District	Gateway Unified School District
Budget Period	2026-27 Budget Adoption

SB858, chaptered on June 20, 2014, imposes new requirements for budgets beginning with 2015/16. As stated in Ed Code 42127(a)(2)(B), the governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties adopted by the state board, shall, in conjunction with the public hearing to adopt the budget, provide all of the following for public review and discussion:

1. The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
2. The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
3. A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties.

The governing board of a school district shall include this required information in its budgetary submission each time it files an adopted or revised budget with the county superintendent of schools.

The attached schedule provides the required disclosure for the District for this budget period.

District:	Gateway Unified School District
CDS #:	45-75267

Adopted Budget
2026-27 Budget Attachment
Balances Above Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances
Objects 9780/9789/9790

Form	Fund	2026-27	2027-28	2028-29
01	General Fund/County School Service Fund	$11,330,158	$10,466,316	$10,147,131
17	Special Reserve Fund for Other Than Capital Outlay Projects	$0.00	$0.00	$0.00
	Total Assigned and Unassigned Ending Fund Balances	$11,330,158	$10,466,316	$10,147,131
	District Standard Reserve Level	3%	3%	3%
	Less District Minimum Reserve for Economic Uncertainties	$1,429,899	$1,402,162	$1,395,612
	Remaining Balance to Substantiate Need	$9,900,259	$9,064,154	$8,751,519

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties

Form	Fund	Description of Need	2026-27	2027-28	2028-29
01	General Fund/County School Service Fund	Board Fund Balance Policy requiring total reserves of 17% of General Fund Expenditures	3,454,956	2,676,581	2,644,453
01	General Fund/County School Service Fund	Assigned Funds	6,445,303	6,387,573	6,107,066
	Total of Substantiated Needs		$9,900,259	$9,064,154	$8,751,519

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.