,104,219**	**29,002,872**	**16,391,045**	**45,393,917**	**29,620,538**	**16,682,434**	**46,302,972**
EXPENDITURES	**Object**									
Certificated Salaries	1000 - 1999	12,636,028	4,519,514	17,155,542	12,512,480	4,293,876	16,806,356	12,607,117	4,187,583	16,794,700
Classified Salaries	2000 - 2999	5,705,165	4,128,356	9,833,521	5,663,924	4,155,242	9,819,166	5,614,774	4,198,365	9,813,139
Total Employee Benefits	3000-3999	7,511,782	4,761,199	12,272,981	7,473,018	4,743,439	12,216,457	7,492,481	4,637,045	12,129,526
Total Salary and Benefits		25,852,975	13,409,069	39,262,044	25,649,422	13,192,557	38,841,979	25,714,372	13,022,993	38,737,365
Books and Supplies	4000 - 4999	815,011	1,083,284	1,898,295	815,011	753,515	1,568,526	815,011	738,632	1,553,643
Services, Other Operating Expenses	5000 - 5999	3,583,807	2,411,943	5,995,750	3,583,807	2,237,205	5,821,012	3,583,807	2,138,369	5,722,176
Capital Outlay	6000 - 6599	-	-	-			-			-
Other Outgo	7100 - 7499	451,772	37,780	489,552	451,772	37,780	489,552	451,772	37,780	489,552
Direct Support / Indirect Costs	7300 - 7399	(790,203)	702,852	(87,351)	(738,298)	650,947	(87,351)	(730,239)	642,888	(87,351)
Interfund Transfers Out	7610 - 7629	105,000		105,000	105,000		105,000	105,000		105,000
Other Uses	7630 - 7699			-			-			-
TOTAL EXPENDITURES		**30,018,362**	**17,644,928**	**47,663,290**	**29,866,714**	**16,872,004**	**46,738,718**	**29,939,723**	**16,580,662**	**46,520,385**
NET INCREASE/DECREASE IN FUND BALANCE		(1,458,207)	(100,864)	(1,559,071)	(863,842)	(480,959)	(1,344,801)	(319,185)	101,772	(217,413)
BEGINNING BALANCE		**12,800,465**	**10,839,129**	**23,639,594**	**11,342,258**	**10,738,265**	**22,080,523**	**10,478,416**	**10,257,306**	**20,735,722**
Audit Adjustment/Restatement		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
ENDING BALANCE		**11,342,258**	**10,738,265**	**22,080,523**	**10,478,416**	**10,257,306**	**20,735,722**	**10,159,231**	**10,359,078**	**20,518,309**
Components of Ending Fund Balance										
Reserved Rev Cash/GAINS/Stores		12,100	-	12,100	12,100		12,100	12,100		12,100
Economic Uncertainty		4,884,855		4,884,855	4,078,743		4,078,743	4,040,065		4,040,065
Board Designated/Assigned		6,445,303	-	6,445,303	6,387,573		6,387,573	6,107,066		6,107,066
Restricted		-	10,738,265	10,738,265		10,257,306	10,257,306		10,359,078	10,359,078
Undesignated		-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		11,342,258	10,738,265	22,080,523	10,478,416	10,257,306	20,735,722	10,159,231	10,359,078	20,518,309

MULTI-YEAR SUMMARY

	2026-27	2027-28	2028-29
REVENUES	$ 46,104,219	$ 45,393,917	$ 46,302,972
EXPENSES	47,663,290	46,738,718	46,520,385
Increase/(Deficit)	(1,559,071)	(480,959)	(217,413)
ENDING BALANCE	$ 22,080,523	$ 20,735,722	$ 20,518,309
Economic Uncertainty Reserve	$ 4,884,855	$ 4,078,73	$ 4,040,065
	10.25%	8.73%	8.68%

Board Action Requested

It is recommended that the Board approve the Preliminary Budget for 2026-27.

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

Once the budget for the State of California is approved and passes, we will provide the Board with a 45-day revise to this budget. That revision will reflect any adjustments not included in this Preliminary Budget.