

**West Contra Costa Unified School District**  
**2025-26 45-Day Budget Revision Executive Summary**  
August 11th, 2025

**Introduction**

The West Contra Costa Unified School District Board of Education adopted its budget for the 2025-26 fiscal year at the June 25, 2025, board meeting. At the time the budget was adopted, the Governor's May Revise was the basis for overall budget development. The California state budget was signed by Governor Gavin Newsom on June 27, 2025, after WCCUSD budget adoption.

The timing of the budget processes at the state and local levels in California means that school districts must create and adopt a budget before the State has finished its work. Because so much of a district's budget is determined by the level of state funding, the District adopts its budget based on an estimate of State revenues. Revenue from the state budget makes up the majority of West Contra Costa Unified's General Fund revenue.

Because of this timing, California Education Code 42127(h) establishes the following requirement: "Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revisions in revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act."

To meet this obligation, this amended budget shows the revisions made to expenditures and revenues based on the adopted budget for the State of California.

**Key TK-12 funding provisions**

- Revised estimates of general fund revenues result in updated Proposition 98 guarantee levels: \$98.5 billion for 2023-24, \$119.9 billion for 2024-25, and \$114.6 billion for 2025-26. These revised levels represent a \$3.9 billion increase over the three-year period relative to the 2024 Budget Act. Due to the risk in revenue projections, the 2025-26 Budget appropriates the 2024-25 level at \$118 billion - \$1.9 billion below the most recent calculation. This difference, referred to as settle-up, is intended to reduce ongoing deficits and protect core program funding if realized. Proposition 98 is calculated using Test 2 for 2023-24 and Test 1 for both 2024-25 and 2025-26.
- Revises the 2024-25 mandatory Proposition 98 Rainy Day fund deposit down to \$455 million, triggering a mandatory withdrawal of \$455 million in 2025-26. Of that amount, \$405.3 million will be used to fund LCFF in 2025-26. This mandatory withdrawal will exhaust the fund balance of the reserve account in 2025-26.
- Maintains a 2.3% funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF). When combined with population growth adjustments, this results in a \$2.1 billion increase compared to the 2024 Budget Act. Categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier.
- Includes a \$1.9 billion deferral of LCFF apportionments from June 2026 to July 2026. In addition, prior deferrals from 2024-25 totaling \$246.6 million for TK-12 education are fully repaid in 2025-26.
- Maintains investment of a total of \$2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK),

ensuring all children who turn four years old by September 1 of the school year can enroll in TK. An additional \$1.2 billion in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1.

- Provides an additional \$515.1 million in ongoing investment in Expanded Learning Opportunities Program for full program implementation. The budget lowers the eligibility threshold for universal access, expanding it to include LEAs with an unduplicated pupil percentage of at least 55%, reduced from the previous threshold of 75%. It also allocates \$10.4 million to increase the minimum grant amount from \$50,000 to \$100,000 per LEA.
- Provides \$480 million in one-time Proposition 98 funding to support literacy instruction aligned with the English Language Arts (ELA)/English Language Development (ELD) Framework for all students, comprised of the following investments: \$215 million to expand the existing Literacy and Reading Specialists Grant Program; \$200 million to support evidenced-based professional learning for elementary school educators aligned with ELA/ELD Framework; \$40 million for the purchase of screening materials and training for educators to administer literacy screening; \$15 million for Literacy and Mathematics Networks to support the implementation of evidence-based practices aligned to curriculum frameworks; and \$10 million in funding for a county office of education to partner with the UCSF Dyslexia Center to support the Multitudes screener for risk of reading difficulties.
- Includes multiple investments intended to support teachers and improve access to the educator pipeline: \$300 million in one-time Proposition 98 funding for the Student Teacher Stipend Program, which will provide \$10,000 grants to teacher candidates completing the required student teaching hours beginning in 2026-27 through 2028-29. Of this amount, \$5 million is allocated for a public outreach campaign and grant management system. \$70 million one-time Proposition 98 funding in increased funding for the Teacher Residency Grant Program, and \$30 million one-time Proposition 98 funding to extend the timeline of the existing National Board Certification Incentive Program to encourage teachers to serve in high-poverty schools.
- Allocates \$1.7 billion one-time Proposition 98 for the Student Support and Professional Development Discretionary Block Grant. The block grant provides discretionary fiscal support to LEAs to address rising costs including, but not limited to, the following: (1) professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education.
- Includes \$19.3 million in Proposition 98 and \$10.2 million in non-Proposition 98 funding to augment provider cost-of-care-plus rates for the State Preschool Program. The budget also authorizes the California Department of Education to: (1) expand State Preschool Program provider contracts to increase enrollment of three-year-olds by 10%; (2) fund prospective pay to ensure timely payment of state contract funding; and (3) automate prospective pay for providers. The COLA for the State Preschool Program remains suspended for 2025-26.
- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year.
- Provides \$150 million one-time Proposition 98 funding for career technical education and career pathways programming, subject to pending legislation. If legislation is not enacted, the funding will support the Career Technical Education Incentive Grant (CTEIG) program.
- The Universal School Meals Support Grant provides one-time Proposition 98 funding of \$145 million for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals. Additionally, the

budget provides \$10 million to support recruitment and retention of food service workers and \$5 million to fund a study of the impact of ultra-processed foods in California school meals.

- The budget provides \$30 million one-time Proposition 98 funding available over three years for the Special Olympics of Northern and Southern California.
- Provides \$30 million in one-time Proposition 98 funding for Mathematics Professional Learning Partnership, administered by the Kern County Superintendent of Schools. This funding will support educator training and mathematics coaching in LEAs, including expanding collaboration with the Rural Math Collaborative and training mathematics coaches who can be deployed to schools with the greatest need.
- Provides \$21.9 million in additional ongoing Proposition 98 funding for the Summer Electronic Benefits Transfer (SUN Bucks) program, which provides nutrition funding to eligible students during the summer months.
- Provides \$20 million one-time Proposition 98 funding to support the implementation of the Children and Youth Behavioral Health Initiative (CYBHI) all-payer fee schedule.
- Provides \$10 million one-time Proposition 98 funding for the Secondary School Redesign Pilot Program. The California Collaborative of Educational Excellence (CCEE) will administer the pilot program to redesign middle and high schools to better serve the needs of all students and increase student outcomes, and manage a network of grantees to support peer learning and documentation of best practices.
- Provides \$10 million in one-time Proposition 98 funding to support the statewide use of one or more English language proficiency screeners for multilingual learners in Transitional Kindergarten.
- Provides \$7.5 million in one-time Proposition 98 funding available through 2026-27 to mitigate reductions in potential LCFF apportionment funding to LEAs resulting from the recent exemption of TK students from the English Language Proficiency Assessments (ELPAC).

### **Local Control Funding Formula Factors**

<b>Planning Factor</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF)	2.30%	3.02%	3.42%
COLA	2.30%	3.02%	3.42%
Special Education COLA			
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%

Lottery			
Unrestricted per ADA	\$190.00	\$190.00	\$190.00
Proposition 20 per ADA	\$82.00	\$82.00	\$82.00
Minimum Wage	\$16.90 <sup>1</sup>	\$17.40 <sup>2</sup>	\$17.80 <sup>3</sup>
Universal TK/ADA LCFF add-on	\$5,545.00	\$5,712.00	\$5,907.00
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$39.09	\$40.27	\$41.65
Grades 9-12 per ADA	\$76.48	\$78.79	\$81.48
Charter Schools			
Grades K-8 per ADA	\$20.52	\$21.14	\$21.86
Grades 9-12 per ADA	\$58.21	\$59.97	\$62.02

### **Revenue Changes**

- Universal TK/ADA LCFF add-on, revenue is increasing by \$2,368,428
- Learning Recovery Emergency Block Grant one-time funding increasing by \$1,850,640
- Student Support and Professional Development Discretionary Block Grant one-time funding of \$7,243,553
- Expanded Learning Opportunities Program brings WCCUSD from Rate II to Rate I funding, increasing revenue by \$11,596,160 for restricted programming

### **Expenditure Changes**

Due to the District's ongoing structural deficit, this 45-day budget revision is not increasing unrestricted expenditures from the 2025-26 adopted budget. However, it is using the additional one-time restricted revenues above to address the structural deficit within the unrestricted General Fund. This change will allow for a decrease in the use of district reserves from Fund 17 contributions in 2025-26 from a \$23,639,472 contribution to a \$13,176,851 contribution. These changes also reflect an increase of \$1 million in the contribution to the restricted programs line item for the 3% required Routine Restricted Maintenance account due to total overall district expenditures identified for the 2025-26 school year.

## Multiyear Projections

WEST CONTRA COSTA UNIFIED	2025-26 45 DAY REVISE	2026-27 MULTIYEAR PROJECTIONS	2027-28 MULTIYEAR PROJECTIONS
Updated 8/21/25	UNRESTRICTED	UNRESTRICTED	UNRESTRICTED
<b>A. REVENUE</b>			
LCFF SOURCES	338,700,402	346,007,144	353,232,483
TK Adjusted Base Grant	2,368,428	2,439,570	2,522,569
2. Federal Revenues	0	0	0
3. Other State Revenues	11,263,388	11,263,388	11,263,388
4. Other Local Revenues	6,869,513	6,869,513	6,869,513
<b>TOTAL REVENUE</b>	<b>359,201,731</b>	<b>366,579,615</b>	<b>373,887,953</b>
<b>B. EXPENDITURES</b>			
1. Certificated Base Salaries	116,175,121	120,256,993	121,820,334
2. Classified Base Salaries	39,549,673	39,984,720	40,424,552
3. Employee Benefits	50,278,473	52,534,073	52,850,780
Health & Welfare Costs	25,658,886	26,941,830	28,288,922
4. Books and Supplies	5,357,145	5,357,145	5,357,145
5. Services, Other Op.	43,287,628	43,748,607	44,900,586
6. Capital Outlay		0	0
7. Other Outgo	453,524	453,524	453,524
8. Direct/Indirect Costs	(4,758,403)	(4,260,245)	(3,966,329)
Fiscal Solvency Reductions	0	(6,405,000)	(6,405,000)
Expenditure Transfers to Restricted LREBG	(1,850,640)	0	0
Expenditure Transfers to Restricted SSPD	(7,243,553)	0	0
<b>TOTAL EXPENDITURES</b>	<b>266,907,854</b>	<b>278,611,647</b>	<b>283,724,513</b>
<b>C. EXCESS/DEFICIENCY</b>	92,293,877	87,967,968	90,163,440
<b>D. OTHER SOURCES</b>			
1. Interfund Transfers In - Fund 17	13,176,851	15,203,854	
2. Interfund Transfers Out			
3. Other Sources In			
4. Other Uses Out			
5. Contrib./Restricted Programs	(108,253,838)	(110,078,838)	(111,903,838)
<b>TOTAL SOURCES/USES</b>	<b>(95,076,987)</b>	<b>(94,874,984)</b>	<b>(111,903,838)</b>
<b>Change to Fund Balance</b>	<b>(2,783,110)</b>	<b>(6,907,017)</b>	<b>(21,740,398)</b>
<b>F. FUND BALANCE, RESERVES</b>			
NET BEGINNING BALANCE:	18,565,355	15,782,245	8,875,228
AUDIT ADJUSTMENT			
RESTATEMENTS			
<b>ENDING BALANCE:</b>	<b>15,782,245</b>	<b>8,875,228</b>	<b>(12,865,170)</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
REVOLVING CASH	70,000	70,000	70,000
PREPAID			
STORES	230,000	230,000	230,000
<b>RECOMMENDED RESERVE -</b>	<b>15,482,245</b>	<b>15,143,290</b>	<b>15,043,709</b>
Restricted Funds			
Assignments	0	0	0
UNAPPROPRIATED	(0)	(6,568,062)	(28,208,879)
<b>ENDING FUND BALANCE</b>	<b>15,782,245</b>	<b>8,875,228</b>	<b>(12,865,170)</b>

WEST CONTRA COSTA UNIFIED	2025-26 45 DAY REVISE RESTRICTED	2026-27 MULTIYEAR PROJECTIONS RESTRICTED	2027-28 MULTIYEAR PROJECTIONS RESTRICTED
Updated 8/21/25			
<b>A. REVENUE</b>			
LCFF SOURCES	0	0	0
Prior Year Adjustments to LCFF	0	0	0
2. Federal Revenues	19,055,769	19,055,769	19,055,769
3. Other State Revenues	79,020,226	77,407,726	72,870,226
ELOP	11,596,160	11,596,160	11,596,160
LREBG	1,850,640	0	0
SSPD	7,243,553	0	0
4. Other Local Revenues	18,725,811	18,725,811	8,584,750
<b>TOTAL REVENUE</b>	<b>137,492,159</b>	<b>126,785,466</b>	<b>112,106,905</b>
<b>B. EXPENDITURES</b>			
1. Certificated Base Salaries	57,747,904	51,217,930	48,025,424
2. Classified Base Salaries	37,907,886	38,229,942	36,979,924
3. Employee Benefits	48,257,338	45,514,625	43,392,638
Health & Welfare Costs	15,106,564	15,831,090	16,591,842
4. Books and Supplies	10,896,057	9,893,986	9,173,935
5. Services, Other Op.	60,370,575	59,635,609	60,281,105
6. Capital Outlay	4,075,811	629,000	629,000
7. Other Outgo	2,360,000	2,360,000	100,000
8. Direct/Indirect Costs	3,350,665	2,852,507	2,558,591
Exp Transfers from Unrestricted LREBG	1,850,640	0	0
Exp Transfers from Unrestricted SSPD	7,243,553	0	0
<b>TOTAL EXPENDITURES</b>	<b>249,166,993</b>	<b>226,164,688</b>	<b>217,732,458</b>
<b>C. EXCESS/DEFICIENCY</b>	<b>(111,674,834)</b>	<b>(99,379,222)</b>	<b>(105,625,553)</b>
<b>D. OTHER SOURCES</b>			
1. Interfund Transfers In			
2. Interfund Transfers Out			
3. Other Sources In			
4. Other Uses Out			
5. Contrib./Restricted Programs	108,253,838	110,078,838	111,903,838
<b>TOTAL SOURCES/USES</b>	<b>108,253,838</b>	<b>110,078,838</b>	<b>111,903,838</b>
<b>Change to Fund Balance</b>	<b>(3,420,996)</b>	<b>10,699,616</b>	<b>6,278,285</b>
<b>F. FUND BALANCE, RESERVES</b>			
NET BEGINNING BALANCE:	76,642,819	73,221,823	83,921,439
AUDIT ADJUSTMENT			
RESTATEMENTS			
<b>ENDING BALANCE:</b>	<b>73,221,823</b>	<b>83,921,439</b>	<b>90,199,724</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
REVOLVING CASH	0	0	0
PREPAID			
STORES	0	0	0
<b>RECOMMENDED RESERVE -</b>	<b>0</b>	<b>0</b>	<b>0</b>
Restricted Funds	73,221,823	83,921,439	90,199,724
Assignments	0	0	0
UNAPPROPRIATED	0	0	0
<b>ENDING FUND BALANCE</b>	<b>73,221,823</b>	<b>83,921,439</b>	<b>90,199,724</b>

<b>WEST CONTRA COSTA UNIFIED</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>
Updated 8/21/25	45 DAY REVISE COMBINED	MULTIYEAR PROJECTIONS COMBINED	MULTIYEAR PROJECTIONS COMBINED
<b>A. REVENUE</b>			
LCFF SOURCES	338,700,402	346,007,144	353,232,483
Prior Year Adjustments to LCFF	2,368,428	2,439,570	2,522,569
2. Federal Revenues	19,055,769	19,055,769	19,055,769
3. Other State Revenues	110,973,967	100,267,274	95,729,774
4. Other Local Revenues	25,595,324	25,595,324	15,454,263
<b>TOTAL REVENUE</b>	<b>496,693,890</b>	<b>493,365,081</b>	<b>485,994,858</b>
<b>B. EXPENDITURES</b>			
1. Certificated Base Salaries	173,923,025	171,474,923	169,845,758
2. Classified Base Salaries	77,457,559	78,214,662	77,404,476
3. Employee Benefits	98,535,811	98,048,698	96,243,418
Health & Welfare Costs	40,765,450	42,772,920	44,880,764
4. Books and Supplies	16,253,202	15,251,131	14,531,080
5. Services, Other Op.	103,658,203	103,384,216	105,181,690
6. Capital Outlay	4,075,811	629,000	629,000
7. Other Outgo	2,813,524	2,813,524	553,524
8. Direct/Indirect Costs	(1,407,738)	(1,407,738)	(1,407,738)
Fiscal Solvency Reductions	0	(6,405,000)	(6,405,000)
Fiscal Solvency Reductions			
Fiscal Solvency Reductions			
<b>TOTAL EXPENDITURES</b>	<b>516,074,847</b>	<b>504,776,335</b>	<b>501,456,972</b>
<b>C. EXCESS/DEFICIENCY</b>	<b>(19,380,957)</b>	<b>(11,411,254)</b>	<b>(15,462,114)</b>
<b>D. OTHER SOURCES</b>			
1. Interfund Transfers In - Fund 17	13,176,851	15,203,854	-
2. Interfund Transfers Out			
3. Other Sources In			
4. Other Uses Out			
5. Contrib./Restricted Programs	0	0	0
<b>TOTAL SOURCES/USES</b>	<b>13,176,851</b>	<b>15,203,854</b>	<b>0</b>
<b>Change to Fund Balance</b>	<b>(6,204,106)</b>	<b>3,792,599</b>	<b>(15,462,114)</b>
<b>F. FUND BALANCE, RESERVES</b>			
NET BEGINNING BALANCE:	95,208,174	89,004,068	92,796,668
AUDIT ADJUSTMENT			
RESTATEMENTS			
<b>ENDING BALANCE:</b>	<b>89,004,068</b>	<b>92,796,668</b>	<b>77,334,554</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
REVOLVING CASH	70,000	70,000	70,000
PREPAID			
STORES	230,000	230,000	230,000
<b>RECOMMENDED RESERVE -</b>	<b>15,482,245</b>	<b>15,143,290</b>	<b>15,043,709</b>
Restricted Funds	73,221,823	83,921,439	90,199,724
		0	
Assignments	0	0	0
UNAPPROPRIATED	(0)	(6,568,062)	(28,208,879)
<b>ENDING FUND BALANCE</b>	<b>89,004,068</b>	<b>92,796,668</b>	<b>77,334,554</b>