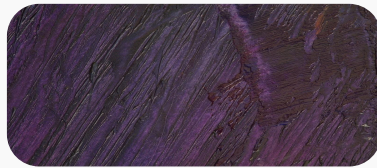


West Contra Costa Unified School District

Fiscal Solvency Plan - February 11, 2026



OBJECTIVE



Update the Board on listening session feedback



Board approval of the Fiscal Solvency Plan for 2026-27 and 2027-28

WCCUSD Listening Sessions

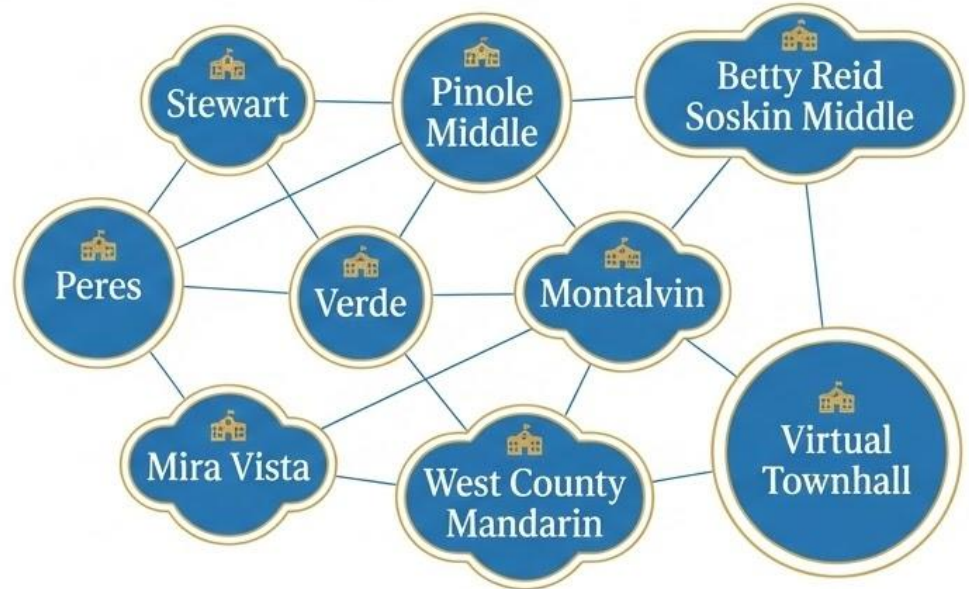
Equity Impact: Reimagining WCCUSD - February 2026



Context

-  17 listening sessions held February 3–4
-  8 in person and 9 virtual
-  500+ participants across impacted schools

Communities Represented



What we heard most clearly



Community identity and belonging

Deep concern about losing tight-knit K-8 communities and the legacy of Betty Reid Soskin
Fear that mergers dilute culture and relationships



Equity concerns

All K-8 schools losing grades are Title I
Mandarin program exception perceived as inequitable
Questions about which communities carry the burden



Trust and transparency

Families felt timelines were rushed
Information often came through media first
Desire for clearer budget details and earlier communication



Transportation and access

Longer travel distances and limited transit routes
Safety and scheduling challenges for working families
Impact on special education transportation



Concerns are not only about budget reductions.
They are about **belonging, fairness, and trust.**

Operational and student impact concerns



Special education services

Capacity to maintain programs and supports

Loss of paraprofessionals and individualized support

Need for continuity of IEP services



Safety and climate

Worries about larger middle school environments

Requests for supervision, security, and wellness supports

Students currently feel safe in smaller settings



Staffing and family supports

Loss of SCOWs and site support staff

Impact on community school model

Concern about increased workload for remaining staff



Timeline and planning

Short window between announcement and board vote

Families and staff need clarity to plan for 2026

Request for phased implementation and transition supports



Community wants reassurance that student supports and safety will remain strong through any transition.

Community recommendations and path forward



What community is asking for

- Slow down and communicate clearly
- Provide detailed financial transparency
- Ensure equity in decision-making
- Protect student supports and relationships
- Strengths multilingual communication
- Plan for long-term sustainability



Strengths to build from

- Strong school communities
- Engaged families and staff
- Willingness to adapt if included
- Commitment to student success



Forward focus



- This is not only a fiscal decision. It is a trust and relationship moment for the district.
- How we move forward will shape enrollment, reputation, and community confidence.



The next phase must balance fiscal responsibility with equity, clarity, and care for the communities we serve.

Budget Reality

Structural Challenges



WCCUSD has a significant structural budget deficit.



Fund 17 reserves are estimated to be exhausted by 2026-27.



Declining Enrollment and Average Daily Attendance have led to decreased revenue.



Increasing Costs & Revenue Pressures



Cost of business has been increasing for Materials and Services.



Approved Tentative Agreement added additional expenditures to Adopted Budget and First Interim estimations.



Lower Cost of Living Adjustments from the State.



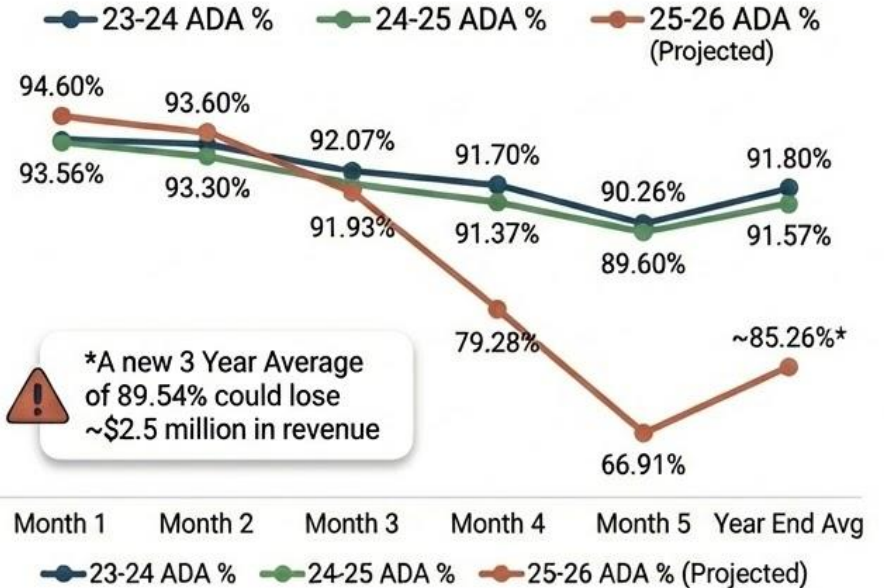
Due to high number of vacancies, many positions such as Speech Therapists, Psychologists, Aides, and Paraprofessionals have been contracted out at increased rates.

Revenue Factors

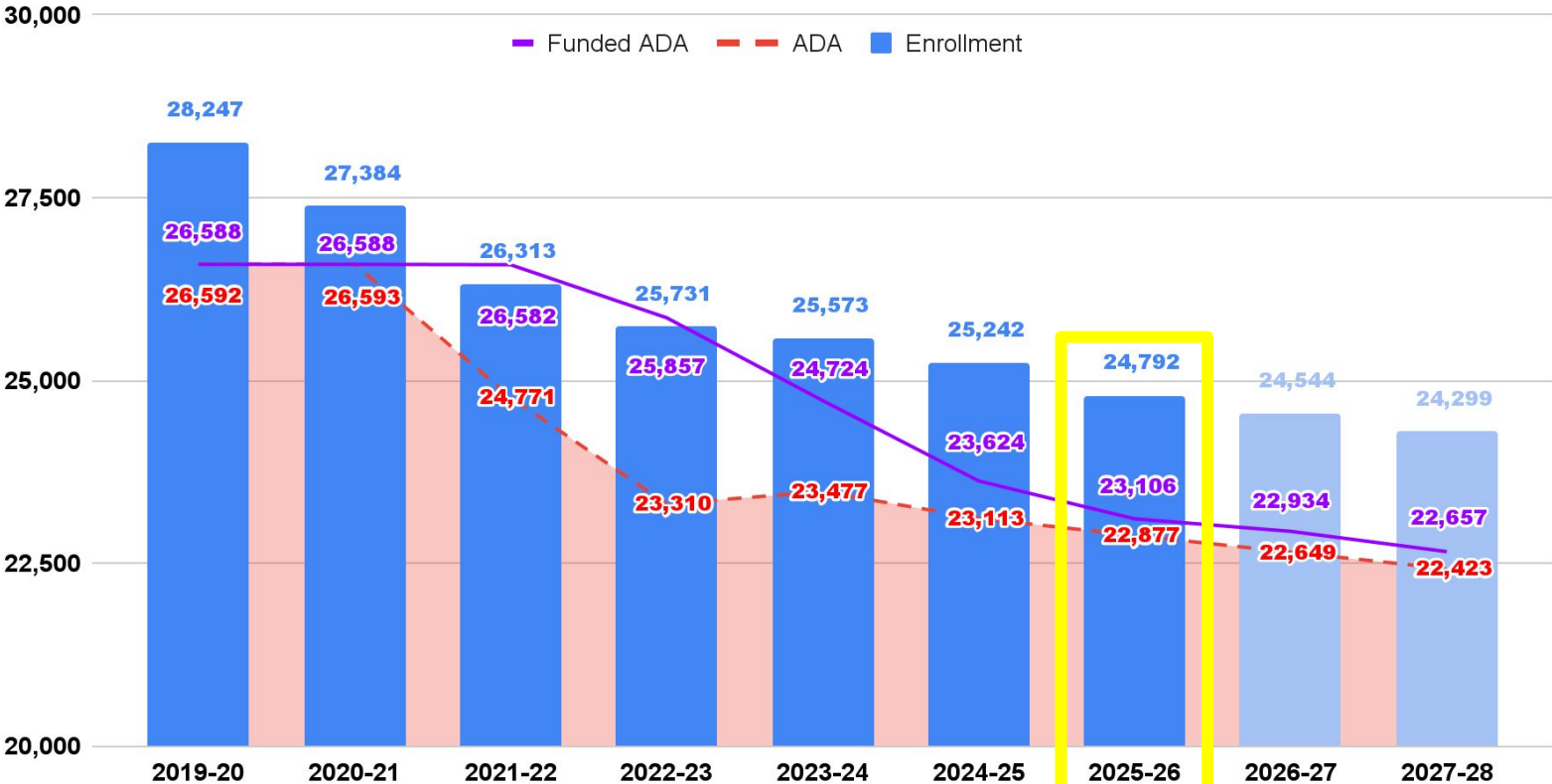
Cost of Living Adjustment (COLA) & Revenue Decrease



Average Daily Attendance (ADA) Trends



WCCUSD Enrollment Trends



Budget Update

First Interim Operating Deficit	YEAR 1	YEAR 2	YEAR 3
	\$ -13,900,000	\$ -24,500,000	\$ -31,400,000

Cost of Tentative Agreement	YEAR 1 COSTS	YEAR 2 COSTS	YEAR 3 COSTS
	\$ 25,700,000	\$ 39,000,000	\$ 41,300,000

Solvency Dollars Needed over 3 years \$127,200,000

SOLVENCY STRATEGIES	YEAR 1 (25-26)	YEAR 2 (26-27)	YEAR 3 (27-28)
Exhaust Fund 17 Reserves	\$ 23,500,000	\$ 5,000,000	\$ 0
Borrow from OPEB Fund 71	\$13,000,000	\$ 13,000,000	\$ 13,000,000
Staffing & Program Reductions to Identify	\$ 3,100,000	\$ 42,400,000	\$ 14,200,000
	\$ 39,600,000	\$ 60,400,000	\$ 27,200,000

Fund 17 and Fund 71 Usage

Fund 17	Fund Balance	Unrestricted Contribution	Remaining Balance
2025-26	\$28,500,000	\$23,500,000	\$5,000,000
2026-27	\$5,000,000	\$5,000,000	\$0
2027-28	\$0	\$0	\$0

Fund 71	Fund Balance	Unrestricted Contribution	Remaining Balance
2025-26	\$61,800,000	\$13,000,000	\$48,800,000
2026-27	\$48,800,000	\$13,000,000	\$35,800,000
2027-28	\$35,800,000	\$13,000,000	\$22,800,000

Reduction Proposals

Reductions in the 4000s ~\$2.4 Million

Reductions in the 5000s ~\$2.7 Million

Proposed Reduction	Implement a districtwide reduction of materials and supplies funding for sites and central departments to align spending with current fiscal constraints. No IT device Refresh.	Implement a districtwide reduction of site and central department LCAP allocations, legal fees reduction of 10%, and reduce SpEd bus routes to decrease transportation contract.
Program/Service Affected	Schools/departments may face limitations in purchasing instructional materials/supplies which will require more careful prioritization and adjustment to existing Tech practices.	Departments and schools may experience reduced access to external expertise, coaching, and specialized supports, which could slow the pace of some initiatives or require shifts in how work is supported.
Touch Points Needed	Clear communication of budget targets, timelines, and allowable expenditures, along with guidance for prioritizing essential needs, will be critical to support.	Clear guidance on prioritization, timelines for contract adjustments, and coordination across departments will be essential to manage reductions and minimize disruption.
Possible Opportunities	This reduction creates the opportunity to strengthen spending discipline, prioritize high impact instructional materials, and identify efficiencies through shared resources and local materials grants.	This reduction creates the opportunity to strengthen internal capacity, focus consultant use on the highest impact needs, and ensure external contracts are more closely aligned to district priorities and sustainability.

Reduction Proposals

Right Sizing in Secondary \$5.3 Million

Proposed Reduction

Right size secondary staffing **districtwide** based on enrollment & reducing extra staff historically allocated through the LCAP.

Program/Service Affected

This will narrow offering of elective courses which could include: foreign language, ROTC, CTE, or Advanced Offerings.

Touch Points Needed

C&C & ED's will support sites throughout the master schedule process in ensuring that they make program decisions that best support student need & Interest.

Possible Opportunities

Analyze program placement & student access across the district. Utilize title funds for class size reduction for upper division classes at schools with a UPP of 70% or higher.

Right Sizing in Elementary ~\$5 Million

Right size elementary staffing **districtwide** based on enrollment & reducing extra staff historically allocated through the LCAP.

Addition of split grade level classes, which can be challenging for students, families, and teachers.

Transparent communication, clear timelines, and coordinated support for principals through the staffing and master scheduling process.

Fiscal sustainability and ensure LCAP funds are more strategically focused on the highest impact supports for students.

Reduction Proposals

Classified Reductions in Secondary ~\$1.1 Million

Proposed Reduction

Eliminate Work Experience Clerks **district wide** and reduce Typist Clerks at **Secondary sites** to align staffing with current fiscal realities.

Program/Service Affected

Increased workload for remaining office staff and school administrators to complete work permits for students and verify GPA/age.

Touch Points Needed

Clear communication, advance notice, and coordination between site leaders, classified staff, and central departments will be essential to manage transitions and maintain critical services.

Possible Opportunities

These reductions create the opportunity to streamline roles, realign workload across office staff and job classifications,.

Classified Reductions in Elementary ~\$3 Million

Reduction of Typist Clerk I hours **district wide** and elimination of elementary SCOW positions at **Title I Schools**.

Workloads shift for staff, and new responsibilities introduced, which may initially impact attendance processes and family support.

Clear communication, defined job expectations, central teams and site leadership will be critical to ensure a smooth transition.

Realign clerical responsibilities, streamline office workflows, and redirect limited resources toward roles and services that more directly support student learning, family engagement, and attendance

Reduction Proposals

Program Reductions ~\$2 Million

Proposed Reduction	Reduce district wide programs by eliminating Elementary Band, Graduate Tutors, and the School based IB Program (PVHS) to align offerings with current fiscal constraints and long term sustainability.
Program/Service Affected	Reduced enrichment, academic supports, and program identity, particularly after an already challenging year.
Touch Points Needed	Clear, compassionate communication with families and staff, along with guidance for impacted students and employees, will be critical to maintain trust and minimize disruption.
Possible Opportunities	Refocus district resources on core instructional priorities while allowing elementary sites to leverage Proposition 28 funding to sustain some level of band and arts programming locally.

Reduction Proposals

Elimination of K8s ~\$1.5+ Million

Middle School Merger ~\$900,000+

Proposed Reduction	Move 7th and 8th grade students back to their Middle school of residence and align schedules, staffing, and supports for School sites at Verde, Montalvin, Peres, Stewart, and Mira Vista	Merge Betty Reid Soskin and Pinole Middle School sites into a single comprehensive <i>Betty Reid Soskin Pinole Middle School</i> and relocate West County Mandarin K8 to the BRS campus. Align staffing to support the merger and move.
Program/Service Affected	Students, families, and staff may experience disruption, uncertainty, and fatigue as relationships, routines, and assignments shift following the strike and budget reductions.	Students, families, and staff may experience uncertainty around school identity, campus changes, transportation, program continuity.
Touch Points Needed	Targeted outreach from principals, counselors, teachers, and district leaders will be essential to support students, families, and staff through the transition.	Clear, consistent communication and intentional transition supports, including family forums, student orientations, staff collaboration, and community engagement.
Possible Opportunities	Enables a broader course of study with expanded electives and supports, stabilizes staffing and enrollment, and creates space to reset culture and expectations for stronger student outcomes.	Allows for a broader course of study with expanded electives and supports, stabilizes staffing and enrollment in MS and provides West County Mandarin the benefit of operating on a single, dedicated campus.



Stabilizes Programs Amid Declining Enrollment



Expands Access to a Full Range of Electives for both programs



Improves Educational Equity and Program Quality



Supports more stable instructional teams, stronger academic and social-emotional supports, and greater consistency in student programming



Positions the merger as an expansion of opportunity; ensuring a well-rounded, future-ready education for all students and no reduction in services

Approximately ~10% FTE Reductions Per Unit

FTE Reductions For 2026-27



United Teachers of Richmond (UTR)
~\$15.1 Million



School Supervisors Association (SSA)
~\$2.6 Million



Teamsters 856
~\$10.6 Million



Management
~\$1.2 Million



WCC Administrative Association (WCCAA)
~\$2.9 Million

Fiscal Solvency Plan in 2026-27

TOTAL 2026-27 REDUCTION: \$60,400,000

Key Reduction Actions



Strategic Financial Moves (~\$22.8 Million)

- Exhaust Fund 17 Reserves
- Borrow from Fund 71 Post Employment Benefits
- Shift Allowable Expenditures to Restricted Resources



Operational Efficiencies (~\$5.1 Million)

- Reduce Materials/Supplies (4000s)
- Reduce Services/Contracts (5000s)



Staffing Alignment (FTE) (~\$15.1 Million)

- Align FTE in Elementary, K-8, Secondary, Programs, Counselors, RSP
- Right-size staffing to match enrollment



Department Restructuring (~\$17.3 Million)

- Restructure SSA, Teamsters, WCCAA, Management
- Reduce Union & Central Dept FTE by ~10%

Staffing & Implementation Strategy



Certificated Staffing Actions

- 26 Non Re-elects
- 44 Teacher Reg Ed Vacancies
- 53 Early Retirements
- 19 Early Resignations



Right-sizing through attrition to match enrollment; hiring only for credential openings.



Classified Staffing Strategy

- Reducing number of vacant positions that are contracted out.
- Restructuring staffing to align with organizational needs.

Fiscal Solvency Plan in 2027-28

TOTAL 2027-28 UNRESTRICTED REDUCTION: \$27,200,000

Staffing & Benefits



Align Staffing to Enrollment
\$1,000,000



Borrow from Fund 71 Post Employment Benefits
\$13,000,000

Operational & Programmatic Reductions



Reduce Non-Restricted Funded Contracts

\$4,000,000



Reduce Programming at School Sites

\$3,200,000



Reduce Central Departments

\$1,000,000



Restructure Special Education Programming

\$3,000,000



Reduce Non-Required Technology

Reduce Non-Required Technology
\$2,000,000

*This does not include expenditures from the Parcel Tax if not renewed

Revenue Enhancements

- Increase of 7-10 new TK classrooms in 2026-27 to offset declining enrollment by 140-200 students (~\$1,000,000)
- Attendance Recovery up to 10 days per student. If 10,000 students recovered 5 days from work stoppage, could see \$3-4 million in revenue savings
- Assessed Value of Properties (one-time dollars, 7-11 Committee, 27-28+):
 - Adams Middle: \$3.6 million
 - Harmon: \$3.4 million
 - Seaview Elementary: \$10 million
- Children and Youth Behavioral Health Initiative (CYBHI) for Mental Health Billing
- A portion of Redevelopment Agency (RDA) Pass-through Payments for Routine Maintenance
- California Proposition 55 income tax increases on high earners
- Parcel Tax 2026 Ballot Measure Renewal
- Charitable Foundation Donations for Student Achievement

Governor's January Budget Outlook

- Projecting more revenue than the State's enacted budget
- Proposing multiple increases to restricted funding in;
 - Community Schools (\$1 Billion ongoing statewide)
 - Learning Recovery (Possibly ~\$3.6 Million one-time to WCCUSD)
 - Special Education (Possibly ~\$1.5 Million ongoing to WCCUSD)
 - Professional Development (Possibly ~\$11.7 Million one-time to WCCUSD)
 - Kitchen Modernization (\$100 Million one-time statewide)
 - Career Technical Education (\$100 Million one-time statewide)
- Decrease to future Cost of Living Adjustments
- Holding back additional settle-up funds for the unpredictability of state revenues being so reliant on taxes and capital gains
- Projected deficit in 2027-28 and 2028-29

Next steps in our work

In the event more revenue is realized once the State's budget is legislated and adopted, next steps that would need to be addressed:

REVENUE-DEPENDENT STEPS



A plan to replace the drawn down funds in Fund 71



A set amount to build back up Fund 17 reserves for economic downturns and future negotiations



Parcel Tax ballot measure expenses



Hold a balance to offset the 2027-28 reductions if possible



Ultimate goal is to balance the budget for a positive 3 year certification

ACTIONABLE TRANSITION & PLANNING



Work with staff, families, and students to create transition plan



AC Transit and Transportation Plan



Collaborate on how we honor the legacy of Betty Reid Soskin