**BOARD OF EDUCATION OF THE CITY OF LOS ANGELES**
**Governing Board of the Los Angeles Unified School District**

**REGULAR MEETING ORDER OF BUSINESS**
333 South Beaudry Avenue, Board Room
1208 Magnolia Avenue, Gardena, CA 90247
9945 Laurel Canyon Blvd, Pacoima, CA 91331
9:00 a.m., Tuesday, June 16, 2026

**Roll Call**

**Pledge of Allegiance**

**Land Acknowledgment**

**Board President's Reports**

Labor Partners
Committee Chair Reports
Facilities and Procurement Committee

**Superintendent's Reports**

**Advisory Committee Reports**

Community Advisory Committee
District English Learner Advisory Committee

**Consent Items**

Items for action are assigned by the Board at the meeting to be adopted by a single vote. Any item may be pulled off of the consent calendar for further discussion by any Board Member at any time before action is taken.

**Due to extended public hearings, general public comment will be heard at approximately 3:00 p.m. LCAP and Budget Public Hearings will be heard at approximately 4:00 p.m.**

Providing Public Comment
The Board of Education encourages public comment on the items for action on this Regular Board Meeting agenda and all other items related to the District. Any individual wishing to address the Board must register to speak using the Speaker Sign Up website: https://boardmeeting.lausd.net/speakers, and indicate whether comments will be provided over the phone or in person. Registration will open 24 hours before the meeting. Each action item will allow for ten (10) speakers, except those items for which a

Public Hearing will be held will allow for 15 speakers, and 20 speakers may sign up for general Public Comment.

Each speaker will be allowed a single opportunity to provide comments to the Board, with the exception of public hearings, and shall be given two minutes for their remarks. **Speakers signed up to speak on an agenda item must constrain their remarks specifically to the item or items on the agenda or may be ruled out of order.**

Public comment can be made in-person or by telephone, and members of the public must sign up on-line for either method, as described above. Members of the public can only make remote public comment by calling 1-888-475-4499 (Toll Free) and entering the Meeting ID: **879 7060 8197**.

Speakers addressing items not on the agenda will be heard at approximately 3:30 p.m. Speakers commenting on items on the consent calendar will be heard prior to the Board's consideration of the items, and speakers on items not on the consent calendar will be heard when the item is before the Board.

Speakers who do not register online to provide comments may use the following alternative methods to provide comments to Board Members:

- Email all Board Members at boardmembers@lausd.net;
- Mail comments via US Mail to 333 S. Beaudry Ave., Los Angeles, CA 90017; and
- Leave a voicemail message at 213-443-4472, or fax 213-241-8953. Communications received by 5 p.m. the day before the meeting will be distributed to all Board Members.

Speakers who have registered to provide public comments over the phone need to follow these instructions:

1. Call 1-888-475-4499 (Toll Free) and enter Meeting ID: **879 7060 8197** at the beginning of the meeting.
2. Press #, and then # again when prompted for the Participant ID.
3. Remain on hold until it is your turn to speak.
4. Call in from the same phone number entered on the Speaker Sign Up website. If you call from a private or blocked phone number, we will be unable to identify you.
5. When you receive the signal that your phone has been removed from hold and or unmuted, please press *6 (Star 6) to be brought into the meeting.

Please contact the Board Secretariat at 213-241-7002 if you have any questions.

The Office of the Inspector General would like to remind you that they investigate the misuse of LAUSD funds and resources as well as retaliation for reporting any misconduct. Anyone can make a report via the OIG hotline on their website (https://www.lausd.org/oig), by telephone at 213-241-7778 or 866-528-7364, or by emailing inspector.general@lausd.net. Reports are confidential and you can remain anonymous if you wish.

Attending the Meeting

Please note there are three ways members of the public may watch or listen to this Regular Board Meeting: (1) online (Live stream or join the zoom webinar) (2) by telephone by calling 1-888-475-4499 (Toll Free) and entering the Meeting ID: **879 7060 8197**, or (3) in person.

**Public Notice of Bargaining Union Initial Proposals**

1. California School Employees Association and its Los Angeles Chapter 500 (CSEA) 2026 Initial Proposal for Successor Agreement Negotiations 2026 (UIP-005-25/26)

**New Business for Action**

2. Board of Education Report No. 458-25/26
Finance Division
(Adoption of the 2026-2027 Fiscal Stabilization Plan) Recommends adoption of the 2026-2027 Fiscal Stabilization Plan as required by the Los Angeles County Office of Education to address the District's projected negative Unassigned/Unappropriated ending balance in the 2026-2027 proposed budget multi-year projection.

3. Board of Education Report No. 347-25/26
Office of Labor Relations
(Los Angeles/Orange Counties Building and Construction Trades Council (Trades Council) 2025-2027 Memorandum of Understanding) Recommends adoption of the 2025-2027 Memorandum of Understanding (Attachment A) with Los Angeles/Orange Counties Building and Construction Trades Council for employees in Unit E within 86 classifications (Attachment B)).

4. Board of Education Report No. 348-25/26
Office of Labor Relations
(United Teachers Los Angeles (UTLA) 2025-2027 Memorandum of Understanding) Recommends adoption of the 2025-2027 Memorandum of Understanding with United Teachers Los Angeles (Attachment A).

5. Board of Education Report No. 416-25/26
Office of Labor Relations
(Service Employees International Union Local 99 (SEIU) 2024-2027 Memorandums of Understanding for Units B, C, F, and G) Recommends adoption of the 2024-2027 Memorandums of Understanding for Units B, C, F, and G with Service Employees International Union Local 99 (Attachments A—D) for employees in Units B, C, F, and G within 127 classifications (Attachment E).

6. Board of Education Report No. 415-25/26
Office of Labor Relations
(Associated Administrators of Los Angeles/Teamsters Local 2010 Unit J 2025-2028 Memorandum of Understanding) Recommends adoption of the 2025-2028 Memorandum of Understanding with Associated Administrators of Los Angeles/Teamsters Local 2010 (Attachment A) for employees in Unit J within 114 classifications (Attachment B) and approval of comparable treatment compensation (Attachment C) for confidential District represented classifications similar to Unit J positions (Attachment D).

7. Board of Education Report No. 414-25/26
Office of Labor Relations
(Associated Administrators of Los Angeles/Teamsters Local 2010 Unit M 2025-2028 Memorandum of Understanding) Recommends adoption of the 2025-2028 Memorandum of Understanding with Associated Administrators of Los Angeles/Teamsters Local 2010 (Attachment A) for employees in Unit M within 35 classifications (Attachment B).

8. Board of Education Report No. 436-25/26
Office of Labor Relations
(Adoption of the Compensation Proposal for District-Represented and Non-Represented Classifications for 2025-2027) Recommends adoption as outlined in the 2025-2027 Compensation Memo (Attachment A).

9. Board of Education Report No. 460-25/26
Finance Division
(Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries) Recommends the Board of Education authorize staff to submit an application for exemption from the required expenditures for classroom teachers' salaries for Fiscal Year 2024-25.

**Board Member Resolution for Action**

10. Ms. Newbill - Recognizing Juneteenth and Advancing Historical Education During the 250th Anniversary of the United States (Res-065-25/26) (Waiver of Board Rule 72)

Whereas, This year 2026 marks the 250th anniversary of the founding of the United States of America, providing an historic opportunity for reflection on the nation's progress, ideals, struggles, and continued pursuit of liberty and justice for all;

Whereas, The anniversary of the United States presents an important occasion to examine the full history of the nation, including the contributions, sacrifices, resilience, and leadership of African Americans whose labor, advocacy, military service, innovation, and civic participation have helped shape the country since its founding;

Whereas, Juneteenth, observed annually on June 19, commemorates the day in 1865 when enslaved African Americans in Galveston, Texas learned of their freedom, more than two years after President Abraham Lincoln issued the Emancipation Proclamation, marking a pivotal moment in the nation's journey toward freedom and equality;

Whereas, Juneteenth stands as both a celebration of emancipation and a constant reminder of the continuing struggle to fulfill the founding principles of democracy, civil rights, voting rights, equal opportunity, and justice under law;

Whereas, The Governing Board of the Los Angeles Unified School District recognizes that an accurate, inclusive, and comprehensive teaching of United States history strengthens civic engagement, cultural understanding, student achievement, and appreciation for the diversity of the American experience;

Whereas, The teaching of African American history, including the history of slavery, Reconstruction, the Civil Rights Movement, voting rights, military service, arts and culture,

science, education, labor movements, and public leadership, is essential to ensuring students understand the nation's past and their role in shaping its future;

Whereas, Los Angeles Unified School District serves one of the most diverse student populations in the nation and remains committed to educational equity, culturally responsive instruction, academic excellence, and preparing students to become informed and engaged citizens;

Whereas, The observance of Juneteenth during the nation's 250th anniversary creates an opportunity for schools, students, educators, and families to engage in meaningful dialogue about freedom, democracy, civic responsibility, and the ongoing pursuit of a more perfect union; and

Whereas, The Board further recognizes the importance of student-centered educational opportunities including classroom instruction, assemblies, cultural programming, student essays and art projects, historical exhibitions, partnerships with museums and community organizations, and service-learning activities related to Juneteenth and the American story; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby recognizes Juneteenth as a significant American observance commemorating emancipation, freedom, resilience, and the continuing pursuit of equality and justice;

Resolved further, That the Board acknowledges the 250th anniversary of the United States as an opportunity to deepen student understanding of American history through inclusive, factual, and culturally responsive educational programming;

Resolved further, That the Superintendent is encouraged to support instructional resources, curriculum enrichment, student activities, and partnerships that elevate the teaching of African American history and the significance of Juneteenth throughout the school year;

Resolved further, That schools are encouraged to engage students in age-appropriate educational activities that promote civic learning, historical understanding, respect for diversity, and appreciation for the democratic ideals upon which the nation was founded;

Resolved further, That Los Angeles Unified schools and offices are encouraged to commemorate Juneteenth and America's 250th anniversary through programs that inspire reflection, unity, service, leadership, and student engagement; and, be it finally

Resolved, That the Board reaffirms its commitment to ensuring every student in Los Angeles Unified School District receives an education that reflects the richness of American history, honors diverse voices and experiences, and prepares students to participate fully in civic and democratic life.

**Resolution Requested by the Office of the Board Secretariat**

11. Reappointment of Member to the School Construction Bond Citizens' Oversight Committee (Jennifer Pope McDowell) (Bd Sec Res-012-25/26)

    Resolved, That the Governing Board of the Los Angeles Unified School District reappoints Ms. Jennifer Pope McDowell, as the nominee of the Los Angeles City Mayor's Office, as member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing on June 18, 2026; and the District's Ethics Office received Ms. Pope McDowell's conflict of interest statement certifying, among other things, that Ms. Pope McDowell is not an employee, official, vendor, contractor, or consultant of the District.

**Public Hearings**

***45 speakers will be heard. Each speaker will be able to make a 2-minute presentation. The LCAP and Budget are available for public inspection at the Security Desk.***

12. Adoption of the Proposed 2026-27 Budget, Rep-453-25/26 (087-25/26)

13. Adoption of the 2026 LAUSD Local Control and Accountability Plan and Presentation of the 2026 State Accountability Dashboard Local Indicators (082-25/26)

14. Adoption of LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans and Presentation of the 2026 State Accountability Dashboard Local Indicators for Affiliated Charters (083-25/26)

**Adjournment**

Please note that the Board of Education may consider at this meeting any item referred from a Board Meeting 5 calendar days prior to this meeting (Education Code 54954.2(b)(3)). The Board of Education may also refer any item on this Order of Business for the consideration of a committee or meeting of the Board of Education.

Requests for disability related modifications or accommodations shall be made 24 hours prior to the meeting to the Board Secretariat in person or by calling (213) 241-7002.

If you or your organization is seeking to influence an agreement, policy, site selection or any other LAUSD decision, registration may be required under theDistrict's Lobbying Disclosure Code. Please visit http://ethics.lausd.net/ to determine if you need to register or call (213) 241-3330.

Materials related to an item on this Order of Business distributed to the Board of Education are available for public inspection at the Security Desk on the first floor of the Administrative Headquarters, and at:
https://boe.lausd.org/apps/events/2026/6/16/29912438/?REC_ID=29912438&id=0

Items circulated after the initial distribution of materials are available for inspection at the Security Desk.

# TAB 1

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** UIP-005-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Board of Education

California School Employees Association and its Los Angeles Chapter 500 (CSEA) 2026 Initial Proposal for Successor Agreement Negotiations 2026 (UIP-005-25/26)

INTER-OFFICE CORRESPONDENCE
LOS ANGELES UNIFIED SCHOOL DISTRICT
Office of Labor Relations

**TO:** Michael McLean
Executive Officer of the Board

**DATE:** May 29, 2026

**FROM:** Jason Geanakopoulos, Director
Office of Labor Relations

**SUBJECT: CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION SUCCESOR NEGOTIATIONS**

California School Employees Association (CSEA), Unit D, has informed the Office of Labor Relations of their intent to present Initial Proposals for Successor Negotiations. CSEA will present the attached proposals to the Board.

Please place this item on the Agenda for the next Board meeting.

Thank you.

Attachment

# California School Employees Association and its Los Angeles Chapter 500 (CSEA)

## 2026 Successor Negotiations

## Initial Proposal

In accordance with the collective bargaining agreement between the California School Employees Association and its Los Angeles Chapter 500 (CSEA) and the Los Angeles Unified School District (District), CSEA hereby submits its initial bargaining proposals for the 2026 successor agreement in accordance with Government Code Section 3547.

CSEA reserves the right to advance other additions, deletions, and interests during negotiations, including opening additional articles.

## Article I – Recognition

CSEA intends to review the list of represented classifications and make updates as necessary.

## Article III – District Rights

CSEA intends to negotiate the removal of bargaining waivers.

## Article IV – CSEA Rights

CSEA intends to add language in this article that accomplishes the following:

- Modification of the steward release time bank
- Expansion of release time to cover negotiations preparation
- Expansion of release time for CSEA Annual Conference delegates
- Expansion of the negotiations team in line with what is provided to other unions

## Article V – Grievance Procedure

CSEA intends to expand and improve upon the existing grievance procedure.

## Article IX – Hours and Overtime

CSEA intends to expand and improve upon provisions outlining work schedule changes, the assignment of overtime, and more.

## Article XI – Leaves of Absence

CSEA intends to review and update the leaves of absence language to comply with changes to the law and build upon already established rights.

## Article XII – Wages and Salaries, Pay Allowances, Differentials, and Special Salary Practices

CSEA intends to negotiate an increase in salary which allows the District to recruit and retain the highest qualified classified employees.

## Article XVIII - Vacation

CSEA intends to negotiate increased vacation accrual rates for 21+ year employees. In addition, CSEA intends to negotiate for employees to be allowed to take unpaid leave in lieu of vacation during either/or spring or winter recess.

## Article XXI – Layoff and Reassignments

CSEA intends to expand and improve upon existing rights and procedures.

## Article XXII – Term of Agreement

CSEA intends to negotiate a new term.

## Other Topics of Negotiation

CSEA intends to negotiate language around new technology and Artificial Intelligence.

CSEA intends to negotiate language allowing for remote work under certain circumstances.

CSEA intends to strengthen protections against contracting out work.

The District relies on several itinerant positions that serve multiple schools. These positions have unique needs currently unaddressed by the parties' contract.

# TAB 2

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** Rep-458-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Business & Finance Division

**Adoption of the Proposed 2026-2027 Fiscal Stabilization Plan**
Finance Division

**Brief Description:**
(Adoption of the 2026-27 Fiscal Stabilization Plan) Recommends adoption of the 2026-27 Fiscal Stabilization Plan (Attachment A) as required by the Los Angeles County Office of Education to address the District's projected negative General Fund Unassigned/Unappropriated ending balance of $1.3 billion for Fiscal Year (FY) 2027-28 and $3.6 billion for FY 2028-29.

**Action Proposed**:
Adoption of the 2026-27 Fiscal Stabilization Plan (FSP), as required by the Los Angeles County Office of Education (LACOE) in their oversight function for the state, as shown in Attachment A, to address the District's proposed budget with a projected negative General Fund Unassigned/Unappropriated ending balance of $1.3 billion for FY 2027-28 and $3.6 billion for FY 2028-29.

**Background**:
LA Unified currently has a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline and loss of one-time COVID funds, expenditures have not been reduced proportionately. The proposed FY 2026-27 budget includes the drawdown of one-time fund balance over the multi-year projection due to continued deficit spending. As a result, the proposed budget includes a projected negative General Fund Unassigned/Unappropriated ending balance of $1.3 billion for FY 2027-28 and $3.6 billion for FY 2028-29.

On April 15, 2026, LACOE requested that LA Unified address its deficit spending and projected negative ending balance through the submission of a Board-approved FSP in the FY 2026-27 Budget reporting cycle. The FSP must identify specific expenditure reductions and/or revenue enhancements with associated cost savings and timelines to balance the budget prior to FY 2028-2029. The 2026-27 FSP is in addition to the current Board-adopted 2025-26 FSP. The 2025-26 FSP serves as the baseline allocation for the reductions included in the proposed 2026-27 FSP.

**Expected Outcomes**:
Adoption of the 2026-27 FSP, which outlines LA Unified's plan to address its projected $3.6 billion negative General Fund Unassigned/Unappropriated ending balance for FY 2028-29, in compliance with LACOE's oversight responsibility on behalf of the state.

**Board Options and Consequences**:
Should the Board adopt the FSP, LA Unified will commence implementation to address its projected negative ending balance. Reductions outlined in the FSP are expected to begin in FY 2026-27 and continue through FY 2028-29. During FY 2026-27, staff will outline specific action steps to implement the FSP and update the Board of its progress at each interim projection.

Pending updates at the interim projections, amendments to the FSP may be proposed to the Board. A significant share of the reductions in the FSP are contingent upon authorization to issue a Reduction in Force (RIF) before March 15, 2027, and the subsequent authorization in May or June 2027, to issue final reduction in force notices. Without such authorization, the associated budgetary savings will not be realized, and the FSP will fall short of the required reductions. Additionally, any subsequent restoration of these positions would also result in the FSP falling short of the required reductions, and additional stabilization strategies will need to be identified.

If the Board does not adopt the proposal, the FSP will not be implemented, and LA Unified will not meet LACOE's requirement to do so. Moreover, absent a Board-adopted, practical, and detailed FSP, the Chief Financial Officer and Acting Superintendent will be unable to certify that the District can meet the costs to be incurred by all collective bargaining agreements being considered by the Board for adoption at the June 16, 2026 Regular Board Meeting. The FSP includes the Board actions necessary to meet the cost of these agreements.

Pursuant to Education Code (EC) section 42127(c), the County Superintendent must determine whether the budget complies with the State Standards and Criteria established pursuant to EC section 33127 and allows the District to meet its current-year obligations and is consistent with a financial plan that will enable the school district to satisfy its multiyear financial commitments. Moreover, pursuant to section 42127 et. al, *on or before September 15, 2026, the* County Superintendent shall approve, conditionally approve, or disapprove the budget. If conditionally approved or disapproved, written recommendations are transmitted to the board *on or before October 8, 2026*; the Board responds to recommendations at a regular meeting; and *on or before November 8, 2026*, the County Superintendent approves or disapproves the revised budget.

A FY 2026-27 budget adopted without a Board-approved FSP may raise questions regarding multiyear solvency and could result in conditional approval or disapproval under EC 42127(d)(1) and (f)(1). If the budget is disapproved by November 8, 2026, EC section 42127.1 authorizes the County Superintendent to call for the formation of a budget review committee (BRC) or, with state approval, waive that requirement and exercise the authority assigned to such a committee. Continued disapproval can lead to greater county oversight and intervention, including the development of a budget plan to guide the District through the fiscal year.

Under EC section 42127.3(b), the County Superintendent may take actions, including stay and rescind authority over Board actions inconsistent with the adopted plan; cancel purchase orders and prohibit non-salary warrants; require encumbrance of contracts and cash flow analyses; and withhold compensation of board members and the Superintendent for failure to provide requested financial information. Additionally, the County Superintendent may appoint a Fiscal Expert or Fiscal Advisor. The authority, role, and trigger for each, includes, but may not be limited to:

Fiscal Expert (EC section 42127.6(a)(1)(A))

- Authority: Technical assistance only; no veto over the Board.
- Role: Targeted support -- accounting, budget development, cash management, internal controls, position control, and multiyear projections.
- Trigger: Initial intervention when a district may be unable to meet obligations for the current or two subsequent fiscal years.

Fiscal Advisor (EC 42127.6(e)(5); EC 42127.3)

- Authority: Acts on behalf of the County Superintendent, including stay-and-rescind authority over board actions inconsistent with the District's ability to meet its obligations (EC 42127.6(e)(2)).
- Role: Longer-term oversight of policy, governance, and operations.
- Trigger: Advanced intervention - typically a negative certification, denied/no appeal under EC 42127.6 (d), or other emergency measures.

**Policy Implications**:
Adoption of the 2026-27 Fiscal Stabilization Plan shall comply with LACOE's oversight responsibility on behalf of the state.

**Budget Impact**:
Adoption of the 2026-27 Fiscal Stabilization Plan, which if implemented as proposed over the next three years, will fully address LA Unified's projected Unassigned/Unappropriated ending balance of $1.3 billion for FY 2027-28 and $3.6 billion for FY 2028-29.

**Student Impact:**
Adherence to LACOE's oversight responsibility ensures that LA Unified shall continue to operate and serve its student population responsibly.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **3** | The Fiscal Stabilization Plan carefully considers recognizes student needs when proposing any reductions to the District's expenditures. |
| **Resource Prioritization** | **2** | The Fiscal Stabilization contains proposed reductions and aims to avoid detriment to the District's most vulnerable student populations. |
| **Results** | **2** | The Fiscal Stabilization Plan includes proposed reductions and aims to avoid detriment to student needs. |
| **TOTAL** | **7** | |

**Issues and Analysis**:
As noted above, during FY 2026-27, staff will outline specific action steps to implement the FSP and update the Board of its progress at each interim projection.

**Attachments:**
Attachment A - Fiscal Stabilization Plan

**Submitted:**
06/08/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

**APPROVED & PRESENTED BY:**

SAMAN BRAVO-KARIMI
Chief Financial Officer
Finance Division

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

The proposed 2026-27 Fiscal Stabilization Plan (FSP) details expenditure reduction strategies and additional revenue to achieve fiscal balance through FY 2028-29 for the currently projected $3.6 billion negative General Fund Unassigned/Unappropriated ending balance. The strategies are in addition to those identified and implemented as part of the previous Fiscal Stabilization plan adopted by the Board in June 2025. A significant share of the reductions in the FSP are contingent upon authorization to issue a Reduction in Force (RIF) before March 15, 2027, and the subsequent authorization in May or June 2027, to issue final reduction in force notices. Without such approval, the associated budgetary savings will not be realized, and the FSP will fall short of the required reductions. For strategies with a RIF impact, the estimated reduction in Full Time Equivalent (FTE) positions is indicated below.

| Item Description | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|---|---|---|---|
| **Projected Ending Balance** | **$254M** | **$(1,303M)** | **$(3,585M)** | **-** |
| **Revenue** | | | | |
| Revenue from May Revision | | | | |
| Discretionary Block Grant (One-Time) | $328M | | | $328M |
| Learning Recovery Emergency Block Grant (One-Time) | $68M | | | $68M |
| Special Education Base Rate (Ongoing) | $187M | $189M | $190M | $566M |
| Home-to-School Transportation (Ongoing) | $19M | $20M | $20M | $59M |
| Home-to-School Transportation (One-Time) | $26M | | | $26M |
| Subtotal, May Revision Revenue | $628M | $209M | $210M | $1,047M |
| Attendance at 93% Starting in FY 2026-27 | | $21M | $41M | $62M |
| **Total, Revenue** | **$628M** | **$230M** | **$251M** | **$1,109M** |

| Item Description | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|---|---|---|---|
| **Expenditure/Program Reductions** | | | | |
| Central Office Reductions – Contracts/Non-Labor | $50M | $200M | $200M | $450M |
| Central Office Reductions - Positions | | $50M (450 FTE) | $50M | $100M (450 FTE) |
| OPEB Trust Contribution at $0 | $117M | $115M | $115M | $347M |
| Release of Committed Balance – Federal Uncertainties | | $46M | | $46M |
| SENI Allocation Reduction *(from the $500M allocation for 2027-28)* | | $400M (3,600 FTE) | $500M (+ 900 FTE) | $900M (4,500 FTE) |
| BSAP Reduction *(from the $125M allocation for 2027-28)* | | $100M (540 FTE) | $100M | $200M (540 FTE) |
| HEET Reduction *(from the $10M allocation for 2027-28)* | | $10M (46 FTE) | $10M | $20M (46 FTE) |
| Affiliated Charter Block Grants Reduction *(from the $10M allocation for 2027-28)* | | $10M (112 FTE) | $10M | $20M (112 FTE) |
| Norm Position Reductions | | $25M (225 FTE) | $25M | $50M (225 FTE) |
| Furlough Days – All Employees, $25M/Day *(subject to negotiation with labor partners)* | | $50M | $125M | $175M |
| School Consolidation/Efficiencies/Repurposing | | | $30M (135 FTE) | $30M (135 FTE) |
| Health Insurance Cost Sharing *(subject to negotiation with labor partners)* | | $50M | $100M | $150M |
| **Total, Expenditures** | **$167M** | **$1,056M (4,973 FTE)** | **$1,265M (1,035 FTE)** | **$2,488M (6,008 FTE)** |
| **Total, Revenue and Expenditures** | **$795M** | **$1,286M** | **$1,516M** | **$3,597M** |

# FISCAL STABILIZATION PLAN

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| The proposed agreement covers the period beginning: | July 1, 2026 to June 30, 2027 |
| Governing Board approval date: | 6/16/2026 |

***Note: The instructions for completing the Fiscal Stabilization Plan (FSP) follow the template.***

## 1. General Summary

***Provide an overview of the district's current financial situation and the main objectives of the Fiscal Stabilization Plan.***

The Los Angeles Unified School District (LAUSD) is projected to have a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline, expenditures have not been reduced proportionately. The 2026-27 proposed budget includes the drawdown of one-time fund balance over the multi-year projection. The proposed budget will include a projected deficit of $3.6 billion for fiscal year 2028-29. The Los Angeles County Office of Education (LACOE), on April 14, 2026, sent a letter to the LAUSD that requested the LAUSD address its deficit spending through submission of a Board of Education-approved Fiscal Stabilization Plan (FSP) in the FY2026-27 Budget reporting cycle. The Board of Education-approved FSP must identify specific expenditure reductions and/or revenue enhancements with associated cost savings and timelines.

## 2. Implementation and Monitoring

***Describe how the district will implement the Fiscal Stabilization Plan and monitor the financial impact of each action.***

If approved by the Los Angeles Unified Board of Education on June 16, 2026, LAUSD will implement the attached FSP that clearly delineates the actions that LAUSD will take to balance its current projected deficit. LAUSD, through State of California required reporting, will update the Board of Education and public of LAUSD's financial status through interim reporting and the 2027-28 budget adoption. Furthermore, LAUSD launched budget transparency tools on July 1, 2025 which will enable the public to view the LAUSD and school site budgets so they may be informed of spending trends and investments.

## 3. Multiyear Budget Projection Changes

***List the revenue enhancements and/or expenditure changes the district plans to make, and include (1) a description of each action, (2) object codes, and (3) projected financial impact by fiscal year.***

| Unrestricted Revenue Changes | Object Codes | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|---|---|---|---|---|
| Additional Revenue from May Revision | Various | 628,000,000 | 209,000,000 | 210,000,000 | 1,047,000,000 |
| Attendance at 93% | Various | 0 | 21,000,000 | 41,000,000 | 62,000,000 |
| Total Unrestricted Revenue Change | | 628,000,000 | 230,000,000 | 251,000,000 | 1,109,000,000 |

| Restricted Revenue Changes | Object Codes | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|---|---|---|---|---|
| None | | 0 | 0 | 0 | 0 |
| Total Restricted Revenue Change | | 0 | 0 | 0 | 0 |

| Unrestricted Expenditure Changes | Object Codes | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|---|---|---|---|---|
| Central Office Reductions - Contracts/Non-Labor | Various | (50,000,000) | (200,000,000) | (200,000,000) | (450,000,000) |
| Central Office Reductions - Positions | Various | 0 | (50,000,000) | (50,000,000) | (100,000,000) |
| OPEB Trust Contribution at $0 | Various | (117,000,000) | (115,000,000) | (115,000,000) | (347,000,000) |
| Release of Committed Balance - Federal Uncertainties | Various | 0 | (46,000,000) | 0 | (46,000,000) |
| Student Equity Needs Index (SENI) Allocation Reduction | Various | 0 | (400,000,000) | (500,000,000) | (900,000,000) |
| Black Student Achievement Program (BSAP) Reduction | Various | 0 | (100,000,000) | (100,000,000) | (200,000,000) |
| Humanizing Education for Equitable Transformation (HEET) Program Reduction | Various | 0 | (10,000,000) | (10,000,000) | (20,000,000) |
| Affiliated Charter Block Grants Reduction | Various | 0 | (10,000,000) | (10,000,000) | (20,000,000) |
| Norm Positions Reductions | Various | 0 | (25,000,000) | (25,000,000) | (50,000,000) |
| Furlough days - All Employees | Various | 0 | (50,000,000) | (125,000,000) | (175,000,000) |
| School Consolidation/Efficiencies/Repurposing | Various | 0 | 0 | (30,000,000) | (30,000,000) |
| Health Insurance Premium Sharing | Various | 0 | (50,000,000) | (100,000,000) | (150,000,000) |
| Items to be Implemented from FY2026 FSP | Various | 0 | (45,000,000) | (45,000,000) | (90,000,000) |
| Total Unrestricted Expenditure Change | | (167,000,000) | (1,101,000,000) | (1,310,000,000) | (2,578,000,000) |

| Restricted Expenditure Changes | Object Codes | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|---|---|---|---|---|
| None | | 0 | 0 | 0 | 0 |
| Total Restricted Expenditure Change | | 0 | 0 | 0 | 0 |

## 4. Revised Available Reserves Projections

***The reserves calculation below is auto-calculated from the data entry in the MYP tab.***

| Description | Object Codes | Revised Multiyear Projections Available Reserves | | |
|---|---|---|---|---|
| AVAILABLE RESERVES | | | | |
| General Fund | | | | |
| Stabilization Arrangements | 9750 | 0 | 0 | 0 |
| Reserve for Economic Uncertainties | 9789 | 114,300,000 | 114,870,000 | 114,340,000 |
| Unassigned/Unappropriated | 9790 | 1,048,664,164 | 777,791,725 | 12,276,627 |
| Negative Restricted Ending Balances | 979Z | 0 | 0 | 0 |
| Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | |
| Stabilization Arrangements | 9750 | 0 | 0 | 0 |
| Reserve for Economic Uncertainties | 9789 | 497,630,000 | 0 | 0 |
| Unassigned/Unappropriated | 9790 | 0 | 0 | 0 |
| Total Available Reserves - by Amount | | 1,660,594,164 | 892,661,725 | 126,616,627 |
| Total Available Reserves - by Percent | | **14.76%** | **8.57%** | **1.25%** |

## 5. Appendices

***Include FSP Board Resolution and any other supporting documents (i.e. RIF resolutions for certificated and classified staff).***

**This template may be customized to fit the specific needs and circumstances of each school district. Ensure all financial data is accurate and up-to-date before submission for board approval.**

| Description | Object Codes | Revised Multi-Year Projections (UNRESTRICTED) | | |
|---|---|---|---|---|
| | | 2026-27 | 2027-28 | 2027-28 |
| REVENUES AND OTHER FINANCING SOURCES | | | | |
| LCFF/Revenue Limit Sources | 8010-8099 | $6,558,825,905 | $6,564,188,561 | $6,534,744,661 |
| Federal Revenues | 8100-8299 | $1,769,989 | $1,823,089 | $1,877,781 |
| Other State Revenues | 8300-8599 | $137,456,597 | $129,808,159 | $125,560,340 |
| Other Local Revenues | 8600-8799 | $230,131,575 | $194,910,217 | $176,173,509 |
| Other Financing Sources | | | | |
| Transfers In | 8900-8929 | $122,624,759 | $527,630,000 | $30,000,000 |
| Other Sources | 8930-8979 | $944,360 | $1,193,507 | $1,193,507 |
| Contributions | 8980-8999 | ($1,755,247,938) | ($1,810,015,637) | ($1,859,766,228) |
| **TOTAL REVENUES** | | 5,296,505,247 | 5,609,537,896 | 5,009,783,570 |
| **TOTAL REVENUES WITH FSP CHANGES** | | 5,924,505,247 | 5,839,537,896 | 5,260,783,570 |
| EXPENDITURES AND OTHER FINANCING USES | | | | |
| Certificated Salaries | 1000-1999 | $3,202,514,374 | $3,191,831,380 | $3,155,628,663 |
| Classified Salaries | 2000-2999 | $1,097,971,265 | $1,133,907,210 | $1,126,687,331 |
| Employee Benefits | 3000-3999 | $2,034,618,691 | $2,125,749,741 | $2,175,281,040 |
| Books and Supplies | 4000-4999 | $289,358,420 | $268,863,525 | $260,458,437 |
| Services and Other Operating Expenditures | 5000-5999 | $580,460,583 | $594,335,183 | $600,900,095 |
| Capital Outlay | 6000-6999 | $50,416,748 | $75,503,317 | $75,828,004 |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | $7,553,474 | $7,553,474 | $7,553,474 |
| Other Outgo - Transfers of Indirect Costs | 7300-7399 | (284,178,832) | (220,846,204) | (266,127,547) |
| Other Financing Uses | | | | |
| Transfers Out | 7600-7629 | $69,117,005 | $92,856,557 | $113,550,307 |
| Other Uses | 7630-7699 | $0 | $0 | $0 |
| Other Adjustments (B10 - DO NOT USE) | | | | |
| **TOTAL EXPENDITURES** | | 7,047,831,728 | 7,269,754,183 | 7,249,759,804 |
| **TOTAL EXPENDITURES WITH FSP CHANGES** | | 6,880,831,728 | 6,168,754,183 | 5,939,759,804 |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | (956,326,481) | (329,216,287) | (678,976,234) |
| FUND BALANCE | | | | |
| Net Beginning Fund Balance | | $2,507,197,945 | 1,550,871,464 | 1,221,655,177 |
| Ending Fund Balance | | 1,550,871,464 | 1,221,655,177 | 542,678,943 |
| Components of Ending Fund Balance | | | | |
| Nonspendable | 9710-9719 | $50,604,828 | $50,604,828 | $50,604,828 |
| Restricted | 9740 | | | |
| Committed | | | | |
| Stabilization Arrangements | 9750 | $0 | $0 | $0 |
| Other Commitments | 9760 | $109,492,478 | $191,263,778 | $272,442,485 |
| Assigned | 9780 | $227,809,994 | $87,124,846 | $93,015,003 |
| Unassigned/Unappropriated | | | | |
| Reserve for Economic Uncertainties | 9789 | $114,300,000 | $114,870,000 | $114,340,000 |
| Unassigned/Unappropriated | 9790 | 1,048,664,164 | 777,791,725 | 12,276,627 |
| Total Components of Ending Fund Balance | | 1,550,871,464 | 1,221,655,177 | 542,678,943 |
| AVAILABLE RESERVES | | | | |
| General Fund | | | | |
| Stabilization Arrangements | 9750 | 0 | 0 | 0 |
| Reserve for Economic Uncertainties | 9789 | 114,300,000 | 114,870,000 | 114,340,000 |
| Unassigned/Unappropriated | 9790 | 1,048,664,164 | 777,791,725 | 12,276,627 |
| Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | |
| Stabilization Arrangements | 9750 | | | |
| Reserve for Economic Uncertainties | 9789 | 497,630,000 | | |
| Unassigned/Unappropriated | 9790 | | | |
| **Total Available Reserves** | | 1,660,594,164 | 892,661,725 | 126,616,627 |

| Description | Object Codes | Revised Multi-Year Projections (RESTRICTED) | | |
|---|---|---|---|---|
| | | 2026-27 | 2027-28 | 2028-29 |
| REVENUES AND OTHER FINANCING SOURCES | | | | |
| LCFF/Revenue Limit Sources | 8010-8099 | $33,605,946 | $33,605,946 | $33,605,946 |
| Federal Revenues | 8100-8299 | $719,000,384 | $654,908,565 | $654,137,160 |
| Other State Revenues | 8300-8599 | $1,617,494,175 | $1,601,017,184 | $1,594,711,338 |
| Other Local Revenues | 8600-8799 | $49,445,006 | $43,469,464 | $43,469,464 |
| Other Financing Sources | | | | |
| Transfers In | 8900-8929 | | | |
| Other Sources | 8930-8979 | | | |
| Contributions | 8980-8999 | $1,755,247,938 | $1,810,015,637 | $1,859,766,228 |
| **TOTAL REVENUES** | | 4,174,793,449 | 4,143,016,796 | 4,185,690,136 |
| **TOTAL REVENUES WITH FSP CHANGES** | | 4,174,793,449 | 4,143,016,796 | 4,185,690,136 |
| EXPENDITURES AND OTHER FINANCING USES | | | | |
| Certificated Salaries | 1000-1999 | $1,095,322,458 | $996,925,130 | $936,372,019 |
| Classified Salaries | 2000-2999 | $661,143,775 | $615,397,297 | $612,634,058 |
| Employee Benefits | 3000-3999 | $1,353,650,869 | $1,394,587,030 | $1,407,564,468 |
| Books and Supplies | 4000-4999 | $468,155,083 | $451,635,577 | $439,564,979 |
| Services and Other Operating Expenditures | 5000-5999 | $554,398,867 | $617,815,503 | $611,299,632 |
| Capital Outlay | 6000-6999 | $4,494,706 | $25,900 | $25,900 |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | $0 | $0 | $0 |
| Other Outgo - Transfers of Indirect Costs | 7300-7399 | $229,479,152 | $175,475,384 | $210,786,761 |
| Other Financing Uses | | | | |
| Transfers Out | 7600-7629 | $0 | $0 | $0 |
| Other Uses | 7630-7699 | $0 | $0 | $0 |
| Other Adjustments (B10 - DO NOT USE) | | | | |
| **TOTAL EXPENDITURES** | | 4,366,644,910 | 4,251,861,821 | 4,218,247,817 |
| **TOTAL EXPENDITURES WITH FSP CHANGE** | | 4,366,644,910 | 4,251,861,821 | 4,218,247,817 |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | (191,851,461) | (108,845,025) | (32,557,681) |
| FUND BALANCE | | | | |
| Net Beginning Fund Balance | | $476,934,844 | 285,083,383 | 176,238,358 |
| Ending Fund Balance | | 285,083,383 | 176,238,358 | 143,680,677 |
| Components of Ending Fund Balance | | | | |
| Nonspendable | 9710-9719 | $18,535 | $18,535 | $18,535 |
| Restricted | 9740 | $285,064,848 | $176,219,823 | $143,662,143 |
| Committed | | | | |
| Stabilization Arrangements | 9750 | | | |
| Other Commitments | 9760 | | | |
| Assigned | 9780 | | | |
| Unassigned/Unappropriated | | | | |
| Reserve for Economic Uncertainties | 9789 | | | |
| Unassigned/Unappropriated | 9790 | | | |
| Total Components of Ending Fund Balance | | 285,083,383 | 176,238,358 | 143,680,678 |

| Description | Object Codes | Revised Multi-Year Projections (COMBINED) | | |
|---|---|---|---|---|
| | | 2026-27 | 2027-28 | 2028-29 |
| REVENUES AND OTHER FINANCING SOURCES | | | | |
| LCFF/Revenue Limit Sources | 8010-8099 | 6,592,431,851 | 6,597,794,507 | 6,568,350,607 |
| Federal Revenues | 8100-8299 | 720,770,373 | 656,731,654 | 656,014,941 |
| Other State Revenues | 8300-8599 | 1,754,950,772 | 1,730,825,343 | 1,720,271,678 |
| Other Local Revenues | 8600-8799 | 279,576,581 | 238,379,681 | 219,642,973 |
| Other Financing Sources | | | | |
| Transfers In | 8900-8929 | 122,624,759 | 527,630,000 | 30,000,000 |
| Other Sources | 8930-8979 | 944,360 | 1,193,507 | 1,193,507 |
| Contributions | 8980-8999 | 0 | 0 | 0 |
| **TOTAL REVENUES** | | 9,471,298,696 | 9,752,554,692 | 9,195,473,706 |
| **TOTAL REVENUES WITH FSP CHANGES** | | 10,099,298,696 | 9,982,554,692 | 9,446,473,706 |
| EXPENDITURES AND OTHER FINANCING USES | | | | |
| Certificated Salaries | 1000-1999 | 4,297,836,832 | 4,188,756,510 | 4,092,000,682 |
| Classified Salaries | 2000-2999 | 1,759,115,040 | 1,749,304,507 | 1,739,321,389 |
| Employee Benefits | 3000-3999 | 3,388,269,560 | 3,520,336,771 | 3,582,845,508 |
| Books and Supplies | 4000-4999 | 757,513,503 | 720,499,102 | 700,023,416 |
| Services and Other Operating Expenditures | 5000-5999 | 1,134,859,450 | 1,212,150,686 | 1,212,199,727 |
| Capital Outlay | 6000-6999 | 54,911,454 | 75,529,217 | 75,853,904 |
| Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 7,553,474 | 7,553,474 | 7,553,474 |
| Other Outgo - Transfers of Indirect Costs | 7300-7399 | (54,699,680) | (45,370,820) | (55,340,786) |
| Other Financing Uses | | | | |
| Transfers Out | 7600-7629 | 69,117,005 | 92,856,557 | 113,550,307 |
| Other Uses | 7630-7699 | 0 | 0 | 0 |
| Other Adjustments (B10 - DO NOT USE) | | | | |
| **TOTAL EXPENDITURES** | | 11,414,476,638 | 11,521,616,004 | 11,468,007,621 |
| **TOTAL EXPENDITURES WITH FSP CHANGES** | | 11,247,476,638 | 10,420,616,004 | 10,158,007,621 |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | | (1,148,177,942) | (438,061,312) | (711,533,915) |
| FUND BALANCE | | | | |
| Net Beginning Fund Balance | | 2,984,132,789 | 1,835,954,847 | 1,397,893,535 |
| Ending Fund Balance | | 1,835,954,847 | 1,397,893,535 | 686,359,620 |
| Components of Ending Fund Balance | | | | |
| Nonspendable | 9710-9719 | 50,623,363 | 50,623,363 | 50,623,363 |
| Restricted | 9740 | 285,064,848 | 176,219,823 | 143,662,143 |
| Committed | | | | |
| Stabilization Arrangements | 9750 | 0 | 0 | 0 |
| Other Commitments | 9760 | 109,492,478 | 191,263,778 | 272,442,485 |
| Assigned | 9780 | 227,809,994 | 87,124,846 | 93,015,003 |
| Unassigned/Unappropriated | | | | |
| Reserve for Economic Uncertainties | 9789 | 114,300,000 | 114,870,000 | 114,340,000 |
| Unassigned/Unappropriated | 9790 | 1,048,664,164 | 777,791,725 | 12,276,627 |
| Total Components of Ending Fund Balance | | 1,835,954,847 | 1,397,893,535 | 686,359,621 |

| | | | |
|---|---|---|---|
| If you are the SELPA AU and you choose to exclude from the reserve calculation the Special Education pass-through funds distributed to SELPA members, enter the amounts here. | | | |
| Total Expenditures used to calculate the Reserve Percentage | 11,247,476,638 | 10,420,616,004 | 10,158,007,621 |

# TAB 3

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** Rep-347-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Labor Relations

**Los Angeles/Orange Counties Building and Construction Trades Council (Trades Council) 2025-2027 Memorandum of Understanding**
Office of Labor Relations

**Brief Description:**
(Los Angeles/Orange Counties Building and Construction Trades Council ("Trades" Building Council) 2025-2027 (Memorandum of Understanding). Recommends adoption of the 2025-2027 Memorandum of Understanding (Attachment A) with Los Angeles/Orange Counties Building and Construction Trades Council for employees in Unit E within 86 classifications (Attachment B)).

**Action Proposed**:
Adoption of the 2025-2027 Memorandum of Understanding (Attachment A) with Los Angeles/Orange Counties Building and Construction Trades Council for employees in Unit E within 86 classifications (Attachment B).

**Background**:
Pursuant to Government Code Section 3547, Trades Building Council's initial proposal was presented at a Regular Meeting of the Board of Education (Board). The public had an opportunity to be informed about these proposals and to express themselves to the Board. Since that time, representatives for the parties have met and negotiated as required by law. The parties reached tentative agreement on May 14, 2026.

Copies of the Memorandum of Understanding are available for public review through the Office of Labor Relations.

**Expected Outcomes**:
Adoption of the Memorandum of Understanding (Attachment A) with the Los Angeles/Orange Counties Building and Construction Trades Council (Unit E).

**Board Options and Consequences**:
If the Board adopts this MOU, the 2025-2027 Successor Negotiations with the Trades Building Council, which is a joint recommendation of the bargaining parties, will be implemented. The agreement impacts the 86 Building Council classifications totaling approximately 1,567 Full-Time Equivalent (FTEs) Trades positions (Attachment B)

If the Board does not adopt this MOU, the attached 2025-2027 Successor Agreement with the Trades Building Council will not be implemented. Moreover, the parties would resume negotiations for a successor agreement.

**Policy Implications**:
This Memorandum of Understanding amends the provisions of the 2022-2025 Successor Agreement between the District and Trades Building Council therefore becomes policy upon adoption by the Board and ratification by the Trades Building Council membership.

**Budget Impact**:
The budget impact for this agreement is detailed in the attached AB 1200 Report (Attachment C). Moreover, the combined budget impact for all agreements being considered by the Board for adoption at the June 16, 2026, Regular Board Meeting, is detailed in a separate AB 1200 Report included as Attachment D.

The estimated costs associated with this and all other collective bargaining agreements being considered for adoption at the June 16, 2026 Regular Board Meeting are reflected in the multi-year projection included in the proposed Fiscal Year (FY) 2026-27 budget. The proposed budget includes a projected negative General Fund Unassigned/Unappropriated ending balance of $3.6 billion for FY 2028-29. The Los Angeles County Office of Education (LACOE) is requiring the District to adopt a new Fiscal Stabilization Plan to address this projected negative ending balance.

**Student Impact:**
This Agreement will assist the District in attaining its goals for students by providing competitive compensation to attract and retain high quality employees. It also incentivizes employees to attain higher levels of competency and certification to better serve our students.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **1** | Compensation changes are applied to all Trades Building Council classifications, without consideration of SENI index, student population, or historical inequities. |
| **Resource Prioritization** | **2** | Increased compensation may incentivize employees to serve as leaders. Students need talented school and District leaders to improve outcomes. |
| **Results** | **2** | Higher compensation will help attract and retain talented staff with the experience, education, and desire necessary to address opportunity and/or achievement gaps. |
| **TOTAL** | **5** | |

**Issues and Analysis**:
The 2025-2027 Unit E MOU provides for the following on-schedule wage increases for all bargaining unit employees:

- 2% effective July 1, 2025; 2% effective January 1, 2026; 4% effective July 1, 2026; 3.65% effective January 1, 2027.

The Unit E MOU also provides for:

- Updated bereavement leave language (Article XII);
- Four (4) cumulative days of additional vacation accrual, annually between 21-24 years of service; $100-$500 attendance incentive for rates between 96%-100% (Article XVII);
- Beginning July 1, 2026, reimbursement up to $150 per fiscal year for the cost of safety footwear (Art XVII);
  Effective July 1, 2026, flat rate mileage shall be $14/day for passenger car or station wagon, $17/day for pick-up truck or van; effective July 1, 2025, $20/day for vehicles hauling in excess of 200 pounds; and effective July 1, 2026, $25/day for vehicles hauling in excess of 300 pounds (Article XIX);

- Tuition reimbursement increased from $600 to $1,400, annually (Article XX);
- Doubling the longevity increment schedule for years of qualifying District service (Appendix A); and
- Sideletter - Effective July 1, 2026, base hourly wages increased for District apprentice-titled classifications derived solely from wage increases applied to the base hourly rate of the corresponding journey-level classification.

This Memorandum of Understanding concludes the 2025-2027 Successor Negotiations with Los Angeles/Orange Counties Building and Construction Trades Council (Unit E).

**Attachments:**
Attachment A - LAUSD- Trades Building Council 2025-2027 Memorandum of Understanding
Attachment B - Trades Classification List
Attachment C - AB 1200 Report
Attachment D - AB 1200 Combined Report (for all agreements being considered for adoption at the June 16, 2026, Regular Board Meeting)

**Submitted:**
06/05/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

KRISTEN K. MURPHY
Associate Superintendent
Talent and Labor Relations

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

**APPROVED & PRESENTED BY:**

JASON GEANAKOPOULOS
Interim Director
Office of Labor Relations

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

5/14/26

5/14/26 A.C

**LOS ANGELES UNIFIED SCHOOL DISTRICT**
**AND**
**LOS ANGELES/ORANGE COUNTIES BUILDING AND CONSTRUCTION TRADES COUNCIL**
**MEMORANDUM OF UNDERSTANDING**
**2025-2027**

This Tentative Agreement is made and entered into this 14 day of May 2026 by and between the Board of Education of the Los Angeles Unified School District ("District") and the Los Angeles/Orange Counties Building and Construction Trades Council ("Council") for employees in Unit E.

Pursuant to the Parties' 2022-2025 Collective Bargaining Agreement, the District and Council have met and negotiated in good faith and have completed their negotiations for this 2025-2027 Agreement. This 2025-2027 Agreement is the successor to the Parties' 2022-2025 Agreement and is the final resolution to all matters associated with that Agreement. The parties agree as follows:

A. **INCORPORATION OF PREVIOUS TERMS:**
All articles and provisions of the parties' 2022-2025 Agreement, together with previous amendments, supplements, Memorandum of Understanding (MOU) and Side Letters are to be combined with the terms of this Agreement to form the 2025-2027 Agreement. The Parties will develop appropriate non-substantive language corrections to combine the above documents with this Agreement.

B. **COMPENSATION**

**2025-2026 Salary Increase: 4%**

- Effective July 1, 2025, all Unit E bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.
- Effective January 1, 2026, all Unit E bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

**2026-2027 Salary Increase: 7.65%**

- Effective July 1, 2026, all Unit E bargaining unit members shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.
- Effective January 1, 2027, all Unit E bargaining unit members shall receive a 3.65% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

C. The District will make every effort to pay all negotiated increases, including retroactive increases and bonuses, if applicable, as soon as possible following adoption by the Board of Education.

D. **ADDITIONAL AGREEMENTS:**
1. ARTICLE I RECOGNITION
2. ARTICLE IV COUNCIL RIGHTS
3. ARTICLE V GRIEVANCE PROCEDURES
4. ARTICLE IX HOURS AND OVERTIME
5. ARTICLE X EVALUATION PROCEDURES

6. ARTICLE XI TRANSFER PROCEDURES
7. ARTICLE XII LEAVES OF ABSENCE
8. ARTICLE XVI VACATION
9. ARTICLE XVII SAFETY CONDITIONS
10. ARTICLE XVIII TOOL REPLACEMENT
11. ARTICLE XIX REIMBURSEMENT FOR MILEAGE EXPENSES
12. ARTICLE XX TUITION AND REIMBURSEMENT
13. ARTICLE XXII TERM OF AGREEMENT
14. APPENDIX A WAGES AND SALARIES
15. Memorandum of Understanding LAUSD-Trades Joint Labor Management Committee
16. Memorandum of Understanding LAUSD-Trades District Vehicle Use Committee
17. Memorandum of Understanding LAUSD-Trades Apprentice Task Force
18. Side Letter LAUSD-Trades Apprentice Classification Wages

E. **TERM OF AGREEMENT:** This Agreement shall become effective upon adoption by the Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2027, and thereafter extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice. This Agreement is the final resolution to the Parties' 2025-2027 Agreement.

F. **NEGOTIATIONS FOR SUCCESSOR AGREEMENT:** Negotiations for the successor agreement to this Agreement shall commence at the request of either party any time after January 1, 2027.

This Agreement is subject to ratification by the Council membership and to final adoption by the LAUSD Board of Education.

Date of Agreement: 5/14/26

Los Angeles Unified School District

By: _____

Los Angeles/Orange Counties Building and Construction Trades Council

By: _____

Adopted and approved by the LAUSD Board of Education on _____, 2026.

By: _____

Scott Schmerelson, President
LAUSD Board of Education

3-31-26 CLM

Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Union Counter 7-29-2025
District Counter 8-27-2025
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-26-2026

3/31/26

Henry Jauregui 3/31/26

**ARTICLE I**
**RECOGNITION**

**1.0-3.0 Current Contract Language [CCL]**

4.0 The LAUSD Personnel Commission Rules provide procedures to support the efficiency of the classified service via the selection and retention of employees upon a basis of merit. The District shall publish these rules on its publicly available webpage which employees may access at their convenience.

Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Union Counter 9-24-2025
District Counter 10-7-2025
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-26-2026

## ARTICLE IV
## COUNCIL RIGHTS

1.0 Access: Any authorized Council representative shall have the right of reasonable access to District facilities for the purpose of contacting employees and transacting matters. Upon arriving at a work site, the representative shall first report to the office of the site administrator and state the intended purpose and expected length of visit. The representative shall not interrupt any employee's duties or assignments.

1.1 If an authorized Council representative wishes to observe the working and/or safety conditions at a particular site, ~~he/she~~ they shall make prior arrangements to do so through the appropriate Maintenance and Operations office and/or the Office of Labor Relations.

3.0 Released Time for Negotiations: No more than ten (10) negotiating team employee representatives designated by the Council shall be released from duty with no loss of pay for the purpose of attending negotiation meetings with the District pursuant to this Agreement, provided, however, that there shall be no more than seven (7) such employees designated from the Maintenance & Operations Branch crafts. The Council and the District may agree that additional employees shall receive such released time.

3.1 Collective Bargaining Agreement (CBA) Negotiations Preparation Release Time: No more than seven (7) negotiating team employee representatives designated by the Council shall be released from duty for up to four (4) assigned workdays with no loss of pay for the purpose of preparing for negotiations during each three (3) year successor CBA cycle. The costs associated with requests for additional preparation release time beyond four (4) workdays shall be borne by the Council.

4.0 Consultation: District management will meet with the Council and/or its appropriate credentialed representative for the sole purpose of consultation prior to the District making any significant changes in the assigned duties traditionally performed by the various crafts. Changes or revisions in class descriptions will be accomplished in accordance with Personnel Commission rules and procedures. The District shall also meet with the Council to consult prior to modifying any Board action which would remove Federal Social Security coverage for Unit members. Prior to implementing any decision to layoff Unit members as a result of the District subcontracting to third parties or agencies the functions historically performed by Unit members, the District shall first notify and upon request consult with the Council regarding the effects of such decision on Unit members represented by the Council.

4.1 Formal Notice: Formal notices relating to matters within the scope of representation will be made in writing and/or by email to an authorized council representative. Upon the Council's request, a paper copy of the notice will also be provided in person by hand to an authorized council representative at the District Office.

**5.0-12.0 *Current Contract Language [CCL]***

13.0 New Employee Orientation: Implementation of AB 119: Unit E (Trades Council) and the Los Angeles Unified School District agree to the following terms as the result of bargaining over implementation of AB 119:

a. Information Regarding New Hires: ~~Upon request~~, on a monthly basis, the District shall provide the Council ~~Unit E~~ with contact information of new hires. This information will include~~: employee name, employee number, classification, and work location.~~

- Name
- Employee Number
- Classification
- Department
- Work Location
- Work Location Address
- Work Telephone Number (as available)
- Home Telephone Number (as available)
- Cellular Telephone Number (as available)
- Work Email Address (as available)
- Personal Email Address (as available)
- Home Address

The District shall provide Unit E with information enumerated in Section 13.0(a) above for all Unit E employees no less than every 120 days.

b. "Newly hired employee" or "new hire" means any employee, whether permanent, full time, part time, hired by the District, whose information has not previously been provided to the Council.

c. Access to New Bargaining Unit Members: The District shall provide Unit E access to new employees as outlined below:

i. New Employee Orientation: When the District conducts a formal New Employee Orientation with classifications represented by Unit E, Unit E shall receive not less than ten (10) working days' notice in advance of the orientation and shall be provided with a location in close proximity to New Employee Orientation where it can speak to members prior to the beginning of New Employee Orientation, during breaks, and after New Employee Orientation. Granting this right shall not interfere with the employee being on time to New Employee Orientation.

ii. Maintenance and Operations Onboarding: During the first month of a new employee's assignment, at an onboarding session designated by the Maintenance and Operations Division, the District will provide a Unit E Business Representative with thirty (30) minutes of access, during the employee's paid time. The District will provide the Union with a ten (10) day notice prior to onboarding. This notice shall include date, time, employee's name, classification, assigned location, and point of contact at the M&O area. Alternatively, the Trades Council may elect to be provided thirty 30 minutes of access during a new

employee's paid work day to conduct an orientation session at a time mutually agreeable to the Trades Council and the site, operational unit, or work group supervisor/Area Facilities Services Director. The Trades Council must exercise this right in the first 130 working days of a new employee's assignment, unless otherwise mutually agreed to in writing by the Trades Council and the site, operational unit, or work group supervisor/Area Facilities Services Director.

iii. Information Technology Services Onboarding: During the first month of a new employee's assignment, at an onboarding session designated by the Information Technology Division, the District will provide a Unit E Business Representative with thirty (30) minutes of access, during the employee's paid time. The District will provide the Union with a ten (10) day notice prior to onboarding. This notice shall include date, time, employee's name, classification, assigned location, and point of contact at the ITS area. Alternatively, the Trades Council may elect to be provided thirty 30 minutes of access during a new employee's paid work day to conduct an orientation session at a time mutually agreeable to the Trades Council and the site, operational unit, or work group supervisor/Area Director. The Trades Council must exercise this right in the first 130 working days of a new employee's assignment, unless otherwise mutually agreed to in writing by the Trades Council and the site, operational unit, or work group supervisor/ Director.

Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-26-2026

## ARTICLE V
## GRIEVANCE PROCEDURE

**1.0-12.0 *Current Contract Language [CCL]***

13.0 Board of Review: The Board of Review shall be composed of a chairman and two members. The Council and the District shall each appoint one member, who shall be an employee or an administrator of the District, to serve on the Board of Review, provided, however, that no employee may be selected by any grievant to serve on a Board of Review more than twice in any calendar year.

Within five (5) days from the date the request for a Board of Review is received by the Office of Labor Relations, a meeting shall be arranged with the parties to the grievance, or their representatives, for the selection of the chairman of the Board of Review. The chairman may be jointly agreed upon by the parties or shall be selected from the following list of persons by alternately striking names until one remains.

Sarah Adler
Chris Cameron
Bonnie Castrey
Thomas Christopher
Joseph Gentile
~~Fred Horowitz~~
Sheri E. Ross
Irene Ayala
John Kagel
Guy Prihar
Michael Prihar
Robert Steinberg
Jan Stiglitz
Paul Roose
Yuval Miller

The party who strikes the first name shall be determined by lot. If the chairman indicates that he/she will not be available for hearing within a reasonable time, not to exceed sixty (60) days, the parties shall proceed to select another chairman as indicated above. The District and the Council shall each pay one-half of the fees of the chairman of the Board of Review. Each party shall bear the expense of the presentation of its own case. All decisions and rulings shall be made by majority decision of the Board of Review.

**13.1-19.0 *[CCL]***

Union Opening Proposal 5-20-2025
Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Union Counter 7-29-2025
District Counter 8-27-2025
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-31-2026
Parties TA 3-31-2026
Revised District Counter 5-11-2026

## ARTICLE IX
## HOURS AND OVERTIME

**1.0-6.0 *Current Contract Language [CCL]***

7.0 Unit E employees shall not be required to use their personal phones for work functions during work time except for **emergency** circumstances.

~~8.0 Where Unit E employees are required to both sign in/out on a District site visitor log and check in/out electronically (e.g., via QR code), employees shall complete both processes at the start and end of their work shift.~~

~~If the site office where the visitor log is maintained is not open at the employee's start time, the employee shall utilize Workforce Manager to sign in, and locate the plant manager on site to obtain access to the office to complete signing in on the visitor log and scanning the QR code. Check in to the site office/on the visitor log shall take place within fifteen (15) minutes of arriving at the District site.~~

~~If, after a good faith effort, an employee is unable to complete the electronic check in/out using Workface Management and/or the QR code - due to device or connectivity issues - the employee shall notify their supervisor using a District phone or device available at the site.~~

Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Union Counter 7-29-2025
District Counter 8-27-2025
Revised District Counter 8-27-2025

8/27/25 IA Edd A/M 8/27/25 Henry Jaeger 8/27/25

## ARTICLE X

## EVALUATION PROCEDURES

1.0 Schedule: Employees shall be evaluated in accordance with the following schedule:

a. Probationary employees shall be given performance evaluations at least once during their probationary period.

b. Permanent employees shall be given a performance evaluation at least once every year.

2.0 Procedure to be Followed: Performance evaluation reports shall be made on forms prescribed by the District or may be done by separate memorandum.

a. Evaluations shall be based on observations or knowledges and in accord with the facts and not upon unsubstantiated or undocumented charges or rumors. In addition, no evaluation shall be based upon derogatory materials in the employee's personnel file unless the employee has previously been given sufficient prior notice of same, an opportunity to review and comment upon it, and had such comments attached to the materials.

b. The evaluator shall be at a supervisory level or higher. The evaluator, who normally will be the employee's immediate supervisor, shall discuss the written performance evaluation report with the employee. Both the evaluator and the employee will sign the evaluation. The signature of the employee means only that the employee has received a copy of the evaluation. The employee may attach any written comments to the evaluation at his/her option at the time of the conference or at a later date. Copies of the evaluation together with any attachments will then be distributed as follows: One (1) copy to the employee; one (1) copy to the personnel file; and one (l) copy to the evaluator.

c. If any category on the performance report is rated lower than "meets standards," the following will be included in the evaluation:

1. statement of the problem or concern;

2. the desired improvement;

8/27/25

8/27/25

8/27/25



3. suggestions as to how to improve; and

4. provisions for assisting the employee.

3.0 Appeal: If a permanent employee disagrees with the evaluation, the employee shall have the right to appeal the evaluation in writing to the appropriate division head or designated representative within ten (10) working days of receipt of the evaluation. (The designated representative shall not be the individual who issued the performance evaluation or Notice of Unsatisfactory Service or Act). The decision of the reviewer will be attached to the evaluation and shall be final and will be made within ten (10) working days after hearing the appeal. The employee may be represented in this appeal by the Council if the employee so desires.

3.1 No grievance arising under this Article shall challenge the substantive objectives, standards, or criteria determined by the evaluator or the District, nor shall it contest the judgment of the evaluator. Grievances concerning evaluations shall be limited to a claim that the procedures of this Article have not been followed.

4.0 Notice of Unsatisfactory Service or Act: An employee given a Notice of Unsatisfactory Service or Act that does not recommend disciplinary action shall have the same appeal rights as outlined in Section 3.0, above. A formal grievance concerning such a Notice of Unsatisfactory Service or Act filed under Article V (Grievance Procedure) shall be limited to a claim that the procedures in Paragraphs a. and b. of Section 2.0, above, have not been followed.

5.0 Prior to taking disciplinary action (suspension, demotion, or dismissal) against an employee, the responsible administrator shall advise the employee that disciplinary action may be taken and schedule a meeting to discuss the matter. Upon request [CCL], the employee shall be entitled to be accompanied at this meeting by a Council representative. Nonavailability of the employee or the Council representative for more than a reasonable time shall not delay appropriate action, if any. This right shall not extend to routine conferences or any other meetings or to any conferences conducted under the Evaluation Procedures of this Article. Claimed violations of this Section shall be presented through appropriate disciplinary appeals.

6.0 Employees required to attend meetings scheduled by the District pursuant to this Article shall do so with no loss of pay and shall be paid appropriate mileage.

7.0 If an employee *reasonably* believes an interview meeting with a supervisor could lead to discipline, they may invoke their Weingarten Rights to union representation in the meeting. *[Parties TA]*

8.0 At a reasonable time not to exceed two (2) business days before a

## Article X - Evaluation Procedures

pre-disciplinary meeting unless there is an impeachment reason for not providing it before the pre-disciplinary meeting, the District will provide the employee written documents that support the issues to be discussed at the meeting.

a. If, following the pre-disciplinary meeting, additional written materials are obtained by the District that support the issues discussed at the pre-disciplinary meeting, the District will provide these written materials to the employee within a reasonable time after they are obtained.

b. By one calendar week prior to the Skelly meeting, the District will make available to Union, written materials upon which the charges are based. *[Parties TA]*

TA (26) 8/27/25

8/27/25

Jenny Jauregui 8/27/25

Union Opening Proposal 5-20-2025
District Counter 7-14-2025

## ARTICLE XI

## TRANSFER PROCEDURES

1.0-3.0 Parties agree: no change/Current Contract Language [CCL]

4.0 Change of Location: An employee who is notified of a change in his/her work location which is not intended to exceed one-hundred (100) total work days annually shall receive five (5) ~~three (3)~~ working days notification.

4.1 The Council's designated steward who is notified of a change of his/her work location which shall not exceed one-hundred (100) total work days annually shall receive three (3) working days notification and upon request within five (5) ~~three (3)~~ working days of such notification, be entitled to a consultation with the appropriate administrator. The purpose of the consultation shall be to discuss the reason(s) for change of work location and to provide an opportunity for the administrator to hear and consider the employee's views on the matter. The employee may be represented by the Council or local union in this consultation.

FKM 3-31-26

Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Union Counter 9-24-2025
District Counter 10-7-2025
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-26-2026

Ed M 3/31/26

Henry Lanegard 3/31/26

## ARTICLE XII
## LEAVES OF ABSENCE

**1.0-7.0 *Current Contract Language [CCL]***

8.0 Bereavement Leave (Paid): An employee is entitled to a paid leave of absence from the District, not to exceed three (3) days, on account of the death of ~~a member of the~~ an employee's ~~immediate family~~ qualified family member as defined below, and if requested provided acceptable proof of death and relationship within 30 days from the first day of bereavement leave. ~~is provided, if requested, and the leave or absence commences within ten (10) calendar days of notification of the death.~~ Bereavement leave may be taken consecutively or intermittently so long as the absence commences and is completed within three months from the qualifying family members' death. If more than one such death occurs simultaneously, the leave may be taken consecutively. If out-of-State travel or more than two-hundred (200) miles one- way travel is required and requested by an employee, an additional two (2) days shall be granted. Alternatively, an employee traveling in-state less than two-hundred (200) miles one-way may elect to take an additional two (2) days of bereavement, and use personal necessity, vacation, or take the bereavement leave as unpaid. ~~The immediate family is defined as the parent, grandparent, or grandchild of the employee or of the employee's spouse, and the spouse, child, brother, sister, daughter-in-law, or son-in-law of the employee, or any relative living in the immediate household of the employee.~~ A permanent employee may interrupt or terminate vacation to take bereavement leave. ~~For purposes of this Section, immediate family as defined above, shall also include step and foster relationships.~~

The qualified family member is defined as the following relatives of the employee:

a. Spouse or cohabitant who is the equivalent of a spouse, or domestic partner (per California Family Code 297-297.5);
b. Parent (includes of spouse, of cohabitant who is the equivalent of a spouse);
c. Grandparent (includes of spouse, of cohabitant who is the equivalent of a spouse);
d. Child (includes son/daughter-in-law, step and foster child);
e. Grandchild (includes of spouse, of cohabitant who is the equivalent of a spouse);
f. Brother;
g. Sister;
h. Any relative living in the immediate household of the employee; and
i. Designated person (District employees are limited to one designated person per 12-month period. The employee may identify the designated person when the employee requests a leave for family care, medical, bereavement, and/or kin care)

**9.0-12.3 *Current Contract Language [CCL]***

13.0 Personal Necessity Leave (Paid): An employee shall, subject to the limits set forth below, be granted a paid personal necessity leave when the gravity of the situations described below require the personal attention of the employee during assigned hours of service: ...

f. Other significant event of a compelling nature to the employee, the gravity of which is comparable to the above, which demands the personal attention of the employee during assigned hours and which the employee cannot reasonably be expected to disregard, limited to two (2) ~~one (1)~~ occasion(s) in any school year.

**13.0(a-e & g-j)—22.11** ***[CCL]***

TA 8/27/25

8/27/25

Henry Jauregui 8/27/25



## ARTICLE XVI

## VACATION

1.0-1.14 Parties agree: maintain current contract language [CCL]

1.15 Attendance Rate Incentive: On an annual basis with the attendance period beginning July 1, 2025 through June 30, 2026, permanent employees who exhibit high performance standards in the area of attendance (as defined by District) shall be eligible to receive the following annual incentives:

| | |
|---|---|
| Staff Annual Attendance Rate of 96%: | $100.00 |
| Staff Annual Attendance Rate of 97%: | $200.00 |
| Staff Annual Attendance Rate of 98%: | $300.00 |
| Staff Annual Attendance Rate of 99%: | $400.00 |
| Staff Annual Attendance Rate of 100%: | $500.00 |

KCM 3-31-26

Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Parties TA 8-27-2025 (Attendance Incentive)
Revised District Proposal 2-13-2026 (add Vacation Accrual 20-24 years)
Revised District Proposal 3-18-2026
Revised District Counter 3-26-2026

Henry Jaenecke 3/31/26

Ed 3/31/26

## ARTICLE XVI
## VACATION

**1.0** ***[Current Contract Language (CCL)]***

1.1 Accrual of vacation shall be determined based on the factors and in the manner set forth in the following table:

| Employee's Years of Service | Vacation Accrual Factor Based on 40 Hour Workweek |
|---|---|
| Less than 4 years | .03846 |
| 4 years or more but less than 15 | .05770 |
| 15 years or more but less than 16 | .06155 |
| 16 years or more but less than 17 | .06539 |
| 17 years or more but less than 18 | .06923 |
| 18 years or more but less than 19 | .07308 |
| 19 years or more but less than 20 | .07693 |
| 20 years or more but less than 21 | .08077 |
| 21 years or more but less than 22 | .08462 |
| 22 years or more but less than 23 | .08846 |
| 23 years or more | .09232 |

X Employee's Hours of Paid Status Exclusive of Overtime = Employee's Hours of Accrued Vacation

For example, a full-time twelve (12) month employee will accrue vacation annually as follows:

| | |
|---|---|
| I through 4 years | 10 days |
| 5 through 15 years | 15 days |
| 16 years | 16 days |
| 17 years | 17 days |
| 18 years | 18 days |
| 19 years | 19 days |
| 20 years | 20 days |
| 21 years | 21 days* |
| 22 years | 22 days* |
| 23 years | 23 days* |
| 24 years | 24 days* |

*The vacation accrual will increase as stated above effective July 1, 2025

***1.2-1.14 [CCL]***

2.0 Attendance Incentive: This Attendance Incentive is intended to reward regular attendance in order to improve the instructional program and reduce the costs of absenteeism. On an annual basis with the attendance period beginning July 1, 2025 through June 30, 2026, permanent employees who exhibit high performance standards in the area of attendance (as defined by District) shall be eligible to receive the following annual incentives:

| | |
|---|---|
| Staff Annual Attendance Rate of 96%: | $100.00 |
| Staff Annual Attendance Rate of 97%: | $200.00 |
| Staff Annual Attendance Rate of 98%: | $300.00 |
| Staff Annual Attendance Rate of 99%: | $400.00 |
| Staff Annual Attendance Rate of 100%: | $500.00 |

Unit E Opening Proposal 5-20-25 (Art 17 Safety)
District Counter 7-15-25 (Safety Committee MOU)
Unit E Counter (Art 17 Safety)
District Counter 8-27-2025 (Safety MOU and Art 17 Safety)
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-26-2026

3-31-26
3/31/26
3/31/26

## ARTICLE XVII
## SAFETY CONDITIONS

1.0 The District shall be responsible for providing working conditions which conform to applicable law, including all Cal/OSHA regulations. Employees shall be responsible for complying with safety procedures and practices and for reporting to the immediate supervisor as soon as possible any unsafe condition, facility, or equipment. At each Maintenance and Operations Area and major work site, there shall be posted the name of an individual designated by the District to receive employee reports of unsafe conditions. There shall be no reprisal against an employee for reporting an unsafe condition, facility or equipment.

2.0 Unit E employees may utilize up to eight (8) hours personal necessity leave annually to take Adult & Child CPR/AED Deployment training or refresher training. Evidence of training completion must be presented upon request.

3.0 Safety Footwear: Beginning July 1, 2026, Each Unit E employee shall be reimbursed, up to **$150** per fiscal year, for the actual cost of appropriate safety footwear determined by the District to be required for the safe performance of their assigned duties. Employees shall provide requests for reimbursement, inclusive of receipt(s) of purchase of applicable footwear, to their immediate supervisor (or designee) within sixty (60) calendar days of such purchase. Safety footwear reimbursements will be handled in accordance with relevant law and California Public Employees' Retirement System (CalPERS) reporting requirements, as applicable.

Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Union Counter 7-29-2025
District Counter 8-27-2025
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-26-2026
Revised District Counter 3-31-2026

3/31/26
3-31-26
3/31/26

## ARTICLE XVIII
## TOOL REPLACEMENT

**1.0-5.0** ***Current Contract Language [CCL]***

6.0 Unit E employees shall not be required to use their personal tools for district work.

May 14 2026

5/14/26

5/14/26

Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Union Counter 7-29-2025
District Counter 8-27-2025
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-26-2026
Parties TA 3-31-2026
Revised District Counter 5-14-2026

## ARTICLE XIX
## REIMBURSEMENT FOR MILEAGE EXPENSES

**1.0-4.0(a-h)** ***Current Contract Language [CCL]***

3.0 Daily Flat Rate: In recognition of the fact that many unit employees regularly use their own vehicle to haul District materials, tools, supplies and equipment, employees assigned to one of the classes below shall be eligible for "flat rate" mileage in addition to the per mile reimbursement specified in 2.0 above. Flat rate mileage shall be authorized for eligible field assigned employees for each day or part of a day of such use of their personal vehicle. Those eligible employees regularly assigned shall receive flat rate mileage each day their personal vehicle is driven in District service. The rates shall be ~~$9.00~~ **$14.00** per day for a passenger car or station wagon, and ~~$12.00~~ **$17.00** per day for a pick-up truck or van. ~~In the event that Maintenance & Operations receives the anticipated 3% increase in the 2015-2016 year in the Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.5),~~ Effective July 1, ~~2023~~ **2025**, the amount for vehicles hauling in excess of 200 pounds shall increase to ~~$15.00~~ **$20.00** per day for District authorized materials, tools, supplies and equipment. Effective July 1, 2026, the amount for vehicles hauling in excess of **300** pounds shall be set at **$25.00** per day for District authorized materials, tools, supplies and equipment. **The weight of any equipment used to safely and securely store or stow District materials, tools, or supplies for transport in a personal vehicle shall count toward the applicable hauling flat-rate weight threshold.** Disputes regarding the weight of materials, tools, supplies and equipment shall be subject to **the grievance procedure or alternatively,** expedited arbitration**, if requested.**

Apprentice Electrician
Apprentice Plumber
Asbestos Abatement Assistant
Carpenter
Electrical Inspector
~~Elevator Inspector~~
Fire Equipment Servicer
Glazier
Hand Grader
Hardwood Floor Worker
Heating and Air Conditioning Inspector
Insulator/Asbestos Abatement Worker
Lawn Sprinkler Fitter
Locksmith
Machinist
Painter
Plasterer and **Concrete** Finisher
Apprentice Heating & Air Conditioning Fitter
Apprentice Sheet Metal Worker
Asbestos Surveyor
**Apprentice Carpenter**
Electrician Electronics Technician
Equipment Mechanic
Floor Covering Installer
Gym/Playground Equip. Installer
Hardware Inspector
Heating & Air Conditioning Fitter
HVAC Test Technician
IT Electronics Comm. Tech.
Light Gauge Metal Inspector
Maintenance Worker
**Maintenance Worker (restricted)**
Painting Inspector
Plumber Plumbing Inspector

Pressure Vessel Welder
Radio Communication Technician
Roofer
Senior Carpenter
Senior Electrician
Senior HVAC Test Technician
Sr. Insulator/Asbestos Abatement Wkr
Senior Locksmith
Senior Painter
Senior Roofer
Sign Designer
Steeplejack
Tile Layer
Toolsharpener
Welder
Apprentice Painter
Compressor & Pneumatic Tool Operator
Earth & Paving Inspector
IT Trainee
Maintenance Worker (restricted)
Mill Carpenter
Mill Fitter
Moulder Operator
Sr Fire Equipment Service
Sr Glazier
Sr Hand Grader
Sr Tile Layer
Skip Loader Operator
Tractor & Roller Operator
Tractor Operator
Projector Technician
Refrigeration Fitter
Roofing Inspector
Senior Floor Covering Installer
Senior Heating and Air Fitter
Conditioning Fitter
Senior IT Electronics Comm. Tech.
Senior Metal Worker
Senior Plumber
Sheet Metal Worker
Steel Inspector
Telecommunications Systems Technician
Tile Layer Helper
Upholsterer

3.1 Unit employees in a classification not specified above may also qualify for flat rate mileage on occasion based upon a special assignment as authorized by the Division head or designee.

**4.0(a-h) [CCL]**

TA 8/27/25

TA 8/27/25

Henry Jauregui 8/27/25

Union Opening Proposal 5-20-2025
District Counter 6-10-2025

## ARTICLE XX

## TUITION AND REIMBURSEMENT

1.0 The District shall, subject to the conditions set forth below and within the budgeted amounts for this Unit, grant to permanent Unit employees, tuition reimbursement and/or reimbursement for books or consumable materials specifically identified in writing in the course description as required for course completion under the conditions identified below: Parties agree: no change [CCL]

a.-e. Parties agree: no change [CCL]

f. Tuition reimbursement shall be limited to a maximum of $1,400 ~~$1000~~ for any individual employee during any twelve (12) month period.

g.-h. Parties agree: no change [CCL]

2.0-3.0 Parties agree: no change [CCL]

May 14 2026
5/14/26
5/14/26

Union Opening Proposal 5-20-2025
District Counter 6-10-2025
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Parties TA 3-31-2026
Revised District Counter 5-9-2026

## ARTICLE XXII
## TERM OF AGREEMENT

1.0 Term: This Agreement shall become effective upon adoption by the Board of Education, and shall remain in full force and effect, pursuant to its terms, to and including June 30, **2027** ~~2025~~.

2.0 Negotiations for Successor Agreement: Negotiations for a successor Agreement shall commence upon request of either the District or the Council at any time after January 1, **2027** ~~2025~~. Such negotiations shall commence as soon as reasonably practicable after a request to commence negotiations is made, but in no event more than ten (10) days from the date of the request, absent mutual agreement to extend this time.

3/31/26
3-31-26

District Proposal 2-13-2026
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-26-2026

**APPENDIX A**
**WAGES AND SALARIES**

**1.0-7.3 *Current Contract Language [CCL]***

7.4 The longevity increment schedule for years of qualifying District service shall be:

$.~~15625~~ .3125 per hour after 10 years
$.~~18750~~ .3750 per hour after 15 years
$.~~21875~~ .4375 per hour after 20 years
$.~~28125~~ .5625 per hour after 25 years
$.~~31250~~ .6250 per hour after 30 years
$.~~34375~~ .6875 per hour after 35 years

There shall be an additional $5.00 per pay period increment for each additional five (5) years of qualifying District service.

**8.0-9.0 *[CCL]***

The District and the Trades Council will work collaboratively to explore the feasibility of increasing the use of District vehicles for hauling materials and reducing Unit E employees' reliance on personal vehicles for hauling District materials during the workday.

Unit E Opening Proposal 5-20-25 (Art 17 Safety)
District Counter 7-15-25 (Safety Committee MOU)
Unit E Counter (Art 17 Safety)
District Counter 8-27-2025 (Safety MOU and Art 17 Safety)
Revised District Counter 2-13-2026
Revised District Counter 3-18-2026
Revised District Counter 3-26-2026
Revised District Counter 3-31-2026

**Memorandum of Understanding**
**Los Angeles Unified School District and**
**LA/OC Building and Construction Trades Council**
**Joint Labor Management Committee**

This Memorandum of Understanding ("MOU") is to memorialize an agreement between the Los Angeles Unified School District ("District") and the Los Angeles/Orange Counties Building and Construction Trades Council ("Trades Council" or "Unit E") regarding establishment of a Joint Labor Management Committee (LMC) between the Parties.

The Joint Labor Management Committee shall be comprised of three (3) members appointed by the Trades Council and three (3) members appointed by the District, including but not limited to the Director of Maintenance and Operations or their designee. The members appointed by the Trades Council shall be provided paid released time for their participation in the LMC.

The committee shall meet quarterly to discuss matters of mutual interest. Trades Council representatives shall provide topics for an agenda to the District two (2) weeks prior to each scheduled meeting.

Upon mutual agreement of the Parties, either party may invite one or more additional participants to committee meetings as appropriate (e.g., a unit member from within a specific craft to facilitate more informed discussion).

This non-precedent setting MOU will remain in effect for the duration of the parties' 2025-2028 LAUSD-Unit E Collective Bargaining Agreement and sunset on June 30, 2028.

LAUSD Representative — Date: 3-31-26

Trades Representative — Date: March 31 2026

**Memorandum of Understanding**
**Los Angeles Unified School District and**
**LA/OC Building and Construction Trades Council**
**District Vehicle Use Committee**

This Memorandum of Understanding ("MOU") is to memorialize an agreement between the Los Angeles Unified School District ("District") and the Los Angeles/Orange Counties Building and Construction Trades Council ("Trades Council" or "Unit E") regarding establishment of a District Vehicle Use Committee between the Parties.

Within ninety (90) days of ratification of the 2025-28 Unit E Collective Bargaining Agreement, the District and Trades Council will establish a committee to explore the feasibility of increasing the use of District vehicles for hauling materials and reducing Unit E employees' reliance on personal vehicles for hauling materials during the workday.

The Committee shall be comprised of three (3) members appointed by the Trades Council and three (3) members appointed by the District. The Committee shall meet three times a year during the term of the agreement. The members appointed by the Trades Council shall be provided paid released time for their participation.

This non-precedent setting MOU will remain in effect for the duration of the parties' 2025-2028 LAUSD-Unit E Collective Bargaining Agreement and sunset on June 30, 2028.

Kristen K Murphy — 3-31-26
LAUSD Representative — Date

Ed Escoto Jr — March 31 2026
Trades Representative — Date

District Proposal 5-11-26

**Memorandum of Understanding**
**Los Angeles Unified School District and**
**LA/OC Building and Construction Trades Council**
**Apprentice Task Force**

This Memorandum of Understanding ("MOU") memorializes the agreement between the Los Angeles Unified School District ("District") and the Los Angeles/Orange Counties Building and Construction Trades Council ("Trades Council" or "Unit E") regarding the establishment of a Task Force to discuss opportunities to strengthen, improve, and support greater investment in apprenticeship programs aligned with the bargaining unit work historically and exclusively represented by the Trades Council.

Within sixty (60) days of ratification of the 2025–2027 Unit E Collective Bargaining Agreement, the District and the Trades Council shall establish a Task Force to explore the feasibility of increasing apprenticeship opportunities, including, but not limited to, reviewing organizational needs and processes for establishing classifications, as well as methods for recruitment, training, and career advancement. The Task Force shall specifically prioritize review of apprenticeship opportunities in the following specialization areas: HVAC, electrical work, plumbing, carpentry, welding, painting, and sheet metal fabrication. The Task Force shall also prioritize evaluating opportunities to leverage the District's Career Technical Education and Linked Learning programs as potential avenues to support and advance the Task Force's objectives of strengthening apprenticeship opportunities within the District-employed trades workforce.

The Task Force shall be comprised of three (3) members appointed by the Trades Council and three (3) members appointed by the District, including the Director of Facilities Maintenance and Operations or their designee. Upon mutual agreement, the parties may invite representatives from agencies and/or organizations to provide relevant information for the Task Force's consideration. No later than June 2027, the Task Force shall make recommendations to the Deputy Superintendent of Business Operations regarding opportunities for greater investment in apprenticeship programs within the District.

LAUSD Representative — Date: 5/14/26

Trades Representative — Date: May 14 2026

May 14 2026

**Los Angeles Unified School District**
**OFFICE OF LABOR RELATIONS**
333 S. Beaudry Avenue, 20th Floor, Los Angeles, CA 90017
TELEPHONE (213) 241-8322; FACSIMILE (213) 241-8401

**ANDRÉS E. CHAIT**
*Acting Superintendent*
5/14/26
**KRISTEN K. MURPHY, Ed.D**
*Associate Superintendent*

**JASON GEANAKOPOULOS**
*Interim Director*
May 14, 2026

May 14, 2026

Eddie Alvarez, Council Representative
Los Angeles/Orange Counties
Building and Construction Trades Council
1626 Beverly Blvd., Los Angeles, CA 90026

**RE: Amendment of the 2025-27 Unit E Agreement Regarding Apprentice Classification Wages**

Dear Mr. Alvarez:

This Side Letter confirms the Los Angeles Unified School District's ("District") and Los Angeles/Orange Counties Building and Construction Trades Council's ("Council") mutual agreement to amend, and hereby amends, the 2025-27 Unit E Collective Bargaining Agreement ("CBA") in regard to base hourly wages for District apprentice-titled classifications. This Side Letter supersedes the Letter of Agreement on an Apprenticeship Training Program ("Letter of Agreement") previously signed by the District and the Council and adopted by the Board of Education via Board Report No. 075-11/12 on October 11, 2011 *-and-* the modifications of Appendices A and B set forth in the December 23, 2009 side letter as it pertains to such wages. Other than as set forth herein, no other terms of the Unit E Agreement are hereby amended by this Side Letter.

Effective July 1, 2026, this side letter sets forth the following schedule table for determining the base wage rates for current and future established apprentice-titled classifications as follows:

| Apprenticeship period specified by CA Dept. of Industrial Relations | Salary Step 1 (Year 1) | Salary Step 2 (Year 2) | Salary Step 3 (Year 3) | Salary Step 4 (Year 4) | Salary Step 5 (Year 5) | |
|---|---|---|---|---|---|---|
| 3 Year Apprenticeship | 50% | 75% | 90% | N/A | N/A | Of corresponding Journeyman classification base hourly rate |
| 4 Year Apprenticeship | 50% | 70% | 80% | 90% | N/A | Of corresponding Journeyman classification base hourly rate |
| 5 Year Apprenticeship | 50% | 60% | 70% | 80% | 90% | Of corresponding Journeyman classification base hourly rate |

In accordance with the table above, effective July 1, 2026, Apprentice Heating and Air Conditioning Fitter (Class code 8745), Apprentice Plumber (Class code 8744), and Apprentice Sheet Metal Worker (Class code 8722) shall each be placed on the five (5) year apprentice schedule with salary step percentages derived from the base hourly rate of the corresponding Journeyman classifications, Heating and Air Conditioning Fitter (Class code 3347), Plumber (Class code 3344), and Sheet Metal Worker (Class code 3386), respectively.

In accordance with the table above, effective July 1, 2026, Apprentice Painter (Class code 8737) shall be placed on the four (4) year apprentice schedule with salary step percentages derived from the base hourly rate of the corresponding Journeyman classification, Painter (Class code 3476).

Wage adjustments to the salary schedule of apprentice-titled classifications shall be derived solely from wage increases applied to the base hourly rate of the corresponding journey-level classification. In addition, consistent with Personnel Commission Rule 891c, all District apprentices will generally begin in an applicable Craft Union's apprenticeship training program at the first hourly base wage rate.

The terms of this Side Letter shall remain in effect until June 30, 2027, unless mutually amended or extended by the parties, notwithstanding the expiration of the 2025-2027 Unit E Collective Bargaining Agreement.

Sincerely,

Jason Geanakopoulos
Interim Director, Office of Labor Relations

Agreed By: _____
LA/OC Building and Construction Trades Council

| | | | |
|---|---|---|---|
| Trades | APPRENTICE HEATG & AIR COND FITTER | 22108745 | 30 |
| | ARCHITECTURAL DESIGNER | 24101446 | 1 |
| | ASBESTOS ABATEMENT ASSIST | 22103792 | 7 |
| | Asbestos Abatement Worker | 22103189 | 2 |
| | ASBESTOS SURVEYOR | 22103790 | 12 |
| | ASSOC STRUCTURAL ENGINEER | 24101845 | 3 |
| | Associate IT Elec Comm Technician | 22103536 | 12 |
| | CARPENTER | 22103436 | 101 |
| | CIVIL ENGINEERING DESIGNER | 24101556 | 3 |
| | CIVIL ENGINEERING DRAFTING TECH | 24101571 | 1 |
| | COMPRES & PNEUMATIC TOOL OPER | 22103734 | 6 |
| | Earthwork & Paving Inspector | 22101681 | 2 |
| | ELECTRICAL INSPECTOR | 22101666 | 14 |
| | ELECTRICIAN | 22103321 | 161 |
| | ENGINEERING AIDE | 22101581 | 23 |
| | FIRE EQUIPMENT SERVICER | 22103654 | 5 |
| | FLOOR COVERING INSTALLER | 22103441 | 16 |
| | GLAZIER | 22103481 | 11 |
| | HAND GRADER | 22103751 | 17 |
| | HARDWOOD FLOOR WORKER | 22103396 | 2 |
| | HEATING & AIR COND INSPECTOR | 22101671 | 8 |
| | HEATING & AIR CONDITIONING FITTER | 22103347 | 135 |
| | IT ELECTRONICS COMM TECHNICIAN | 22103534 | 44 |
| | IT Trainee | 24103875 | 3 |
| | LAND SURVEY AIDE | 24101876 | 3 |
| | LAND SURVEY ASSISTANT | 24101871 | 1 |
| | LIGHT GAUGE METAL INSPECTOR | 22103383 | 4 |
| | LOCKSMITH | 22103446 | 30 |
| | MACHINIST | 22103521 | 2 |
| | MAINTENANCE WORKER | 22103780 | 326 |
| | MILL CARPENTER | 22103456 | 8 |
| | MILL FILER | 22103431 | 1 |
| | Moulder Operator | 22103453 | 1 |
| | OUTDOOR EDUC CENTER MAINT WKR | 22103711 | 1 |
| | OUTDOOR EDUCATION CTR MAINT WKR | 22103711 | 4 |
| | PAINTER | 22103476 | 79 |
| | PAINTING INSPECTOR | 22101696 | 4 |
| | PLASTERER & CONCRETE FINISHER | 22103331 | 22 |
| | PLUMBER | 22103344 | 130 |
| | PLUMBING INSPECTOR | 22101676 | 8 |
| | RADIO COMMUNICATIONS TECH | 22103557 | 1 |
| | REFRIGERATION FITTER | 22103361 | 7 |
| | RELOCATABLE HOUSING COORD | 24101623 | 2 |

| | | | |
|---|---|---|---|
| | **ROOFER** | 22103491 | 33 |
| | **ROOFING INSPECTOR** | 22103282 | 4 |
| | **Senior Tile Layer** | 22103302 | 1 |
| | **SHEET METAL WORKER** | 22103386 | 14 |
| | **SIGN DESIGNER** | 22103485 | 3 |
| | **SKIP LOADER OPERATOR** | 22103370 | 4 |
| | **Sr Asbestos Abatement Worker** | 22103783 | 21 |
| | **SR CARPENTER** | 22103401 | 30 |
| | **SR ELECTRICIAN** | 22103306 | 30 |
| | **SR FLOOR COVERING INSTALLER** | 22103406 | 10 |
| | **SR GLAZIER** | 22103426 | 2 |
| | **SR HAND GRADER** | 22103737 | 3 |
| | **SR HEATING & AIR COND FITTER** | 22103329 | 29 |
| | **SR IT ELECTRONICS COMMUN TECH** | 22103532 | 9 |
| | **SR LOCKSMITH** | 22103411 | 2 |
| | **SR METAL WORKER** | 22103351 | 14 |
| | **SR PAINTER** | 22103421 | 14 |
| | **SR PLUMBER** | 22103311 | 27 |
| | **SR ROOFER** | 22103484 | 5 |
| | **STEEL INSPECTOR** | 22101641 | 5 |
| | **STEEPLEJACK** | 22103327 | 1 |
| | **TILE LAYER** | 22103381 | 8 |
| | **TILE LAYER HELPER** | 22103786 | 8 |
| | **TRACTOR & ROLLER OPERATOR** | 22103366 | 6 |
| | **TRACTOR OPERATOR** | 22103367 | 5 |
| | **UPHOLSTERER** | 22103679 | 1 |
| | **WELDER** | 22103391 | 25 |
| **Trades Total** | | | **1,567** |

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | LA/Orange County Building and Construction Trades Council |
| Certificated, Classified, Other: | Classified |

The proposed agreement covers the period beginning: July 1, 2025 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>**2025-26** | Year 2 Increase/(Decrease)<br>**2026-27** | Year 3 Increase/(Decrease)<br>**2027-28** |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 151,972,320 | $ 4,601,888 | $ 10,904,766 | $ 2,705,589 |
| | | | 3.03% | 6.96% | 1.62% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 303,435 | $ 258,155 | $ 327,789 |
| | | | | | |
| | **Description of Other Compensation** | | Attendance incentive, longevity and safety footwear | Attendance incentive, longevity and safety footwear | Attendance incentive, longevity and safety footwear |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 55,093,073 | $ 1,778,180 | $ 4,023,999 | $ 1,082,060 |
| | | | 3.23% | 7.08% | 1.78% |
| 4. | **Health/Welfare Plans** | $ 40,555,645 | | | |
| | | | 0.00% | 0.00% | 0.00% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 247,621,038 | $ 6,683,503 | $ 15,186,920 | $ 4,115,438 |
| | | | 2.70% | 5.97% | 1.53% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 1,553.84 | | | |
| 7. | **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 159,361 | $ 4,301 | $ 9,774 | $ 2,649 |
| | | | 2.70% | 5.97% | 1.53% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the LA/Orange County Building and Construction Trades Council.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Not applicable.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Not applicable.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $6.68M in FY 2025-26, $21.87M in FY 2026-27 and $25.98M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreement.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, and Capital Projects Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

This is a multi-year agreement with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The LA/Orange County Building and Construction Trades Council is a multi-year agreement. The cost of the agreement will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, and Capital Projects Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | | | $ 2,607,916,734 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 218,633 | $ 59,113,341 | $ 954,618,797 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 79,255 | $ 21,771,718 | $ 1,838,528,574 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (1,380,823) | $ 298,053,671 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 297,888 | $ 79,504,235 | $ 6,128,599,729 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (4,359,246) | $ (4,283,541) | $ (1,772,437,840) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (4,657,133) | $ (83,787,776) | $ (943,748,423) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (4,657,133) | $ (83,787,776) | $ 2,681,222,092 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | | $ (83,787,776) | $ 819,926,474 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (4,657,133) | $ 0 | $ 1,644,479,989 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | | $ - | $ 1,423,190,464 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 3,210,076 | $ 7,506,402 | $ 727,917,127 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 1,163,652 | $ 2,719,981 | $ 1,399,901,419 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (1,201,863) | $ 255,767,037 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 4,373,728 | $ 9,024,521 | $ 4,927,244,007 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 4,359,246 | $ 4,283,541 | $ 1,772,437,840 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (14,483) | $ (4,740,980) | $ (458,619,323) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (14,483) | $ (4,740,980) | $ 431,264,680 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (14,483) | $ (4,740,980) | $ 431,195,500 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ 0 | $ (0) | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ - | $ - | $ 4,031,107,197 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 3,428,709 | $ 66,619,743 | $ 1,682,535,924 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 1,242,907 | $ 24,491,699 | $ 3,238,429,993 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (2,582,686) | $ 553,820,709 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 4,671,616 | $ 88,528,756 | $ 11,055,843,736 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (4,671,616) | $ (88,528,756) | $ (1,402,367,746) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (4,671,616) | $ (88,528,756) | $ 3,112,486,772 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (14,483) | $ (4,740,980) | $ 431,195,500 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ - | $ (83,787,776) | $ 819,926,474 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (4,657,133) | $ 0 | $ 1,644,479,989 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ - | $ - | $ 72,222,044 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 20,781 | $ 1,897,857 | $ 25,591,370 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 7,533 | $ 437,695 | $ 50,833,463 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (2,363,866) | $ 6,682,674 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 28,314 | $ (28,314) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (28,314) | $ 28,314 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (28,314) | $ 28,314 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (28,314) | $ 28,314 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | | $ - | $ 65,911,632 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 62,051 | $ 1,035,385 | $ 78,208,599 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 22,494 | $ 1,911,011 | $ 89,636,228 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (3,030,941) | $ 26,580,722 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 84,545 | $ (84,545) | $ 287,122,057 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (84,545) | $ 84,545 | $ (45,011,505) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (84,545) | $ 84,545 | $ 43,919,334 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (84,545) | $ 84,545 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 53,430 | $ 6,449,483 | $ 162,937,519 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 19,368 | $ 3,691,142 | $ 153,321,778 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (10,213,423) | $ 179,883,302 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 72,798 | $ (72,798) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (72,798) | $ 72,798 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (72,798) | $ 72,798 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (72,798) | $ 72,798 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | | $ 95,451 | $ 1,340,578 |
| Employee Benefits | 3000-3999 | $ 767,199 | | $ 72,592 | $ 839,791 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ - | $ 168,043 | $ 2,180,369 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ - | $ (168,043) | $ (804,227) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ - | $ (168,043) | $ 3,683,159 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | | $ (168,043) | $ 3,683,159 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 1,139,764 | $ 8,855,994 | $ 146,325,937 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 413,165 | $ 4,824,267 | $ 78,338,936 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | | $ 45,563,346 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (15,233,190) | $ 275,889,717 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 1,552,929 | $ (1,552,929) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (1,552,929) | $ 1,552,929 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (1,552,929) | $ 1,552,929 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (1,552,929) | $ 1,552,929 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | $ 200,588 | $ 140,689 | $ 9,224,269 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | $ 72,713 | $ 1,291,045 | $ 6,394,907 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,705,035) | $ 1,422,268,936 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ 273,301 | $ (273,301) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ (273,301) | $ 273,301 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ (273,301) | $ 273,301 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (273,301) | $ 273,301 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | | $ 63,303 | $ 835,561 |
| Employee Benefits | 3000-3999 | $ 351,659 | | $ 25,994 | $ 377,653 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (89,297) | $ 8,445 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ - | $ - | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ - | $ - | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | | $ 13,288 | $ 317,528 |
| Employee Benefits | 3000-3999 | $ 134,747 | | $ (17,990) | $ 116,757 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ 4,702 | $ 15,888,105 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ - | $ - | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ - | $ - | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | | $ 283,705 | $ 6,527,067 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | | $ (647,724) | $ 2,496,821 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 364,019 | $ 315,872,206 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ - | $ - | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ - | $ - | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | | $ 365,462 | $ 3,754,492 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | | $ 119,360 | $ 2,186,075 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ - | $ 484,822 | $ 1,431,237,122 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ - | $ (484,822) | $ (19,047,929) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | | $ 203,378 | $ 2,122,350 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | | $ 44,359 | $ 1,181,197 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ - | $ 247,737 | $ 111,640,363 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ - | $ (247,737) | $ (1,140,363) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ - | $ (247,737) | $ 337,615,721 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ - | $ (247,737) | $ 335,615,721 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | | $ 132,750 | $ 4,324,871 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | | $ 75,536 | $ 2,257,218 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ - | $ 208,286 | $ 162,673,385 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ - | $ (208,286) | $ (24,284,148) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ - | $ (208,286) | $ (327,972,297) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ - | $ (208,286) | $ (328,972,297) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles Unified School District
LA/Orange County Building and Construction Trades Council

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 79,504,235 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 9,024,521 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (28,314) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (84,545) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (72,798) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 2,768,193,374 | $ 2,660,284,143 |
| Classified Salaries | 2000-2999 | $ 954,618,797 | $ 912,798,524 | $ 884,680,090 |
| Employee Benefits | 3000-3999 | $ 1,838,528,574 | $ 1,892,714,619 | $ 1,927,914,191 |
| Books and Supplies | 4000-4999 | $ 298,053,671 | $ 441,072,514 | $ 364,432,078 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,128,599,729 | $ 6,320,910,898 | $ 6,135,793,534 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,772,437,840) | $ (1,734,055,448) | $ (1,713,596,090) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (943,748,423) | $ (1,204,453,295) | $ (677,142,236) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,681,222,092 | $ 1,476,768,797 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,681,222,092 | $ 1,476,768,797 | $ 799,626,561 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 819,926,474 | $ 464,686,617 | $ 628,020,509 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,644,479,989 | $ 806,856,551 | $ (28,199,577) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 1,135,161,147 | $ 1,055,339,664 |
| Classified Salaries | 2000-2999 | $ 727,917,127 | $ 624,933,508 | $ 611,831,134 |
| Employee Benefits | 3000-3999 | $ 1,399,901,419 | $ 1,485,450,164 | $ 1,402,535,475 |
| Books and Supplies | 4000-4999 | $ 255,767,037 | $ 467,244,590 | $ 327,979,267 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 4,927,244,007 | $ 4,542,696,134 | $ 4,154,934,534 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,772,437,840 | $ 1,734,055,448 | $ 1,713,596,090 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (458,619,323) | $ (392,019,254) | $ (36,649,950) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 431,264,680 | $ 39,245,426 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 431,264,680 | $ 39,245,426 | $ 2,595,476 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 431,195,500 | $ 39,176,246 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ 0 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: LA/Orange County Building and Construction Trades Council

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 3,903,354,521 | $ 3,715,623,807 |
| Classified Salaries | 2000-2999 | $ 1,682,535,924 | $ 1,537,732,031 | $ 1,496,511,224 |
| Employee Benefits | 3000-3999 | $ 3,238,429,993 | $ 3,378,164,783 | $ 3,330,449,666 |
| Books and Supplies | 4000-4999 | $ 553,820,709 | $ 908,317,104 | $ 692,411,345 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299 7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,055,843,736 | $ 10,863,607,032 | $ 10,290,728,068 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,402,367,746) | $ (1,596,472,549) | $ (713,792,186) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 3,112,486,772 | $ 1,516,014,223 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 3,112,486,772 | $ 1,516,014,223 | $ 802,222,037 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 431,195,500 | $ 39,176,246 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 819,926,474 | $ 464,686,617 | $ 628,020,509 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,644,479,989 | $ 806,856,551 | $ (28,199,577) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
LA/Orange County Building and Construction Trades Council

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,390,065,727 | $ 10,932,724,037 | $ 10,383,584,625 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,390,065,727 | $ 10,932,724,037 | $ 10,383,584,625 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 113,900,657 | $ 109,327,240 | $ 103,835,846 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,644,479,989 | $ 806,856,551 | $ (28,199,577) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,364,965,856 | $ 1,412,996,551 | $ 74,890,423 |
| f. | Reserve for Economic Uncertainties Percentage | 20.76% | 12.92% | 0.72% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**LA/Orange County Building and Construction Trades Council**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **6,683,503** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (4,671,616) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (28,314) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (84,545) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (72,798) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | (1,552,929) |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (273,301) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | | |
| Total all fund balances Increase/(Decrease) as a result of the settlement(s) | $ | (6,683,503) |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ | (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ | (1,402,367,746) | -12.3% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (1,596,472,549) | -14.6% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (713,742,186) | -6.9% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | | Amount | "Other Adjustments" Explanation |
|---|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ | (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ | - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ | (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ | - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2025 to to June 30, 2028.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 94,309,260 |
| Ending Balance(s) Increase/(Decrease) | $ **(94,309,260)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 187,779,730 |
| Ending Balance(s) Increase/(Decrease) | $ **(187,779,730)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
LA/Orange County Building and Construction Trades Council

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $6.68M in FY 2025-26, $21.87M in FY 2026-27 and $25.98M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District
**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw
**Contact Person**

213-241-1000
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreement with the LA/Orange County Building and Construction Trades Council ( Unit E).

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

**Los Angeles Unified School District**
**LA/Orange County Building and Construction Trades Council**
**Summary of Cost[1] - Fiscal Impact to All Funds**

| Number | Article | Agreement | FY25-26 | FY26-27 | FY27-28 | 3-year Impact |
|---|---|---|---|---|---|---|
| 1 | Compensation | Effective July 1, 2025, all Unit E bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025. | $4,152,366 | $4,141,394 | $4,154,194 | $12,447,954 |
| 2 | Compensation | Effective January 1, 2026, all Unit E bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025. | $2,117,707 | $4,224,222 | $4,237,278 | $10,579,207 |
| 3 | Compensation | Effective July 1, 2026, all Unit E bargaining unit members shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30 2026. | | $8,640,243 | $8,617,413 | $17,257,656 |
| 4 | Compensation | Effective January 1, 2027, all Unit E bargaining unit members shall receive a 3.65% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026. | | $4,099,795 | $8,177,925 | $12,277,720 |
| 5 | Incentive/Longevity | Attendance Incentive and Longevity | $413,431 | $444,748 | $478,040 | $1,336,218 |
| 6 | Safety footwear | Safety footwear | | $320,021 | $321,010 | $641,031 |
| | | **Grand Total** | **$6,683,503** | **$21,870,423** | **$25,985,861** | **$54,539,787** |

[1]Summary of Compensation Increase shall be read in conjunction with the LA/Orange County Building and Construction Trades Council Unit E document presented to the LAUSD Board of Education on June 16, 2026.

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP |
| Certificated, Classified, Other: | Certificated and Classified |

The proposed agreement covers the period beginning: July 1, 2024 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>**2025-26** | Year 2 Increase/(Decrease)<br>**2026-27** | Year 3 Increase/(Decrease)<br>**2027-28** |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 5,203,091,493 | $ 380,700,741 | $ 487,957,908 | $ 108,289,360 |
| | | | 7.32% | 8.74% | 1.78% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 8,927,969 | $ 430,410 | $ 390,430 |
| | | | | | |
| | **Description of Other Compensation** | | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 1,407,950,350 | $ 104,480,420 | $ 99,644,591 | $ 55,574,833 |
| | | | 7.42% | 6.59% | 3.45% |
| 4. | **Health/Welfare Plans** | $ 1,436,116,104 | | $ 48,380,944 | $ 147,005,752 |
| | | | 0.00% | 3.37% | 9.90% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 8,047,157,947 | $ 494,109,130 | $ 636,413,852 | $ 311,260,375 |
| | | | 6.14% | 7.45% | 3.39% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 53,380.55 | | | |
| 7. | **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 150,751 | $ 9,256 | $ 11,922 | $ 5,831 |
| | | | 6.14% | 7.45% | 3.39% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandums of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the following bargaining units: AALA M/J, SEIU, UTLA, Trades, and District Represented.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Yes, The salary tables for UTLA have been restructured. Please see attached agreement.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Beginning in FY 2026-27, class size for grades 11-12 will be reduced by 1 student for academic classes. Schools will receive 1 PSW at 500 students and an additional PSW at 1200 students, as well as .5 FTE PSA at a chronic absence rate of 27% or greater. The base allocation for school psychologists will increase based on school level and enrollment. Various classified jobs will have new assignment hour minimums.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27 and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreements.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

These are multi-year agreements. The cost of the agreements will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 151,070,139 | | $ 2,758,986,873 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 91,730,368 | $ 59,113,341 | $ 1,046,130,531 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 59,929,477 | $ 21,771,718 | $ 1,898,378,797 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (35,699,747) | $ 263,734,747 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 302,729,984 | $ 45,185,311 | $ 6,396,712,901 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (105,706,493) | $ (4,283,541) | $ (1,873,785,087) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (408,436,477) | $ (49,468,852) | $ (1,313,208,842) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (408,436,477) | $ (49,468,852) | $ 2,311,761,673 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (299,095,580) | $ 34,318,924 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 35,026,954 | $ - | $ 1,458,217,418 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 72,510,223 | $ 7,506,402 | $ 797,217,274 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 31,674,876 | $ 2,719,981 | $ 1,430,412,642 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (4,476,402) | $ 252,492,498 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 139,212,053 | $ 5,749,981 | $ 5,058,807,792 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 105,706,493 | $ 4,283,541 | $ 1,873,785,087 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (33,505,560) | $ (1,466,441) | $ (488,835,861) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (33,505,560) | $ (1,466,441) | $ 401,048,142 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (3,274,539) | $ 3,274,539 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 186,097,093 | $ - | $ 4,217,204,291 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 164,240,590 | $ 66,619,743 | $ 1,843,347,805 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 91,604,353 | $ 24,491,699 | $ 3,328,791,439 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (40,176,149) | $ 516,227,245 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 441,942,036 | $ 50,935,293 | $ 11,455,520,693 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (441,942,036) | $ (50,935,293) | $ (1,802,044,704) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (441,942,036) | $ (50,935,293) | $ 2,712,809,815 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (302,370,119) | $ 37,593,463 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ 3,384,119 | $ - | $ 75,606,163 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 1,277,079 | $ 1,897,857 | $ 26,847,668 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 1,115,028 | $ 437,695 | $ 51,940,958 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (8,111,778) | $ 934,762 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 5,776,226 | $ (5,776,226) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (5,776,226) | $ 5,776,226 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (5,776,226) | $ 5,776,226 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (5,776,226) | $ 5,776,226 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | $ 3,339,393 | $ - | $ 69,251,025 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 12,096,921 | $ 1,035,385 | $ 90,243,469 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 4,806,949 | $ 1,911,011 | $ 94,420,683 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (23,189,660) | $ 6,422,003 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 20,243,263 | $ (20,243,264) | $ 287,122,056 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (20,243,263) | $ 20,243,264 | $ (45,011,504) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (20,243,263) | $ 20,243,264 | $ 43,919,335 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (20,243,263) | $ 20,243,264 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 16,070,128 | $ 6,449,483 | $ 178,954,217 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 5,823,790 | $ 3,691,142 | $ 159,126,200 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (32,034,543) | $ 158,062,182 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 21,893,918 | $ (21,893,918) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (21,893,918) | $ 21,893,918 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (21,893,918) | $ 21,893,918 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (21,893,918) | $ 21,893,918 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | $ 8,194 | $ 95,451 | $ 1,348,772 |
| Employee Benefits | 3000-3999 | $ 767,199 | $ 2,970 | $ 72,592 | $ 842,761 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ 11,164 | $ 168,043 | $ 2,191,533 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ (11,164) | $ (168,043) | $ (815,391) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 2,537,176 | $ 8,855,994 | $ 147,723,349 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 916,739 | $ 4,824,267 | $ 78,842,510 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | $ (1,358,632) | $ 44,204,714 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (15,775,543) | $ 275,347,364 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 3,453,915 | $ (3,453,914) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (3,453,915) | $ 3,453,914 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (3,453,915) | $ 3,453,914 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (3,453,915) | $ 3,453,914 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | $ 319,774 | $ 140,689 | $ 9,343,455 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | $ 115,918 | $ 1,291,045 | $ 6,438,112 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,867,426) | $ 1,422,106,545 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ 435,692 | $ (435,692) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ (435,692) | $ 435,692 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ (435,692) | $ 435,692 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (435,692) | $ 435,692 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | $ 5,857 | $ 63,303 | $ 841,418 |
| Employee Benefits | 3000-3999 | $ 351,659 | $ 2,123 | $ 25,994 | $ 379,776 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (97,277) | $ 465 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ 7,980 | $ (7,980) | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ (7,980) | $ 7,980 | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ (7,980) | $ 7,980 | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (7,980) | $ 7,980 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | $ 4,935 | $ 13,288 | $ 322,463 |
| Employee Benefits | 3000-3999 | $ 134,747 | $ 1,789 | $ (17,990) | $ 118,546 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ (2,022) | $ 15,881,381 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ 6,724 | $ (6,724) | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ (6,724) | $ 6,724 | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ (6,724) | $ 6,724 | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (6,724) | $ 6,724 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | $ 119,143 | $ 283,705 | $ 6,646,210 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | $ 43,190 | $ (647,724) | $ 2,540,011 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 201,686 | $ 315,709,873 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ 162,333 | $ (162,333) | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ (162,333) | $ 162,333 | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ (162,333) | $ 162,333 | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (162,333) | $ 162,333 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | $ 24,796 | $ 365,462 | $ 3,779,288 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | $ 8,989 | $ 119,360 | $ 2,195,064 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ 33,785 | $ 484,822 | $ 1,431,270,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ (33,785) | $ (484,822) | $ (19,081,714) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | $ 10,930 | $ 203,378 | $ 2,133,280 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | $ 3,962 | $ 44,359 | $ 1,185,159 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ 14,892 | $ 247,737 | $ 111,655,255 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ (14,892) | $ (247,737) | $ (1,155,255) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ (14,892) | $ (247,737) | $ 337,600,829 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ (14,892) | $ (247,737) | $ 335,600,829 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | $ 117,612 | $ 132,750 | $ 4,442,483 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | $ 34,619 | $ 75,536 | $ 2,291,837 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ 152,231 | $ 208,286 | $ 162,825,616 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ (152,231) | $ (208,286) | $ (24,436,379) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ (152,231) | $ (208,286) | $ (328,124,528) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ (152,231) | $ (208,286) | $ (329,124,528) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

**Public Disclosure of Proposed Collective Bargaining Agreement**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 45,185,311 | Salary increases from previous Bargaining unit settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 5,749,981 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (5,776,226) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (20,243,264) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (21,893,918) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the funds. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,758,986,873 | $ 3,178,282,898 | $ 3,111,612,079 |
| Classified Salaries | 2000-2999 | $ 1,046,130,531 | $ 1,074,894,168 | $ 1,068,687,494 |
| Employee Benefits | 3000-3999 | $ 1,898,378,797 | $ 2,045,096,304 | $ 2,248,073,908 |
| Books and Supplies | 4000-4999 | $ 263,734,747 | $ 370,447,631 | $ 201,586,530 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,396,712,901 | $ 6,974,852,868 | $ 6,928,443,042 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,873,785,087) | $ (1,944,398,573) | $ (1,948,857,322) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,313,208,842) | $ (2,068,738,390) | $ (1,705,052,977) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,311,761,673 | $ 243,023,283 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,311,761,673 | $ 243,023,283 | $ (1,462,029,693) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,458,217,418 | $ 1,244,039,426 | $ 1,173,347,448 |
| Classified Salaries | 2000-2999 | $ 797,217,274 | $ 730,628,204 | $ 740,211,037 |
| Employee Benefits | 3000-3999 | $ 1,430,412,642 | $ 1,546,351,236 | $ 1,492,168,971 |
| Books and Supplies | 4000-4999 | $ 252,492,498 | $ 407,308,212 | $ 191,772,549 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 5,058,807,792 | $ 4,758,233,804 | $ 4,354,748,999 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,873,785,087 | $ 1,944,398,573 | $ 1,948,821,637 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (488,835,861) | $ (397,213,799) | $ (1,238,868) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 401,048,142 | $ 3,834,343 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 401,048,142 | $ 3,834,343 | $ 2,595,475 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ 0 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,217,204,291 | $ 4,422,322,324 | $ 4,284,959,526 |
| Classified Salaries | 2000-2999 | $ 1,843,347,805 | $ 1,805,522,372 | $ 1,808,898,531 |
| Employee Benefits | 3000-3999 | $ 3,328,791,439 | $ 3,591,447,539 | $ 3,740,242,879 |
| Books and Supplies | 4000-4999 | $ 516,227,245 | $ 777,755,843 | $ 393,359,079 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299 7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,455,520,693 | $ 11,733,086,671 | $ 11,283,192,041 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ (35,685) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,802,044,704) | $ (2,465,952,188) | $ (1,706,291,844) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 2,712,809,815 | $ 246,857,626 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 2,712,809,815 | $ 246,857,626 | $ (1,459,434,218) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

**Public Disclosure of Proposed Collective Bargaining Agreement**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 117,897,427 | $ 118,022,037 | $ 113,760,486 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,104,846,333 | $ 352,704,788 | $ (1,721,477,020) |
| f. | Reserve for Economic Uncertainties Percentage | 17.85% | 2.99% | -15.13% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**Combined ( AALA Teamsters Unit M, AALA J, SEIU Local -99 , UTLA, Trades and District Represented**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **494,109,130** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (441,942,037) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (5,751,196) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (20,243,264) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (21,893,919) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | $ | (11,164) |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | (3,392,966) |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (496,641) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | $ | (7,980) |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | $ | (6,724) |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | $ | (162,333) |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | $ | (33,785) |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | $ | (14,892) |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | $ | (152,231) |
| **Total all fund balances Increase/(Decrease) as a result of the settlement(s)** | **$** | **(494,109,130)** |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ | (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ | (1,802,044,704) | -15.3% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | | Amount | "Other Adjustments" Explanation |
|---|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ | (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ | - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ | (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ | - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under these Collective Bargaining Agreements during the term of the agreement from July 1, 2024 to to June 30, 2028.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 494,198,290 |
| Ending Balance(s) Increase/(Decrease) | $ **(494,198,290)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 2,140,657,187 |
| Ending Balance(s) Increase/(Decrease) | $ **(2,140,657,187)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27, and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District
**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw
**Contact Person**

213-241-1000
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreements with the AALA Teamsters Unit M, Unit J, SEIU Local 99 , United Teachers Los Angeles ( UTLA), Los Angeles/Orange Counties Building & Cosntruction Trades Council ( Unit E) and District Represented.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

# TAB 4

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** Rep-348-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Labor Relations

**United Teachers Los Angeles (UTLA) 2025-2027 Memorandum of Understanding**
Office of Labor Relations

**Brief Description:**
(United Teachers Los Angeles (UTLA) 2025-2027 Memorandum of Understanding). Recommends adoption of the 2025-2027 Memorandum of Understanding with United Teachers Los Angeles (Attachment A).

**Action Proposed**:
Adoption of the 2025-2027 Memorandum of Understanding (MOU) with United Teachers Los Angeles (UTLA) (Attachment A).

**Background**:
Pursuant to Government Code Section 3547, UTLA's initial proposal was presented to the public at a Regular Meeting of the Board of Education (Board). The public had an opportunity to be informed about these proposals and to express themselves to the Board. Since that time, representatives for the parties have met and negotiated as required by law. The parties reached tentative agreement on April 12, 2026.

Copies of the 2025-2027 UTLA MOU are available for public review through the Office of Labor Relations.

**Expected Outcomes**:
Adoption of the 2025-2027 UTLA MOU (Attachment A).

**Board Options and Consequences**:
If the Board adopts this MOU, the resolution of the 2025 successor contract negotiations between the District and UTLA, which is jointly recommended for adoption by the bargaining parties, will be implemented.

If the Board does not adopt this MOU, it will not be implemented. Moreover, the parties would resume negotiations for a successor agreement.

**Policy Implications**:
The 2025-2027 UTLA MOU amends the provisions of the 2022-2025 Collective Bargaining Agreement between the District and UTLA and therefore becomes policy upon adoption by the Board and ratification by UTLA membership.

**Budget Impact**:
The budget impact for this agreement is detailed in the attached AB 1200 Report (Attachment B). Moreover, the combined budget impact for all collective bargaining agreements being considered by the Board for adoption at the June 16, 2026, Regular Board Meeting, is detailed in a separate AB 1200 Report included as Attachment C.

The estimated costs associated with this and all other collective bargaining agreements being considered for adoption at the June 16, 2026 Regular Board Meeting are reflected in the multi-year projection included in the proposed Fiscal Year (FY) 2026-27 budget. The proposed budget includes a projected negative General Fund Unassigned/Unappropriated ending balance of $3.6 billion for FY 2028-29. The Los Angeles County Office of Education (LACOE) is requiring the District to adopt a new Fiscal Stabilization Plan to address this projected negative ending balance.

**Student Impact:**
This Agreement will assist the District in attaining its goals for students by providing competitive compensation to attract and retain high quality employees. It also incentivizes employees to attain higher levels of competency and certification to better serve students.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **3** | Compensation increases applied to all classifications with emphasis on restructuring the salary tables to provide uniform percentage increases across years of service and salary points with the starting salary increasing by 11.65% to $77,000 per year. Salary increases occur over a three-year period with implementation designed to move employees to a new/higher rate on an adjusted salary table in four stages with full implementation on July 1, 2027. |
| **Resource Prioritization** | **4** | Pupil Services and Attendance Counselors (PSAs) are allocated to support schools with chronic student absenteeism; Support for historically underserved students, schools, and communities, including the assignment of Psychiatric Social Workers (PSWs) and increased allocation for centrally funded Psychologists at schools. Supports for students and families impacted by immigration and/or housing are being prioritized through joint advocacy; Further reduction of class size to provide additional instructional support for students; resources for BSAP and Community Schools; Support for students with disabilities with local planning and implementation of inclusive practices to address student needs. |
| **Results** | **3** | Higher compensation will help attract and retain talented staff with the experience, education, and desire necessary to serve the students of Los Angeles Unified. |
| **TOTAL** | **10** | |

**Issues and Analysis**:
The 2025-2027 UTLA MOU concludes successor negotiations with United Teachers Los Angeles. The MOU includes, but is not limited to the following:

- Compensation increases applied to all classifications with emphasis on restructuring the salary tables to provide uniform percentage increases across years of service and salary points with the starting salary increasing by 11.65% to $77,000 per year.

- Updated assignment procedures for itinerant employees with procedures for identifying available positions, assignments based on seniority and program need, communication between administration and chapter chairs, and the filling of vacancies following notification of tentative assignments.
- Four workweeks of District paid parental leave for eligible employees.
- Process to begin discussions to explore bringing subcontracted unit work back into the direct employment of the District.
- Establishment of a task force to discuss Artificial Intelligence (AI)-related issues including AI not replacing Bargaining Unit positions or members without the express written agreement of union.
- Beginning July 1, 2026, grades 11-12 non-magnet academic classes shall be reduced by one (1) in both class size average and maximum.
- Beginning July 1, 2026, reduction in secondary counselor ratios (middle school: 400:1 and high school: 335:1).
- Additional compensation for special education teachers when the class size cap is exceeded by two or more students.
- Local planning and implementation of inclusive practices for students with disabilities.
- Increased allocation of support service providers including PSAs, PSWs and School Psychologists to address student needs.
- Support for students and families impacted by immigration and/or housing.

**Attachments:**
Attachment A - LAUSD-UTLA 2025-2027 Memorandum of Understanding
Attachment B - AB 1200 Report - 2025-2027 LAUSD-UTLA MOU
Attachment C - AB 1200 Report Combined Report (for all agreements being considered for adoption at the June 16, 2026, Regular Board Meeting)

**Submitted:**
06/05/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

KRISTEN K. MURPHY
Associate Superintendent
Talent and Labor Relations

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

**APPROVED & PRESENTED BY:**

JASON GEANAKOPOULOS
Interim Director
Office of Labor Relations

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

TA (KKW) 4-12-24

CC 4/12/26

**LOS ANGELES UNIFIED SCHOOL DISTRICT-UNITED TEACHERS LOS ANGELES**
**TENTATIVE AGREEMENT**
**2025-2027**

This Tentative Agreement is made and entered into this 11th day of April, 2026 by and between the Board of Education of the Los Angeles Unified School District ("District") and United Teachers Los Angeles (UTLA). The District and UTLA have met and negotiated in good faith and have completed their negotiations for this 2025-2027 Agreement. This Agreement is the successor to the parties' 2022-2025 Agreement and is the final resolution to all matters associated with that Agreement. The parties hereby agree as follows:

A. All articles and provisions of the parties' 2022-2025 Agreement, together with previous amendments, supplements, MOUs and Sideletters are to be combined with the terms of this Agreement to form the 2025-2027 Agreement. The parties' will develop appropriate non-substantive language corrections to combine the above documents with this Agreement.

B. Additional agreements:
   1. Article I – Recognition
   2. Article IV- UTLA Rights
   3. Article IX – Hours, Duties and Work Year
   4. Article IX-A – Assignments
   5. ~~Article XI – Transfers~~ Article XI-Transfers (current contract language) (KKW) CC
   6. Article XI-B – Multilingual and Multicultural Programs
   7. Article XII – Leaves and Absences
   8. Article XII-A – Attendance Incentive
   9. Article XIII – Granting of Probationary Contracts, Reduction in Force, Reassignment, Resignation/Reinstatement and Subcontracting
   10. Article XIII-A – Use and Impact of Advanced Technology
   11. Article XIV – Salaries
   12. Article XVI – Health and Welfare
   13. Article XVIII – Class Size
   14. Article XXI – Adult and Career Education
   15. Article XXII – Special Education
   16. Article XXIII – Early Education
   17. Article XXV-B Black Student Achievement Plan (BSAP)
   18. Article XXV-C Community Schools
   19. Article XXIX – Charter Co-Location
   20. Article XXX – Special Committees
   21. Article XXXI - Working Conditions
   22. Article XXXII – Term of Agreement

FKM 4-12-24 CC 4/12/24

23. MOU Black Student Achievement Plan (BSAP)
24. MOU California State Preschool Programs
25. MOU Community Schools
26. MOU Educational Options – Support for Students
27. MOU Housing Support
28. MOU Inclusive Practices
29. MOU Restructuring Service Delivery – Special Day Programs
30. MOU Special Education Initial Assessments
31. MOU Support for Immigrant Students and Families
32. ~~MOU TK-12 Virtual Academy~~ FKM CC
33. MOU Student Support Staffing
34. MOU Elementary Arts
35. MOU Itinerant Assignments Dispute Resolution Pilot

**LAUSD-UTLA TENTATIVE AGREEMENTS 2025-2027**

36. Article V – Grievance Procedures
37. Article VIII – Small Learning Communities
38. Article IX-B – Professional Development
39. Article IX-D - Temporary Reassignments
40. Article X – Education Development, Support and Evaluation
41. Article X-A – Discipline
42. Article XI-A – Urban Classroom Teacher Program
43. Article XII-B – Charter Schools
44. Article XIX – Substitute Employees
45. Article XX – Summer School / Intervention
46. Article XXIV – Student Discipline, Legal Support and Property
47. Article XXV – Academic Freedom and Responsibility
48. Article XXV-A- Instructional Committees
49. Article XXVII – Shared Decision Making and School-Based Management
50. Article XXVIII – Safety
51. Article XXVIII-A- Emergency Circumstances/School Closures
52. MOU Autonomous Schools
53. MOU Healthy Green Public Schools
54. MOU Support for LGBTQIA+ Students and Staff
55. MOU Opportunities for Professional Growth
56. MOU Infant and Early Education

C. As part of the parties' overall agreement for a successor collective bargaining agreement, the parties agree to withdraw and/or dismiss, as applicable, with prejudice listed

grievances and any and all pending PERB charges/complaints, including but not limited to:

1. PERB Case No. LA-CE-7068-E
2. PERB Case No. LA-CE-7059-E
3. PERB Case No. LA-CE-6963-E

The parties agree to, as applicable, withdraw and/or dismiss all such matters within three days of the full ratification of the parties' successor collective bargaining agreement.

D. Term of Agreement: This Agreement shall be for the term of two (2) years, 2025-2027. It shall become effective upon final Board adoption and ratification by UTLA members, excepting those provisions which specify that they are to be made effective at a different date. This Agreement shall remain in full force and effect, pursuant to its terms, to and including June 30, 2027, and thereafter shall remain in effect on a day-to-day basis until terminated by either party upon ten (10) days' written notice.

The District will make every effort to pay all negotiated increases as soon as possible following adoption by the Board of Education. Any retroactive salary payment under this agreement is to be issued on September 5, 2026.

This Agreement is subject to ratification by the UTLA membership and to final adoption by the LAUSD Board of Education.

Date of Agreement: April 12, 2026

Los Angeles Unified School District

By: _____
LAUSD Representative

United Teachers Los Angeles

By: _____
UTLA Representative

Adopted by the Board of Education on _____, 2026.

By: _____
Scott M. Schmerelson
Board President

128 KKM 4-12-24 cc 4/12/24

# ARTICLE I

## RECOGNITION

1.0 The Unit: Pursuant to applicable California statutes and regulations, UTLA has been certified as the exclusive representative for the following employees of the District:

Included: Certificated employees, except those excluded in Section 1.1, who are in the broad classification of Teacher; Instructor; Teacher Librarian; Counselor; Adviser; Audiologist; Audiometrist; Hygienist; Non-classroom Assignment, Preparation Table; Non-school Assignment, Preparation Table; Nurse; Optometrist; Psychologist; Social Worker; Teacher-Adviser; Teacher-Counselor; Therapist; or Driver Safety Instructor, including but not limited to:

| Job Number | Job Title |
|---|---|
| 13200827 | Adult Resource Adviser, Non-School Assignment |
| 13200828 | Adult Resource Adviser, ROC/ROP School Assignment |
| 13200826 | Adult Resource Adviser, School Assignment |
| 11100805 | Adult Teacher, Academic Instruction |
| 11100804 | Adult Teacher, Adults with Disabilities |
| 12200864 | Adult Teacher, Counselor |
| 11200806 | Adult Teacher, Day-to-Day Substitute |
| 11100803 | Adult Teacher, English as a Second Language |
| 11100808 | Adult Teacher, Parenting and Family Life |
| 11100809 | Adult Teacher, Program for Older Adults |
| 11100838 | Adult Teacher, Public or Private Contract |
| 11100777 | Arts Education Itinerant Teacher |
| 19100486 | Assistive Technology Assessor |
| 11100830 | Career Technical Education Teacher |
| 19100704 | Categorical Program Adviser |
| 12300564 | Clinical Psychologist |
| 19100787 | Consulting Teacher, PAR Program, Full-Time |
| 19100786 | Consulting Teacher, PAR Program, Part-time |
| 12100589 | Coordinating Field Librarian |
| 12100588 | Coordinating Librarian |
| 13400860 | Coordinating Officer, JROTC (Junior Reserve Officers' Training Corps) Programs |
| 12300473 | Coordinating School Audiometrist |
| 12300484 | Coordinating School Therapist |
| 12200502 | Counselor, Elementary School |
| 12200506 | Counselor, Least Restrictive Environment |
| 12200543 | Counselor, Pupil Services and Attendance |
| 12200533 | Counselor, Secondary School |
| 12300476 | Educational Audiologist |

| Job Number | Job Title |
|---|---|
| 11100731 | Elementary Teacher |
| 11200762 | Elementary Teacher, Day-to-Day Substitute |
| 11100921 | Extended Teaching Assignment, Hourly |
| 19100710 | General Education Support Provider |
| 11100853 | Instructional Coach, Early Childhood Special Education |
| 11100843 | Instructional Coach, Elementary |
| 11100856 | Instructional Coach, K-12 Special Education |
| 11100846 | Instructional Coach, Secondary |
| 13200469 | Instructional Technology Applications Facilitator |
| 11100840 | Instructor, JROTC (Junior Reserve Officers' Training Corps) |
| 11100833 | Night Continuation High School Teacher |
| 19100716 | Non-Classroom Assignment, Special Education Teacher Salary Table |
| 19100706 | Non-Classroom Assignment, Teacher Salary Table |
| 13200717 | Non-School Assignment, Special Education Teacher Salary Table |
| ~~19102706~~ | ~~Non-Classroom Support Services Assignment~~ |
| 13200707 | Non-School Assignment, Teacher Salary Table |
| 13400705 | Non-School Assignment, Teacher Salary Table, No Differential |
| 12300460 | Nurse Practitioner |
| 12300463 | Nurse Practitioner, Employee Health Services |
| 12300446 | Organization Facilitator, Student Mental Health and Wellness Services |
| 11100858 | Orientation and Mobility Instructor |
| 12200569 | Psychiatric Social Worker |
| 11100829 | Regional Occupational Contract (ROC) Teacher |
| 12300472 | School Audiometrist |
| 12300461 | School Nurse |
| 12300464 | School Nurse, Day-to-Day Substitute |
| 12300481 | School Occupational Therapist, Special Education |
| 12300490 | School Optometrist |
| 12300479 | School Physical Therapist, Special Education |
| 12200511 | School Psychologist |
| 12300526 | School Recreation Therapist, Special Education |
| 11100736 | Secondary Teacher |
| 11200763 | Secondary Teacher, Day-to-Day Substitute |
| 12300474 | Senior Educational Audiologist |
| 11100841 | Senior Instructor, JROTC (Junior Reserve Officers' Training Corps) |
| 12300482 | Senior School Recreation Therapist |
| 12300483 | Senior School Therapist |
| 11100740 | Special Education Teacher |

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| Job Number | Job Title |
|---|---|
| 11100740 | Special Education Teacher |
| 11100741 | Special Education Teacher, Moderate to Severe Disabilities |
| 11100790 | Special Education Teacher, Resource Specialist Program |
| 11100757 | Special Education Teacher, Transition Services |
| 19100555 | Speech and Language Pathologist |
| ~~11100761~~ | ~~Teacher Development Child Permit~~ |
| 12100591 | Teacher Librarian |
| 11100778 | Teacher, Adapted Physical Education, K-12 |
| 11100781 | Teacher, Categorical Limited Contract |
| 11107043 | Teacher, Early Childhood Education |
| 11207046 | Teacher, Early Childhood Education, Day-to-Day Substitute |
| 11100782 | Teacher, Home School |
| 11100792 | Teacher, Home School, Special Education |
| 11200765 | Teacher, K-12, Day-to-Day Substitute |
| 11200766 | Teacher, K-12, Substitute Residency Rate |
| 11100753 | Teacher, Mathematics, Foundational |
| 11100797 | Teacher, Special Assignment |
| 13200500 | Temporary Adviser, Special Services Salary Table |
| 11100700 | Temporary Assignment, Non-public Schools Teacher |
| 19100780 | Temporary Resource Teacher |
| 13400576 | Transition Teacher Coordinator |
| 13200445 | Work Experience Advisor |

1.1 Excluded: All day-to-day substitutes who were paid for fewer than 100 days during the preceding school year; all part-time adult education teachers, including ROC/ROP and specially-funded adult education teachers, who are assigned for fewer than ten hours per week; all other certificated classifications not referred to in Section 1.0, including those in the classification or status of Chest Specialist, Counseling Assistant, Psychiatrist, School Dentist, School Physician and Teacher Assistant; all classified personnel; all unclassified personnel; all supervisory personnel; and all management and confidential employees as designated by the Board of Education.

2.0 Changes to the Unit: The parties agree that this represents the appropriate unit. It may be revised only by mutual agreement or by a Public Employment Relations Board unit clarification decision, but it is agreed that the parties may file for a unit clarification proceeding involving this unit only when the District creates new classifications or substantially changes the responsibilities of an existing classification. Alleged violations of this Article are not subject to the grievance and arbitration procedures of Article V.

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3.0 "Employee" Defined: Unless the context clearly indicates otherwise, the terms "employee" or "employees" will normally be used in this Agreement to indicate persons who are included within the above unit, and the term "personnel" will normally be used in a broader sense to include employees as defined above plus all other persons utilized by the District to provide services.

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ARTICLE IV

UTLA RIGHTS

1.0 Access: Any authorized UTLA representative shall have the right of reasonable access to District facilities, including teacher mailboxes, for the purpose of contacting employees and transacting UTLA matters. Upon arriving at a work site, the representative shall first report to the office of the site administrator and state the intended purpose and length of visit. The representative may contact employees during duty free lunch periods, before and after employees' hours of service or when the employee is not engaged in duties. The representatives shall not interrupt any employee's duties or assignments.

2.0 Bulletin Boards: UTLA shall have the right to post notices UTLA official matters on a bulletin board or a section of a bulletin board established for UTLA's exclusive use at each work site where employees are assigned.

3.0 Distribution of Material: Pursuant to United States Postal laws, the school mail is not available for distribution of UTLA material. Material or literature distributed or posted by UTLA to employees shall be dated and shall not be defamatory, obscene, or violative of the law.

4.0 Released Time for Negotiations: Up to seven negotiating team employee representatives designated by UTLA shall be released from duty with no loss of pay or benefits for the purpose of attending negotiation meetings with the District pursuant to Article II, Section 1.0. UTLA and the District may agree that additional employees shall receive such released time.

5.0 Organizational Leave: A maximum of seven elected officers of UTLA shall, upon request of both UTLA and the employee, be placed on leave of absence for a period of one semester or more.

6.0 Released Time at UTLA Expense: UTLA may request the release of designated employees from their regular duties with no loss of pay for the purpose of attending to UTLA matters, with the expense of the substitute or replacement to be borne by UTLA. Such releases shall be submitted to the Office of Labor Relations for processing with advanced notice. The Union will make reasonable efforts to provide additional notice when release requests involve twenty or more employees. Such released time shall be limited to 25 days per year for any individual employee. If the site administrator objects to the release

of any particular employee based upon instructional needs, the matter shall be referred to the Office of Labor Relations and UTLA for resolution. When staff are assigned in place of teachers absent on UTLA business, UTLA will reimburse the District at the base rate for substitutes (see Article XIX) or at the average teachers' rate for replacement teachers; such time will be taken in increments of not less than one-half day.

7.0 Exclusivity: UTLA and its authorized representatives shall be the exclusive representative of the employees in contract enforcement matters.

8.0 UTLA Chapter Chairpersons: At each work location to which employees are assigned, UTLA shall have the right to designate, pursuant to its own procedures, one employee to serve as the UTLA Chapter Chair (see also Section 8.3). At the school sites the UTLA Chapter Chair is the exclusive local representative of the faculty in matters relating to enforcement and administration of the Agreement between UTLA and the District. The Chapter Chair shall also be the official on-site representative of UTLA in contract enforcement matters and as such shall have the following rights:

a. Upon request of an employee, have the right to represent the employee in grievance meetings as expressly provided in Article V, Section 2.0, and in meetings relating to discipline as expressly provided in Article X-A, Section 3.0 e.

b. When an employee reports an injury or assault and files the required written report, the site administrator shall notify the Chapter Chair of the reported injury unless the employee requests that the matter not be so disclosed.

c. Be permitted reasonable use of the school telephone for local calls involving representation matters, so long as such use does not interfere with normal office business at the location;

d. Have the exclusive right to coordinate UTLA meetings, which may be held in school buildings at times before or after the school day or during employees' duty free lunch period, subject to availability of facilities and provided that there is no interference with other scheduled duties or events. Administration shall not schedule required meetings of employees after school on Wednesday in order to avoid conflict with UTLA meetings, except in compelling circumstances or when a majority of the affected employees consent.

e. Have the exclusive right to initial and date any official notices to be posted on the UTLA site bulletin board;

f. Have the right, subject to reasonable advance administrative approval, to make appropriate brief announcements, via the school bulletin and/or public address system, of UTLA-related meetings, special events, in-service/staff development, and the like. Such use of the public address system shall be limited to the time before or after student hours. The above rights do not encompass advocacy material of any nature, or statements covering inappropriate topics (e.g., personnel matters, grievances, collective bargaining, or personalities).

g. Have the right to inspect non-exempt public records maintained at the work site which relate to administration of this Agreement, and shall have the right to receive, upon request and within a reasonable time not to exceed 5 working days, a copy of up to 50 pages of such documents at no cost each school year. If the documents do not relate to contract administration, the cost of copies shall be borne by the Chapter Chair.

h. Have the right, upon prior request and at reasonable intervals on non-classroom teaching time, to meet with the site administrator to discuss contract enforcement matters, safety matters, or any other matters related to the operation of the school;

i. Have the right to propose agenda items for faculty meetings. The Chapter Chair shall also have the right to make appropriate brief announcements within the first 45 minutes of such meetings or at least 15 minutes prior to the end of the meeting if such meeting is less than an hour in length.

j. While there are not to be any negotiations at the site level (such activity being limited to the designated representatives of the Board of Education and UTLA), when faculty views are sought by the site administrator with respect to subject matters which fall within the scope of negotiations under the Educational Employment Relations Act, the UTLA Chapter Chair is to be treated as the sole representative of the faculty;

k. Prior to finalizing changes in bell schedules, the site administrator shall consult with the Chapter Chair; and

l. Have the rights set forth in Article XXVII - Shared Decision Making.

m. Have the right to provide input to the site/department administrator or District designee regarding the ~~site/department~~ process for the selection of UTLA bargaining unit members, including the procedure for establishing a selection panel, interest holder participation and any criteria used during the selection process. The Chapter Chair may also provide input regarding the selection of certificated administrators at the site.

8.1 Released Time for Chapter Chairs:

a. Released time from non-instructional duties shall be provided to a Chapter Chair if the following conditions are met: a secret ballot election of the faculty shall be conducted by the principal and a teacher designated by the Chapter Chair, with the issue to be determined being whether a specific released time plan proposed by the Chapter Chair should be approved. ~~The Chapter Chair participates as a voting member during the faculty vote for non-instructional duties.~~ The proposed plan is to provide for the Chapter Chair to be released from specified non-instructional duties and for the remainder of the staff to assume those duties. Non-instructional duties, as referred to above, are those non-classroom duties which are normally shared and distributed among the staff, and for this purpose may also include homeroom teacher duties. In addition, chapter chairpersons at elementary schools shall be released from instructional duties when certificated itinerant music, art, P.E. teachers, etc., take the chapter chairperson's class for instruction, as applicable and when in the normal rotation of services.

b. A proposed plan by the Chapter Chair may also permit release of the Chapter Chair from instructional duties subject to the following additional conditions:

(1) Such release is limited at the secondary level to one instructional period daily, and at the elementary level to an established shared instructional period (Physical Education or Music), and;

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(2) The proposal is separately approved by the specific teachers, whose workload will be directly affected by the operation of the plan, voting in a separate election.

c. Regarding paragraphs a and b, a majority of those voting shall determine the outcome. The election results shall be binding for the school year unless a majority requests a new election, or unless a new Chapter Chair is designated. The Chapter Chair may be assigned duties during this released time, in emergency situations.

d. Site-based eight hour chapter chairperson may, with prior approval of the site administrator and when their duties reasonably permit, alter their work schedule by reporting to work not to exceed 30 minutes early, and leaving work not to exceed a corresponding 30 minutes early, for the purpose of attending UTLA Area and House meetings.

8.2 With regard to local site decisions which are reflected in the following documents forwarded to ~~Local District~~ Region or central District offices: local school budgets under the purview of committees on which UTLA members are eligible to participate, changes in daily school schedules, school-based waiver applications, and school conversions, the following procedures shall apply:

a. Written disclosure to the faculty of the proposed plan or change, with at least seven (7) days of review time provided prior to the documents being submitted to the ~~Local District~~ Region or central District offices, except in emergencies;

b. ~~During~~ Prior to the budget development process, a school budget training shall be provided to the Chapter Chair or designee. The District will share the school budget training with UTLA prior to providing it to Chapter Chairs. The information in the school training will contain the same information as provided to the site administrator.

~~b~~ c. ~~Upon request of the Chapter Chair,~~ The site administrator shall consult with the Chapter Chair regarding the content of the document and all budget allocation letters;

~~c~~ d. The document(s) shall include space for the Chapter Chair to sign, indicating whether the procedures set forth in a. above have been followed;

~~d~~ e. The Chapter Chair shall have the right to submit a written position, dissent, or comments to the administrator. The administrator shall attach this statement to all copies of the official document being forwarded to the appropriate office.

Exempt from the above procedures are personal matters, confidential matters, and other matters, which do not generally involve changes in the basic working conditions of the entire faculty.

8.3 Itinerant Chapter Chairs

a. The District shall recognize one Chapter Chair for each ~~Local District~~ Region, or similar governance structure, for each of the following: School Psychologists, PSA Counselors, Psychiatric Social Workers, Nurses, Speech and Language Pathologists, and Occupational & Physical Therapists. ~~and Visual and Performing Arts (VAPA) educators.~~

b. The District shall recognize up to six (6) Chapter Chairs for Substitutes.

c. The District shall recognize one (1) Chapter Chair District-wide for each of the other itinerant employment categories.

d. UTLA shall annually provide written notification to the District Office of Labor Relations identifying the bargaining unit members serving in itinerant and Substitute Chapter Chair positions.

e. For any District-wide or ~~Local District~~ Region-wide meeting convened by the District for itinerant employees or Substitute employees, a representative Itinerant Chapter Chair or Substitute Chapter Chair shall have the right to propose agenda items for such meetings. One representative Itinerant Chapter Chair or Substitute Chapter Chair shall also have the right to make appropriate brief announcements within the first 45 minutes of such meetings or at least 15 minutes prior to the end of the meeting if such meeting is less than an hour in length.

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f. The District shall recognize one Arts itinerant Chapter Chair for the disciplines of Dance, Music, Theatre, and Visual Arts, for a total of four Districtwide.

Activities of these Chapter Chairs will be limited to non-site matters. Site-based issues will continue to fall under the purview of the school site Chapter Chair. Any released time for these non-school based Chapter Chairs will be in accordance with Article IV, Section 8.1d. In accordance with Section 6.0 of this Article, UTLA-paid released time shall be provided to all Itinerant Chapter Chairs identified in Sections a, b and c above for member representation purposes, as needed.

9.0 Committee Appointments: If the District decides that unit members are to be invited to serve on any District-wide committee, it shall notify UTLA and specify the background and experience required. UTLA shall then have the right to designate one-half of such employee representatives, and to replace those appointees.

a. Except as otherwise provided in this agreement, if the District decides that unit members are to be invited to serve on any committees (described below) that are District-wide or ~~Local District~~ Region-wide in scope and subject matter, it shall notify UTLA and specify the background and experience required for the committee.

b. UTLA shall then have the right to designate one-half of such unit members, and to replace those appointees, and the District shall have the right to designate (and replace) one-half of such unit members. Unit members who are appointed to a committee by the District, rather than UTLA, are not to be considered authorized representatives for UTLA.

c. These committee appointment provisions apply only to: (i) unit member service on an advisory group (whether labeled committee, task force, focus group or other); and (ii) to committee service outside of the employee's regular job duties. However, if the committee includes a combination of unit members invited to serve outside their regular assigned jobs, and unit members assigned to the committee as part of their regular assigned jobs, the latter shall be counted toward the District's appointing authority under section b above.

d. These committee appointment provisions do not apply to operational working groups whose activities are part of each of the group members' regular assigned jobs.

10.0 Meetings: Participants in any administrative Region-wide or District-wide meetings of employee representatives other than UTLA designates, called or sponsored by the District, shall not discuss interpretations of the Agreement, proposed changes to the Agreement, or alleged violations of the Agreement.

11.0 Recruiting Table: The District shall provide UTLA space for a recruiting table adjacent to the central Personnel Office at a location which is readily accessible to employment applicants and new hires, subject to Fire Marshal directives.

12.0 Consultation Rights: The District shall, upon request of the President of UTLA, or designee, meet and consult with UTLA regarding the subject matters specified in Government Code Section 3543.2. Also, with regard to the development by the District (Central or ~~Local District~~ Region) of new or revised student assessment systems, or changes in instruments or frequency of assessment, the District shall during the design and deliberation stages give UTLA written notice of its intentions and plans, and include UTLA as one of the principal participating stakeholders in such process. In addition, UTLA may itself initiate consultations with the District regarding such matters.

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ARTICLE V

GRIEVANCE PROCEDURE

1.0 Grievance and Parties Defined: A grievance is defined as a claim that the District has violated an express term of this Agreement and that by reason of such violation the grievant's rights under this Agreement have been adversely affected. Grievances as defined may be filed by the affected employee or by UTLA on its own behalf or on behalf of an individual employee or group of employees where the claims are similar. On filing a grievance on behalf of a group, UTLA need not specify the names of the employees, but must describe the group so that the District has notice of the nature and scope of the claim.

1.1 All matters and disputes, which do not fall within the above definition of a grievance, are excluded from this procedure, including but not limited to those matters for which other methods of adjustment are provided, such as reductions in force and dismissals. Also excluded from this grievance procedure are those matters so indicated elsewhere in this Agreement. Claimed violations of Article VII (Non-Discrimination), are to be handled under appropriate statutory and/or judicial procedures rather than under this grievance procedure; however, claims of discrimination based upon UTLA affiliation are subject to this grievance procedure.

1.2 If the same or essentially the same grievance is filed by more than one employee, then one grievant may process the grievance under this Article on behalf of the other involved grievants. The final determination shall apply to all such grievants.

1.3 The respondent in any grievance shall be the District itself rather than any individual administrator.

1.4 Unless the parties mutually agree to the contrary, the filing or pendency of a grievance shall not delay or interfere with any District action while the grievance is being processed. By the same token, if it is later determined that the grievance is meritorious, nothing in the foregoing sentence shall preclude remedial relief covering the period during which the grievance was being processed, including the applicable portion of the 30-day period preceding the filing of the grievance. See also Article XIV, Section 30.0.

1.5 Processing and discussing the merits of a grievance shall not be considered a waiver by the District of a defense that the matter is not arbitrable or should be denied for other reasons which do not go to the merits.

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Article V – Grievance Procedure

2.0 Representation Rights: At all grievance meetings under this Article, the grievant may be accompanied and/or represented by a UTLA representative. If not, the grievant may represent himself or herself, or be represented by any other person, so long as that person is not a representative of another employee organization. The administrator shall have the right to be accompanied by another administrator or District representative. By mutual agreement other persons such as witnesses may also attend grievance meetings.

2.1 When a grievant is not represented by UTLA, the District shall promptly furnish to UTLA (in care of the UTLA Field and Organizing Director) a copy of the grievance. If the grievance is withdrawn without a settlement, the District shall so notify UTLA. The District shall not agree to a final resolution of the grievance until UTLA has been notified of the proposed resolution, and been given an opportunity to state in writing its views on the matter.

3.0 Released Time For Employees and UTLA Representatives: Grievance meetings and hearings will be scheduled by the District at mutually convenient times and places during District business hours. Such meetings will be scheduled so as to minimize interference with regular employee duties. Step One meetings will not be scheduled on released time except when it is convenient to do so during the preparation period of the involved employee(s). If a grievance meeting at Step Two or Arbitration is scheduled during duty hours, reasonable employee released time, including necessary travel time, without loss of salary and with mileage reimbursement, will be provided to the grievant, to a UTLA representative if one is to be present, and to any witness who attends by mutual agreement. For arbitration hearings the grievant, arbitration panel representatives and witnesses as required shall be afforded released time and mileage.

4.0 Confidentiality: In order to encourage a professional and harmonious disposition of grievances, it is agreed that from the time a grievance is filed until a final determination has been reached, all proceedings shall be considered private and any preliminary disposition shall not be made public without the agreement of all parties. The District and UTLA may report on grievances by citing no more than the section and article alleged to have been violated and the stage at which the grievance is at the time of the report. At no time in any report or public record may either party or the grievant cite any names or schools. This prohibition is not intended to restrict normal interviewing of witnesses and other necessary preparation for hearing.

5.0 Effect of Time Limits: If a grievance is not processed by the grievant at any step in accordance with the time limits of this Article, it shall be deemed withdrawn. The District shall respond, in writing, in a timely manner as provided in this Article. If the District fails to respond to the grievance in a timely

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manner at any step, the grievant has the option to proceed directly to the final step of this procedure (See Section 11.0). All time limits and grievance steps may be shortened, extended or waived, but only by mutual written agreement.

6.0 "Day" Defined: A "day" for purposes of this Article is defined as any day of the calendar year except Saturdays, Sundays, and legal or school holidays.

7.0 Informal Conference:

a. Before filing a formal grievance, the grievant shall attempt to resolve a grievance by an informal conference with the grievant's immediate supervisor. If a grievance does not relate to the immediate administrator and the remedy requested is not within the authority of the immediate administrator, the grievant may initiate the informal conference with the administrator who has such responsibility and authority. Said conference shall be requested within fifteen (15) days of the occurrence of the act or omission giving rise to the grievance or of the date when the grievant could be reasonably expected to know of the act or omission which gives rise to the grievance.

b. A meeting between the grievant and the immediate administrator shall take place within five (5) days from written request for the informal conference. The administrator shall reply in writing within five (5) days following the informal conference.

c. Dispute Resolution Panel: When certain disputes arise under Article IX-A relative to assignments to class, track and/or coordinator positions, the affected teacher may invoke the Dispute Resolution Procedures found in Article V-A.

8.0 Step One: A formal grievance must be filed within thirty (30) days (as defined in Section 6.0) after the grievant or UTLA knew or reasonably should have known of the act or omission which gives rise to the grievance. It should be noted that there are shorter time limits required for filing grievances alleging violations of certain provisions of this Agreement, such as disciplinary suspensions under Article X and summer school assignments under Article XX. For claims of a payroll or other salary error, the 30 day time limit runs from discovery of the alleged error, but any recovery payment cannot relate back more than three years prior to the grievance filing.

8.1 The grievance must be presented in writing to the immediate administrator by completing the UTLA-District Grievance form. If a grievance does not relate to the immediate administrator and the remedy requested is not within the authority of the immediate administrator, the grievant may initiate the grievance with the administrator who has such responsibility and authority.

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8.2 A meeting between the grievant and the immediate administrator shall take place within ten (10) days from presentation of the grievance. The administrator shall reply in writing within five (5) days following the meeting. The receipt of such reply will terminate Step One.

9.0 Step Two: If the grievance is not resolved at Step One, the grievant may, within ten (10) days after the termination of Step One, present the grievance to the appropriate Superintendent, Division Head or designee. Within five (5) days from receipt of the grievance, a meeting shall take place to discuss the matter. The administrator shall reply in writing within five (5) days following the meeting. The receipt of such reply will terminate Step Two. (Note: There are separate expedited time limits for handling grievances under Article XXVIII, Safety, Section 3.0)

10.0 [Reserved]

11.0 Request for Arbitration: If the grievance is not settled in Step Two, UTLA, with the concurrence of the grievant, may submit the matter to arbitration by a written notice to the District's Office of Staff Relations within five (5) days after termination of Step Two.

12.0 Selection of Arbitrator: Within seven days of receipt of the request for arbitration, UTLA and the Office of Staff Relations shall ~~meet to~~ select an arbitrator to serve as Chairperson of the arbitration panel. The arbitrator shall be jointly selected by UTLA and the District, or shall be selected from ~~the~~ an established ~~following~~ list by alternatively striking names until one remains.

The list (alphabetized by last name) shall be created from a list of no more than eight (8) names submitted by each of the parties no later than June 15th of each school year to be in effect July 1st through June 30th of the following school year. The list shall have a minimum of twelve (12) but no more than sixteen (16) names. UTLA and the District may by mutual written agreement revise the list.

If the arbitrator selected cannot be available for hearing within sixty days, the parties shall contact the next remaining arbitrator in reverse order of striking, until one is selected who is able to serve within sixty days. Once selected, the arbitrator shall serve as the Chairperson of a three-member arbitration panel, with the other two members to be appointed directly by the District and UTLA respectively. All decisions and rulings will be made by majority decision of the panel.

13.0 Optional Preliminary Hearing on Issues Which Do Not Involve Merits of Grievance: If the District claims that the grievance should be dismissed for reasons which do not go to the merits (e.g., mootness, untimeliness, matter beyond scope of procedure, or breach of confidentiality provisions) the District may cause its claim to be heard and ruled upon by the panel prior to a hearing on the merits. If UTLA claims that the grievance should

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be sustained because the District has allegedly violated the confidentiality provisions, it also may invoke proceedings under this Section. If either party plans to invoke this separate preliminary hearing it shall so advise the other party prior to selection of the arbitrator. Immediately after selection for the preliminary hearing, either UTLA or the District may require that a different arbitrator be selected to hear the merits.

13.1 There shall be at least fifteen days between the panel's decision on the preliminary matter(s) and any hearing on the merits (or on remedy in the case of a breach of confidentiality claim raised by UTLA).

13.2 The preliminary hearing is optional to the party having the right to invoke it. If not utilized, the party shall not be precluded from raising its arbitrability defenses (or breach of confidentiality claim) at the regular hearing, provided that it gives the other party ten days' notice of its intention to do so. Moreover, both UTLA and the District shall retain all rights they have under law to pursue issues relating to arbitrability of a grievance.

14.0 Scheduling Hearings and Decisions: A hearing shall be scheduled within sixty days from selection of the arbitrator, but shall not be scheduled during the summer or off-track time except by mutual agreement. The decision shall be issued within thirty calendar days after final submission of the case. Arbitrators who fail to meet this deadline for decision shall, unless the parties have mutually extended the deadline, be deemed ineligible for selection for new cases until such time as the decision is submitted.

15.0 Expedited Proceedings: Grievances which have been processed through the required steps and which involve primarily issues of fact, such as below standard evaluations or notices of unsatisfactory service, shall be submitted to expedited arbitration. However, either the District or UTLA may require any such grievance to be submitted to regular arbitration rather than expedited arbitration. Expedited arbitration will involve a hearing within ten (10) days following selection of the arbitrator, with no transcript, stenographic services or briefs, and a summary letter award to be issued within five (5) days of the close of hearing. Expedited cases shall in all other respects conform to the provisions of this Article.

16.0 Documents and Witness Lists: Either party may request from the other the production, review and right to copy non-confidential documents relevant to the grievance. If the other party disputes the request, the arbitrators shall determine the issue. The parties shall also, at least five (5) days prior to the first hearing date, exchange lists of intended witnesses.

17.0 Conduct of Hearings: Hearings shall be conducted in accordance with the procedures contained in Government Code Section 11513. Hearing sessions shall be private with attendance limited to the panel, the parties' representatives, and witnesses as scheduled. In cases involving administrative transfers, evaluations of Below Standard Performance, issuance

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of Notices of Unsatisfactory Service or Act, or critical material which has been placed in an employee's file under Article X, Section 9.0, the District shall proceed first in providing evidence.

18.0 Limitations Upon Arbitrators: The arbitration panel shall have no power to alter, add to or subtract from the terms of this Agreement, but shall only determine whether an express term of the Agreement has been violated as alleged in the grievance and if so what the remedy should be within the meaning of the Agreement. Past practice of the parties in interpreting and applying the terms of this Agreement may be relevant evidence, but shall not be used so as to justify or result in what is in effect a modification (whether by revision, addition or detraction) of the terms of this Agreement. The arbitration panel shall have no power to render an award on any grievance arising after the termination or expiration of this Agreement.

19.0 Effect of Arbitration Award: The arbitration panel's decision shall be final and binding upon the grievant(s), the District and UTLA. The California law on final and binding arbitration awards between a school district and an employee organization shall be applicable to such a decision.

19.1 A final and binding award which determined the merits of a dispute shall be conclusive on the grievant(s) the District and UTLA in any subsequent proceedings, including disciplinary and termination proceedings.

19.2 Unless otherwise indicated in this Agreement, this grievance procedure is to be the employees' and UTLA's sole and final remedy for any claimed breach of this Agreement.

20.0 Expenses: All fees and expenses of the arbitrator shall be shared equally by UTLA and the District. Each party shall bear the expense of presenting its own case. A transcript of proceedings shall not be required, but either party may order a transcript at its own expense. If the other party at any time desires a copy of the transcript, it must share equally the cost of the reporter and transcription.

21.0 Grievance Files: The District's Office of Staff Relations shall maintain a file of all grievance records and communications separate from the personnel files of the grievant(s), and grievance documents and decisions shall not be included in the personnel file unless it is reasonably necessary or appropriate to do so.

22.0 No Reprisals: There shall be no reprisal against an employee for utilizing these grievance procedures or for assisting a grievant pursuant to these procedures.

23.0 Special Grievance Procedure for Non-Unit Members: The District shall make a grievance procedure available to part-time Adult Education teachers who are assigned fewer than 10 hours per week and to day-to-day

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substitutes who were paid for fewer than 100 days during the preceding year. A grievance under this special procedure shall be defined as a formal written statement alleging a violation of a specific Board Rule or administrative regulation of the District on the subject of wages, hours of employment or safety conditions, and that by reason of such alleged violation, the employee's rights have been adversely affected.

23.1 The filing or pendency of a grievance under this procedure shall not delay or interfere with implementation of any District action during the processing thereof.

23.2 The rules and procedures specified in Article V, Sections 3.0 through 12.0, 14.0, 16.0, 17.0, 18.0, 20.0, 21.0 and 22.0 shall be applicable to this procedure.

23.3 The arbitrator's decision under this procedure shall be advisory to the Deputy Superintendent or designee whose decision shall be final and binding. This grievance procedure is to be the non-unit member's sole and final remedy for any claimed breach of Board rules or regulations within the scope of the procedure.

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## ARTICLE VIII

## SMALL LEARNING COMMUNITIES

1.0 Central Small Learning Community Committee:

a. Pursuant to policies and procedures governing the development and implementation of Small Learning Communities in middle schools and high schools, the District will establish a district-wide Central Small Learning Community Committee ("the Committee").

b. The Committee is responsible for reviewing Small Learning Community ("SLC") proposals and for recommending SLC proposals to the Superintendent. In addition, this Committee advises the Superintendent on specific issues related to the implementation of SLCs, including but not limited to the proposal format and procedures, the resources and professional development support to be provided to potential SLCs, and the quality review process to be utilized for the evaluation of SLCs.

(1) The School Site Council shall initially review all proposed SLC plans, and if it recommends that a plan should proceed, shall send it to the Local District Superintendent for review. This shall occur within 30 calendar days of receipt of the proposed plan, subject to the scheduling of School Site Council meetings.

(2) The Local District Superintendent shall complete its review of the plan within 30 calendar days of its receipt. If the LDS does not approve the plan within 30 calendar days, it shall be sent to the Central Committee.

(3) The Central Committee shall review the plan and within 30 calendar days of receipt make a recommendation to the Superintendent.

(4) The Superintendent shall approve or deny the plan within 30 calendar days of receipt. If the Superintendent's decision is to deny the SLC plan, the SLC design team may appeal the decision directly to the Board of Education for final action.

c. One-third of the Committee members are to be appointed by the President of UTLA.

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~~d. Requests for reconsideration may be made to the Committee by SLC candidates who have been denied permission to proceed by the Committee.~~

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~~2.0 Process For Conversion Schools:~~

~~a. The school Principal works with all school stakeholders, including the UTLA Chapter Chair, to initiate the design process and to determine the impact of potential SLCs on all other programs and on the entire school campus. Issues to be discussed and considered shall include the attributes, including equitable services in the utilization of school facilities, schedules, grade spans, and staffing.~~

~~b. The Principal presents the general work plan and school impact report to the School Site Council for input and guidance.~~

~~c. Individual SLC design teams, composed of representatives from all stakeholders, submit a letter of intent to the School Site Council.~~

~~d. Acting with the assistance of the school's planning team and Local District support staff, the SLC design team shall develop a proposal and school impact report for presentation to the Principal and the School Site Council. The Principal, the Chapter Chair, and the School Site Council may recommend that the proposal and the report be forwarded to the Local District Superintendent for review and comment.~~

~~e. Pursuant to State and Federal law, the Superintendent shall retain the authority to create SLCs as part of restructuring, building upon the progress already being made to create SLCs at the school and incorporating these efforts into the new plan.~~

~~3.0 Process for New Construction Schools:~~

~~a. The Local District Superintendent and the school Principal, with the teachers or the design team and community stakeholders, create the vision, initiate the design, and determine the recommended focus of each Small Learning Community in the host school.~~

~~b. Based upon the design created by the stakeholders and the Local District Superintendent, the Local District Superintendent completes and submits a proposal for a new school SLC design proposal to the Committee (see Section 1.0 above) for recommendation to the Superintendent for approval.~~

4.0 Staffing, Vacancies and Transfers: The faculty members of the SLC's design team (assuming that they fairly reflect the overall staff at the site in terms of demographics and subject matter, and their assignments are consistent with other district staffing policies such as Staff Integration, Rodriguez Decree and the like) shall be assigned to the SLC upon its approval, and from that time forward the SLC shall be treated the same as a separate school for purposes of staffing, transfers, displacements and filling of openings. Thus, after

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the design team has been assigned, the initial remaining positions with the SLC shall be filled first with volunteers, if any, from the site pursuant to Article XI, Section 16.0. Once that process is completed, the SLC shall be able to fill the remainder of the planned faculty positions (and any later new openings) the same as any other separate school site. Similarly, for purposes of future staff reductions/displacements, the SLC will be treated the same as a separate school site. Once the initial full faculty is identified, assignments to classes etc. shall be made in compliance with Article IX.

5.0 Protection of Employee Rights: Subject to the provisions of this Article, and unless otherwise agreed to by UTLA and the District, all provisions, rights, obligations, duties, and other requirements set forth in the Agreement shall be applicable to approved SLCs as separate schools, including but not limited to uniform staffing procedures (Art. IX.A, Sec. 2.0), transfers (Art. XI), and UTLA rights (Art. IV), and the implementation of SLCs is not intended to diminish the rights contained in this Agreement. The contract waiver process available under Article XXVII, Sections 3.2 and 3.4 shall also be available to SLCs.

6.0 SLC Leadership:

a. If an SLC design includes provisions for department chairs, grade level chairs, deans or other out-of-the-classroom positions, they shall be chosen according to the procedures of this Agreement. However, a SLC may choose not to propose these positions.

b. SLCs shall be led by a principal, an assistant principal, or a coordinator under the supervision of an administrator. A SLC may choose through its design to have a coordinator as a school leader, with the approval of the local school administrator responsible for faculty evaluation. The coordinator shall be chosen and shall serve pursuant to the election of full time school site coordinator provisions (Article IX.A, Sec. 4.0, 5.0, 5.1, 6.0).

c. In those approved SLCs led by an AP (an evaluating administrator), the SLC may choose to select a Lead Teacher to assist the SLC's administrator. The duties of the Lead Teacher in assisting the administrator shall be worked out collaboratively, with the final approval of the Superintendent or Central designee of the Superintendent. Lead Teachers shall be provided, through District funding, release time of one additional period to perform the duties required. Lead Teachers shall be elected annually by the faculty of the SLC, excluding substitutes and contract pool teachers. Lead Teachers shall have one additional period of release time to perform the duties required. Lead Teachers must have permanent status as a District employee prior to election to a Lead Teacher position. The Superintendent or central designee may request that there be a change in the Lead Teacher when such action is deemed to be in the best interest of the educational program of the District. In that case, the faculty of the SLC shall elect a replacement.

Article VIII – Small Learning Communities

7.0 SLC Task Force: Upon approval of a tentative agreement for this 2008-2011 Agreement, UTLA and the District shall form a committee to review this article. The committee shall be composed of three District and three UTLA members. The committee shall submit a report and recommendations to both the LAUSD Board of Education and the UTLA Board of Directors with comments and recommendations for changes to this article. The Committee may address the following issues: Selection of classes by faculty members, displacement issues, process for collapsing of SLCs, composition of local SLCs, delineation of roles of SLC Lead Teachers and chapter chairs, issues between the District and SLCs regarding mandated curriculum, and transfers between SLCs.

At the time of the Agreement the District affirms that we do not have awareness of any Board authorized Small Learning Communities or Pathways in LAUSD Schools. In the event that any formerly approved school is still using the Small Learning Community structure, they shall be allowed to maintain their Small Learning Communities pending further discussion by the parties.

# ARTICLE IX

## HOURS, DUTIES, AND WORK YEAR

1.0 General Workday Provisions: It is agreed that the professional workday of a full-time regular employee requires no fewer than eight hours of on-site and off-site work, and that the varying nature of professional duties does not lend itself to a total maximum daily work time of definite or uniform length. The workday for part-time employees shall be proportionate, or governed by the employee's individual employment contract.

2.0 Sign-in and Sign-out: All employees shall, upon each arrival to and departure from their assigned work location, enter their initials on a form provided by the District. Itinerant employees serving less than a full day at a work location and Early Education Center employees shall also enter the correct time as part of their sign-in and sign-out.

3.0 Minimum On-Site Obligation: It is understood that all full-time classroom teachers (including Teacher Librarians) at a particular school or center (excluding those in the Division of Adult and Career Education) shall be assigned a minimum on-site duty obligation of uniform duration, but may have differing class schedules, hours of assignment and starting times.

3.1 For the purpose of implementing a professional development banked time schedule, full time teachers shall have the following on-site obligations:

| Grades | Before Instructional Day<br><br>180 day | After Instructional Day<br><br>180 day | ~~Weekly Average Teacher Instructional Minutes (a)~~<br>~~180 day~~ |
|---|---|---|---|
| ~~Pre-K~~ | 30 | 10 | ~~According to program requirements~~ |
| UTK - 5/6 | 17 | 10 | ~~1550~~ |
| 6 - 12 | 5 | 2 | ~~1550~~ |

Elementary grades UTK – 5/6 instructional time is exclusive of teacher break (recess) and lunch. Secondary instructional time is inclusive of passing periods and exclusive of the preparation period, lunch and nutrition periods.

Item (a) in the above chart indicates the number of minutes on a weekly average. Daily minutes will vary due to professional development and early student release on Tuesday.

For Elementary programs ~~in 180-day calendar schools~~, the total daily average preparation time is 27 minutes. Preparation time minutes may be divided between a.m. and p.m. at local school site discretion.

For Secondary programs, the on-site obligation is noted above in sections 3.0 and 3.1 with preparation time subject to Article IX, Section 6.0. The on-site obligation of Option/Continuation schools shall align with comprehensive high schools despite the instructional day for students of these programs being less than that of students in the comprehensive grades 9-12 setting.

3.2 EEC Teachers: Full-time Early Education Center teachers are to have a daily on-site obligation of eight hours, although it is understood that split shifts are permitted. Also, it is understood that assignments need not be limited to one location. (See also Article XXIII, Early Education Centers.)

a. For full-time employees, their on-site obligation of eight (8) hours is inclusive of a thirty (30) minute duty-free lunch period.

b. For all Early Education Center teachers, their wages are inclusive of and recognize the professional duties performed on or off-site.

3.3 DACE Teachers: Adult Education employees shall be at their assigned duty station at least ten (10) minutes before the first daily class or other assignment begins, shall remain at their assigned duty station at least ten (10) minutes after the last class or other scheduled period of work ends and shall also remain on-site beyond the minimum on-site hours as reasonably necessary to perform duties described in Section 4.0, below.

3.4 Teachers Librarians: Teacher Librarians shall have a scheduled minimum on-site obligation of sufficient duration that they can personally keep the library open to students one-half hour before and after the normal full pupil day for the school. Teacher Librarians shall remain on site when necessary to perform the duties described in Section 4.0 which are appropriate to their work. Multiple schedules, such as staggered or offset session schedules, shall not result in an increased workday for Teacher Librarians.

3.5 Non-Classroom (Non-Register Carrying) Teachers and Support Service Providers: For purposes of this Article, the term "non-classroom (non-register carrying) teacher," paid on the Teacher Preparation Table (T table), refers to those full-time employees whose classroom teaching assignment, if any, is fewer than three periods per day in secondary, or less than half-time in elementary. For "support service providers," the term refers to those employees paid on the Special Services Table (D table), assigned to a school site, region or central office and/or any non-school based location.

a. School Based – Direct Services to Students (T table): Non Classroom (Non-Register Carrying) teachers and counselors assigned to a school site and paid on the Preparation Salary Table, providing direct services to students, including but not limited to School Counselors, ~~A-G Counselors~~, Arts Itinerant Teachers, Dean of Students, Intervention Teachers/Interventionists, and Restorative Justice Teachers, who do not

receive any extra pay/differential for hours and/or duties which are related to, or an extension of, their basic non-classroom assignments, shall observe on-site hours which are to be not less than the hours observed by the teachers at the site, and remain on-site as necessary to perform the assigned duties of the position and the professional obligations of Section 4.0 which are appropriate to their work. These employees may depart after the regular departure time for teachers and at the completion of all of their on-site job obligations. This reduced on-site obligation has been agreed upon with the explicit understanding that it will not be interpreted or applied so as to (1) diminish and/or expand any services whatsoever, or (2) cause classroom teachers to assume any of the non-classroom teachers' responsibilities.

Non-Classroom (Non-Registering Carrying) teachers referred to in this section and school site counselors may accept a coordinating differential if offered to extend their on-site obligation but shall not be required to do so.

Potential acceptance or non-acceptance of a coordinating differential shall not be considered in the selection of a candidate under section 3.5 a.

b. School Based -- Indirect Services (T table): Non-Classroom Teachers (those full-time employees whose classroom teaching assignment, if any, is fewer than three periods per day in secondary, or less than half-time in elementary) assigned to a school site and performing indirect services to students and/or the school program on a daily basis, including but not limited to Categorical Program Adviser - Title One Coordinators, Community School Coordinators, International Baccalaureate Coordinators, Intervention/Prevention Support Coordinators, Magnet Coordinators, Problem-Solving Data Coordinators, Targeted Student Population Program Advisers, and Technology Coordinators, paid on the Preparation Salary Table, are to have a daily scheduled obligation of eight hours (exclusive of duty-free lunch). This obligation may include off-site time when it is determined that the work can appropriately be performed off-site, and that the employee is not needed for other responsibilities on-site. These Non-Classroom Teachers with this eight-hour on-site obligation shall receive a coordinating differential.

Any additional, direct services to students that are not an extension of, their basic non-classroom assignments, and are provided at the direction of the administrator, must take place outside of the daily eight-hour on-site obligation and shall be compensated in the same manner as the classroom teachers at the site performing those same services.

Clarification Regarding Use of Benefit Time for Non-Classroom Teachers:

Under Sections 3.5 a and b, non-classroom teachers who are paid on the T table with an eight-hour on-site obligation, who have a part day absence which qualifies for paid benefit time under Article XII, shall not be required

to utilize benefit time for any time beyond the on-site hours observed by classroom teachers at the site.

If an employee covered by this agreement (in Section B) is serving full-time out of the classroom and is required to provide classroom coverage for 50% or more of their out of classroom assignment on any given day, they shall be provided with one hour of Replacement Pay in addition to their regular pay.

c. Non-School Based (T table): Non-Classroom Teachers assigned to a region or central office and/or any non-school based location, paid on the Preparation Salary Table, including but not limited to ~~A-G Counselors~~, Arts Advisers, Community School Coaches, Literacy Advisers/Experts, Math Advisers/Experts, Program Specialists, and Restorative Justice Advisers, are to have a daily scheduled on-site obligation of eight hours (exclusive of duty-free lunch).

d. School Based – Support Service Providers (D table): Support service providers paid on the Special Services Salary Table assigned to a school site, including but not limited to Pupil Services and Attendance Counselors (PSA), Psychiatric Social Workers (PSW), A-G Counselors, Related Services Itinerants, are to have a daily scheduled obligation of eight hours (exclusive of duty-free lunch). Employees with eight-hour assignments may work one hour off-site to document, download and analyze data, update intervention plan; and fulfill other duties as needed. It is also understood that employees may have to work onsite for eight hours when necessary to complete the obligations of their assignment.

In alignment with School Based – Non-Classroom personnel (e.g. School Counselors) performing direct services to students as outlined in section 3.5 a. above, School Psychologists shall observe on-site hours which are to be not less than the hours observed by the teachers at the site, and remain on-site as necessary to perform the assigned duties of the position and the professional obligations of Section 4.0 which are appropriate to their work. These employees may depart after the regular departure time for teachers and at the completion of all of their on-site job obligations. This reduced on-site obligation has been agreed upon with the explicit understanding that it will not be interpreted or applied so as to (1) diminish and/or expand any services whatsoever, or (2) cause classroom teachers to assume any of the non-classroom teachers' responsibilities. The on-site obligation of School Psychologists will become effective upon signing of this Agreement and approval by the Board of Education.

e. Non-School Based – Support Service Provider (D table): Support service providers paid on the Special Services Table assigned to a region or central office and/or any non-school based location, including but not limited to Pupil Services and Attendance Counselors (PSA), Psychiatric Social Worker (PSW), Organizational Facilitators, and System

of Support Advisers (SOSA), are to have a daily scheduled on-site obligation of eight hours (exclusive of duty-free lunch).

~~d.~~ f. All non-classroom teachers and support service providers shall remain on site when necessary to perform the duties described in Section 4.0 which are appropriate to their work.

~~e.~~ g. Multiple schedules, such as staggered or offset session schedules, shall not result in an increased workday for non-classroom teachers and support service providers.

3.6 Pupil-Free, Minimum and Shortened Days: The normal schedule of minimum on-site hours for all employees is also to be observed on such days as pupil-free days, and is also to be observed on minimum days and shortened days unless early dismissal of staff is authorized by the immediate administrator.

4.0 Other Professional Duties: Each employee is responsible not only for classroom duties (or, in the case of non-classroom teachers, scheduled duties) for which properly credentialed, but also for all related professional duties. Such professional duties include the following examples: instructional planning; preparing lesson plans in a format appropriate to the teacher's assignment; preparing and selecting instructional materials; reviewing and evaluating the work of pupils; communicating and conferring with pupils, parents, staff and administrators; maintaining appropriate records; providing leadership and supervision of student activities and organizations; supervising pupils both within and outside the classroom; supervising teacher aides when assigned; cooperating in parent, community and open house activities; participating in staff development programs, professional activities related to their assignment, independent study and otherwise keeping current with developments within their areas or subjects of assignment; assuming reasonable responsibility for the proper use and control of District property, equipment, material and supplies; and attending faculty, departmental, grade level and other meetings called or approved by the immediate administrator.

4.1 Lesson plans or evidence of planning in a format appropriate to the teacher's assignment, shall be furnished by each classroom teacher upon request from the teacher's immediate administrator. No special format for a lesson plan shall be required.

4.2 All duties required of each employee including shall meet the test of reasonableness, and shall be assigned and distributed by the site administrator in a reasonable and equitable manner among the employees at the school or center to minimize significant impact to the employee's core duties and workday.

a. Supervisory duties assigned to non-classroom staff shall be assigned in accordance with Section 4.2 above.

4.3 Faculty, Departmental, Grade Level, Staff Development and Committee Meetings: No employee shall be expected to attend more than 30 such meetings per school year (but not more than four in any month). Exempt from this limitation are administrative conferences with individual employees, meetings on released time, community meetings, voluntary meetings and meetings necessitated by special circumstances or emergencies. In secondary schools, under special circumstances, only one of the above meetings per month may be held during the employee's preparation period. These meetings should not, except in special circumstances or emergencies, exceed one hour in duration. Agendas for faculty meetings are to be distributed twenty-four hours in advance, and employees shall be permitted to propose agenda items. Employees shall be permitted to participate in discussions during the meetings. If a meeting is scheduled after school, it should be started as soon as practicable after the student day is completed.

4.4 Meeting on the Two Pupil-Free Days: Site administrators shall make a reasonable effort to limit required meeting time on the two pupil-free days (see Section 10.0c.) in order to provide time for class and room preparation. Such meetings are not to exceed 3 hours each day total unless a majority of the involved faculty consents.

4.5 Required Orientation In-Service for Teachers: Pursuant to California Code of Regulations 80026.5, classroom teachers serving on a full-time emergency permit shall attend two (2) 8-hour days of unpaid orientation in-services prior to the commencement of their first full-time teaching assignment as authorized by the emergency permit. Such employees who cannot attend the required in-service prior to beginning their teaching assignment shall attend the next scheduled UTLA/District sessions for an equivalent amount of time on an unpaid basis. Emergency permits for such employees cannot be renewed unless the above orientation in-service requirements are met. Required topics for the in-service shall incorporate state requirements and District priorities. Training shall be conducted by QED-C trained personnel or other personnel using QED-C developed modules in District-wide, cluster, complex, or school meetings.

5.0 Duty-Free Lunch: Each employee shall, except in emergencies or special situations requiring intensive supervision, be entitled to a duty-free lunch period of not less than thirty (30) minutes, as scheduled by the site administrator.

5.1 The normal elementary lunch break shall be not less than 30 minutes and not more than 45 minutes (of which 30 minutes are duty free). Any lunch break longer than 45 minutes shall require agreement between the site administrator and a majority of the staff. The UTLA Chapter Chair is to assist in determining the desires of the staff.

6.0 Secondary Preparation Period: Each regular full-time secondary classroom teacher (including full-time CTE teachers and Teacher Librarians) shall be assigned five scheduled class periods weekly as preparation

periods. Preparation periods are to be used for professional duties including preparation for class and conferences with parents, students and staff members; during the preparation period the employee shall not be expected to perform supervisory or classroom teaching functions except as reasonably needed to provide such services during school related activities, during emergencies, or when replacement or auxiliary pay is received pursuant to Article XIV, Sections 25.0 and 28.0. Preparation periods scheduled during the first period of the instructional day are to be distributed equitably among the staff over a period of time.

7.0 Elementary Preparation Period: Each regular elementary classroom teacher shall be provided with a daily period of preparation of 27 minutes within the minimum on-site obligation (17 minutes before school, 10 minutes after school). In order to provide such preparation time, the District shall assign personnel other than classroom teachers to perform regularly scheduled non-classroom supervision duties (such as supervision of grounds and bus arrival/departure) during those periods of time. Preparation periods are to be used for professional duties including preparation for class and conferences with parents, students and staff, and shall not be used for supervisory duties except as provided below. Faculty meetings are not to be scheduled during the morning preparation period except in schools where a majority of the affected employees has approved of such a schedule. In situations where the other personnel are not available to cover the supervision, classroom teachers may be assigned such duties on a rotating basis, but for such time shall be paid at the employee's regular rate of pay; provided, that additional pay shall not be authorized for any of the following:

a. Supervision reasonably assigned on inclement weather schedule

b. Emergency crisis situations (e.g., earthquake, flood, fire, civil disturbance); or

c. Supervision of the teacher's students to and from the classroom; or

d. Any normally assigned basic duties apart from the above described non-classroom supervision.

7.1 Educators shall utilize Elementary and Secondary preparation time for professional duties including those listed in Sections 4.0, 6.0 and 7.0 above. Any period-by-period training or meeting conducted by administration shall count towards the 30 faculty meetings outlined in section 4.3 above. Period-by-period training conducted by administration and a faculty meeting shall not be held on the same week except under emergency circumstances.

7.2 The above rules are applicable to regular elementary programs. Elementary teachers who are in programs which are combined with secondary and which are departmentalized and include a secondary preparation period, are to be covered by the rules applicable to secondary teachers. If, however, in a combined elementary-secondary program the teacher remains in a situation which is equivalent to the regular elementary pattern, he or she shall be covered by the basic elementary rules; those teachers in that program who remain covered by the secondary rules shall not have their supervision duties increased as a result of the relief granted to the elementary teachers.

7.3 Elementary Supervision Time: Except as provided below, the District shall assign personnel other than classroom teachers to perform regularly scheduled non-classroom supervision duties (such as supervision of grounds and bus arrivals/departure) during recess or lunch, or during the period of time following the 10 minute preparation period at the end of the school day. In situations where the above-assigned personnel are not available to cover the supervision, or other compelling circumstances exist, classroom teachers may be assigned such duties on a rotating basis but such assignments and pay shall be as provided herein, below.

a. The additional pay shall not be authorized for non-classroom teachers or for any of the following situations involving classroom teachers:

(1) Supervision reasonably assigned on inclement weather schedules;

(2) Emergency crisis situations (e.g., earthquake, flood, fire, civil disturbance);

(3) Supervision of organized student activities and student organizations;

(4) For teachers who have a "T+" or coordinatorship differential which covers the supervision duties (provided that, in such cases, the District shall not impose new supervision duties which are unrelated to the purpose of the coordinatorship);

(5) Supervision of the teacher's students to and from the classroom; or

(6) Any normally assigned basic duties apart from the above-described non-classroom supervision.

b. Assignment and Pay for Supervision: Commencing at the start of any school year, elementary teachers shall be permitted to place themselves (on a voluntary basis) on a "first call" list for paid supervision duties as needed, with the understanding that such services will be paid at

the Extended Teaching Assignment hourly rate (Appendix E, Section 6.0). If from time to time the demand for paid supervision exceeds the capacity of the volunteer "first call" list, the remainder of the teachers will be subject to assignment on a rotating, non-voluntary basis, but will be paid at the individual's own regular rate of pay.

c. The above rules are applicable to regular elementary programs. Elementary teachers, who are in programs which are combined with secondary and which are departmentalized and include a secondary preparation period, are to be covered by the rules applicable to secondary teachers. If, however, in a combined elementary-secondary situation the teacher remains in a situation which is equivalent to the regular elementary pattern, he or she shall be covered by the above basic elementary rules, and the teachers in that program who remain covered by the secondary rules shall not have their supervision duties increased as a result of the relief granted to the elementary teachers.

8.0 Additional Special Education Non-Classroom Time: Resource Specialist Teachers and Special Day Class teachers have supervisory responsibility for each student's total instructional program throughout each school day. The aggregate or composite of the individual IEP's is the primary determinant of such teachers' daily schedules. Consistent with such responsibilities and IEP requirements, the District shall make a reasonable effort to provide an expanded period of time for the purposes of counseling, assisting regular program teachers and preparation/conference by:

a. Integrating (mainstreaming) the students into regular classes and/or

b. Arranging for team teaching or other flexible scheduling of students within the Special Education program at the site. Such additional time is not guaranteed, but if provided, is to be in addition to the preparation time specified in Sections 6.0 and 7.0 above. Administrators shall make a reasonable effort to schedule a number of shortened days to accommodate some of the IEP conferences which Special Education teachers attend.

9.0 Variations and Experimental Situations: It is not the desire of UTLA or the District to discourage reasonable experimentation with school schedules which may vary from the above-described normal patterns. However, affected employees and UTLA shall be consulted with respect to any such variations prior to implementation and approval of a majority of the faculty shall be obtained.

10.0 Work Year: Employees may be assigned or reassigned to any of the following bases of assignment, provided that such change in assignment basis shall not be made for the purpose of depriving employees of holiday or accrued vacation benefits:

Article IX – Hours, Duties, and Work Year

Certificated Assignment Days

(Not applicable to Adult and Substitute Teachers)

NOTE: The following chart is for information only.

| BASIS | ASSIGNED DAYS | PAID WORK DAYS* | PAID HOLIDAYS/ NON-WORKDAYS | PAID DAYS |
|---|---|---|---|---|
| A | 261*** | 248** | 13 | 261*** |
| B | 221 | 197 | 24 | 221 |
| C | 204 | 182* | 22 | 204 |
| E | 234 | 210 | 24 | 234 |
| K | 214 | 192 | 22 | 214 |

*Includes 2 pupil-free days, as applicable.
**Includes vacation days and may increase by one day on leap years.
***May increase by one day on leap years

The following assignment basis definitions reflect assigned days, as set forth in the chart, above.

A From July 1 to June 30, inclusive.

B 221 days, excluding Saturdays and Sundays but including legal holidays, and including school holidays except as provided below, occurring during the period of assigned time as designated by the Superintendent of Schools or his or her authorized representative. Such assignment shall include the period from the first day of the fall semester to the last day of the spring semester, inclusive. As an exception, and to be known as "Flexible B Basis", the 221 days of assignment for employees in year-round schools may occur at any time from July 1 to June 30, inclusive, provided that, notwithstanding any other provision to the contrary, the annual hours of paid holidays and related benefits are commensurate with those for the regular B Basis.

C 204 days, excluding Saturdays and Sundays but including legal holidays, and including school holidays except as provided below from the first day of the fall semester to the last day of the spring semester, inclusive. As an exception, and to be known as "Flexible C Basis," the 204 days of assignment for employees in year-round schools may occur at any time from July 1 to June 30, inclusive, provided that, notwithstanding any other provision to the contrary, the annual hours of paid holidays and related benefits are commensurate with those for the regular C Basis.

E 234 days, excluding Saturdays and Sundays but including legal holidays, and including school holidays except as provided below, occurring during the period of assigned time as designated by the Superintendent or his or her authorized representative. Such assignment shall include the period from the first day of the fall semester to the last day of the spring semester, inclusive.

K 214 days, excluding Saturdays and Sundays, but including legal holidays, and including school holidays except as provided below, occurring during the period of assigned time as designated by the Superintendent or his or her authorized representative. Such assignment shall include the period from the first day of the fall semester to the last day of the spring semester, inclusive.

X Periods of assignment, as needed, not otherwise defined herein, including assignments in substitute, temporary, and relief status and the unclassified service). For use when an employee is not performing regular duties or when the employee is performing regular duties and the assignment is 10 working days or less.

Z The period between the ending date of an employee's assignment basis in one school year and the beginning date of the regular basis for the following school year, the periods of unassigned time, or the intersession periods for year-round school employees. This is restricted to employees having regular status in other than A-Basis positions. For use when an employee is performing regular duties and the assignment is more than 10 working days.

Article IX – Hours, Duties, and Work Year

10.1 The school calendar summaries are attached hereto as Appendix D.

11.0 Special Provisions

a. Nurses:

(1) The District shall provide an in-service training program, or permit attendance at an accredited institution in order to help nurses meet their licensing renewal requirements. Such a program will be partially on a released time basis and partially after-hours.

(2) If a nurse's scheduled duty-free 30 minute lunch break is interrupted for emergencies or special situations (see Section 5.0 above), compensatory time shall be granted or the lunch period extended so that the situation is handled in an equitable manner.

(3) If nurses are required to work outside of their assigned annual basis, they must be granted compensatory time off, or paid for the time at their regular rate.

b. Special Education:

(1) Resource Specialist teachers shall not be assigned to teach or cover regular or Special Day Classes except in emergency situations of a non-recurring nature or as part of a plan to provide additional non-classroom time pursuant to Section 8.0 of this Article.

(2) The District shall, in accordance with applicable statutes, provide staff development training to regular-program teachers who teach Special Education students. Such staff development training shall be treated as a priority purpose for use of the existing allocation of minimum or shortened days.

(3) Special Education personnel who have been directed to be available at a given time for additional days of employment shall be informed as to confirmation or cancellation 30 calendar days prior to such additional employment.

c. Psychologists: Assessment and testing of Special Education students for initial placement, change of placement and three year re-evaluation shall be the responsibility of the School Psychologists.

d. Medical Procedures: No employee shall be requested or required to perform any medical procedure on a student (such as intermittent catheterization, injections, suctioning or drainage), except for a School Nurse or person otherwise trained and qualified.

e. Continuation Schools: Except in compelling circumstances necessitating confidentiality, continuation high school teachers shall, as soon as practicable, be advised of the reasons a new enrollee is being referred to the school.

f. Special Provisions for Novice Teachers: To assist with the retention of "novice teachers," (those in their first school year of service as a teachers defined as the equivalent of 130 full-time paid days during the period July 1 - June 30), to the extent practicable, novice teachers shall:

(1) Not be assigned adjunct duties (coordinatorships, coaching, auxiliary periods, activity assignments, etc.), and are to be exempt from "roving" assignments (see Article XXII, 11.0);

(2) Be exempt from "traveling" assignments, i.e. teachers assigned to teach in more than one classroom per day; and

(3) If secondary, be limited to no more than two preparations.

UTLA Proposal 2-21-25
District Counter 5-19-25
UTLA Counter 6-17-25
District Counter 8-20-25
UTLA Counter 10-7-25
District Counter 10-21-25
UTLA Counter 10-27-25
District Counter 11-03-25
District Counter 11-20-25 revised 3-2-26, 4-1-26, 4-11-26

# ARTICLE IX-A

## ASSIGNMENTS

1.0 General: This Article is a composite of contractual items previously contained in Article IX (Hours) and Article XXXI (Miscellaneous). They have in several cases been reworded and/or placed in different order for purposes of clarity.

2.0 Uniform Staffing Procedures For All K-12 Schools:

a. Creation and Posting Of Matrix: Approximately four weeks prior to the day teachers on any schedule finish service for the school year or four weeks before classes are selected, the site administrator shall prepare and post a matrix indicating the tentative number of classes for each subject/grade level. The parties acknowledge that the matrix is based on projections and therefore subject to change. The site administrator shall specify any special credentials, necessary qualifications and any differentials, along with the requirements to qualify for the differentials. In order to provide adequate planning time, teachers shall be notified of tentative assignments as soon as feasible, but not later than twenty-one (21) calendar days prior to the teacher's last scheduled work day. Teachers shall also be notified, as soon as feasible, of a change in the tentative assignment. If a teacher is notified of a change of assignment within five (5) calendar days prior to the assignment (first student instructional day), upon request, the teacher shall receive up to the equivalent of two (2) days in paid status as preparation time for the assignment. In order to receive the equivalent of two days of preparation time, the change of assignment must affect the majority of courses taught in a secondary assignment, and require a preparation for a course not in the previous assignment. In the case of a change of assignment that does not affect the majority of the courses taught, but does require a preparation for a course not in the previous assignment, the teacher, upon request, shall receive the equivalent of up to one (1) day of preparation time. The scheduling and configuration of such time shall be in release time and/or additional paid time, and shall be mutually agreed upon between the teacher and the site administrator. In any event, however, the time must be utilized by the end of the second week of student instruction.

b. Requests: Teachers with the specified credentials and required qualifications ("qualified") may request assignment to their grade level (elementary), specific class(es) within a department (secondary) using a teacher preference form or other locally determined method.

Submission of this preference form shall serve as a request for the assignment. Teachers on leave who are scheduled to return to service should participate in the selection process.

c. Elementary School Assignments: Employees in elementary schools and in programs such as Early Education Centers, development centers and ungraded programs shall be deemed a single group for assignment purposes. In each of these schools, grade levels and classes shall be made pursuant to the following procedure.

d. Multi-Grades in Elementary General Education Classrooms: Every effort shall be made to avoid multi-grade classes in the general education program. Should a combination class be created, the site administrator in consultation with the grade-level chair will assign the multi-grade class(es) equitably among teachers assigned to the affected grade levels year-to-year. Priority consideration shall be given to combination classes when assigning paraprofessional support.

In schools with student enrollment of greater than 175 in grades UTK-5, general education teachers assigned to teach in a multi-grade classroom after norm day in order to comply with contractual class size minimums, shall be eligible to receive the following:

i. A stipend of $600 per semester in which the multi-grade assignment is in effect.

(1) Grade Levels:

(i) The site administrator, after consultation with the chapter chair, shall determine the percentage of permanent teachers and the percentage of non-permanent teachers that are expected to be assigned to the site during the school year for which the assignments are to be made. The site administrator shall then indicate on the matrix the number of positions by grade level that are available for the assignment of otherwise qualified permanent and non-permanent teachers, respectively. The percentage of all the positions that are made available to otherwise qualified permanent teachers by each grade level and by all grade levels as a whole, shall reasonably approximate the percentage of permanent teachers at the site.

(ii) After the site administrator indicates the positions available for otherwise qualified

permanent teachers, the permanent teachers at the site shall request assignment to the grade level positions for which they are qualified and which are available to permanent teachers. Permanent teachers shall be allowed to make their requests before the site administrator assigns a non-permanent teacher. The site administrator shall assign such permanent teachers who are otherwise qualified to the grade level openings available to permanent teachers on the basis of District seniority. The only exception shall occur when the site administrator reasonably determines with documentation that any specific assignment is not in the best interests of the educational program. If the exception determination is disputed, the dispute resolution procedure in subsection e below shall apply.

(iii) The site administrator shall then assign the non-permanent teachers to all the grade levels so that the percentage of otherwise qualified non-permanent teachers assigned to each grade level and to all grade levels as a whole, reasonably approximates the percentage of non-permanent teachers at the site. Such grade level assignments of non-permanent teachers shall be for a period of two years unless the site administrator subsequently determines with documentation that any specific assignment does not meet educational program needs or the site administrator and the teacher otherwise agree.

(2) Classes: The site administrator shall assign all teachers at these sites to classes.

(3) Sections 2.1 and 2.2 apply in the circumstances described therein.

e. Secondary School Assignments: For employees in each secondary school and in special education, wherever located, assignment to department and classes shall be made pursuant to the following procedure.

(1) Departments: The department in which a permanent teacher is considered for assignment purposes shall be the one in which the teacher has taught for the

major portion of teaching time during the most recent six semesters of classroom teaching experience. This recent experience provision shall not apply when a teacher applies to a position unfilled after all teachers in the department have had the opportunity to submit requests.

(2) Classes: Classes within a department shall be distributed by the principal (or designee) in consultation with the elected department chairs, in a fair and equitable manner, taking into account seniority, qualifications and educational program needs.

(3) Sections 2.1, 2.2 and 2.3 apply in the circumstances described therein

f. Dispute Resolution Procedure (Elementary Grade Assignments For Permanent Teachers): If differences arise as the result of the site administrator's assignments of permanent teachers (but not as the result of the assignment of non-permanent teachers, whose assignments are not subject to any dispute resolution or grievance procedure) pursuant to subsections c and d immediately above, the determination as to whether the assignment was inappropriate shall be handled under the procedures of Article V-A.

g. Dispute Resolution Procedure (Secondary Class Assignments For Permanent Teachers): In the case of a dispute as to the assignment of a permanent secondary teacher to classes (but not as the result of the assignment of non-permanent teachers, whose assignments are not subject to any dispute resolution or grievance procedure), the dispute shall be resolved solely pursuant to the procedures of Article V-A, subject to the following:

(1) Assignments to leadership classes and all athletic assignments shall not be subject to any dispute resolution procedure.

(2) The Joint Panel charged with resolving the dispute under Article V-A shall have the authority to overrule a site administrator's secondary class assignment only upon a specific finding that the assignment is arbitrary and capricious. The decision of the panel shall be final and finding.

h. Alleged violations of the procedures set forth in subsections e and f above are subject to the grievance procedure of Article V; the substance of the assignment decision is not.

2.1 Staffing Procedures After Initial Selection Through The Fifth Week of School: The following procedures apply to staffing decisions which occur after the completion of the initial spring selection process and before norm date or the end of the 5th week of school (whichever is sooner):

a. The principal shall notify the UTLA Chapter Chair of all openings and vacancies. The principal and department or grade level chair working together shall reasonably determine who will fill the opening or vacancy.

b. In doing so, they shall utilize the teacher preference forms or locally determined method for identifying teacher preference and shall take into account seniority and educational program needs.

c. If agreement is not reached or if the parties prefer, the openings and vacancies shall be filled by a new hire, transferee, substitute, or auxiliary assignment.

2.2 Staffing Procedures After Norm Day: If an opening or vacancy occurs in a teaching position, that vacancy shall be filled by a new hire, transferee, substitute, or auxiliary assignments (secondary).

2.3 Staffing Procedures For Spring Semester In Secondary Schools: Any opening or vacancy shall be filled pursuant to Section 3.2 of this Article.

3.0 Department and Grade Level Chairpersons:

3.1 Department/grade level chairpersons shall, if the affected employees desire, be elected annually by the employees in the department or grade level, excluding substitutes and contract pool teachers. Except in shortage fields as provided below, Chairpersons shall be required to have permanent status and in secondary schools shall be required to possess a regular credential in their subject field unless there are no candidates fitting these qualifications. However, in the secondary shortage fields identified by the District (e.g., math and science) employees may be candidates for election if they hold contract status and have provided satisfactory service in the department for a minimum of the two previous years. In secondary schools, the vote shall be weighted by the number of periods taught by each employee who works in the department in secondary schools. For voting purposes in elementary schools, combination classes shall be deemed to be at the grade level of the majority of the students in the class. Elected chairpersons are subject to removal only for cause, and disputes arising from such removals shall be subject to expedited arbitration the same as suspensions.

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3.2 Department Chairs shall, as a minimum, have the right to consult with, and make recommendations to, the site administrator or designee with respect to allocation of the department's budget funds, establishment of the department's class offerings, assignments of department members to specific classes, and balancing department classes pursuant to Article XVIII, Section 4.0 (Class Size).

4.0 Determination of Whether There Shall Be Coordinator or Dean Positions at School Sites:

a. Prior to this determination, the coordinator or dean job description and differential (if any) shall be posted at the school.

b. With respect to regular program dean positions, determination as to whether there shall be such a position shall be made by the school site administrator in consultation with the Local School Leadership Council.

c. With respect to categorically funded dean or coordinator positions, determination as to whether there shall be such a position is to be made by appropriate statutory site councils.

d. With respect to coordinator positions in the Adult Education Division, determination of whether there shall be such a position at a school shall be made by the Assistant Superintendent for the Adult Education Division. That determination shall be reached after submission of a joint recommendation made by the Principal and the Chapter Chair, or individual recommendations in the event that they do not agree to a joint recommendation. As the Assistant Superintendent makes that determination, he or she shall respond in writing to each of the recommending parties. The following mandated subject areas in Adult Education may have full time coordinators: Elementary Basic Skills (Academic); Secondary Basic Skills (Academic); English as a Second Language, Citizenship, Parent Education, Programs for Older Adults, Programs for Disabled Adults, Vocational Education, Home Economics and Health. In Regional Occupational Centers and Programs (ROC-ROP), departments large enough to warrant a full time coordinator may have full time coordinators.

e. With respect to regularly-funded coordinator positions, determination of whether there shall be such a position shall be made by a majority of the votes cast by bargaining unit members, at the school location, in an election limited to that purpose.

f. Any claims alleging violation of the above procedures shall be subject to the alternate grievance procedures of Article V-A.

Article IX-A – Assignments

5.0 Required Elections of School-site Coordinators and Deans: Elections for the positions of full time coordinator or dean shall be conducted in the late spring prior to the preparation of the matrix of classes pursuant to Sections 6.0 and 7.0 below. Elections are required for coordinator and dean positions in the following circumstances:

a. The position must be paid on the Preparation Salary Table;

b. The position must be full-time. Funding must have been provided for a full-time position in a single school or at one location, or the assignment is for five periods or more in a secondary school, or more than eighteen hours per week in an adult school. (As an exception, if a position was, during the previous year, funded full time by a single funding source and has now been converted to two or more positions, or if two part-time positions are filled by one full-time coordinator at the same school, the selection process in 6.0 shall be followed);

c. The position does not involve carrying a rollbook; and

d. The assigned duties of the position do not include providing direct instruction or counseling to pupils on a daily basis.

e. Elections are not applicable to supplemental coordinatorships such as coaches, athletic coordinators, band, drama, or other differential or stipend earning assignments.

5.1 Job Description and Eligibility for School-Site Election of Coordinators and Deans:

a. Job descriptions for any specially funded coordinator and dean positions shall be determined in the appropriate school-wide plan and/or by the appropriate funding source prior to the election. Prior to the election, job descriptions for other coordinators and deans shall be reasonably determined by the school site administrator, and notice of the available positions and job description shall be shared with the employees of the site.

b. The site administrator shall request that any eligible candidate for a dean or coordinator position submit a statement of interest. If fewer than two (i.e. zero or one) statements of interest are received from employees assigned to the school or location, the request for submission of statement of interest may be directed throughout all or part of the District.

c. To be an eligible candidate, a teacher must have permanent status, must have received "meets standard" performance ratings and, in the immediately preceding fours years, must not have received any Notices of Unsatisfactory Service and no more than one Notice of Unsatisfactory Act.

d. An employee from another school or location may, if selected or elected or confirmed, accept the position, but only if such assignment does not result in the displacement of any bargaining unit member during the year of initial assignment.

e. Election procedures for coordinators and deans differ, as described below.

6.0 Coordinator Selection Procedure at School Sites:

a. The site administrator shall select one eligible candidate from among the candidates who submitted a statement of interest, to serve in each available coordinator position. The site administrator shall then make public the names of the candidates who submitted statements of interest, and the name of the candidate selected to serve.

b. Bargaining unit members shall determine, by secret ballot vote of a majority of those voting in the Spring, prior to the preparation of the matrix, either to confirm or not confirm each coordinator candidate selected by the site administrator. The election shall be jointly supervised

and conducted by the site administrator and the chapter chair. Each employee's vote shall be proportionate to the number of hours/days the voter is assigned to the school site. At those school locations where the there are both magnet and regular programs, the election is to be limited to the employees in the programs that the coordinator position is to serve.

c. Post-Election Procedures:

(1) If a candidate selected by the site administrator receives a majority of the votes cast (50% + 1), the candidate is confirmed. The site administrator then need not declare the position vacant or submit a new nomination for up to two years (except that a coordinator's first term shall be limited to one year.)

(2) If the candidate is not confirmed by a majority vote, the site administrator and chapter chair shall immediately inform faculty members that the coordinator position is still vacant. If the non-confirmed candidate received 40% - 50% of the votes, that candidate and other interested candidates may submit statements of interest within 24 hours in a single-track school. The site administrator and chapter chair shall then seek to mutually agree upon the coordinator selection from among those candidates who submitted statements of interest within the time limits above. The coordinator who is

selected will serve for up to two years except that the initial term shall be limited to one year.

(3) If the administrator and chapter chair do not reach agreement within a period of three (3) days following submission of the statements of interest, the selection authority will be delegated to a two-member team from the District/UTLA Dispute Resolution Panel formed pursuant to Article V-A above. They will make the decision within an additional period of three (3) days. They shall review all statements of interest submitted, and be permitted to seek further information regarding the candidates from the site administrator, the chapter chair, and from the school faculty prior to making the final decision. The coordinator selected will serve for up to two years except that the initial term shall be limited to one year.

d. With respect to Adult Education Programs at any branch locations or in Adult Basic Education (ABE) programs, the confirmation election for coordinators shall be by majority of votes cast for a candidate by the teachers at the branch location or within the program at a site. Elections shall be conducted on the basis of one vote per teacher. A teacher working in more than one location, may vote at each location.

(1) Coordinators in programs which are funded by an outside agency or through performance-based contracting shall be reasonably selected by the Adult Division in consultation with the contractor or outside agency.

(2) A certificated SIS Coordinator in Adult School shall be subject to confirmation elections.

7.0 Dean Election Procedure at School Sites

a. The school site administrator in consultation with Local School Leadership Council (or equivalent) shall determine whether or not a Dean position shall be established at the school. Bargaining unit members at the school location shall annually elect, in the Spring prior to the preparation of the matrix, all bargaining unit member deans from among the qualified candidates who submitted statements of interest.

Each vote shall be proportionate to the number of hours/days the voter is assigned to the school location. Election to a dean position requires a majority of the votes cast.

b. At those school locations where there are both magnet and regular programs, each dean shall be elected annually by the bargaining unit members of any program they serve.

c. These elections are to be supervised jointly by the site administrator and chapter chair.

d. Alleged violations of the above procedures shall be resolved pursuant to Article V-A.

8.0 Filling Vacancies After Norm Day: If a vacancy occurs in a dean or coordinator position after norm day or the end of the fifth week of the semester, whichever is sooner, the site administrator shall make an interim appointment to fill the vacancy until the end of the semester. Prior to the next semester, the procedures in Section 6.0 (coordinators) and 7.0 (deans) above shall be utilized to fill the position for the next semester. If the vacancy is filled by an interim appointment from the current staff, the interim appointee's former position shall be filled by a substitute or employee on temporary assignment.

9.0 Five-Year Out-of-Classroom Assignment Limitations at School Sites: At school sites, there is a five-year limit on out-of-classroom assignments such as coordinators and deans, but excluding librarians, counselors, nurses and personnel paid on the Support Services Salary Schedule. Also exempt from the five-year rule are (i) employees whose assignment requires direct instruction to or supervision of students at least 50% of the time, and (ii) an employee who is named in a continuing grant and whose compensation is at least 50% funded by that grant.

a. Employees who fill the on-site positions that are subject to the five-year rule will be selected pursuant to the above provisions. The five-year rule is an outside limit, and does not establish a minimum term or a right to serve for any given term.

b. Employees who wish to extend their out of classroom assignment beyond the five-year limit must declare their desire to continue and a qualifying secret ballot election will be held to determine their eligibility to become a candidate. If the incumbent receives the approval of 2/3 of the employees voting, the incumbent will qualify to become a candidate to fill an out-of-classroom position. In the subsequent secret ballot election for the position pursuant to Section 6.0 above, the candidate (including the incumbent if eligible) who receives a simple majority of those voting shall be considered elected and a new five-year maximum limit will run from the effective date of that assignment.

c. Claimed violations of the above five-year limitation rules and procedures shall be handled solely under the Alternative Grievance Procedures of Article V-A.

10.0 Five-Year Out-of-Classroom Assignment Limitations at Non-School Sites:

Subject to the exceptions set forth below, all employees who are assigned to nonschool positions within the bargaining unit (excluding librarians, counselors, nurses and personnel paid on the Support Services Salary Schedule), shall not be permitted to continue in such positions for more than five (5) years. Appointments to such positions are usually made on an annual basis; there is no assurance of a minimum length for such appointments. When the five year limit is reached, the employee shall not, for a minimum of two (2) years, be eligible for succeeding non-school or non-classroom assignments, except as provided below. The appointing authority should inform all incumbents who will reach the five-year limit by June 30 of the following year, of the fact that their limit is approaching.

The five-year rule for non-school positions does not apply to the following:

a. Those serving in positions that require direct instruction or supervision of students for at least 50% of the working time;

b. An incumbent named in a grant and whose compensation is a least 50% funded by that grant;

c. No other candidate is qualified to fill the position or there are no other applicants for the position. The District will be required to publicize all affected positions in the Spotlight or District Memoranda and with information provided by the District, in a timely manner, and UTLA may in its discretion publicize the position in the United Teacher newspaper. If no other applicant files for a position currently held by a five-year incumbent or a determination is made that no other candidate is qualified to fill the position, the incumbent shall be granted a new five-year limit in the assignment.

d. If a situation arises due to unanticipated retirement, resignation or termination and there is only one incumbent remaining at that unit location, that incumbent may serve one additional year beyond the five year limit;

e. An incumbent in a situation where there is no other open bargaining unit position that he/she is able to assume;

f. Support Services personnel serving in the Division of Adult and Career Education Occupation Education Program for adults with disabilities;

g. Adult and Career Education (DACE) exception – after an employee in a non-school non-classroom position has served a full five year term, the position will be announced and the incumbent may reapply. A panel composed of 50% District and 50% UTLA members will conduct a selection process and list the three (3) top candidates in unranked order. The DACE Superintendent will select from the top three (3) candidates on the applicable lists; and

h. Any other exceptions if mutually agreed to by UTLA and the District.

Claimed violations of the above five-year limitation rules and procedures shall be handled solely under the Alternative Grievance Procedures of Article V-A.

11.0 Secondary Counselor Reassignment [to Teaching Position]: Counselors who are reassigned [to a classroom teaching position] at their current school shall receive written reason for this action upon request. Only a failure or refusal to provide the reasons upon request shall be grievable.

12.0 Uniform Staffing Procedure for Itinerant Assignments: Dependent on the administrative structure of the itinerant department, the District shall provide UTLA Chapter Chairs, who represent itinerant employees as outlined in Article IV, Section 8.3, and itinerant employees with a tentative list of available positions by program for the upcoming school year by region and/or supervisory area ~~or programs/regions/Local Districts/administrative/supervisory areas~~ prior to the distribution of the preference form, however the parties acknowledge that the tentative list is based on projections and therefore subject to change. The tentative list shall be provided at least ten (10) working days prior to the date that itinerant employee preference forms are distributed, and no later than April 15th of each academic school year. The tentative list should include the region, and/or supervisory area, program/department, qualifications (e.g. certifications, credentials, authorizations, licenses, training) and the assignment basis.

Chapter Chairs, as outlined in Article IV, Section 8.3, for each itinerant program shall be provided a seniority list indicating the seniority date and credentials of the employees within that program/department. Prior to the assignments for itinerant employees, the supervisor and Chapter Chair of each itinerant program shall collaborate in developing a preference form for employees to make a request for an assignment, and discuss the process to be used in accordance with this section (Article IX-A, 12.0).

Supervisors shall then assign itinerant employees in order of seniority considering other factors such as District/program need, continuity of services, geography, distance between multiple work locations and the unique/area expertise of the service provider. The only exception shall occur when the supervisor reasonably determines with written documentation that any specific assignment is not in the best interest of the education program. Upon request, written documentation shall be provided to the employee. ~~If the exception determination is disputed, the employee may appeal the initial assignment to the Department Head or designee for final resolution of the matter.*~~

Effective with the 2026-2027 school year, the District shall make every effort to notify employees of their assignment including region and/or supervisory area and work location(s) ~~changes~~ no less than one (1) week prior to the last day of instruction with the understanding that such assignments are tentative and subject to change. Prior to employees receiving their tentative assignment, the administrator shall review with the Chapter Chair. In the case of a dispute to the tentative assignment *, the dispute shall be resolved pursuant to the procedures of Article V-A and as outlined in Appendix [redacted] following the employee's notification of their tentative assignment.

~~Every reasonable effort will be made to provide employees with the location(s) of their tentative assignment prior to the end of the employee's assignment basis but no later than June 30th with the understanding that the location(s) are also subject to change.~~

Following the notification of assignments (no less than one (1) week before the end of the school year) through norm day, if a vacancy occurs in any region and/or supervisory area, the administrator will notify the Chapter Chair of this opening/vacancy to reasonably determine who will fill the vacancy using preference forms to review employee preferred areas taking into account seniority and program needs. If agreement is not reached, or if the parties prefer, the vacancy shall be filled by a new hire. The process for the identified vacancy/opening concludes after the steps noted above. If an opening or vacancy occurs after norm day through the end of the spring semester that vacancy shall be filled by a new hire.

*Refer to the parties' "Itinerant Assignment Dispute Resolution Pilot Process" MOU in Appendix [redacted].

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# ARTICLE IX-B

## PROFESSIONAL DEVELOPMENT

1.0 Purpose and Goals: Regular professional development and training is essential to the competence and overall effectiveness of all teachers and support personnel, no matter how experienced they may be. Participation in such continued learning is a required professional duty and part of each teacher's basic personal obligation to the profession and to the students of the District. At its best, professional development and continued learning is grounded in the instructional goals and programs of the District and the school, the best practices of successful teachers, and the everyday needs of students and teachers. While no professional development program will accomplish all goals for all participants, it is agreed that all professional development programs and activities -- whether designed and/or delivered by the Central District, a Local District, or the local school -- should seek to achieve the following goals, as applicable:

a. Be grounded in, or consistent with, the California Standards for the Teaching Profession, and with any applicable State and District mandates, standards, initiatives and/or priorities;

b. Be appropriately responsive to the site's needs assessment and/or evaluations of similar programs offered in the past;

c. Deepen and broaden knowledge of subject matter and instructional content; as appropriate, be job-specific and differentiated to meet different experience levels, and designed for cumulative and sustained impact;

d. Provide a strong foundation in the pedagogy of particular disciplines, assignments and instructional programs, knowledge about the teaching and learning processes, and improvement of the environment for student learning;

e. Provide knowledge of applicable standards, the differences between standards-based instruction and other forms of instruction, and how to know when students are meeting or progressing toward a given standard;

f. Be intellectually engaging and reflect the complexity of the teaching and learning processes; and

g. Encourage and enable teachers to work together to provide consistent instruction and reinforce student progress.

h. Provide educators access to high-quality PD regarding culturally responsive curriculum.

i. Provide educators PD on providing students with disabilities access to a Free and Appropriate Public Education (FAPE).

j. Provide staff assigned to multiple sites and non-classroom staff with PD that is relevant to their assignments.

2.0 Banked Time for Professional Development: See Article IX, Section 3.1, for the minimum on-site obligations relating to the banked time accumulation and schedule. The following terms are intended to facilitate professional development in grades UTK-12:

a. Professional development "banked" time programs and activities shall be scheduled for Tuesdays throughout the District;

b. In elementary schools, grades UTK-5/6, such time shall total in the range of 2,100 – 2,340 yearly minutes and shall be accumulated by increasing instructional time by twelve to thirteen (12-13) minutes per day in accordance with the number of designated Tuesdays at 180-day schools. Students will be dismissed 60 minutes earlier than normal dismissal time on all Tuesdays designated by the District (typically 35 - 39 Tuesdays), facilitating the use of the banked time for professional development purposes on those days;

c. In secondary schools, grades 6/7-12, such time shall total in the range of 2,100 – 2,300 yearly minutes and shall be accumulated by increasing instructional time by twelve to thirteen (12-13) minutes per day in accordance with the number of designated Tuesdays at 180-day schools. Students will be dismissed 60 minutes earlier than normal dismissal time on all Tuesdays designated by the District (typically 35 - 39 Tuesdays), facilitating the use of the banked time for professional development purposes on those days;

d. The required number of yearly instructional minutes remains the same as without banked time, and there are no changes in the length of the teacher's minimum daily on-site obligation;

e. Minimum and shortened days are scheduled and used separately from this banked professional development time, and the two are not to be combined;

f. Faculty meetings (see Article IX, Section 4.3) are not to be conducted on banked professional development time; and professional development meetings on banked time do not count toward the permitted number of meetings under Article IX, Section 4.3; however, if PD extends beyond the regularly scheduled banked time, that time shall be deducted form the next scheduled faculty meeting.

g. One-half of the annual total of banked professional development time shall be dedicated to programs or activities (including teachers working with one another and with site administrators to improve instruction) which are determined at the school site by the Local School Leadership Council (LSLC) pursuant to Article XXVII, Section 2.4. If the banked time professional development as noted above is school determined and intended for educator planning, the LSLC will determine the protocol for evidence of participation and planning in alignment with the instructional initiatives outlined in section 1.0 of this Article (e.g. providing a sign-in and meeting agenda). Any such program or activity, including transportation, must be cost neutral to the District. The other half of annual banked professional development time shall be dedicated to programs and/or activities determined by the District, acting through the site administrator, the Local District or the Central office.

3.0 Professional Development Advisory Committee: In order to ensure effective input from UTLA and certificated staff in the development and implementation of the District's staff development programs, there shall be formed a Professional Development Advisory Committee (PDAC). The PDAC shall meet at least once a month to review, discuss and provide recommendations to the Superintendent or designee regarding the development and implementation of the District's professional development programs. The PDAC composition and responsibilities shall be as follows:

a. Each party may appoint up to eight (8) members to the PDAC for the purpose of representing each local district. In addition, there shall be one member designated by the Superintendent and one designated by the UTLA President. The Superintendent's designee shall serve as Chair of the Committee.

b. The Committee shall have the following responsibilities in its role as advisor to the Superintendent or designee:

(i) Review, evaluate and provide recommendations concerning any current or proposed District-initiated professional development programs and activities;

(ii) Propose the initiation of new professional development programs and activities, including but not limited to the organization of working committees for that purpose; and

(iii) Review and provide recommendations concerning the professional development calendar for the year.

(iv) Review and provide recommendations with respect to potential use of categorical resources to fund training and/or reimburse teachers for costs associated with securing of Verification Process for Special Settings (VPSS) certification under the requirements of the No Child Left Behind statute.

(v) Review and provide recommendations concerning the professional development aspects of the Instructional

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Coaching program, including matters such as Instructional Coach training, utilization, and program evaluation.

c. In addition to the foregoing, the function, purpose and immediate task of the PDAC shall include designing a collaborative structure for the delivery of effective professional development to include the following concepts:

(i) Professional development shall be grounded in data and the instructional goals, pedagogy and programs of the District and the school.
(ii) The PDAC shall develop and compile information regarding best practices and successful models for the delivery of professional development programs irrespective of content.
(iii) The PDAC shall develop and compile procedures and instruments for the assessment of professional development programs, including for individual programs and annual evaluation of such programs.
(iv) The information, procedures and instruments referred to above are intended to assist schools with delivering effective professional development according to research and evidence-based practices that will be most effective for each school and will enhance student achievement.

d. The PDAC shall agree on the maximum number of UTLA and District representatives for Local District Professional Development Advisory Committees (LDPDACs). The purpose and function of the LDPDAC shall be to provide recommendations regarding the following:

(i) In collaboration with the local district leadership team, provide assistance, resources, suggestions and support to their local schools in making the most effective data based professional development decisions.
(ii) Evaluate data and assessments of professional development and use this information to make recommendations regarding future professional development activities and delivery models to the local schools.

e. The PDAC shall have the responsibility for ensuring that the LDPDACs are acting in a manner consistent with the concepts and guidelines set forth herein.

4.0 Program Evaluation: At the conclusion of each professional development program, activity or session conducted (whether initiated by the District, the Local District or by the site), the opportunity shall be provided for

written evaluation by all participants, to assess the quality and effectiveness of the program and of the presentations, and to provide suggestions for improvement. Whoever was responsible for selecting and/or arranging the program is expected to prepare a brief summary of the evaluation results, and distribute same to the Local School Leadership Council (if the program was provided at the school), the working committee which has responsibility for the subject matter, and the Professional Development Advisory Committee.

5.0 Common Planning for Middle Schools: Common Planning is intended to be used when the teachers share assignments, or organizational structures (such as Small Learning Communities, Houses, Departments, or Teams) or when other program considerations (such as bilingual instruction) suggest that doing so would encourage professional collaboration, and when the requisite approvals have been attained. The participating teachers shall plan the content and activities for Common Planning, for administrative review.

6.0 Teacher Professional Development Projects: Three bargaining unit members shall be selected by UTLA for the purpose of working collaboratively with the District on identified professional development projects. Two existing bargaining unit members shall continue in their current positions working with the National Board Certification (NBC) program and Point Credit/New Teacher Academy until expiration of their five-year term unless extended by mutual agreement. The newly established third position will also work in the area of professional development.

The supervision and evaluation of the above three employees and a determination of their responsibilities shall be determined by the Superintendent and the UTLA President or their designee.

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District Counter 10-21-25
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District Counter 10-27-25
UTLA Counter 11-10-25
District Counter 11-10-25
UTLA Counter 11-20-25
District Counter 12-2-25

## ARTICLE IX-D

## TEMPORARY REASSIGNMENTS PENDING INVESTIGATION

1.0 Consultation Meetings Regarding Temporary Reassignments Pending Investigation and Resolution of Allegations of Misconduct: The ~~LAUSD Chief Human Resources Officer~~ Chief of School Operations, or designee shall meet with the UTLA President or Executive Director at least once per month to report and discuss the status and duration of the investigations of reassigned employees.

2.0 Basis for Temporary Reassignment: Temporary Reassignments pending investigation are not to be regarded as an indication of culpability or a punitive action. If the allegations give rise to concerns about student, staff or workplace safety and security, a temporary reassignment may be made. If the alleged misconduct, even if true, would not give rise to such concerns, the employee under investigation is to remain assigned at the site during the investigation. Also, employees who have been made aware of the fact that they are under investigation are obligated to avoid any direct or indirect contact with potential witnesses or any other conduct affecting the integrity of the investigation, and may be reassigned due to failure to do so.

3.0 Notice of Reasons for Temporary Reassignment Pending Investigation: In the event of a temporary reassignment to a different school (or to home), the employee shall be notified within five work days of the general nature of the allegations, the year in which the alleged incident triggering the reassignment occurred, and the category of the alleged victim, i.e. student, employee, school-related adult, or other community member.

4.0 Time Goals for Completion of Administrative Investigations: Student, staff, and workplace safety and security shall be the primary factor in determining the length of time for completion of investigations. The parties agree that administrative investigations of reassigned employees should be completed as quickly as practicable, with a goal of ninety (90) work days. The parties recognize that factors such as investigations involving outside law enforcement agencies and/or the District Inspector General may impact the District's goal of achieving completion of administrative investigations within ninety (90) work days. Should the District anticipate the investigation continuing beyond the goal of (90) work days, the district will notify the employee and UTLA and provide a reason(s) for the delay no later than five work days prior to the 90th work day. This requirement regarding notification of delay and reason for delay does not apply to (1) investigations involving law enforcement, (2) investigations pending

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disposition of a lawsuit in which the unit member and the district are party litigants, and (3) investigations under the jurisdiction of the Office of the Inspector General.

a. For investigations conducted by SSIT, the clock for 90 work days begins to run on the date of receipt by SSIT of a request to investigate.

5.0 Notice of Completion of Investigation: ~~Within 15 work days following~~ Upon the completion of the investigation~~,~~ conducted by SSIT, the district shall furnish a notice to the employee apprising the employee of the completion of the investigation. ~~,~~ ~~t~~The District will determine next steps, and notify the employee of the results of the investigation and of any impacts upon their reassigned status. No fewer than five work days prior to issuance of any discipline, a written summary of the allegations and alleged policy violations shall be provided to the employee. The District shall inform the reassigned employee of any proposed discipline within thirty (30) work days of the issuance of the written summary. In the case of an employee who is to be retained in District employment, it shall also determine whether the employee is to be assigned to his or her previous location; if for any reason that previous assignment is not available or deemed inappropriate, the employee shall be assigned to a comparable position in the same local district as the previous assignment. To the extent possible, employees who are expected to report to their assignment on the first day of school shall be notified at least three weeks prior to the beginning of school year.

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UTLA Proposal 2-18-25
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District Counter 10-27-25

# ARTICLE X

## EDUCATOR DEVELOPMENT, SUPPORT AND EVALUATION

1.0 Purpose: The purposes of these procedures are to encourage a career long growth model of educator development and support, evaluate employee performance, provide assistance and remediation to employees whose performance is less than satisfactory, and continue to improve the quality of educational services provided by employees.

2.0 Evaluator: In support of the evaluation process, the employee's immediate administrator shall be responsible for the evaluation of the employee and assisting the employee in improving performance when necessary. The administrator may delegate these functions to another administrator, and upon the request of an employee, the administrator may assign to an evaluator at the school site who holds the same credential. If unable to accommodate the request, a reasonable effort will be made to consult with an administrator who holds a credential or certification within the subject and/or content area of the employee being evaluated, but the immediate administrator shall retain ultimate responsibility. As to evaluation of site-based support service personnel, there shall be consultation between the site administrator and the employee's technical supervisor, if any, prior to either one issuing the annual evaluation.

2.1 Peer Observation: Nothing in the article shall preclude UTLA bargaining unit members from voluntarily observing other members and/or providing feedback to the person being observed. Peer observations shall not be used to supplement or supplant administrative observations for the purposes of formal evaluations.

3.0 Frequency: Evaluations shall be made at least once each academic year for probationary or qualifying employees, and at least once every other year for permanent employees. In the case of permanent employees who are deemed "highly qualified" under 20 U.S.C. Section 7801, and have been employed by the District for at least 10 years, the period between evaluations may, in the joint discretion of the evaluator and the employee, be extended beyond the two-year period so that the evaluation may be made once in a three, four, or five-year period, subject to the following limitations:

a. Any such arrangement for an evaluation beyond the two-year cycle requires the joint consent of the evaluator and employee; such

consent is entirely discretionary and individualized, and may be withdrawn by either party at any time.

b. However, (i) the withdrawing party shall provide written notice to the other party to that effect, identifying the reason(s) or cause(s) for the withdrawal, and (ii) the notice of withdrawal should be given before the end of the school year preceding the next intended evaluation, and shall not be given later than the date that the newly reinstated evaluation procedures are to be commenced.

c. Because the Education Code (Section 44664) makes these evaluation-frequency decisions entirely discretionary and individualized, any decision to grant, deny or withdraw consent shall not be subject to the grievance procedures of this Agreement. However, claimed violations of the notice provisions of paragraph b. above are subject to grievance procedures.

d. In recognition of the increased time and effort that improvements to the evaluation system entail for both site administrators and teachers, the District immediately will be authorizing extensions of the period of time between evaluations for most employees with ten or more years of experience, from every second year to every third, fourth or possibly fifth year, pursuant to agreement between the administrator and employee, as provided above.

3.1 Notification to Employee:

a. An employee who is to be evaluated during a given academic year shall be so notified by site administration, if not by the end of the previous academic year then by the Fall norm day of the evaluation year or the last workday of the 5th week of school, whichever is earlier. In the case of employees first reporting to work at a school within the ten-day period preceding the above Fall notice date, or later, the notice is to be given within ten workdays of the employee reporting to work at the school.

b. Employees newly assigned to a school later than the last workday of the eighth week of the Fall term shall not be subject to evaluation that year, except in situations where the employee does not have permanent status or has received a below-standard evaluation in the previous academic year.

4.0 Establishment of Objectives:

a. By the last workday of the eighth week of the academic year, the evaluator and employee shall work cooperatively to establish the employee's objectives for the year. The establishment of objectives shall be accomplished through one or more Initial Planning Conferences to discuss Initial Planning Sheets, proposed objectives and related strategies.

b. For employees newly assigned to the school after the notice period of Section 3.1 but before the last workday of the 8th week of the academic year, the evaluator and employee shall work cooperatively to establish the employee's objectives for the year no later than the last workday of the twelfth week of the academic year.

4.1 Individual performance objectives and overall performance expectations shall relate to, but not necessarily be limited to, the following:

a. Standards of expected student progress and achievement for the grade level and areas of study based on District, special program and local school determinations; and appropriate instructional objectives and strategy-planning methods, instructional materials, and methods of assessing student progress and achievement;

b. Expected employee competence, including but not limited to knowledge of subject matter, adherence to curricular objectives, use of effective teaching and supervision techniques, effective use of time, maintenance of appropriate professional relationships and communications with students, parents, and other staff members, and compliance with District and school rules, policies, and standards;

c. The performance of those duties and responsibilities, including supervisory and advisory duties, to be performed pursuant to Article IX, Hours; and

d. The management of classroom climate and learning environment, with mutual respect and proper sensitivity to such issues as race, gender identity, ethnicity, identified disabilities, and socioeconomic differences.

e. Performance focus elements to be included in individual objectives shall be limited to seven for each employee, all of which are to be drawn from 15 District-designated annual focus elements. Of the seven, three (3) will be designated by the District, an additional three (3) will be selected by the employee, and one (1) will be cooperatively selected by the employee and evaluator; and

f. For non-teaching employees such as counselors, psychologists, PSA Counselors and other support service personnel, performance objectives shall be comparable to the above, but are to be related to the duties of their particular classification.

4.2 If the employee and evaluator are unable to reach agreement upon the content of the objectives, and the employee is dissatisfied with the evaluator's determination, the employee may appeal the matter to the next higher administrative level for resolution. An employee who remains dissatisfied may note on the objectives form that the objectives were not the product of mutual agreement. In such cases the employee's required signature indicates only

receipt and acknowledgment of the objectives which will be used for evaluation purposes.

4.3 During the school year, if performance problems develop or if constraints are identified which will affect the evaluatee's progress toward meeting the established objectives, the objectives may be modified. Either the employee or the evaluator may initiate discussion toward such a modification. If the employee and evaluator are unable to reach agreement upon the modification and the employee is dissatisfied with the evaluator's determination, the employee may appeal the matter to the next higher administrative level as set forth in the preceding paragraph.

5.0 Observations, Records, and Assistance:

a. Employees being evaluated shall receive one (1) Formal Observation during the academic year, no later than the last workday of the sixth week of the second semester. The Formal Observation shall be followed by a post-observation conference between the evaluator and employee to discuss the employee's performance toward meeting the individual objectives established pursuant to Sections 4.0 and 4.1 of this Article. The post-observation conference shall occur no later than ten (10) workdays after the formal observation.

b. The ratings for a Formal Observation shall be "Effective Practice", "Developing Practice", and "Ineffective Practice".

c. Employees being evaluated shall receive one (1) Growth Plan visit during the academic year. Performance during Growth Plan visits shall not be rated.

d. If problems are identified during a Formal Observation, Growth Plan Visit, or any other type of observation, the evaluator shall meet with the employee, make specific written recommendations for improvement, and offer appropriate counseling and assistance. Within four workdays of a post-observation conference, post-growth plan visit conference, or other types of conferences in which problems are identified, a copy of records relating to observations, conferences and assistance offered or given, shall be provided to the employee for the employee's information, guidance, and as a warning to improve performance.

e. Provisional and Probationary employees, and any employees whose evaluation cycle has been scheduled as the result of receiving an overall final evaluation of Below Standard for the previous year, are encouraged to pursue additional voluntary Formal Observations and Growth Plan Visits and related guidance and assistance to encourage development opportunities as needed.

f. While the entire evaluation cycle is an inherently collaborative and reflective process, the written "reflection" elements of the

evaluation cycle are to be considered voluntary and optional for the employee.

6.0 Final Evaluation Report: Not less than 30 calendar days before the last regularly scheduled school day of the employee's scheduled work year in which the evaluation takes place, the evaluator shall prepare and issue the Final Evaluation Report in which the employee's overall performance and progress toward objectives is evaluated. The ratings for a Final Evaluation shall be "Exceeds Standards", "Meets Standards", and "Below Standard". Prior to the end of the school year the evaluator shall hold a Final Evaluation Conference with the employee to discuss the content of the Final Evaluation Report. When a Final Evaluation Report is marked "Below Standard," the evaluator shall specifically describe in writing the area(s) of below standard performance, together with recommendations for improvement, and the assistance given and to be given. Comments solely about an employee's number of absences, as long as the absences are within the annual credit of absence hours in accordance with Article XII, Section 12.3 or verified as a protected leave/absence, shall not be included in the employee's final evaluation at the section entitled Professional Responsibilities, Attendance.

6.1 The employee's required signature on the form does not necessarily indicate agreement with its contents, and the employee may attach a written response to each copy of the form within ten working days from date received. Such a written response becomes a permanent part of the record. The employee may also appeal the matter to the next higher administrative level.

6.2 The employee shall be given a copy of the Final Evaluation Report at the conference. A copy shall be placed in the employee's personnel file, and a copy retained by the school or office. Evaluation forms shall not be considered a public record.

6.3 Grievances: Evaluations are not subject to the grievance procedures of Article V, except when the final overall evaluation is "Below Standard." However, if the overall evaluation is "Exceeds Standards" or "Meets Standards" but there is a significant disparity between that rating and the negative comments on the form, the evaluation shall be subject to the grievance procedure on the same basis as it would have been had the overall rating been Below Standard. Expedited arbitration procedures will be utilized when the threshold issue of "significant disparity" is submitted to a preliminary hearing for determination as to whether the case is subject to the grievance procedure (see Article V, Sections 13.0 and 15.0).

6.4 The final overall evaluation rating of "Meets Standards" shall not be treated as the equivalent of "Below Standard" for purposes of accountability as described in other parts of this article or other parts of this Agreement. Additionally, an overall rating of "Meets Standards" shall not be used as grounds for discipline or as grounds to disadvantage the employee for purposes of "skipping" criteria in a reduction in force.

7.0 Inadequate Service by Substitutes: The site administrator may, for cause, issue to a day-to-day substitute employee a notice of inadequate service (ISR). The site administrator shall include a summary of the incident(s) that led to the issuance of the ISR. Such a notice shall, absent compelling circumstances, be issued within ten working days after the date(s) of service, with a copy to the employee (either in person or by certified mail to the employee's address of record). Prior to issuance of such a notice, the site administrator shall make a reasonable effort to contact and confer with the substitute regarding the allegations, and of the substitute's right to a meeting with representation. Upon employee request, a meeting will be held to discuss the matter. The employee may be accompanied by a UTLA representative or a person of the employee's choice, as long as that person is not a representative of another employee organization. The timeliness of the employee's request for a meeting, or the non-availability of the employee or representative shall not delay issuance of the Inadequate Service Report beyond the ten working days period set forth above. In addition to the grievance procedure, the employee may attach a written response to the report within ten working days from date received. The written response becomes a permanent part of the record.

8.0 Evaluation of Substitutes: Substitutes who are continuously assigned to the same location for an extended period (more than 20 consecutive working days) shall be evaluated not less than once each semester by the site administrator at the end of the assignment. Such evaluations do not involve the establishment of specific objectives as in the case of regular teachers, but are to rate preparation, skills, competence, personal qualities, and overall performance, together with recommendations for improving services. Observations, records, and assistance as provided in Section 5.0 shall be applicable.

8.1 Any substitute who receives more than one performance evaluation of less than satisfactory service within the last two years of District service shall not be granted a probationary contract. Any substitute who receives one performance evaluation of less than satisfactory service within the last two years of District service shall be reevaluated by the present immediate administrator for the purpose of determining eligibility for a probationary contract. Any such substitute who receives a less than satisfactory reevaluation shall not be granted a probationary contract.

8.2 Evaluation of Limited Term Personnel: Limited term personnel, such as non-tenured adult Education teachers, are subject to evaluation at any time; however, a teacher shall have the right to be evaluated upon request at the end of the assignment. If the administrator initiates such an evaluation, the observation, records and assistance provisions of Section 5.0 apply.

8.3 Examination References: Those examination references which are deemed by the District as being open and non-confidential are not subject to the grievance procedure, except in circumstances where the examination reference is based upon the same period of time as a previous evaluation but is significantly different from that evaluation. In such cases, if

there is not a reasonable explanation for the difference, the reference may be ordered stricken.

8.4 Evaluation Request Upon Separation of Employment: If either the administrator or employee wishes to process an evaluation at the time of the employee's separation from employment. It shall be done and a copy furnished the employee at his or her address of record. This evaluation process shall be completed prior to the date of separation if the employee has given notice of intended separation at least two weeks prior to the effective date.

8.5 Evaluation of Itinerant Employees: An Evaluation Work Group comprised of three (3) UTLA appointees and three (3) District appointees shall be established to improve the evaluation process for itinerant employees. The Work Group shall meet quarterly and shall provide recommendations to their respective bargaining teams.

9.0 Peer Assistance and Review – General Provisions:

a. The Peer Assistance and Review ("PAR") Program is a State-wide program designed by the State of California to provide assistance and guidance to both new and experienced classroom teachers in order to improve their instructional skills. It is intended that the District's PAR Program is to be carried out consistent with the statutory mandates of the PAR Program, and that any provisions of this Article in conflict with that statute (as amended from time to time) are to be deemed conformed to it. It is understood that this Article will not repeat all provisions of the governing statute and will instead focus upon selected aspects of the program. Nothing in the PAR Program is intended in any way to limit the authority of the District to develop additional evaluation and assessment guidelines or criteria concerning teacher performance consistent with State law.

b. The PAR Program is funded by the State of California, and it is not expected or required that the District either directly or indirectly utilize general fund resources for this program. In the event that the State changes the funding mechanism (e.g., by "block granting" the program with others, rather than directly reducing the funding level), the parties will immediately reopen this Article to discuss the impact of the change and the District's response.

c. The PAR Program is intended to supplement and support the Evaluation procedures of Article X, but in no case to replace or supplant those procedures. In no event shall the provision of the services provided by the PAR program, or the completion or outcome of such services, be regarded as an entitlement for any employee, or as a precondition for any evaluation, disciplinary action, non-reelection, contract non-renewal, or statutory termination of employment.

d. The employee recipients of PAR services are referred to throughout this Article as "Participating Teachers," and the providers of PAR services are generally referred to as "Consulting Teachers."

e. Subject to applicable law, the PAR Program within the District is governed by the PAR Panel, whose composition, authority and duties are described in sections 6.0 and 7.0 below. All Consulting Teachers' selections, service assignments, revisions and renewals are at the discretion of the PAR Panel. Because of the significant role played by teachers and UTLA in the PAR process, no disputes or claims relating to the decisions or actions of the PAR Panel or of Consulting Teachers shall be subject to the grievance and arbitration provisions of this Agreement.

10.0 PAR Program Description: There are three service components of the PAR program:

a. Component One provides review, assistance and guidance to permanent teachers who have received either an overall below-standard Stull evaluation or a Notice of Unsatisfactory Service, in either case as a result of below-standard teaching skills. (If such an evaluation or notice has resulted in a grievance which has not been resolved by the commencement of services for the following school year, the teacher shall nonetheless be required to enter the PAR Program at that time.) Full participation by the Participating Teacher is a mandatory duty, to the extent that such services are made available. Component One services are the first priority for the PAR Program.

b. Component Two provides assistance and guidance to non-permanent teachers, with particular emphasis upon the District's instructional priorities and related teaching skills. Component Two services are the second priority for the PAR Program, with teachers assigned to schools of greatest need (based upon the State's Accountability Index rankings) to be served first.

c. Component Three is a voluntary program designed to provide assistance to non-permanent and/or permanent teachers who have been positively evaluated, but who wish to avail themselves of such services in order to improve their professional practices. Component Three services are the third priority for the PAR Program, with teachers assigned to schools of greatest need (based upon the State's Accountability Index rankings) to be served first. The assignment of such services will be directed by the PAR Coordinator.

11.0 PAR Program Support:

a. Subject to the funding and priorities described above, the level of support provided to Participating Teachers shall be:

(1) For Component One, up to 240 hours of 1:1 assistance and review by a Consulting Teacher for each Participating Teacher

(2) For Component Two, up to 120 hours of 1:1 assistance and review by a Consulting Teacher for each Participating Teacher, based upon individual assessments made by the Consulting Teacher.

(3) For Component Three, the support services, including but not limited to staff development training opportunities, would be as determined by the PAR Panel.

b. There shall be three pools of Consulting Teachers as follows:

(1) First are retired employees who apply and meet the qualifications described in section 4.0 below, and are selected as Consulting Teachers. They will be assigned on an hourly basis (X Basis) for up to a maximum of 480 hours annually, and will be paid at their regular hourly rate.

(2) Second are active full time teachers who apply and meet the qualifications described below, and are selected as full time Consulting Teachers by the PAR Panel. They will be assigned a schedule of C Basis or longer, as determined by the Joint Panel, and will also receive an annual stipend of $4,300 for A Basis, adjusted proportionately to correspond to any shorter assigned annual basis.

(3) Third are active full time regular teachers who apply and meet the qualifications described below, and are selected as hourly service providers by the PAR Panel as a supplemental assignment outside of their regular full time assignment. They will be assigned on an hourly basis (X Basis), paid at their regular hourly rate, and directed by the PAR Coordinator. Also, National Board Certified teachers may be utilized as part of this same pool, as part of their 92-hour obligation, subject to whatever NBC assignment procedures are in effect at the time.

12.0 PAR Consulting Teacher Qualifications and Selection Criteria:

a. Consulting Teacher applicants must possess a clear California credential, and must have completed eight years of full-time District service with a satisfactory performance record (in terms of evaluations and service notices) covering the most recent five years.

b. Current employee applicants must have permanent status, must have been a full time classroom teacher for at least three of the preceding five years, and retired employees must have had full time

classroom teacher experience within the three year period preceding application (this last qualification is not required for a retired employee to continue their Consulting Teacher status once appointed).

c. Applicants must be computer literate and have an active email address, and be willing to perform their Consulting Teacher duties at any site in the District as assigned.

d. Applicants must also submit, with their letter of application and resume, a letter of reference from a site administrator and a Chapter Chair (in both cases referring to individuals who are closely familiar with the applicant's work), and also one additional letter of reference from any source selected by the applicant. The PAR Panel may also require all applicants to attend a pre-application orientation session.

e. Applicants will also be expected to demonstrate their success in the classroom, including exemplary teaching experience and implementation of the California Standards for the Teaching Profession; familiarity and facility with various instructional strategies and techniques; knowledge of current educational research on learning theories, classroom management and change processes; experience with the planning, preparation and successful implementation of a standards-based instructional and promotional practices and program; knowledge of content and curriculum for the appropriate subject and grade levels; exemplary knowledge and evidence of creativity and initiative with respect to curriculum, materials and methods; comprehensive knowledge of disciplinary strategies and classroom management; and knowledge of support resources and their use to enhance academic achievement and rigor.

f. Other qualifications include effective interpersonal skills and successful experience working cooperatively with staff, parents/guardians, and community; effective communication skills (oral and written); leadership experience with professional development, including effective demonstration and presentation of skills; strong personal characteristics, including creativity, personal initiative, tact, the ability to handle confidential matters, good judgment and discretion; ability to assess situations and problems, and skill in providing appropriate suggestions and assistance to others; and knowledge of, and ability to coordinate and use available support resources.

g. Other desirable qualifications include, but are not limited to, (a) knowledge of California Content Standards and Frameworks and related instructional and promotional practices, (b) holder of CLAD/BCLAD credential or equivalent, and (c) experience with students with diverse needs, including familiarity with the current Chanda Smith Consent Decree.

13.0 <u>PAR Consulting Teacher Duties and Responsibilities</u>:

a. Works cooperatively with the PAR Panel and the PAR Coordinator. Establishes lines of communication and a cooperative working relationship with the Participating Teacher and the responsible Principal. The mutual goal of the Consulting Teacher, Participating Teacher and Principal is to improve the performance of each Participating Teacher.

b. Establishes confidentiality understandings, signs the confidentiality agreement, and maintains appropriate confidentiality at all times.

c. Schedules and conducts initial assessments for Participating Teachers. This includes review and familiarity with the performance evaluations of the Participating Teacher.

d. Jointly with the Participating Teacher, establishes the individualized PAR performance goals and objectives and supporting activities for the Participating Teacher, all of which are to be based on the California Standards for the Teaching Profession, and aligned both with student learning and with the performance objectives in the Participating Teacher's regular evaluation process. (The Principal or designee continues, while the teacher participates in the PAR Program, to be responsible for the teacher's regular evaluation, including evaluations for any employee who received an unsatisfactory evaluation in the previous year, and related observation and reporting activities.) The PAR performance goals for the Participating Teacher shall be in writing, in a user-friendly format. The supporting activities of PAR and the Participating Teacher are to be set forth in a written plan and calendar for assistance.

e. Meets on a regular basis with the Participating Teacher, and conducts classroom visitations and observations. Maintains a log documenting such activities, and keeps a record of the assistance provided.

f. Assists the Participating Teacher in accessing appropriate Staff Development activities, and also maintains the Consulting Teacher's own ongoing professional development.

g. Prepares a series of periodic reports to the PAR Panel on the intervention process and progress of each assigned Participating Teacher, including forwarding to the PAR Panel the names of any Participating Teacher who was not able to demonstrate satisfactory improvement.

h. Consulting Teacher services are not, and shall not be treated as, either management or supervisory functions. Consulting Teachers shall have the same protection from liability, and the same rights to defense, as other school employees (see Education Code 44503 (c).

ARTICLE X – Educator Development, Support and Evaluation

14.0 PAR Panel Qualifications and Selection:

a. The PAR Panel shall be comprised of nine members, five of whom are appointed by UTLA and four of whom are appointed by the District. The appointing parties shall establish their own criteria for such appointments, but they must have had satisfactory evaluations and service for at least the previous five years and there should be some attempt at balance between elementary and secondary experience.

b. The Panel requires a quorum of seven to determine its required reports to the Board of Education pursuant to Section 15.0 h. Other quorum rules shall be as determined by the Panel. All Panel members shall strive to make Panel decisions by consensus whenever possible, but if that is not possible then the decision will be made by majority vote among those present.

c. Employee members of the Panel shall receive an annual stipend of $4,300, subject to reduction by the Panel in the event of funding shortages.

d. Panel members shall have the same protections from liability, and same rights to defense, as other school employees (see Education Code 44503 (c).)

15.0 PAR Panel Duties and Responsibilities:

a. Establishes guidelines for the operation of the Panel itself, including selection of the Chair.

b. Maintain appropriate confidentiality as to all Panel business, and sign the confidentiality agreement.

c. Determines the PAR coordinator's duties and qualifications, and selects the coordinator.

d. Selects, assigns, reassigns, reviews, evaluates, and renews or releases the Consulting Teachers, consistent with applicable rules and guidelines. Also coordinates the professional development of the Consulting Teachers.

e. The Panel and the PAR coordinator shall work collaboratively with one another, with the Consulting Teachers, and with the Participating Teacher's administrators.

f. Administers the funds provided for implementation of the PAR Program. No more than 5% of the funds may be expended for administration expenses.

g. Reviews the reports and documentation submitted by the Consulting Teachers.

h. Makes recommendations to the Board of Education regarding the ability of each Participating Teacher to demonstrate satisfactory improvement, and regarding the retention of Participating Teachers in the PAR Program.

i. Participates in the Panel's own ongoing training.

j. Annually evaluates the effectiveness and impact of the PAR Program.

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District Proposal: 3-24-25
UTLA Counter: 4-1-25
District Counter: 4-28-25
UTLA Verbal Counter: 8-20-25
District Counter: 11-20-25 revised 3-2-26, 3-24-26

ARTICLE X-A

DISCIPLINE

1.0 Access and Response to Critical Material in Personnel Files: ~~When~~ If the District receives a letter or other written material which contains allegations critical of an employee's performance or character, or which charges commission of an unlawful or immoral act, the District shall investigate the matter as appropriate. ~~the following conditions shall apply:~~

~~a. If the document came from a member of the public, the matter shall first be investigated.~~ Except in compelling circumstances, the employee shall be furnished a copy within 30 days of the District's receipt of the document. The document shall not be either placed in the personnel file or retained by the District unless it is reasonably determined that the allegations have some substance or plausibility. In any event, if the document is either retained and/or placed in the employee's personnel file, the employee shall be given a reasonable opportunity to attach a reply.

~~b. If the document came from within District personnel, the investigation required by paragraph a. may not be necessary or appropriate, but the remainder of the protections required by paragraph a, including the notice to the employee, shall be applicable.~~

1.1 Exempt from disclosure to the employee are documents which (1) are references obtained from outside the District or prior to employment, (2) were prepared by identifiable examination committee members as part of the examination procedure, or (3) were obtained in connection with a promotional examination.

2.0 Pre-disciplinary Matters: Pre-disciplinary actions such as warnings, conference memos and reprimands are not subject to the grievance procedures except when such documents are placed in the employee's official downtown file, or used as part of a formal disciplinary action (U-Notice or suspension), or overall Below-Standard Evaluation. In the event of a later formal disciplinary action, the document if challenged should not be deemed valid or established unless and until so proven under the normal "for cause" standard.

2.1 Employees shall be permitted to "live down" or "work off" a pre-disciplinary document by the passage of a period of four years without a recurrence of the same or similar conduct (unless a shorter period is agreed to by the parties). After achieving that passage of time, if the document is retained by the administrator (as may be required by law), it should be kept in a separate "expired" file and not become a basis, in whole or part, for a subsequent formal disciplinary action.

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ARTICLE X-A – Discipline

3.0 Notices of Unsatisfactory Service or Act, and Suspension

a. Employees may be disciplined for cause. Such discipline may include Notices of Unsatisfactory Service or Act and/or suspension from duties without pay for up to fifteen working days, as authorized by law. When any suspension without pay is imposed, the salary effects of that suspension shall not be implemented until the suspension has become final as provided in this section. Also, for a suspension of more than three days, the fourth and succeeding days of suspension shall not be implemented until the suspension has become final as provided in this section. If the discipline is based upon incompetence, the observation, records and assistance provisions of Article X, Section 5.0 apply.

b. The concept of "progressive discipline," and the prohibition of disparate treatment by an administrator, are to be generally applicable, but with the understanding that circumstances may make progressive discipline unnecessary, and that reasonable diversity and local practices are to be expected.

c. A Notice of Unsatisfactory Service or Act and/or suspension shall not be issued if it is based in whole or part on an event which occurred more than a reasonable period of time prior to the date that the Notice of Unsatisfactory Service or Act and/or suspension was issued.

d. When imposing discipline or when giving reprimands, warnings or criticism, confidentiality and privacy appropriate to the professional relationship shall be maintained.

e. When an administrator has a conference with an employee where it is evident at the time the meeting is convened that the employee is the focus of a possible disciplinary action, the employee shall be notified of the purpose of the meeting, before the meeting takes place, and that it is the employee's right to be accompanied and represented by a UTLA representative or by any other person so long as that person is not a representative of another employee organization. Non-availability of the representative for more than a reasonable time shall not delay the conference. However, this right shall not extend to routine conferences or to any conferences conducted under the evaluation procedures of this Article except for a final conference involving an overall "Below Standard" rating.

f. Prior to the imposition of a Notice of Unsatisfactory Service or Act and/or a suspension or termination, the administrator shall notify the employee (1) that such action is about to be taken; (2) that a meeting will be held to discuss the matter; and (3) that the employee may be accompanied by a UTLA representative or a person of the employee's choice, as long as that person is not a representative of another employee

organization. Non-availability of the employee or representative for more than a reasonable time shall not delay the disciplinary action. At the close of or subsequent to the above meeting, the administrator shall announce to the employee (and representative, if any) the discipline to be imposed and immediately confirm it in writing on the appropriate District form. The above meeting may, in emergency situations requiring immediate suspension, be held as soon as possible after the suspension has begun.

g. The recipient of such notice of disciplinary action shall be permitted to file a written statement in response to the Notice, which shall be attached to all copies of the Notice retained by the District.

4.0 Disciplinary Grievances: Notices of Unsatisfactory Service or Act are subject to grievance under Article V. However, if the discipline imposed includes a suspension without pay, and if the employee wishes to obtain review of the decision, a notice of appeal to the office of the Cluster Administrator/Division Head shall be delivered within three days (as defined in Article V, Section 6.0) of receipt of the form. Within three days after receipt of the employee's notice of appeal, the Local District Superintendent or Division Head (or designee) shall hold an appeal meeting to discuss the matter, and shall by the end of the day following, announce a decision. The announcement shall be in person or by telephone, with an immediate confirming letter sent to the employee and representative, if any. Within two days after the above administrative appeal decision is announced, UTLA must, if it determines that the matter is to be appealed to arbitration, notify the District in writing of its intention. UTLA and the District shall select an arbitrator, and the dispute will then be calendared for expedited arbitration pursuant to Article V, Section 15.0. If at any of the above steps the employee or UTLA does not appeal as provided above, the discipline shall be considered final.

4.1 Disciplinary Grievance Hearing Procedures: After the District has taken formal disciplinary action against an employee, and upon request of the Union representing the employee, the District shall furnish the Union with a copy of any written statements taken of students relating to the matter. The District shall not be permitted to have a student witness testify at an arbitration hearing unless the Union has been provided a reasonable opportunity to interview the witness at a time reasonably prior to the date of the hearing. The District shall give UTLA written notice of its intention to call the witness, and assist in making arrangements for the interview so that the interview can take place in coordination with (not necessarily jointly with) the District interview. If the interview is not done jointly, the Union's interview shall be in the presence of a non-involved person acceptable to both the Union and District, who would be authorized to control or terminate the interview in the event of improper conduct of the interviewer. The third person would not be expected to testify except as to issues relating to the improper conduct of the interviewer.

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4.2 Relationship To Other Proceedings: Any of the disciplinary measures referred to in Section 3.0-a of this Article may be imposed independently of the evaluation procedures of Sections 3.0 through 8.4 of Article X, and independently of statutory suspension/dismissal proceedings. Such discipline shall not be regarded as a pre-condition for a statutory suspension/ dismissal proceeding. If a statutory suspension or dismissal proceeding is filed based in whole or part upon the service or conduct which gave rise to the disciplinary proceeding under this Section, then any grievance arising under this Section not yet taken to arbitration, shall be deferred pending resolution of the statutory proceedings.

5.0 Accountability for Quality of Performance:

a. In order to ensure that employees are focused on their central mission of performing satisfactorily in the area of teaching methods, instruction and delivery of other services, employees who receive Notices of Unsatisfactory Service or "below standard" evaluations shall be deemed ineligible for service or entitlement to the following during the following school year:

(i) Voluntary bargain unit member-initiated transfers including employee-initiated transfers for employees time reported from central or regional locations and Early Education Centers;

(ii) Mentor Service (See also Article XXVI, Section 4.0);

(iii) Coordinator, dean or department chair positions;

(iv) Summer session ~~and/or intersession~~

(v) Permissive leaves;

~~(vi) Exchange of track assignments or exchange days; or~~

(vii) Auxiliary periods and other auxiliary services involving extra-pay for extra work, but excluding coaching and activity assignments.

6.0 Suspension or Reassignment Due to Mental Incompetence: The District shall, in cases of employee incompetence caused by mental illness, follow the appropriate statutory procedures. Disputes concerning such matters are not subject to the grievance procedures of Article V.

7.0 Arrest Procedures: ~~Whenever~~ If an employee is to be arrested at the school site, the site administrator shall request the police to conduct the arrest at a time and place least visible to the students and staff.

8.0 Procedures Relating to Alleged Child Abuse: When a charge of child abuse is made against an employee and results in the filing of an official Suspected Child Abuse Report, the following procedures are applicable:

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ARTICLE X-A – Discipline

a. As soon as the employee is notified of the charge, the alleged victim of the abuse shall be removed from the accused employee's class and reassigned to the same type of class, if available, pending completion of the resulting investigation(s).

b. Exceptions to the above may be made at the official request of the city, County, or state law enforcement agency responsible for the matter or with the approval of the principal, the employee, and the parent/guardian.

District Proposal 3-24-25
UTLA Verbal Counter 8-20-25
District Counter 11-20-25

ARTICLE XI

TRANSFERS

1.0 Transfer Defined: As used throughout this Agreement, the term "transfer" refers to a change of a contract employee's assigned school or time reporting location to another school or location, without changing the employee's classification of employment.

1.1 Types of Transfers: Generally, transfers are either teacher initiated (voluntary) or administrative (normally involuntary and District-initiated).

1.2 Limitations: Teacher-initiated transfers from any one school site in any school year may, at the discretion of the District, be limited to 10% of the employees, or three employees, whichever is greater.

1.3 Compliance with SB 1665 (Scott Bill): Notwithstanding any other provision of this Agreement:

a. All voluntary transfers of teachers to a K-12 school ranked in deciles 1 to 3, inclusive, on the Academic Performance Index shall comply with section 35036 of the Education Code.

b. No priority will be given to a request for a voluntary transfer by a certificated person after April 15 of the school year prior to the school year in which the transfer would become effective if other qualified applicants have applied for positions requiring certification qualification at the receiving school.

2.0 Administrative Transfers: The District may, for any reason not prohibited in the balance of this Article (including the incorporated Appendices) transfer employees when such action is deemed to be in the best interest of the educational program of the District. Whenever possible, the employee shall be notified and counseled regarding the transfer, and written reason(s) for such transfer shall, upon the employee's request, be supplied to the employee.

2.1 Mediation Process:

2.1.1 Mutual Agreement Mediation

a. Within five (5) days after receiving notice of an administrative transfer, a unit member or the Union may request in writing a 30-day mediation period prior to the transfer taking effect. Mediation will occur only upon the mutual agreement of the parties, except as provided in section 2.1.2 below.

i. In Special Education, the least senior teacher in the over-teachered subject field shall be permitted, upon request, to change subject fields at the site within Special Education and thereby cause the displacement of another teacher in the other subject field who has less District seniority than the initially displaced teacher, but only if the following criteria are met by the more senior teacher:

(1) Possesses the requisite specified subject credential in the second subject field;

(2) Must have taught, or practiced, in the second subject field or program without having received a Notice of Unsatisfactory Service or a Below Standard Performance Evaluation; and

(3) Must, in the reasonable judgment of the site administrator, be qualified to teach in the second subject field or program.

In addition, a displaced Special Education teacher may be reassigned to an opening outside of Special Education at the same site, but only if the displaced teacher is properly credentialed and previously served in the regular non-Special Education program at that same site immediately prior to taking the Special Education assignment.

j. After one calendar year, the displaced Special Education teacher who was so reassigned shall have return rights to a Special Education opening at the site for which the teacher is qualified.

6.1 Displacement – Non school-based Support Service Personnel and Driver Safety Instructors: In any situation where a unit of geographic area or office-based support service personnel or Driver Safety Instructors is deemed over-staffed, displacement and transfer to another geographic area or office shall be by District seniority unless the responsible administrator determines that a special need exists analogous to 6.0c.

6.2 District Seniority Number: The seniority number for each employee includes a six digit number representing the year, month and day (660912 = September 12, 1966) on which the employee began probationary employment. The date of probationary employment shall be the actual beginning date of the probationary assignment and not any date of a substitute or temporary assignment which was later deemed to be probationary service for purposes of acquiring permanent status. Each number is followed by a five digit random number. Such random number consists of the last four digits of the employee's Social Security number reversed followed by the sum of the two preceding numbers. When such sum is two digits, the second digit is used. The combination of the date number and random number provides the seniority number. When comparing two employees with the same employment date, the employee with the smaller employment number is deemed to be the senior. Seniority numbers are a matter of public record. The following employees with no seniority number shall be ranked by seniority based upon first date of contract

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teacher in the over-teachered subject field has at least ten years of District seniority, the teacher shall be permitted, upon request, to change subject fields and thereby cause the displacement of another teacher in the other subject field who has at least five years less District seniority than the initially displaced teacher, but only if the following criteria are met by the more senior teacher:

(1) Must have taught in the second subject field the equivalent of at least six periods during the most recent six semesters without having received a Notice of Unsatisfactory Service or a below standard performance evaluation;

(2) Either possesses the requisite specified subject credential or a general secondary credential with a college major or minor or an advanced Degree in the second subject field; and

(3) Passes the District's examination in the second subject field, if requested by the administrator.

d. District identified disabled teachers assigned to facilities designed for the purpose of accommodating a District identified disability will not be displaced except where the teacher may be displaced to another facility which may reasonably accommodate the identified disability.

e. [Hold]

f. Bilingual teachers teaching in Bilingual Master Plan programs (See Article XI-B) are exempted from displacement, provided they possess Bilingual Certificate of Competence, or "A" Level (high level of proficiency in conversation, reading and writing), or the "B" Level (high level in conversation, satisfactory in reading and writing).

g. Where displacement is required by this Section but each of the teachers within the applicable subject field or elementary school group is exempt from displacement by virtue of some other provision of this Article XI – Transfers Section, the teacher with the least District seniority will be reassigned to another school in the same geographic area.

h. Part-time contract employees described in Article XIII, Section 1.2 (as distinguished from teachers on Half-time Leave and Reduced Workload Leave) shall have no transfer rights. In regard to displacement, such teachers shall have no seniority rights and they shall be retained at a school where a full-time teacher is displaced only when the part-time teacher possesses special instructional skills or qualifications needed by the pupils and the educational program in the school not possessed by a teacher who would be available to fill the need.

b. The District shall respond in writing within five (5) days of such a request as to whether it will mutually agree to the mediation. If the District agrees, the 30-day period shall commence on the date of the District's response. The District's decision not to agree to mediation shall be final and not subject to further review.

c. If the District does not agree to mediation, the unit member or the Union may proceed pursuant to Article V (Grievance Procedure), provided that a grievance must be filed at Step One within 15 days of the District's decision. (Article V, section 8.0.)

d. If mediation occurs but does not result in resolution of the issue(s), the unit member or the Union may proceed pursuant to Article V (Grievance Procedure), provided that a grievance must be filed directly at Step Two within 15 days of the conclusion of mediation. (Article V, section 9.0.)

2.1.2 Mandatory Mediation

a. Mediation shall occur if a written request by UTLA, filed within ten (10) days after a unit member receives notice of an administrative transfer, alleges that the proposed transfer occurred for reasons related to the exercise of protected Union activity. In this case, the 30-day period shall commence on the date of the request.

b. If mediation does not result in resolution of the issue(s), the Union may proceed pursuant to Article V (Grievance Procedure), provided that a grievance must be filed directly at Step Two within 15 days of the conclusion of mediation. (Article V, section 9.0.)

2.1.3 General Provisions

a. Confidentiality: In order to encourage a professional and harmonious mediation regarding the proposed transfer, it is agreed that from the time a mediation request is filed until the mediation is concluded, neither UTLA, the District nor the unit member shall make public the proposed transfer, the mediation, or information regarding the proposed transfer. This prohibition is not intended to restrict normal interviewing of individuals involved and other necessary preparation for mediation.

b. Mediator(s) shall be jointly agreed upon by UTLA and LAUSD or secured through the California State Mediation Service, on a case by case basis. Any costs of the mediator shall be shared equally by the parties.

3.0 [Hold]

4.0 [Hold]

5.0 Voluntary Teacher-Initiated Transfer Program: All appropriately credentialed probationary or permanent teachers are eligible to apply to any school (including ~~year-round schools or~~ magnets) in the district where the transfer, Rodriguez compliance, Bilingual Master Plan needs of the receiving or sending school or the instructional program needs of the sending school (except for transfers to Magnet Schools, where the sending school may delay such transfer until the end of the current semester/track or until a suitable replacement is assigned, whichever occurs first). Transfers under this section must meet the above criteria but will not be effected without the voluntary approval of both the employee and the site administrator of the receiving school (or site selection committee in those schools with staff selection rights). Such approval lies within the discretion of both parties and transfers under this section are not subject to the grievance procedure.

6.0 Displacement - Over-teachered Schools: An over-teachered condition exists when there are more qualified teachers than positions at a school or within a program or subject field at a school, or when a program or subject field is reduced, eliminated or moved from a school. When an over-teachered condition exists, the following procedures apply.

a. The local school administrator shall reasonably determine whether and in what program/subject field the over-teachered condition exists and shall inform the faculty of the number of positions being eliminated. (Note Article XVIII, Sections 1.1 to 1.3)

b. An employee may agree to be displaced when an over-teachered condition exists. Such displacement requires the concurrence of the employee and the current principal, may be effected without a current transfer request on file, and shall not affect the employee's right to request a subsequent transfer. Such displacement carries no right to return to the home school. Such a teacher must accept all conditions for displacement and assignment which would have applied to other teachers being displaced.

c. In elementary schools and programs such as Early Education Centers, Development Centers and ungraded programs, all teachers in the program at the site shall be deemed a single group for displacement purposes. In secondary schools, and in Special Education wherever located, displacement shall be by program/subject field and the program or subject field in which a teacher is considered for displacement purposes shall be the one in which the teacher has taught for the major portion of teaching time during the employee's most recent six semesters of regular classroom teacher experience. Within the above categories of employment, when there is an over-teachered condition, the teacher with the least District seniority (see Section 6.2 below) will be displaced unless it is reasonably determined at the discretion of the immediate administrator that such teacher possesses special instructional skills or qualifications needed by the pupils and the educational program at the school and not possessed by another teacher available to fill the need. Additional provisions for Special Education teachers are set forth in paragraph j. below. In a secondary school or program, if the least senior

service within their employment status and then employment status shall be ranked as follows: Provisional are to be deemed least senior, then Temporary Contracts, then University/Individualized Interns. Ties will be broken within status by establishing a tiebreaker number for each employee, using the same method as is used for District Seniority Number.

7.0 District-wide Transfer List: The District-wide Transfer List is a pool of employees who are to be deemed available, due to various reasons indicated in this Article, for transfer to any District school or geographic area, to meet District needs in accordance with faculty balance guidelines established in the Teacher Integration Program. The following employees shall be placed on the District-wide Transfer List:

a. All teachers returning from leaves of absence which do not include the right to return to a specific location;

b. All teachers displaced from a school due to an over-teachered situation;

c. [HOLD]

d. Any teachers placed on the list pursuant to any other provisions of this agreement.

7.5 Contract Waivers: All teachers who are awarded probationary contracts which include a waiver statement are subject to an initial assignment to meet District needs and are thereafter subject, by reason of the statement, to one transfer to meet District needs.

~~8.0 Medical or Hardship Exemptions - General: Employees transferred administratively or involuntarily, including those assigned from the District-wide List, may file an application for exemption from mandatory transfer based upon hardship or medical grounds. Compliance with approved criteria must be established, and the application form must be filed within the timeline specified by the Personnel Division. Application for exemption may not be filed until the formal assignment letter has been received. Pending disposition of the Application for Exemption, employees are required to report to the location to which assigned. Where medical or hardship exemptions are approved, the employee will be subject to transfer to a location consistent with the reason for which the exemption was granted. If at any time it is determined that an exemption has been sought or granted based upon material misrepresentation or falsification, the employee is subject to disciplinary action by the District, cancellation of the exemption and/or immediate administrative transfer. All exemptions granted are subject to periodic review by the District to determine whether the original need persists.~~

~~8.1 Hardship Appeals: The hardship appeal procedure is for the purpose of resolving written hardship claims filed by employees. The District and UTLA shall jointly select and retain a professional hearing officer who shall be a member of the American Arbitration Association's Labor Panel and who shall be compensated by the District and UTLA equally. UTLA and the District shall each~~

~~designate a representative to assist in the hardship appeal process. The hearing officer and the respective appointed representatives will serve as members of the Hardship Appeal Panel which shall be chaired by the hearing officer.~~

~~8.2 The panel shall have responsibility for evaluating the claim of each teacher who files a written declaration of hardship. Based upon this evaluation, the panel will have the authority to approve or deny a request for exemption from a particular mandatory transfer or to convene a hearing. At the conclusion of any review or hearing, the panel shall file its decision as soon as possible. The hearing officer shall subsequently prepare a written report of findings, conclusions, and the decision. The decision shall be final and not subject to further appeal or to the grievance procedures of Article V. The Personnel Division shall make assignments based upon the decision of the Panel and shall notify employees regarding such assignments. Employees are required to report to the location to which assigned or reassigned pending final disposition of the hardship claim by the Hardship Panel and the Personnel Division.~~

~~8.3 Administrative procedures and criteria for implementation of this hardship appeal process have been established. Appeals will be processed as expeditiously as possible. Procedures and criteria for hardship exemptions will be reviewed periodically. Hardship exemptions which are approved shall be reviewed at regular intervals to be determined by the Personnel Division. Reports of the disposition of all claims shall be provided to the Board of Education.~~

~~8.4 Medical Appeals. This medical appeal procedure is for the purpose of resolving claims based upon medical grounds filed by individual teachers for exemption from assignment or reassignment. The procedure includes a District medical decision by the Employee Health Panel based on medical criteria, and a hearing of an appeal from such decision by the Medical Appeal Panel if requested by the employee. For purposes of conducting hearings of appeals from District medical decisions, the District and UTLA shall jointly select and retain a professional hearing officer who shall be a member of the American Arbitration Association's Labor Panel and who shall be compensated by the District and UTLA jointly. The District and UTLA shall each designate a representative to assist in the medical exemption appeal process. The hearing officer and the respective appointed representatives will serve as a Medical Appeal Panel chaired by the hearing officer. The Medical Appeal Panel shall have responsibility for hearing the appeal of each employee who files a written request for appeal from the Employee Health Panel decision. Based upon this hearing the Medical Appeal Panel will have the authority to sustain or reverse the Employee Health Panel's decision concerning the employee. At the conclusion of the hearing the Medical Appeal Panel shall make known its decision as soon as possible and the hearing officer shall prepare a written report of findings and conclusions. The decision shall be final and not subject to further appeal or to the grievance procedures of Article V.~~

~~8.5 Applications for medical exemption shall be processed as expeditiously as possible. Procedures for processing applications shall include, but not be limited to:~~

a. A written request for medical exemption shall be forwarded to the Employee Health Coordinator by the applicant who shall then be furnished with an application form.

b. The application shall be submitted to the Employee Health Coordinator by the applicant. The applicant shall be responsible for the submission of a written report concerning the applicant's medical condition from the applicant's physician(s) to the Employee Health Coordinator.

c. A review of all medical data shall be conducted by the Employee Health Panel including, where necessary data provided through additional medical examination, consultation, and evaluation of the applicant. The medical criteria to be applied are whether the employee has demonstrated (1) a chronic condition which has required some life adjustment accompanied by prolonged and continuing treatment, (2) the transfer would be seriously detrimental to the employee's health, and (3) the condition would prevent the teacher from reporting to and/or performing regularly assigned duties at the other location.

d. The Employee Health Panel shall render a decision regarding the applicant's request for medical exemption. Notification shall be sent to the applicant and to the Personnel Division by the Employee Health Coordinator regarding disposition of the exemption request. This notification shall set forth express grounds for denial of a request which has been disapproved.

e. The Personnel Division shall make assignments based upon the decision of the Panel and shall notify employees regarding such assignment. Employees are required to report to the location to which assigned or reassigned pending final disposition by the Medical Appeal Panel and the Personnel Division.

f. A written request for appeal from the Employee Health Panel's decision may be filed by the applicant. Such requests must be received by the Employee Health Coordinator within thirty days from the date of the Employee Health Panel's decision.

g. If an appeal is filed, there shall be a hearing conducted pursuant to Section 8.4 above.

h. If directed by the Medical Appeal Panel, there will be an adjustment of the applicant's assignment. Adjustment means assignment to a location consistent with the reason for which the exemption was granted.

8.6 All information listed above shall be available to the Medical Appeal Panel at the hearing, provided the claimant authorized release of medical information. Both the District and the applicant shall have the opportunity to present medical evidence and/or testimony. The application, attachments, and all medical information subsequently requested shall be considered to be

~~confidential medical information and will be retained by the Employee Health Coordinator. The applicant shall certify that all information contained in the application is true and correct to the best of the applicant's knowledge.~~

9.0 Employee Initiated Transfers - Employees Time-reported from central or regional locations: Any permanent Health and Human Services employee assigned from the central office, ~~Local District~~ Region office, service center or nursing services area, who has served in paid status for at least 130 days each year for three consecutive years at the same central or regional location from which transfer is sought may apply for a transfer.

9.1 A limit of two locations may be requested. Applications shall be submitted on a District form which shall be available at each location. Applications shall be signed by the employee's immediate administrator and filed with the appropriate office. All applications shall be filed prior to a closing date to be announced each year. All applications shall be valid for one year only unless withdrawn, changed, or renewed by the applicant. Changes to the application may only be made once each year.

9.2 The administrator of the office to which the application is made shall acknowledge in writing to the employee receipt of the application. The appropriate administrator shall prepare a master list of anticipated vacancies for the locations served. This list shall be posted at all locations and copies made available to personnel upon request at least one week prior to the last date to file an application for transfer. Prior to April 1 of each year, the appropriate offices shall provide each location they serve with an updated list of employees who have on file a current transfer application.

9.3 When a vacancy occurs, the immediate administrator shall invite each applicant to make an appointment within ten (10) working days to meet and discuss the possible transfer. At least half of the positions at each location as they become available will be filled as follows:

a. Top priority shall be applicants who have not been granted a requested transfer for two (2) consecutive years.

b. Then, if there is more than one applicant for a position, the employee with the most consecutive years at the same location shall be given priority consideration.

c. If a tie occurs, priority should be given first to time served in the same class and then to District seniority.

9.4 The administrator shall notify the appropriate offices as soon as an employee has been selected from the transfer list and the employee has either accepted or refused the assignment in writing. The administrator shall notify each applicant of the selection decision after all applicants have been interviewed and shall keep a record of all interviews. A teacher not selected will be provided, upon request within ten days, with the reasons for the selection made.

9.5 Every effort should be made to accomplish all available transfers not later than September 1 each year to become effective not later than the first day of the Fall semester. When a vacancy occurs between the first day of the fall semester and the last day of the spring semester, it shall be filled with the understanding that the employee who accepts the assignment is subject to transfer at the end of the school year if there is a current transfer application request on file by an employee with a higher priority according to the above rules.

9.6 An employee who is successful in obtaining a transfer may not submit another transfer application request for three (3) school years.

10.0 Employee Initiated Transfers - Early Education Centers: A permanent 4-hour and permanent or probationary 8-hour (including split assignments) Early Education Center employees shall be eligible to apply for transfer to an 8-hour position at another site. (See Article XXIII, Section 5.0 for provisions relating to 4-hour work opportunities.) Applications will be submitted on forms available at each Center, and must be filed at the Early Education Center Assignment Office.

10.1 A master up-to-date list of anticipated 8-hour openings will be compiled by the Early Education Center Assignment Office and posted at each work site for five working days prior to the position being filled. Postings shall include: the name and address of the work site, the proposed hours, any special skills and/or qualifications required, and a deadline for applications. An employee returning from leaves or a displaced employee may be placed in an opening without posting, or the District may permit such employees to apply and be considered for posted openings.

10.2 When an opening occurs and has been posted, the immediate administrator shall, consistent with the Teacher Integration Program (Appendix B and Section 6.0 of this Article), interview the five most senior qualified employees who have on file applications to that Center. Each interviewee shall be notified, in writing, of the selection decision. Posted openings may be filled on a temporary basis or with a substitute teacher pending completion of the selection process.

10.3 An employee who is successful in obtaining a transfer may not submit another transfer request for three calendar years. An employee who refuses an offer to a Center requested shall be removed from the transfer list to that Center and shall not be permitted to reapply to that Center for the next three succeeding calendar years.

11.0 Vacant Positions

11.1 The District shall establish daily, organized by ~~Local Districts~~ Regions, a list of schools with known "vacant positions." A vacant position shall be defined as:

a. A position from which a teacher will retire or resign.

b. A position held by a teacher on leave of absence except for leaves of one year or less for illness, sabbatical, pregnancy, or industrial injury.

c. A position which is unfilled.

d. A position occupied by a teacher whose transfer has been approved and whose assignment has been confirmed.

e. A position currently occupied by a substitute teacher except for positions held at the location for teachers on sabbatical, pregnancy, industrial or illness leave of one year or less. This list will be posted at the Certificated Placement and Assignments Office.

12.0 Return Rights

a. Displaced teachers who fit into the following categories shall have return rights as set forth below:

(1) A teacher displaced from a school between the end of one semester and the fourth week of the next semester shall be returned to the school from which displaced if by the end of the fourth week, a vacancy occurs (based on the classification report) for which the displaced teacher is the most senior displaced "match" by reason of same subject field or grade (K-6). If such displaced teacher is not a "match", the teacher may nonetheless be returned to a vacancy in a different subject under the above circumstances if:

(i) the teacher's credential permits

(ii) the teacher has some teaching experience in the subject during the preceding six semesters, and

(iii) the site administrator reasonably concludes that such a return is in the best interest of the educational program.

(2) A teacher displaced as a result of a school closure decision, reconfiguration, boundary change, or other action pursuant to Section 17.0 of this Article shall upon application be returned to the school from which displaced if before the end of the fourth week of the following fall semester a vacancy occurs for which the displaced teacher is the most senior displaced "match" by reason of the same subject field or grade level (K-6); if not a "match", the teacher must meet the criteria in (1) (a), (b) and (c) above.

b. An employee in a non-teaching assignment at a location where previously assigned as a teacher shall, upon completion of the non-teaching assignment, remain at the site as a member of the teaching staff. If the completed non-teaching assignment was at a school site or office other than the prior teaching assignment, the employee shall be returned to the previous school if there is an opening or to a school in the same geographic area. As an exception, counselors and instructional coaches returning to a classroom assignment from a school site other than the prior teaching assignment, shall be given the opportunity to remain at the site provided there is an opening in his/her credentialed field.

13.0 Voluntary Continuous Service Transfers, K-12 Program:

13.1 Teachers with permanent or continuing status may apply for transfer under this section if either:

a. The teacher has, for at least eight consecutive years immediately preceding the proposed date of transfer, served at one or more locations currently designated as a Title I or Urban Impact I School, or

b. The teacher has, for at least four consecutive years immediately preceding the proposed date of transfer, served at a location not currently designated as Title I or Urban Impact I but is willing to transfer to a Title I or Urban Impact I school.

For the purposes of this section, a year is defined as 134 days of service. Time spent on formal leaves shall not count as time served, but shall not constitute a break in service.

13.2 Application forms will be available on February 1 and must be filed by April 1 at an office designated by the District. Applications are valid for transfer for the following school year only (July 1 through June 30).

13.3 Transfer applicants must make themselves available for transfer to at least two geographic areas by ranked preference, but may make themselves available for transfer to more than two areas.

13.4 A Continuous Service Ranked Eligible List will be established by May 1 each year for each of the two categories identified in 14.1 above. Eligibility rank will be based solely on years of continuous service at qualifying locations as defined in 13.1 of this Section, with District seniority used to break ties. Applicants will be considered for transfer in rank order from each of the two lists. However, eligibility rank is subject to revision to comply with Section 1.2 of this Article.

13.5 Seventy-five applicants shall be transferred from category

(a) in 13.1 and 75 shall be transferred from category

(b) provided there are sufficient eligible applicants.

13.6 By May 1, the District shall establish and post in a conspicuous place in the Certificated Placement and Assignments Office a list of schools with "known vacant positions" as defined in Section 12.1 above.

13.7 Through May 15, interviews for positions are optional and may be initiated by applicants (who are placed on a Continuous Service Ranked Eligible List), by principals, or by the Personnel Division.

13.8 Between May 15 and June 1, applicants on the Continuous Service Ranked Eligible Lists who have not been placed by May 15 shall be offered assignment by the District ("must place") to a school in one of the geographic areas specified in the application. Where necessary, displacements shall be made to accommodate applicants on the two Continuous Service Ranked Eligible Lists, except at UCTP locations. All placements and displacements shall conform to the following:

a. The District shall analyze both the applicants and the known vacancies in terms of credential, subject field, grade level (K-6), and skills in an effort to find "matches" of vacancies and applicants, and place eligible teachers in such known vacancies prior to the use of displacement.

b. If there is no vacancy remaining for an eligible teacher in anyone of the requested geographic areas, the District shall displace a teacher whom it has determined to be a "match" pursuant to the provisions of Section 6.0 of this Article.

13.9 The following procedures govern offers of transfer:

a. A teacher has up to 5 (five) calendar days from the date of the offer in which to irrevocably accept or reject transfer.

b. If an applicant refuses an offer of assignment (except a temporary assignment under 13.10 below) or fails to respond within the ten calendar days, the application will be voided for that school year.

c. If a teacher accepts an assignment, then later declines or cancels for any reason, the teacher is subject to transfer to that assignment. The waiting period to apply again under the Continuous Service Transfer program shall be as stated in Section 13.1.

d. The District shall continue to make offers of transfers up to and including June 25 in order to transfer 75 teachers from each category. Immediately after June 25, the District shall supply UTLA with lists of employees transferred pursuant to this section.

13.10 Assignments made to locations identified under 11.1b or 11.1e above may be temporary. In such cases the employee will be advised at the time of offer that the assignment is temporary in nature.

13.11 An eligible teacher transferred pursuant to this section shall not be subject to involuntary displacement from the new assignment for three school years, except those teachers in temporary assignments made under 14.10 above. However, those on temporary assignments shall be guaranteed retention in the geographic area for a minimum of three years. Time spent on leaves shall be counted toward this exemption, except time spent on formal leaves of absence as the result of an unprovoked act of violence (Special Physical Injury Leave) or a bonafide Industrial Injury or Illness Leave that does not exceed 60 working days.

13.12 No transfer shall be made under this section which causes a school on the receiving end of a transfer adverse affects Rodriguez compliance.

14.0 Temporary Assignments:

14.1 Any personnel, including but not limited to District-Wide Transfer List teachers and contract pool teachers, who are assigned to a given location in order to fill in (directly or indirectly) for a teacher who is on leave with a right to return (sabbatical, illness less than one year, industrial injury) shall not, by virtue of such temporary assignment, gain status as a regular member of that school's staff for purposes of future assignment, bumping rights, or the like.

14.2 Teachers on the District-Wide Transfer List (See Section 7.0) may be assigned on a temporary basis to vacancies at schools with staff selection rights until the end of the semester, or equivalent period of time in multi-track schools. At that time, these teachers will be reassigned in accordance with Article XI, Sections 7.0b and 16.0e.

15.0 Transfer Assignment Priority: Except where otherwise provided in the Agreement, teachers shall be transferred to schools with known vacant positions (Article XI, Section 12.0) for which they are qualified by credential, subject field(s), grade level (K-6) and skills, in the following group order of priority:

a. Teachers covered by ~~medical or hardship exemption (Article XI, Section 8.0) and~~ guaranteed Continuous Service Transferees (Article XI, Section 12.0).

b. Certain teachers with return rights limited to:

(1) Those teachers displaced between the end of one semester and the beginning of the next semester, [Article XI, Section 12.0 (1)],

(2) Those teachers displaced as a result of a school closure decision, reconfiguration or boundary change [Article XI, Section 12.0a (2)], and

(3) Teachers returning to classrooms from non-classroom assignments (Article XI, Section 12.0 b.)

c. Teachers assigned to a school that is being converted to a Los Angeles Learning Center or a Charter School who do not wish to remain at such school may opt out by indicating so no later than May 15. Such teachers may take advantage of any transfer rights they may have under the Agreement or will be transferred to a vacancy at a school within the geographic region in which the present school is located, or if no such vacancy exists, shall be transferred to another geographic area.

d. Teachers transferred either as a result of having opted out of the ~~Year Round School Program (Article XI, Section 17.0) or~~ Magnet School, or out of the EIS program (Article XI, 7.0 b) and unassigned teachers displaced from closed schools (Article XI, Section 16.0),

e. District-Wide Transfer List. Displaced teachers (Article XI, Section 6.0, 7.0) and teachers returning from leaves with no right to return to a specific location (Article XI, Section 7.0a.)

f. Probationary contract waiver teachers, Section 7.5 of this Article.

g. Teachers transferred under the Voluntary Teacher Initiated Transfer Program, Section 5.0.

h. Teachers returning from Charter School Leave.

i. Teachers newly hired.

15.1 Nothing in this Transfer Assignment Priority Section (15.0 et seq.) is intended to supersede or amend other transfer provisions of the Agreement, except where there is a conflict, in which case this section shall prevail.

15.2 Generally, annual assignment and placement of teachers in accordance with the above priorities will be conducted simultaneously in all geographic areas. Assignments may be made directly by the Personnel Division without site interviews. In some cases teachers from different priority groups may be interviewed and assigned concurrently. However, the District shall make a good faith effort to assure that by the fourth school week teachers are assigned and placed consistent with the above priorities excepting variations caused by special educational needs (see Section 6.0c of this Article), lack of an appropriate "match" between school needs and applicants, and staff integration requirements.

15.3 An effort will be made to accomplish all assignments by the first day of the Fall semester. However, when a vacancy occurs between the first week of the semester and the end of the school year, and that vacancy is filled without regard to the above priorities, the employee assigned to the vacant position shall be considered an interim assignment and subject to transfer.

16.0 School Closures, Reconfigurations, Boundary Changes and Other Actions Which Result in Movement of Groups of Students: The intention of

this Section is to provide principles and rules to deal with the teacher assignment and reassignment effects of District decisions to move students as a group from one school site to another as a result of school reconfiguration (closures, boundary changes, etc.).

With respect to the existing teachers at receiving schools in reconfiguration programs, it has been agreed that this faculty will not be affected in any way by the number of students and teachers who are reassigned, and who do or do not arrive at receiving schools, as a result of the reconfiguration process. In other words, incoming teachers or students will not be used to either cause displacement of existing teachers from receiving schools, or to "hold" existing teachers at receiving schools who would otherwise have been displaced.

The principle articulated in the preceding paragraph is to be applied to faculty adjustments caused by school closures, boundary changes and other actions which result in the movement of students unless otherwise indicated in this agreement.

a. The District shall, in its sole discretion or pursuant to court order, determine from time to time the capacity of each school, determine school attendance boundaries and grade level alignments/reconfigurations, determine which students and grades are to be assigned and reassigned to which schools and determine which schools are to be closed. Teachers are to be transferred, as provided hereinafter, so as to correspond to the movement of students and the special needs of students.

b. The administrators of the related sending and receiving schools shall, in consultation with one another and with appropriate District offices, proceed to develop their respective enrollment projections and Master Programs for reconfigured grades for the upcoming school year, taking into account the movement of students contemplated by this Section, and the required and elective subjects for the reconfigured grades, and determine the number and type of teachers needed at each location. It is understood that a given ~~junior high or~~ middle school may at the same time be deemed both a sending and receiving school with the possibility of some teachers being transferred to accompany outgoing students at the same time that other teachers are being transferred in along with incoming students or to fill openings. Any necessary transfers of teachers will be effectuated between the senior high schools and the related ~~junior high/~~middle schools, and then between the ~~junior high~~/middle schools and the related elementary schools.

c. A proportionate number of teachers (based upon staffing norms) from each sending school are to accompany the students to the receiving school(s). Also, where LEP students are transferred a proportional number of bilingual teachers shall be transferred with the LEP students to the receiving school, so as to maintain the existing level of bilingual services. Proportional number means the approximate ratio of bilingual teachers (as defined in Article XI-A, Section 3.0) to affected LEP students as existed at the sending school prior to transfer of the LEP

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students. However, bilingual volunteers will be sought first from the sending schools, before requiring such a transfer.

d. The selection of teachers to accompany groups of students shall be as follows:

(1) The District shall make reasonable efforts to inform the faculty at the sending school of the number and type of openings available at the related receiving school(s). Teachers may then volunteer to transfer, using the District-provided form.

(2) Where there are fewer volunteers at sending schools than are needed, such volunteers shall be reassigned provided the receiving school has need for the volunteer's services grade level(s) or subject(s).

(3) Where there are more volunteers at a sending school than are needed, priority shall be given to those volunteers who during the majority of his or her teaching time during the previous three years taught the specific grade level and/or courses which are needed to be taught at the receiving school. If more volunteer(s) meet this criterion than are needed, the District shall select those with the most District seniority.

(4) All assignments shall be made in accordance with the credential authorization laws of California.

e. Where the number of reconfigured students arriving at a receiving school is not sufficient to support the number of teachers previously assigned from sending schools, volunteers from among such teachers will be sought to return to the sending school(s). If there are not enough volunteers in the appropriate subject field(s)/grade levels, then teachers will be selected for return based upon the inverse of the order established in Section 17.0d(3). Any subsequent over-teachered condition at sending schools will be adjusted consistent with Section 6.0 of this article.

f e. After norm date (fourth week), teachers assigned to receiving schools shall be considered part of the regular faculty of receiving school, and subject to all terms and conditions which apply to the faculty at the receiving school. Any subsequent over-teachered condition at the receiving school will be adjusted consistent with Section 6.0 of this article. It is understood that sixth grade "Core Courses" at ~~junior high~~ middle schools are to be considered as a separate "program" under Section 6.0.

17.0 If a school applies to be converted from a traditional program to a Magnet School, procedures delineated by District policy shall be followed prior

to submission of the application. Alleged violations of the policy or this Section are not grievable under Article V.

17.1 Upon Board of Education approval, all teachers at the school to be converted will be notified no less than one calendar year prior to the Opening of the new Magnet School. Teachers at the school to be converted may seek specialized training in the theme or focus area(s) of the magnet in order to make them priority candidates for selection and/or seek a voluntary transfer.

18.0 Secondary Counselor Displacement: Displacement of Secondary Counselors from school sites shall be in the order of District seniority and shall follow the process outlined in Section 6.0 of the Article. Possession of a teaching credential shall not be a factor for consideration in this scenario.

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~~ARTICLE XI-A~~

~~URBAN CLASSROOM TEACHER PROGRAM (UCTP)~~

~~1.0 Condition Precedent: The Urban Classroom Teacher Program (UCTP) has been agreed to with the understanding and condition that all costs will fully qualify for State reimbursement under the mandated cost provisions of the Education Code. In the event that any costs do not so qualify, the program(s) may be terminated immediately.~~

~~2.0 Selection of Schools: The District will designate the UCTP schools and reserves the right to determine the number and identity of participating schools. District selection of the number or location of UCTP schools is excluded from the Grievance Procedure (Article V).~~

~~3.0 Eligibility for UCTP: The designation of Urban Classroom Teachers shall be restricted to employees who are time reported or serving full time in one UCTP school.~~

~~4.0 Selection, Assignment and Reassignment of UCTP Staff: Selection, assignment or reassignment of employees to or from District designated UCTP locations shall be made consistent with goals and applicable provisions of this Agreement. In addition, procedures used for selection, assignment, and reassignment of full time staff to UCTP programs, shall include:~~

~~a. Names of UCTP locations will be advertised District wide;~~

~~b. All appropriately credentialed contract teachers are eligible to apply for open UCTP positions at a given UCTP site. Those currently assigned to a UCTP site shall be retained, provided they were not rated "below standard" or deemed "unsuccessful." Where there are insufficient applicants for a given UCTP site, those who applied to other sites may be interviewed. Contract teachers currently assigned to or on leave from the designated UCTP site who are not interested in continuing on the UCTP staff, and those who do not agree to perform additional duties or responsibilities, will be administratively transferred to other schools within the current administrative region pursuant to Article XI, Section 2.0 as soon as replacements are available.~~

~~c. Selection of staff to fill UCTP openings shall be based upon principals' review of applications and such interviews by principals and/or other school staff members as are deemed necessary by the principal. Personnel selected by the District shall be transferred to the UCTP location.~~

~~d. An eligible contract teacher who applies for and is transferred to a District designated UCTP location is guaranteed right of return to the Local District to which the teacher was assigned at the time~~

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~~of transfer effective the September following completion of three (3) full school years of service at the same UCTP location. Return rights may be deferred to September (only) of the two (2) school years following the original right of return date. Time spent on formal leaves of absence shall not be counted toward the three (3) year service requirement for return rights except for formal leaves of absence as the result of an unprovoked act of violence (Special Physical Injury Leave) or a bona fide industrial accident or industrial illness leave that does not exceed 60 working days shall be counted toward the service requirement.~~

~~e. Should the District discontinue the UCTP Program, eligible teachers assigned under Section 5.0 will be granted return rights specified in Paragraph 5.0(d) above effective the September following such discontinuance. Should a schools designation as UCTP be discontinued by the District, eligible teachers assigned under Section 5.0 may apply for placement at another UCTP site or request return rights specified in Paragraph 5.0(d) above effective the September following such discontinuance. Return rights under this paragraph do not require three (3) years of UCTP service.~~

~~5.0 Duties and Responsibilities: Each Urban Classroom participant shall make an individual commitment in writing to perform certain assigned duties and responsibilities in addition to those required by the employee's basic assignment. Successful performance of both basic duties and the assigned additional duties and responsibilities shall be a condition of continued assignment to any UCTP location. In addition to the regular evaluation process, which determines whether or not an employee "meets or exceeds" District standards, UCTP participants are subject to evaluations (which may or may not be conducted in conjunction with the regular evaluation process) to determine whether the employee has "successfully" performed as indicated above. In such evaluations, the administrator shall comply with the procedures of Section 5.0 of Article X. The additional duties and responsibilities shall involve 2.5 hours of service per week and to total 88.5 hours per year. Duties and responsibilities shall be equitably distributed and subject to the test of reasonableness and may be revised from time to time. By way of example, below is a partial listing of duties and responsibilities, one or more of which shall be required of each UCTP participant.~~

~~a. For a specific number of students assigned or referred, additional responsibility for:~~

~~(1) Tutoring students;~~

~~(2) Performing attendance duties such as truancy follow-ups;~~

~~(3) Counseling students;~~

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~~(4) Conduct additional periodic parent conferences including school-wide parent conference programs;~~

~~b. Conduct special homeroom or guidance room; periodic parent conferences including school-wide parent conference programs;~~

~~c. Conduct additional periodic parent conferences including school-wide parent conference programs.~~

~~d. Perform additional supervision duties;~~

~~e. Sponsor additional student activities;~~

~~f. Attend additional staff development meetings;~~

~~g. Develop and implement required instructional plans necessary to implement the program for the school year;~~

~~h. Develop and implement required school policies and programs such as Homework and Guidance;~~

~~i. Develop necessary instructional materials;~~

~~j. Develop and attend articulation meetings with faculty from other schools.~~

~~k. Accept additional coordinator and coaching duties;~~

~~l. Conduct elective school club activities.~~

~~5.1 At UCTP locations, the above additional hours, duties, and responsibilities are not to diminish employee responsibilities referred to in Article IX. Also, the additional responsibilities for UCTP locations are not to diminish employee responsibilities at non-UCTP locations.~~

~~6.0 Differential Payments: Urban Classroom Teachers shall receive a lump-sum salary differential payment of $1,081 per semester.~~

~~6.1 Absences causing a loss of UCTP "additional duties" totaling five hours or more per semester shall result in a proportionate reduction in the UCTP differential payment.~~

~~6.2 No differential shall be paid for summer school or for any period of time which exceeds the equivalent of a C Basis assignment.~~

~~7.0 Substitute Teachers: Substitute teachers who qualify as Extended Substitutes pursuant to Article XIX, Section 4.0 shall be eligible to participate in the UCTP provided they meet all of the other conditions required of regular teachers.~~

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~~7.1 The lump-sum salary differential will be paid effective the date the UCTP Commitment was signed.~~

~~7.2 No substitute or contract teacher serving in a pool shall receive the UCTP salary differential unless the teacher meets all other requirements of this section~~

It is our understanding from LAUSD that this program no longer exists.

ARTICLE XI-B

~~MASTER PLAN PROGRAM~~ MULTILINGUAL AND MULTICULTURAL PROGRAMS

1.0 Minimum Requirements for Participation in the Master Plan Program: The District shall determine from time to time (a) whether and to what extent a given school is to participate in the District's Master Plan Program; (b) the levels of skills and training required in order to be eligible to participate in the Master Plan Program at any given location; and (c) whether any individual employee meets those program requirements.

1.1 In order to be considered eligible to participate in the Master Plan Program, all teachers must possess a Bilingual Certificate of Competency (BCC); Bilingual, Crosscultural Language and Academic Development (BCLAD) Authorization; or equivalent authorization and provide one of the following:

a. Content instruction in a District-approved Dual Language Program

b. Primary language content instruction in a District-approved Newcomer Program

1.2 American Sign Language (ASL) Bilingual Program: Teachers shall be considered eligible to participate in ASL Bilingual Programs if they meet all of the following conditions:

a. Education Specialist - ~~Possess a~~ Deaf and Hard of Hearing (DHH) ~~credential and an American~~ , Sign Language Proficiency Interview score of 4.0 or above.

b. Assigned to teach and provide ASL content instruction in an approved ASL Bilingual Program without the assistance of an interpreter.

1.3 Each Region will appoint staff to support Dual Language Programs.

2.0 Master Plan Salary Differentials: Salary Differentials shall be paid to teachers with the appropriate authorizations and assigned to provide content instruction as provided in Sections 1.0 - 1.2 of this Article in District-approved Dual Language, Newcomer and ASL Bilingual Programs as follows:

a. Teachers assigned to teach in full-time UTK-5/6 grade elementary classrooms shall receive a stipend up to $5,400 ($2,700 per semester as eligible).

b. Teachers assigned to teach in secondary classrooms shall receive a stipend as follows:

1. Assigned to teach qualifying classes as indicated in 1.1 of this Article up to one-half (1/2) of a full-time assignment shall be up to $2,700 ($1,350 per semester as eligible).

2. Assigned to teach qualifying classes as indicated in 1.1 of this Article more than one-half (1/2) of a full-time assignment shall be up to $5,400 ($2,700 per semester as eligible).

3.0 Dual Language Incentive: Teachers assigned to team teach the English portion of a District-approved Dual Language program shall receive a stipend of $500 per semester.

4.0 Date of Eligibility for Salary Differentials: Employees who meet the qualifications for salary differentials as of Norm Day of each semester, and who thereafter continue in the same assignment, shall be paid the appropriate differential. Employees who meet the qualifications after Norm Day and who thereafter continue in the same assignment, shall be paid the appropriate differential upon verification of eligibility. The differentials shall be prorated in the case of part-time assignments and for those assigned for more than twenty (20) days but less than a semester. Whenever a school becomes newly eligible for the salary differential program, the eligible employees shall immediately become subject to the salary differential, consistent with the above pro-ration rules.

5.0 The District will maintain an Advisory to review and provide input towards the development and revision of the District's Master Plan. UTLA participants will be selected by UTLA as outlined in Article IV, Section 9.0. Any releases necessary to ensure participation of UTLA bargaining members will be provided by the District. The Advisory Group will meet as needed to discuss and address matters regarding implementation.

65.0 The District and the UTLA Article XXX Bilingual Subcommittee shall continue to discuss issues and concerns related to the Master Plan including classroom organization and when appropriate Master Plan rewrite.

7.0 Consultation Rights: As outlined in Article III, Sections 2.0 and 3.0, Article IV, Section 12.0 and subject to Government Code 3542.3, prior to the implementation of District adopted curriculum, educational tools and student testing, the District shall seek input from UTLA on such matters which may include collecting input from a group that includes educators appointed by UTLA.

UTLA Proposal 2-21-25
District Counter 5-28-25
UTLA Counter 6-17-25
District Counter 11-03-25 revised 3-11-26, 4-1-26

ARTICLE XII

LEAVES AND ABSENCES

1.0 Leave and Absence Defined: A leave is an authorized absence from active service granted to probationary or permanent employees, for a specified purpose and period of time, with the right to return to active service unless the employee's service would have otherwise been terminated. All other employees, except for those excluded in Section 2.0 below may qualify for absences but not leaves. Leaves are either "permissive" or "mandatory." As to permissive leaves, the term "may" is used and the District retains discretion as to whether they are to be granted, and as to the starting and ending dates of the leave. As to mandatory leaves the term "shall" is used and the District has no discretion as to whether the leave is to be granted to a qualified employee. The term "formal leave" refers to any leave of more than twenty days in duration. Formal leaves must be applied for in writing using the District form.

1.1 Employees who are on unpaid leaves and employees who exhaust their paid benefits while on paid leave are not eligible for District-paid health and welfare benefits while in unpaid status. As an exception, employees on approved unpaid Family Care and Medical Leave/Absence are eligible for District-paid benefits provided they are otherwise eligible for such benefits as provided in Section 24.8 of this Article. Also, employees in unpaid status may arrange for continuance of benefits under Article XVI, Section 9.0 COBRA. In addition, employees in unpaid status will have their assignment basis changed from annualized to un-annualized (pay as you work). Such changes may result in employees having been paid salary for which they are not eligible based on service provided. To avoid this, employees may request that their assignment basis be changed in advance of the start of the school year.

2.0 General Eligibility Provisions: Probationary and permanent employees shall be eligible for certain paid and unpaid leaves. Other employees serving under written contracts of employment may qualify for such leaves if provided for in their contracts. All other employees, including substitutes, may qualify for certain paid or unpaid absences with no right to return, but are not eligible for leaves except for family care and medical leave, if eligible.

2.1 Subject to the restrictions specified in Article XIX, a day-to-day substitute or temporary employee may be paid for certain absences as specified in this Article, provided the employee was serving and not released at the close of the working day immediately preceding the day for which paid absence is requested; and the paid absence shall cease with either the return to service of the absent employee whom the day-to-day substitute was replacing or with the end of the projected assignment, whichever occurs first. However, such restrictions shall not apply in the case pregnancy disability (Section 10.2) or industrial injury absences (Section 13), or ~~family care and medical leave~~ Family Care and Medical Leave/California Family Rights Act (Section 24).

3.0 Rights Upon Return: Any employee returning from the leaves listed in this section of one calendar year or less shall be returned to the location from which leave was taken, except that the employee may be transferred pursuant to Article XI, Transfers, if such a transfer would have been made had the employee been on duty. Such return rights are limited to the following leaves:

a. illness

b. industrial injury

c. reduced workload

d. pregnancy

e. exchange

f. sabbatical

g. family care and medical leave of 60 working days or less

h. any leave in which the employee was replaced by a substitute teacher (including a contract pool teacher working in a substitute capacity)

i. childcare leave immediately following pregnancy leave, birth or adoption, but only for the balance of the semester or track, e.g., (July 1-December 31 and January 1-June 30) in which the childcare leave commenced; and only if the combined pregnancy leave and childcare leave does not exceed two semesters. As an exception that the childcare leave must immediately follow pregnancy leave, birth, or adoption for return rights, the family care and medical leave may interrupt that sequence. However, each leave must immediately follow the other and the childcare leave will be granted only for the balance of the semester or track in which the childcare leave commenced. In addition, the combination of the leaves shall not exceed two semesters.

Employees returning from leaves other than as provided above may be subject to transfer pursuant to Article XI.

4.0 Restrictions: An unpaid leave or absence may not be converted to a paid leave or absence, except in the case of pregnancy disability as provided in Section 10.2 of this Article. No employee shall be eligible for a permissive leave from the District who has had three semesters of permissive leave during the six semesters immediately preceding the requested leave, except as provided in Section 11.0, 17.0 and 21.0. For purposes of this Section, 65 working days per semester on leave shall constitute a semester on leave. The Superintendent may, in his sole discretion, grant a waiver from this limit, for

one semester. For Early Education Centers and other employees not assigned on the usual semester basis, the semester period shall be computed as being one-

half of the normal annual assignment and the 65 working days shall be proportionately adjusted.

5.0 Application: Applications for permissive leaves of absence must be submitted on or before the dates established by this Article. Exceptions may be made in the sole discretion of the District. Applications for informal permissive absences not to exceed five days shall be submitted for approval to the immediate administrator. Applications for informal permissive absences in excess of five days shall be made to the immediate administrator and must be approved by the appropriate Local District Administrator or branch/division head.

5.1 For continuous programs (Year-round, Early Education Centers, etc.), the deadline for leave applications, unless otherwise provided, shall be April 15 for all leaves commencing during the period July 1 through December 31 and November 15 for all leaves commencing during the period January 1 through June 30.

6.0 Notification Requirements: Unless otherwise provided in this Article, an employee who intends to be absent for 20 working days or less must make every reasonable effort to notify the appropriate substitute office not later than 6:30 a.m. on the day of absence and notify the school or section to which assigned not later than 30 minutes before the schedule begins on the day of absence. Hourly rate employees must notify the school or center not later than one hour before the employee's class meets. When the absence is to be for one day only, employees may, when reporting the absence to the school or center, also give notice on intended return for the following day. All other employees returning to service must notify the school or section at least one hour before the end of the regular working day on the day before the day of anticipated return. If such notification is not given and both the employee and substitute report for duty, it is only the substitute who is entitled to work and be paid. Notification requirements for an approved ~~family care and medical leave~~ Family Care and Medical Leave/California Family Rights Act shall be in accordance with Section ~~24.4~~ 24.6 of this Article and Government Code Section 12945.2.

7.0 Cancellation of Leave: A request by an employee for cancellation of a leave or for cancellation of a request for a leave shall be granted unless an employee other than a day-to-day substitute has been assigned to fill the employee's position at the site. Exceptions may be made in the sole discretion of the District. The appropriate required credential or permit held at the time the leave was granted must be maintained, or the leave terminates and the employee is subject to termination. The employee shall be so notified.

8.0 Expiration of Leave: Two calendar months before the expiration of a leave for one semester or more, and upon reasonable notice from the District, the employee must notify the Personnel Office of an intention to return, or request an extension of leave, if eligible. Failure by the employee to give such notice, or to report to duty as directed after having given such notice, shall be considered abandonment of position and resignation from service. An exception to this provision or requirement shall be made if it was impossible for the

employee to give the required notice. In the case of an early return from family care and medical leave, if the employee informs the District of a desire for early return the District will, if feasible, return the employee to service within two working days after the employee notifies the District of the request to return.

8.1 Return from Leave - Medical Review Committee: An employee not approved to return from a leave by the District Medical Director may appeal to a Medical Review Committee. The committee shall be comprised of a District physician, a physician selected and compensated by UTLA, and a third physician who shall be selected by the two physicians and compensated equally by the District and UTLA. A majority decision by the Medical Review Committee shall be final and binding.

9.0 Bereavement (Paid): An employee is entitled to a paid leave of absence from the District, not to exceed three (3) days, on account of the death of an ~~member of the~~ employee's ~~immediate~~ qualified family member as defined below. Employees must provide documentation within thirty (30) days from the first day of leave, if requested. Bereavement leave may be taken consecutively or intermittently so long as the leave commences and is completed within three (3) months from the qualifying family members' date of death. ~~and the leave/absence commences within ten calendar days of the death.~~ If more than one such death occurs simultaneously, the leaves may be taken consecutively. If out of state travel is required and requested, an additional two (2) days shall be granted. Employees not traveling out of state may elect to take an additional two (2) days of bereavement utilizing personal necessity, vacation, or unpaid leave. The ~~immediate family~~ qualified family member is defined as the following relatives of the employee:

a. Spouse or ~~for purposes of this Leaves Article only, a cohabitant who is the equivalent of a spouse~~ cohabitant who is the equivalent of a spouse, or domestic partner;

b. Parent (includes in-law, step and foster parent, and parent of cohabitant who is the equivalent of spouse);

c. Grandparent (includes in-law, step, and a grandparent of cohabitant who is the equivalent of spouse);

d. Child (includes son/daughter-in-law, step and foster child, and child of cohabitant who is the equivalent of spouse);

e. Grandchild (includes grandchild of spouse, step grand-children, and grandchildren of cohabitant who is the equivalent of spouse);

f. ~~Brother~~ Sibling;

~~g. Sister~~

~~h.~~g. Any relative living in the employee's immediate household;

h. Designated person (District employees are limited to one designated person per 12-month period. The employee may identify the designated person when the employee requests a leave for family care, medical, bereavement, and/or kin care.

10.0 Pregnancy and Related Disability (Paid and Unpaid):

10.1 Paid Disability Absence: For that period of time during which the employee (including temporaries and substitutes) is physically or mentally disabled and unable to perform ~~her~~ their regular duties due to pregnancy, miscarriage, childbirth and recovery there from, or if the employee's job would cause undue risk to the employee or the completion of a successful pregnancy, ~~she~~ they shall be permitted to utilize ~~her~~ their illness absence pursuant to Section 12.0 of this Article. Employees may take up to 18 workweeks of protected leave under the Pregnancy Disability Leave (PDL) and if eligible, may also be entitled to take 12 workweeks of protected time under FMLA and/or CFRA.

10.2 Optional Unpaid Portion: A pregnant employee in active status shall, upon request, be granted an unpaid pregnancy leave (or, in the case of substitutes or temporaries, an unpaid absence) and still qualify for paid absence during the period of disability. This is the only exception to the general rule that paid leaves may only be taken from active status.

10.3 Physician Certifications: A pregnant employee shall be permitted to continue on active duty until such date as ~~she and her~~ their physician determines that ~~she~~ they must be absent ~~herself~~ due to pregnancy disability~~., provided that she can and does continue to perform the full duties and responsibilities of her position.~~ The District will engage in the interactive process to ensure the pregnant employee can stay in active duty as long as possible with or without a reasonable accommodation. The District may require employee ~~must also supply~~ to provide to the District ~~her~~ their physician's certification as to the beginning and ending dates of actual pregnancy-related disability for which paid illness absence is claimed, and ~~her~~ their physician's release to return to active duty. District forms for such certifications, and application forms, shall be available at each site.

10.4 Parental Leave: In accordance with California Education Code section 44977.5, an eligible employee may take leave for reason of the birth of a child of the employee, or the placement of a child with an employee in connection with the adoption or foster care of the child by the employee. To be eligible for the leave, an employee does not have to have worked 1,250 hours in the previous 12 months, but must have been employed for 12 months by the District.

ae. The aggregate amount of parental leave taken pursuant to this Section and Section 12945.2 of the Government Code shall not exceed 12 workweeks in a 12-month period.

ba. While on Parental Leave, eligible employees shall receive up to four (4) workweeks of District paid Parental Leave. Upon exhaustion of the District paid Parental Leave, the employee must use their accumulated illness/sick leave for the remainder of the 12 workweeks of Parental Leave. If an employee's accumulated illness/sick leave is exhausted, the employee will receive 50% of their salary for the remainder of the 12 workweeks. This leave would be inclusive of and not in addition to any new legislation providing for paid Parental Leave.

cb. An employee shall not be provided more than one 12-week period per parental leave. If a school year terminates before the 12-week period is exhausted, the employee may take the balance of the 12-week period in the subsequent school year.

d. Parental leave taken pursuant to this Section shall run concurrently with parental leave taken pursuant to the FMLA and CFRA.

e. Substitute and temporary employees are not eligible for parental leave.

11.0 Child Care (Unpaid): An unpaid leave shall be granted to a permanent employee to care for such employee's own (including adopted) child of under five years of age. The leave, together with any renewal thereof, shall not exceed the equivalent of four semesters in duration.

11.1 A probationary employee shall be granted an unpaid childcare leave immediately following the pregnancy leave, birth or adoption, for the balance of the semester (or equivalent period of time in a year-round school, e.g., July 1-December 31 and January 1-June 30) in which the childcare leave commenced. The combined pregnancy leave and childcare leave shall not exceed two semesters. As an exception that the childcare leave must immediately follow pregnancy leave, birth, or adoption for return rights, the family care and medical leave may interrupt that sequence. However, each leave must immediately follow the other and the childcare leave will be granted only for the balance of the semester or track in which the childcare leave commenced. In addition, the combination of the leaves shall not exceed two semesters.

11.2 Application may be submitted at any time but must be on file in the Personnel Office by April 15 for the fall semester and by November 15 for the spring semester. Starting and ending dates may be adjusted by the District to meet educational program needs, except in the case of the starting date for a child care leave which begins immediately after pregnancy leave or family care and medical leave.

11.3 Child care leaves of limited duration have return rights as provided in Section 3.0 of this Article.

12.0 Illness (Paid): An employee shall be granted a leave of absence because of illness, or injury, or quarantine of the employee.

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Article XII – Leaves and Absences

12.1 Subject to the restrictions specified in Article XIX, each employee shall accrue 0.05 hour of full-pay illness absence credit for each hour for which salary is received in a certificated assignment except for Auxiliary Teacher, Replacement Teacher, an assignment for which a lump-sum payment is or could be received, or salary received for sabbatical leave.

12.2 At the beginning of the pay period immediately preceding July 1, each active employee (excluding substitute and temporary) who is under contract (including temporary contract) for a full school year, who has accrued fewer than the number of full-pay illness absence hours equivalent to 100 days shall be credited with the number of half-pay illness absence days which, when added to the accrued full-pay illness absence days equals the equivalent to 100 days of full and half-pay illness absence days.

12.3 At the beginning of the pay period immediately preceding July 1, each active employee (excluding substitute and temporary) shall receive credit for full-pay illness absence hours up to ten days (pro-rated for those employed for less than a full school year) prior to accrual. However, an employee who uses such a credit prior to actual accrual shall not accrue or be credited with additional absence hours until the negative balance has been restored.

12.4 An exception to the "active employee" requirement of Sections 12.2 and 12.3 will be made upon request once in each employee's career to permit qualification for the annual full and half-pay illness absence hours, even though the employee is unable to report to work at the commencement of the employee's annual assignment basis due to illness, provided the following conditions are met:

a. The employee holds probationary or permanent status.

b. The employee did not carry over any full pay illness hours from the previous year.

~~a.~~c. The employee has on file an illness leave request satisfying the requirements of Sections 12.8 and 12.9.

12.5 If an employee is paid for more than the illness absences to which entitled, or terminates employment prior to accruing leave taken in advance, the employee shall be required to refund to the District the salary to which not entitled. This requirement shall be waived in the event of the employee's death or physical or mental disability.

12.6 Unused full-pay illness absence credit shall be cumulative from year to year without limitation. Half-pay illness credit shall not be cumulative from year to year.

12.7 When an employee is absent under this section and such absence is properly verified, the employee will receive full normal pay up to the

total of the employee's full-pay illness benefits. Full-pay illness benefits shall be used before available half-pay benefits may be used. Additional days of illness absence will be at half pay up to the total of half pay days credited if available. Further illness absence shall be non-paid absence, unless the employee requests use of any accrued vacation. The amount of illness absence taken in any pay period shall not be in excess of the illness absence accumulated by the close of the pay period immediately preceding the illness absence, except as provided in paragraph 12.3. Pay for absence shall not be made in increments of less than .3 hours (18 minutes).

12.8 An employee who is absent shall be required to certify the reason for absence. Also, the District shall have the authority to use whatever means are reasonably necessary to verify any claimed illness, injury, or disability under this section before authorizing any compensation.

12.9 An employee absent from duty for any illness, injury, or other disability for more than 5 consecutive working days shall be required to submit either the Certification/Request of Absence for Illness, Family Illness, New Child (Form 60.ILL) completed by the attending physician or a statement from the attending physician on letterhead attached to Form 60.ILL. Form 60.ILL shall be signed by the employee. An employee absent for more than 20 consecutive working days shall be required to submit a formal leave request and an "Attending Physician Statement" form.

12.10 If a permanent employee resigns and returns within 39 months of the last date of paid service to permanent status, the number of hours for which the employee was entitled to full-pay illness absence shall be restored, unless such had been transferred to another agency or used in computation of retirement allowance. Any other employee who resigns or is otherwise terminated and returns within 12 calendar months of the last date of paid service, shall be restored the number of hours of full-pay illness absence to which entitled, unless such has been transferred to another agency.

12.11 Catastrophic Illness Leave Program: Eligible employees may apply to receive full-pay illness donations through the District's Program of Donation for Catastrophic Illness and abide by its terms and conditions. This program is intended for those employees who are currently experiencing a catastrophic illness or injury and whose prognosis is that they are expected to return to work. Eligible employees may apply to receive full-pay donations through this program for up to two separate occurrences of a catastrophic illness.

13.0 Industrial Injury or Illness Paid: An employee who is absent from District service because of an injury or illness which arose out of and in the course of employment, and for which temporary disability benefits are being received under the worker's compensation laws, shall be entitled to a paid absence or leave under the following conditions:

a. Allowable leave/absence shall be for up to 60 working days for the same injury or illness.

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b. Allowable paid leave/absence shall not be accumulated from year to year.

c. An employee absent under this section shall be paid such portion of the salary due for any school month in which the absence occurs as, when added to the temporary disability indemnity under Division 4 or Division 4.5 of the Labor Code, will result in a payment of not more than the employee's full normal salary. For substitutes and limited term employees, full normal salary shall be computed so that it shall not be less than the employee's average weekly earnings as utilized in Section 4453 of the Labor Code. For purposes of this section the maximum and minimum average weekly earnings set forth in Section 4453 of the Labor Code shall otherwise not be deemed applicable.

d. When an authorized leave/absence continues into the next school year, the employee shall be entitled to only the amount of unused leave/absence due for the same illness or injury.

e. Each employee who has received a work-related injury or illness which requires medical attention or absence from work for more than the day of the occurrence must complete a written report of injury on a form to be provided by the District. This written report must be submitted to the immediate administrator within two working days after occurrence if the employee is physically able to do so. The site administrator shall, as a result of an investigation, complete the Employer's Report of Occupational Injury or Illness, and shall attach the employee's report thereto. The employee must also report as soon as possible for examination and treatment by a physician who is on the District's Emergency Medical Panel. When the employee files the report of injury or illness, the site administrator shall notify the UTLA Chapter Chairperson of the reported injury unless the employee requests that the
matter not be so disclosed. Also, if the employee reports or alleges that the injury arose out of an act of violence, the administrator shall report the incident to the School Police.

f. If the employee was physically injured during an act or acts of violence related to and during the performance of assignment duties, then the leave of absence may be extended beyond the initial 60 day period. In order to qualify for such an extension the employee must have (1) notified the site administrator and appropriate law enforcement authorities within 24 hours of the incident if the employee was physically able to do so; (2) completed the employee's written report and reported for treatment as required in e. above; (3) reported, as soon as it becomes evident that an extension is to be requested, for a physical examination by the employee health coordinator and received approval as a result of such examination; and (4) applied in writing to the District for such an extension, using a District form. Such application should be filed with the immediate administrator as soon as the employee sees the need for such an extension, so that the

District has adequate time to review and process the claim prior to the effective date of the leave extension. Determination whether the injury was the result of an act of violence, and whether the act of violence was related to and during the performance of duties, shall be made in the reasonable judgment of the Office of Risk Management and Insurance Services. Determination whether the injury is disabling beyond the 60 day period shall be made in the reasonable medical judgment of the employee health coordinator. An employee may be required during the extended period to be evaluated by the employee health coordinator at any time.

g. Employees covered under Section f. shall have the right to be transferred to the next appropriate opening available in the same or adjacent geographic region.

13.1 Upon exhaustion of the above-authorized industrial injury absence benefits, the employee shall be permitted to utilize accrued illness benefits or vacation benefits, if any. If the employee continues to receive temporary disability indemnity, the employee shall be paid for any illness and vacation benefits which, when added to the temporary disability indemnity, will result in a payment of not more than full normal salary.

13.2 An employee absent under this section shall remain within the State of California unless the District authorizes the travel outside the State.

14.0 Personal Necessity Leaves or Absence (Paid): Subject to the limits set forth below, an employee shall be granted a paid personal necessity leave when the gravity of the situations described below require the personal attention of the employee during assigned hours of service:

a. Death of a close friend or relative not included in the definition of immediate family (as used in this section, the term "immediate family" shall be as defined in Section 9.0 of this Article);

b. Death of a member of the employee's immediate family, when time in excess of that provided in Section 9.0 of this Article is required;

c. Serious illness of a member of the employee's immediate family;

d. Accident involving the employee's person or property or the person or property of a member of the employee's immediate family;

e. Birth of a child of the employee, or adoption of a child by the employee (includes child of cohabitant who is the equivalent of a spouse);

f. Religious holiday of the employee's faith;

g. Imminent danger to the home of the employee occasioned by a disaster such as flood, fire, or earthquake;

h. Other significant event(s) of a compelling nature to the employee, the gravity of which is comparable to the above, which demands the personal attention of the employee during assigned hours and which the employee cannot reasonably be expected to disregard, limited to ~~one~~ three (~~1~~ 3) occasions in any school year.

i. An appearance of the employee in court as a litigant. Each day of necessary attendance as a litigant must be certified by the clerk of the court. The employee must return to work in cases where it is not necessary to be absent the entire day.

j. An appearance of the employee in court or governmental agency as a non-litigant witness under subpoena for which salary is not allowed under Article XII, 18.3:

(1) Each day of necessary attendance as a witness must be certified by an authorized officer of the court or other governmental jurisdiction;

(2) In any case in which a witness fee is payable, such fee shall be collected by the employee and remitted to the Accounting and Disbursements Division; and

(3) The employee must return to work in cases where it is not necessary to be absent the entire day;

k. Conference or convention attendance pursuant to Section 19.0 of this Article;

l. Attendance at the classroom of the employee's own child or ward and meeting with the school administrator because of suspension as required by Section 48900.1 of the Education Code;

m. Up to four hours of paid personal necessity leave and up to thirty six (36) additional hours of accrued vacation or unpaid leave not to exceed a total of (8) hours per calendar month, forty (40) hours per school year for attendance at the school of the employee's own child, ward, or grandchild for purposes of a school activities leave provided by Section 230.8 of the Labor Code. The employee must notify the immediate administrator at least five working days prior to the absence. The administrator or designee and employee must agree on the date and time of the leave and the employee must provide written verification from the school visited, upon request of the administrator or designee.

14.1 The following limits and conditions are placed upon allowing a personal necessity absence:

a. Except as in I., above, and (1), below, The total number of days allowed in one school year for personal necessity absence shall not exceed six days per school year for a probationary, permanent or provisional contract employee, or subject to the restrictions specified in Article XIX, three days per school year for a day-to-day substitute employee.

(1) If personal necessity absence is taken to attend to the illness of the employee's child, parent, or spouse, up to six additional days shall be allowed in any calendar year (to total 12 maximum days - see b below) for probationary, permanent, or provisional contract employees. However, this provision does not extend the maximum period of leave to which an employee is entitled under Family Care and Medical Leave, regardless of whether or not the employee receives sick leave compensation during that leave.

b. The days allowed shall be deducted from and may not exceed the number of days of accrued full-pay illness leave to which the employee is entitled.

c. The personal necessity leave shall not be granted during a strike, demonstration or any work stoppage.

d. The employee shall be required to verify the nature of such necessity. Such statement shall be filed with the appropriate administrator no less than five working days in advance of a religious holiday, court appearance or school visitation. The immediate administrator shall take whatever steps reasonably necessary to become satisfied that a personal necessity within the limits of this section did exist.

15.0 Sabbatical Leave (Paid): A permanent employee shall be granted a sabbatical leave of absence for up to one year for the purpose of permitting study or travel by the employee which will benefit the schools and students of the District under the following conditions:

a. The allocated number of sabbatical leaves shall be: For 2004-2005, none.

b. The employee must have rendered satisfactory certificated service for at least seven consecutive years (of at least 130 full days of paid time) immediately preceding the effective date of the leave, not more than two of which may be in substitute status, unless the District in its discretion waives such requirement;

c. The employee must sign an agreement to study or travel according to a plan acceptable to the District;

d. The employee must agree to receive one-half of the applicable basic salary (excluding extra assignments) less appropriate deductions;

e. The employee must agree to render certificated service in permanent and paid status immediately following the leave which is equal to twice the length of the leave during a period not to exceed four times the length of the leave. An indemnity bond satisfactory to the District is required to assure such performance; and

f. The employee shall reimburse the District for the cost of the sabbatical salary and benefits in the event of non-compliance with any of the sabbatical regulations except for reason of death or physical or mental disability.

15.1 Sabbatical leave applications shall be filed by April 15, and once approved under paragraph 15.0 c. shall be considered on a priority basis; if more employees request sabbatical leaves for any school year than there are funds budgeted, the employees with the most complete semesters served in the District (or served since the last sabbatical, whichever is applicable) shall be granted the leave. If a tie develops, the employee with the lower seniority number established in accordance with Article XI, Section 6.2 shall be granted the leave. For purposes of determining priority, the second period of a split sabbatical leave shall be considered a continuation of the first period. The first round of successful applicants shall be notified by June 1. There shall be prompt notification of subsequent approvals resulting from cancellations after the first round. However, if the employee would have been selected, and, as the result of the cancellation has already begun service for the Fall semester, that employee shall not be selected but shall have a priority for the Spring semester. This priority shall not extend to the next school year.

15.2 Interruption of the program of study or travel caused by serious injury or illness shall not be considered a failure to fulfill the conditions of study or travel upon which such leave is granted, nor shall interruption affect the amount of compensation to be paid such employee under the terms of the leave agreements, provided:

a. Notification of illness is given to the Personnel Division by means of registered or certified letter; and

b. Written evidence verifying the interruption of the travel or study due to illness is filed with the assignment office. A sabbatical leave cannot be changed to an illness leave before the expiration date of the sabbatical leave.

15.3 Involuntary call to active military service will justify the conversion of a sabbatical leave to a military leave without jeopardy to sabbatical salary already received.

15.4 An employee who fails to complete all of the requirements of the sabbatical leave due to illness in the family or other causes beyond the employee's control may receive compensation on a prorated basis if a portion of the requirements is completed.

15.5 If a sabbatical leave is cancelled pursuant to Section 7.0 of this Article, the following terms shall be applicable:

a. The leave may be converted to personal leave effective with the beginning date of the sabbatical leave; but sabbatical rights will be forfeited for the year following the year of cancellation;

b. An employee who cancels a sabbatical leave may request a return to duty. Upon return to duty the employee may be assigned temporarily to another site at the discretion of the District, but shall retain return rights (see Section 3.0) at the end of the originally scheduled sabbatical leave; and

c. An employee may apply for an exemption from any provision of this section on grounds that an emergency exists, and the Superintendent may thereupon waive any part of this section to permit the employee to return to service in the District without loss of sabbatical rights, but any sabbatical salary received must be refunded.

16.0 Exchange Leave: An exchange leave shall be granted to a permanent employee in accordance with an agreement entered into by the employee and District under applicable provisions of the Education Code.

Applications must be filed with the Personnel Division by October 15 for leaves to be taken during the following year. Return rights to the previous work site shall be the same as for sabbatical leaves.

17.0 Personal Leave (Unpaid): An unpaid leave shall be granted to a permanent employee for a period not to exceed 52 consecutive calendar weeks, except as provided below, for a specific personal reason satisfactory to the District, including but not limited to the following:

a. To be with a member of the immediate family who is ill (see Section 9 of this Article for the definition of the immediate family);

b. To accept an opportunity of a superior character which will result in the employee rendering more effective service on return to the District;

c. To rest, subject to the approval of the employee health coordinator;

d. To accompany spouse, or a cohabitant who is the equivalent of a spouse, when change of residence is required;

e. To pursue a program of study in residence in an approved institution of higher learning or under a fellowship foundation approved by the State Board of Education;

f. To serve as a State Legislator–such leave shall be renewed annually during tenure of office, the above limitation notwithstanding;

g. To serve in an elective position in the city, county, state, or federal government, other than the State Legislature. Applications may be submitted at any time but must be on file in the Personnel Office by April 15 for Fall semester and November 15 for Spring semester. Paragraphs a, c and d above are not subject to these deadlines.

18.0 Government Order Leaves (Commissions, Military, Witness, and Jury Service)

18.1 Paid leave shall be granted for service on a Commission on Professional Competence established pursuant to the Education Code.

18.2 An appropriate military leave/absence shall be granted to any qualified employee in accordance with the provisions of the Education Code and Military and Veterans Code.

A paid leave shall be granted to allow an employee to appear, in response to a subpoena duly served, when other than a litigant (a) in a case before a grand jury; (b) in a criminal case before a court within the State; or (c) in a civil case in a court within the county in which the employee resides or outside of said county if within 150 miles of place of residence. Leave rnay be granted for the days of attendance in court as certified by the clerk or other authorized officer of such court or grand jury or by the attorney for the litigant in the case. In any case in which witness fees are payable, such fees shall be collected by the employee and remitted to the Accounting and Disbursements Division.

18.4 The mutual intention of the District and UTLA is that jury service be encouraged, but also limited, as far as practical, to periods of time when the continuity of instruction and District operations will not be adversely affected.

a. An employee summoned to jury service in federal or statecourt shall notify the immediate administrator of such summons.

b. All bases except A basis. As a condition for paid absence, the employee shall seek postponement of the jury service so that it can be performed on the employee's recess or off-track period.

(1) Involuntary jury service commenced during the employee's recess or off-track period which inadvertently extends into the employee's assigned or on-track period shall qualify as paid absence for up to

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twenty working days from the start of the assignment or track.

(2) The twenty days limit shall be subject only to such exceptions which may be agreed upon by the District and UTLA.

c. A basis. As a condition for paid absence, employees assigned on A-basis, shall seek postponement to a date mutually agreed upon with the immediate administrator if the summoned date is disruptive to the continuity of instruction or District operations.

(1) As a further condition for paid absence, the employee shall request that the days of jury service be restricted to 10 consecutive days, whenever possible.

(2) After request is made for service limited to ten consecutive days and, if denied, a paid absence shall be granted for up to 20 working days subject to exceptions as may be determined by the District.

d. As for federal jury service, if the court denies the request for postponement, paid absence shall be granted for the term of the service.

e. All jury fees received while on District-paid status shall be remitted to the Accounting and Disbursements Division.

19.0 Conference and Convention Attendance: A paid leave may, in the discretion of the District and upon the recommendation of the appropriate superintendent, be granted for attendance at conferences and conventions sponsored by professional instructional organizations which are recognized by the State Board of Education or approved by the appropriate administrator under all of the conditions noted below. The District shall consult with UTLA regarding these matters.

a. Attendance must lead directly to the professional growth of the employee and the improvement of the educational program of the District;

b. Unless the employee is an official representative of the organization or is participating as a workshop leader or speaker at the conference or convention, the attendance must not necessitate assignment of a substitute for the employee or the payment of replacement teacher salary;

c. The attendance must not result in unnecessary duplication of participation by District personnel;

d. The attendance must not necessitate the reimbursement of any expenses by the District to the employee; and

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e. A written or oral report of the conference may be requested by the appropriate administrator or superintendent.

For conference or convention attendance which meets the above standards, but is not approved for paid leave status pursuant to the above, the employee may utilize personal necessity leave under Section 14.0 of this Article.

20.0 Substitute Leave: A substitute leave may be granted to a permanent employee for a period not to exceed one year to allow service as a substitute in accordance with District need. Such an employee will be paid as specified in Article XIX. An employee on substitute leave unavailable for more than 20 working days, not necessarily consecutive, will have the substitute leave cancelled and full-time service will be required. Applications must be on file in the Personnel office by March 15 for the upcoming school year.

21.0 Half-Time Leave: A regular Half-Time Leave shall be granted to allow a permanent employee or probationary Early Education Center Teacher to continue service for half of each working day. At the elementary level, a complementary partner with permanent status is required. At the secondary level, if one is required due to the master schedule, it must be a complementary partner with permanent status, or an appropriately credentialed auxiliary teacher approved by the site administrator. In the case of non-classroom health and human services employees, the total number of approved half-time leaves shall not ~~cause significant disruption to the operational needs of the program nor~~ exceed a maximum of ~~10%~~ 5% of the full-time equivalent positions in the classification. ~~Current Health and Human Services employees on a Half-Time Leave will be grand parented for purposes of such a leave. Exceptions to the "half of each working day" requirement, including the above mentioned grand-parented employees may be made in special circumstances but shall require written special approval of the Local District Superintendent upon recommendation of the immediate administrator. In any event,~~ Tthe assignment and service shall be for the equivalent of one-half of the number of hours required for full-time employment for each pay period. Applications must be on file in the Human Resources office by April 15 for the fall semester and by November 15 for the spring semester.

Error Working Current Contract Language

EKD CC Error No Change Current Contract Language

21.1 Half-Time Assignment:

a. New employees may be employed full-time and work one-half time with the other one-half time covered by a half-time leave pursuant to this section.

b. In the event the half-time assignment cannot be arranged, the half-time leave will be cancelled and full-time service shall be required.

c. If the employee is unable or unwilling to accept a full time assignment in such circumstances, the employee shall submit a voluntary resignation.

d. New employees hired pursuant to this section shall receive District paid health benefits pro-rated to the hours of paid service provided the employee contributes the balance of the full cost pursuant to Article XVI, Section 3.0 c.

22.0 Reduced Workload Leave: A reduced workload leave shall be granted annually to a permanent full-time employee, serving in pre-kindergarten through grade 12, to permit the employee to reduce a regular assignment to the equivalent of one-half of the number of hours required of full-time employment, provided all the following conditions are met:

a. The employee shall submit a request annually to the Personnel Division prior to April 15 for a leave to be effective during the following school year, and the total of such annual leaves shall not exceed ten years.

b. The employee has reached age 55 prior to the school year during which the leave is effective.

c. The employee was assigned full-time in a certificated position with the District for at least 10 school years of which the immediately preceding 5 school years were consecutive, full-time employment. Time spent on approved leaves shall not constitute a break in the 5 school year sequence, but shall not count toward the service requirement.

d. An assignment and schedule satisfactory to both the employee and the District is agreed to. The continuing assignment must be either for half of each working day for the entire school year, in which case the specific assigned hours, must be agreed to by the employee and the immediate administrator, or for one complete semester of full-time service per year. Elementary teachers who wish to work half-time daily will need a complementary partner. Half-time arrangements must be mutually agreed to by the affected employees and the immediate administrator. Where no complementary partner is available, the elementary teacher will be limited to the option of full semester service. At the secondary level, a complementary partner with permanent status is required, or an appropriately credentialed auxiliary teacher approved by the site administrator. In the case of non-classroom, health and human services employees, the total number of approved leaves shall not exceed the maximum of 10% of the full-time equivalent positions in the classification. If the employee is assigned on other than the "C" basis, the leave shall be the equivalent of one-half of the number of hours of service required by the employee's current assignment basis. Exceptions to the above work schedules may be made in special circumstances, but shall require written approval of the Local District superintendent or ~~his/her~~ their designee upon recommendation of the site administrator. In any event, the assignment shall be for the equivalent of at least one-half of the number of hours required for full-time employment; and the employee shall be placed on leave from the location in which half-time service is performed.

e. The employee agrees to have retirement contributions made based on the salary that would have been received had service been full-time for the complete school year.

f. The salary earned and paid must be at least half the salary the employee would have earned on a full-time basis. The employee will receive salary for the hours for which service is rendered.

22.1 Whether the employee is assigned for one complete semester of full-time service per year or half of each working day per year, the District shall maintain the employee's Health and Welfare benefits for eligible employees for the school year. This reduced workload leave is granted pursuant to Education Code Sections 22713 and 44922.

22.2 The period of service and leave under Section 21.0 or 22.0 may qualify for salary step advancement under Section 16.0 of Article XIV, and shall qualify for regular health/welfare benefits under Article XVI, Health and Welfare.

23.0 Disability Leave or Absence: An unpaid disability leave or absence will be granted on request to a probationary or permanent employee who has been awarded State Teachers' Retirement Disability benefits for up to 39 months from the effective date of the disability benefits, or until the effective date of service retirement, whichever is first, subject to the following conditions:

a. The leave will be granted from the effective date of the disability benefits to the end of the school year in which the disability benefits begin. The leave will be extended annually for periods not to exceed a total of 39 months from the effective date of the disability benefits, or until the effective date of service retirement, whichever is first.

b. If the disability benefits are cancelled and the employee is determined to be able to return to service during the period of the leave, the employee will be referred to the District Medical Adviser. If the return is approved by the District Medical Adviser the employee will be returned to active service. An employee not approved to return by the District Medical Adviser may appeal to Medical Review Committee under 8.1 of this article.

c. A substitute or temporary employee who receives disability benefits shall be deemed unavailable for service, while receiving such benefits, for up to 39 months unless a separation from service is requested by the employee.

d. As an exception to the general rule regarding unpaid leave, employees placed on this leave shall be entitled to continued coverage under the medical, vision and dental plans of this Agreement, but not the life insurance plan in accordance with the provisions of Article XVI, Section 4.0.

24.0 Family Care and Medical Leave/California Family Rights Act (FMLA/CFRA) ~~Absence~~: (The following provisions may be changed when final regulations are adopted by the California Fair Employment and Housing Commission and the United States Department of Labor.) ~~An~~ A paid or unpaid Family Care and Medical Leave (FMLA) and/or California Family Rights Act (CFRA) leave/~~A~~absence shall be granted, to the extent of and subject to the restrictions as set forth below, to an employee who has been employed for at least 12 months and who has ~~served for~~ worked at least 130 equivalent workdays during the 12 months immediately preceding the ~~effective date of the~~ first day of leave. For purposes of this section, furlough days, miscellaneous natural disaster (MSND) and days worked during off-basis time shall count as "workdays." ~~The Family Care and Medical Leave/Absence may be granted for reason of the birth of a child of the employee, the placement of a child with an employee in connection with the adoption or foster care of the child by the employee, the serious health condition of a child of an employee, the employee's own serious health condition, or the care of a parent or spouse who has a serious health condition.~~

24.1 Reasons for Leave: An eligible employee's FMLA and/or CFRA leave/absence entitlement is limited to a total of 12 workweeks during any 12-month period measured forward for one or more of the following reasons:

a. Birth of an employee's child. Leave must be completed prior to the child's 1st birthday.

b. Placement of a child with the employee for adoption or foster care, including time to prepare for the placement, as well as bonding time after the birth or placement of the child. Bonding must be completed within one (1) year of the child being placed with the employee.

c. To care for the employee's own serious health condition, including incapacity due to pregnancy*, childbirth*, or related medical conditions, that makes the employee unable to perform one or more essential functions of the employee's job. (*CFRA applies after employee has exhausted PDL leave. See PDL benefit in Section 10.0 above)

d. To care for the employee's child, parent, parent-in-law**, spouse, domestic partner**, grandparent**, grandchild**, sibling**, or designated person who has a serious health condition, including incapacity due to pregnancy, child birth, or related medical conditions. (** CFRA only)

e. Any qualifying exigency related to the covered active duty or call to covered active duty of the employee's spouse, child, or parent in the United States Armed Forces.

f. An eligible employee's FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12-month period measured forward for the following reason:

i. To care for the employee's child, parent, spouse, or next of kin who is undergoing medical treatment, recuperation, or therapy, or is otherwise on the temporary disability retired list for a serious injury or illness while on active military duty in the Armed Forces.

~~24.1~~ 24.2 Definitions: For purposes of ~~this leave~~ FMLA and/or CFRA, the following definitions shall apply:

a. "Child" ~~means: a~~ :A biological, adopted or foster child; a stepchild; a legal ward; child of a domestic partner (CFRA only); grandchild (CFRA only); the child of a cohabitant who is the equivalent of a spouse; or a child of an employee standing "in loco parentis," such child being either under 18 years of age or an adult dependent who is incapable of self care due to a mental or physical disability. A biological or legal relationship is not necessary for a person to have stood "in loco parentis" to the employee as a child.

b. "Spouse" ~~means a~~ :A husband or wife, including same-sex or common-law marriage entered into in a State that recognizes such marriages, or cohabitant who is the equivalent of a spouse.

c. "Parent" ~~means a~~ :A biological, foster, ~~or~~ adoptive parent; parent-in-law (CFRA only), grandparent (CFRA only) or a person who stood "in loco parentis" to the employee when the employee was a child; a stepparent; or a legal guardian~~; and does not include a parent-in-law~~.

d. Family member: "child", "spouse", or "parent" as defined above.

e. Sibling (CFRA only): A person related to another person by blood, adoption, or affinity through a common legal or biological parent.

f. Designated Person (CFRA only): Any individual related by blood or whose association with the employee is the equivalent of a family relationship. Employees are limited to one (1) designated person per 12-month period. The designated person may be identified by the employee at the time the employee requests a leave for family care, medical, bereavement, and/or Kin Care.

g. Next of Kin (FMLA Servicemember Leave Only): Nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter.

~~d.~~ h. "Serious health condition" ~~means an~~ : An illness, injury, (including, but not limited to, on-the-job injuries and pregnancy), impairment, or physical or mental condition that involves ~~either~~ in-patient care in a hospital, hospice or residential health care facility, or a regimen of continuing treatment ~~or supervision~~ by a health care provider.

i. Incapacity: An inability to work, attend school, or perform other regular activities due to a serious health condition, treatment thereof, or recovery therefrom.

j. Inpatient care: An overnight stay in a hospital, hospice, or residential medical care facility, including any period of incapacity as defined in this Section or any subsequent treatment in connection with inpatient care.

k. Intermittent leave: Leave taken in separate periods of time due to a serious health condition, rather than one continuous period of time.

l. Continuing treatment: In person treatment by a "health care provider" that involves one or more of the following:

(1) a period of incapacity of more than three consecutive calendar days (as well as any subsequent treatment or period of incapacity relating to the same condition) that also involves either two or more treatments by a "health care provider", or treatment by a "health care provider" on at least one occasion that results in a regimen of continuing treatment under the supervision of a "health care provider";

(2) any period of incapacity due to pregnancy (including morning sickness);

(3) any period of incapacity or treatment for an incapacity due to a chronic health condition that requires periodic visits for treatment, which continues over an extended period of time, and may cause episodic (i.e., a period of incapacity for less than three days) rather than a continuing incapacity (such as asthma, diabetes, and migraine headaches);

(4) a period of incapacity that is long-term due to a condition for which treatment may not be effective; and

(5) any period of absence to receive multiple treatments, including treatment of a condition that would likely result in a period of incapacity for a period of more than three days if not treated.

~~e.~~ m. "Health care provider" ~~means a~~ :An individual holding either a physician's and surgeon's certificate or an osteopathic physician's and surgeon's certificate issued pursuant to Article 4, Chapter 5 of Division 2 of the California Business and Professions Code, who directly treats or supervises the treatment of the serious health condition, or any other individual duly licensed to practice medicine in another state or jurisdiction or by any other person determined by the Secretary of Labor to be capable of providing health care services. The definition includes podiatrists, dentists, clinical psychologists, optometrists, chiropractors (limited in scope), nurse practitioners, nurse midwives, and certain Christian Science practitioners listed with the First Church of Christ, Scientist in Boston, Massachusetts.

~~24.2 Length of Leave: The leave, together with any renewal thereof, shall not exceed the number of days equivalent to a total of 12 normally scheduled work weeks in a twelve (12) month period measured forward from the beginning date of the employee's first Family Care and Medical Leave, effective July 1, 2007. An employee will be entitled to 12 weeks of leave during the 12-month period beginning on the first date Family Care and Medical Leave is taken; the next 12-month period would begin the first time Family Care and Medical Leave is taken after completion of any previous 12-month period. For the period of time up to, and including June 30, 2007, the leave, together with any renewal thereof, shall not exceed the number of days equivalent to a total of twelve (12) normally scheduled workweeks in a fiscal year. An employee will retain the full benefit of 12 weeks of leave under whichever calculation method (either fiscal year, or 12-month period measured forward) affords the greatest benefit to the employee during a 60-day transition period. This transition period shall be from July 1, 2007 through August 31, 2007. Leave may be taken intermittently in one or more periods. In addition, the following provisions govern the length of the leave:~~

~~24.2~~ 24.3 Length of Leave:

a. An eligible employee's FMLA and/or CFRA leave/absence entitlement is limited to a total of 12 workweeks during any 12-month period measured forward from the beginning date of absence for any of the reasons specified in Section 24.1 above.

b. FMLA and CFRA leave/absence run concurrently when the qualifying reason(s) for both FMLA and CFRA is the same with the exception of pregnancy, childbirth or related medical conditions under PDL in Section 10.0 above. In such cases, CFRA may only be taken after the employee has exhausted the leave permitted under PDL.

c. FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12 month period measured forward.

24.4 Intermittent Leave:

a. An employee who takes leave for the birth, adoption or placement for foster care of a child will be allowed to take leave of at least one hour (can be less than one hour, if necessary) within one year of the birth, adoption or placement for foster care of the child.

b. An employee who takes leave for health care provider certified recurring medical treatment or supervision to care for a seriously ill family member or because of the employee's own serious health condition, will be allowed to take leave of at least one hour (can be less than one hour, if necessary).

~~c. Any leave an employee takes for the reasons specified in Section 24.0 above will be counted against the employee's annual leave entitlements under the federal Family and Medical Leave Act of 1993 and the California Family Rights Act of 1991 as amended. This leave runs concurrently~~

~~with any other leave the District offers for which the employee is qualified, except that family care and medical leave granted for the birth or adoption of a child or placement of a child for foster care must be concluded within 12 months of that birth or adoption or placement for foster care.~~

~~d. Leave caused by pregnancy, childbirth or related medical conditions under Subdivision 10.0 of this Article is separate and apart from the provisions of Family Care and Medical Leave/Absence herein. Employees are entitled to the leave allowed under Section 10.0 and, in addition, up to the full 12 work weeks of family care leave.~~

~~24.3~~ 24.5 Approval: ~~Family Care and Medical Leave/Absences~~ FMLA and/or CFRA leave/absence of 20 consecutive workdays or less can be granted by the immediate administrator. Leaves of more than 20 consecutive workdays can be granted by the District after submission of a formal leave application.

~~24.4~~ 24.6 Notification and Scheduling: If the need for the ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence is foreseeable more than 30 calendar days prior to the employee's need for leave, the employee shall give at least 30 days notice. If less than 30 days, the employee must provide the immediate supervisor with as much advance notice as possible but, at the least, within one or two days of learning of the need for the leave, or as soon as practicable, whichever is earlier. These advance notice requirements shall not be applicable in the event of unforeseeable circumstances or emergencies. Whenever possible, if the need for leave is foreseeable due to a planned medical treatment or supervision, the employee must make a reasonable effort, subject to the approval of the health care provider, to schedule the treatment or supervision to avoid disruption to the operation of the District's educational program.

~~24.5~~ 24.7 Medical Certification - Family: For leaves/absences to care for a child, spouse or parent, as defined in ~~24.1~~ 24.2, who has a serious health condition, the employee must submit to the immediate administrator or, if applying for a formal leave must attach to the leave application, certification from the health care provider which includes:

(1) the date if known, on which the serious health condition commenced,
(2) the probable duration of the condition,
(3) an estimate of the time that the health care provider believes the employee needs to care for the individual, and
(4) a statement that the serious health condition warrants the participation of the employee to provide care.

~~24.6~~ 24.8 Medical Certification - Employee: If the leave is for the serious health condition of the employee, the employee must submit to the immediate administrator and/or, if applying for a formal leave must attach to the leave application, certification as specified in (1) and (2) of ~~24.5~~ 24.7 above, plus a statement that, due to the serious health condition, the employee is unable to

perform one or more of the essential functions of the employee's position. After such certification, the following procedures are available:

a. In the case of leave due to the serious health condition of the employee, the District reserves the right to require, at its own expense, that the employee obtain the opinion of a second or even third health care provider designated by the District but not employed on a regular basis by the District. The second health care provider, if required, shall be selected by the District. Third health care provider can be requested by the employee or the District if the second opinion differs from the first opinion.

b. The method that shall be used to choose the third health care provider is as follows: The District and UTLA shall each choose a health care provider. The two health care providers will choose the third health care provider, whose opinion shall be final and binding.

c. If additional leave beyond that provided in the certification is required, the employee must submit re-certification by the health care provider and be eligible for additional requested leave.

~~24.7~~ 24.9 Restrictions: In the event that parents who are both District employees each wish to take ~~Family Care Leave/Absence~~ FMLA and/or CFRA leave/absence for the birth, of their child, or placement for adoption, or foster care placement of a child during the same time period, the combined total amount of leave that will be granted such employees will be 12 work weeks during a fiscal year. These employees will still be eligible to take the remainder of their individual 12 week allotment for family care leave for a purpose other than the birth, placement for adoption, or foster care of a child.

~~24.8~~ 24.10 Compensation and Benefits: ~~The Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence shall be an unpaid leave and for all purposes treated comparably to other unpaid leaves except that the District will continue to provide the health and welfare benefits as provided in Article XVI during the ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence to an employee who is otherwise eligible for such benefits. However, an employee who does not return from such leave or who works less than 30 days after returning from the leave will be required to reimburse the District for the cost of the benefits package unless the reason the employee does not return to work is due to (1) the continuation, recurrence, or onset of a serious health condition that would entitle the employee to FMLA/CFRA leave/absence (either affecting the employee or an immediate family member) or (2) retirement, or (3) other circumstances beyond the control of the employee. The District, however, will not provide such health benefits for an employee for any leave period beyond twelve weeks unless these benefits are provided by other provisions of the District/UTLA Agreement such as paid illness leave. For example, if an employee combines pregnancy leave with a family care leave, the employee will only be entitled to continued health benefits for the first twelve weeks of leave unless the employee continues on paid illness leave.

An employee who asks for leave for what would be a qualifying event for ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence and who has accrued vacation leave may elect, or the immediate administrator may require, the employee to utilize the vacation leave for this purpose, in lieu of unpaid status. An employee who takes leave for the employee's own serious health condition which prevents the employee from performing one or more of the essential functions of the employee's position and who has accumulated illness days may elect, or the District may require the employee to utilize paid illness days for the leave.

~~24.9~~ 24.10 Seniority; The period of the ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence shall not be considered a break in service, and the employee's seniority date shall not be affected by the time spent on leave.

~~24.10~~ 24.11 Return Rights: An employee returning from a ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence shall be returned to the same or comparable position from which on leave and the same location from which the leave was taken, except that the employee may be transferred if such a transfer would have been made had the employee been on duty.

K-KM 4-12-26

CC 4/12/26

District Proposal: 3-10-25
District Proposal: 11-20-25

## ARTICLE XII-A

## ATTENDANCE INCENTIVE PLAN

1.0 General: This Attendance Incentive Plan is intended to reward regular attendance in order to improve the instructional program and reduce the costs of absenteeism. It is understood that any absences for illness or personal necessity, including those beyond the control of the employee, will adversely affect an employee's entitlements under this Plan. This Attendance Incentive Plan provides incentive payments which are intended to reduce employees' use of illness and personal necessity leave; however the Plan's incentive payments for annual unused illness leave do not reduce or otherwise affect the employee's accumulations of unused illness days or retirement service credit for unused illness days and have no impact upon vacation benefits. While this Plan is described in terms of "days", in its implementation and computation of payments the District will utilize the current payroll system of accounting for illness accrual and absence by "hours."

2.0 Eligibility: Any active district employee who earns illness leave benefits during the school year (from July 1 through June 30) and is paid for at least 400 hours during the school year, shall participate in the Plan. No employee shall be permitted to participate in both this plan and the Substitute Pay Pool Reserve Program.

3.0 Computation of Annual Incentive Payments: The maximum possible number of days subject to the Plan's annual incentive payments shall be equal to the number of illness days (hours) actually earned by the employee during the school year or ten (10) days, whichever is less. This maximum of ten days per year is applicable to all assignment bases, including bases which earn more than ten days annually. Each hour of illness or personal necessity used at any time during that year, whether for illness or personal necessity, shall be subtracted from the above stated maximum number of days (hours), and for each resulting unused hour of illness leave the employee will receive a payment which varies according to (1) the employee's career accrued full time equivalent illness days as of the close of the applicable school year and (2) the net balance remaining in the day-to-day substitute accounts as of the close of the school year pursuant to Section 9.0 below. The funds remaining in the substitute accounts for each of the following school years: 2004-05 and 2005-06 shall be allocated as an incentive payment subject to negotiations which shall commence with in ten working days from the date the substitute account balance for the above year is determined. The following charts display examples* of estimated incentive payments which would be made if use of illness leave by all employees is reduced by 10%, 20%, or 50% for any school year:

* These examples are based upon projections limited to employees on the Preparation Salary Schedule; actual results would vary from this because of payments to employees on the other salary schedules (Adult Education, Special Services, Children's Centers)

District Proposal: 3-10-25
District Proposal: 11-20-25

4-12-26 CC 4/17/26

## Article XII-A – Attendance Incentive Plan

| Career Accrual as of Close of School Year | Payment for any Incentive Day for Current Year | Annual Maximum |
|---|---|---|
| Illness leave use reduced 10% for all employees: | | |
| Less than 50 days: | $25 | $250 |
| 50 to 99 days: | 30 | 300 |
| 100 to 149 days: | 40 | 400 |
| 150 + days: | 50 | 500 |
| Illness leave use reduced 20% for all employees: | | |
| Less than 50 days: | $40 | $400 |
| 50 to 99 days: | 60 | 600 |
| 100 to 149 days: | 70 | 700 |
| 150 + days: | 80 | 800 |
| Illness leave use reduced 50% for all employees: | | |
| Less than 50 days: | $ 80 | $ 800 |
| 50 to 99 days: | 100 | 1,000 |
| 100 to 149 days: | 130 | 1,300 |
| 150 + days: | 150 | 1,500 |

Those employees whose full time assignment is less than six hours per day shall receive a pro-rata portion of the above incentive payments.

The above schedule is applicable to employees whose regular pay period rate of pay is at least equal to the rate set forth at schedule 20, Step 1 of the Preparation Salary Table. Those whose regular rate is lower will have a lesser proportionate payment formula.

4.0 Annual Cash Payment to Employee: Half of the annual incentive payment resulting from the above calculations shall be paid to the employee as a cash payment (subject to legally required deductions) following the end of the school year that the payment relates to.

5.0 Annual Payment to Attendance Incentive Reserve Fund: Half of the annual incentive payment will be placed in an account established for the employee in the Attendance Incentive Reserve Fund ("the Reserve Fund"). Each employee's account will be credited with a pro rata share of net annual earnings from the investments in the Reserve Fund, less administrative costs. Each employee will receive an annual statement showing the status of his or her account, including accumulated incentive payments and accumulated annual earnings. All incentive payments and accumulated net earnings will be retained in the Reserve Fund and reinvested pending final distribution and deductions as provided in Section 6.0 and 7.0 below.

KKM 4-12-24 CO 4/12/24

District Proposal: 3-10-25
District Proposal: 11-20-25

6.0 Eventual Distribution of Reserve Fund Payments and Earnings: Following retirement or separation from District employment, the employee's accumulated share of the Reserve Fund shall be distributed to the employee, subject to legally required deductions and the deduction provisions of Section 7.0 below.

7.0 Deductions from Employee's Reserve Fund Account: Prior to distribution of an employee's accumulated share of the Reserve Fund following retirement or separation from District employment, the District Reserve Fund shall deduct from the employee's account balance an amount calculated as follows: For each of the employee's final three years of active District employment (including paid leaves but excluding unpaid leaves) there shall be a deduction made for each day utilized that year for illness and personal necessity in excess of the employee's individual annual maximum as described in 3.0 above. The amount deducted for each such day shall be based on the number of career illness days accrued by each employee at the close of each of the final three years pursuant to 3.0 above. This deduction is intended to provide a strong incentive for employees to maintain a high level of attendance throughout their final years of employment. Any such deductions will be returned to the District.

7.1 Attendance Incentive Plan Penalty Clause: All participants who have a separation date of July 1, 1997 and thereafter, may be subject to AIP penalty. Before the attendance incentive reserve fund portion is distributed, the penalty amount will be deducted from the employee's balance for each illness day used more than the employee's actual illness days earned or more than the 10 allowable illness days earnings under the plan in each of the employee's final three years of active District employment. It is further agreed that the penalty rate will be equal to the rate paid to the maximum incentive of ten days from the prior school year the illness day(s) was overused, corresponding to the career illness days balance accrued by the employee at the close of each of the final three years.

8.0 Fund Administration: The Plan and Fund, as it applies to all District employees, shall be administered by the District Controller, and audited annually by the District's contract auditors. An Investment Advisory Committee shall offer advice and recommendations to the Controller regarding Fund investments, which are limited by Code to interest-bearing non-equity investments. The assets of the Fund shall be subject to the customary controls and procedures of the Los Angeles County Treasurer's office. UTLA shall have representation on the Advisory Committee, which will meet with the Controller's designated representative on a regular periodic basis.

8.1 Claimed errors in payments, or in other Plan or Fund records, shall be handled pursuant to the usual payroll error resolution provisions of this Agreement (see Article XIV, Section 30.0).

~~8.2 The parties agree that a goal of this Plan is to avoid an employee's being taxed on any incentive payments or its earnings until he or she receives the payment. The parties agree that the Plan is subject to modification to achieve this goal, and that, if necessary, the District may substitute for Section 5.0's requirement of placing funds in an investment pool, a requirement that deferred incentive payments be subject to a growth factor without a requirement that the payments be set aside for the employee in any particular manner.~~

~~9.0 Contingency: The above plan shall be implemented for the 2000-01, 2001-02, and 2002-03 school years. It is the parties' intent that this plan also be operative for the subsequent year. This plan shall be funded from within funds currently budgeted for day-to-day substitute/replacement services in the following major appropriations: 0538, 0875, 1024, 1040, 1151, 1517, 2001, 2002, 2005, 2082 and 7716. Provided, that such fund total does not reflect any applicable legal limitations upon use of categorical or restricted funds (such as categorical prohibitions on expenditures outside of a designated program, or the lack of authority to use state integration funds for incentive payments). The ending balances in the above-referenced accounts for each of the following school years: 1995-96, 1996-97 and 1997-98 shall be used to fund the incentive payments described in Section 3.0 above.~~

~~9.1 No employee shall have a vested right to continuance of the Plan in the above form or at all. Any vesting shall be limited to previously accumulated incentive payments and previously accumulated investment income, and is also limited by the Plan's provisions (such as Section 7.0) as they may be revised from time to time. If the Plan is discontinued, the District may either distribute the Reserve Fund assets to participating employees at the time of discontinuance (in which case the distribution amounts shall be calculated as though all participants had retired at the time), or the District may retain the Reserve Fund assets for subsequent distribution upon the employees' actual separation pursuant to the Plan's regular requirements.~~

~~10.0 Reciprocal Coverage: Employees may voluntarily participate in a reciprocal coverage arrangement with one another. However, such days will be counted as absences for the purpose of computing Attendance Incentive Plan payment incentives. Reciprocal coverage is subject to the following conditions:~~

~~a. In order to meet the need for continuity and familiarity: (1) in multi-track schools both participants must be from the same school unless no such person is available; (2) in single track schools, one of the participants may be from another school; (3) in elementary and special education programs both participants must have the appropriate credential; and (4) in secondary programs both participants must have the appropriate secondary subject matter experience unless no such person is available.~~

~~b. Coverage must be performed while the covering teacher is either off-track or during preparation period so that it does not result in~~

~~classes being combined, or otherwise interfere with regular duties of the person performing the coverage.~~

~~c. The following provisions apply to single track elementary schools:~~

~~(1) The faculty of each school shall develop a list of employees available to substitute including employees from other sites.~~

~~(2) A reasonable effort shall be made to arrange reciprocal coverage with individuals from the above list. If this Incentive Plan attempt to arrange coverage is not successful the teacher requesting such coverage may have their class divided for assignment according to the following plan.~~

~~(3) Each school faculty shall develop a plan to share both reciprocal and non-reciprocal coverage taking into consideration such factors as grade level, safety, available space and work stations. The absent teacher's students will be assigned to other classrooms with no teacher receiving any more than ten children. After all reciprocal coverage is provided for, and if replacement service is also needed, then the provisions of Article XIV, Section 28.0 shall apply but only as to replacement service and not as to reciprocal coverage of students. A plan showing the proposed division of children as determined by the regular teacher shall be placed in the substitute folder.~~

~~(4) In emergency situations the 10 student limitations may be exceeded.~~

~~d. The coverage must be reported to the school in advance so that the school is aware of the nature and duration of the absence and of the coverage arrangement. However, the school and District have no responsibility either to enforce the reciprocal service or to keep track of the service obligations of the employees.~~

~~e. It is agreed that reciprocal coverage is not intended to cause or result in any increased absenteeism. Accordingly, any absence covered by reciprocal service, including the later absence of the teacher who performed the initial coverage service, must be justified by actual illness/personal necessity (as opposed to a desire to receive reciprocal~~

~~days owed). As such, no reciprocal arrangement shall include an advance schedule or deadline for performing the reciprocal service.~~

~~f. Because reciprocal coverage is intended to deal with occasional short duration absences, and because it is not desirable for employees to owe one another large amounts of reciprocal service time, it is agreed that reciprocal service shall not exceed ten days per year for any employee.~~

~~g. There are no payroll or time reporting consequences to the arrangement; the absent employee remains in paid status and the covering employee is not paid for the coverage service.~~

TA CC 11/10/25 @ 11/10/25

UTLA Proposal 3-10-25
District Counter 5-28-25
District Counter 11-03-25

# ARTICLE XII-B

## CHARTER SCHOOLS

1.0 Introduction:

a. Limited to Employees of Conversion Charters: The primary purpose of this Article is to mitigate the potentially disruptive effect upon employees assigned to schools which are converting (or considering converting) to independent charter status. Thus, this Article provides certain rights to employees of "conversion" charter schools which are separating (or have separated) from the District by becoming independent charter schools, not affiliated with the District. This Article therefore does not apply to (i) employees of "dependent" or affiliated charter schools remaining within the District, or to (ii) employees of "start-up" charter schools created independently of the District and not converting District property/facilities, even if that school's charter status was subject to District approval. The terms "Conversion Charter School" and/or "Charter School" are used throughout this Article to cover the conversion charters.

b. Employees of Start-up Charters: Employees who are not employed by a Conversion Charter School, but who may wish to become employed by a "start-up" charter school, will not be covered by the provisions of this Article but may retain some rights to District re-employment (i) to the extent that they may qualify for personal leaves of absence under Article XII, Section 17.0, or (ii) to the extent that they may resign with right to reinstate to an opening within 39 months, pursuant to applicable law.

c. Independence of Conversion Charters: Another purpose of this Article is to encourage Conversion Charter Schools to assume proper independent responsibility for their employees, and to ensure that the District is not financially subsidizing charter schools. In this regard, it is important for all to understand that independent Conversion Charter Schools are generally independent of the District, much as are schools of neighboring separate school districts, and that charter schools have their own State income.

2.0 Charter Application Procedures: In addition to whatever procedures the Board of Education may establish in its discretion, the District shall adhere to the following procedures in processing or considering approval of any proposal to convert an existing District school to Charter School status:

a. Presentation and Discussion of Proposed Conversion Charter Schools: District procedures and instructions shall urge that any petitioner, prior to soliciting signatures on a proposed Conversion Charter petition, first present the complete proposed charter to the employees

(including counselors, specialists, nurses, psychologists, etc as well as teachers), and include a written identification of the individuals who are, by virtue of their involvement in developing and initiating the plan, most knowledgeable and able to respond to questions about the plan. Ample time should then be allowed to permit the affected employees and community a reasonable opportunity for review and discussion prior to seeking signatures or voting. In addition, it will be expected that the final charter application submitted for Board of Education approval must be substantially the same as the charter school petition which was used as the basis for obtaining signatures in favor of the charter school.

b. Alternatives to Conversion Charter Status: In the case of charter applicants that are considering Conversion Charter status due to the desire to be exempt from certain State or District rules or policies or from certain parts of the collective bargaining agreement, the District's Charter Schools Office procedures and instructions shall urge that the charter applicants discuss such matters with District staff (at the Charter Schools Office), and also with UTLA, so that they can become fully aware of their options for seeking exemptions or waivers, or obtaining dependent charter status, without undertaking the burdens and responsibilities of Conversion Charter School status.

c. UTLA Participation: Within five days of receipt of a Charter School proposal from a formative Conversion Charter School, the District Charter Schools office shall forward a copy to UTLA. UTLA shall then be granted not less than 30 days in which to submit comments and/or recommendations to the Board of Education concerning the charter application; and

d. Disclosures: District procedures and instructions shall encourage Conversion Charter School applicants, and involved principals and chapter chairs of prospective Charter Schools, (1) to disclose their intentions to UTLA and to the District Charter Schools office at an early stage in their organizational activities, and (2) to comply with Section 3.0 below with respect to full disclosure of the planned terms and conditions of employment to be offered employees of the prospective Charter School.

3.0 Full Disclosure by Charter Schools: Conversion Charter Schools operate independently of the District, and may or may not choose to adopt pay, benefits and other employment practices comparable to those of the District. Conversion Charter Schools (including proposed Charter Schools) therefore will be expected, in fairness to affected employees and all other concerned persons, to disclose clearly and fully the basic terms and conditions of employment to be provided by the Charter School -- and do so prior to asking the employees for any formal commitments of support and/or employment, and also to do so when the Charter School's employees annually decide whether to renew their District leaves of absence (see below) in order to remain employed by the Charter School. In such disclosure, the following terms and conditions of employment should be addressed, in addition to the educational program plans for the Charter School:

a. Whether the Charter School intends to request that the District grant leaves of absence to the charter school's employees to facilitate their charter school service and protect their rights of return, as discussed in Sections 5.0 and 6.0 below;

b. Whether the Charter School intends to request that the District provide, at charter school expense, continued coverage under the District health benefits programs, as described in Section 7.0 below;

c. The salaries to be paid to the Charter School's employees, and the salary progression system to be observed, if any; also, the pay rates, if any, to be offered for identified extra duty assignments;

d. Retirement pay arrangements to be provided by the Charter School (i.e., whether the Charter School will participate in STRS, Social Security or other retirement benefit plans);

e. The Charter School's plans for provision of Workers' Compensation liability insurance coverage;

f. Any paid absence benefits to be provided by the Charter School, particularly those covering illness, injury, or personal necessity. Specifically, employees should be informed as to whether the Charter School will transfer and honor their accrued illness leave balances from the District just as does any regular school district in California when hiring an employee from another California district -- and should also specifically address whether and how the Charter School will provide for salary protection in extended disability situations;

g. Provision for other employee absences and leaves of absence from the Charter School, and related pay, if any;

h. Any assurances or programs, such as liability insurance, to protect employees of the Charter School against personal expense and liability in the event of a claim or lawsuit arising out their performance of Charter School duties;

i. The hours of work, duties, and annual work schedules (calendars) expected of the Charter School's employees, and any paid non-work days to be provided;

j. Protections, if any, for current and future job continuity and security within the Charter School;

k. Employee performance evaluation and discipline (suspensions, terminations) system to be followed at the Charter School;

l. Class sizes and other assignment ratios to be followed by the Charter School;

m. Summer, winter, intersession or other extended assignment opportunities to be offered at the Charter School, if any, and the pay to be offered employees for such work; and

n. Any other significant terms and conditions of employment to be applied at the Charter School.

4.0 Opt Out Rights: Employees assigned to a location that is being converted to a Charter School, but who do not wish to become employed by the Charter School, may opt out by so requesting in writing to the District Human Resources Division by the later of (i) April 15 of the school year preceding the charter conversion or (ii) within 30 days of Board approval of the Charter School application. Such employees may exercise any transfer rights they may have under the Agreement or will be transferred to a vacancy at a school within the geographic area in which the present school is located, or if no such vacancy exists then to a vacancy in an adjoining area, or if no vacancy exists in an adjoining area then to a vacancy in some other area.

~~5.0 Charter School Leave (Unpaid), in General: Qualified employees (see Article XII, Section 2.0) shall, upon written request and subject to the conditions set forth below, be granted an unpaid leave of absence to work for a Conversion Charter School:~~

~~a. Term of Leave: Each employee who is in permanent or probationary status at the time of taking leave to serve in the Charter School shall be on such leave on a year-to-year basis, to be extended annually upon written request, for up to a maximum of five consecutive school years commencing with the employee's initial assignment at the Charter School. The five-year maximum is not extended or renewed by later moving to a different Charter School; however, if the employee returns to a regular District school and that school itself later obtains conversion charter status, the employee would be eligible for a new charter school leave. Those in provisional or temporary status do not qualify for a Charter School leave of absence. All charter school leaves run from July 1 to June 30 of each applicable year. Annual renewal of such leaves (where permitted), and return to active District service after the leave expires, requires a written notice by the employee to the District's Human Resources Division no later than the two calendar month date preceding the expiration of the current leave, advising the District of the intended continued leave or of the intended return to active District service (see Article XII, Section 8.0). Employees who do not renew such leave (where permitted), and do not give such notice of return to the District, shall be deemed to have resigned their District employment.~~

Article XII – B – Charter Schools

b. Return from Leave: Upon expiration of any employee's charter school leave, the employee shall (upon timely notice as provided above) have the right to return to a position in the District, unless the employee's service would have otherwise been terminated. Assignment priority for such returning employees shall be as provided in Article XI, Section 15(h). Employees who do not return to the District immediately upon expiration/non-renewal of a charter school leave shall be deemed to have resigned their District employment. Timely initiation of such renewal or return arrangements is the sole responsibility of the employee, not the District or the Charter School.

c. Benefits: Current leave of absence status does not determine eligibility for continued participation in the District's health benefits plans. Continuation of participation in the District's health benefits plans are solely the product of contractual arrangements between the Charter School and the District, as provided in Section 7.0 below.

6.0 Compensation and Other Employment Rights While on Charter School Leave: While on approved charter school leave of absence to serve in a Conversion Charter School, employees shall be treated by the District the same as employees who have been granted a personal leave to work for an outside employer (with the exception of health benefits as described in Section 7.0 below and the reporting obligations of Section 9.0 below). Thus, while on leave the employees' pay and other compensation items, and also any other protections such as workers' compensation coverage, liability coverage and indemnity against lawsuits, are solely the responsibility of their Charter School employer, and are not provided, controlled or directed by the District. Conversion Charter Schools, as defined in 1.0 of this Article, are entirely separate employers from the District, operate independently of the District, and may or may not choose to adopt pay practices and other employment protections comparable to those of the District. Conversion Charter Schools do, however, have certain reporting obligations to the District relating to performance problems of Charter School employees on leave from the District (see Section 9.0 below).

a. Tenure, Status, Seniority Date: Employees while on charter school leave do not earn, accrue credit toward, or obtain permanent status or award of a District seniority date. The employee's District seniority date (if previously earned) is preserved during the leave.

b. Participation in District Supplemental Assignments: Employees on charter school leave retain no rights to participate in District summer/winter/intersession, substitute or other assignments or opportunities available to active District employees – except to the extent that the District generally chooses to permit persons employed elsewhere to participate in such opportunities.

~~Article XII - B - Charter Schools~~

~~c. Paid Leaves or Absences From the Charter School: In no event shall the District be responsible for paid leaves or absences occurring during any employee's employment by a Conversion Charter School. For purposes of illness leave salary protections, the District encourages Charter Schools to treat their employees the same as all other California public school districts and thus permit employees to transfer to the Charter School their accrued illness leave balances from the District and to honor such accruals when needed by the employee. If this is done, the District will, upon the employee's return to District employment, reciprocally permit the employee to transfer back to the District his or her then current full balance of unused illness days, including unused days accrued while employed by the Charter School (up to the total which could have been accrued had the employee remained in District employment). If the Charter School declines to honor accrued illness leave balances, the employees' accrued illness leave balances will not be transferred to the Charter School. The District in these circumstances will preserve the employee's previously accrued District illness balance for restoration upon timely return to the District from charter school leave (unless the balance has been transferred to another qualified agency or used in computation of retirement allowance), but no unused accruals or other entitlements from the charter school are then transferable back to the District. The above rules apply to accruals, utilization, and transfers of vacation rights just as they do to illness leave rights, assuming that the employee's previous District position and his or her Charter School position both involve comparable vacation accruals.~~

~~7~~5.0 Continued Health Benefits Plan Participation: Generally, all compensation, benefits and working conditions in Conversion Charter Schools are to be established and provided solely by the Charter School and are not the responsibility of the District. Continued participation in the District health benefits plans by employees is determined solely by voluntary contractual arrangements between the Charter School and the District, separate from the charter approval itself, and separate from the leave of absence program. A Conversion Charter School may, on a year-to-year basis commencing with its first year of separation from the District, provide by contract with the District for continued health benefits coverage of the Charter School's employees, at the Charter School's sole expense. The previous five-year limit on such continued coverage arrangements is no longer in effect. Continued benefits coverage does not extend any employee's leave of absence; nor is leave of absence status a pre-condition for continued coverage. For the impact of such continued coverage upon UTLA dues and fees, see Section 8.0 below.

a. Exclusivity: In order to avoid adverse impact upon the demographics of the District's health plans, the participation and coverage of a Charter School's employees by the District health plans shall be exclusive, and applicable to all persons employed by the Charter or at least all certificated staff (whether or not previously employed by the District, and without regard to leave of absence status with the District).

When a Charter School continues coverage under the District health plans, the eligibility rules, coverages and employee cost-sharing requirements are to be the same as are applicable to employees of the District from time to time.

b. District Charges: The District's charges to the Charter School for such continued health plan coverage shall be equal to the District's cost per employee, including costs relating to (i) premium charges from health care providers, (ii) internal and external administrative costs and fees, plus additional administrative fees to the District to recover the special additional costs of processing charter school employees, (iii) a pro rata share of the District's then-current annual costs of coverage relating to current and future retirees, on the same basis as the District charges categorical accounts for coverage of categorically-funded District employees. All such charges to the Charter School shall be as determined by the District in its reasonable discretion, and reflected in the annual contract between the District and the Charter School.

c. Service Credit Toward Retirement Coverage: As to any Conversion Charter School employee who has received coverage under the District health plans pursuant to contracts between the Charter School and the District -- any years of service (as defined by the District) under such coverage shall count toward the service requirements for the District's retirement health benefits plan. Any years of service for a Charter School not under continuing District health plan coverage do not count toward the service requirements for District retirement health benefits, but do not cause a forfeiture of prior years' service credits which were accumulated during years when the service did count. In order to qualify for the District's post-retirement coverage plan, the employee must either retire (STRS-qualified) from the District or from the Charter School while under continuing coverage of the District plan and meet all other requirements then applicable to District employees.

8~~6~~.0 Union Relations, Fees and Contractual Obligations: District employees who become employed by a Conversion Charter School and then maintain continuing coverage under the District health benefits plans as described above, shall continue for the duration of such continued coverage to be represented by UTLA as to the benefit levels and terms of such plans, in addition to enforcement with the District of whatever District leave and return rights they may have. Such Charter School employees are required to pay a monthly representation fee to UTLA, in an amount not to exceed that indicated in Article VIII, Section 4.0 et seq., with collection and remission to UTLA to be the responsibility of the Charter School. However, except as just described, none of the District-UTLA union recognition or other contractual obligations are applicable to Charter Schools. Nor are such schools covered by the District-UTLA Agreement unless otherwise arranged by the Charter School or by relations

established independently between UTLA and the Charter School. In the absence of such established relations, UTLA has no general duty to represent any employees of Charter Schools in their relations with their Charter School employers, and any such representation which UTLA may undertake is voluntary on UTLA's part and in any event is entirely separate and apart from its representation rights and obligations toward the District.

~~9~~7.0 Performance Problems During Charter School Employment: As a condition of any employee obtaining a charter school leave of absence to serve in a Conversion Charter School, and as a condition of a Charter School employer accepting the benefit of the services of each employee on leave of absence from the District, the Charter School shall have the duty, on a reasonably prompt basis, to report to the District -- and provide the District with copies of all pertinent documents – relating to any performance problems, misconduct, complaints, alleged violations of law, unsatisfactory performance reports, negative or below-standard evaluations, terminations, resignations under threat of disciplinary action, suspensions, reprimands, warnings or other corrective or disciplinary actions pertaining to any employee on leave from the District, including all information and documents relating to the resolution or disposition of such matters by the Charter School or by law enforcement authorities, and any related reports to credentialing authorities. By virtue of having accepted a charter school leave of absence, each employee on such leave shall be deemed to have consented to such required disclosure and sharing of information and documents, with the understanding that the District may utilize such information for administrative or statutory proceedings to the same extent (and subject to the same contractual and legal restraints) as if the conduct in question had occurred during active District employment.

~~10~~8.0 Re-affiliation of a Conversion Charter School With the District: If a Charter School chooses to return to the District either as a regular school or as a dependent or affiliated charter school within the District, continuing employees of the re-affiliating school (including employees hired by the Conversion Charter School while it was independent of the District) shall be permitted to become District employees assigned to the site if they are properly credentialed, have had positive evaluations, and a position exists at the school. Employees not previously employed by the District shall be assigned a seniority date corresponding to their first date of District probationary service, rather than their first date of service at the Charter School. All other employees' seniority status shall be determined pursuant to regular District policies and rules.

UTLA Proposal 2-18-25
District Counter 5-28-25
UTLA Verbal Counter: 8-20-25
District Counter 11-20-25 revised 3-11-26
District Counter 4-1-26 revised 4-8-26, 4-11-26

# ARTICLE XIII
## GRANTING OF PROBATIONARY CONTRACTS, REDUCTION IN FORCE, REASSIGNMENT, RESIGNATION/REINSTATEMENT AND SUBCONTRACTING

1.0 Granting of Probationary Contracts: Except as expressly limited hereinafter, the District shall determine the teaching or service fields in which probationary contracts shall be granted, the number of such contracts to be granted, and the employees who qualify in the teaching or service fields.

1.1 If an opening or vacancy is caused by either (a) a regular employee having been granted a leave of absence of one semester or more, or (b) any other event by which the District knows that the opening or vacancy is to exist for one semester or more, the opening or vacancy shall be filled by a contract employee or by an employee on the applicable District Eligible List rather than by a substitute or substitute extended employee.

1.2 Part-time (half-time or less) contracts may be offered in the regular K-12 program in fields in which eligible lists have been exhausted. Refer also to Article XII, Section 21.1 for part-time assignment provisions for new employees hired effective July 1, 1993 or later.

1.3 If an offer of probationary employment is not accepted, the person's name shall be removed from the District Eligible Lists, and the person shall not be eligible for probationary status by virtue of any other assignment or substitute service.

1.4 Temporary contracts of up to one school year in duration may, in the discretion of the District, be offered to candidates in shortage fields due to (a) lack of recency in teaching experience, (b) pre-employment evaluations which fall just below probationary contract levels, or (c) close failure on District probationary examinations. At the end of their temporary contract these employees will be notified as to whether they are to be granted probationary status for the ensuing year.

2.0 Subjects to Which Probationary Teachers May be Assigned: A probationary teacher may be assigned to teach only in subject(s) or grade(s) for which the teacher is properly authorized by credential or certificate to teach in accordance with the Education Code. District Interns must be assigned to teach only the subject(s) listed on the District Intern Certificate(s).

2.1 Normally a probationary teacher shall be assigned to teach in the subject(s) or grade(s) in which the teacher qualified by District examination, and must be assigned at least one-half time in the subjects or grades in which the teacher has qualified by examination and in which contracted. However, if an emergency condition exists in the middle or senior

high schools, a probationary teacher may be assigned less than one-half time in the subject fields in which the teacher has qualified by examination under the conditions specified below.

a. The teacher must be assigned at least one period per day in the subject field in which the teacher has qualified by examination and in which contracted.

b. The appropriate superintendent must specifically authorize the assignment.

c. Such an exception may not be granted for more than one year.

3.0 Reductions in Force - Order of Termination:

a. The District shall determine the teaching or service fields in which a Reduction in Force shall be effected, or, alternatively, the District shall determine to effect a Reduction in Force of all probationary employees except those in "shortage fields" as reasonably defined by the District. If the District determines to effect a Reduction in Force in certain teaching or service fields, the District shall determine the number of employees to be terminated in such fields. The District may determine to exempt from the Reduction in Force some but not all employees in a shortage field, and in such instance the order of termination in such field shall be as set forth in Section 3.0(b) herein. If the District determines to effect a Reduction in Force of all probationary employees except shortage field employees, it shall exempt all or some employees presently serving in any of the identified shortage fields, and if it exempts all presently serving employees in a shortage field, it may exempt some or all employees authorized by credential to serve in such shortage field. In regard to the exemption of employees in shortage fields by credential authorization, the District may exempt employees in one or more than one shortage field by credential authorization without exempting employees by credential authorization in other shortage fields. For purposes of this Article, an employee who is "presently serving" in a teaching or service field is an employee who is assigned to the field for not less than one period (or its equivalent) per day, as of the most recent "norm date" established by the District.

b. The order of termination within a teaching or service field in which a Reduction in Force is effected, in whole or in part, shall be based on seniority within status, beginning with provisional employees, then temporary contracts, then University/Individualized Interns, then District Interns, then Conditional employees, then Probationary 1 employees, then Probationary 2 employees then Probationary 3 employees and finally Probationary 4 employees. Ties shall be broken by using the seniority number as described in Article XI, Section 6.2.

4.0 Notices of Termination: A probationary employee subject to termination shall be provided written notice thereof at least fourteen (14) calendar days prior to such termination. Such notice shall be mailed by certified or registered mail to the address on file in the District's computer system as of the date of mailing, or shall be served on the employee by direct delivery. The notice shall be effective if mailed or delivered as stated above, or if actually received by the employee. The notice shall state that the employee will be terminated pursuant to the terms of this Article, and shall state the date upon which such termination is effective. The notice shall also state that the employee is being offered employment as a day-to-day substitute on the same basis as other day-to-day substitutes. The notice may provide other information such as the basis for the Reduction in Force and the likelihood of reemployment in the future. A Reduction in Force shall be deemed commenced pursuant to this Article upon the action of the Board of Education authorizing the Reduction in Force, so long as the Notices of Termination are served no later than thirty (30) days from the date of such authorization.

5.0 Seniority Date: For the purposes of this Article an employee's seniority date shall be determined by the employee's initial probationary service date as defined in Article XI, Section 6.2. Such service date shall not include any beginning date of substitute service which was later deemed to be probationary service.

6.0 Reduction in Force Defined: For the purposes of this Article, a Reduction in Force is defined as a reduction in the number of probationary employees in a teaching or service field so that the number of permanent and probationary employees in that teaching or service field at the effective date of the Reduction in Force does not exceed the number needed in the class. The basis for a Reduction in Force shall be limited to the following:

a. reductions in program offerings;

b. returns from leaves of absence;

c. actual or anticipated declines in student enrollment;

d. reductions in off-norm positions, including Specially Funded positions;

e. reductions in non-classroom positions;

f. reductions in permanent certificated positions;

g. Changes in class size or norm tables as indicated in Article XVIII.

7.0 Re-employment List: Terminated probationary and permanent employees shall be placed on a District Re-employment List for a period of 39 months from the last day of paid contract service with the District. Excluded from the list are those terminated employees who served in temporary contract, provisional, University Intern, District Intern, or conditional status.

8.0 Order of Re-employment: Subsequent to a Section 3.0 Reduction in Force, if the District determines that vacancies exist in teaching or service fields, contract offers shall be made to individuals on the appropriate District Re-employment List as follows:

a. Individuals who were permanent employees shall be made offers of re-employment first, followed by Probationary 4, then Probationary 3, then Probationary 2, and finally Probationary 1 employees. Within each status the individual(s) with the earliest seniority date shall be made offers of re-employment first except that, as between individuals who have the same seniority date, they shall be re-employed in the inverse order of their termination;

b. If an offer of re-employment is not accepted, the individual's name shall be removed from the District Re-employment List;

c. Individuals re-employed from the Re-employment List shall be placed in the status to which they would have been entitled but for the termination, provided however, that time spent on said List shall not be counted toward eligibility for permanent status; they shall have restored their initial seniority dates as defined herein.

9.0 Special Services Salary Table - Termination or Reassignment: Employees serving in other than substitute status in positions paid on the Special Services Salary Table shall be subject to termination or reassignment to a lower class, if such exists, due to a reduction in force as follows:

a. The order of termination or reassignment shall be by status beginning with University/Individualized Intern status employees, then Probationary 1 or Qualifying 1 status employees, then Probationary 2 or Qualifying 2 status employees, and finally Probationary 3 or Qualifying 3 status employees. Within each status employees with the latest class seniority date shall be terminated first after University/Individualized Intern status employees. Ties shall be broken by using the seniority number as described in Article XI, Section 6.2.

b. Employees affected by a reduction in force under this Section will be reassigned to the highest classification previously held, if such exists, or to positions for which they are certificated and qualified as determined by the District, or terminated if such employees are not Article XIII – Granting of Probationary Contracts, Reduction in Force and

Reassignment, and Resignation/Reinstatement certificated and qualified for any position. Such employees will displace employees with lower seniority in that classification, provided that such displacement shall not result in the termination from District employment of an employee who has greater District seniority.

9.1 Employees terminated under this Section may be re-employed in the former higher class as follows:

a. Individuals who were Probationary 3 or Qualifying 3 employees shall be made offers of re-employment followed by Probationary 2 or Qualifying 2 and Probationary 1 or Qualifying 1 employees respectively. Within each status the individuals with the same class seniority date shall be re-employed in the inverse order of their termination;

b. For purposes of this Section a class seniority date shall be the date upon which service was first rendered in probationary or qualifying status in that class. Such service shall not include any substitute service which was later deemed to be probationary or qualifying service.

10.0 Reduction-in-Force for Counselor, Elementary School: In the event of a reduction-in-force in the classification of Elementary School Counselor, such employee shall be terminated from that class and reassigned according to the provisions of Sections 9.0 and 9.1.

11.0 Reduction-in-Force for Secondary Counselors:

a. It is understood that all secondary counselor positions are currently filled with either of the following:

(i) by employees who have both a PPS credential and a teaching credential (the "counselor-teachers"), who have been assigned to a counselor position on a "limited ongoing" basis with earned seniority as teachers; or

(ii) by employees who have solely a PPS credential (the "PPS-only counselors"), who have earned seniority only as counselors.

In the past, when faced with the need to impose a District-wide reduction-in-force (RIF) of counselors, the District has chosen to reassign counselor-teachers to teaching positions in order to avoid the layoff of PPS-only counselors whose credentials preclude their reassignment to non-counselor positions. This has resulted in the retention as counselors of employees with lower District seniority rights than the reassigned counselor-teachers.

b. Without affecting in any other way the rights of the District to select, assign and reassign counselors pursuant to Article III, for any other reason not prohibited by this Agreement, it is agreed that solely for purposes of District-wide RIFs of counselors the District shall not use its reassignment rights to avoid layoffs. The District shall instead place all employees then serving as secondary counselors (without regard to whether they have credential rights in other fields) on a single seniority list, and then reduce the counselor ranks as required pursuant to the Education Code and/or this Article. Thus, those counselors with the most recent District seniority date will be reduced first, and whatever bumping rights they may have into other classifications will be determined by Code, seniority and credentials.

c. It is understood that all District-wide RIFs of secondary counselors will continue to be handled pursuant to statutory procedures and/or the procedures of this Article, and the above agreement covering counselors is not intended to add to or change the statutory and contractual jurisdiction for such cases, but is instead intended solely as a restriction upon District assignment/reassignment rights in the limited context of implementing a District-wide RIF.

11.1 Probationary employees shall be entitled to re-employment rights as established by the authority (Education Code or this Article) under which the termination was effected. Subsequent suspension of this Article shall not adversely affect re-employment rights to which the employee was eligible at the time of termination.

12.0 Sub Contracting Effective upon ratification, there shall be no further subcontracting of work generally performed by Bargaining Unit employees without the express agreement of the Union.

12.1 Within six (6) months of ratification, the parties will begin discussions exploring bringing elective practices and work back into the direct employment of the District during the term of this Agreement as an initial step in this process, starting with Speech and Language Pathologists and continuing with other positions as identified. The District will create an equivalent number of positions as those subcontracted for work during the traditional work day.

12.2 UTLA bargaining unit members shall not be displaced or reduced as a result of subcontracted work.

12.3 The District shall provide UTLA a quarterly list of Requests for Proposals (RFPs) that the District issues for procurement of services by third parties. UTLA may demand to bargain the effects of a bargaining functions it believes have been generally performed by UTLA Bargaining Unit employees. To the extent that said RFP's relate to the subcontracting of work generally

performed by Bargaining Unit employees such subcontracting is contingent upon the express written agreement of UTLA.

12.4 Bargaining unit members will have priority over subcontracted staff in all matters related to assignment choices and additional work opportunities.

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cc 4/8/26
KKM 4-8-26

# ARTICLE XIII – A

## USE AND IMPACT OF ADVANCED TECHNOLOGY

1.0 Advanced technology, including but not limited to what is commonly referred to as Artificial Intelligence, shall not be used to replace Bargaining Unit positions or members in doing work generally performed by Bargaining Unit employees without the express written agreement of the Union.

2.0 Artificial Intelligence shall not be used to surveil or share information of any employees or students.

3.0 LAUSD and UTLA shall convene a task force to discuss AI-related issues and implementation. The task force shall consist of four (4) UTLA appointees and four (4) District appointees and shall meet no less than four (4) times a year in accordance with Article IV, Section 9.0.

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KM 4-12-26

## Salary Agreement- UTLA and LAUSD

**PART I: Salaries and Salary Schedule:**

1. Effective July 1, 2025 the restructured salary schedules attached as appendix _and described below shall be implemented. Regardless of placement on the restructured salary schedule no employee shall receive less than an 8 percent salary increase as a result of implementation of the new salary schedules. The salary schedules will be implemented in the following manner:

    a. Effective July 1, 2025, the restructured salary schedules will be implemented. Salary increases from implementation at this phase shall be limited to 4% .

    b. Effective July 1, 2026: Employees will receive a salary increase to the applicable rate on the new schedule based on their column and row placement on that date, to a maximum of 5%.

    Example 1: If implementation of the new salary schedule results in an 8% pay increase for an employee they will receive a 4% salary increase and be fully on the schedule on July 1, 2026 (after the 4% from July 1, 2025 and their 4% from July 1, 2026).

    Example 2: If implementation of the new salary schedule results in a 9% pay increase for an employee they will be fully on the schedule on July 1, 2026 (after the 4% from July 1, 2025 and their 5% from July 1, 2026).

    Example 3: If implementation of the new salary schedule results in a 10% pay increase for an employee they will receive a 5% salary increase, for a cumulative 9% increase to date and will remain 1% below the salary schedule until the next implementation phase described below.

    c. Effective January 1, 2027 any employee who is not yet at their proper placement on the restructured salary schedule will receive a salary increase equal to the amount necessary to reach their proper placement on the salary schedule up to a maximum of 8%.

    d. Effective June 30, 2027 any employee who is not yet at their proper placement on the restructured salary schedule will receive the salary increase necessary to be fully placed on the salary schedule at their proper placement.

2. Employees for whom the maximum increases result in a salary rate below their appropriate scale placement will continue to advance across the columns and down the rows (annivesary date and salary point increases) regardless of the maximum increases.

**Salary Schedule Restructuring to be implemented July 1, 2025:**

1. **Preparation Salary (T) TABLE**
   - **a)** Starting Salary shall increase by **11.6508% to:**
     - C Basis: $77,000.00
     - B Basis: $83,417.69
     - A Basis: $98,560.89
   - **b)** Increases between each of the columns (pay scale level) will be the following:
     - Columns 1-10: 3.25%
     - Columns 10- 15: 2.5%
     - Longevity Steps 20, 25, 30: 1.5%
   - **c)** Increases between rows (salary points) shall become 1.5%.
   - **d)** The last two rows (26 and 27) shall be eliminated so that the number of salary points needed to advance past column 10 is 70. The 14-point increments to move down the rows will be maintained. Upon implementation, employees in column 10 rows 25, 26 will be redistributed across columns 11 – 30 based on assignment anniversary date.
   - e) Secondary school Career Technical Education teachers will be added to the T table with column placement based on years of service and credit for documented courses eligible for salary points. Secondary Career Technical Education Teachers will be placed on an move through the scale in the same manner as other employees on the scale regardless of whether they have a bachelor's degree.
   - f) To achieve the 8 percent minimum increase employees in certain cells will be advanced as described below on July 1, 2025 (subject to the maximum increases described above)
     1) Employees currently in the following cells will be advanced **one** pay scale level (column):
        - **i.** PSG (row) 26 PSL (column) 11, PSG (row) 27 PSL (column) 4-8, PSG (row) 27 PSL (column) 13
     2) Employees currently in the following cells will be advanced **two** pay scale levels (columns):
        - **i.** PSG (row) 26 PSL (column) 10, PSG (row) 27 PSL (column) 9, PSG (row) 27 PSL (column) 11-12
     3) Employees currently in the following cells will be advanced **three** pay scale levels (columns):
        - i. PSG (row) 27 PSL (column) 10

2. **SE TABLE:** Special Education Teachers and Other Special Education Certificated Employees
   - **a)** Starting salary shall increase by **11.6508%** to:
     - C Basis: $ 80,203.26
     - B Basis: $ 86,886.68
     - A Basis: $ 102,612.70

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**b)** Increases between each of the columns (pay scale level) will be the following:

- Columns 1-10: 3.25%
- Columns 10- 15: 2.5%
- Longevity Steps 20, 25, 30: 1.5%

**c)** Increases between rows (salary points) shall be 1.5%.

**d)** The last two rows (26 and 27) shall be eliminated so that the number of salary points needed to advance to column 11 is 70. The 14-point increments to move down the rows shall be maintained. Upon implementation, employees in column 10 rows 25, 26 will be redistributed across columns 11 – 30 based on assignment anniversary date.

g) To achieve the 8 percent minimum increase employees in certain cells will be advanced as described below on July 1, 2025 (subject to the maximum increases described above)

**1)** Employees currently in the following cells will be advanced **one** pay scale level (column):

**i.** PSG (row) 26 PSL (column) 10, PSG (row) 27 PSL (column) 4-9, PSG (row) 27 PSL (column) 12

**2)** Employees currently in the following cells will be advanced **two** pay scale levels (columns):

**i.** PSG (row) 27 PSL (column) 11

3) Employees currently in the following cells will be advanced **three** pay scale levels (columns):

i. PSG (row) 27 PSL (column) 10

3. **L TABLE (Alternative Certification):**

**a)** Maintain the table's existing relationship of 87.18% of the proposed T – Table

- C Basis: $ 67,131.16
- B Basis: $ 72,725.98
- A Basis: $ 85,928.69

**b)** Increase between each of the columns pay scale level) shall be the following:

- Columns 1-10: 3.25%
- Columns 10- 15: 2.5%
- Longevity Steps 20, 25, 30: 1.5%

**c)** Increases between rows (salary points) shall be 1.5%.

**d)** The last two rows (26 and 27) shall be eliminated so that the number of salary points needed to advance to column 11 is 70. Maintain the 14-point increments to move down the rows. Upon implementation, redistribute educators in column 10 rows 25, 26 across columns 11 – 30 based on assignment anniversary date.

**e)** To implement the 8% minimum increases, any employee whose placement on the new schedule results in a salary less than 8% greater than their current salary will be paid at a rate equivalent to an 8% above their current rate.

**f)** The parties will meet over the course of the contract to discuss appropriate adjustments to the L Table.

4. **N TABLE:** School Nurses
   - **a)** Starting Salary shall increase by **11.6508%** to:
     - C Basis: $ 110,471.80
     - B Basis: $ 119,677.42
   - **b)** Increases between each of the columns (pay scale level) shall be the following:
     - Columns 1-10: 3.25%
     - Columns 10- 15: 2.5%
     - Longevity Steps 20, 25, 30: 1.5%

5. **D TABLE:** Special Services
   - a) Starting salaries in all rows increase by 11.6508%
   - b) Increases between each of the columns (pay scale level) shall be the following:
     - Columns 1-5: 5.5%
     - Columns C1 – C4: 2%

6. **C TABLE:** Early Education
   - a) Starting salary shall increase to 68.81% of proposed T Table starting salary (current relationship) to:
     - C Basis: $ 52,981.67
     - A Basis: $ 67,785.46
     - E Basis: $ 60,772.67
   - b) Increases between each of the columns shall be 4%
   - c) Increases between the rows shall be 5%
   - d) Those with BA become eligible for the longevity step at year 20
   - e) All rows shall extend 10 columns. Upon implementation, redistribute educators in column 5 across columns 6 to 10 based on assignment anniversary date. Redistribute those with 20 years or more of service who have a BA to the 20-year column.

7. **NP TABLE:** Nurse Practitioners
   - a) Starting salary shall increase 11.6508% to $ 133,146.97
   - b) Increases between each of the columns shall be the following:
     - Columns 1-5: 5% (from current average of 4.56%)
     - Columns C1 - C4: 1.5%, (from current average of 1.3%)

8. **THR Hourly Rates:** Adult Education Teachers

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a) Starting hourly rate (OA) shall increase by 11.6508% to $65.22
b) Increases between each of the columns shall be 5%.
c) Criteria for advancing across the columns: an employee advances to the next column after one year of at least 734 hours and 30 hours of staff development for all columns.

9. **Substitute Rates: T**he daily rate for substitute employees and all incentive rates will be increased by 11.6508%, including but not limited to the Resident Program, Incentive Plan, and Extended Substitute. The increase in the daily rate will be implemented in the following manner:
    a) July 1, 2025: 2%
    b) January 1, 2026: 2%
    c) July 1, 2026: 4%
    d) January 1, 2027: 3.65%

**Notes:**

1. *The dollar amounts listed in the union's proposals of A Basis, B Basis, and C Basis above are provided to clarify the union's proposal. However, the union's proposal applies to all bargaining unit members on those tables, including those who may be on a basis other than A, B and C. Should there be Bargaining Unit members not covered under the tables and rates listed above the union proposes to increase the salary of those employees and the applicable scales by 11.6508%.*
2. *No bargaining unit members shall receive a salary reduction under this proposal.*
3. *Corresponding edits will be made in Article XIV Salaries.*

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## *UTLA SALARY PROPOSAL 4/11/2026*

### NP TABLE:

**Nurse Practitioners**

**PROPOSAL SCALE**

| | 5% Steps 1-5 | | | | | 1.5% Steps C1-C4 | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | C1 | C2 | C3 | C4 |
| 34 (C Basis) | $ 133,146.97 | $ 139,804.32 | $ 146,794.54 | $ 154,134.26 | $ 161,840.98 | $ 164,268.59 | $ 166,732.62 | $ 169,233.61 | $ 171,772.12 |

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## UTLA SALARY PROPOSAL 4/11/2026

**D TABLE**

**Optometrists, Psychologists, Social Workers, Speech & Language Pathologists, etc.**

**PROPOSAL SCALE**

| | | 5.5% Steps 1-5 | | | | | 2% Steps C1-C4 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | C1 | C2 | C3 | C4 |
| 10D | E basis | $ 70,615.81 | $ 74,499.67 | $ 78,597.16 | $ 82,920.00 | $ 87,480.60 | $ 89,230.21 | $ 91,014.82 | $ 92,835.11 | $ 94,691.81 |
| | B basis | $ 66,692.39 | $ 70,360.48 | $ 74,230.30 | $ 78,312.97 | $ 82,620.18 | $ 84,272.59 | $ 85,958.04 | $ 87,677.20 | $ 89,430.74 |
| | C basis | $ 61,562.04 | $ 64,947.95 | $ 68,520.09 | $ 72,288.69 | $ 76,264.57 | $ 77,789.86 | $ 79,345.66 | $ 80,932.57 | $ 82,551.22 |
| 11D | E basis | $ 72,478.14 | $ 76,464.44 | $ 80,669.98 | $ 85,106.83 | $ 89,787.71 | $ 91,583.46 | $ 93,415.13 | $ 95,283.43 | $ 97,189.10 |
| | B basis | $ 68,450.90 | $ 72,215.69 | $ 76,187.56 | $ 80,377.87 | $ 84,798.66 | $ 86,494.63 | $ 88,224.52 | $ 89,989.01 | $ 91,788.79 |
| | C basis | $ 63,185.44 | $ 66,660.64 | $ 70,326.98 | $ 74,194.96 | $ 78,275.68 | $ 79,841.20 | $ 81,438.02 | $ 83,066.78 | $ 84,728.12 |
| 12D | E basis | $ 74,298.05 | $ 78,384.44 | $ 82,695.59 | $ 87,243.84 | $ 92,042.26 | $ 93,883.10 | $ 95,760.76 | $ 97,675.98 | $ 99,629.50 |
| | B basis | $ 70,170.32 | $ 74,029.69 | $ 78,101.32 | $ 82,396.89 | $ 86,928.72 | $ 88,667.29 | $ 90,440.64 | $ 92,249.45 | $ 94,094.44 |
| | C basis | $ 64,772.00 | $ 68,334.46 | $ 72,092.86 | $ 76,057.96 | $ 80,241.15 | $ 81,845.97 | $ 83,482.89 | $ 85,152.55 | $ 86,855.60 |
| 13D | E basis | $ 76,285.43 | $ 80,481.13 | $ 84,907.60 | $ 89,577.51 | $ 94,504.28 | $ 96,394.36 | $ 98,322.25 | $ 100,288.69 | $ 102,294.47 |
| | B basis | $ 72,048.29 | $ 76,010.94 | $ 80,191.54 | $ 84,602.08 | $ 89,255.19 | $ 91,040.30 | $ 92,861.10 | $ 94,718.32 | $ 96,612.69 |
| | C basis | $ 66,505.94 | $ 70,163.76 | $ 74,022.77 | $ 78,094.02 | $ 82,389.20 | $ 84,036.98 | $ 85,717.72 | $ 87,432.07 | $ 89,180.71 |
| 14D | E basis | $ 78,085.25 | $ 82,379.93 | $ 86,910.83 | $ 91,690.93 | $ 96,733.93 | $ 98,668.61 | $ 100,641.98 | $ 102,654.82 | $ 104,707.91 |
| | B basis | $ 73,746.49 | $ 77,802.55 | $ 82,081.69 | $ 86,596.19 | $ 91,358.98 | $ 93,186.15 | $ 95,049.88 | $ 96,950.88 | $ 98,889.89 |
| | C basis | $ 68,074.63 | $ 71,818.74 | $ 75,768.77 | $ 79,936.05 | $ 84,332.53 | $ 86,019.18 | $ 87,739.57 | $ 89,494.36 | $ 91,284.25 |
| 15D | E basis | $ 80,136.27 | $ 84,543.77 | $ 89,193.67 | $ 94,099.33 | $ 99,274.79 | $ 101,260.28 | $ 103,285.49 | $ 105,351.20 | $ 107,458.22 |
| | B basis | $ 75,683.64 | $ 79,846.24 | $ 84,237.78 | $ 88,870.86 | $ 93,758.75 | $ 95,633.93 | $ 97,546.61 | $ 99,497.54 | $ 101,487.49 |
| | C basis | $ 69,862.16 | $ 73,704.58 | $ 77,758.33 | $ 82,035.04 | $ 86,546.97 | $ 88,277.91 | $ 90,043.47 | $ 91,844.34 | $ 93,681.22 |
| 16D | E basis | $ 82,186.18 | $ 86,706.42 | $ 91,475.27 | $ 96,506.41 | $ 101,814.27 | $ 103,850.55 | $ 105,927.56 | $ 108,046.12 | $ 110,207.04 |
| | B basis | $ 77,619.66 | $ 81,888.74 | $ 86,392.62 | $ 91,144.22 | $ 96,157.15 | $ 98,080.29 | $ 100,041.90 | $ 102,042.74 | $ 104,083.59 |
| | C basis | $ 71,648.58 | $ 75,589.25 | $ 79,746.66 | $ 84,132.72 | $ 88,760.02 | $ 90,535.22 | $ 92,345.93 | $ 94,192.84 | $ 96,076.70 |
| 17D | E basis | $ 84,195.90 | $ 88,826.67 | $ 93,712.14 | $ 98,866.31 | $ 104,303.95 | $ 106,390.03 | $ 108,517.83 | $ 110,688.19 | $ 112,901.95 |
| | B basis | $ 79,518.84 | $ 83,892.38 | $ 88,506.46 | $ 93,374.32 | $ 98,509.90 | $ 100,480.10 | $ 102,489.70 | $ 104,539.50 | $ 106,630.29 |
| | C basis | $ 73,401.49 | $ 77,438.58 | $ 81,697.70 | $ 86,191.07 | $ 90,931.58 | $ 92,750.21 | $ 94,605.22 | $ 96,497.32 | $ 98,427.27 |
| 18D | E basis | $ 86,245.81 | $ 90,989.33 | $ 95,993.74 | $ 101,273.39 | $ 106,843.43 | $ 108,980.30 | $ 111,159.90 | $ 113,383.10 | $ 115,650.77 |
| | B basis | $ 81,453.75 | $ 85,933.71 | $ 90,660.06 | $ 95,646.37 | $ 100,906.92 | $ 102,925.05 | $ 104,983.56 | $ 107,083.23 | $ 109,224.89 |
| | C basis | $ 75,187.91 | $ 79,323.24 | $ 83,686.02 | $ 88,288.75 | $ 93,144.63 | $ 95,007.53 | $ 96,907.68 | $ 98,845.83 | $ 100,822.75 |
| 19D | E basis | $ 88,546.93 | $ 93,417.01 | $ 98,554.95 | $ 103,975.47 | $ 109,694.12 | $ 111,888.00 | $ 114,125.76 | $ 116,408.28 | $ 118,736.44 |
| | B basis | $ 83,627.59 | $ 88,227.11 | $ 93,079.60 | $ 98,198.98 | $ 103,599.92 | $ 105,671.92 | $ 107,785.36 | $ 109,941.07 | $ 112,139.89 |
| | C basis | $ 77,195.39 | $ 81,441.14 | $ 85,920.40 | $ 90,646.02 | $ 95,631.55 | $ 97,544.18 | $ 99,495.07 | $ 101,484.97 | $ 103,514.67 |
| 20D | E basis | $ 90,892.71 | $ 95,891.81 | $ 101,165.86 | $ 106,729.99 | $ 112,600.13 | $ 114,852.14 | $ 117,149.18 | $ 119,492.16 | $ 121,882.01 |
| | B basis | $ 85,842.75 | $ 90,564.10 | $ 95,545.12 | $ 100,800.10 | $ 106,344.11 | $ 108,470.99 | $ 110,640.41 | $ 112,853.22 | $ 115,110.28 |
| | C basis | $ 79,239.72 | $ 83,597.90 | $ 88,195.78 | $ 93,046.55 | $ 98,164.11 | $ 100,127.40 | $ 102,129.94 | $ 104,172.54 | $ 106,255.99 |
| 21D | E basis | $ 93,360.20 | $ 98,495.01 | $ 103,912.23 | $ 109,627.41 | $ 115,656.91 | $ 117,970.05 | $ 120,329.45 | $ 122,736.04 | $ 125,190.76 |
| | B basis | $ 88,172.90 | $ 93,022.41 | $ 98,138.64 | $ 103,536.27 | $ 109,230.76 | $ 111,415.38 | $ 113,643.68 | $ 115,916.56 | $ 118,234.89 |
| | C basis | $ 81,391.23 | $ 85,867.74 | $ 90,590.47 | $ 95,572.95 | $ 100,829.46 | $ 102,846.05 | $ 104,902.97 | $ 107,001.03 | $ 109,141.05 |
| 22D | E basis | $ 95,746.18 | $ 101,012.22 | $ 106,567.89 | $ 112,429.12 | $ 118,612.72 | $ 120,984.98 | $ 123,404.68 | $ 125,872.77 | $ 128,390.23 |
| | B basis | $ 90,426.01 | $ 95,399.44 | $ 100,646.41 | $ 106,181.97 | $ 112,021.97 | $ 114,262.41 | $ 116,547.66 | $ 118,878.62 | $ 121,256.19 |
| | C basis | $ 83,470.17 | $ 88,061.03 | $ 92,904.38 | $ 98,014.12 | $ 103,404.90 | $ 105,473.00 | $ 107,582.46 | $ 109,734.11 | $ 111,928.79 |
| 23D | E basis | $ 98,088.61 | $ 103,483.48 | $ 109,175.08 | $ 115,179.70 | $ 121,514.59 | $ 123,944.88 | $ 126,423.78 | $ 128,952.25 | $ 131,531.30 |
| | B basis | $ 92,638.93 | $ 97,734.07 | $ 103,109.45 | $ 108,780.47 | $ 114,763.39 | $ 117,058.66 | $ 119,399.83 | $ 121,787.83 | $ 124,223.59 |
| | C basis | $ 85,513.38 | $ 90,216.61 | $ 95,178.53 | $ 100,413.34 | $ 105,936.08 | $ 108,054.80 | $ 110,215.90 | $ 112,420.21 | $ 114,668.62 |
| | A Basis | $ 109,406.66 | $ 115,424.02 | $ 121,772.34 | $ 128,469.82 | $ 135,535.66 | $ 138,246.38 | $ 141,011.30 | $ 143,831.53 | $ 146,708.16 |
| 28D | E basis | $ 108,155.05 | $ 114,103.58 | $ 120,379.27 | $ 127,000.13 | $ 133,985.14 | $ 136,664.84 | $ 139,398.14 | $ 142,186.10 | $ 145,029.83 |
| | B basis | $ 102,147.12 | $ 107,765.21 | $ 113,692.30 | $ 119,945.37 | $ 126,542.37 | $ 129,073.22 | $ 131,654.68 | $ 134,287.77 | $ 136,973.53 |
| | C basis | $ 94,289.13 | $ 99,475.03 | $ 104,946.16 | $ 110,718.20 | $ 116,807.70 | $ 119,143.86 | $ 121,526.73 | $ 123,957.27 | $ 126,436.41 |
| 29D | E basis | $ 111,188.60 | $ 117,303.98 | $ 123,755.69 | $ 130,562.26 | $ 137,743.18 | $ 140,498.05 | $ 143,308.01 | $ 146,174.17 | $ 149,097.65 |
| | B basis | $ 105,012.08 | $ 110,787.74 | $ 116,881.07 | $ 123,309.53 | $ 130,091.55 | $ 132,693.38 | $ 135,347.25 | $ 138,054.20 | $ 140,815.28 |
| | C basis | $ 96,934.14 | $ 102,265.52 | $ 107,890.12 | $ 113,824.08 | $ 120,084.40 | $ 122,486.09 | $ 124,935.81 | $ 127,434.53 | $ 129,983.22 |
| 30D | E basis | $ 114,054.68 | $ 120,327.69 | $ 126,945.71 | $ 133,927.72 | $ 141,293.75 | $ 144,119.62 | $ 147,002.02 | $ 149,942.06 | $ 152,940.90 |
| | B basis | $ 107,718.49 | $ 113,643.01 | $ 119,893.38 | $ 126,487.51 | $ 133,444.33 | $ 136,113.21 | $ 138,835.48 | $ 141,612.19 | $ 144,444.43 |
| | C basis | $ 99,432.89 | $ 104,901.69 | $ 110,671.29 | $ 116,758.21 | $ 123,179.91 | $ 125,643.51 | $ 128,156.38 | $ 130,719.51 | $ 133,333.90 |

**PROPOSAL SCALE**

| | | 5.5% Steps 1-5 | | | | | 2% Steps C1-C4 | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | C1 | C2 | C3 | C4 |
| 31D | E basis | $ 117,109.45 | $ 123,550.47 | $ 130,345.74 | $ 137,514.76 | $ 145,078.07 | $ 147,979.63 | $ 150,939.22 | $ 153,958.01 | $ 157,037.17 |
| | B basis | $ 110,603.55 | $ 116,686.75 | $ 123,104.52 | $ 129,875.27 | $ 137,018.41 | $ 139,758.78 | $ 142,553.95 | $ 145,405.03 | $ 148,313.13 |
| | C basis | $ 102,095.76 | $ 107,711.03 | $ 113,635.13 | $ 119,885.06 | $ 126,478.74 | $ 129,008.32 | $ 131,588.48 | $ 134,220.25 | $ 136,904.66 |
| 32D | E basis | $ 120,122.90 | $ 126,729.66 | $ 133,699.79 | $ 141,053.28 | $ 148,811.21 | $ 151,787.44 | $ 154,823.19 | $ 157,919.65 | $ 161,078.04 |
| | B basis | $ 113,449.53 | $ 119,689.26 | $ 126,272.17 | $ 133,217.13 | $ 140,544.08 | $ 143,354.96 | $ 146,222.06 | $ 149,146.50 | $ 152,129.43 |
| | C basis | $ 104,722.90 | $ 110,482.66 | $ 116,559.21 | $ 122,969.97 | $ 129,733.31 | $ 132,327.98 | $ 134,974.54 | $ 137,674.03 | $ 140,427.51 |
| 33D | A basis | $ 137,530.38 | $ 145,094.56 | $ 153,074.76 | $ 161,493.87 | $ 170,376.03 | $ 173,783.55 | $ 177,259.22 | $ 180,804.41 | $ 184,420.50 |
| | E basis | $ 123,302.72 | $ 130,084.37 | $ 137,239.01 | $ 144,787.15 | $ 152,750.45 | $ 155,805.46 | $ 158,921.57 | $ 162,100.00 | $ 165,342.00 |
| | B basis | $ 116,452.94 | $ 122,857.85 | $ 129,615.03 | $ 136,743.86 | $ 144,264.77 | $ 147,150.07 | $ 150,093.07 | $ 153,094.93 | $ 156,156.83 |
| | C basis | $ 107,495.19 | $ 113,407.43 | $ 119,644.84 | $ 126,225.30 | $ 133,167.70 | $ 135,831.05 | $ 138,547.67 | $ 141,318.62 | $ 144,145.00 |
| 34D | A basis | $ 141,172.44 | $ 148,936.92 | $ 157,128.45 | $ 165,770.51 | $ 174,887.89 | $ 178,385.65 | $ 181,953.36 | $ 185,592.43 | $ 189,304.28 |
| | E basis | $ 126,568.51 | $ 133,529.77 | $ 140,873.91 | $ 148,621.98 | $ 156,796.18 | $ 159,932.11 | $ 163,130.75 | $ 166,393.37 | $ 169,721.23 |
| | B basis | $ 119,536.74 | $ 126,111.26 | $ 133,047.38 | $ 140,364.98 | $ 148,085.06 | $ 151,046.76 | $ 154,067.69 | $ 157,149.05 | $ 160,292.03 |
| | C basis | $ 110,342.29 | $ 116,411.12 | $ 122,813.73 | $ 129,568.48 | $ 136,694.75 | $ 139,428.64 | $ 142,217.22 | $ 145,061.56 | $ 147,962.79 |
| 35D | A basis | $ 144,952.93 | $ 152,925.34 | $ 161,336.24 | $ 170,209.73 | $ 179,571.27 | $ 183,162.69 | $ 186,825.95 | $ 190,562.46 | $ 194,373.71 |
| | E basis | $ 129,958.23 | $ 137,105.93 | $ 144,646.75 | $ 152,602.33 | $ 160,995.45 | $ 164,215.36 | $ 167,499.67 | $ 170,849.66 | $ 174,266.66 |
| | B basis | $ 122,737.77 | $ 129,488.34 | $ 136,610.20 | $ 144,123.76 | $ 152,050.57 | $ 155,091.58 | $ 158,193.41 | $ 161,357.28 | $ 164,584.43 |
| | C basis | $ 113,296.57 | $ 119,527.88 | $ 126,101.92 | $ 133,037.52 | $ 140,354.58 | $ 143,161.68 | $ 146,024.91 | $ 148,945.41 | $ 151,924.32 |
| 36D | A basis | $ 148,804.89 | $ 156,989.16 | $ 165,623.56 | $ 174,732.85 | $ 184,343.16 | $ 188,030.02 | $ 191,790.63 | $ 195,626.44 | $ 199,538.97 |
| | E basis | $ 133,410.47 | $ 140,748.04 | $ 148,489.19 | $ 156,656.09 | $ 165,272.18 | $ 168,577.62 | $ 171,949.17 | $ 175,388.16 | $ 178,895.92 |
| | B basis | $ 125,999.09 | $ 132,929.04 | $ 140,240.13 | $ 147,953.34 | $ 156,090.77 | $ 159,212.59 | $ 162,396.84 | $ 165,644.78 | $ 168,957.67 |
| | C basis | $ 116,306.68 | $ 122,703.54 | $ 129,452.24 | $ 136,572.11 | $ 144,083.58 | $ 146,965.25 | $ 149,904.56 | $ 152,902.65 | $ 155,960.70 |
| 37D | A basis | $ 152,724.95 | $ 161,124.82 | $ 169,986.68 | $ 179,335.95 | $ 189,199.43 | $ 192,983.42 | $ 196,843.09 | $ 200,779.95 | $ 204,795.55 |
| | E basis | $ 136,926.35 | $ 144,457.30 | $ 152,402.46 | $ 160,784.59 | $ 169,627.74 | $ 173,020.30 | $ 176,480.70 | $ 180,010.32 | $ 183,610.52 |
| | B basis | $ 129,319.58 | $ 136,432.16 | $ 143,935.93 | $ 151,852.40 | $ 160,204.29 | $ 163,408.37 | $ 166,676.54 | $ 170,010.07 | $ 173,410.27 |
| | C basis | $ 119,371.49 | $ 125,936.92 | $ 132,863.46 | $ 140,170.95 | $ 147,880.35 | $ 150,837.95 | $ 153,854.71 | $ 156,931.81 | $ 160,070.44 |
| 38D | A basis | $ 156,949.82 | $ 165,582.05 | $ 174,689.07 | $ 184,296.97 | $ 194,433.30 | $ 198,321.97 | $ 202,288.41 | $ 206,334.17 | $ 210,460.86 |
| | E basis | $ 140,713.55 | $ 148,452.80 | $ 156,617.70 | $ 165,231.67 | $ 174,319.41 | $ 177,805.80 | $ 181,361.92 | $ 184,989.16 | $ 188,688.94 |
| | B basis | $ 132,896.88 | $ 140,206.20 | $ 147,917.54 | $ 156,053.01 | $ 164,635.93 | $ 167,928.64 | $ 171,287.22 | $ 174,712.96 | $ 178,207.22 |
| | C basis | $ 122,674.12 | $ 129,421.20 | $ 136,539.37 | $ 144,049.03 | $ 151,971.73 | $ 155,011.16 | $ 158,111.39 | $ 161,273.62 | $ 164,499.09 |
| 39D | A basis | $ 161,243.91 | $ 170,112.32 | $ 179,468.50 | $ 189,339.27 | $ 199,752.93 | $ 203,747.98 | $ 207,822.94 | $ 211,979.40 | $ 216,218.99 |
| | E basis | $ 144,563.27 | $ 152,514.25 | $ 160,902.53 | $ 169,752.17 | $ 179,088.54 | $ 182,670.31 | $ 186,323.72 | $ 190,050.20 | $ 193,851.20 |
| | B basis | $ 136,532.23 | $ 144,041.50 | $ 151,963.78 | $ 160,321.79 | $ 169,139.49 | $ 172,522.28 | $ 175,972.72 | $ 179,492.18 | $ 183,082.02 |
| | C basis | $ 126,029.23 | $ 132,960.84 | $ 140,273.69 | $ 147,988.74 | $ 156,128.12 | $ 159,250.68 | $ 162,435.70 | $ 165,684.41 | $ 168,998.10 |
| 40D | A basis | $ 165,608.34 | $ 174,716.80 | $ 184,326.22 | $ 194,464.16 | $ 205,159.69 | $ 209,262.88 | $ 213,448.14 | $ 217,717.11 | $ 222,071.45 |
| | E basis | $ 148,476.63 | $ 156,642.85 | $ 165,258.20 | $ 174,347.41 | $ 183,936.51 | $ 187,615.24 | $ 191,367.55 | $ 195,194.90 | $ 199,098.80 |
| | B basis | $ 140,227.87 | $ 147,940.40 | $ 156,077.12 | $ 164,661.37 | $ 173,717.74 | $ 177,192.10 | $ 180,735.94 | $ 184,350.66 | $ 188,037.67 |
| | C basis | $ 129,441.28 | $ 136,560.55 | $ 144,071.38 | $ 151,995.31 | $ 160,355.05 | $ 163,562.15 | $ 166,833.39 | $ 170,170.06 | $ 173,573.46 |

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## *UTLA SALARY PROPOSAL 4/11/2026*

### THR TABLE:

**Adult Education Teachers**

**PROPOSAL SCALE**

**5% Steps 0A - 5**

| 0A | 0B | 0C | 1 | 2 | 3 | 4 | 5 |
|---|---|---|---|---|---|---|---|
| $ 65.22 | $ 68.49 | $ 71.91 | $ 75.51 | $ 79.28 | $ 83.25 | $ 87.41 | $ 91.78 |

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## *UTLA SALARY PROPOSAL 4/11/2026*

### C TABLE:

**Early Education Teachers**

**MODEL NEW SCALE**

**4% Steps 1-20**

| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 20 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 15 (A Basis) | Minimum | $ 67,785.46 | $ 70,496.87 | $ 73,316.75 | $ 76,249.42 | $ 79,299.40 | $ 82,471.37 | $ 85,770.23 | $ 89,201.04 | $ 92,769.08 | $ 96,479.84 | | 5% Rows 15-19 |
| 15 (C Basis) | | $ 52,981.67 | $ 55,100.94 | $ 57,304.98 | $ 59,597.18 | $ 61,981.06 | $ 64,460.30 | $ 67,038.72 | $ 69,720.27 | $ 72,509.08 | $ 75,409.44 | | |
| 15 (E Basis) | | $ 60,772.67 | $ 63,203.57 | $ 65,731.72 | $ 68,360.99 | $ 71,095.43 | $ 73,939.24 | $ 76,896.81 | $ 79,972.68 | $ 83,171.59 | $ 86,498.46 | | |
| 16 (A Basis) | +14 pts | $ 71,174.73 | $ 74,021.72 | $ 76,982.59 | $ 80,061.89 | $ 83,264.37 | $ 86,594.94 | $ 90,058.74 | $ 93,661.09 | $ 97,407.53 | $ 101,303.83 | | |
| 16 (C Basis) | | $ 55,630.76 | $ 57,855.99 | $ 60,170.23 | $ 62,577.03 | $ 65,080.12 | $ 67,683.32 | $ 70,390.65 | $ 73,206.28 | $ 76,134.53 | $ 79,179.91 | | |
| 16 (E Basis) | | $ 63,811.30 | $ 66,363.75 | $ 69,018.30 | $ 71,779.03 | $ 74,650.20 | $ 77,636.20 | $ 80,741.65 | $ 83,971.32 | $ 87,330.17 | $ 90,823.38 | | |
| 17 (A Basis) | +28 pts | $ 74,733.47 | $ 77,722.80 | $ 80,831.72 | $ 84,064.99 | $ 87,427.58 | $ 90,924.69 | $ 94,561.68 | $ 98,344.14 | $ 102,277.91 | $ 106,369.02 | | |
| 17 (C Basis) | | $ 58,412.29 | $ 60,748.78 | $ 63,178.74 | $ 65,705.89 | $ 68,334.12 | $ 71,067.49 | $ 73,910.19 | $ 76,866.59 | $ 79,941.26 | $ 83,138.91 | | |
| 17 (E Basis) | | $ 67,001.87 | $ 69,681.94 | $ 72,469.22 | $ 75,367.99 | $ 78,382.71 | $ 81,518.01 | $ 84,778.73 | $ 88,169.88 | $ 91,696.68 | $ 95,364.55 | | |
| 18 (A Basis) | BA | $ 78,470.14 | $ 81,608.94 | $ 84,873.30 | $ 88,268.23 | $ 91,798.96 | $ 95,470.92 | $ 99,289.76 | $ 103,261.35 | $ 107,391.80 | $ 111,687.48 | $ 116,154.97 | |
| 18 (C Basis) | | $ 61,332.91 | $ 63,786.22 | $ 66,337.67 | $ 68,991.18 | $ 71,750.83 | $ 74,620.86 | $ 77,605.69 | $ 80,709.92 | $ 83,938.32 | $ 87,295.85 | $ 90,787.69 | |
| 18 (E Basis) | | $ 70,351.96 | $ 73,166.04 | $ 76,092.68 | $ 79,136.39 | $ 82,301.84 | $ 85,593.92 | $ 89,017.67 | $ 92,578.38 | $ 96,281.51 | $ 100,132.77 | $ 104,138.09 | |
| 19 (A Basis) | BA + Early Ed Credential | $ 82,393.65 | $ 85,689.39 | $ 89,116.97 | $ 92,681.65 | $ 96,388.91 | $ 100,244.47 | $ 104,254.25 | $ 108,424.42 | $ 112,761.39 | $ 117,271.85 | $ 121,962.72 | |
| 19 (C Basis) | | $ 64,399.55 | $ 66,975.54 | $ 69,654.56 | $ 72,440.74 | $ 75,338.37 | $ 78,351.90 | $ 81,485.98 | $ 84,745.42 | $ 88,135.24 | $ 91,660.64 | $ 95,327.07 | |
| 19 (E Basis) | | $ 73,869.56 | $ 76,824.34 | $ 79,897.31 | $ 83,093.21 | $ 86,416.93 | $ 89,873.61 | $ 93,468.56 | $ 97,207.30 | $ 101,095.59 | $ 105,139.41 | $ 109,344.99 | |

*UTLA SALARY PROPOSAL 4/11/2026*

**N TABLE**

**School Nurses**

**PROPOSED SCALE**

| | 3.25% Steps 1-10 | | | | | | | | | | 2.5% Steps 11-15 | | | | | 1.5% Longevity Steps | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 -19 | 20-24 | 25-29 | 30+ |
| 27 (C Basis) | $ 110,471.80 | $ 114,062.14 | $ 117,769.16 | $ 121,596.66 | $ 125,548.55 | $ 129,628.87 | $ 133,841.81 | $ 138,191.67 | $ 142,682.90 | $ 147,320.10 | $ 151,003.10 | $ 154,778.18 | $ 158,647.63 | $ 162,613.82 | $ 166,679.17 | $ 169,179.35 | $ 171,717.04 | $ 174,292.80 |
| 27 (B Basis) | $ 119,677.42 | $ 123,566.93 | $ 127,582.86 | $ 131,729.30 | $ 136,010.50 | $ 140,430.84 | $ 144,994.85 | $ 149,707.18 | $ 154,572.66 | $ 159,596.27 | $ 163,586.18 | $ 167,675.83 | $ 171,867.73 | $ 176,164.42 | $ 180,568.53 | $ 183,277.06 | $ 186,026.22 | $ 188,816.61 |

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## *UTLA SALARY PROPOSAL 4/11/2026*

**L TABLE:**

**Alternative Certification**

**PROPOSED SCALE**

| | | 3.25% Steps 1-10 | | | | | | | | | | 2.5% Steps 11-15 | | | | | 1.5% Longevity Steps | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 -19 | 20-24 | 25-29 | 30+ |
| 20 (min) | C Basis | $ 67,131.16 | $ 69,312.92 | $ 71,565.59 | $ 73,891.47 | $ 76,292.95 | $ 78,772.47 | $ 81,332.57 | $ 83,975.88 | $ 86,705.10 | $ 89,523.01 | | | | | | | | |
| | B Basis | $ 72,725.98 | $ 75,089.58 | $ 77,529.99 | $ 80,049.71 | $ 82,651.33 | $ 85,337.50 | $ 88,110.96 | $ 90,974.57 | $ 93,931.24 | $ 96,984.01 | | | | | | | | |
| | A Basis | $ 85,928.69 | $ 88,721.37 | $ 91,604.82 | $ 94,581.97 | $ 97,655.89 | $ 100,829.70 | $ 104,106.67 | $ 107,490.13 | $ 110,983.56 | $ 114,590.53 | | | | | | | | |
| 21 (+14 pts) | C Basis | $ 68,138.13 | $ 70,352.62 | $ 72,639.08 | $ 74,999.85 | $ 77,437.34 | $ 79,954.06 | $ 82,552.56 | $ 85,235.52 | $ 88,005.67 | $ 90,865.86 | | | | | | | | |
| | B Basis | $ 73,816.87 | $ 76,215.92 | $ 78,692.94 | $ 81,250.46 | $ 83,891.10 | $ 86,617.56 | $ 89,432.63 | $ 92,339.19 | $ 95,340.21 | $ 98,438.77 | | | | | | | | |
| | A Basis | $ 87,217.62 | $ 90,052.19 | $ 92,978.89 | $ 96,000.70 | $ 99,120.72 | $ 102,342.15 | $ 105,668.27 | $ 109,102.49 | $ 112,648.32 | $ 116,309.39 | | | | | | | | |
| 22 (+28 pts) | C Basis | $ 69,160.20 | $ 71,407.91 | $ 73,728.66 | $ 76,124.84 | $ 78,598.90 | $ 81,153.37 | $ 83,790.85 | $ 86,514.05 | $ 89,325.76 | $ 92,228.85 | | | | | | | | |
| | B Basis | $ 74,924.12 | $ 77,359.16 | $ 79,873.33 | $ 82,469.21 | $ 85,149.46 | $ 87,916.82 | $ 90,774.12 | $ 93,724.28 | $ 96,770.32 | $ 99,915.35 | | | | | | | | |
| | A Basis | $ 88,525.88 | $ 91,402.97 | $ 94,373.57 | $ 97,440.71 | $ 100,607.54 | $ 103,877.28 | $ 107,253.29 | $ 110,739.02 | $ 114,338.04 | $ 118,054.03 | | | | | | | | |
| 23 (+42 pts) | C Basis | $ 70,197.60 | $ 72,479.02 | $ 74,834.59 | $ 77,266.72 | $ 79,777.89 | $ 82,370.67 | $ 85,047.71 | $ 87,811.76 | $ 90,665.65 | $ 93,612.28 | | | | | | | | |
| | B Basis | $ 76,047.99 | $ 78,519.55 | $ 81,071.43 | $ 83,706.25 | $ 86,426.71 | $ 89,235.57 | $ 92,135.73 | $ 95,130.14 | $ 98,221.87 | $ 101,414.08 | | | | | | | | |
| | A Basis | $ 89,853.77 | $ 92,774.02 | $ 95,789.17 | $ 98,902.32 | $ 102,116.65 | $ 105,435.44 | $ 108,862.09 | $ 112,400.11 | $ 116,053.11 | $ 119,824.84 | | | | | | | | |
| 24 (+56 pts) | C Basis | $ 71,250.57 | $ 73,566.21 | $ 75,957.11 | $ 78,425.72 | $ 80,974.55 | $ 83,606.23 | $ 86,323.43 | $ 89,128.94 | $ 92,025.63 | $ 95,016.46 | | | | | | | | |
| | B Basis | $ 77,188.71 | $ 79,697.34 | $ 82,287.50 | $ 84,961.85 | $ 87,723.11 | $ 90,574.11 | $ 93,517.77 | $ 96,557.09 | $ 99,695.20 | $ 102,935.29 | | | | | | | | |
| | A Basis | $ 91,201.58 | $ 94,165.63 | $ 97,226.01 | $ 100,385.86 | $ 103,648.40 | $ 107,016.97 | $ 110,495.02 | $ 114,086.11 | $ 117,793.91 | $ 121,622.21 | | | | | | | | |
| 25 (+70 pts) | C Basis | $ 72,319.32 | $ 74,669.70 | $ 77,096.47 | $ 79,602.10 | $ 82,189.17 | $ 84,860.32 | $ 87,618.28 | $ 90,465.87 | $ 93,406.02 | $ 96,441.71 | $ 98,852.75 | $ 101,324.07 | $ 103,857.17 | $ 106,453.60 | $ 109,114.94 | $ 110,751.67 | $ 112,412.94 | $ 114,099.14 |
| | B Basis | $ 78,346.54 | $ 80,892.80 | $ 83,521.82 | $ 86,236.27 | $ 89,038.95 | $ 91,932.72 | $ 94,920.53 | $ 98,005.45 | $ 101,190.63 | $ 104,479.32 | $ 107,091.31 | $ 109,768.59 | $ 112,512.80 | $ 115,325.62 | $ 118,208.76 | $ 119,981.89 | $ 121,781.62 | $ 123,608.35 |
| | A Basis | $ 92,569.60 | $ 95,578.11 | $ 98,684.40 | $ 101,891.65 | $ 105,203.12 | $ 108,622.23 | $ 112,152.45 | $ 115,797.40 | $ 119,560.82 | $ 123,446.54 | $ 126,532.71 | $ 129,696.03 | $ 132,938.43 | $ 136,261.89 | $ 139,668.43 | $ 141,763.46 | $ 143,889.91 | $ 146,048.26 |

1.5% Rows 20-25

**IMPLEMENTATION RAISE**

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 -19 | 20-24 | 25-29 | 30+ |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 20 all bases | 11.65% | 15.28% | 19.03% | 20.79% | 18.61% | 21.20% | 21.38% | 21.25% | 19.68% | 18.32% | | | | | | | | |
| 21 all bases | 13.33% | 17.01% | 19.77% | 18.98% | 18.16% | 17.63% | 17.01% | 16.60% | 16.41% | 15.05% | | | | | | | | |
| 22 all bases | 15.03% | 17.74% | 16.78% | 15.44% | 14.57% | 13.63% | 13.08% | 12.40% | 12.12% | 11.08% | | | | | | | | |
| 23 all bases | 15.74% | 14.89% | 13.48% | 12.30% | 11.00% | 10.08% | 9.36% | 8.84% | 8.40% | 8.00% | | | | | | | | |
| 24 all bases | 12.95% | 12.31% | 10.72% | 9.12% | 8.02% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | | | | | | | | |
| 25 all bases | 10.80% | 9.78% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.07% | 10.77% | 13.54% | 15.24% | 16.97% | 18.72% |
| 26 all bases | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.70% | 10.33% | 11.98% | 13.66% |
| 27 all bases | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% | 8.00% |

***To ensure no employee on this table recieves lower than 8% on implementation, all employees whose new salary is less than an 8% increased over their status quo salary will be paid at a rate of 8% over status quo, the implementation raises are listed in the second table***

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*UTLA SALARY PROPOSAL 4/11/2026*

**SE TABLE**

**Special Education Teachers and Other Special Education Certificated Employees**

**PROPOSED SCALE**

| | | 3.25% Steps 1-10 | | | | | | | | | | 2.5% Steps 11-15 | | | | | 1.5% Longevity Steps | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 -19 | 20-24 | 25-29 | 30+ | |
| 20 (min) | C Basis | $ 80,203.26 | $ 82,809.87 | $ 85,501.19 | $ 88,279.98 | $ 91,149.08 | $ 94,111.42 | $ 97,170.04 | $ 100,328.07 | $ 103,588.73 | $ 106,955.37 | | | | | | | | | 1.5% Rows 20-25 |
| | B Basis | $ 86,886.68 | $ 89,710.50 | $ 92,626.09 | $ 95,636.44 | $ 98,744.62 | $ 101,953.82 | $ 105,267.32 | $ 108,688.51 | $ 112,220.89 | $ 115,868.06 | | | | | | | | | |
| | A Basis | $ 102,612.70 | $ 105,947.61 | $ 109,390.91 | $ 112,946.12 | $ 116,616.87 | $ 120,406.91 | $ 124,320.14 | $ 128,360.54 | $ 132,532.26 | $ 136,839.56 | | | | | | | | | |
| 21 (+14 pts) | C Basis | $ 81,406.31 | $ 84,052.02 | $ 86,783.71 | $ 89,604.18 | $ 92,516.31 | $ 95,523.09 | $ 98,627.59 | $ 101,832.99 | $ 105,142.56 | $ 108,559.70 | | | | | | | | | |
| | B Basis | $ 88,189.98 | $ 91,056.16 | $ 94,015.48 | $ 97,070.98 | $ 100,225.79 | $ 103,483.13 | $ 106,846.33 | $ 110,318.84 | $ 113,904.20 | $ 117,606.09 | | | | | | | | | |
| | A Basis | $ 104,151.89 | $ 107,536.83 | $ 111,031.78 | $ 114,640.31 | $ 118,366.12 | $ 122,213.02 | $ 126,184.94 | $ 130,285.95 | $ 134,520.24 | $ 138,892.15 | | | | | | | | | |
| 22 (+28 pts) | C Basis | $ 82,627.41 | $ 85,312.80 | $ 88,085.46 | $ 90,948.24 | $ 93,904.06 | $ 96,955.94 | $ 100,107.01 | $ 103,360.49 | $ 106,719.70 | $ 110,188.09 | | | | | | | | | |
| | B Basis | $ 89,512.83 | $ 92,422.00 | $ 95,425.71 | $ 98,527.05 | $ 101,729.18 | $ 105,035.38 | $ 108,449.03 | $ 111,973.62 | $ 115,612.76 | $ 119,370.18 | | | | | | | | | |
| | A Basis | $ 105,714.17 | $ 109,149.88 | $ 112,697.25 | $ 116,359.91 | $ 120,141.61 | $ 124,046.21 | $ 128,077.71 | $ 132,240.24 | $ 136,538.05 | $ 140,975.54 | | | | | | | | | |
| 23 (+42 pts) | C Basis | $ 83,866.82 | $ 86,592.49 | $ 89,406.74 | $ 92,312.46 | $ 95,312.62 | $ 98,410.28 | $ 101,608.61 | $ 104,910.89 | $ 108,320.50 | $ 111,840.91 | | | | | | | | | |
| | B Basis | $ 90,855.52 | $ 93,808.33 | $ 96,857.10 | $ 100,004.96 | $ 103,255.12 | $ 106,610.91 | $ 110,075.76 | $ 113,653.22 | $ 117,346.95 | $ 121,160.73 | | | | | | | | | |
| | A Basis | $ 107,299.88 | $ 110,787.13 | $ 114,387.71 | $ 118,105.31 | $ 121,943.73 | $ 125,906.91 | $ 129,998.88 | $ 134,223.84 | $ 138,586.12 | $ 143,090.17 | | | | | | | | | |
| 24 (+56 pts) | C Basis | $ 85,124.82 | $ 87,891.38 | $ 90,747.85 | $ 93,697.15 | $ 96,742.31 | $ 99,886.43 | $ 103,132.74 | $ 106,484.56 | $ 109,945.30 | $ 113,518.53 | | | | | | | | | |
| | B Basis | $ 92,218.36 | $ 95,215.45 | $ 98,309.96 | $ 101,505.03 | $ 104,803.94 | $ 108,210.07 | $ 111,726.90 | $ 115,358.02 | $ 119,107.16 | $ 122,978.14 | | | | | | | | | |
| | A Basis | $ 108,909.38 | $ 112,448.94 | $ 116,103.53 | $ 119,876.89 | $ 123,772.89 | $ 127,795.51 | $ 131,948.86 | $ 136,237.20 | $ 140,664.91 | $ 145,236.52 | | | | | | | | | |
| 25 (+70 pts) | C Basis | $ 86,401.69 | $ 89,209.75 | $ 92,109.06 | $ 95,102.61 | $ 98,193.44 | $ 101,384.73 | $ 104,679.73 | $ 108,081.82 | $ 111,594.48 | $ 115,221.30 | $ 118,101.84 | $ 121,054.38 | $ 124,080.74 | $ 127,182.76 | $ 130,362.33 | $ 132,317.77 | $ 134,302.53 | $ 136,317.07 | |
| | B Basis | $ 93,601.63 | $ 96,643.69 | $ 99,784.61 | $ 103,027.60 | $ 106,376.00 | $ 109,833.22 | $ 113,402.80 | $ 117,088.39 | $ 120,893.77 | $ 124,822.81 | $ 127,943.38 | $ 131,141.97 | $ 134,420.52 | $ 137,781.03 | $ 141,225.56 | $ 143,343.94 | $ 145,494.10 | $ 147,676.51 | |
| | A Basis | $ 110,543.02 | $ 114,135.67 | $ 117,845.08 | $ 121,675.05 | $ 125,629.48 | $ 129,712.44 | $ 133,928.10 | $ 138,280.76 | $ 142,774.88 | $ 147,415.07 | $ 151,100.45 | $ 154,877.96 | $ 158,749.91 | $ 162,718.65 | $ 166,786.62 | $ 169,288.42 | $ 171,827.74 | $ 174,405.16 | |

4/12 CC 4/12

*UTLA SALARY PROPOSAL 4/11/2026*

**T TABLE**

**Non-Special Education Teachers, Instructional Coaches, Arts Education Itinerants, Counselors and Non-classroom/Non-school Employees**

**PROPOSED SCALE**

| | | 3.25% Steps 1-10 | | | | | | | | | | 2.5% Steps 11-15 | | | | | 1.5% Longevity Steps | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 -19 | 20-24 | 25-29 | 30+ |
| 20 (min) | C Basis | $ 77,000.00 | $ 79,502.50 | $ 82,086.33 | $ 84,754.14 | $ 87,508.65 | $ 90,352.68 | $ 93,289.14 | $ 96,321.04 | $ 99,451.47 | $ 102,683.64 | | | | | | | | |
| | B Basis | $ 83,417.69 | $ 86,128.77 | $ 88,927.95 | $ 91,818.11 | $ 94,802.20 | $ 97,883.27 | $ 101,064.47 | $ 104,349.07 | $ 107,740.41 | $ 111,241.98 | | | | | | | | |
| | A Basis | $ 98,560.89 | $ 101,764.12 | $ 105,071.46 | $ 108,486.28 | $ 112,012.08 | $ 115,652.48 | $ 119,411.18 | $ 123,292.04 | $ 127,299.04 | $ 131,436.25 | | | | | | | | |
| 21 (+14 pts) | C Basis | $ 78,155.00 | $ 80,695.04 | $ 83,317.63 | $ 86,025.45 | $ 88,821.28 | $ 91,707.97 | $ 94,688.48 | $ 97,765.85 | $ 100,943.24 | $ 104,223.90 | | | | | | | | |
| | B Basis | $ 84,668.96 | $ 87,420.70 | $ 90,261.87 | $ 93,195.38 | $ 96,224.23 | $ 99,351.52 | $ 102,580.44 | $ 105,914.31 | $ 109,356.52 | $ 112,910.61 | | | | | | | | |
| | A Basis | $ 100,039.31 | $ 103,290.58 | $ 106,647.53 | $ 110,113.57 | $ 113,692.26 | $ 117,387.26 | $ 121,202.35 | $ 125,141.42 | $ 129,208.52 | $ 133,407.80 | | | | | | | | |
| 22 (+28 pts) | C Basis | $ 79,327.33 | $ 81,905.46 | $ 84,567.39 | $ 87,315.83 | $ 90,153.60 | $ 93,083.59 | $ 96,108.80 | $ 99,232.34 | $ 102,457.39 | $ 105,787.26 | | | | | | | | |
| | B Basis | $ 85,938.99 | $ 88,732.01 | $ 91,615.80 | $ 94,593.31 | $ 97,667.59 | $ 100,841.79 | $ 104,119.15 | $ 107,503.02 | $ 110,996.87 | $ 114,604.27 | | | | | | | | |
| | A Basis | $ 101,539.90 | $ 104,839.94 | $ 108,247.24 | $ 111,765.28 | $ 115,397.65 | $ 119,148.07 | $ 123,020.38 | $ 127,018.55 | $ 131,146.65 | $ 135,408.91 | | | | | | | | |
| 23 (+42 pts) | C Basis | $ 80,517.23 | $ 83,134.05 | $ 85,835.90 | $ 88,625.57 | $ 91,505.90 | $ 94,479.84 | $ 97,550.44 | $ 100,720.82 | $ 103,994.25 | $ 107,374.06 | | | | | | | | |
| | B Basis | $ 87,228.07 | $ 90,062.99 | $ 92,990.03 | $ 96,012.21 | $ 99,132.61 | $ 102,354.42 | $ 105,680.94 | $ 109,115.57 | $ 112,661.82 | $ 116,323.33 | | | | | | | | |
| | A Basis | $ 103,062.99 | $ 106,412.54 | $ 109,870.95 | $ 113,441.76 | $ 117,128.61 | $ 120,935.29 | $ 124,865.69 | $ 128,923.82 | $ 133,113.85 | $ 137,440.05 | | | | | | | | |
| 24 (+56 pts) | C Basis | $ 81,724.99 | $ 84,381.06 | $ 87,123.44 | $ 89,954.95 | $ 92,878.49 | $ 95,897.04 | $ 99,013.69 | $ 102,231.64 | $ 105,554.17 | $ 108,984.68 | | | | | | | | |
| | B Basis | $ 88,536.50 | $ 91,413.93 | $ 94,384.88 | $ 97,452.39 | $ 100,619.60 | $ 103,889.73 | $ 107,266.15 | $ 110,752.30 | $ 114,351.75 | $ 118,068.18 | | | | | | | | |
| | A Basis | $ 104,608.94 | $ 108,008.73 | $ 111,519.01 | $ 115,143.38 | $ 118,885.54 | $ 122,749.32 | $ 126,738.67 | $ 130,857.68 | $ 135,110.56 | $ 139,501.65 | | | | | | | | |
| 25 (+70 pts) | C Basis | $ 82,950.87 | $ 85,646.77 | $ 88,430.29 | $ 91,304.28 | $ 94,271.67 | $ 97,335.49 | $ 100,498.90 | $ 103,765.11 | $ 107,137.48 | $ 110,619.45 | $ 113,384.93 | $ 116,219.56 | $ 119,125.04 | $ 122,103.17 | $ 125,155.75 | $ 127,033.09 | $ 128,938.58 | $ 130,872.66 |
| | B Basis | $ 89,864.54 | $ 92,785.14 | $ 95,800.66 | $ 98,914.18 | $ 102,128.89 | $ 105,448.08 | $ 108,875.14 | $ 112,413.58 | $ 116,067.03 | $ 119,839.20 | $ 122,835.18 | $ 125,906.06 | $ 129,053.71 | $ 132,280.06 | $ 135,587.06 | $ 137,620.87 | $ 139,685.18 | $ 141,780.46 |
| | A Basis | $ 106,178.07 | $ 109,628.86 | $ 113,191.80 | $ 116,870.53 | $ 120,668.82 | $ 124,590.56 | $ 128,639.75 | $ 132,820.55 | $ 137,137.21 | $ 141,594.17 | $ 145,134.03 | $ 148,762.38 | $ 152,481.44 | $ 156,293.47 | $ 160,200.81 | $ 162,603.82 | $ 165,042.88 | $ 167,518.52 |

**1.5% Rows 20-25**

KKM 4-17-26 CC 4/17/26

UTLA Initial Proposal: 2-21-25
District Counter 4-11-26

ARTICLE XVI

HEALTH AND WELFARE

Note: *Sections 1.0 and 2.0 of Article XVI, Health and Welfare have been revised in accordance with the 2017-2020 Health Benefits agreement dated January 18, 2018 contained in Appendix K.*

1.0 District Contribution Obligations (as to all eligible District personnel): The parties agree increases for benefited employees' health benefits costs represent an increase in employee compensation, and that such increased expenditure is an essential component of the 2006-2007 total compensation increase. The parties further agree:

a. The projected cost of District contributions for all District employees for the 2007 calendar year is $803.4 million.

b. This cost represents up to a $29.3 million increase over the maximum amount the parties agreed the District would budget for calendar year 2006 ($774.1 million) for health and welfare benefits and a $58.2 million increase over the estimated actual cost of benefits for calendar year 2006.

c. Currently, a one percent (1%) compensation increase is approximately $40 million for all District employees.

d. It is jointly acknowledged and agreed that cost containment and related potential Plan changes must continue to be a high priority for the coming years.

1.1 The District shall fully fund the employee health and welfare benefits for calendar year 2007 by increasing its contractual contribution to cover the actual costs of the current plans, up to but not to exceed $803.4 million, subject to fluctuation in participants as set forth herein. This $803.4 million maximum contribution will not be increased in the future absent agreement by all parties reached through the negotiations process set forth in this Agreement, including but not limited to section 2.1 of this Article. All negotiated agreements between the District and all unions/associations shall be modified to establish the negotiations process, as set forth herein, as the exclusive forum in which the subject of health and welfare costs are discussed, following Health Benefits Committee (hereafter "HBC") discussion and recommendations regarding plan design.

a. The parties understand and agree that the projected $803.4 million cost is based upon an analysis by HBC consultants and further is based upon the number of anticipated participants, utilizing established eligibility/coverage criteria, at the time of the projection.

b. Therefore it is understood and agreed by the parties that the actual cost for calendar year 2007 may be higher or lower than the $803.4 million amount as a result of an increase in the number of participants (based on current eligibility/coverage criteria) or a decrease in the number of participants (based on current eligibility/coverage criteria) compared to the number of participants on which the $803.4 million projection was based.

c. In light of the foregoing, the parties agree that if the number of participants (based on current eligibility/coverage criteria) increases above the number used to project the $803.4 million cost, the District shall fully fund any costs associated with the increase in the number of participants in an amount above the $803.4 million initially projected.

d. Conversely, if the actual costs of providing benefits is below the $803.4 million amount due to (a) lower participation than projected; (b) plan design changes that lower overall costs; or (c) other savings such as Medicare Part D reimbursement, the parties agree that any unspent monies (the difference between $803.4 million and actual costs) shall be placed in a reserve fund to defray the future costs of health benefits. Such reserve shall be subject to the management and control of the HBC through its regular "recommendation process" and the negotiations process set forth herein.

e. At such time as any state or national legislation is enacted into law that appears to impact the reserve set forth in section 2(d) above, the impact and implementation thereof, if any, shall be subject to the management and control of the HBC through its regular "recommendation process" and the negotiations process set forth herein.

2.0 Plan Revisions Through the District-wide Health Benefits Committee: A District-wide Health Benefits Committee shall be formed.

a. Composition -- Each union shall be entitled to one (1) Committee member for every 5,000 unit members represented or fraction thereof. The District shall be an official member of the HBC; the District and each union shall have one vote apiece. The District shall provide resource staff as determined by the Committee, and shall provide adequate paid release time for those Committee members who are employees of the District.

b. Decision Making -- Consensus shall be used in all Committee deliberations. If a consensus decision cannot be reached, then in the alternative, each union and the District shall have one (1) vote apiece. Any recommended changes to the existing kinds and levels of benefits shall require a 2/3 vote of the members present and voting.

c. Authority - - Subject to the terms of subsection g. below, the Committee shall have the sole and exclusive right, and duty, to design the Health and Welfare programs of the District, within the cost parameters of the District budget established for that purpose and in effect at the time. That budget figure is the product of the negotiations process set forth in section 2.1 below. (See sections 1.0 and 1.1 above for the current budget cost parameters).

d. Proposed changes in the existing kinds and levels of benefits shall be submitted as recommendations to the Board of Education, which shall thereafter be subject to the provisions set forth in section 2.1 below.

e. The Committee may investigate the creation during the term of this Agreement of a joint Employer Health and Welfare Trust. Such Trust might include other public or private sector employees as determined by the Committee. The Committee shall review all existing contracts prior to expiration. No contract shall be for more than one (1) year, or awarded without open bid, except upon Committee approval.

f. Benefit Eligibility – During the term of this Agreement there shall be no changes in the eligibility requirements for District Benefits (see Section 3.0 below).

g. Effective no later than January 1 of any Plan year, the Union shall have the option of informing (in writing) the District and the other unions participating in the Committee of the Union's intent to remove its pro-rata share of District Health and Welfare Plan expenditures and separately negotiate with the District regarding a replacement plan to become implemented the following January 1 for this unit. Such replacement plan must be designed to fit within the District's budget established for this purpose, as described in sections 1.0, 1.1 and 2.0c and d above.

h. The District and the unions/associations will develop plans to address unfunded liability GASB 45 issues through the HBC.

2.1 HBC Recommendations/Coordinated Negotiations/Dispute Resolution Process The up to $803.4 million maximum District contribution set forth above will not be increased absent agreement by all parties (the District and all unions/associations) reached through the negotiations process set forth herein. The following procedure and timeline shall apply annually:

a. By May 1 - HBC recommendation(s) to School Board ("Board").

1. Current contracts between the District and all unions/associations require consensus or 2/3 vote of HBC to recommend changes in plan design.

2. If there is HBC consensus, such recommendations shall be submitted to the Board. If the Board approves HBC's recommendations, the "new" plan shall be implemented in accordance with the established health plan year. The increased cost of benefits shall be an increase in employee total compensation and shall be accounted for in negotiations with each union in the manner described in sections 1.0 and 1.1 above.

3. If the HBC does not reach consensus, (i.e., even if 2/3 of HBC members endorse a plan,), both a majority plan recommendation (the plan that garnered at least a 2/3 HBC vote) and minority plan recommendation(s) (i.e., from any organization that did not vote for the 2/3 majority plan recommendation) shall be presented to Board.

4. Following presentation of majority and minority plans to the Board for consideration, the Board shall take action to adopt one of the following three options:

   a. Accept the "majority plan" recommendation. If this occurs, the new plan shall be implemented in accordance with section 2.1 (a) (2) above; or

   b. Endorse the "minority plan" recommendation; or

   c. Reject both recommendations.

5. If the Board chooses 4 (b) or (c) above, the issue of plan design shall be referred back to the HBC. The Board shall give guidance to the HBC as to what actions it believes should be taken.

   a. The HBC shall reconsider and potentially revise its plan design recommendation based on the above.

   b. If the HBC reaches consensus on a revised plan recommendation (i.e., there are no "minority plans"), this recommendation shall be forwarded to the Board for adoption. If the Board accepts the revised recommendation, section 2.1(a) (2) shall then apply.

6. If the Board rejects the revised consensus HBC recommendation or if the HBC is unable to arrive at a revised consensus recommendation by June 1, the following procedure shall apply:

a. Within ten days of the Board's action, or the HBC's inability to arrive at a revised consensus recommendation, the parties shall commence coordinated negotiations (the District and all unions/associations) over the subject of plan design and benefit costs for the applicable calendar year. Any agreements reached shall reduced to writing and subject to normal ratification procedures. The increased cost of any agreed upon plan shall be an increase in employee total compensation and shall be accounted for in negotiations with each union in the manner described in sections 1.0 and 1.1above.

b. If the parties have not reached a tentative agreement by October 1st, the parties shall jointly declare the existence of an impasse pursuant to Government Code section 3548 and shall immediately proceed with statutory impasse procedures (mediation, factfinding).

c. Notwithstanding the provisions of any negotiated contract between the parties (the District and all unions/associations), or the status of negotiations between the District and each individual union/association, if the statutory impasse process is exhausted, and agreement is not reached over the subject of health and welfare benefits, and if the District imposes its last best offer, all parties to this agreement shall have the right to engage in and respond to lawful concerted activities. Accordingly, the "no strike/no lockout" provisions of the respective collective bargaining agreements shall be suspended.

7. Open enrollment shall not occur until a new plan design is adopted by the parties (the District and all unions and associations) pursuant to completion of the procedures described above, (or exhaustion of the impasse process, if applicable).

a. Pending the completion of procedures/negotiations/impasse for new plan adoption, employees shall remain in their current plans.

b. Pending completion of procedures/negotiations/impasse for new plan

adoption, the District shall temporarily assume the costs attributable to the written plan design. However, any increased costs of health and welfare benefits shall be recovered retroactively to the applicable January 1st as part of negotiations over total compensation, in the manner described in sections 1.0 and 1.1 above.

3.0 Eligibility for Plans: Eligibility requirements for employees and dependents shall be as provided in the applicable plan and also as follows:

a. Every employee who is assigned half-time or more of a full-time assignment in one class, in a status other than substitute, temporary, extra, exchange or relief, shall be eligible to enroll in a plan. The percentage of assignment shall be determined pursuant to Article XIV, Section 1.1. For employees attaining eligibility under this paragraph the enrollment year shall be January through December.

b. Employees who do not qualify under the preceding paragraph, but who in the previous school year were in paid status for the equivalent of 93 ~~100~~ or more full days as a result of any one assignment or any combination of assignments in certificated service shall be eligible to enroll in a plan. For employees attaining eligibility under this paragraph, the enrollment year shall be September through August.

c. Part-time contract employees described in Article XIII, Section 1.3 and new employees hired effective July 1, 1993 or later working one half-time with the other one-half time covered by a leave under Article XII, Section 21.1 may be eligible to receive a District contribution to the health and welfare benefits package that is prorated to the hours of contract service (e.g., a half-time teacher receives 3/6ths or 50 percent of the contribution cost for the full health and welfare benefits package); however, in order to receive the benefit of the prorated contribution, the employee must contribute the balance of the full cost.

d. Adult Education personnel (except those mentioned below) are eligible to enroll in the full health and welfare program if assigned for one hundred and twenty (120) hours per pay period in one class code other than substitute or temporary, or have been in paid status in one or more class codes for 1200 hours during the previous school year. Those who do not meet such requirement will qualify for a part-time health plan (hospital and medical only, for employee plus one dependent), provided they are assigned for at least seventy-two (72) hours per pay period in one or more class codes other than substitute or temporary or have been in paid status in one or more class codes for seven hundred and twenty (720) hours during the previous school year. For those employees obtaining eligibility under the previous school year hours, the enrollment

year shall be from September through August. Exempted from this change in requirements are those Adult Education employees who qualified during the 1979-80 school year based upon the previous rules and those Adult Education employees who qualified during the 2000-2001 school year based upon previous rules, and who have thereafter continuously maintained eligibility under the previous rules. With respect to employees whose hours are reduced below the coverage level, see Section 9.0 below.

e. In order to remain eligible, the employee must be in paid status within the assignment basis. However, an employee in an unpaid status who later receives compensation from the District for the unpaid period shall be entitled to reimbursement of direct premium payments made which correspond to the period for which such compensation is allowed. To obtain such reimbursement, the employee shall file application therefore with the District's Health Insurance Section.

f. In situations where employees are married to one another and are covered by the same plan with one listed as a dependent, the dependent shall not, upon divorce or upon the retirement or death of the spouse, lose any rights the employee would otherwise have had as an eligible employee or retired employee.

g. Substitute employees who satisfy the requirement in section (b) above and are in paid status for the month of May shall maintain their healthcare benefits through August without the requirement of being in paid status during the months of June, July and August. Substitute employees who are eligible for the subsequent plan year (September through August) shall not be required to be in paid status for the month of August.

4.0 Retirement Benefit Coverage: Qualified employees who retire from the District receiving an STRS/PERS allowance for either age or disability shall be eligible to continue District-paid hospital/medical, dental and vision coverage in which the employee was enrolled at the time of retirement. For the purposes of this section, qualifying years consist of school years in which the employee was in paid status for at least 100 full-time days and was eligible for District-paid insurance coverage. The following shall not count toward, but shall not constitute a break in the service requirement: (a) time spent on authorized leave of absence and, (b) any time intervening between resignation and reinstatement with full benefits within thirty nine (39) months of the last day of paid service. The employee must meet the following requirements:

a. For employees hired prior to March 11, 1984, five (5) consecutive years of qualifying service immediately prior to retirement shall be required in order to qualify for retiree health benefits for the life of the retiree.

b. For employees hired on or after March 11, 1984, but prior to July 1, 1987, ten (10) consecutive years of qualifying service immediately prior to retirement shall be required in order to qualify for retiree health benefits for the life of the retiree.

c. For employees hired on or after July 1, 1987, but prior to June 1, 1992, fifteen (15) consecutive years of qualifying service immediately prior to retirement shall be required, or ten (10) consecutive years immediately prior to retirement plus an additional ten (10) years which are not consecutive.

d. For employees hired on or after June 1, 1992 but prior to March 1, 2007, years of qualifying service and age must total at least eighty (80) in order to qualify for retiree health benefits. For employees who have a break in service, this must include at least ten (10) consecutive years immediately prior to retirement.

e. For employees hired on or after March 1, 2007, but prior to April 1, 2009, shall be required to have a minimum of fifteen (15) consecutive years of service with the District immediately prior to retirement, in concert with the "Rule of 80" eligibility requirement (section 4.0 (d) above) to receive employee and dependents' health and welfare benefits (medical dental and vision) upon retirement as provided for in this agreement.

f. For New Employees hired on or after April 1, 2009, years of qualifying service and age must total at least eighty-five (85) in order to qualify for retiree health benefits. This must include a minimum of twenty-five (25) consecutive years of service with the District immediately prior to retirement.

g. In order to maintain coverage, the retiree must continue to receive an STRS/PERS allowance and must enroll in those parts of Medicare for which eligible.

h. Employees on "Continuation of Enrollment" pursuant to Section 6.0 below shall, if otherwise qualifying under this section, be eligible for coverage under the District paid insurance plans upon receiving an STRS/PERS retirement allowance.

5.0 Enrollment: For the hospital-medical, dental and vision care plans, an unenrolled employee eligible for enrollment may submit application for enrollment in a plan at any time. However, an employee who has previously been enrolled in a plan during the current enrollment year must, upon re-enrollment in that same enrollment year, select the same plan. Such an employee must wait until the next open enrollment period to effect a change of plans. The District shall process applications so as to make coverage effective

on the earliest practicable date consistent with the plan provisions, and in no case shall this be later than the first day of the calendar month following the receipt of the completed application.

5.1 Eligible dependents may be enrolled by the employee in the hospital-medical, dental, and vision care plans at any time provided. The eligible employee submits a "dependent add form" and proof of eligible status as described below.

Newborn children of the employee are automatically covered for the first thirty days following birth, provided that an application for dependent coverage is received by the Health Insurance Section before the end of the 30 day period.

| Dependents | Documents Required (copy) |
|---|---|
| Legal Spouse | State or County Issued Marriage Certificate |
| Domestic Partner | Notarized "Declaration of Domestic Partnership" (LAUSD Form DP 1.0)<br><br>At least two of the documents listed in Section 5.1 (9) below |
| Child, to age 19 | Birth Certificate (in case of newborn, evidence of birth until birth certificate is available) |
| Stepchild, to age 19 | Birth Certificate and income tax return showing dependent status |
| Adopted Child, to age 19 | Adoption papers |
| Child to age 19 who is a Legal Ward, | Court order establishing legal guardianship |
| Child over 19, to age 25 | In addition to the appropriate documents listed above, proof of full-time student status is required at least annually |

Note: The children of a domestic partner are not eligible for coverage unless they have been adopted by the employee or the employee is the legal guardian. In such cases, the required documentation for adoption or legal guardianship must be provided.

a. A domestic partner of the same or opposite sex of an eligible employee may be covered as a dependent if all of the following criteria are met. The employee and his/her partner:

(1) have shared a regular and permanent residence for the past twelve (12) months immediately preceding the application for coverage with the LAUSD;

(2) are engaged in an exclusive, committed relationship for mutual support and benefit to the same extent as married persons and intend to stay together indefinitely;

(3) are jointly responsible to each other for basic living expenses; basic living expenses are defined as the expenses supporting daily living, i.e., shelter, food, clothing (contributions need not be equal);

(4) are not currently married to another person;

(5) have not signed a declaration of a domestic partnership with another individual in the previous twelve (12) month period;

(6) are at least eighteen (18) years of age;

(7) are not blood relatives any closer than would prohibit legal marriage in the state of residence;

(8) are mentally competent to consent to a contract;

(9) are financially interdependent as proven by providing at least two of the following documents: common ownership of real property or a common leasehold interest in real property; common ownership of a motor vehicle; joint bank account or joint credit account; designation as a beneficiary for life insurance or retirement benefits.

b. No other dependents or family members are eligible for coverage, except that disabled children who meet the disability standards of the plan(s) and who have been enrolled prior to age nineteen (19) or, who were first enrolled as eligible full-time students prior to the disabling condition, may continue to be covered beyond age nineteen (19).

c. Eliminate dual coverage for spouses or qualifying domestic partners in the District on a voluntary basis. If both spouses are District employees and each is covered both as an employee and as a dependent, the District will pay $1000 to them if they agree to accept

coverage under the same plan (one as an employee and the other as a dependent). If the District employee agrees to waive coverage under the District plan and accepts coverage solely under a plan of the spouse's employer (not the District), the District will pay $1000 to the employee.

5.2 It is the responsibility of the employee to notify the Health Insurance Section immediately regarding the termination of his/her domestic partner relationship. The employee must submit LAUSD Form DP2.0, "Statement of Disenrollment or Termination of Domestic Partnership." The coverage for a domestic partner shall end on the last day of the month in which the relationship and/or living arrangement terminates and/or for which either party is no longer eligible for coverage.

5.3 For the District-paid life insurance plan, all eligible employees are automatically covered. No application is necessary to obtain this benefit.

5.4 Eligible employees may enroll in the employee-paid life insurance plan without evidence of insurability provided that a completed application is received by the District's Health Insurance Section no later than sixty (60) days from the date the employee is first eligible. Employees not submitting applications during the period specified above may enroll by providing evidence of good health acceptable to the plan. Application for the employee-paid life insurance shall be processed to provide coverage at the earliest date consistent with the plan provided and payroll deduction schedules.

Employees participating in the employee-paid life insurance plan may also purchase spouse, domestic partner and/or dependent children coverage. Dependents eligible pursuant to 5.1 above may be enrolled without evidence of insurability in the following circumstances:

- An application for such coverage is made simultaneously with the employee's initial enrollment.
- The eligible dependents are acquired after the point of initial enrollment by the employee. The application for such enrollment, however, must be received by the Health Insurance Section within thirty (30) days of the acquisition of such dependent(s).
- Newborn children of the employee are automatically covered for the first thirty days following birth, provided that an application for dependent coverage is received by the health Insurance Section before the end of the thirty (30) day period.

5.5 For an employee whose spouse/domestic partner has other insurance coverage, reimbursement will be limited to the maximum percentage

allowed by the higher individual policy. An employee whose spouse/domestic partner is also a District employee may mutually agree to be covered as both an employee and as a dependent within the same plan. A married couple who both work for the District or domestic partners who both work for the District may include their qualifying children on their individual policies, and such children may also be covered more than once within the same plan.

5.6 Once each year there shall be an open enrollment period during which an enrolled employee may change hospital-medical benefits plans, dental plans and/or vision care plans. The District's Health Insurance Section shall establish an announce the date of said open enrollment period.

6.0 Continuation of Enrollment: With respect to the hospital-medical, dental and vision care plans, if an employee is in an unpaid status and not eligible for District contribution, the employee may arrange for continuance of enrollment under COBRA (see 9.0 - 9.3 below.)

6.1 With respect to the District-paid life insurance plan, coverage for an employee on an unpaid leave of absence other than for illness or industrial injury/illness shall not be provided until such time as the employee returns to active service in an eligible assignment. Coverage for an employee on an unpaid leave of absence for illness or industrial injury/illness shall continue for one year after which termination of coverage shall be processed and a conversion plan offered. Coverage for substitute employees who are unavailable for work for any reason shall not be provided.

6.2 With respect to the employee-paid life insurance plan, employees who receive no salary or who receive insufficient salary to permit deduction of the required premium after all other deductions are made may continue coverage for a period not to exceed one (1) year by making direct payments of the appropriate premiums by check or money order payable to the plan and sent to the Health Insurance Section.

6.3 With respect to employees who decline to make the above continuation payments, coverage shall be terminated and they shall not be eligible to re-enroll in a plan until returning to active service in an eligible assignment and, with respect to the employee-paid life insurance plan, submitting evidence of good health acceptable to the plan. An officer of UTLA on leave pursuant to Article IV, Section 3.0 shall not be subject to the maximum eighteen (18) month period for direct payments but may continue enrollment by making proper payment(s) to the plan in which enrolled for the period of the leave.

7.0 Termination of Enrollment: The enrollment of an employee shall terminate:

a. For failure of the employee to make direct payment as provided under Sections 8.0 and 9.0, in which case coverage shall

terminate at the close of the month for which the last premium was paid;

b. At the request of an employee, in which case coverage shall terminate at the close of the month in which the request was submitted;

c. Upon termination of employment, in which case coverage shall terminate at the close of the month in which the employment termination was effective, except for District paid life-insurance in which case coverage shall terminate on the date the employee ceases to be employed;

d. In the event of the employee's loss of eligibility, in which case coverage shall terminate at the close of the enrollment year, except for the District-paid life insurance plan, which shall terminate coverage on the date of loss of eligibility; and

e. For District-paid life insurance, upon the employee's loss of eligibility or termination of employment, in which case coverage shall terminate on the date the employee ceases to be eligible or employed.

7.1 With respect to hospital-medical plan coverage, if the employee's participation is terminated at the plan's request for other than non-payment of premium, the employee may enroll in another of the District's hospital and medical plans by making proper application to the District's Health Insurance Section.

8.0 Conversion of Enrollment: With respect to the hospital-medical plans, an employee who is enrolled in a plan for at least two (2) consecutive calendar months and whose enrollment terminates because of (a) failure to make direct payment when required, (b) loss of eligibility, or (c) termination of employment, shall be given the opportunity to exercise the right of conversion of such individual coverage as provided by the plan, at the employee's expense. With respect to the life insurance plan, an employee whose enrollment terminates because of (a) failure to make direct payments when required, (b) termination of employment, or (c) loss of eligibility, shall be given the opportunity to convert, at the employee's expense, to a permanent form of insurance (other than term insurance) pursuant to the provisions of the plan.

9.0 COBRA: Pursuant to the Consolidated Omnibus Budget Reconciliation Act (COBRA) and comparable State law, eligible employees or dependents may have continuation of coverage for a given period of time at their own expense under the District's health, dental and vision care plans in the event of termination of coverage due to one of the following causes: Death of covered employee, termination of covered employee (under certain conditions) or reduction in covered employee's hours of employment, divorce or legal separation of the covered employee, or a dependent child ceasing to be eligible for coverage as a dependent child under the District's health and welfare plans.

9.1 The monthly premium for continued coverage shall be determined at the time of eligibility and shall be subject to change; however, the premium charged to employees will not exceed 102 percent of the premium paid by the District for active employees and/or dependents in a comparable status. The continuation coverage shall be the same as the coverage available to continuing employees, regardless of the employee's health at the time.

9.2 It shall be the responsibility of the employee or the dependent to notify the Health Insurance Section of a divorce, legal separation or loss of eligibility of a dependent child at the time of such an event. At the time of eligibility for continuation coverage, and upon such notification, an election form shall be provided by the District.

9.3 COBRA shall be administered pursuant to federal law, and all decisions and rules with respect to eligibility, premium costs, qualification for benefits, and level of benefits shall be in accordance with published federal government guidelines. Accordingly, it is expressly understood that all such matters, as well as any other questions or issues relating to COBRA, are excluded from the grievance and arbitration provisions of Article V (Grievance Procedures).

10.0 Miscellaneous Provisions:

10.1 If any premium is refunded by a Plan carrier/administrator, it shall be retained by the District, unless it is the result of a direct payment made by an employee in which case it shall be refunded to the employee. If any injury or illness is caused or alleged to be caused by any act or omission of a third party, payments will be made according to the terms of the Plan for the services of physicians, hospitals and other providers; however, the Plan Member must reimburse the Plan for any amount paid by the Plan, up to the amount of any settlement or judgment the Member, the Member's estate, parent or legal guardian receives from or on behalf of the third party on account of such injury or illness. The Plan may, in its discretion, condition payment upon execution by the Member, the Member's estate, parent or legal guardian of an agreement (1) to reimburse the Plan accordingly, and (2) to direct the Member's attorney to make payments directly to the Plan.

10.2 The controlling documents regarding all health plans are the applicable contracts between the District and the carriers/plan administrators. All disputes regarding coverage and benefits are to be resolved under the plan's own grievance procedures rather than under Article V of this Agreement.

10.3 UTLA shall be furnished with a copy of the current Plans and Plan summaries; the District shall notify UTLA of any proposed Plan changes promptly upon receiving notification of same from the carriers.

10.4 [Reserved]

Article XVI – Health and Welfare

10.5 Extended Medical Leave: Employees shall receive an extension of the "Continuation of Enrollment" (see 6.0) by qualifying for an Extended Special Medical Leave under the following conditions:

a. The employee must have accumulated a minimum of 20 years of qualifying service;

b. The employee must suffer from a physical condition of a permanent debilitating, irreversible nature so as to make continuation of employment an extreme hardship (e.g., certain forms and advanced stages of multiple sclerosis, cancer, sickle cell disease, diabetes, cerebral palsy and muscular dystrophy, etc.);

c. The procedures of Article XI governing "Medical Appeals" shall govern determinations to be made under this section.

d. The Extended Special Medical Leave may be renewed annually and, if continued until retirement under STRS/PERS, will permit the employee to qualify for District-paid insurance plans upon receipt of retirement allowances.

10.6 STRS Counseling: The District intends to renew its agreement to provide District office space to STRS representatives who will be available for retirement counseling and workshops. The District and UTLA shall cooperatively discuss with STRS the nature of those services.

10.7 Section 12.5 Plan: The District will continue the IRS Section 125 Plan at no expense to the District.

UTLA Proposal 2-21-25
District Counter 5-28-25
UTLA Counter 6-17-25
District Counter 10-7-25
UTLA Counter 10-21-25
District Counter 11-10-25
District Counter 11-20-25 **amended**
District Counter 12-5-25 revised 4-1-26 revised 4-11-26

ARTICLE XVIII

CLASS SIZE

(The chart below is updated to reflect full implementation of the 2022-2025 contract through the 2025-2026 school year. Blue highlights are items being proposed by the District for the 2025-2028 Successor).

. . .

2.0 Class Size Averages & Maximums for:

| Type of School | Grade Levels | Class Size Averages | Class Size Maximums |
|---|---|---|---|
| PHBAO (Predominantly Hispanic, Black, Asian, & Other Non-Anglo) | ~~T~~K-3 | 22.00 | 25 |
| PHBAO | 4-5 (6) | 25.00 | 28 |
| PHBAO Academic | (6) 7-8 | 25.00 | 28 |
| PHBAO Academic | 9-10 | 25.00 | 28 |
| PHBAO Non-Academic | (6) 7-8 | 36.25 | 39 |
| PHBAO Non-Academic | 9-12 | 35.50 | 39 |
| PHBAO Academic ~~& Non-Academic~~ | 11-12 | 33.50 | 37 |
| Non-PHBAO ~~Desegregated/Receiver (Schools Governed by the Student Integration Program)~~ | ~~T~~K-3 | 22.00 | 25 |
| Non-PHBAO ~~Desegregated/Receiver~~ | 4-5 (6) | 30.50 | 34 |
| Non-PHBAO Academic ~~Desegregated/Receiver~~ | (6) 7-8 | 30.50 | 34 |
| Non-PHBAO Academic ~~Desegregated/Receiver~~ | 9-10 | 30.50 | 34 |
| Non-PHBAO Non-Academic ~~Desegregated/Receiver Non-Academic~~ | (6) 7-8 | 36.25 | 39 |
| Non-PHBAO Non-Academic ~~Desegregated/Receiver Non-Academic~~ | 9-12 | 35.50 | 39 |
| Non-PHBAO Academic ~~Desegregated/Receiver Academic & Non-Academic~~ | 11-12 | 33.50 | 37 |

Article XVIII – Class Size

| Type of School* | Grade Levels | Class Size Averages | Class Size Maximums |
|---|---|---|---|
| PHBAO Magnet | TK-3 | 22.00 | 25 |
| PHBAO Magnet | 4-5 (6) | 25.00 | 28 |
| PHBAO Magnet | (6) 7-8 | 25.00 | 28 |
| PHBAO Magnet | 9-12 | 25.00 | 28 |
| All Other Magnet | TK-3 | 22.00 | 25 |
| All Other Magnet | 4-5 (6) | 27.5 | 31 |
| All Other Magnet | (6) 7-8 | 27.5 | 31 |
| All Other Magnet | 9-12 | 27.5 | 31 |

* In order to be considered magnet class in a magnet center, a class must contain more than 75% magnet students

. . .

2.3 Class Size Reduction

a. Beginning July 1, 2026, Transitional Kindergarten (TK) class size average student-teacher ratio for PHBAO, Non-PHBAO, PHBAO Magnet and Non-PHBAO Magnet schools will be 20:1.

b. Beginning July 1, 2026, grades 11-12 Non-Magnet academic classes shall be reduced by one (1) in both average and maximum from the table in section 2.0 above.

. . .

5.0 Middle School Counseling Services: The District shall maintain a high school counseling services ratio as follows:

July 1, 2026 400:1

Once a school has exceeded 50% of the ratio, an additional middle school secondary counselor shall be provided to the school by the District.

5.1 High School Counseling Services: The District shall maintain a high school counseling services ratio as follows:

July 1, 2026 335:1

Once a school has exceeded 50% of the ratio, an additional high school secondary counselor shall be provided to the school by the District.

~~5.1~~ 5.2 Teacher Librarian Services: The District shall provide one (1) full-time Teacher Librarian, five (5) days per week, for every library facility located on a secondary school campus.

~~5.2~~ 5.3 School Nurse Services: The District shall provide one (1) full-time School Nurse, five (5) days per week, to every school.

~~5.3~~ 5.4 In the event that the District is not able to meet the obligations of Sections 5.0-5.2 of this Article by October 1st of each school year, if UTLA files a grievance for alleged violations of those Sections, the grievance will be immediately placed into abeyance for a period of thirty (30) days in order to allow the parties to explore options to resolved the alleged violation. Those options include, but are not limited to, recruitment and retention incentives, career ladder programs, developing internal credentialing programs, etc.

a. The parties may mutually agree to extend the 30-day abeyance window.
b. If the parties are unable to resolve the dispute informally during the abeyance period, UTLA shall be allowed to resume the grievance process.

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UTLA Proposal 2-21-25
District Counter 3-10-25
UTLA Counter 10-27-25
District Counter 10-27-25
UTLA Counter 11-03-25
District Counter 11-10-25
UTLA Verbal Counter 11-20-25
District Counter 12-2-25
District Counter 12-5-25

ARTICLE XIX

SUBSTITUTE EMPLOYEES

1.0 Salary and Benefit Provisions: For salary and benefit provisions, including Base Rate, Incentive Rate, Extended Rate and Inter-session/Summer/Winter Session Rate, refer to Appendix E.

a. The rates for substitutes who serve in place of employees paid on the Preparation Salary Table reflect a fold-in of the previous 11364 accrual rate factor for paid non-working days described in Section 2.0 and the 3% longer days factor.

b. Base Rate: The base pay rate for substitutes who serve in place of employees in the K-12 program allocated to the Preparation Salary Table shall be paid in accordance with the rates listed in Appendix E. The rates set forth in the previous sentence shall also be the sole rates available to contract teachers serving as substitutes during unassigned periods.

c. Incentive Plan Rate: Substitutes who are accepted for and continue to meet the requirements for the Incentive Plan (see Section 3.0.) shall be paid in accordance with the rates in Appendix E.

d. Continuity Rate Increase: Substitutes who serve in place of employees paid on the preparation Salary Table shall have their rates of pay increased by one hour of pro-rated pay per day effective the first day following the completion of service equivalent to 130 days during the school year.

e. Inter-session/Summer/Winter Session Rate: Substitutes serving in summer school (see Section 5.4 below) shall be paid at their hourly rate in Appendix E for a normal summer school day of four hours. Substitutes in a single assignment for the entire summer or winter session shall be paid at extended hourly rate in Appendix E retroactive to the first day of the assignment including any additional hours worked as may be required of non-substitute teachers in similar assignments. NOTE: Employees may have assignments of varying hours per day.

f. Non-Preparation Table Substitutes (Excluding Adult Education): Substitutes serving in place of employees who are not paid on the Preparation Salary table shall be allocated to the first step of the minimum schedule for the class. Such employees shall be entitled to step

advancement on that schedule if qualified, but substitutes serving in place of employees paid on the Children's Center/Development Center Salary Table shall be paid not more than $139.37 per day effective July 1, 2004, except as provided in Section 2.0b.

g. As of July 1, 2001, Adult Education employees hired prior to July 1, 2001 serving as substitutes will be paid at the rate (Step 1) of the Adult Hourly Rate Schedule. Employees hired on or after July 1, 2001 serving as substitutes will be paid at the flat rate (Step A) of the Adult Hourly Rate Schedule. The accrual rate previously paid is eliminated effective June 30, 2001.

h. Upon request, a Substitute working in a long-term assignment and/or a Substitute who has worked at least 100 days in each of the two preceding years shall be allowed to participate in District Professional Development Training on a space-available basis where funding is available or not required.

i. Substitutes required to participate in District training/workshops shall be compensated at their hourly rate. The following shall also apply for District required online trainings:

a. All substitutes will be provided with one hour of training rate to complete the Annual Child Abuse Awareness training prior to the start of each school year/their first assignment on an annual basis.

b. Day to Day Substitutes will be provided with the opportunity to complete their annual Blood Borne Pathogens training, Annual Suicide Prevention and Awareness training, Annual Workplace Violence Prevention training, ADA Title II Compliance training and Annual IT Cyber Security training during Tuesday bank time professional development or other paid time (e.g. preparation / conference period) provided by LAUSD in the event of the employee is not working a Tuesday assignment during the required training period.

c. Long Term and Resident Substitutes may complete the required MyPLN trainings as noted in item b. above during their assigned secondary/elementary preparation time and/or during faculty meetings in alignment with other teachers at the site.

d. If a substitute has not been given the opportunity during the school year and has been unable to complete the required trainings as noted above prior to the due date, the deadline will be moved only as much as to allow for the employee to complete the MyPLN trainings during an assigned work day.

2.0 Incentive Plan: Incentive Plan substitutes serve in schools of particular need, as determined by the District, and thereby qualify for the daily

incentive pay rate (Section 1.0c above). The District shall solicit substitutes to participate in the plan, but may reasonably limit the number so that participants can expect to be assigned each day of their availability except under unusual circumstances such as pupil-free days.

a. Substitutes (including School Nurses) on the active waiting list of applicants for the Incentive Plan, and who serve at schools of particular need as determined by the District, shall be paid at the Incentive Plan rate for that day. See also Section 3.3c below.

2.1 Eligibility: Eligible substitutes may apply to enter the plan at any time. School Nurses shall be included in the Incentive Plan. The Incentive Plan shall be applicable only to substitutes who are serving in place of regular K-12 program employees paid on the Preparation Salary Table during the regular (September-June) academic year and who also meet the following qualifications:

a. Agree to serve in any grade level and/or subject field as reasonably determined by the District and at any school/center location according to District need.

b. Are available a minimum number of days of availability per week as specified by the District; the District retains discretion to establish the requisite days of the week and/or number of days per week of availability for any calling area.

c. Agree to serve as an incentive substitute for at least one semester.

Participants who do not continue to meet the obligations of a., b., and c. above, or who refuse an assignment, or who acquire more than five (5) unavailables during a semester may be dropped from the plan and may be ineligible for restoration to the plan for a minimum of one year.

2.2 Priority for Selection: Seniority based on earliest uninterrupted date of assignment in the District as a certificated employee and number of days available for assignment shall be used to determine priority for selection of new participants in the Incentive Plan.

2.3 Incentive Substitute Assignment Procedures:

a. Incentive Plan substitutes will be called for assignment pursuant to Section 5.3 of this Article, except that a limited number (at the District's discretion) of the participants with five-days-per- week availability may be assigned in advance on a daily basis to schools for service at those sites or be reassigned to other nearby schools as determined by the District. Substitutes with the longest travel distance will be given priority consideration for advance assignment.

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b. Incentive Plan substitutes may be name-requested by the site administrator of any participating school irrespective of 3, 4 or 5-day availability, but may not be name-requested by non-incentive plan schools. Participating schools shall not include non-incentive substitutes on their preferred calling lists.

c. Non-Incentive Plan substitutes may be assigned to participating schools, but only after all available incentive substitutes have been assigned.

3.0 Day-to-Day Substitutes, Extended: Any day-to-day substitute who serves for more than 20 consecutive working days in the same general education assignment or sixteen (16) consecutive working days in a special education assignment in place of the same absent employee or in the same unfilled position, in regular K-12, shall be classified as a Day-to-day Substitute, Extended employee and shall be paid the Incentive Plan substitute daily rate as provided in Section 1.0b and c above retroactive to the beginning date of the assignment. Substitute teachers in extended assignments are entitled to any and all preparation time afforded to the classroom teacher for whom they are substituting. If directed to provide class coverage during the teacher's conference period, the substitute employee in an extended assignment will be compensated at their hourly rate. Days used by the substitute for illness, personal necessity or bereavement shall not count toward, but shall not constitute a break in, the consecutive working days requirement. Upon the termination of the extended assignment, the substitute shall return to, and be paid as, a day-to-day substitute. Should that same substitute within five (5) working days of the termination date be returned to the previous extended assignment, and continue in that same assignment for a minimum of ten (10) additional working days, the substitute shall again be classified as an extended substitute and shall be paid the Incentive Plan substitute rate retroactive to the beginning date of the return to the position.

3.1 Resident Substitute Program - Based on District and programmatic needs, the District may at its discretion and in consultation with UTLA initiate a Resident Substitute Program. This Program allows substitutes to serve in schools designated by the District in a daily capacity for one or more semesters. Resident Substitutes are assigned to the same school and serve as the first substitute of the day and provide support to classrooms at the discretion of the site administrator. The District will provide a list of participating schools on an annual basis. Substitute employees wishing to become Resident Substitutes will complete an interest survey indicating their preferred region/calling area. The Substitute Division will assign Resident Substitutes to schools based on educational program need and seniority within a geographic/calling area. Beginning December 2022, the employees selected shall receive the Substitute Residency rate of $249.91 per day/$41.65 per hour (refer to Appendix E for updated rates). Substitute employees participating in the Resident Substitute Program may accept Extended Rate assignments at their Residency school and may return to the Substitute Residency Rate at the conclusion of their Extended

Rate assignment. The District shall solicit substitutes to participate in the program, but may reasonably limit the number so that participants can expect to be assigned each day of their availability except under unusual circumstances such as pupil-free days. The District may renew the Residency Program on an annual basis with notice to UTLA.

3.2 A substitute may not be released from an assignment as the 21st day approaches in a general education assignment or the 17th day approaches in a special education assignment, for the sole purpose of preventing the substitute from qualifying for the extended substitute pay rate.

3.3 A substitute teacher who is assigned for ten consecutive days to an unfilled position in which the substitute teacher opens a class at the beginning of the school year or is assigned for ten consecutive days to an unfilled position in which the teacher closes a class at the end or the school year, or, in a secondary school, closes a class at the end of the semester, shall be paid at extended substitute rate.

4.0 Assignment Procedures for Non-Incentive Plan Substitutes: Day-to-day substitutes may apply to only one of the service areas (North – 1, 2, 3, 4; South 1, 2, 3; Central 1, 2, 3) for assignment. Day-to-day substitutes will be placed, upon request, on a calling list within the Calling Area but are subject to assignment to any school within the Calling Area and also, when necessary, may be assigned to any school in an adjacent calling area. Also, substitutes must be available for at least two consecutive days per week. (Friday/Monday meets the consecutive days requirement.) Substitutes who are unable to comply with the consecutive days availability requirement because they are also serving part-time as categorical limited contract teachers are exempt from the consecutive days requirement. Substitutes in the Incentive Plan are assigned pursuant to Section 3.0.

4.1 Accepting Assignments: All initial assignments of substitute teachers, including those who are name-requested, must come from the substitute calling unit. Extension or reduction of initial assignments will be directed by the school administrator or designee to the substitute. However, any change in the duration of the initial assignment must be reported immediately by the administrator or designee to the substitute calling unit. Substitutes are not to report changes in the initial assignment to the substitute calling unit.

A substitute who should have been assigned, but was not assigned due to a verifiable District error, shall be granted one of the following remedies, at the employee's option:

a. a make-up assignment on a day the employee would not normally be called, such as during periods of traditional school calendar recess; or during the summer session; or

b. cancellation of an "unavailable" charged against the employee.

c. A substitute who was physically injured during an act or acts of violence related to and during the performance of assignment duties may specify a "Do Not Send" designation for that school without being charged with an "unavailable."

d. A substitute who had a weapon brandished at him or her related to and during the performance of assignment duties may specify a "Don Not Send" designation for that school without being charged with an "unavailable."

4.2 Substitutes who are assigned by the Certificated Substitute Assignment Unit have a right to work and be paid for the service they provide whether at the school site to which originally assigned or if necessary, to an alternate assignment specified by the District. If assigned to an alternate assignment, paid service time shall be reported from the time of arrival at the original school site. If a substitute declines an alternate assignment, the substitute shall not be entitled to pay for that day; however, such substitute shall not receive an unavailable.

a. The District shall maintain a list of school schedules at an employee self-service website.

(1) Assignments to SBM schools with adjusted schedules will be offered in the same manner as to non-SBM schools. No special "non-available" notation will be made as a result of an assignment offer to a S.M. school.

(2) The substitute on-site obligation at S.M. schools with adjusted schedules will not be greater than normal, even if the teaching time is lesser or greater. Pay for substitutes at such schools will not be adjusted to reflect the revised schedules.

4.3 Calling Priority Order:

a. Contract pool teachers temporarily assigned to substitute pools, and year-round school teachers newly assigned or whose track is changed and who therefore need to make up time in order to complete one full year of retirement service credit.

b. Incentive Plan Substitutes (see Section 3.0.).

c. Substitutes requested by name and employee number, and available year-round school teachers off-track requested by name and

employee number at their home school. The request list is limited to those who are available at least two days per week provided that they are available Friday and Monday and approved by the site administrator in consultation with the faculty.

d. Remaining openings shall be filled from geographic area pools. Substitutes' names shall be arranged by the date of election to certificated service on separate lists for each pool according to service category (elementary K-6, or a given secondary subject field), and called in the following priority order:

f. Remaining year-round school teachers off-track who were not assigned pursuant to c. and d. above or off-track teachers not available to substitute at their home school, and teachers on traditional calendars serving as substitutes during unassigned periods.

g. Standby list (see Section 5.6.). These shall be assigned by seniority order within service category.

(1) Substitutes available five days per week.

(2) Substitutes available at least two consecutive days per week but less than five days.

~~e. Year-round school teachers off-track and available to substitute at least two days per week at their home school, but need not remain available each week of the off-track period. These teachers shall be arranged by their seniority date within the service category (K-6 or a given secondary subject field) for assignment at their home school.~~

4.4 Assignments During Z Basis Periods: During the summer hiatus periods for traditional calendar schools and off-track periods for year-round schools (i.e., X/Z Basis - see Article IX, Section 10.0j) the calling priority order shall be as described in 5.3 above, but will be restricted to a limited number of substitutes who have volunteered for summer duty and have been selected, again based upon the above priority order.

4.5 During emergencies the above priorities may be temporarily suspended.

4.6 Standby Lists: A substitute may be changed from any high priority to the substitute unit's "standby list" for any of the following causes:

a. Receipt of the second report of late arrival in any one semester, or traditional calendar summer recess period, which has been determined to be the fault of the substitute;

b. Receipt of the second "Inadequate Service Report" in any one semester or traditional calendar summer recess period; or

c. Ten "unavailable" in any one semester, or four during traditional calendar summer recess period. ~~Off-track teachers shall be permitted not more than three in each off-track period~~. An "unavailable" will be posted each time a substitute:

(1) Refuses an assignment within the geographic limits set forth in 5.0 above. However, a refusal will not be charged if the call was received before 5:30 a.m. or after 8:30 a.m. or was for assignment of less than a full day.

(2) Refuses to accept the extension of an assignment within availability designation. However, non-incentive substitutes may refuse to accept extension of an assignment without it being counted as a refusal, in any of the following circumstances:

(i) If the extended assignment conflicts with a previous commitment by the substitute for a different name-requested assignment;

(ii) If the substitute has already served ten consecutive days in the assignment; or

(iii) If the assignment is for a subject field other than that designated on their availability form.

(3) Fails to answer the telephone personally between 5:30 a.m. and 8:30 a.m. In the case of Early Education Centers, the hours are 7:30 a.m. to 9:30 a.m.

(4) Has a busy telephone line during two attempted calls during the hours specified in (3).

(5) Declares unavailability. However, if the substitute Satisfies the District that the unavailability was for more than one day because of a continuing illness, (or compelling personal reason), only one "unavailable" will be charged for that period.

d. A substitute who was physically injured during an act or acts of violence related to and during the performance of assignment duties

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may specify a "Do Not Send" designation for that school without being charged with an "unavailable."

4.7 Names of substitutes on the standby list shall be called after all other available substitutes have been assigned. Name-requests will not behonored for those on the standby list. A substitute who is placed on the standby list shall be given immediate notice thereof and an opportunity for prompt administrative review by the coordinator of the Certificated Substitute Assignment Unit. Such review shall be without prejudice to any rights the substitute may have under the grievance procedure. After a period equivalent to six working months, substitutes on the standby list may be returned to a higher priority, provided that an Inadequate Service Report was not received during that period.

4.8 Upon request, substitutes shall be advised of their rank on the calling priority list.

4.9 Each school shall post and distribute to teachers a copy of its substitute name-request list (preferred substitute list) ~~and a copy of the list of off-track teachers (if any) available to substitute during their off-track periods~~. These lists shall include the teachers' employee numbers to ensure that the proper substitute is requested and assigned. Copies of preferred substitute lists shall be forwarded by the local sites to the Substitute Assignment Unit where they shall be available for review by the UTLA Substitute Subcommittee Chairperson.

5.0 Late Arrival: A substitute who cannot reasonably expect to reach a school before class begins must attempt to call the school upon accepting the assignment in order that appropriate interim coverage arrangements can be made at the school. A substitute shall not be considered late if their arrival time does not exceed one hour from the time the substitute accepted the assignment. If a regular teacher in a secondary school is doing replacement service for the class of a late arrival substitute, the regular teacher may complete the period of replacement service if one-half of the period has already been completed. See also Section 7.1.

6.0 Time Reporting: Substitute teachers must serve a full teaching day to receive a full day's pay. Time should be reported to the nearest tenth of an hour (6 minutes) from the time instruction begins. When the school's daily schedule reduces instructional minutes in order to provide professional development, such as Banked Time Tuesdays, substitute teachers shall have the right to participate in professional development and receive pay for the full day. Those who serve a full day shall be time-reported for the same number of hours as the employee for whom they are substituting.

6.1 Service for less than a full day will be compensated proportionately unless the late arrival is due to a late call from the substitute unit which does not permit the substitute to reach the school before class begins. If

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the substitute has complied with the provisions of Section 6.0, and the school confirms the time of the unit's call, the substitute will be given an opportunity to make up the late time (up to a maximum of one hour) at the end of the school day. Substitutes who are assigned for less than a full teaching day, but were not so informed at the time of the assignment offer (and it was not otherwise apparent) shall be entitled to a full day's pay, provided that they perform other duties as assigned for the balance of the workday. For example, if it is determined that a substitute was not informed of a half-day assignment, the substitute will be permitted to serve and be paid for a full day. The school must confirm the terms of the assignment offer with the substitute unit.

6.2 A substitute who is assigned duties beyond the regular assignment and for which the regular employee is compensated (e.g., ~~UTP duties,~~ auxiliaries) shall be time-reported for the full time of the additional assignment. For secondary auxiliaries, consistent with the regular employee, the substitute would perform preparation activities as noted in Article IX, Section 6.0 after the school day to be compensated for the additional assignment.

7.0 Release from Assignment: Any employee serving as a substitute may be released from a particular substitute assignment by the immediate administrator or designee at the end of any working day. The official daily service slip completed by the office manager or designee, and reflecting hours worked, shall indicate whether the substitute has been held over or released from the assignment. This procedure shall not be applicable to substitutes serving in extended substitute assignment status.

7.1 Job Cancellation: Substitutes who have accepted assignments through the Subfinder, or subsequent replacement system, shall be given the opportunity to work the hours accepted if the assignment is cancelled less than one hour prior to the start of the assignment.

8.0 Duties: A substitute is expected to perform in a competent manner all of the regular instructional duties of the absent teacher and other duties reasonably assigned by the principal. Failure to satisfactorily perform these duties may result in an Inadequate Service Report. Instructional and other duties and responsibilities include, but are not limited to:

a. Arrival at school on time (substitutes should be ready to leave home immediately upon receiving an assignment) and remain on site for the full day;

b. Present the Payroll Authorization Card to the principal or office manager and report the name of the absent teacher;

c. Review lesson plans for the day, if available. If no plans are available, determine areas currently being studied and the activities to be pursued;

d. Account for pupil attendance as prescribed by the school;

e. Conduct class and enforce rules in accordance with school and Board of Education policies;

f. Perform classroom and special duties as assigned. Such special duties may be assigned either during or outside normal conference periods;

g. Leave classroom in good order with a summary of the day's accomplishments;

h. Inform the principal or clerk when ready to leave the school at the completion of the assignment.

9.0 Information: Substitutes shall be provided with the information needed to perform the duties of the position including, but not limited to class grade level, subject matter, assignment address, general or special education assignment, student attendance information, lesson plans, class roster, appropriate keys, seating chart(s), IEP and 504 Plan information, and security and emergency plans. The school discipline policy shall also be provided upon request.

10.0 Evaluations and Inadequate Service Reports: See Article X, Sections 7.0, 8.0 and 8.1. When a substitute receives an Inadequate Service Report at a school, either the principal or the substitute may request that the substitute not be assigned to that particular school in the future.

10.1 An Inadequate Service Report shall not be considered for the purpose of disciplinary action after a period of four years from the date of issuance. However, the Report shall be retained by the District as required by law.

11.0 Other Calling Lists: Separate calling lists shall be maintained for Development Centers and Early Education Centers.

12.0 Toll Free Calling: The District shall maintain a toll free telephone line.

13.0 Reorganization/Redesign of the Substitute Unit: The UTLA Article XXX Substitute Committee shall be permitted to give input to the District prior to any reorganization or redesign of the Substitute Assignment Unit or to the automated calling system.

14.0 The Substitute Unit shall create and maintain separate lists of substitute employees with specific credentials (including but not limited to BCLAD, CTE, etc.).

TA CC 12/2/25
12/2/25

District Proposal 3-24-25
UTLA Counter 4-1-25
District Counter 4-28-25
UTLA Verbal Counter 8-20-25
District Counter 11-20-25

## ARTICLE XX

## ~~SUMMER/WINTER/INTERSESSION~~ INTERVENTION/EXTENDED LEARNING PROGRAM SESSIONS

1.0 General: Applicants must initially apply to one site and, if not selected at that school, must be available for all schools in that geographic area. For voluntary and mandatory student summer session (intervention)/ ~~multitrack school intersession (intervention)~~ and/or Extended Learning Program purposes, elementary, secondary and Special Education schools are considered to be a part of the geographic area in which they are located. For Designated Instructional Services (DIS) Programs, the program office shall be considered the school for application and assignment.

a. Applicants may apply for only one subject field and/or program.

b. Applicants must be available to serve at least 50% of the entire session. An applicant who accepts an assignment in writing and then declines, or begins work and then terminates the assignment, for reasons other than a verified illness shall be considered as having taught for the purpose of establishing priority for the next session.

c. 50% Rule for priority: An applicant who was paid in a status other than substitute for 50% or more of the hours the mandatory or voluntary student summer school~~/multitrack school intersession~~ and/or extended learning program was in session shall be considered to have taught for the purpose of determining priority rating.

~~d. Multitrack year-round school teachers shall not be permitted to serve in the single track school's regular K-12 summer school or extended learning session program, but may serve during intersession programs in a multitrack school. (See Section 10.0 of this Article.)~~

e. Employees whose basic assignment is limited to Adult Education shall be eligible solely for assignment in Adult Education summer session.

f. Each applicant shall be notified in writing as to assignment (or non-assignment) to a summer session.

2.0 Eligibility: Teaching Experience: Except for elementary teachers applying for all intervention/Extended Learning Programs, at time of application employees must be in permanent or probationary status, must have the appropriate credential, and must have taught as a regular classroom teacher

or as a summer session ~~or multitrack school intersession~~ teacher in the subject field for which they apply. "Subject fields" shall, for purposes of this Article, be as reasonably designated by the District; e.g., Math and Advanced Math have been designated as separate subject fields, as have Physical Science and Biological Science.

a. Elementary school teachers applying for intervention and Extended Learning Programs, please see 13.0 below.

b. An employee who is on leave from the District for the semester prior to the summer session is not eligible for assignment.

c. An applicant who has received, within the most recent two school years immediately preceding the summer session assignment, an overall evaluation or less than "meets or exceeds" or a Notice of Unsatisfactory Service or Act, shall not be assigned to a school without the consent of the principal or program coordinator.

3.0 Selection - Secondary Schools First Round: Voluntary Summer School: Not less than ten working days prior to the deadline date for summer session applications, the District shall establish and distribute a list of schools for each geographic area showing the specific courses and/or Special Education programs that are planned to be offered at each school (listed by subject field).

a. Employees shall be selected at each school on the basis of priority and seniority as follows:

(1) Priority:

(i) Priority One-Regular classroom teachers who have taught the course(s) within the past six semesters and who taught less than 50% of the time during the previous session or who did not teach summer school previous year.

(ii) Priority Two-Regular classroom teachers who have taught the course(s) within the past six semesters and who taught 50% hours or more during the previous session, and employees currently not serving as regular classroom teachers who have taught the course(s) within the past six semesters.

(iii) Priority Three - All other eligible applicant including non-classroom teachers.

(2) Seniority: If there are more eligible applicants within each priority to teach a specific course at any one school than there are positions available, District seniority shall determine the selection. Ties in District seniority shall be broken under the provisions of Article XI, Section 6.2.

b. Priority 1 applicants shall be assigned before Priority 2 applicants.

c. Priority 3 applicants shall be assigned to a geographic area pool. The applications of those not selected at the school to which they applied shall be forwarded to the appropriate geographic area pool for possible future assignment in priority and seniority order, pursuant to 5.0 below.

4.0 Selection – Secondary Second and Third Round: Voluntary Summer School: If any school is not completely staffed after the above process is completed due to a lack of eligible applicants to that school, unassigned applicants from the geographic area pools shall be assigned to the remaining vacant positions based upon teaching experience, priority, and seniority as described above.

a. If vacancies remain after the second round, applicants from adjoining geographic areas shall be offered assignment, using the adjoining geographic area's priority/seniority lists. Refusal of an assignment in the third round shall not make the employee ineligible in the original geographic area should subsequent openings occur.

5.0 Selection - Elementary Schools, All Rounds: Summer School: Please see 13.0 below.

6.0 Displacements: Where and when a voluntary or mandatory summer school session site becomes over-teachered on or before norm date, teachers shall be displaced within a program or subject field based on District seniority within the priority categories, beginning with the lowest priority. Additionally, in elementary schools, the criteria referenced in 13.0 will be considered. Applications of teachers so displaced shall be forwarded to the appropriate geographic area pool for assignment to openings based upon priority and seniority in any of the summer school/intervention programs for which they are authorized to teach.

a. When a site is deleted, those who had been assigned to that site will be placed in the appropriate geographic area pool and given preference within their priority category for assignment to vacancies in other schools in that geographic area in any of the summer school/intervention programs for which they are authorized to teach.

7A CC 12/2/25 (M) 12/4/25

Article XX – Summer/Winter/~~Intersession~~ Intervention/Extended Learning Program Sessions

7.0 Salary: Summer session ~~and multitrack school intersession~~ teachers who are paid on a pay period rate during the regular school year shall be paid at a rate equal to 1.09224 times their scheduled hourly rate as subject to the compensation restoration formulas set forth in appendix F and Article XIV, Section 1.0. unless otherwise stated in 13.0 below.

a. Employees assigned to full-time (6 or 8 hour) positions, such as extended school year program and development centers, shall be paid at their regular hourly rates.

b. Those who during the regular school year are paid on an hourly rate (e.g., Adult Education teachers) shall continue on that hourly rate if working in an Adult Education summer session.

c. For payroll computation purposes only, basic assignment hours (i.e., 4, 5 or 6 hours) are not to affect or reduce the actual hours of service and duties as required in Section 8.0 or 13.0 of this article.

d. Employees shall be paid only for the actual days/hours of the summer session ~~or multitrack year round school intersession assignment~~. Holidays that fall within the summer session shall be unassigned and unpaid days/hours unless the employee is paid for the holiday as part of the regular basic assignment, e.g., Martin Luther King, Jr. Day.

8.0 Hours and Duties: Summer session~~/intersession~~ teachers shall report to work each day at least ten (10) minutes before their first class begins. They shall then serve for a full day of instruction, as appropriate, exclusive of nutrition/recess (for those assigned for a four-hour day). They shall remain on site for at least ten minutes after dismissal of their last class. Summer session~~/intersession~~ teachers are also required to perform reasonable pupil supervision duties and other professional obligations, as assigned.

9.0 Selection - Special Education Schools and Special Day Classes: First Round: All of the above provisions of this Article shall apply to the Special Education Extended-School-Year classes or DIS (itinerant) programs to be augmented as follows:

a. Continuity factor- (1) An applicant (whether permanent or (probationary) whose regular students (excluding RSP students) are anticipated (based upon student applications) to comprise 50% or more of the extended class shall receive the assignment; (2) if no teacher can qualify under the 50% factor, then next preference shall be to the most senior applicant whose regular students (excluding RSP students) are anticipated to comprise 33% or more of the class. If more than one teacher applicant in a departmentalized program qualifies under the above continuity guidelines, selection shall be based upon recency and seniority as provided above.

b. If openings remain, they shall be filled pursuant to Sections 3.0, 4.0, and 13.0, above. When Extended-School-Year assignments are

made the Resource Specialist Program and ~~Learning Handicapped~~ Special Day ~~Class~~ Program shall be considered the same subject field for purposes of recency.

c. Rather than using District pools, unassigned applicants from DIS (itinerant) programs shall be assigned from Special Education pools based on the program office location, utilizing teacher experience, priority, and seniority as described above.

~~10.0 Voluntary Intersession – Multitrack Secondary Schools: Priority for assignment of applicants to intersession programs in multitrack schools shall be given to teachers currently assigned to that school. If more applicants apply than there are positions at the school, employees shall be selected for the assignments on the basis of priority and seniority as in 3.0 above.~~

a. Seniority: If there are more eligible applicants within each priority to teach a specific course at any one school than there are positions available, District seniority shall determine the selection. Ties in District shall be broken under the provisions of Article XI, Section 6.2. The remaining applicants shall be eligible for assignment as described under Section 13.0, Priority Five below. ~~The posting and notice requirements of Section 3.0 and Sections 7.0 Salary and 8.0 Hours, Duties shall apply to intersession.~~

11.0 Special Grievance Provision: Any employee who wishes to seek back pay due to a claimed violation of the selection and assignment rules of this Article must file a formal grievance under Article V within five (5) days of the written notice of assignment or non-assignment, or within five (5) days of the first day of summer session, or ~~multitrack intersession~~ whichever is earlier. Any other alleged violations of this Article may be processed using the normal time line of Article V.

12.0 Summer Session Adult Education: Summer Session assignment in the Division of Adult and Career Education shall generally be governed by the foregoing provisions of this Article. However, the following exceptions shall apply: All references to "employees" in this Article are applicable to "personnel" as that term is used throughout Article XXI and in particular Section 1.1 thereof.

a. Only personnel who have taught in the Division during the past school year are eligible to apply for summer school assignments. New personnel shall not be recruited to teach summer school as long as qualified applicants remain unassigned.

b. Section 2.0 a contains a reference to "permanent or probationary status" which does not apply to the Division.

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(B) 12/4/25



c. References to are or regional organization are not applicable to the Division. Summer session assignments are a local site function. Qualified applicants from priority categories one, two, three, and four are to be processed at the local site; and the remaining unassigned applicants shall be referred to the Division Office for assignment to unfilled vacancies at other locations by priority, subject matter and longevity.

(1) Priority One - Those teachers whose sole regular LAUSD assignment is with DACE and who have taught the course at least one semester/trimester in the past three years and did not teach the last summer session.

(2) Priority Two - Those teachers whose sole regular LAUSD assignment is with DACE and who have taught the course at least one semester/trimester in the past three years and did teach the last summer session.

(3) Priority Three - All other eligible LAUSD applicants.

(4) Priority Four - All other eligible applicants.

d. Rather than "seniority" the Division utilizes a system of division longevity as defined in Article XXI, Section 4.7, b.

e. The provisions of Section 6.0 shall cease to be in effect when instruction commences; thereafter the class size minimums of Article XXI shall apply.

f. Compensation for Division summer session shall be the hourly rate as indicated in Section 7.0 c.

g. In place of Section 8.0, the maximum weekly summer session assignment in the Division shall be twenty hours per week. However, combination assignments and assignments limited to funding under other sources such as ROC/ROP, GISP or ABE will have a thirty hours per week maximum. Any exception to the above limitations may only be made with the approval of the Division Superintendent under compelling circumstances.

h. Substitute provisions for the Division (as provided in Article XXI) shall apply to summer session.

i. Sections 9.0 and 10.0 of this Article are not applicable to the Division.

Article XX – Summer/Winter/~~Intersession~~-Intervention/Extended Learning Program Sessions

13.0 Elementary School: Intervention/Extended Learning Programs: Intervention/Extended Learning Programs assignments in grades K-8 (but does not include the Middle School Summer School ~~or Multitrack Middle School Intersession Program~~) shall generally be governed by the foregoing provisions of this Article, however, the following shall also apply:

a. Selection:

(1) Priority One - Permanent teacher at the local site in the affected grades/subject fields with appropriate authorization and extensive training in the grade/subject field as evidenced by:

(i) Special credential and/or certificate *or* Board Permit or
(ii) Successful completion of specialized training and
(iii) Necessary qualifications to teach English Language Learners, Special Ed., etc.

(2) Priority Two - Same as above with experience in any other grades/subject field

(3) Priority Three - Same as above with basic training in grades/subject field and in affected grades

(4) Priority Four - Same as above with basic training in other than the affected grades/subject field

(5) Priority Five - Permanent teacher in same priority order as above (#1-#4) but at other locations – A Local District-wide list of such employees who would be willing to work at another location will be established. All teachers with the appropriate qualifications within each of the above categories will be selected in seniority order.

(6) Priority Six - Retiree with appropriate credentials, authorization and training

(7) Priority Seven - Probationary teachers by seniority at the local site

(8) Priority Eight - Emergency Permit teachers by contract date at the local site

b. Seniority: If there are more eligible applicants within each priority to teach a specific course at any one school than there are positions available, District seniority, on a rotational basis, shall determine

the selection. An applicant who taught in the program during the previous session shall not be eligible for service until all teachers in the priority grouping who did not teach the previous session are assigned. Ties in District seniority shall be broken under the provisions of Article XI, Section 6.2.

c. Compensation: Teachers who participate in such Extended Learning Programs shall be compensated on X basis (10thly hourly rate). The summer school rate (Z basis at 10thly hourly rate + a differential factor of 1.09224) will be used only if the following conditions exist:

(1) Class size in the affected grades are at or higher than the District class norm for summer school/~~multitrack school intersession.~~

(2) Student instructional hours are a minimum of ** four hours per day and the length of time which will make them eligible for class credit. (** Established length of time for summer school/~~multitrack year round school intersession is six weeks, however, the year round school intersession may be broken up into two week or three week blocks of time for a total of six weeks.~~)

13.1 Mandatory Student Summer Session/~~Multitrack Intersession~~ Elementary: For Weeks 1-6 teachers who participate shall be compensated at the summer school rate (i.e., Z - basis at 10thly hourly rate + differential factor of 1.09224) for four hours of instructional time per day.

a. For weeks 5 and 6 teachers who participate will receive an additional hour per day at X-basis for a total of 10 hours.

~~b. For year round schools, the number of weeks and or hours per day may vary, however, the number of auxiliary hours may not exceed a total of 10 hours per session.~~

13.2 Mandatory Student Summer School/~~Multitrack School Intersession~~/Intervention Selection - Elementary: All conditions for selection described above shall apply in addition to the following: Single track calendar sites with less than the specified number of eligible students will be combined within ~~local District~~ Region and treated as a single, local site.

a. Staffing for ~~local District~~ Region center sites (sites housing students from several sites) will be determined by the ~~local District~~ Region center principal using the above selection process (i.e. ~~local District~~ Region centers will be treated as single site).

14.0 Secondary School: Intervention/Extended Learning programs

a. Selection: refer to section 3.0 above.

b. Compensation: Teachers who participate in such mandatory Intervention classes shall be compensated in the following manner:

(1) For Weeks 1-6 Teachers will be compensated at the summer school rate (i.e., Z-Basis at 10thly hourly rate + differential factor of 1.09224) for 4 hours of instructional time per day.

(2) For Weeks 5 & 6Teachers will receive an additional hour per day at X-basis for a total of 20 hours (i.e., auxiliary).

~~NOTE: For Year Round Schools, the number of weeks and or hours per day may vary, however, the number of auxiliary hours may not exceed a total of 10 hours per session.~~

15.0 For any training required of these programs, the teacher will be compensated at X-bases (10thly hourly rate).

UTLA Proposal 2-18-25
District Counter 4-28-25
UTLA Counter 6-17-25
District Counter 8-20-25
UTLA Counter 9-10-25
District Counter 10-7-25
District Counter Updated 10-21-25
UTLA Counter 10-21-25
District Counter 11-03-25, revised 4-11-26

# ARTICLE XXI

## ADULT AND CAREER EDUCATION

1.0 General: The District and UTLA have agreed to the provisions of this Article in recognition of the special conditions involved in the Division of Adult and Career Education (hereinafter "the Division") is conducted by a combination of full-time and part-time employees trained in methods to meet the learning needs of the District's youth and adult population in the areas of essential skills, lifelong learning, and vocational and occupational training. While it is recognized that Division personnel may be concurrently employed in other divisions of the district (including K-12), it is the intention of the parties that the employment relationship described in this Article, and the rights that flow therefrom, are separate and distinct from the rights which may accrue to the individual from other employment in the District. If there is any conflict between the terms of this Article and the terms of other provisions of this Agreement as they apply to Division of Adult and Career Education employees, this Article shall prevail.

1.1 Throughout this Article the term "employee(s)" or "unit member(s)" covers those persons who are, by virtue of being assigned for 10 or more hour per week, included within the bargaining unit and eligible to utilize the grievance procedures of Article V. The term "personnel" covers both employees (as defined above) and also non-unit members (those assigned for fewer than 10 hours per week). The complaint procedure referenced in Article V, Section 23.0 is available to non-unit members for alleged violations by the District of Board Rules and/or administrative rules.

1.2 The District shall furnish UTLA annually, upon request, with a list (or lists) of Adult Education assignments (class title, days and hours), listed by name, employee number, work location, and classification codes (including funding source and employment status of each unit member).

2.0 Employment Contracts: Adult Education funded employees who are assigned more than eighteen hours per week are covered either by probationary or permanent contract status.

2.1 DACE teachers in out-of-classroom positions are subject to the 5-year limit described in Article IX-A, Section 9.0.

3.0 All non-CTE certificated employees assigned to teach more than 18 hours per week shall work under a Probationary or Permanent contract. All non-CTE certificated employees assigned to teach 18 or fewer hours shall

work under a categorical or limited-term (temporary) contract. All CTE certificated employees shall work under a ROC-ROP contract.

4.0 Uniform Staffing Procedures for DACE Classroom Teachers

a. For employees in each Adult School location, assignment to department and classes shall be made pursuant to the following procedure:

1. Prior to the selection of classes, the administrator at each DACE School shall create a tentative matrix of the classes to be offered that will include the course title, hours per week, clock hours, location and any special credentials, and/or necessary qualifications required for each class assignment. If a class is designated by the District to be online or hybrid, that shall also be indicated.

2. Requests: After the creation and posting of the matrix as required above, Teachers with the specified credentials and required qualifications ("qualified") may make requests using a teacher preference form. Submission of this preference form shall serve as a request for assignment to classes. Teachers on leave who are scheduled to return to service should participate in the selection process.

3. Departments: The department in which a permanent teacher is considered for assignment purposes shall be the one in which the teacher has taught for the major portion of teaching time during the most recent six semesters of classroom teaching experience. This recent experience provision shall not apply when a teacher applies to a position unfilled after all teachers in the department have had the opportunity to submit requests.

4. Class assignments shall be combined into positions by the administrator and assigned to current personnel based on the submitted preference forms with the following prioritization:

(i) Qualified permanent teachers currently assigned to the school on the basis of DACE start date and educational program needs, based on the teacher's tenure base.

(ii) Qualified probationary teachers currently assigned to the school on the basis of DACE start date and educational program needs.

(iii) Qualified permanent teachers with active transfer requests on file, or who have been displaced from other DACE locations.

(iv) Qualified non-permanent teachers on the basis of longevity, start date with DACE, employment contract obligations, and educational program needs. Longevity is measured by the number of consecutive uninterrupted years of satisfactory service in the subject field in the Division. To qualify for a year of longevity service, the individual must have served at least 380 hours during that school year excluding summer school.

b. Following the completion of the initial selection process, the principal shall notify the UTLA Chapter Chair of any teacher vacancies. Remaining unfilled positions ~~and/or class assignments~~ shall be posted at the Division Central Office human resources website, the time reporting sites and major branches and a copy emailed to UTLA. To apply for such positions a person must be either qualified as provided above or possess other appropriate training and/or experience needed for the position, possess the requisite credential, and possess the instructional skills or qualifications as stated in the job posting. Positions shall be posted as soon as they are known to be available. The site Administrator shall select from among the applicants.

c. Dispute Resolution Procedure (Adult Education Class Assignments For Permanent Teachers): In the case of a dispute as to the assignment of a permanent adult education teacher to a position (but not as the result of the assignment of non-permanent teachers, whose assignments are not subject to any dispute resolution or grievance procedure), the dispute shall be resolved solely pursuant to the procedures of Article V-A, subject to the following: The Joint Panel charged with resolving the dispute under Article V-A shall have the authority to overrule a site administrator's adult teacher's assignment to a position only upon a specific finding that the positions is arbitrary and capricious. The decision of the panel shall be final and binding.

d. Alleged violations of the procedures set forth in section C. above are subject to the grievance procedure of Article V; the substance of the assignment decision is not.

4.1 After the initial selection process and the posting of teacher vacancies or unfilled positions described in Section 4.0(b), the site administrator and chapter chair shall discuss the equitable distribution of any remaining voluntary class assignments/hours. Topics of discussion shall include consideration of employee preference/interest forms,

qualifications, DACE start date and educational program needs. The site administrator shall assign the final distribution of any remaining class assignments/hours.

5.0 The District has committed to replace tenured Adult Education positions which are lost due to attrition (resignation, retirement, ~~death~~ or otherwise separated) provided that funding to DACE is equal to or greater than the available funding for the previous year and there is documented student need (e.g., increased enrollment, individualized student plans) in the subject area(s) for the positions. A reasonable effort shall be made to offer these assignments to interested and qualified employees at the site who are tenured at less than thirty hours with additional hours that become available over their tenured hours, up to thirty hours.

5.1 Adult Education Preparation Time: Beginning with the 2023-2024 school year, DACE teachers shall be assigned the equivalent of one (1) hour of paid on-site preparation time for every five (5) hours of class time for professional duties including preparation for class, collaborative planning, grading, record-keeping and conferences with students and staff members. Counseling, registration, and orientation classes (STEP classes) shall not be subject to this provision.

~~5.2 The District shall create a task force with equal members appointed by LAUSD and UTLA. The task force shall make recommendations for scheduling adult education preparation time.~~

5.2 Preparation time shall not be scheduled after 8:00pm, except by majority vote of the UTLA-represented employees at the site.

5.3 Whenever possible, DACE certificated employees who are teaching online courses at multiple schools/sites, shall be allowed to teach all their assigned online courses at one location.

6.0 Class Size Maximums: Class size shall not exceed the room occupancy/seating requirements of applicable fire codes.

a. Occupational classes which require a high degree of student involvement shall be limited in size by the number of functional work stations in the room or shop facility as reasonably determined by the District.

b. In General Education classes the number of students enrolled at any time may exceed the number of learning stations in a classroom of facility. However, actual attendance shall be limited by the number of learning stations and by fire code as provided above. Enrollees in excess of actual attendance may be placed on a waiting list by the instructor or be referred to the Branch coordinator or site administrator for placement in other classes.

c. Classes (other than lecture series) scheduled in large District facilities such as music rooms, cafeteria or auditoriums, shall have one teacher for each 50 students, or fraction thereof, who are in attendance for three consecutive class meetings.

d. Learning Centers, Reading Labs, and other academic learning labs shall be limited as provided above and, in addition, when attendance reaches 27 or more students for three consecutive days an additional person (e.g., aide or teaching assistant) shall be provided to assist the instructor.

7.0 Class Size Minimums: The Division shall observe class size minimums of twenty in General Education, eighteen in Occupational courses and eighteen in Adults with Disabilities.

a. A notice that a class may be terminated shall be given by the instructor of the class to the students and to the site administrator when attendance reaches twenty or less in General Education, or eighteen or less in Occupational or Adults with Disabilities classes.

b. If class attendance drops below an average of twenty for three consecutive class meetings (eighteen in Occupational and Adults with Disabilities) the class may be closed.

c. If class attendance reaches fifteen students (fewer than twelve in Occupational classes and fewer than fourteen in Adults with Disabilities) the class shall be canceled. If a class is being canceled due to loss of enrollment, the teacher shall be so advised as soon as practical during a conference with the administrator and with written notice to the teacher no later than the last scheduled class meeting. The conference may be conducted by telephone if the teacher is not readily available to the administrator (e.g., satellite location, or teacher absent). A class which has reached the level for cancellation may be continued under compelling circumstances at the sole discretion of the Division Superintendent.

7.1 Occupational classes shall not be canceled when student job placement temporarily reduces class size below the stated minimums.

7.2 Learning Centers, Reading Labs and other academic learning labs shall not be canceled when student advancement temporarily reduces class size below the stated minimums.

8.0 At each school, the administration and faculty shall annually determine a list of mutually acceptable substitutes. The list may include teachers at the school as well as other qualified teachers. Teachers at the location shall have the right to request a substitute from the list by name. When no name is offered or the substitute is unavailable, the administrator has the right to select another substitute from the list. When the school site administrator chooses to observe a prospective hire, that individual may be assigned as a substitute

following an attempt to obtain the consent of the regular teacher. Successful performance by these substitutes may result in their being added to the list. When an absence is known or anticipated to be for a period of more than two weeks, the site administrator may extend the assignment of the current substitute or select from the employees whose names appear on the school substitute list.

9.0 Miscellaneous: Division personnel shall have reasonable access to telephone service at all sites for the performance of their student job placement duties.

9.1 The District shall provide pay for the annual before-school planning meeting-three hours at training rate as provided by Board Rule 1921.

9.2 Part-Time Leave:

a. A Part-Time leave may be granted on a year-by-year basis subject to school schedules, availability of classes, and approval by the principal and the Division of Adult and Career Education (DACE).

b. An application must be on file in the DACE Personnel Office by March 15 for the upcoming school year.

c. Eligibility for health and welfare benefits for employees who work less than half-time will be determined pursuant to Article XVI, Section 3.0.

10.0 Allocation to an Hourly Rate Salary Schedule: An employee who has not formerly served in a class paid on the Hourly Rate Schedule shall be allocated to the first step. When an employee who formerly served in a class paid on the Hourly Rate Schedule is reassigned to such schedule within 39 months, allocation shall be made to the employee's former step and any step advancement earned but not granted shall be allowed. If such reassignment is more than 39 months from the last date for which salary was received in the class, allocation shall be made to the first step of the schedule. However, if the reason that the employee has not served on the Hourly Rate Schedule for more than 39 months is that the employee was serving in a non-classroom position within the Adult Program, then the employee shall be restored to his or her previous higher step. This last sentence becomes effective 30 days from the adoption of this Agreement, prospectively; an employee disadvantaged by the prior rule shall be re-rated at their previous higher step (plus step advancements earned after return to the Hourly Rate Schedule) effective 30 days from the adoption of this Agreement, but there shall be no retroactive pay relating to any prior time.

KLA 4-12-26 CE 4/12/26

UTLA Proposal 2-21-25
District Counter 5-28-25
UTLA Counter 6-17-25
District Counter 8-20-25
UTLA Counter 11-10-25
District Counter 11-20-25, revised 4-11-26

## ARTICLE XXII

## SPECIAL EDUCATION

1.0 The District shall make every reasonable effort to adhere to the Special Education class size caps in section 15.0 of this article.

a. ~~After norm day of the 2021 – 2022 school year, the Special Education Division shall provide a monthly class size/case load report to UTLA for bargaining unit positions under the supervision of the Special Education Division.~~ Special education classes will follow the District recognized norm day.

b. Following norm day, the District shall provide a monthly special education class size/caseload reports to UTLA.

2.0 If a Special Education class has exceeded the ~~norm~~ class size outlined in Section 15.0 below by two or more students following norm day, ~~the teacher may notify the Special Education Administrator.~~ the District shall make every effort to remedy the situation within ten (10) workdays. ~~Within ten (10) workdays of the notification, if the condition persists, the District shall remedy the situation, after consultation with the affected teacher,~~ by taking one of the following actions:

a. The transfer of student(s) to another class.

b. The opening of an additional class.

c. The assignment of additional paraprofessional(s)/teaching staff to the class.

2.1 If there is a class size overage of two or more students in a special day program/class designated by the District, the following shall apply and become effective ~~following Board adoption of this Agreement.~~ July 1, 2026. (KLA)

a. In elementary schools, compensation at $500 ~~$625~~ per ~~semester~~ classification period in which the class size has exceeded the class size cap by two (2) students ~~for at least one~~ per classification period. Compensation at $1000 ~~$1,250~~ per ~~semester~~ classification period in which the class size has exceeded the class size cap by three (3) or more students ~~for at least one~~ per classification period. ~~Compensation under this section shall not exceed $1,250 per semester.~~

b. In secondary schools, compensation for middle school and high school teachers teaching multiple class periods in a classification period, shall be prorated as follows:

| Class Size Cap, Per Class Period, Exceeded By: | 50% or Less of Total Class Periods with Overnorm** | More than 50% of Total Class Periods with Overnorm** |
|---|---|---|
| +2 only | $250 | $500 |
| Any combination of classes where 50% or less of applicable class periods are +3 | $375 | $750 |
| Any combination of classes where more than 50% of applicable class periods are +3 | $500 | $1000 |



c. As defined in 2.1 a. and b. above, compensation will be provided when 50% or more of the classification (enrollment) period exceeds the class size cap outlined in Section 15.0 below.

d. Following a classification period, teachers will complete and submit a request form (Appendix ) to administration with supporting documentation to report a class size overage.

e. In accordance with Article V, Section 7.0, the affected teacher may ~~request~~ file for an Informal Conference. ~~following applicable timelines specified in the grievance procedure.~~

3.0 ~~e.~~ The District will make every effort to accurately reflect any adjustments on caseloads and/or class size rosters contained within the District's data/case management systems (e.g., Welligent, MiSIS and SESAC).

~~3.0 In accordance with California Education Code Section 56195.8 (c), the maximum class caseload for an RSP teacher shall be 28.~~

4.0 IEP Meetings: Except in unusual circumstances, IEP meetings shall be held at the student's local school of attendance.

4.1 IEP Rights: Release Time/Substitute Coverage:

a. Substitute coverage shall be provided for special education teachers for the duration of IEP team meetings including any time outside of their scheduled conference periods.

b. ~~Upon request,~~ ~~s~~Substitute coverage shall be provided for a general education teachers for the duration of an IEP team meetings, including any time outside of their scheduled conference periods.

c. Every effort shall be made to provide substitute coverage for RSTs for the duration of the IEP team meetings.

d. Release time will be provided for Itinerants, for whom there are no available substitutes.

5.0 Special Education Facilities: When locating and utilizing classrooms and facilities for Special Education, the District shall make a reasonable effort to integrate students with disabilities in the general education program.

6.0 Special Education Moving Assistance: In case of required change in teaching location and/or room assignment for SDP teachers and RST's, during the school year, the District shall provide reasonable assistance for moving heavy equipment and supplies.

7.0 ~~In the event of an unforeseen emergency impacting another special education instructional program, whenever possible, the administrator will consult the affected teacher at least twenty-four (24) hours before temporarily reassigning a paraprofessional from an assigned classroom.~~ The District shall make every effort to minimize the temporary reassignment of paraprofessionals from a classroom/program. The temporary reassignment of paraprofessionals shall be non-recurring in nature whenever possible prioritizing student need. In the event of an unforeseen emergency impacting another special education instructional program, whenever possible, the administrator will consult the affected teacher at least twenty-four (24) hours before temporarily reassigning a paraprofessional from an assigned classroom and discuss a plan of support to assist with student needs.

7.1 All efforts shall be made to ensure that Special Day Programs including Core Curriculum programs have a minimum of one (1) paraprofessional during the instructional day without encroachment. For Special Day Programs ~~with the exception of programs~~ who primarily service students with autism, emotional disability and those students served within a modified core curriculum based program ~~disturbance~~, every effort shall be made to ~~who shall~~ have two (2) paraprofessionals.

8.0 Restructuring of Special Education Delivery Services: The District and UTLA will continue discussions on the goal of restructuring the instructional delivery service model for students with disabilities which shall include the composition of Special Education Classes, continuum of services, materials/resources and training needed to implement such a model.

UTLA shall have the option to reopen negotiations on the topic of this restructuring during the term of this successor agreement upon notice from the

District to pilot a new instructional delivery model. The District anticipates piloting a new instructional delivery model during the life of this Agreement.

9.0 Special Education Trainee/Assistant Interview Process: When special education trainee/assistant positions are to be filled by interview, local schools shall develop their own procedures for special education teacher participation.

10.0 Continued Assignment of Aides and Teacher Assistants to a Teacher: At the conclusion of each school year, the teacher (or other bargaining unit member) may request that the same Aide or Teacher Assistant be assigned to the teacher for the following year. A continued assignment of Aides or Teacher Assistants shall be reasonably determined by the local school administrator with the concurrence of the affected teacher. If the affected teacher does not concur in the assignment, the Aide or Teacher Assistant may request a meeting with the site administrator and teacher to discuss the issue. If such a meeting occurs, the school administrator or designee shall then reasonably determine the assignment. The above procedures are (1) applicable only when budget and program design indicate that the Aide/TA position in question is to be ongoing into the next year, and (2) do not guarantee the Aide/TA any particular longevity in assignment.

11.0 Special Education Policies and Procedures Manual ~~Resources Notebook:~~ Special Education Department chairs shall be provided a link to the electronic Special Education Policies and Procedures Manual ~~resource notebook~~ containing all pertinent Division bulletins.

12.0 Increased Special Education Funding: The Parties will work collaboratively to accomplish the purpose of increased funding for special education students.

13.0 Workload/Caseload Committee for ~~Health and Human Service and Special Education Itinerant Employees~~ Inclusion Facilitators: A Workload/Caseload Taskforce will be comprised of an equal number of members up to ~~five (5)~~ four (4) members each appointed by the District and UTLA. The Taskforce will meet quarterly and will discuss, explore options and make recommendations on the following:

a. Review and make recommendations regarding the caseload composition ~~and workloads~~ of Inclusion Facilitators including student needs, age groupings and program structure. ~~and make recommendations to make assignments more equitable. The taskforce shall take into account the available resources, effects of increasing/declining enrollment where applicable, needs of special education students and other target student populations and the number of students and sites to receive service.~~

~~b.~~ ~~Impact~~ Strategies for implementing direct vs. indirect services for students.

c. Recommendations and strategies to assist staff in making up lost services hours for students.

d. Strategies to better integrate/include students with disabilities into the general education program utilizing potentially available site-based resources.

~~e. Input for revising the evaluation system to better reflect the standards of the respective professions.~~

d. Assignments and consideration for distance between schools and/or home, driving time, breaks, and the needs of the school community.

e. Feedback and collaboration on Professional Development for all members at schools with Inclusion Facilitators focusing on collaboration and understanding of roles.

f. Other items specific to Inclusion Facilitators.

The Task Force members shall not have authority to engage in bargaining, or in agreements or joint reports/recommendations; the party representatives shall instead report back their own advisory opinions and recommendations to their respective bargaining teams.

14.0 Assessment: Upon request, special education teachers shall be given up to three (3) full release days per year, at no loss of pay, to complete a federally mandated assessment for students in their class/caseload.

14.2 The District shall provide special education teachers access to current norm-assessment protocols and student record books.

15.0 Special Education Class Size and Designated Instructional Services Caseloads

| Type of Special Day Class | Class Size |
|---|---|
| Autism – General Education Curriculum (AUT C) | 10 (9 beginning July 1, 2024) |
| Autism – Alternate Curriculum (AUT A) | 6 |
| Deaf Education ~~and Hard of Hearing~~ (DHH) | 6 (thru 8 years)<br>8 (9 years and up) |
| Visually Impaired (VI) | 6 (thru 8 years)<br>8 (9 years and up) |
| Preschool for All Learners (PALs) | 10 |
| Preschool Collaborative Classroom (PCC)<br>Early Education Centers | 10 |

| | |
|---|---|
| Preschool Collaborative Class with Universal Transitional Kindergarten (UTK/PCC) | 8 |
| Preschool Comprehensive Program (PSC) | 8 |
| Emotional Disturbance (ED) | 8 |
| Intellectual Disability Moderate (IDM) | 12 |
| Intellectual Disability Severe (IDS) | 10 |
| Multiple Disabilities (MD) | 8 |
| Specific Learning Disability (SLD) | 12 |

| | |
|---|---|
| Special Education Centers / Career and Transition Centers (CTCs) | 10 students |

| | |
|---|---|
| Virtual Academy - Core Curriculum | 12 students |
| Virtual Academy – Modified Core | 10 students |

| Designated Instruction Services | Caseload |
|---|---|
| Adaptive PE | 60 students |
| Audiology | 80 students |
| Deaf Education~~/Hard of Hearing~~ | 35 students |
| Language/Speech | 55 students * |
| Orientation and Mobility | 15 students |
| Visually Impaired | 30 students |

| | |
|---|---|
| Resource Specialist Program | 28 students as defined by Ed Code |

(a) If optimum class ~~norm~~ size is exceeded by two for a temporary period of time which exceeds one month, a referral may be made to the ~~Area Coordinator~~ Region Special Education Administrator, Special Education, who may contact the Executive Director of ~~Associate Superintendent,~~ Special Education, for assistance.

(b) Maximum age is to high school completion or to 22 years of age. Pupils who have not met their prescribed course of study or regular or differential proficiency standards may remain in school through age 21. Any pupil who becomes 22

while participating in a program may continue participation in accordance with California Education Code 56026. ~~for the remainder of the then current school year.~~

(c) For designated instruction services, if optimal caseloads are exceeded by two (2) for a period of time which exceeds one month, a referral may be made to the Workload/Caseload committee unless otherwise prohibited or inconsistent with applicable law ~~or the Modified Consent Decree.~~ The Committee may refer the issue to the Executive Director of ~~Associate Superintendent for~~ Special Education or the Executive Director for Student Health and Human Services.

*(d) For Speech and Language providers whose caseloads exceeds the maximum identified in section 15.0 above, the District shall make every effort to remedy the situation within ten (10) workdays by reassigning students to another provider.

Following the period identified above, if a provider's caseload exceeds the cap by five students, the provider may apply for a supplemental replacement assignment outside their regular assigned duties/caseload. Upon approval, the administrative supervisor shall prioritize assigning providers to their home school, to the extent possible, when given a replacement assignment.

15.1 The parties agree to continue discussions on Special Education Class Size and Caseloads in conjunction with the anticipated restructuring of Special Education Services pursuant to Article XXII, Section 8.0.

16.0 Service Coverage for DIS Providers: In the event coverage is not available for Designated Instructional Services (DIS) providers on an extended leave/absence, to the extent possible, students on the provider's caseload will be temporarily reassigned to a qualified DIS provider based on availability.

17~~6~~.0 The District will implement a Special Education Educator Recruitment Workgroup comprised of up to five (5) members appointed by the District, and up to five (5) members of the UTLA bargaining unit, appointed by United Teachers Los Angeles. The recruitment and retention workgroup shall meet six (6) times per year – outside of daily' onsite obligations - to provide recommendations. UTLA bargaining unit members of the workgroup shall be compensated for these meetings at their regular hourly rates. Based on workgroup members' availability and District discretion, UTLA bargaining unit members may be included in recruitment events, including those outside of the County of Los Angeles and the State of California.

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# ARTICLE XXIII

## EARLY EDUCATION CENTERS

To support the learning and development of students served within an Early Education Center, the District will engage in ongoing efforts to provide families with information pertaining to available centers, including location, hours and the process for student enrollment.

1.0 General: The District and UTLA have agreed to the provisions of this Article in recognition of certain special conditions involved in Early Education Center operations.

2.0 Informal Leaves: Employees who desire to apply for informal permissive (unpaid) leaves of absence should refer to Article XII, Section 5.0.

3.0 Mileage: Mileage reimbursement shall be paid for miles driven between locations when a Early Education Center teacher is assigned to two locations per day.

4.0 Transfers Involving 8-Hour Assignments: See Article XI, Section 10.0.

5.0 Additional Hours of Work:

a. All known and anticipated 4-hour openings not filled by an employee returning from leave, a displaced employee, or an employee already assigned to the site where the vacancy occurs, shall be posted at all Centers on or before the first day of each month. Four-hour employees who seek additional hours and who have on file a Statement of Availability requesting additional hours, may apply for any posted position by submitting an appropriate application to the Early Education Center Assignment Office within five work days of the posting. The most senior qualified applicant may be appointed to fill the position or selection may be made after interviewing the three most senior qualified applicants.

b. Postings of positions shall include: The name and address of the work site, the proposed hours of the assignment (either morning or afternoon), any special skills and/or qualifications required, and a statement as to whether the position will be filled by the most senior qualified applicant or by the interview process.

5.1 In the event no current 4-hour employee applies for a posted opening, the District may, in its discretion, fill the position with a new employee or

declare that a compelling circumstance exists and fill the position with a 4-hour employee assigned within the geographic region of the opening whose annual Statement of Availability Form shows a desire to work additional hours. Two refusals of an assignment under compelling circumstances (as provided above) may result in removal of an employee's name from the Availability List for the remainder of the school year.

5.2 Refusal of a substitute teaching assignment by a 4-hour employee, who has on file a Statement of Availability requesting additional hours, shall not prejudice the employee's eligibility for additional 4-hour openings.

6.0 Seniority List: The District shall maintain a seniority list for Early Education Centers and shall forward a copy to UTLA by July 1 and January 1 of each year.

7.0 Vacation Scheduling: See Article XVII Holidays and Vacation.

8.0 Late Hours: When teachers are required to remain on site beyond their assigned time due to parents' failure to pick up their children at the close of school, the extra time involved is to be recorded and when accumulated to a total of four hours shall be compensated either by straight-time salary or by released time to be scheduled at times agreed to by the District and the teacher. At the request of the teacher, this released time shall be scheduled in conjunction with vacation time. If the District and the employee have not agreed on the scheduling of the accrued released time prior to the close of the school year (June 30), the District may either schedule the time or compensate the employee at the regular rate of pay. General hours provisions are set forth in Article IX, Sections 3.2 and 7.1.

9.0 Excused Time: Pursuant to past practice, after noon on Christmas Eve and New Year's Eve, Early Education Center will operate on a reduced "minimum crew" basis, with most employees released on a paid "excused time" basis. Those who must remain at work shall subsequently receive compensatory time off equal to the time worked after noon on said days. For this purpose, such compensatory time off shall be taken within two pay periods.

10.0 Additional Compensation: An Early Education Center teacher shall receive additional compensation in the following circumstances:

a. Another regularly assigned teacher is absent; and no substitute is assigned for the absent Early Education Center teacher; and as a result the teacher is assigned children from the absent teacher's class; and the teacher's class size exceeds the state-prescribed adult-to-child ratio; or

b. When a minimum or shortened day at the local elementary school causes the Early Education Center teacher's class to exceed the state-prescribed adult-to-child ratio.

c. Additional compensation shall not be provided under a or b above when the prescribed ratio is exceeded during transition from one activity to another for periods of up to 20 minutes.

d. When compensation is payable pursuant to a or b above, the teacher shall receive one hour's pay for each 24 pupil hours of additional service rendered to students not normally assigned to that teacher. The rate to be paid for such service shall be the teacher's regular hourly rate but not to exceed the maximum rate which would otherwise have been paid to a day-to-day substitute.

e. The additional students and time shall be recorded to the nearest (.1) of an hour upon conclusion of each affected work shift and such time accumulated during any given pay period shall be reported to the Payroll Services Branch for payment during the next pay period. Additional compensation representing less than .1 of a full hour of compensation will not be reported to the Payroll Services Branch.

11.0 Participation in Chapter Chair Meetings: On days when UTLA hosts a meeting for chapter chairs, the chapter chair at each EEC upon 5 prior working days notice will be assigned a shift other than the closing shift in order to accommodate the UTLA Chapter Chair's attendance. With less than five prior working days notice, the District shall permit the UTLA Chapter Chair to trade shifts with another willing Early Education Center teacher for that day and inform the site administrator.

12.0 Substitutes: Various substitute assignment procedures and priorities are made applicable to Early Education Centers as indicated in Article XIX. Absent Early Education Center employees must report their absence and/or substitute request directly to their site administrator or designee rather than to the Early Education Center Substitute Assignment Desk.

13.0 Early Education Center head teachers shall be permanent teachers if practicable.

14.0 Professional Development: The district shall develop and provide Professional Development suited for Early Educators.

14.1 All voluntary trainings and professional development outside of the regular work hours shall be compensated at the professional development rate.

14.2 If an Early Education Center teacher is assigned during the students' rest period, such period shall be treated the same as the elementary preparation period. The District shall make a reasonable effort to schedule aides to supervise the children in order to allow an uninterrupted preparation period. In situations where an aide is not available to supervise the students during their rest periods and the Early Education teacher(s) is required to supervise students during their District-scheduled preparation time, the affected Early Education Center teacher(s) may

perform the preparation duties after their regular work hours and be compensated at their hourly rate of pay.

15.0 Staffing ratios for Early Education programs shall be in accordance with applicable laws and regulations.

16.0 Special Education classes, including Preschool Collaborative Classes at Early Education Centers shall refer to Article XXII for class size, staffing and programmatic needs.

TA CC 10/~~24~~/25
R 10/27/25

# ARTICLE XXIV

## POSITIVE STUDENT BEHAVIOR INTERVENTION AND SUPPORT, LEGAL SUPPORT AND PROPERTY LOSS

1.0 Codes of Student Conduct: It is the intention of the parties that teachers and administrators work in a mutually supportive manner to maintain school wide policies encouraging appropriate and positive student behavior. ~~There are three levels or sources of student disciplinary rules:~~

a. In order to improve consistency and accountability in student discipline, the District shall develop and issue (and may revise from time to time) a District-wide Code of Student Conduct. UTLA shall be one of the principal participating stakeholders in that process;

b. Local School Leadership Councils shall, pursuant to Article XXVII, Section 2.4, issue local rules of student conduct, supplemental to and consistent with the District-wide Code of Student Conduct; and

c. A teacher shall also have the right to issue and enforce reasonable rules of classroom behavior and expectation applicable to students in the teacher's classes, supplemental to and consistent with the District-wide and local school rules.

d. If the Code of Conduct has been violated, administration will work collaboratively with the student's teacher(s) to remedy the issue consistent with applicable District policies and school site practices and shall make any applicable referrals for student support services. Updates may be provided as appropriate/permissible.

1.1 Schools shall annually, at or soon after the start of the school year, post and distribute the District and local school rules of student behavior and expectations to students, parents, teachers and staff. Any later changes to such rules shall also be posted and distributed.

1.2 Before a student is transferred by the school from a teacher's class for disciplinary reasons or due to a parental request, the site administrator or designee shall give to the teacher an explanation for the transfer. The teacher may attach a written reply for the record.

1.3 LAUSD shall establish positive safety initiatives that prioritize historically underserved students, schools and communities. They shall include, but not be limited to, safe passage programs, community-based peace building

programs, violence prevention programs, mental health and suicide prevention services, and school climate reform initiatives.

2.0 Student Suspensions: In addition to offering student supports such as counseling, parent conferences, conflict mediation support and/or office referrals for school wide positive behavior interventions and supports, the teacher may suspend a student from the teacher's class for that day and the following day for any of the causes in accordance with California Education Code 48900. However, this is not to suggest that teacher-imposed suspensions from class are to be the primary, or even typical, remedy for such offenses.

California Education Code 48900

a. Disruptive behavior;

b. Obscenity, habitual vulgarity, profanity or hate language (e.g., slurs based on race, ethnicity, sexual orientation, gender, religion, etc.);

c. Causing, attempting or threatening violence or physical injury;

d. Theft or damage to school property or personal property;

e. Extortion or robbery;

f. Possessing, using, offering for sale, furnishing or being under the influence of any controlled substance, alcoholic beverage or intoxicant of any kind;

g. Possessing, using, offering for sale or furnishing any drug paraphernalia;

h. Offering for sale or furnishing any substitute substance represented as a controlled substance, alcoholic beverage or intoxicant;

i. Possessing, using, offering for sale, or furnishing any firearm, or imitation firearm, explosive, knife or other dangerous object;

j. Falsely reporting a fire or bomb.

k. Possessing, or using tobacco, or any products containing tobacco or nicotine products, including, but not limited to, cigarettes, cigars, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel. However, this section does not prohibit use or possession by a pupil of his or her own prescription products.

l. Knowingly receiving stolen school property or private property.

m. Committing or attempting to commit a sexual assault as defined in Section 261, 266c, 286, 288, 288a or 289 of the Penal Code or committing a sexual battery as defined in Section 243.4 of the Penal Code; or

n. Harassing, threatening, or intimidating a pupil who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that pupil from being a witness or retaliating against that pupil for being a witness, or both.

In addition, if the Student Support and Progress Team (SSPT) has been initiated for the student, the SSPT shall be involved in the intervention and positive behavior support plan based on student need. Such interventions shall be rooted in Tier II and Tier III Intervention Supports and Alternatives to Suspension as outlined in District policy which currently includes:

a. Highly specialized and individualized alternatives to suspension for students who have been documented as unresponsive to Tier I and/or Tier II

b. Target social skills instruction

c. Behavior plans

d. Alternatives to suspension

e. Increased academic support

f. School-based mentors

g. Classroom management support

h. Intensive academic support based on the student's level of need

i. Intensive social skills counseling

j. Individual behavioral student contract

k. Develop intensive COST/SSTP goals to address the continued misconduct

l. Multi-agency collaboration

m. Community and service learning

## Article XXIV – Positive Student Behavior Intervention and Support, Legal Support and Property Loss

2.1 Teachers who choose to impose suspensions from their class shall immediately report same to the site administrator and send the student to the office. As soon as possible, the teacher shall ask the parent or guardian of the student to meet with the teacher. During the period of the suspension the student shall not be returned to the teacher's class without the consent of the teacher, or be placed in another regular class. The teacher may require the completion of tests and assignments missed due to the suspension. Apart from or in addition to a teacher-imposed suspension, the teacher may refer a student to the site administrator for consideration of a suspension from school or an expulsion.

2.2 Prior to or upon the student's return to the classroom, a copy of the District's documents applicable to the act for which the student was suspended, including corrective action taken, shall be provided to that student's teacher(s).

2.3 Prior to the student's return to the school campus from a suspension or incarceration, a re-entry meeting shall be held. Any identified supports will be shared in accordance with District policies and applicable

3.0 Legal Assistance and Support: If an altercation, disturbance, student discipline situation or similar circumstance results in a lawsuit against an employee for conduct occurring within the course and proper scope of the employee's duties, the District shall, to the extent permitted by law, provide a defense to the employee and indemnify and hold the employee harmless against any resulting civil liability. The Board of Education may, in its discretion under Government Code Section 825, indemnify the employee against punitive or exemplary damages.

3.1 If an employee's person or property is injured or damaged by the willful misconduct of a student while on school property, or while attending or being transported to or from a school-sponsored activity, or in retaliation for conduct of the employee within the course and proper scope of the employee's duties, the employee may, in addition to any independent remedy the employee may have, request the District to pursue legal action against the student and/or the student's parents or guardians pursuant to Education Code Sections 48904 and 48905. After evaluating the circumstances, the District may bring such a legal action to recover damages.

4.0 Notification to Teacher Regarding Past Misconduct by Student: Pursuant to Education Code Section 49079, when a teacher is regularly assigned a student who during the previous three years engaged in the misconduct described below (or who the District reasonably believes has so acted), the District shall make a good faith effort to inform the teacher of that misconduct. The student misconduct which gives rise to the above notification includes any misconduct which would constitute grounds for suspension from school or expulsion. Such notification and information shall be based upon the

records the District maintains in its ordinary course of business or has received from a law enforcement agency. Any such information shall be received by the teacher in confidence for the limited purpose of alerting the teacher, and shall not be further disseminated by the teacher.

4.1 Threat Assessment: Should a threat assessment of a student be initiated, the teacher(s) of that student will be notified of the status of the assessments, steps to be taken and of any needed classroom supports/interventions. Updates shall be provided as appropriate and permissible. This information should be treated in confidence as noted in section 4.0 above. The teacher(s) may communicate with their union representatives if they have concerns about the process or general safety, however, pupil record information as defined in District policy and federal law shall not be disclosed.

5.0 Loss, Destruction, Damage, Theft and Vandalism: Employees shall be reimbursed for lost, damaged, destroyed, stolen or vandalized personal property as provided below. The maximum limit for reimbursement shall be $1000. Claims which are reported to the employee's personal insurance carrier shall be limited to the insurance deductible, if any, plus any other non-insured loss. In no case shall the District reimbursement exceed $1000, except that the Board of Education may, upon application (see f. below) and in its discretion, approve a reimbursement in excess of the normal maximum or a reimbursement which does not otherwise qualify under the provisions below.

a. The District shall pay the cost of replacing or repairing:

(1) An employee's property necessarily worn or carried (such as eyeglasses, hearing aids, dentures, watches or clothing) damaged or stolen in the course of duty without fault of the employee; or

(2) The loss (from theft, damage or destruction by vandalism, burglary or arson) of personal property used in the schools or offices, when approval for such use was given by the site administrator before the property was put into use and the value of the property was agreed upon in advance (complete the Property Registration Form); or

(3) The loss from damage to, or theft of, an employee's automobile as the result of the malicious act of another and without fault of the employee, while transporting others on authorized school business, or while the vehicle is parked or driven on or adjacent to school grounds, other District premises or the site of authorized District activities; or

(4) The damage to an employee's automobile caused by students being transported by the employee on authorized school business.

b. Items damaged beyond repair or stolen shall be reimbursed at the actual value of such items (subject to the limitations herein) determined as of the time of the loss including normal allowances for depreciation.

c. No payment shall be made for any loss having a depreciated value of less than $10, or for ordinary wear and tear.

d. Where a claim for loss involves a vehicle or theft of property a report shall be made to the police and the police department report number included in the claim. If damage is to a vehicle, two estimates of the repair costs shall be provided.

e. A request for reimbursement, co-signed by the immediate administrator, shall be filed by the employee with the Insurance Section within 60 calendar days of the loss.

f. In the event the employee receives payment from the District pursuant to this section, the District shall have the right of subrogation against those who caused the damage or loss, to the extent of its payment.

g. If the Insurance Section denies a claim, an employee seeking review must choose between filing a grievance pursuant to Article V, or processing an appeal to the Board of Education.

5.1 Liability for Employees Whose Duties Require Transportation of Students in the Employee's Own Vehicle: The District shall, to the extent permitted by law, assume primary liability and defend, at its expense, any employee who is required or properly authorized to transport students in the employee's personal vehicle where an accident occurs during such transport which leads to actual or threatened civil liability to a student passenger or the family of a student passenger.

5.2 In instances where student transportation is not available through routine sources such as parents, District transportation vehicles or emergency vehicles, the site administrator may authorize employees to transport pupils in their personal automobiles. When practical, two adults (one of each sex) shall accompany a student being transported.

5.3 Students transported to home shall be released only to the custody of a responsible adult, the person named on the student's emergency

card authorized to accept custody of the student, or a person otherwise authorized by the parent/guardian.

5.4 The responsibility of the District with regard to reimbursement and liability when students are transported in the personal vehicles of employees is described in Section ~~4.0~~ 5.0 above.

5.5 Following the normal procedures, employees using their personal vehicles to transport students shall receive mileage reimbursement as provided in this Agreement (See Article XXIX, Section 8.0).

5.6 Student Expulsion: If the principal reasonably determines that an intentional and deliberate assault and/or battery has occurred causing serious physical injury to the employee, the District may recommend the expulsion of a student. If the misconduct is grounds for expulsion under Education Code section 48915 (c), the District shall follow state and federal law as well as District policy, report to the appropriate law enforcement agency, and do the following: ~~or if the assault and/or battery involved a weapon, or is a sexual assault and/or battery, the principal shall recommend the expulsion of the student and the incident is to be reported to the appropriate law enforcement agency. Pursuant to applicable District policy and State and Federal law and actions of the appropriate law enforcement agency, the principal shall:~~

a. Recommend the expulsion of the student.

b. Suspend the student and provide for an ~~alternate~~ alternative interim placement of the student pending expulsion.

Any decision as part of an arbitration in this matter may only result in a determination if the above terms have not been followed and may not affect any student discipline action.

Nothing in this section shall limit, circumvent, or restrict the student's right to participate in the expulsion process as defined by Ed. Code 48918.

5.7 Reasonable Intervention: Consistent with California Education Code Section 49001(a), an amount of force that is reasonable and necessary for a person employed by or engaged in a public school to quell a disturbance threatening physical injury to persons or damage to property, for purposes of self-defense, or to obtain possession of weapons or other dangerous objects within the control of the pupil, is not and shall not be construed to be corporal punishment. Consistent with the law, the content of this section shall not supersede any changes to the California Education Code and is not subject to grievance procedures as outlined in Article V of this Agreement. However, this section may be relied on in a discipline related grievance or appeal.

5.8 Safety Response: In response to an educator reporting physical or psychological harm due to the conduct of a student(s), a safety plan shall be developed in accordance with applicable workplace violence law and District policy. Every effort shall be made to conduct the initial meeting to develop the plan within three workdays of the report of harm. The educator may choose to include the **union representative** in this meeting.

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District Counter 11-3-25
UTLA Counter 11-10-25
District Counter 12-2-25 revised 3-2-26, 3-24-26

## ARTICLE XXV

## ACADEMIC FREEDOM AND RESPONSIBILITY

1.0 Lesson Content: In the investigation, presentation and interpretation of facts and ideas within the prescribed course of study, teachers shall be free to examine, present and responsibly discuss various points of view in an atmosphere of open inquiry, provided that the instruction, material, or discussion:

a. is appropriate to the age and maturity level of the students;

b. is related to and consistent with the prescribed curriculum, course of study, and textbook/materials for the class in question; and

c. is a fair and balanced academic presentation of various points of view consistent with accepted standards of professional responsibility, rather than advocacy, personal opinion, bias or partisanship; and

d. is aligned with applicable California State Standards.

1.1 Guest Speakers: Teachers may invite guest speakers to address their classes. They shall request approval by the site administrator as soon as possible or, in unusual circumstances, no later than 48 hours prior to the proposed appearance. The administrator shall as soon as possible, and no later than 24 hours prior to the proposed appearance, approve or disapprove the guest speaker, after considering the following factors:

a. competency of the proposed speaker to address the proposed subject, including the speaker's experience, training and expertise;

b. the educational value of the proposed program or address; and

c. whether the proposed presentation, in the context of the teacher's overall instructional program, is consistent with the standards of Academic Freedom and Responsibility contained in Section 1.0 above. If the proposed guest speaker meets all of the criteria of 1.0 and 1.1 except 1.0 c., the proposed presentation may nonetheless be approved if the overall presentation in question adequately presents the opposing points of view (e.g., by providing a balancing advocate speaker, film, etc.).

CC 3/25/26
(B) 3/25/26



1.2 Appeal Procedure: If lesson content (including instructional materials, publications, videotapes, films, graphics, etc.) or a proposed guest speaker is the subject of a challenge or complaint to the site administrator by a student, parent, administrator or other person, the teacher shall be given appropriate notice and a reasonable opportunity to respond. Such a response shall be given (either verbally or in writing) in a private conference between the employee and the site administrator. If the lesson content or speaker is disapproved or restricted by the site administrator or other District administrator, the reason(s) therefore shall, upon verbal request, promptly be provided to the teacher in writing.

The teacher shall have the right to appeal any such determination(s) including the right to a hearing before the Region Superintendent or Designee.

1.3 This appeal procedure is intended to provide an avenue for review of administrative restrictions which have not resulted in disciplinary action or unsatisfactory evaluation or in critical material placed in the personnel file. Nothing herein shall preclude recourse to the grievance procedure for matters which are otherwise grievable under Article X, Evaluation and Discipline.

2.0 Ownership of Materials and Publications: Unless otherwise provided by a separate contract, the respective rights of an employee and the District as to ownership of materials and publications developed by the employee are to depend upon the origins of the material in question, as follows:

a. If the materials were developed by the employee as a project commissioned by the District, or in fulfillment of a specific job assignment, the materials are the exclusive property of the District. (e.g., a course outline developed by a teacher on special assignment for that purpose).

b. If the materials were developed by the employee in the course of performing regular duties, but were not specifically required or specifically assigned as a part of the job, the materials are to be owned by the employee, but the District shall be deemed a licensee (without fee) for purposes of internal District use only (e.g., classroom teacher, in furtherance of regular planning obligations, develops lesson plans which turn out to have value to other teachers and to the District).

c. If the materials were developed by the employee independent of regular duties, and on the employee's own time and without use of District resources, the materials are the exclusive property of the employee (e.g., working at home, English teacher with personal interest in computers develops a software package for tracking and computing grades; or teacher writes textbook on own time, drawing upon prior District experience).

d. Before an employee or the District utilizes any student produced material beyond the purpose for which it was initially submitted by the student, a written consent or waiver in favor of the District and

employee must be obtained from the student and parent/guardian. Subsequent use and ownership shall depend upon the nature of the resulting material/publication produced by the employee pursuant to a, b and c above.

3.0 Determination of Grades: The grade to be given to any individual student shall be determined in the good faith professional judgment of the teacher and shall not be changed by the District except in situations of clerical or mechanical mistake, fraud, bad faith, incompetency, or failure to comply with the then-current District grading policies, procedures and criteria adopted in accordance with Education Code Sections 49066 and 49067.* A grade shall not be changed for any of the above reasons unless the responsible teacher has, to the extent practical, (a) been given prior notice and an opportunity to explain, verbally and/or in writing, the reasons for which the grade was given; and (b) been included in discussions relating to the change of grade. Claimed violations of this section are subject to the grievance procedures of Article V.

4.0 Academic Freedom and Ethnic Studies: As created by the LAUSD/UTLA Ethnic Studies Committee and approved by LAUSD in April 2022, Ethnic Studies is defined as:

> Ethnic Studies is an interdisciplinary and comparative study of the social, cultural, artistic, political, historical, and economic expression and experience of race and ethnicity that primarily centers the studies of American Indians/Native Americans, Asian Americans & Pacific Islanders, Black/African Americans, and Chicanx/Latinx.
>
> Ethnic Studies centers holistic humanization and critical consciousness, providing every student the opportunity to enter the content from their own space, positionality, and perspective. Ethnic Studies affirms the student identity, experience, and the building of empathy for others. This includes the self-determination of those who have ancestral roots and knowledge who have resisted and survived settler colonialism, racism, white supremacy, cultural erasure, as well as other patterns, structures, and systems of marginalization and oppression. The discipline uses culturally and community-responsive pedagogical practices to empower students to become anti-racist leaders.
>
> Ethnic studies reconstructs and transforms the traditional narrative and curriculum by highlighting the contributions people of color have made in shaping US culture and society.

Teachers shall be supported and provided with ongoing resources, professional development opportunities, and curriculum to successfully implement Ethnic Studies and culturally and linguistically responsive pedagogy. Implementation of Ethnic Studies in all grade levels shall be consistent with applicable state standards/requirements, District policies and applicable Board Resolutions.

The LAUSD-UTLA Ethnic Studies Committee (Article XXV-A, Section 4.0) may provide input regarding these resources.

5.0 Consultation Rights: As outlined in Article III, Sections 2.0 and 3.0, Article IV, Section 12.0 and subject to Government Code 3542.3, prior to the implementation of District adopted curriculum, educational tools and student testing, the District shall seek input from UTLA on such matters which may include collecting input from a group that includes educators appointed by UTLA.

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BD 12/3/25

UTLA Proposal 2-18-25
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UTLA Counter 11-20-25
District Counter 12-2-25

## ARTICLE XXV-A

## INSTRUCTIONAL COMMITTEES

1.0 Purpose: The purpose of this article is to identify specific instructional committees with the overall goal of improving the quality of instruction for students in the Los Angeles Unified School District. These committees shall be given specific tasks and objectives with parties' commitment to work in a collaborative manner to accomplish them.

2.0 Curricula: Teachers shall have the opportunity to give input into the curriculum and pedagogy including the incorporation of SEL.

3.0 LAUSD/UTLA District Assessment Committee: A joint District-UTLA committee shall meet at least four (4) times per year for the 2022-2025 school years. The committee shall be comprised of four (4) members from the District, four (4) members from UTLA, and four (4) parents (two (2) appointed by the District and two (2) appointed by UTLA. These positions should include representatives of elementary, secondary and special student populations. The committee shall be charged with reviewing the purpose of assessments, types of assessments and the evidence-based use of assessments in the instructional program. The district shall notify the committee of any and all new required assessments no less than ninety (90) days before any additional assessment is administered. Prior to the start of the next academic year, the district shall provide UTLA an inventory of all required assessments that will be administered in the coming academic year.

4.0 LAUSD-UTLA Ethnic Studies Committee:

a. The LAUSD-UTLA Ethnic Studies Committee: The LAUSD-UTLA Ethnic Studies Committee shall be comprised of members of the Division of Instruction, UTLA members, school site District administrators and community members. Five (5) members of the committee shall be appointed by UTLA and five (5) by the District. The committee shall function under the direction of the Division of Instruction and will meet a minimum of three (3) times per year. The Ethnic Studies Committee shall have the following responsibilities:

1. Provide input on the implementation of the mandated course requirement of Ethnic Studies, including the definition of Ethnic Studies, Student learning outcomes, and a model course syllabi for courses in the fields of Ethnic Studies.

2. Provide input on the selection or design models or providers of professional development for new and current teachers of

all disciplines Ethnic Studies. The goals of the professional development shall include but will not be limited to focus on pedagogical practices, content knowledge and be community responsive.

3. Provide input on the development or selection of curriculum and teaching materials to be purchased for Ethnic Studies including ethnic studies/multicultural literature, and culturally and community responsive pedagogy, and on-line programs or supplementary material.

4. Investigate methods for expanding Ethnic Studies course offerings that may include gender specific courses and sexual identity.

5. Provide input on the development and design of a joint university/District certificate and UTLA/LAUSD salary point credits for teachers of Ethnic Studies.

6. Provide recommendations regarding informational resources for families and staff regarding Ethnic Studies.

7. Provide recommendations regarding preferred criteria for teaching Ethnic Studies courses.

5.0 The parties agree to the creation of a joint UTLA/LAUSD task force with four (4) UTLA appointees and four (4) District appointees to improve District IT systems. This task force shall meet no less than three (3) times per school year and shall study and make recommendations on the following issues:

a. Improving features in Schoology to more conveniently facilitate communication between families and educators.

b. Improving the interface between Schoology and MiSiS (or equivalent) to streamline grading, attendance, and communication logs.

c. Creating/modifying Independent Study compliance documentation to be more user-friendly and efficient, particularly regarding Records of Assignments and monthly attendance certification.

d. Exploring online learning platforms and interfacing these platforms with Schoology.

e. Potential technology needs and efficiencies for educators, students, and parents outside of UTK-12.

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UTLA Counter 6-17-25
District Counter 8-20-25
UTLA Counter 10-21-25
District Counter 11-03-25
UTLA Counter 11-10-25
District Counter 12-2-25 revised 3-2-26

## ARTICLE XXV-B

## BLACK STUDENT ACHIEVEMENT PLAN (BSAP)

1.0 Black Student Achievement Plan Schools: The Black Student Achievement Plan (BSAP) was approved by the LAUSD Board of Education in February of the 2020-21 school year. Funding allocations have been earmarked to address the longstanding systemic disparities and failures in educational opportunities and outcomes between Black students and their non-Black peers. The BSAP addresses the need for culturally responsive curriculum and instruction as the classroom norm, fosters partnerships with community based organizations with proven track records of success within the Black community and provides increased staffing support to address the academic and social-emotional needs of Black students.

2.0 ~~Recommendations regarding the District-wide implementation, expansion and maintenance of the Black Student Achievement Plan program shall be made by the BSAP Steering Committee (BSAPSC)~~ A Black Student Achievement Plan Steering Committee (BSAPSC) shall be maintained to support the implementation and maintenance of the Black Student Achievement Program (BSAP):

a. The BSAPSC shall be composed of fourteen (14) members, with seven (7) appointed by the District and seven (7) appointed by UTLA. ~~No less than three (3) of the appointees by both parties shall be from community organizations named in the "Strategic Priorities for Elevating and Advancing Black Student Success" LAUSD Board Resolution adopted on February 9, 2021.~~ Steering committee members will commit to serve a one-year term ~~starting July 1, 2023~~, though members can serve more than one year if a party re-appoints them. The appointment/re-appointment date shall be June 1 of each year.~~, starting June 1, 2023.~~

   The BSAPSC shall meet once per month during the school year.

b. The 14 member BSAPSC shall be co-chaired by one appointee from the District and one appointee from UTLA. The co-chairs, with the support of staff, shall set the schedule of meetings, agendas, etc.

c. In making its recommendations, the BSAPSC will make every effort to strive for consensus. In cases where that is not possible, recommendations will be made by majority vote of the fourteen (14) voting members.

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d. No provision of this article shall be interpreted to discourage or inhibit parents, students, community members, or community organizations from actively advocating in support of effective implementation, expansion, and maintenance of the Black Student Achievement Plan.

e. The BSAPSC will make recommendations on collection of data to be used for measuring outcomes of BSAP students and successful implementation of the District BSAP.

f. The BSAPSC will recommend culturally relevant trainings and professional development for BSAP team members and schools.

g. The BSAPSC will discuss feedback received from those participating in the BSAP program when making recommendations for program implementation.

i. The BSAPSC will review the BSAP budget on a quarterly basis to create an end of year report with recommendations to the District regarding the use of funds for programs, resources, and training aligned with the purpose of BSAP.

j. The BSAPSC will receive an annual overview regarding the procurement process. Request for Proposals (RFPs) will be made available for review.

3.0 Auxiliary Period: In high schools designated by the District as group 1 or group 2 BSAP schools, an auxiliary period shall be provided in order to implement an African American Studies course.

4.0 The District shall provide an annual BSAP budget report including central District and school-based BSAP expenditures.

5.0 In accordance with Article XXIX, Section 8.0, schools designated by the District as BSAP Schools shall be provided, to the extent allowable by law, additional consideration when determining Proposition 39 co-location offers. This provision shall not be subject to the grievance process of Article V.

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## ARTICLE XXV-C

## COMMUNITY SCHOOLS

1.0 A Community Schools Steering Committee (CSSC) shall be maintained to support implementation, expansion, and maintenance of the Community Schools program. The Community Schools Steering Committee (CSSC) shall further work to expand the number of Community Schools in the District and the CSSC shall determine a process by which schools apply to begin the Community Schools Transformational Process. The CSSC shall be composed of sixteen (16) members, with eight (8) appointed by UTLA and eight (8) appointed by the District, and shall be co-chaired by one appointee from each entity. ~~By June 30, 2025, t~~The ~~CSSC shall produce an assessment of the Community Schools transformation process at district Community Schools and provide recommendations.~~ The CSSC will receive collaborative support from the Community Schools Initiative Director, the LAUSD and UTLA Coaches, and if outside agency participation is agreed upon, appropriate no-cost MOU and/or procurement processes will be followed.

2.0 Community Schools Additional Certificated FTE: Schools designated by the District in collaboration with the Community Schools Steering Committee as Community Schools shall be provided an additional certificated FTE (e.g., Community School Coordinator) in support of students.

3.0 Appropriate Workspace: In accordance with Article XXXI, Section 2.0 of this agreement, Community School Coordinators shall be provided an appropriate workspace which shall be private and confidential when necessitated by the nature of the work.

4.0 Shared Decision Making: For Community Schools, the Community School Coordinator and Community School Parent Representative, if elected, may serve as members of the Local School Leadership Council (LSLC) as one of the representatives from the certificated and non-certificated composition of the council as outlined in Article XXVII, Sections 2.1 and 2.8.

45.0 In addition to the functions and responsibilities listed in Article XXVII, Section 2.4, the LSLC at each Community School shall have decision making purview over the following matters:

a. All site based professional development, including all banked time and after school professional development, except for professional development mandated by state or federal law, legal settlements between the parties, and topics specifically approved by the Governing Board of the Los Angeles Unified School District in accordance with the Board Resolution for Community Schools.

Current MOU 22-25 regarding positions

b. School-based implementation of initiatives or programs mandated by the local, state, or federal government, including but not limited to Breakfast in the Classroom and periodic assessments.

c. Course electives and program options (e.g. Visual and Performing Arts, Ethnic Studies and double periods for specific subjects).

d. All school based budgetary matters except for any categorical funds and Title I funding which fall under the purview of School Site Council.

In making determinations in the matters listed above, the Local School Leadership Council operates within the same set of powers and constraints as previously applied to the principal. However, future additional District restrictions upon local discretion in the above areas may be imposed only by action of the Board of Education. In addition, all determinations shall be consistent with applicable laws, regulations, and collective bargaining agreements. Councils in Alternative Schools shall have the scope of their decision-making determined by the Board policy applicable to their special programs rather than being limited to the above five subject matters. The focus of local council activity shall be upon establishment of local policy and planning direction rather than day-to-day administration or execution of policy and plans.

6.0 Charter Co-Location: In accordance with Article XXIX, Section 8.0, schools designated by the District as Community Schools shall be provided, to the extent allowable by law, additional consideration when determining Proposition 39 co-location offers. This provision shall not be subject to the grievance process of Article V.

7.0 The parties will work together to advocate for continued and additional state funding for the Community Schools program.

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UTLA Counter 10-27-25
District Counter 11-10-25 revised 3-2-26

# ARTICLE XXVII

## SHARED DECISION MAKING

1.0 General: This Article addresses a critical issue in local school governance: "shared decision making"--which refers to how certain local policy decisions are made at the school site, taking into consideration the respective interests, roles and responsibilities of the site administrator, the faculty, the parents/community, students, and other employees.

2.0 Shared Decision Making--Local School Leadership Councils

2.1 Composition: Local school leadership councils shall be established to perform the functions described in Section 2.0. The number of members of each local council shall be determined in accordance with the table set forth below. 50% of the Council shall be comprised of the UTLA Chapter Chair and certificated employees elected by the certificated bargaining unit employees at the site; the other 50% shall be comprised of the principal, elected parent/community representatives, an elected non-certificated employee representative and, at the secondary level, a student representative. On the councils the number of parent/community representatives shall be as follows:

| Council Size | Number of Positions |
|---|---|
| 16 | 5 |
| 14 | 5 |
| 12 | 4 |
| 8 | 2 |
| 6 | 1 |

Such representatives should be elected specifically to serve on the Council. Within these parent/community positions there is a special guarantee for parents, pursuant to Section 2.9e below. Only parents and community members and non-certificated District employees (including TA's) shall be eligible for election to the positions allocated to parents and community. Certificated District employees are not eligible for election to such positions. In secondary schools, the student leadership class shall either select the student representative to the Council, or may establish the process by which the student representative is determined. All elections of Council members shall be jointly supervised by the principal and UTLA Chapter Chair, and the applicable procedures are set forth in Sections 2.8 and 2.9 below. In the event of any change in the size of a council the basic 50-50 ratio shall be maintained. The number of members of local school leadership councils (including the principal and UTLA Chapter Chair who shall serve as co-chairs of the Council) shall be as follows:

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| | | |
|---|---|---|
| a. | Regular Elementary schools (K-6) | |
| | -over 1000 students | 14 |
| | -1000 students to 500 | 12 |
| | -Less than 500 students | 8 |
| b. | Regular Junior high/middle schools | 16 |
| c. | Regular Senior high schools | 16 |

d. Small Schools--are defined as follows, and shall have the size of school leadership council indicated, unless the principal and Chapter Chair jointly determine that a larger or smaller council is appropriate:

| Size of School | Size of Council |
|---|---|
| 6 or fewer teachers | 6 (3 teacher reps) |
| 7-15 teachers | 8 (4 teacher reps) |
| 16-25 teachers | 12 (6 teacher reps) |

When the Council is limited to 6 positions, the principal, UTLA Chapter Chair and parent/community representative shall determine whether the sixth seat is to go to a student representative or to a representative of the classified employees.

e. Children Centers--When there are more than 3 teachers at a center, the rules for small schools shall apply. See d above. In determining the size of the center's Council, all teachers working at the center will be counted regardless of the number of hours worked. When there are 3 or less teachers at a center the size of the council will be determined by the site administrator and the Chapter Chair (council co-chairs), subject to the 50-50 ratio; in the event the co-chairs cannot reach agreement on the size or composition of the Council, the dispute shall be submitted to the co-chairs of the Central Council for resolution.

f. Special Education Schools--are to have their own site councils following regular K-12 pattern, but combined secondary-elementary programs are to use the secondary system.

g. Magnet Schools and Centers--are to follow the above regular K-12 pattern if they do not share the site with another school. When located on the same site as another school, magnet programs are to have available the three options listed below; the option to be chosen is to be determined each year by the principal in charge of the magnet and the magnet's UTLA Chapter Chair, after consultation with the faculty and parents of the affected magnet program.

Option 1: The magnet school will have a separate and independent Local School Leadership Council. In such cases the rules of size and composition shall be as provided in paragraphs a. through d. above. There shall be coordination of common issues and concerns between this Council and the Council serving the other school(s) on the site, and joint meetings conducted with respect to subjects which require a common approach. This Option 1 shall apply unless the principal and Chapter Chair agree that Option 2 or 3 is preferable.

Option 2: Elect a magnet Council pursuant to Option 1 and have it function as a separate council for issues which are unique to the magnet program, such as the local magnet budget. However, that Council would select one elected teacher representative and one elected parent/community representative to become additional permanent members of the host school's Leadership Council, with the intention that issues common to the magnet program and the host school would be determined by the augmented Leadership Council. If a school has more than one magnet and decides to exercise this option, the total size of the school council would be increased by two additional members representing each separate magnet. The magnet representatives to the host school's Leadership Council would also be supported by an alternate delegate from the magnet's Leadership Council.

Option 3: A third option is to have a single-wide council representing both the regular school program and any magnet centers that opt to be a part of the school-wide council. In this case, the size and make-up of the council would be pursuant to paragraphs a through d above, and there would be no separate magnet council and no augmentation of the size of the regular council. Magnet teachers, parents/community, students and classified personnel would be eligible to participate along with the constituents of the host school. If a school decides to select the third option but did not elect their Council on a school-wide basis, a new election would be conducted.

If a situation involves a common site and also happens to involve the same Chapter Chair serving both programs, the Chapter Chair may serve on both or may designate an alternate to serve on one.

h. [Itinerant employees--initially may vote proportionately at assigned schools (see Section 2.2 below); future status will be determined in ongoing discussions between District and UTLA.]

i. Adult Education-- (Includes Occupational Centers, Skill Centers, and Business/Industry Center)--a Leadership Council shall be formed for each administrative unit which shall encompass all locations, branches and offices which report to that school's or center's principal. Council size shall depend upon the school's size as follows:

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| | |
|---|---|
| -fewer than 500 students | 8 |
| -from 500-1000 | 12 |
| -from 1001-1500 | 14 |
| -more than 1500 | 16 |

For purposes of community voting the election area shall be the high school attendance zone within which the Adult Education school is situated. Occupational Centers, Skill Centers, and Business/Industry Center shall, for purposes of community voter eligibility, be deemed District-wide. In the Adult Education programs, adult students shall be eligible to vote for the community council seats, and a student candidate shall be guaranteed at least one of the community seats on each Council (see Section 2.9e for the mechanics of this guarantee). Because most Adult Education students are adults and parents, the special guarantee for parents (as compared to community--see 2.9 e) is not applicable. However, parents of students concurrently enrolled in the regular K-12 and adult programs, shall also be eligible to vote and serve as community representatives on the Adult Education Council. For purposes of voting by teachers, each teacher employed within the adult school/center shall have one vote, without regard to number of hours assigned. Similarly, students and parents/community shall have one vote each, without regard to number of instructional hours. Adult Education elections of faculty representatives shall be conducted at the annual organizational meeting which is conducted before the Fall term.

2.2 Itinerant Personnel in Health and Human Services and Special Education Local District Advisory Committee Each Region Superintendent or designee shall establish a meeting schedule with representatives of itinerant personnel selected by UTLA in Health and Human Services and Special Education in each local district in order to participate in and make recommendations regarding local district issues and concerns. Meetings should be held a minimum of once every two months.

2.3 Alternates: There shall be two "alternate" Council members elected designated for the categories of teacher, parent/community representative, student, and classified. Administrators and Chapter Chairs shall designate one alternate. In year-round schools, additional alternates may be selected so that there can be a full complement of representatives for each category for any one time. Alternates shall be permitted to attend and participate in any council deliberations, and may vote if their regular representative(s) are absent.

2.4 Functions And Responsibilities: The local school leadership councils shall consider all points of view and shall solicit the advice and counsel of parent organizations, other employee groups and all other interested parties. The local councils shall have the following functions and responsibilities:

a. Participation in shared decision making training. ~~It is recommended that they participate in training prior to beginning their decision-making.~~

(1) LAUSD and UTLA will jointly develop a training for use by LSLC co-chairs to review with their council members on an annual basis no later than September 30th.

b. Determination of the following matters:

(1) ~~Staff development program, including approval of any school-based professional development programs.~~

(2) Student ~~discipline~~ behavior, support and accountability guidelines and code of student conduct.

(3) Schedule of school activities and events, and special schedules (e.g., final exam schedules and schedules designed to accommodate additional preparation time for elementary teachers). For purposes of this paragraph, "schedule" shall include, but not be limited to, a determination by the Council of what activities shall take place. The Council shall not have authority over the scheduling of school activities and events mandated by the Board of Education.

(4) Guidelines for use of school equipment, including the copy machine

(5) The following local budgetary matters:

(a) Instructional Material Account, Object Code 4310 of Program Code 3027(previously carried under Account 4170); (Object Code 4310 accounts used within Program Code other than 3027 are not included; also, in the event that a Principal transfer funds into account 4310/3027 from a Program Code or Object code outside of the scope of the previous account 4170 per such transferred funds are not included)
(b) Lottery Funds, account 5381
(c) School-Determined Needs, account 3986
(d) State Textbook and Related Material, accounts 4111, 4152 and 4267
(e) Year-Round School Incentive Discretionary Funds
(f) Student Integration Program Discretionary Funds

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(g) Instructional Material - - Special Education Schools Account 2544 (for Special Education School Councils only)

(6) Daily schedule or bell schedule, including recommendations for variations and experimental situations. While variations and experimental situations will continue to require approval of a majority of the staff, per Article IX.9.0, LSLC shall initiate and put forth the recommended schedule for the vote.

In making determinations in the matters listed above, the local school leadership council operates within the same set of powers and constraints as previously applied to the principal. However, future additional District restrictions upon local discretion in the above areas may be imposed only by action of the Board of Education. In addition, all determinations shall be consistent with applicable laws, regulations, and collective bargaining agreements. Councils in Alternative Schools shall have the scope of their decision-making determined by the Board policy applicable to their special programs rather than being limited to the above five subject matters.
The focus of local council activity shall be upon establishment of local policy and planning direction rather than day-to-day administration or execution of policy and plans. The local council shall not be obliged to act in the designated areas, and may delegate its authority to existing school committees if it believes they are functioning satisfactorily.

c. These local school leadership councils are expected (but not required--see above) to supplant the previous local school planning committees dealing with lottery funds, student discipline, staff development or any other matters listed in b. above; however, the new council shall not supplant other existing councils and committees which operate in subject matters beyond those listed in b. above (e.g. School Advisory Councils) or which have an independent statutory basis (e.g., Chapter I Councils, Bilingual Advisory Councils, or S.I.P. Councils).

d. The site administrator shall maintain an up-to-date file containing all District memoranda, directives and bulletins governing Local School Leadership Council activities and make it available to the Chapter Chair upon request.

2.5 Decisions: The attainment of consensus whenever possible shall be a primary goal. Both parties recognize that decisions made by consensus are the most effective in promoting cooperation and commitment to the policies which are established by the local Council. Only if consensus cannot be reached shall decisions on the matters set forth in Section 2.4b be made by majority vote. In order to be resolved by vote at the meeting in the event consensus fails, the meeting agenda (see Section 2.6 below) must have identified the proposed action with sufficient particularity that the Council

members could have, prior to the meeting, meaningfully consulted with all interested parties with respect to the specific action under consideration, as provided in Section 2.4 above. The vote required shall be a majority of those committee members present at the meeting. With respect to procedures governing voting matters, Robert's Rules of Order shall be applicable to issues not addressed herein. The site administrator shall ensure that all policy decisions of the Local School Leadership Council are reduced to writing and communicated to all staff and school community.

2.6 Agenda: An agenda shall be prepared by the co-chairs of the Council in a planning meeting, if requested by either party, and distributed at least five working days prior to each council meeting. Agenda items and supporting documents may be submitted by any committee member, at least 24 hours prior to preparation of the agenda.

2.7 Meetings: Members of the local councils could expect to attend the equivalent of two one-hour meetings per month. Alternate meetings will be scheduled for the convenience of the parent and community representatives.

a. At the secondary level, the local school shall, insofar as practical, schedule teacher members of the local Council so as to provide a common preparation period. Alternate meetings shall be scheduled during such period. Paid class coverage, if available, will be provided on meeting days for any teacher members having teaching duties during such period. Out of classroom staff who are members of the local Council will be released from their duties to participate in Council meetings.

b. At the elementary level, at least one of the monthly meetings may be scheduled during the 30-minute duty-free period.

c. Meetings of Leadership Councils in Adult Education and Children Centers shall be scheduled at a mutually convenient time, and if there is no time mutually convenient to the Council members then the meetings shall be held at alternating times to meet the convenience of the teacher and community representatives.

d. All meetings of the local councils shall be exempt from the faculty meeting limitations of Article IX, Section 4.2

2.8 Communication of Decisions: Decisions of the Local School Leadership Council shall be made available to staff, parents and, in secondary schools, students within two weeks of said decisions. Supporting documents such as agendas, materials, and resulting policies shall be made accessible for viewing.

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~~2.8~~2.9 Election Procedures for Employee Representatives:

a. Secret ballot elections shall be conducted for the certificated and non-certificated employee seats, following similar procedures. (1) Faculty representatives on the council are to be elected on an "at large" basis by the regular contract certificated employees assigned to the site with itinerant employees voting on a proportional basis corresponding to the number of days per week served at the site. (2) Non-certificated representatives shall be elected on an "at large" basis, with all non-certificated employees (including TA's) regularly assigned to the site having an equal vote.

b. The nomination process shall be open to all eligible voters assigned to the site. Nominations shall be either submitted by the nominee or with the written consent of the nominee.

c. Election notices shall be posted and distributed among the employees at the site~~, and mailed to the homes of off-track employees.~~

d. Elections for each year's term of office shall be as follows: Secondary teachers' elections are to be in May before the secondary master schedule is established; elementary teacher elections are to be in late spring after assignments for the next year have been tentatively set. The non-certificated employee elections are to be no later than the first school month of the school year (~~July/August for Year-round, September/October~~ August/September ~~for Traditional~~). Any elections for alternates and/or replacements (including teachers) are also to occur during the first month of the school year. However, schools which wish to conduct elections on Back-to-School night may delay the elections until that date. The term of office for Council members is to be September ~~October~~ 15 to September ~~October~~ 14 ~~in traditional calendar schools, and August 1 to July 31 in year-round calendar schools~~. Subject to the approval of the existing Local School Leadership Councils, elections of secondary, elementary, non-certificated employees, and parent/community representatives for each year's term of office at single track ~~common calendar 90/30~~ schools shall be conducted before September 23. Any elections for alternates and/or replacements (including teachers) are also to occur before September 23. ~~Multitrack year-round schools' elections must be held and finalized prior to July 31~~. See Section 2.1 for special rules affecting Adult Education elections.

e. Local schools may lengthen the terms of membership (from one year to two years) on Local School Leadership Council, subject to the following procedures:

(1) Such a decision could be made only upon affirmative recommendation of the School Leadership Council

and approval of the Principal and the UTLA Chapter Chairperson.

(2) In order to achieve staggered terms, a plan may include a phase-in period whereby some positions are initially one year and others are two-years.

(3) Procedures for implementation must be reduced to writing and published prior to any new elections, and a copy retained for public information in the school office.

(4) Any elected members must be able to complete their full term of office.

(5) Schools must at all times comply with the guarantees of the minimum number of parents as per Section 2.9e, below.

~~2.9~~ 3.0Election Procedures for Parent/Community Representatives:

a. Voter Eligibility for parent/community elections shall be based upon any one of the following criteria:

(1) Parents of a pupil attending the school, including natural or adoptive parent, legal guardian, or other person having primary responsibility for the support and welfare of the pupil;

(2) Adult residents of the school's attendance area;

(3) Adults whose primary place of employment is within the school's attendance area (this includes non-certificated employees of the District);

(4) For schools which do not have a designated attendance area (e.g., magnet programs), their election area shall be the high school attendance area within which the magnet is situated;

(5) When pupils are transported to the school from another attendance area (e.g., PWT or CAP receiving) the election area for categories 2, 3 and 4 above shall be expanded to include those from the sending school area;

(6) Certificated personnel employed by the District are not eligible to vote except when they qualify as a parent under category 1 above;

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b. Nominations: Are to be submitted in writing two working days prior to the election, or may be submitted from the floor at the election meeting. Nominations shall be either submitted by the nominee or with the written consent of the nominee. Nominees are not subject to any residency or employment requirement, but in order to qualify for the minimum guarantee for parents as provided below, they must meet the definition of parent as provided above.

*As defined in a.l above. These guarantees are minimums, not maximums. If necessary to meet this minimum number of parents, the parent nominee(s) who received the next greatest number of votes are to be declared elected. The election results and ballots are to be retained on file by the school office.

Certificated Employees of the District Nominations: Certificated employees with a child enrolled at a District school other than the school to which they are assigned, may nominate themselves to serve as a parent at their child's school with the following provisions:

(1) The certificated employee's name on the parent ballot must clearly state that they are serving as a current employee of to the District and state the position they are serving in – e.g., "Jane Doe (currently employed as a teacher at another District location)".

(2) The certificated employee shall be subject to the results of the contractual parent election process outlined in this article.

(3) The employee may only serve as a parent on one LSLC in any one school year.

c. Election Notices: Shall be sent home with students, and shared with the school community. ~~submitted to local newspapers serving the areas affected. The notices are to be mailed to the homes of off-track students.~~

d. Sign-in: At the election meeting there shall be a sign-in procedure, where each voter shall disclose appropriate information indicating eligibility and status (parent or community).

e. Ballot Procedure: The parent/community representatives are to be elected, during the first month of the school year ~~(July/August for Year-round,~~ September/October for Traditional) by secret ballot among all attending eligible voters. All ballots are to be submitted in sealed secret ballot envelopes, and enclosed within another envelope on which the voter will print his or her name and address. The ballots shall be collected and placed in the large envelope provided for this purpose. This envelope

shall be sealed and the principal and Chapter Chair shall sign their names over the seal. The ballots shall then be secured in a safe place for five working days before being counted. The five day period is intended to permit any voter eligibility issues to be raised and resolved prior to the vote count. For this purpose the voter sign-in sheets shall be subject to review by any interested person. The vote count shall occur at the time announced at the election meeting, and shall occur in the presence of any interested persons who wish to attend. Prior to the vote count the sealed secret ballot envelope shall be separated from the envelope which carries the voter's name and address, and inter-mingled with the other secret ballot envelopes. Then, the ballots shall be removed from the secret ballot envelopes and counted. The nominees who received the greatest number of votes are to be declared elected, with the two who receive the next greatest number of votes elected as alternates, except that in no event shall there be fewer parents* than the following (depending upon size of the Council):

3 out of the 5 parent/community positions
2 out of the 4 parent/community positions
1 out of the 2 parent/community positions
1 out of the 2 alternate parent/community positions

f. Disputes: The Principal and Chapter Chair shall determine any disputed eligibility issues using the above criteria, and shall also be primarily responsible for resolving any disputes relating to election procedures. If they are not able to resolve a dispute acceptable to the involved parents/community, the dispute shall be referred to the co-chairpersons of the central council for final determination. Said co-chairpersons may delegate this authority. Disputes relating to this Section 2.9 are not subject to the grievance procedures of the LAUSD/Agreement.



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# ARTICLE XXVIII

## SAFETY

1.0 General Provisions: With faculty participation, each site shall develop (and annually review) its School Emergency Operations Contingency Plan and current Safe School Plan (see Bulletin No. 53, Office of School Operations) for distribution to each employee. These plans are expected to cover contingency plans, including the responsibilities of the various employees, for a wide variety of safety risks, including but not limited to fire, earthquake, flood, civil disturbance, and emergency closings. These plans shall also include procedures for the release of employees from the site. When preparing these plans, each site shall take into consideration health and safety for persons with disabilities. Within the first three months of each school year the plans referenced above shall be reviewed at each site and whatever training is required by the plan shall take place.

~~1.0 General Provisions~~

1.1 It is the District's commitment to provide safe working conditions for employees within the operational and financial limitation that may exist within the District. The District shall make every reasonable effort to provide school facilities that are clean, safe, and maintained in good repair and to otherwise maintain a safe place of employment. Pursuant to relevant laws, rules and regulations referenced herein, employees shall not be required to work under unsafe or hazardous conditions or perform tasks which endanger their health and safety.

1.2 Each site shall establish a School Safety Planning Committee. The UTLA Chapter Chair/designee may choose to be a member of the committee. With faculty participation, each site's School Safety Planning Committee shall develop (and annually review) a current Safe School Plan (see REF -1242.5, Office of Environmental Health and Safety, 2008-2009 Update of Safe School Plans) for distribution to each employee. These plans are expected to cover contingency plans including the responsibilities of the various employees, for a wide variety of safety risks, including but not limited to fire, earthquake, flood, civil disturbance, and emergency closings. These plans shall also include procedures for the release of employees from the site. When preparing these plans, each site shall take into consideration health and safety for persons with disabilities. Within the first three months of each school year the plans referenced above shall be reviewed at each site and whatever training is required by the plan shall take place.

1.3 When a new school is to be opened the District shall provide the UTLA Area Chair with a copy of the preliminary Safe School Plan following its completion.

1.4 The District shall conform to and comply with all other health, safety, and sanitation requirements imposed by local, state or federal law or regulations adopted pursuant thereto including the California Occupational Safety and Health Act (CAL-OSHA), as amended (California Labor Code Section 6300, et. seq.) regulations relating thereto (California Administrative Code, Title 8, Sections 330, et. seq.), Chapter 2 of Part 19 of the California Education Code relating to School Safety, Article 3.6 (commencing with Sections 32228, and Article 3.8 (commencing with Section 32239.5). Recitation of these and related laws herein is for reference only and *not* for purposes of incorporation into the Agreement.

1.5 The District shall provide Safe School Plans (Volume I and II) to each school to be made readily available (subject to confidentiality requirements) to all unit members, including but not limited to placement of copies in the school office and faculty lounge and access via the LAUSD website. Other means of distribution or access to the Safe School Plans may be established within the plans.

a. Volume I of the Safe School Plan addresses Campus Safety and Violence Prevention programs. Volume II addresses Emergency Preparedness.

b. A "quick reference guide" to Volume II of the Safe School Plan shall be distributed to all unit members at each site as soon as the Plans have been updated for that year. The quick reference guide shall be tailored to that site.

1.6 In addition to the Special Grievance Procedures contained in section ~~7.0~~ 5.0 of this Article, other avenues of inquiry, complaint and appeal regarding health and safety issues exist in the District. For frame of reference only (and *not* for purposes of incorporation into the Agreement) these are:

a. Procedures for Reporting School Cleanliness Issues (MEM-2093, 11/7/05)

b. Williams Complaint Procedures (BUL-2362.6, 11/30/07)

c. Safe School Plans, Volumes I and II (REF-1242.5, 8/15/08)

1.7. The District shall make available to UTLA and every site, via the LAUSD website, information, rules and templates related to the California Administrative Code, Title 8, Section 3203 requirements regarding an Injury and Illness Prevention Program (lausd-oehs.org).

1.8 The District shall make available to UTLA and every site via the LAUSD website all reports, correction notices deficiency notices, or "self-certified corrections" resulting from an OEHS inspection (lausd-oehs.org).

1.9 The District shall provide reasonable packing and moving assistance to any employee who is required by OEHS to vacate his/her classroom or worksite.

2.0 No employee shall be discriminated or retaliated against as a result of reporting alleged unsafe or hazardous conditions. Allegations of such discrimination/retaliation may be processed according to the policies/procedures referenced in section 1.7 above, or through Article V (Grievance Procedure) and not under section 7.0 of this Article. Once an employee chooses which process to utilize (policies/procedures or Article V), this shall be his/her exclusive forum.

3.0 Environmental, Health, Safety and Violence Prevention Joint Committee

3.1 A District Environmental, Health, Safety and Violence Joint Committee shall be established with no more than five (5) appointees by each party. A Committee Chair shall be appointed by the Committee. UTLA representatives on the Committee/Task Force will be released pursuant to Article IV, Section 4.0. This committee shall review environmental, health, safety and violence prevention issues that may have an impact on District worksites and employees. Except in situations requiring immediate action for environmental, health, safety, or violence prevention reasons, the District shall, prior to implementation of new or revised policies and rules, discuss them in this Committee.

3.2 It is the intent of the parties that the Committee forward recommendations, if any, to the District and the Union regarding mitigation strategies and courses of action to address issues of concern as determined by the Committee with regard to environmental health, safety and violence prevention. This shall occur within six months of the first meeting of the Committee following contract ratification, or at such other time as determined by the Committee.

4.0 Renovation, Modernization and New Schools

4.1 The District will notify UTLA of community outreach meetings at which potential sites for new schools are to be discussed.

4.2 UTLA may, in its discretion, appoint one or more UTLA employees to act as liaisons to the District regarding the construction of new schools and remodels of or renovations/new additions to existing schools ("school construction").

4.2.1 It is the intent of the parties that the individual(s) serving in this capacity will become familiar within areas related to school construction and serve as information conduits between the District and unit members at affected school sites.

4.2.2 It is the intent of the parties that such individual(s) will have the opportunity for ongoing consultation with designated District personnel regarding matters related to school construction.

5.0 Special Grievance Procedures: If, after giving notice to the site administration, the employee believes that an unsafe or hazardous condition persists, the employee may file a grievance (see the Step One time limits of Article V). Within two (2) days of receiving the grievance the site administrator shall meet with the grievant in an attempt to resolve the matter, and by the end of the day next following that meeting the administrator shall issue a written response to the grievant. If the response does not resolve the matter, the grievant may within three (3) days file a written appeal with the appropriate Local District Superintendent or designee and UTLA Area Chair. Within three (3) days after receipt of the appeal the Local District Superintendent (or designee) shall hold an appeal meeting to discuss the matter and shall announce a decision by the end of the day following. The announcement shall be in person or by telephone, with an immediate confirming letter sent to the employee and representative, if any. Within two days after the administrator's appeal decision is announced, UTLA must, if it wishes to arbitrate the matter, notify the District of its intention. UTLA and the District shall then select an arbitrator and calendar the dispute for expedited arbitration pursuant to Article V, Section 15.0. In view of the District's limited available funds and the need of the District to prioritize maintenance and capital improvement projects, it is agreed that the sole issue for arbitration shall be the determination as to whether an unsafe or hazardous condition exists, or whether an employee(s) has/have been required to perform tasks that endanger his/her/their health and safety. The arbitrator shall be authorized to include a remedy in his/her award if in his/her opinion the unsafe etc. condition can be corrected at a cost not to exceed $25,000 for each case, controversy or issue. If the arbitrator determines that correction would exceed $25,000, he/she shall not include any remedy in the award, which shall then be forwarded to the Committee set forth in section 3.0 of this Article. The Committee shall make a joint recommendation for resolution of any unsafe or hazardous condition identified by the arbitrator and make its recommendation to both the Superintendent and the UTLA President within fourteen (14) work days of receipt of the arbitrator's decision.

6.0 Emergency Closure: In the event a school is closed due to an emergency the employees shall, typically, be reassigned on a temporary basis to another location as outlined in Article XXVIII-A. If a school is evacuated during the school day, employees shall suffer no loss of pay or accumulated leave for that day.

7.0 Employee/District Responsibility: Employees shall immediately notify site administration and site administration shall immediately notify employees of any unsafe or hazardous conditions at the site. Upon notification, the district shall take immediate steps to investigate and correct an unsafe or hazardous condition. In an emergency situation, employees may take

reasonable preliminary action to protect students, other employees and themselves.

8.0 Responding to Emergency Circumstances at a School-Site(s): In the event of emergency circumstances that cause a prolonged disruption at a school site(s) and/or a significant/traumatic impact to the school community, a meeting will be held with the faculty to review the incident, provide pertinent updates and resources as determined by District Operations within 48 hours following the disruption or serious event. The following may also apply:

a. The Chapter Chair and Principal will discuss potential program supports and resources as appropriate.
b. Every reasonable effort will be made to ensure a compreshensive mental health response in support of students, staff and families who are impacted by the event/incident.

8.1 District Safety Committee: A District Safety Committee shall be comprised of one LAUSD-appointed representative per region and an equal number of UTLA-appointed representatives. The committee shall meet on a semester basis to review school responses to emergencies as noted in 8.0 above and provide recommendations for future incidents. The Committee shall report back to the Chief of School Operations.

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ARTICLE XXVIII-A

EMERGENCY CIRCUMSTANCES – CLOSURE OF SCHOOL FACILITIES

1.0 In cases when emergency circumstances necessitate the closure of a school facility (or group of school facilities), and if the District cannot provide a physical location that will accommodate all classrooms, the directly affected classroom teacher(s) or substitute(s) or itinerant staff assigned to the impacted site(s), shall provide live virtual instruction to students. Affected staff shall have one workday for preparation and virtual instruction will begin on the second instructional day of the closure. Virtual instruction shall be conducted as follows:

a. Self-Contained Classrooms (Early Education Programs, Elementary, and Special Education):

1) To be implemented in a manner mutually determined by the teachers at each grade level and the site administrator, a minimum of three hours of synchronous daily instruction for all students via Zoom, inclusive of dELD/iELD instruction for English Learners, and MELD instruction for Standard English Learners.
2) To be implemented in a manner mutually determined by the teachers at each grade level and the site administrator, asynchronous work/assignments will be provided to students.
3) Teachers will post assignments and provide feedback on Schoology.
4) Due to the emergency circumstances, teachers will approve all requests from affected students for short-term independent study.
5) Students will be given the opportunity to receive full credit for any make-up work resulting from absences due to the emergency that caused the closure of the school building(s). Teachers may set reasonable deadlines prior to the end of each marking period for the receipt of make-up work to be counted for that marking period.
6) In the case of an extended closure that exceeds 14 days, a minimum of 2 hours of "office hours" per week, to be scheduled at the discretion of the teacher in consultation with and shared with the site administrator.

b. Secondary and Adult Education Classrooms:

1) To be implemented in a manner mutually determined by the teachers in each department and the site administrator, a minimum of 30 minutes of synchronous daily instruction in each class period for all students via Zoom. For Adult Education, synchronous instructional time will be adjusted for class length. (No less than 50% of class length).

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2) To be implemented in a manner mutually determined by the teachers in each department and the site administrator, asynchronous work/assignments will be provided to students.
3) Teachers will post assignments and provide feedback on Schoology.
4) Due to the emergency circumstances, teachers will approve all requests from affected students for short-term independent study.
5) Students will be given the opportunity to receive full credit for any make-up work resulting from absences due to the emergency that caused the closure of the school building(s). Teachers may set reasonable deadlines prior to the end of each marking period for the receipt of make-up work to be counted for that marking period.
6) In the case of an extended closure that exceeds 14 days, a minimum of 2 hours of "office hours" per week, to be scheduled at the discretion of the teacher in consultation with and shared with the site administrator.

2.0 Remote learning shall continue until the school(s) and all classrooms are cleaned, safe and ready for instruction. The UTLA Chapter Chair shall be invited to participate in the final walk-through of the facility prior to the reopening of the school.

3.0 If the District cannot provide a physical location that will accommodate all classrooms, classroom teachers may provide remote instruction as detailed above from a location other than a school. All out of classroom teachers and other UTLA represented support staff will report to the District-determined alternate physical location to support student learning and well-being.

4.0 On a semi-annual basis, the District and UTLA shall meet and discuss protocols to be considered for school closures as a result of emergency circumstances associated with natural disasters. Depending on the nature of the event, either party may bring appropriate specialists to the discussion.

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# ARTICLE XXIX
# CHARTER CO-LOCATION

In addition to creating a working group led by the chapter chair or designee, LAUSD and UTLA agree to the following new Article relating to co-location issues:

1.0 When any charter school visit is conducted at a school for the purpose of examining the campus configuration for co-location, sometimes referred to as a "walk through," the site administrator will invite the UTLA chapter chair to participate.

2.0 By December 1st and February 1st of each school year, the District will provide UTLA with any completed "Proposition 39 Facilities Request" forms.

3.0 At each school with a co-located charter school, UTLA shall have the right to ~~designate~~ nominate and vote for ~~pursuant to its procedures,~~ one employee to serve as the UTLA co-location coordinator. Annually, UTLA shall provide to each site administrator the name of the UTLA co-location coordinator. A UTLA co-location coordinator shall be invited and allowed to participate in all co-location related trainings provided to co-location administrators.

4.0 The UTLA co-location coordinator shall be invited to all meetings relating to the development of campus Shared Use Agreement for schools identified for co-location for the following year. Upon completion or amendment of Shared Use Agreement, the site administrator will provide the co-location coordinator with a copy.

5.0 At any school that is identified for co-location for the following year, the school's Safety Committee – which shall include the UTLA co-location coordinator – shall review school issues related to co-location, including:

(1) Ensuring that appropriate space for implementation of essential school programs.
(2) Providing input with respect to the Shared Use Agreement.
(3) Addressing concerns regarding the implementation of the Shared Use Agreement.
(4) Providing input to the Local School Leadership Council for decisions related to co-location.

6.0 ALTERNATE AGREEMENTS: On a quarterly basis, the District shall provide copies of new alternate agreements, once fully-executed.

7.0 Upon issuing an invoice to the charter school, the District will inform the host school of the determined yearly allocation amount. The District will make every reasonable effort to provide the funds to the co-located District school twice yearly during the current school year, once per semester.

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ARTICLE XXX

SPECIAL COMMITTEES

Three member subcommittees as designated by UTLA shall meet periodically with the District administration responsible for the following areas to discuss matters of concern. In addition, these groups are to function as subcommittees of the negotiating teams during contract renewal negotiations, with the understanding that they may draft preliminary recommendations for consideration by the parties' full negotiations teams. UTLA and the District may designate one or two members of their respective negotiations teams to participate in any such meetings. The designated subject areas for these special committee meetings are:

1. Adult Education
2. Bilingual
3. Children's Centers
4. Counselors
5. Arts Education Itinerant Teachers
6. Librarians
7. Mentor Teachers
8. Psychologists
9. Special Education
10. Substitutes
11. California State Preschool Program (CSPP)
12. Charter Colocation
13. Virtual Academy
14. Others may be added by mutual agreement as special needs arise

## ARTICLE XXXI
## WORKING CONDITIONS

1.0 Counseling Services: All employees who perform educational services as defined in Education Code Section 49600 must hold a valid Pupil Personnel Services (PPS) credential. Unless mutually agreed to by the parties, the District shall not allow non-PPS credentialed employees (e.g. "advisors") to perform counseling duties. However, employees performing educational counseling services as of January 1, 1987 shall be permitted to continue with such services if so assigned, but shall be limited to one or two periods of counseling duties, if they have not yet obtained a PPS credential. Also, Education Code Section 49600 permits employees who do not possess the above credential to perform certain advisory services, but only if supervised by a credentialed educational counselor in an organized Board-approved advisory program. Any advisory program to be implemented by the District must be agreed upon by both UTLA and the District.

2.0 Workspace: Each ~~itinerant~~ bargaining unit member including itinerants shall be assigned an appropriate workspace at school sites to meet the requirements of the assignment, including but not limited to room and restroom keys, a workstation, copiers, updated computers or a laptop along with internet access, secure storage space and necessary assessment materials.

a. For Counselors, PSAs, PSWs, Community School Coordinators, School Nurses, Speech and Language Pathologists and School Psychologists, this workspace shall be private and confidential. If unable to assign a regular workspace to accommodate this need, the site administrator will provide a space/meeting room as needed when performing duties that require privacy and confidentiality. ~~necessitated by the nature of the work~~. The site administrator shall identify and assign a workspace for the semester for each itinerant employee and publish that location in a manner accessible to all employees. If a workspace becomes unavailable during the semester, the itinerant employee shall be notified no less than 24 hours in advance except in unforeseen circumstances, and be provided an alternative workspace. If a concern arises over itinerant assigned space, the Chapter Chair, impacted itinerant bargaining unit member, and Principal shall meet to determine a solution. If there is no agreement a recommendation may be brought to the LSLC for discussion. If a resolution cannot be determined at the school site, the District shall also provide an appeal process at the ~~local district~~ region level to resolve any on-going disputes.

b. School Health Office: Every effort shall be made to ensure the school health office is used solely as intended to support with nursing services. As outlined in 2.0a above, ~~when necessitated by the work~~, the health office shall have private space to maintain student confidentiality. The health office shall have running water, sufficient lighting to perform health assessments, a dedicated refrigerator with a lock, a locked medication storage, a secure/locked space for medical record storage, and a private area to serve students with protocols. In addition, school sites will prioritize space for a restroom to be used primarily for those visiting the health office. The health office shall have a cot available for students to recline as needed.

3.0 Access to School Facilities: Employees shall have equal access to all telephones, restrooms, lounges and lunch areas with the understanding that such access rights must be exercised in a reasonable manner. Employees shall also have equal access to on-site parking spaces, parking lots and/or garages (inclusive of parking badges/cards where applicable), except that parking spaces are to be reserved as follows:

a. For ~~identified handicapped~~ staff members and ~~for handicapped~~ visitors with a disabled person parking placard as provided by law.

b. For the school nurse, near the school entrance.

c. No more than two spaces in elementary, three spaces in secondary, and three spaces in adult schools shall be reserved for staff having official school business requiring individuals to leave the school premises and return during school hours on a specific day.

3.1 Cleaning and Daily Disinfecting of School Facilities - The District will make all reasonable efforts to provide a safe and clean work environment. Certificated bargaining unit members shall not be expected to do the regular cleaning work typically done by custodial staff. Schools will receive funding for custodial supplies in alignment with District policy to support with the cleaniness of school facilities.

a. Information regarding Pest Management related activities on school facilities shall be available for review upon request.

4.0 If an Early Education Center teacher is assigned during the students' rest period, such period shall be treated the same as the elementary preparation period. The District shall make a reasonable effort to schedule aides to supervise the children in order to allow an uninterrupted preparation period.

5.0. Access to Technology: In support of the instructional program, the District shall make every reasonable effort to provide the following:

a. Access to wi-fi at all TK-12 school campuses, compatible with District devices.

b. Access to technology, as appropriate, to support educators within the instructional program, including but not limited to the following:
   i. District devices (i.e. laptops, desktop computers).
   ii. Online assessments/testing resources for School Psychologists.
   iii. Augmentative/alternative communication devices and applications for Speech and Language Therapists who work with students ultiizing this technology.

6.0 Elementary Arts Task Force: In order to address the uniqueneeds of Elementary Arts programs, the District shall convene a task force of equal numbers of UTLA- and LAUSD-appointed members. One of the UTLA Itinerant Arts Chapter Chairs (chosen by the UTLA-represented appointees) and the Director of the LAUSD Arts Branch are automatic members and will co-chair the meetings. The task force shall meet no less than four (4) times per school year, and shall make recommendations over the following issues:

a. Arts Education Branch budget, including the purchase of instructional materials
b. Any other budgets pertaining to Elementary Arts, including Proposition 28 funds
c. Itinerant Arts matrix process
d. Classroom space/room assignments
e. Recruitment of additional staff

7.0 Carlson Home and Hospital Educators: In support of the work setting, procedures for Carlson staff will include but are not limited to the following:

a. A safety plan for educators when they are working in a student's home or at a hospital.
b. A plan for educators to have access to school sites and/or District facilities near the homes or hospitals where they provide service.
c. Procedures for reporting when members do not receive the minimum student assignment at any point in the school year.
d. A process for mileage reimbursement in alignment with District policy and follow up procedures as needed.

Should any proposed procedural changes and/or updates occur, UTLA will be notified to allow for the parties to meet and confer in alignment with the District's obligations under EERA prior to implementation.

8.0 Workplace Violence: In alignment with District policy, LAUSD commits to providing an environment that prevents and addresses workplace violence, including threats or acts of violence occurring through digital or electronic means (e.g. utilizing technology to communicate verbal/written threats through social media, emails, etc.).

KKD 4-12-26 cc 4/12/26



## ARTICLE XXXII
## TERM OF AGREEMENT

1.0 This Agreement shall be for a term of two (2) years (2022~~5~~ through 2025~~7~~). It shall become effective upon final Board adoption, excepting those provisions which specify that they are to be made effective at a different date. This Agreement shall remain in full force and effect, pursuant to its terms, to and including June 30, 2025~~7~~ and thereafter shall remain in effect on a day-to-day basis until terminated by either party upon ten (10) days' written notice.

2.0 Negotiations During Life of Agreement. The District and UTLA agree to establish a Joint Committee for identifying items that, after initial discussions, the parties decide are appropriate for negotiations or consultation during the life of this Agreement.

2.1 The primary purpose of this Joint Committee shall be to resolve problems that may arise from time to time over administration of the current contract and/or other issues which the parties agree should be addressed and resolved during the term of this Agreement.

2.2 The Joint Committee shall be composed of eight (8) members, half (4) appointed by the Superintendent and half (4) appointed by the UTLA President. Additional "experts" may be invited by either party to attend meetings as dictated by need and subject matter.

2.3 The Joint Committee shall participate in joint training(s) designed to familiarize and equip the parties with skills to enable them to engage in effective problem-solving. Such skills may include interest-based problem solving, collaborative decision making and effective communication techniques. The initial training session shall include Joint Committee appointees, the Superintendent, UTLA President, senior-level District staff from the Office of the

Superintendent and other UTLA officers and staff, as deemed appropriate by the parties.

2.4 All Joint Committee training and meetings shall be facilitated by a neutral facilitator chosen by the parties.

2.5 The Joint Committee shall issue quarterly written reports. These reports shall summarize the issues addressed by the Joint Committee each quarter and the resolution thereof, if any. The reports shall be posted on the LAUSD's and UTLA's websites and may also be distributed via other means as determined by each party. There shall also be public meetings at which the Joint Committee and the neutral facilitator will report on the work of the Joint Committee to the Superintendent and his cabinet, a member or members of the Board of Education and the UTLA President and other officers. The public meetings shall occur at least twice, but not more than four (4) times per year. The parties may agree to coordinate the reporting and presentation provisions of this

section with those of the Compensation Study/Budget Committee.

2.6 The Committee shall be authorized to reach agreements on memoranda of understanding (MOUs), sideletters of agreement, and tentative agreements to amend the negotiated collective bargaining Agreement ("Agreement").

a. The Committee shall, as soon as possible, determine if an issue or subject matter to be discussed or already under discussion would, upon resolution, require an amendment to the Agreement.

b. If either party believes in good faith that an amendment to the Agreement is required or appropriate, the issue or subject matter shall be submitted to the District for public notice ("sunshining") pursuant to the EERA and District procedures, subject to 6(c) below.

c. Upon ratification of this article, the District shall immediately pursue modification to its public notice procedures whereby issues and subjects arising out of Committee discussions can be "sunshined" as quickly as possible while still complying with the EERA. By way of example only, such procedures could be modified to allow the District and UTLA to jointly submit an issue, interest or subject matter to the Board at one meeting, and have the "sunshine" process completed at the subsequent meeting.

2.7 The Joint Committee shall not be authorized to discuss or enter into agreements concerning Health and Welfare and compensation.

2.8 The parties agree that this section (2.0 through and including 2.8) shall terminate automatically as of June 30, 2022, unless the parties expressly agree in writing to renew it through successor negotiations.

3.0 Negotiations for Successor Agreement: Negotiations for a successor agreement shall commence at the request of either party at any time after ~~April 1, 2022~~ January 1, 2027.

4.0 Pre-July 1 Changes: The District and UTLA are aware of the individual employee annual contract year which begins on July 1 and ends on June 30 of each year, pursuant to the Education Code and applicable case law. It is the intention of the District and UTLA that the continuation of this Agreement past July 1 shall not make its terms a part of the individual annual contracts for the following school year so long as the Board, by formal action prior to July 1, sets forth any changes which it intends to implement (absent subsequent agreement with UTLA to the contrary). Such Board action stating its intent shall be deemed effective as though fully implemented prior to July 1. UTLA and the District agree that (a) the District shall set forth its intent prior to the completion of negotiations even though the parties may not be at impasse at that time, and (b) UTLA has not waived its right to negotiate about such changes subsequent to the Board action.

CC 2/24/26
TA @ 2/24/26

UTLA Proposal 2-21-25
District Counter 4-28-25
District Counter Updated 5-19-25
UTLA Proposal 10-7-25
District Counter 10-21-25
UTLA Counter 11-10-25
District Counter 12-2-25

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Autonomous Schools**

1.0 The Parties agree to continue to honor Pilot, ESBMM and LIS plans previously approved through the Request For Proposal (RFP) process during the 2025-2026 school year.

2.0 During and/or upon the conclusion of the one-year period noted above, the following shall apply:

A. Existing Pilot schools will continue as Pilots unless the school elects to exit in accordance with section 4.0 below.

B. For all new and continuing Pilot schools, ~~including those governed by the Belmont Pilot MOU,~~ the following shall apply:
   i. ~~Observe the LAUSD Pilot School MOU, with the addition of Article IV, UTLA Rights, however funding will align to the District's funding model for all schools.~~
   ii. Decision making purview over all site based professional development, including all banked time and after school professional development, except for professional development mandated by state or federal law and topics specifically approved by the Governing Board of the Los Angeles Unified School District.

C. Schools who previously observed an ESBMM or LIS plan may elect to apply to be a Pilot school according to the procedures determined by the Pilot School Steering Committee (PSSC) or ~~continue as a traditional District school.~~ In addition, the District will offer former ESBMM and LIS schools the following:
   i. Orientation and training on the Pilot school model.
   ii. RFP guidance for Pilot schools.

3.0 A Pilot School Steering Committee (PSSC), composed of equal numbers of LAUSD and UTLA-appointed members, will meet no fewer than four (4) times per year and engage in the following:

A. Support existing Pilot, ESBMM, and LIS schools in making the decision to become/remain Pilot Schools or traditional schools.
B. Support existing Pilot, ESBMM, and LIS schools wishing to become/remain Pilot Schools in writing updated Pilot School plans.
C. Review/update the RFP process for new schools who enter Pilot School status.

cc 2/24/26
2/24/26

UTLA Proposal 2-21-25
District Counter 4-28-25
District Counter Updated 5-19-25
UTLA Proposal 10-7-25
District Counter 10-21-25
UTLA Counter 11-10-25
District Counter 12-2-25

D. Collaborate with LAUSD Office of Pilot Schools to develop a Pilot School Network that provides professional development and networking opportunities for administrators, educators, and community members at Pilot Schools.
E. Provide additional support and guidance as needed to Pilot Schools.
F. Include at least one Pilot school site Lead Teacher [appointed by UTLA] and one Pilot School administrator [appointed by the District] to its composition.
G. Develop a proposal to improve the implementation of the Pilot School model, including an annual review process for schools.

4.0 Pilot Schools electing to exit from Pilot School status must obtain a minimum vote of 50% + 1 UTLA-represented staff (working at least 50% of their time at that site) prior to February 15th to exit.

5.0 To support schools with the implementation of this MOU, beginning with the 2025-2026 school year, the current position of Autonomous Schools Coach will transition to a Pilot Schools Coach and shall remain a full-time, District-funded E-Basis UTLA bargaining unit member.

This MOU is non-precedent setting agreement is in effect through June 30, 2028 and may be renewed by mutual agreement of the parties.

LAUSD _____ DATE 2/24/26

UTLA Cheryl Coney DATE 2/26/26

EKB 1-12-26

UTLA Proposal 2-21-25
District Counter 5-28-25 (updated 6-17-25)
UTLA Counter 6-17-25
District Counter 8-20-25
UTLA Counter 10-21-25
District Counter 11-03-25
UTLA Counter 11-10-25
District Counter 12-2-25

## Memorandum of Understanding

## Los Angeles Unified School District and United Teachers Los Angeles

## Black Student Achievement Plan (BSAP)

This memorandum of understanding is agreed to by United Teachers Los Angeles (UTLA) and Los Angeles Unified School District (LAUSD).

~~1.0 Black Student Achievement Plan Schools: The Black Student Achievement Plan (BSAP) was approved by the LAUSD Board of Education in February of the 2020-21 school year. Funding allocations have been earmarked to address the longstanding systemic disparities and failures in educational opportunities and outcomes between Black students and their non-Black peers. The BSAP addresses the need for culturally responsive curriculum and instruction as the classroom norm, fosters partnerships with community based organizations with proven track records of success within the Black community and provides increased staffing support to address the academic and social-emotional needs of Black students.~~

~~2~~ 1.0 BSAP Group 1 schools shall receive the following:

a. A baseline allocation to include:
   i. A centrally funded "BSAP Team," consisting of one (1) Pupil Services and Attendance Counselor (PSA), or one (1) Secondary School Counselor, one (1) Psychiatric Social Worker (PSW), and one (1) Restorative Justice Teacher. These positions are funded through centrally allocated District BSAP funds and are provided to all BSAP schools are in addition to the positions outlined in Article XVIII of this Agreement.

b. A flexible curriculum grant to purchase culturally responsive resources which may include but not be limited to:
   i. Culturally Responsive School PD:
      1. Secondary African American Studies Course-Teacher PD and Resources
      2. Spotify Math and Music Technology and Teacher PD

ii. Teacher PD Time and Planning Time
iii. Community Partnerships:
    1. Black Cultural Arts Passport
iv. Parent Education and Workshops
v. Curricular Trips:
    1. Historically Black Colleges and University Tours
vi. General Supplies:
    1. STEM Makerspace Labs
vii. Instructional Materials Account (IMA)

c. Community Based Safety Programs

Culturally responsive resources available through the flexible curriculum grant will be reviewed on an annual basis in conjunction with any input from schools, staff, families and recommendations made by the BSAP Steering Committee.

~~3~~2.0 BSAP Group 2 schools shall receive the following:

a. Each Group 2 BSAP Elementary school shall be allocated one (1) Pupil Services and Attendance Counselor (PSA) funded through centrally allocated District BSAP funds and provided in addition to the positions outlined in Article XVIII of this Agreement.

b. Each Group 2 BSAP Secondary school shall be allocated one (1) Secondary School Counselor funded through centrally allocated District BSAP funds and provided in addition to the positions outlined in Article XVIII.

3.~~3~~0 BSAP-funded PSA and PSW positions shall be on B-basis.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Kristen K. Murphy — 4-12-26
LAUSD — DATE

Cheryl Corey — 4/12/26
UTLA — DATE

UTLA Proposal 2-18-25
District Counter 8-20-25
UTLA Counter 11-3-25
District Counter 12-2-25 revised 4-11-26

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**California State Preschool Programs (CSPP)**

This Memorandum of Understanding (MOU) is to memorialize an agreement between the Los Angeles Unified School District and United Teachers Los Angeles:

1.0 Beginning with the 2026-2027 school year, prior to the start of the employee's assigned work basis, CSPP educators may elect to work two days for parent orientation and interviews in addition to the optional employee preparation day included in the parties 2025-2028 Work Year Agreement.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Cheryl Corey — 4/12/26

UTLA — Date

Kristi K. Murphy — 4-12-26

LAUSD — Date

UTLA Proposal 2-21-25
District Counter 8-20-25
District Counter 9-10-25
UTLA Counter 10-21-25
District Counter 11-20-25, revised 4-11-26

## Memorandum of Understanding

## Los Angeles Unified School District and United Teachers Los Angeles

## Community Schools

This memorandum of understanding is agreed to by United Teachers Los Angeles (UTLA) and the Los Angeles Unified School District (LAUSD).

1.0 In support of the Community Schools Initiative (CSI), the District will make every effort to prioritize its commitment to the CSI model by allocating fiscal and instructional resources to support school site implementation. Resources may include staffing, technical assistance, professional development, instructional and restorative practices, and family engagement.

2.0 School Site Implementation:

a. Effective July 1, 2026, Community Schools continuing from the previous school year shall receive an annual allocation of $350,000.
b. Effective July 1, 2026, schools newly selected to participate in the Community Schools Transformational process will receive an initial allocation of $350,000 during their first year of implementation.
c. Each Community School shall use part of their centrally allocated funds to purchase a full-time Community School Coordinator. Community Schools Coordinators shall work on B basis calendar.
d. Community School Coordinators shall be selected by the school as outlined in Article IX, Section 5.0 and shall have return rights in accordance with Article XI, Section 12.0 (Transfers)
e. Pursuant Article IX, Section 4.2, all duties required of Community School Coordinators shall meet the test of reasonableness and shall be assigned and distributed by the site administrator in a reasonable and equitable manner among the employees at the school or center to minimize significant impact to the employee's core duties and workday.

3.0 Support to Schools:

a. The District shall allocate a total of four District-wide LAUSD Community Schools Coach positions to support the implementation of Community Schools. The LAUSD Community Schools Coach position shall be part of the bargaining unit represented by United Teachers Los Angeles and be selected by a joint committee equally comprised of LAUSD and UTLA appointed members. Community Schools Coaches shall work on A-Basis calendar.

b. LAUSD and UTLA will collaborate in the development and delivery of four full day trainings for Community Schools Coordinators, Principals, and Parent Representatives. Upon request, Chapter Chairs may be released to participate in training at District paid release. Topics for professional development will be determined by the parties through the collaborative process.
c. After one year of the implementation of this agreement and upon the request of either party, the parties will meet to discuss program development, supports and resources.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Cheryl Coney — 4/12/26

UTLA — Date

Kristen K. Murphy — 4-12-26

LAUSD — Date

UTLA Proposal 2-18-25
District Counter 5-19-25
UTLA Counter 6-17-25
District Counter 8-20-25
UTLA Verbal Counter 11-10-25
District Counter 12-2-25
UTLA Counter 12-2-25
District Counter 12-5-25 Revised 3-2-26, 4-11-26

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Educational Options – Support for Students**

This Memorandum of Understanding (MOU) is to memorialize an agreement between the Los Angeles Unified School District and United Teachers Los Angeles regarding support for students served in alternative learning settings within Educational Options schools:

1.0 In support of students receiving instruction in an Educational Options setting, the District and UTLA will work collaboratively as an Advisory to establish best practices in support of students served within Educational Options programs. The Advisory will be comprised of an equal number of members up to five (5) members each appointed by the District and UTLA. The Taskforce will meet once per semester with the intent of providing targeted support and resources. Additional meetings may be held as needed upon mutual agreement of the members. Tthe District and UTLA agree to engage in the following activities:

a. Research programs and/or surrounding school districts providing services to students served in an alternative/Educational Options setting.
b. Survey students, staff, and families to assess needed supports for student achievement including academic and social-emotional learning, targeted interventions, mentoring, and community resources.
c. Develop and share communications regarding available resources for students, staff and families.
d. Review and summarize findings and provide recommendations for review and consideration by senior leadership. Recommendations may include, but are not limited to the following:
    1. Partnerships with community organizations to support students with academic, social-emotional, basic care needs, and childcare, if applicable, including joint advocacy to community partners for fundraising and charitable contributions to assist students.
    2. Programs/agencies for career development and post-secondary education.

3. Methods for the use of available resources at local school-sites and within regions, including activities and events to assist students and families with pertinent information.

2.0 Students enrolled in an Educational Options setting will be provided with the following resources/supports as needed:

a. Support with enrollment at a local Early Education program to assist with early education instruction and child care.
b. Support with basic care needs, academic and social emotional resources available through the District and/or community organizations, including support through joint advocacy to community partners for fundraising and charitable contributions as recommended by the Taskforce noted in 1.0 above.
c. Support in alignment with District policy to make up assignments or refer to virtual and/or independent study programs when unable to attend an in person Educational Options setting.
d. Support from assigned District providers (e.g. PSAs, PSWs and/or Psychologists) trained to address the specific needs of students enrolled in Educational Options settings. Every effort will be made to ensure consistency of providers serving students enrolled in Options settings.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Cheryl Coney — 4/12/26

UTLA — Date

Krista Murphy — 4-12-26

LAUSD — Date

## Memorandum of Understanding

## Los Angeles Unified School District and United Teacher Los Angeles

## Elementary Arts

The parties recognize the benefit of full-time Arts teachers at elementary schools. The parties commit to actively working toward a model that increases student access to the Arts, and allows educators to have sufficient time during the instructional day to prepare and collaborate with each other.

1.0 The District shall facilitate a pathway for current LAUSD certificated employees to obtain Arts Subject Matter credentials. This program will be cost-free for employees.

2.0 A task force consisting of equal numbers of UTLA- and LAUSD-appointed members will meet no less than four times during the school year for the purpose of:

a. Making recommendations to maximize Proposition 28 funding to hire additional Arts staff, with a focus on expanding Arts programs at elementary schools.

b. Creating model schedules for elementary schools to establish regular planning time for elementary teachers during the school day.

c. Recruiting existing LAUSD employees to participate in the program.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Cheryl Coney — 4/12/26

UTLA — Date

Kristin K Murphy — 4-12-26

LAUSD — Date

UTLA Proposal 2-18-25
District Counter 5-19-25
UTLA Counter 6-17-25
District Counter 9-10-25
UTLA Counter 10-7-25
District Counter 10-21-25

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Healthy Green Public Schools**

Consistent with the LAUSD Strategic Plan and the UTLA Win Our Future platform, the parties agree to the following:

1.0 Climate Literacy Task Force: The District and UTLA will establish a Climate Literacy Task Force (CLTF) to support the goals of climate literacy. The CLTF will be composed of up to four (4) certificated members appointed by the LAUSD Division of Instruction, up to four (4) classified members and up to four (4) UTLA appointees. By mutual agreement, any party may invite subject matter experts to be guest speakers at a committee meeting. The CLTF shall use an equity/racial justice lens and shall meet four (4) times per year to consult and provide recommendations regarding the following matters:

a. The development and implementation of curricula that infuses climate literacy with a racial justice lens and addresses historic disparities.
b. The creation of instructional partnerships and opportunities for youth and DACE students to obtain internships and apprenticeships for green jobs.
c. Career Technical Education (CTE) opportunities in fields that support green energy and reduce greenhouse gas emissions.
d. Design professional development modules for schools to access.

2.0 Sustainability Task Force: The District and UTLA shall establish a collaborative task force composed of up to four (4) District representatives, four (4) UTLA representatives, and (2) community representatives, one appointed by each of the parties. The task force will review the initiatives noted below and make recommendations to improve District facilities and/or to expand sustainability efforts. The task force will meet at least once each semester and provide recommendations to the District no later than June of 2028 on the following shared interests:

a. Creation, expansion and maintenance of outdoor education space, programs and green space, including recommendations for increasing shaded green space on school campuses for student and staff use during the school day.
b. Installation of solar panels on District facilities using unionized contractors.
c. Continued maintenance of water filtration systems to ensure detectable levels of lead from school drinking water fountains are at 5 ppb or lower.
d. Exploration of stormwater collection on District land.
e. Increasing the use of clean electricity within District facilities.

f. Increasing the number of electric buses in the District's fleet using unionized contractors.
g. Expansion of no-cost public transportation for students through partnerships with L.A. Metro.
h. Increasing the installation of bicycle stalls and universal electric vehicle (EV) chargers on school campuses for charging passenger vehicles.
i. Increasing the use of modern, energy-efficient HVAC systems and resources available for air filtration.
j. Plans for responsible recycling including blue bin programs, composting and disposal of building materials, old equipment, and outdated/broken technology.
k. Partnerships with outside organizations in order to streamline and/or defray costs of school greening.
l. Expansion of LAUSD CTE pathways and apprenticeship programs for LAUSD students (in DACE and high school programs). Identify opportunities for student-apprenticeship job placement within LAUSD.
m. Use of a skilled and trained workforce in completing these initiatives, and whenever possible, CTE students in relevant classes be provided with opportunities to observe this work.
n. Recommend areas/locations for greening projects subject to an approved prioritization methodology. Appointees of the Task Force may seek ideas for improvement in greening and green infrastructure from schools for the Task Force to consider as a recommendation to the District.

3.0 Health and Nutrition Task Force: The District and UTLA will establish a collaborative task force composed of up to three (3) District representatives from the Food Services Division, three (3) UTLA representatives, (2) parent representatives and (2) student representatives, one appointed by each of the parties. The task force shall make recommendations for school meals and activities that foster health and nutrition while considering implications of food insecurity, student access to meals, and the impacts of nutrition on the instructional program. The taskforce will meet at least once each semester and provide recommendations to the District no later than June of 2028.

4.0 Regarding the role of the Climate Champion to support school-based implementation of climate literacy, the District reserves the right to bring this and related issues forward in these negotiations at a later date.

5.0 Upon request and subject to availability, the District will provide UTLA with safety and sustainability reports as maintained by law.

This non-precedent setting agreement is in effect through June 30, 2028 and may be renewed by mutual agreement of the parties.

TA 11/3/25 397

UTLA Proposal 2-18-25
District Counter 5-19-25
UTLA Counter 6-17-25
District Counter 9-10-25
UTLA Counter 10-7-25
District Counter 10-21-25

LAUSD _____ DATE _____

UTLA _____ DATE _____

4-12-26
cc
4/12/26

UTLA Proposal 2-21-25
District Counter 5-19-25
UTLA Counter 6-17-25
District Counter 9-10-25
UTLA Counter 10-27-25
District Counter 11-20-25
UTLA Counter 12-2-25
District Counter 12-5-25, revised 4-11-26

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Housing Support**

1.0 The District and UTLA acknowledge that Los Angeles Unified, being one of the region's major land holders, with the primary mission to educate students, will explore options for affordable housing including those where District properties may have the potential to be better utilized to support the housing needs of students, employees, and communities.

2.0 The District will identify vacant and underutilized LAUSD land parcels that may be used for the development of affordable housing to help address the region's crisis of affordability afflicting students, families and employees.

a. In supporting these efforts, areas may include those impacted by student absenteeism and declining enrollment (e.g. 90012, 90021, 90031, 90032, 90044, 90059, 91340, 91405 zip codes) and neighboring communities.

3.0 During the 2025-2026 and 2026-2027 school year, the District and UTLA shall maintain a joint task force to make recommendations regarding the use of identified vacant and unused LAUSD land parcels that could be used for the development of affordable housing for low-income students and families. The Community Housing Task Force shall be comprised of four (4) UTLA bargaining unit members appointed by UTLA, four (4) LAUSD employees appointed by LAUSD, and four (4) community-based appointees, with two (2) appointed by UTLA and two (2) by LAUSD.

a. No later than June 30, 2027, the Community Housing Task Force shall provide written recommendations to the Deputy Superintendent of Business Operations regarding the use of the identified District property.

4.0 The District will proactively organize industry forums to encourage potential proposers which may include Non-Profit Developers and Community Land Trusts to submit requests for future housing developments. In addition, community input sessions will be organized to solicit input on desired priorities for future housing RFPs.

5.0 Where applicable, any housing built on LAUSD land will follow state fair housing laws.

6.0 The District and UTLA shall work collaboratively to maintain school-based supports for unhoused children and youth and resources for families experiencing housing emergencies. All schools will have a homeless liaison (HL), who is on campus five (5) days per week, identified and accessible to staff to assist with student needs and housing support.

7.0 The District shall maintain coordinated services available to students and families through its Coordinated Entry System (CES) sites located within local region areas and provide staff to support in highly impacted areas, including but not limited to education enrollment and academic services, resources and referrals for housing support and basic supplies for families, children and youth in need.

a. In addressing areas of high impact, the District shall work with schools within the 90021 zip code to identify and provide resources to support student and family needs. A Specialized Student Services (SSS) Counselor will be assigned to assist with this process.

8.0 The District shall provide basic need supplies to students in need in accordance with their student housing questionnaire. Essential items may include, but are not limited to clothing, school supplies, backpacks and hygiene kits.

9.0 The District shall provide additional supports based on student needs including but not limited to access to laundry services, linkages for safe parking, food pantries, clothing drives and other resources to address basic needs and to support families facing housing insecurity and homelessness.

10.0 The District and UTLA shall collaboratively advocate to secure Section 8 vouchers from LA County and the LA Housing Authority to meet the housing needs of the families of all unhoused LAUSD students, including at any LAUSD properties that may be developed for this purpose.

11.0 The District and UTLA shall collaboratively advocate for fair and affordable housing and tenant protections including enforcement of the Tenant Protection and Anti-Harassment Ordinance (TAHO) and regional organizations and coalitions addressing these efforts including housing supports and services within the community.

UTLA Proposal 2-21-25
District Counter 5-19-25
UTLA Counter 6-17-25
District Counter 9-10-25
UTLA Counter 10-27-25
District Counter 11-20-25
UTLA Counter 12-2-25
District Counter 12-5-25, revised 4-11-26

12.0 The District shall make every reasonable effort to make school space available to non-profit organizations providing tenant rights clinics, counseling services and housing assistance in accordance with Civic Center Permit policies and applicable law. The District will continue to explore potential partnerships with student and family support organizations, with the goal of increasing available services.

a. The District and UTLA will collaborate on creating and maintaining lists of housing advocates available to provide resources and support to families including those that may provide services on school campuses through the Civic Center Permit process.
b. The District will provide UTLA with the name of the division that will help in facilitating issuance of Civic Center Permits.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

LAUSD _____ DATE 4-12-26

UTLA Cheryl Corey DATE 4/12/26

TA CC 4/8/26
KW 4-8-26

UTLA Proposal 2-18-25
District Counter 5-28-25
UTLA Counter 6-17-25
District Counter 8-20-25
UTLA Counter 9-10-25
District Counter 12-2-25 revised 3-4-26, 3-24-26

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Infant and Early Education**

This Memorandum of Understanding (MOU) is to memorialize an agreement between the Los Angeles Unified School District and United Teachers Los Angeles:

1.0 UTLA and the District recognize the need for cost-free or affordable childcare, not only for District employees, but for all school communities. To address this need, the Parties will work collaboratively to explore opportunities to expand student enrollment at District infant and early education centers across the city.

2.0 In exploring these efforts, the District shall establish a collaborative work group to provide input regarding the expansion of infant and early education center student enrollment within the District. UTLA will serve as a participant on the work group with up to (3) representatives appointed by UTLA and agreed upon by the Early Childhood Education Division. The work group will meet at least once each semester for the term of this Agreement. Additional meetings will be scheduled upon mutual agreement of the parties. Agendas will be mutually agreed upon and the work group will review and provide recommendations on the following:

a. Opportunities to expand enrollment at infant and early education centers within regional areas to support local school communities, adult learners with children, and serve as a setting for job training/advancement for staff.
b. Expand community linkages to assist families with information regarding local infant and early education programs, enrollment support and parent workshops to support young learners.
c. Explore resources and funding to support the expansion of early education programs and use of available District facilities, including infant center programs available in each Region area or the equivalent.
d. Available training programs, including partnerships with post-secondary educational programs offering Early Childhood certification.
e. Research opportunities/programs with non-traditional hours to support local school communities and adult education learners participating in post-secondary learning.

3.0 In recognition of the importance of early education and intervention, the District shall engage in campaigns to inform families of available enrollment

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KKM 4-8-26

opportunities in Early Education Program including those at Infant Centers, Early Education Centers and CSPP Programs throughout the school year. This includes, but is not limited to, strategic advertisement, the use of available communication methods to reach families notifying them of their nearest EEC and CSPP program, targeted ages, costs associated with enrolling their child at an EEC or CSPP Program, hours of operations and any documentation a family might need to enroll their child.

4.0 In conjunction with the Opportunities for Professional Growth MOU, the District and UTLA will continue through the collaborative career task force to explore options for early educators to pursue a Preschool – Grade 3 credential.

This MOU is non-precedent setting and will remain in effect through June 30, 2028.

Cheryl Coney — 4/8/26

UTLA — Date

Kristi K Murphy — 4-8-26

LAUSD — Date

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UTLA Proposal 2-21-25
District Counter 3-24-25
UTLA Counter 6-17-25
District Counter 8-20-25
UTLA Counter 11-10-25
District Counter 11-20-25, revised 4-11-26

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Inclusive Practices within the Least Restrictive Environment**

In serving students with disabilities within the Least Restrictive Environment (LRE), in alignment with state and federal law, and in developing collaborative structures to increase inclusive practices and maintaining the continuum services to students, the Los Angeles Unified School District and United Teachers Los Angeles agree to the following:

a. The development of expanded inclusive practices in school communities will be supported by all school interest holders.
b. School communities will collaborate to implement a shared approach for serving students with disabilities within the Least Restrictive Environment.
c. All schools will develop a comprehensive plan to illustrate a collective vision for implementing inclusive practices.

**School Plan for Inclusive Practices within the Least Restrictive Environment:**

Beginning in the Spring of 2026, in preparation for the 2026-2027 school year, all schools will submit an annual school site LRE Action Plan through the School Plan for Student Achievement (SPSA) platform. Prior to the development of the LRE Action Plan, schools shall solicit interest holder input through informative meeting(s), surveys, or using an agreed upon method that best suits the needs of the school site. Schools shall create an inclusive practices committee to facilitate the development and implementation of the school's plan. The LRE Action Plan will consist of the following:

a. An agreed upon school vision.
b. Summary of the continuum of options for students with disabilities.
c. Data analysis to identify factors of success and/or potential barriers of serving students within the Least Restrictive Environment.
d. Action steps for engagement and how the school plans to work collaboratively with all interest holders ~~to~~ on the implementation, expansion and support for inclusive practices within the school community.
e. Action steps needed for the implementation of the school plan including, but not limited to the following:
    i. The development of an Inclusive Practices Committee that will lead and support the work around creating opportunities in the Least Restrictive Environment (LRE) for students with disabilities.

ii. Resources (funding, staffing) to effectively create opportunities for students with disabilities to participate in the least restrictive environment with the supports identified within their IEP.

iii. Time for co-planning and collaboration between general and special education teachers using resources and scheduling to provide common planning time to review and monitor student progress.

iv. Professional development/training to enhance knowledge and expertise in inclusive practices based on staff surveyed needs.

v. Events/activities to reinforce an inclusive culture and to increase the engagement of all interest holders.

f. As part of the annual school plan and resource allocation process, schools will provide information summarizing the LRE Action Plan with all interest holders. Schools may also revisit their plan during the course of implementation as revisions are needed and to assess progress. If the LRE Action plan is modified, interest holders will be informed of pertinent updates.

g. The Inclusive Practices Committee shall meet at least once per semester. Additional meetings may be held as needed upon mutual agreement of the members. Such meetings should be scheduled within five (5) work days.

**Resources:**

a. During the 2026-2027 school year, all schools will receive technical support for the development and implementation of a plan to expand inclusive practices. Technical support, provided by the District, will include:

i. Materials based on research, pedagogical theories, and best practices.

ii. Tools for assessing current practices.

iii. Resources and strategies for teacher planning.

iv. Strategies for developing a school (master) schedule that supports the needs of students and programming to address equity and access within a range of instructional settings/options.

v. Information for IEP teams when determining the Least Restrictive Environment for a student that may be reviewed/shared with IEP team members and parents.

vi. Required professional development/training regarding inclusive practices during professional development on a banked time Tuesday.

vii. Professional development/training offered regionally during contractual hours on a quarterly basis for school teams/committee members to attend regarding inclusive practices. Topics may include LRE Action Plan development, strategies for data collection, scheduling/programing to

address equity and access, teaching planning and supports for instructional delivery including positive behavior support.

viii. Region level articulation meeting(s) for school representatives to attend during the spring semester to support school site teams in planning for the transition of students with disabilities moving from one level/program to another (i.e. Preschool to Elementary, Elementary to Middle School, Middle School to High School).

b. School may elect, as part of their plan, to allocate a supplemental differential and/or fund a non-classroom position to assist with coordinating and monitoring the school's plan.

c. Schools will continue to receive clerical staffing allocations to support the performance of special education activities in alignment with the *Elementary, Middle, and Senior High School, Budget Services and Financial Planning School Staffing Ratio* charts.

d. School staffing allocations are subject to norming procedures in accordance with Articles XVIII and XXII of the parties' collective bargaining agreement.

e. Beginning July 1, 2026, schools with 80% or more of students with disabilities receiving instruction in the general education setting 80% or more of the school day) will receive a 20:1 student to teacher ratio for students supported within the Resource Services program. A paraprofessional will be allocated to support each Resource Services Teacher. The parties' agree that for the 2026-2027 school year this applies to the schools listed in Appendix ___.

i. These schools will receive 10 release days per Resource Services Teacher for planning and may be utilized by Resource Services Teachers and/or General Education Teachers for inclusive practices.

**Professional Development, Co-Planning and IEP Meetings:**

a. As part of the LRE Action Plan, delivery of professional development regarding inclusive practices may include one or more of the following methods:

i. Banked Time Tuesdays
ii. Shortened or Minimum Days
iii. Release Time
iv. Optional training outside of the workday.
v. Optional summer training

b. As part of the LRE Action Plan, schools may establish opportunities for teacher co-planning using one or more of the following methods:

i. Grade level and/or department meetings
ii. Shortened or Minimum Days
iii. Release Time

iv. Programming common conference/preparation periods
v. School determined banked time Tuesdays.

c. General and special educators shall be provided opportunities to discuss IEP goals and progress prior to IEP meetings as outlined in section b. above. General and Special Education teachers will receive substitute coverage to attend IEPs in accordance with Article XXII, Section 4.0. and every effort shall be made to provide substitute coverage for RSTs for the duration of IEP team meetings in accordance with Article XXII, Section 4.1.

**IEP Process and Least Restrictive Environment:**

IEP Teams shall review information regarding the IEP process for determining the Least Restrictive Environment for students with disabilities, including the continuum of placement options in accordance with the law.

**District LRE Action Plan Work Group:**

Beginning in the 2026-2027school year, a collaborative work group of three District and three UTLA representatives will be established to support the implementation of inclusive practices at schools in alignment with the LRE Action Plan. The work group will meet every other month to complete the following activities:

a. Develop training(s) for school site teams implementing inclusive practices. Training topics may include but are not limited to assessing and expanding school practices, systems of support in place to address student needs, co-planning and co-teaching structures and strategies for programming students.
b. Review LRE Action Plans submitted by schools for evaluating current trends and to determine if updates/revisions are needed to the Action Plan.
c. Develop criteria for determining schools who are demonstrating effective inclusive practices no later than Spring of 2027.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Cheryl Coney — 4/12/26

UTLA — Date

Kristin K. Murphy — 4-12-26

LAUSD — Date

## Memorandum of Understanding

## Los Angeles Unified School District and United Teachers Los Angeles

## Itinerant Assignment Dispute Resolution Process

With regards to the Itinerant Assignment process outlined in Article IX-A, Section 12.0, the parties agree to pilot a dispute resolution process for the 2026-2027 school year.

1. Following the notification of tentative assignments for itinerant staff, UTLA shall identify a total of no more than ten dispute resolutions from itinerant programs/departments (e.g., Speech, OT, PT, Psychologists, PSA, PSW, etc.) to submit to the District for processing.

2. The District and UTLA will process the submitted dispute resolutions by using the process outlined in Article V-A to the extent practical.

3. The parties will use the information gathered in this Pilot to inform their bargaining positions for future negotiations.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Cheryl Coney — 4/12/26

UTLA — Date

Kristin Murphy — 4-12-26

LAUSD — Date

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UTLA Proposal 2-18-25
District Counter 5-19-25
UTLA Counter 6-17-25
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District Counter 10-7-25
UTLA Counter 11-03-25
District Counter 11-03-25

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Opportunities for Professional Growth**

This Memorandum of Understanding (MOU) is to memorialize an agreement between the Los Angeles Unified School District and United Teachers Los Angeles regarding opportunities for professional growth and career advancement:

1.0 In recognition of the importance the expertise and knowledge educators have on the educational program and the lives of students, the District shall establish a collaborative task force, with an equal number of District and UTLA appointees, up to four members each, to review and discuss opportunities for UTLA bargaining members to engage in professional growth activities and training to support career advancement. Examples include, but are not limited to the following programs, courses, and/or training:

a. Supplemental credentials in areas of need.
b. CTE teachers earning additional credentials in a career pathway.
c. Substitute teachers obtaining a teaching credential.
d. EEC teachers obtaining TK-12 credentials.

2.0 The task force shall consider the following:

a. Research current programs and/or surrounding school districts providing opportunities for professional growth and career advancement.
b. Identifying and accessing opportunities for LAUSD educators to provide training/instruction to those participating in career advancement (e.g., CTE pathways, childhood development courses).
c. Consider new and revisit current ways to incorporate DACE into professional growth and career advancement opportunities
d. Explore partnerships with community colleges and universities to support professional growth opportunities.
e. Research available funding and grant opportunities to expand programs for professional growth and career advancement.

3.0 The task force shall meet at least once each semester during the term of this Agreement and make recommendations to the District by June 30, 2028.

4.0 To support the advancement of employees into the external professional pipeline, the task force will explore ways to support classified employees participating in the career pathways to become more representative of current classified members of the workforce.

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District Counter 10-7-25
UTLA Counter 11-03-25
District Counter 11-03-25

This MOU is non-precedent setting and will remain in effect through June 30, 2028.

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UTLA Date

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LAUSD Date

UTLA Proposal 2-21-25
District Counter 5-28-25
UTLA Counter 6-17-25
District Counter 8-20-25
UTLA Verbal Counter 11-10-25
District Counter 11-20-25

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**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Restructuring Service Delivery - Special Day Programs**

This Memorandum of Understanding (MOU) is to memorialize an agreement between the Los Angeles Unified School District and United Teachers Los Angeles regarding service delivery for students with disabilities served within Special Day Programs:

1.0 In providing a continuum of placement options within the Least Restrictive Environment, Special Day Programs, where historically students were served in eligibility named programs (e.g. Specific Learning Disability, Autism, Emotional Disability, Multiple Disabilities), will expand to serve students with disabilities in alignment with curriculum and instructional standards. With the goal of maximizing curriculum-based programs to support the unique learning needs of students, the intent is also to support student attendance at a neighborhood school. In providing for this placement option for IEP teams to consider, the District and UTLA will work collaboratively as an Advisory to support program implementation of Core and Alternate Curriculum Special Day Programs as follows:

a. Research program options for students with disabilities within comparable school districts.
b. Provide input regarding information for IEP teams regarding curriculum-based Special Day Programs.
c. Provide input regarding professional development for teachers including strategies for serving student instructional and behavior needs, curricular support and accommodations.
d. Provide input regarding parent workshops within regional areas with information regarding service delivery and program support.
e. Collaboratively review and discuss program implementation, needs and ongoing support facilitated by the Division of Special Education.

The Advisory will consist of (4) four District representatives and (4) four UTLA representatives and will meet on a quarterly basis during the term of this Agreement.

2.0 Programs outlined in this Agreement will adhere to the provisions of Article XXII. For class size, the caps are as follows:

| Program | Class Size |
|---|---|
| Core Curriculum | 12 |
| Modified Core Curriculum | 9 |

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3.0 Credentialing for the respective programs, including student population, will be in accordance with guidelines set forth by the California Commission on Teaching Credentials.

4.0 To support ongoing collaboration between the parties, including matters of concerns, either party can request agenda items pertaining to the implementation of curriculum-based programs during Article XXX meetings.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Cheryl Corey — 4/12/26

UTLA — Date

[signature] — 4-12-26

LAUSD — Date

UTLA Proposal 2-21-25
District Counter 5-28-25
UTLA Counter 6-17-25
District Counter 8-20-25

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Special Education Initial Assessments**

This Memorandum of Understanding (MOU) is to memorialize an agreement between the Los Angeles Unified School District and United Teachers Los Angeles regarding initial assessments for special education:

Resource Specialist Teachers and Designated Instruction and Service Providers within three (3) of the caseload maximums as provided in Article XXII, Section 15 shall be compensated up to two (2) hours of pay at their regular hourly rate for each initial assessment beyond five (5) per year.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Cheryl Coney — 4/12/26

UTLA — Date

Kristi K. Murphy — 4-12-26

LAUSD — Date

**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Student Support Staffing MOU**

1.0 Psychiatric Social Worker (PSW):

a. Beginning July 1, 2026, schools with enrollment of 500 students or more shall be provided one centrally funded PSW position.

b. Beginning July 1, 2026, schools with enrollment of 1,200 students or more shall be provided two centrally funded PSW positions.

c. Six additional PSWs will be collaboratively assigned based on student needs.

2.0 Pupil Services and Attendance (PSA) Counselor:

a. Beginning July 1, 2026, the District will allocate 0.5 FTE of a PSA to schools with chronic absence rates of 27% or higher.

b. One additional PSA will be assigned to each Region for a total of four FTEs.

c. One additional PSA will be assigned to support schools in zip code 90021.

3.0 School Psychologist Services:

a. On July 1, 2026, the base allocation of School Psychologists at schools shall be increased as follows:
   i. Elementary Schools with fewer than 375 students - from 0.35 to 0.4 full-time equivalent.
   ii. Elementary Schools with 375 or more students - from 0.35 to 0.6 full-time equivalent.
   iii. Middle Schools - from 0.5 to 0.6 full-time equivalent.
   iv. High Schools - 0.6 full-time equivalent.
   v. Two additional FTEs will be collaboratively assigned to support students.

4.0 In the event that the District is not able to meet the obligations of sections 1.0 – 3.0 of this MOU by October 1, 2026, if UTLA files a grievance for alleged violations of Sections of this MOU, the grievance will be immediately placed into abeyance for a period of thirty (30) days in order to allow the District and UTLA to explore and identify options to resolve alleged violation. Those options may include, but are not limited to, recruitment and retention incentives, career ladder programs, developing internal credentialing programs, etc.

a. The parties may mutually agree to extend a 30-day abeyance window.

b. If the parties are unable to resolve in disputing informally during the abeyance period, UTLA shall be allowed to resume the grievance process.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

Cheryl Coney — 4/12/26

United Teachers Los Angeles — DATE

Kristin K Murphy — 4-12-26

Los Angeles Unified School District — DATE

UTLA Proposal 2-18-25
District Counter 5-19-25
UTLA Counter 6-17-25
District Counter 9-10-25
UTLA Counter 10-27-25
District Counter 11-20-25 revised 3-2-26, 4-11-26

## Memorandum of Understanding

## Los Angeles Unified School District and United Teachers Los Angeles

## Support for Immigrant Students and Families

1.0 The District and UTLA agree that every LAUSD site will continue to be a place of support and resources for all students and families, regardless of immigration status. As outlined in LAUSD policy bulletin, "LAUSD Campuses as Safe Zones and Resource Centers," the District is committed to creating environments where the school community feels safe, welcomed, and excited to learn and that students are provided with a sense of security to thrive academically and emotionally without fear. Further, the District is committed to increasing and enhancing partnerships with community-based and legal organizations that provide resources for families facing immigration challenges.

a. The District will meet and discuss with UTLA updates/revisions to the LAUSD policy bulletin noted above.

2.0 LAUSD/UTLA District Immigrant Support Committee: A joint District-UTLA committee shall meet on a quarterly basis for the duration ~~of the 2022-2025 school years~~ of this Agreement. Additional meetings may be held as needed upon mutual agreement of the parties.The committee shall be comprised of three (3) members from the District, three (3) members from UTLA, and two (2) parents (one (1) appointed by the District and one (1) appointed by UTLA). The committee shall review the changing needs of immigrant students and families and make recommendations on ways to expand resources for students and families including but not limited to: providing indigenous language resources for students impacted by immigration in the form of curriculum, translators, tutoring and other community engagement efforts.

3.0 The District shall seek opportunities to secure additional funding in order to ~~create~~ expand comprehensive resource centers (e.g. Student Centers, School Enrollment, Placement and Assessment (SEPA) Centers, Extended Support Sites) ~~one-stop cradle-to-career (C2C) hubs. C2C Hubs shall consult with Dream Centers~~ located throughout the district ~~for guidance on~~ offering services ~~offered~~ to students and families impacted by immigration. LAUSD teams assigned to these Centers will serve students and work with neighboring schools in the community to promote ~~prevention and early intervention~~ wellness efforts across the regions, provide adult education programs, health and human services, and opportunities to explore education and training options in career pathways. In addition, the District will collaborate with external partners, including Federally Qualified Health Centers and other community partners, regarding the health and wellness of students and their families. These services will support ~~the post-pandemic recovery by~~ in the

development of ~~developing~~ resilient school communities with protective factors against academic and social barriers.

4.0 The District shall make every effort to:

a. Expand existing and develop new partnerships with legal clinics, legal organizations and law firms ~~within the~~ consistently across local District Regions to facilitate the provision of low cost or no cost services to students and their families impacted by immigration.
b. Facilitate clinics/trainings with organizations that provide services and resources to students and their families regarding immigration including Know Your Rights workshops and family preparedness plans.
c. Develop partnerships with philanthropic organizations with the goal of providing additional supports for immigrant students and their families.
d. Increase support for newcomers and their families, including but not limited to social emotional learning (SEL) tools, translation services, adult ESL courses, education/training in career pathways, legal, housing and health resources and services available through District support services providers.

5.0 LAUSD shall provide ~~staff~~ certificated and classified employees with professional development on an ongoing basis related to the needs of students and their families impacted by immigration as follows:

a. LAUSD policy bulletin, "LAUSD Campuses as Safe Zones and Resource Centers."
b. Immigration rights including legal and education rights.
c. Procedures for addressing federal immigration enforcement efforts as well as safeguarding confidentiality.
d. Available resources, workshops, and services for student/family access including immigration rights, family preparedness plans, crisis management response resources, school enrollment, attendance, social-emotional supports, medical referrals, health insurance enrollment, legal resources and mental health referrals.

6.0 The District shall continue to:

a. Provide crisis management and support services through the response network to assist students whose parents have been detained.
b. Engage in outreach efforts to assist families with student enrollment, attendance and providing/updating emergency contact information.
c. Explore alternative learning settings/pathways and assist students and families with enrollment in independent study programs.

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d. Safeguard confidentiality and immigration status of students, families and employees to the extent permitted by law.
e. Assign specially trained staff to support students and their families impacted by immigration across the District.

7.0 The LAUSD Office of Student Family and Community Engagement shall include in their parent and family academy webinars information regarding family preparedness and crisis management response resources, We Are One resources and Know Your Rights workshops.

8.0 The District shall make school space available to organizations providing supports and resources to the community in accordance with Civic Center Permit policies and applicable law.

9.0 In alignment with Article XII, Section 17.0, employees may request and be granted with an unpaid personal leave of up to 52 consecutive calendar weeks to attend to immigration matters without impact to District seniority. Should the need to address these matters extend beyond 52 consecutive calendar weeks and the employee chooses to resign in good standing, they may apply for reemployment and if reemployed within 39 months of their last day of paid service, the employee will retain their rights in accordance Education Code 44931 and the law.

10.0 Upon exhaustion of personal necessity time and written request, employees may be released for up to ten (10) unpaid workdays during their employment in order to attend to immigration matters. The days need not be taken consecutively. The District may request verification of such absences as outlined in Article XII, Section 14.1(d).

11.0 In the event an employee does not have direct deposit and is no longer employed by the District, the employee may designate a family member on their behalf who may receive their final paycheck by mail. The employee shall provide a signed authorization letter to the District with the designee's name, contact information inclusive of their mailing address and a copy of the designee's vaild government issued ID.

12.0 In accordance with Article IV, Section 8.0 h, the chapter chair will be informed of any applicable school plan related to matters of safety including matters related to the operation of the school when implementing the LAUSD policy, Campuses as Safe Zones and Resource Centers and may provide input regarding the implementation of said school safety plans.

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13.0 Unit members shall not face any District discipline for following the policies contained in this MOU or applicable District policy.

14.0 During the 2026-2027 school year, the District will make every effort to expand Dream Centers/JUNTOS Centers from 4 to 8.

This MOU will remain in effect until an agreement on a successor collective bargaining agreement beginning in the 2027-2028 school year is reached.

LAUSD — DATE 4-12-26

UTLA — DATE 4/12/26

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**Memorandum of Understanding**

**Los Angeles Unified School District and United Teachers Los Angeles**

**Support for LGBTQIA+ Students and Staff**

In reaffirming its commitment to providing a safe and inclusive learning and working environment, the District and UTLA agree to the following in support of LGBTQIA+ students and staff.

1.0 The District shall convene a collaborative task force to support LGBTQIA+ students and staff. The task force shall be composed of 4 representatives from the District and 4 representatives from UTLA. Representatives may be self-identified members of the LGBTQIA+ community. The task force will meet at least once each semester during the term of this Agreement to provide the District with feedback/recommendations in the following areas:

a. Reviewing District policy regarding reporting processes and protections for addressing incidents of anti-LGBTQIA+ harassment.
b. Reviewing current and proposed resources for families and staff and provide feedback regarding LGBTQIA+ matters.
c. Reviewing existing feedback systems for students and staff to make recommendations for ensuring a welcoming working and learning environment for the LGBTQIA+ community and making recommendations to strengthen systems.
d. Continuing supports and exploring additional ways to support LGBTQIA+ students and staff, including teacher outreach efforts.
e. Supporting trainings for staff that focus on inclusive learning and working environments.
f. Providing reports to the Board of Education with feedback/recommendations on the matters identified above. The task force may also provide additional feedback/recommendations and is expected to provide at least one written report per school year.

2.0 In accordance with applicable laws and District policy:
a. The District is committed to providing a safe and supportive learning and working environment that is free from discrimination, harassment, bullying or intimidation and has the affirmative obligation to combat bias, including sex discrimination or sexism on the basis of actual or perceived gender/sex (including gender identity and gender expression), sexual orientation, or a person's association with a person or group with one or

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more of these actual or perceived characteristics. Any District employee who believes they have experienced or witnessed discrimination or harassment is encouraged to report it to their supervisor and/or as outlined in District policy.

b. In support of students:

1. In accordance with the FAIR Education Act, the District shall continue to provide instruction in social sciences that includes the early history of California and a study of the role and contributions of people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, LGBTQ+ Americans, persons with disabilities, and members of other ethnic, cultural, religious, and socioeconomic status groups, to the economic, political, and social development of California and the United States of America, with particular emphasis on portraying the role of these groups in contemporary society.
2. Students shall continue to have equal access to the District's educational programs, activities, and facilities, including access to restrooms and locker room facilities that correspond to their gender identity. If a student desires increased privacy, regardless of the reason, the administrator shall make every effort to provide the student with reasonable access to an alternative restroom or increased privacy.
3. The District shall continue to permit students to use the name and gender with which they identify on school records, including pupil records, with parent/guardian/educational rights holder authorization. The records may include, but are not limited to, identification badges, classroom and homeroom rosters, certificates, programs, announcements, office summons and communications, team and academic rosters, diplomas, newspapers, newsletters, yearbooks and other site-generated records.

c. In support of employees:

1. Employees are to be recognized by their affirmed name and gender, regardless of legal documents.
2. All employees have a right to use restroom facilities that correspond to the employee's gender identity.

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3. If/when an employee seeks to change the name and/or gender marker by which they are recognized in the workplace, the employee may contact the Office of Employee Relations, or other appropriate office to access resources in facilitating the change in accordance with District policy.

3.0 Additional supports for gender diverse staff: If an employee is changing the name and/or gender marker by which they have been recognized, or planning to do so, and chooses to disclose this information to their school community, they may request:

a. A meeting with site administration, a representative if they choose, and the staff member to develop a plan of support.

b. Ongoing administrative support, which could include consult or coaching per policy requesting that the site community refer to the employee with their preferred pronouns and name.

This non-precedent setting agreement is in effect through June 30, 2028 and may be renewed by mutual agreement of the parties.

LAUSD _____ DATE _____

UTLA _____ DATE _____

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | United Teachers Los Angeles (UTLA) |
| Certificated, Classified, Other: | Certificated |

The proposed agreement covers the period beginning: July 1, 2025 (date) and ending: June 30, 2027 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| Bargaining Unit Compensation<br>All Funds - Combined | | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|
| | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>2025-26 | Year 2 Increase/(Decrease)<br>2026-27 | Year 3 Increase/(Decrease)<br>2027-28 |
| 1. **Salary Schedule**<br>Including Step and Column | $ 3,413,481,477 | $ 177,795,934 | $ 312,333,416 | $ 45,918,016 |
| | | 5.21% | 8.70% | 1.18% |
| 2. **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | | | |
| | | | | |
| **Description of Other Compensation** | | | | |
| 3. **Statutory Benefits -** STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 878,521,859 | $ 39,719,612 | $ 46,185,781 | $ 10,386,493 |
| | | 4.52% | 5.03% | 1.08% |
| 4. **Health/Welfare Plans** | $ 762,642,868 | | $ 26,626,202 | $ 297,107 |
| | | 0.00% | 3.49% | 0.04% |
| 5. **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 5,054,646,204 | $ 217,515,546 | $ 385,145,400 | $ 56,601,616 |
| | | 4.30% | 7.31% | 1.00% |
| 6. **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 28,503.56 | | | |
| 7. **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 177,334 | $ 7,631 | $ 13,512 | $ 1,986 |
| | | 4.30% | 7.31% | 1.00% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the United Teachers Los Angeles (UTLA).

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Yes, the salary tables for UTLA have been restructured. Please see attached agreement.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Beginning in FY 2026-27, class size for grades 11-12 will be reduced by 1 student for academic classes. Schools will receive 1 PSW at 500 students and an additional PSW at 1200 students. Schools will also receive .5 FTE PSA at a chronic absence rate of 27% or greater. The base allocation for school psychologists will increase based on school level and enrollment.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $217.51M in FY 2025-26, $602.66M in FY 2026-27 and $659.26M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreement.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, and Child Development Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

This is a multi-year agreement with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The UTLA agreement is multi-year. The cost of the agreement will be borne by the General (Unrestricted and Restricted), Adult Education, and Child Development Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 138,550,559 | | $ 2,746,467,292 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | | $ 59,113,341 | $ 954,400,164 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 30,952,195 | $ 21,771,718 | $ 1,869,401,514 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (12,766,966) | $ 286,667,529 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 169,502,754 | $ 68,118,092 | $ 6,286,418,452 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (26,193,337) | $ (4,283,541) | $ (1,794,271,931) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (195,696,091) | $ (72,401,633) | $ (1,123,401,238) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (195,696,091) | $ (72,401,633) | $ 2,501,569,278 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | | $ (83,787,776) | $ 819,926,474 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (195,696,091) | $ 11,386,143 | $ 1,464,827,174 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 33,323,755 | $ - | $ 1,456,514,219 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | | $ 7,506,402 | $ 724,707,051 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 7,444,527 | $ 2,719,981 | $ 1,406,182,293 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (1,855,378) | $ 255,113,522 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 40,768,282 | $ 8,371,005 | $ 4,962,985,046 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 26,193,337 | $ 4,283,541 | $ 1,794,271,931 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (14,574,945) | $ (4,087,465) | $ (472,526,271) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (14,574,945) | $ (4,087,465) | $ 417,357,732 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (13,921,430) | $ (4,740,980) | $ 417,288,553 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (653,515) | $ 653,515 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 171,874,314 | $ - | $ 4,202,981,512 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ - | $ 66,619,743 | $ 1,679,107,215 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 38,396,722 | $ 24,491,699 | $ 3,275,583,808 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (14,622,344) | $ 541,781,051 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 210,271,036 | $ 76,489,098 | $ 11,249,403,498 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (210,271,036) | $ (76,489,098) | $ (1,595,927,509) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (210,271,036) | $ (76,489,098) | $ 2,918,927,010 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (13,921,430) | $ (4,740,980) | $ 417,288,553 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ - | $ (83,787,776) | $ 819,926,474 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (196,349,606) | $ 12,039,658 | $ 1,464,827,174 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ 3,076,954 | $ - | $ 75,298,998 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | | $ 1,897,857 | $ 25,570,589 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 687,392 | $ 437,695 | $ 51,513,322 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (6,099,898) | $ 2,946,642 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 3,764,346 | $ (3,764,346) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (3,764,346) | $ 3,764,346 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (3,764,346) | $ 3,764,346 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (3,764,346) | $ 3,764,346 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | $ 2,844,666 | $ - | $ 68,756,298 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | | $ 1,035,385 | $ 78,146,548 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 635,498 | $ 1,911,011 | $ 90,249,232 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (6,426,561) | $ 23,185,102 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 3,480,164 | $ (3,480,165) | $ 287,122,057 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (3,480,164) | $ 3,480,165 | $ (45,011,505) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (3,480,164) | $ 3,480,165 | $ 43,919,334 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (3,480,164) | $ 3,480,165 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | | $ 6,449,483 | $ 162,884,089 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | | $ 3,691,142 | $ 153,302,410 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (10,140,625) | $ 179,956,100 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ - | $ 0 | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ - | $ (0) | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ - | $ (0) | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ (0) | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | | $ 95,451 | $ 1,340,578 |
| Employee Benefits | 3000-3999 | $ 767,199 | | $ 72,592 | $ 839,791 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ - | $ 168,043 | $ 2,180,369 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ - | $ (168,043) | $ (804,227) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ - | $ (168,043) | $ 3,683,159 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | | $ (168,043) | $ 3,683,159 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | | $ 8,855,994 | $ 145,186,173 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | | $ 4,824,267 | $ 77,925,771 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | | $ 45,563,346 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (13,680,261) | $ 277,442,646 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ - | $ 0 | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ - | $ (0) | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ - | $ (0) | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ (0) | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | | $ 140,689 | $ 9,023,681 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | | $ 1,291,045 | $ 6,322,194 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,431,734) | $ 1,422,542,237 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ - | $ (0) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ - | $ 0 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ - | $ 0 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ 0 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | | $ 63,303 | $ 835,561 |
| Employee Benefits | 3000-3999 | $ 351,659 | | $ 25,994 | $ 377,653 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (89,297) | $ 8,445 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ - | $ - | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ - | $ - | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | | $ 13,288 | $ 317,528 |
| Employee Benefits | 3000-3999 | $ 134,747 | | $ (17,990) | $ 116,757 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ 4,702 | $ 15,888,105 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ - | $ - | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ - | $ - | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | | $ 283,705 | $ 6,527,067 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | | $ (647,724) | $ 2,496,821 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 364,019 | $ 315,872,206 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ - | $ - | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ - | $ - | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | | $ 365,462 | $ 3,754,492 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | | $ 119,360 | $ 2,186,075 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ - | $ 484,822 | $ 1,431,237,122 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ - | $ (484,822) | $ (19,047,929) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | | $ 203,378 | $ 2,122,350 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | | $ 44,359 | $ 1,181,197 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ - | $ 247,737 | $ 111,640,363 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ - | $ (247,737) | $ (1,140,363) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ - | $ (247,737) | $ 337,615,721 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ - | $ (247,737) | $ 335,615,721 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | | $ 132,750 | $ 4,324,871 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | | $ 75,536 | $ 2,257,218 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ - | $ 208,286 | $ 162,673,385 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ - | $ (208,286) | $ (24,284,148) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ - | $ (208,286) | $ (327,972,297) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ - | $ (208,286) | $ (328,972,297) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

**Public Disclosure of Proposed Collective Bargaining Agreement**

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Los Angeles Unified School District
United Teachers Los Angeles (UTLA)

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 68,118,092 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 8,371,005 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (3,764,346) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (3,480,165) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 0 | |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,746,467,292 | $ 3,139,945,888 | $ 3,066,761,778 |
| Classified Salaries | 2000-2999 | $ 954,400,164 | $ 912,082,013 | $ 883,828,341 |
| Employee Benefits | 3000-3999 | $ 1,869,401,514 | $ 1,978,482,911 | $ 2,021,785,838 |
| Books and Supplies | 4000-4999 | $ 286,667,529 | $ 409,062,883 | $ 330,278,110 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,286,418,452 | $ 6,745,705,564 | $ 6,601,137,099 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,794,271,931) | $ (1,816,782,163) | $ (1,802,482,917) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,123,401,238) | $ (1,711,974,676) | $ (1,231,372,629) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,501,569,278 | $ 789,594,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,501,569,278 | $ 789,594,602 | $ (441,778,027) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 819,926,474 | $ 464,686,617 | $ 628,020,509 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,464,827,174 | $ 119,682,355 | $ (1,269,604,165) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,456,514,219 | $ 1,238,521,261 | $ 1,166,776,479 |
| Classified Salaries | 2000-2999 | $ 724,707,051 | $ 614,414,040 | $ 599,326,049 |
| Employee Benefits | 3000-3999 | $ 1,406,182,293 | $ 1,504,793,959 | $ 1,423,001,620 |
| Books and Supplies | 4000-4999 | $ 255,113,522 | $ 459,228,790 | $ 262,119,345 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 4,962,985,046 | $ 4,646,864,776 | $ 4,208,472,487 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,794,271,931 | $ 1,816,782,163 | $ 1,802,482,917 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (472,526,271) | $ (413,461,181) | $ (1,301,076) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 417,357,732 | $ 3,896,551 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 417,357,732 | $ 3,896,551 | $ 2,595,475 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 417,288,553 | $ 3,827,372 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (0) | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: United Teachers Los Angeles (UTLA)

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,202,981,512 | $ 4,378,467,150 | $ 4,233,538,256 |
| Classified Salaries | 2000-2999 | $ 1,679,107,215 | $ 1,526,496,052 | $ 1,483,154,391 |
| Employee Benefits | 3000-3999 | $ 3,275,583,808 | $ 3,483,276,871 | $ 3,444,787,458 |
| Books and Supplies | 4000-4999 | $ 541,781,051 | $ 868,291,673 | $ 592,397,455 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299 7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,249,403,498 | $ 11,392,570,340 | $ 10,809,609,586 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,595,927,509) | $ (2,125,435,857) | $ (1,232,673,704) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 2,918,927,010 | $ 793,491,153 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 2,918,927,010 | $ 793,491,153 | $ (439,182,552) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 417,288,553 | $ 3,827,372 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 819,926,474 | $ 464,686,617 | $ 628,020,509 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,464,827,174 | $ 119,682,355 | $ (1,269,604,165) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
United Teachers Los Angeles (UTLA)

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,583,625,489 | $ 11,461,687,345 | $ 10,902,466,143 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,583,625,489 | $ 11,461,687,345 | $ 10,902,466,143 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 115,836,255 | $ 114,616,873 | $ 109,024,661 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,464,827,174 | $ 119,682,355 | $ (1,269,604,165) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,185,313,041 | $ 725,822,355 | $ (1,166,514,165) |
| f. | Reserve for Economic Uncertainties Percentage | 18.87% | 6.33% | -10.70% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**United Teacher Los Angeles ( UTLA)**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **217,515,546** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (210,271,036) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (3,764,346) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (3,480,164) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | | |
| Total all fund balances Increase/(Decrease) as a result of the settlement(s) | $ | (217,515,546) |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ | (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ | (1,595,927,509) | -13.8% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,131,966,564) | -18.6% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (1,235,940,259) | -11.3% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | | Amount | "Other Adjustments" Explanation |
|---|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ | (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ | - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ | (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ | - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2025 to to June 30, 2027.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 281,170,621 |
| Ending Balance(s) Increase/(Decrease) | $ **(281,170,621)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 1,269,367,317 |
| Ending Balance(s) Increase/(Decrease) | $ **(1,269,367,317)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
United Teachers Los Angeles (UTLA)

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $217.51M in FY 2025-26, $602.66M in FY 2026-27 and $659.26M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District

**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw

**Contact Person**

213-241-1000

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreement with the United Teachers Los Angeles ( UTLA).

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

**Los Angeles Unified School District**
**United Teachers Los Angeles ( UTLA)**
**Summary of Cost[1] - Fiscal Impact to All Funds**

| Number | Article | Agreement | FY25-26 | FY26-27 | FY27-28 | 3-year Impact |
|---|---|---|---|---|---|---|
| 1 | Compensation | Effective July 1, 2025, the restructured salary schedules will be implemented. Salary increase from implementation at this phase shall be limited to 4%.<br>Effective July 1, 2026: Employees will receive a salary increase to the applicable rate on the new schedule based on their column and row placement on that date, to a maximum of 5%.<br>Effective January 1, 2027 any employee who is not yet at their proper placement on the restructured salary schedule will receive a salary increase equal to the amount necessary reach their proper placement on the salary schedule up to a maximum of 8%.<br>Effective June 30, 2027 any employee who is not yet at their proper placement on the restructured salary schedule will receive the salary increase necessary to be fully placed on t salary schedule at their proper placement.<br>Group and level advancement costs are effective 07/01/2025. | $217,515,546 | $487,391,009 | $543,700,975 | $1,248,607,530 |
| Class Size Reduction | Class Size | Beginning July 1, 2026. grades 11-12 Non-Magnet academic classes shall be reduced by one (1) in both average and maximum from the table in section 2.0 above.<br>**Middle School Counseling Services:**<br>The District shall maintain a middle school counseling services ratio as follows: July 1. 2026 400:1<br>Once a school has exceeded 50% of the ratio. an additional middle school secondary counselor shall be provided to the school by the District.<br>**High School Counseling Services:**<br>The District shall maintain a high school counseling services ratio as follows:<br>July 1. 2026 335:1 | | $26,879,027 | $27,229,593 | $54,108,620 |
| 3 | Community Schools | Effective July 1. 2026. Community Schools continuing from the previous school year shall receive an annual allocation of $350,000. | | $7,000,000 | $7,000,000 | $14,000,000 |
| 4 | Community Schools | LAUSD and UTLA will collaborate in the development and delivery of four full day trainings for Community Schools Coordinators. Principals. and Parent Representatives. | | $482,160 | $482,239 | $964,399 |
| 5 | Stipend | Special Education Over norm stipend. | | $3,960,201 | $3,960,849 | $7,921,050 |

**Los Angeles Unified School District**
**United Teachers Los Angeles ( UTLA)**
**Summary of Cost[1] - Fiscal Impact to All Funds**

| Number | Article | Agreement | FY25-26 | FY26-27 | FY27-28 | 3-year Impact |
|---|---|---|---|---|---|---|
| 6 | California State Preschool Programs | Beginning with the 2026-2027 school year, prior to the start of the employee's assigned work basis, CSPP educators may elect to work two days for parent orientation and interviews in addition to the optional employee preparation day included in the parties 2025-2028 Work Year Agreement. | | $72,205 | $0 | $72,205 |
| 7 | Special Education | Beginning July 1. 2026. schools with 80% or more of students with disabilities receiving instruction in the general education setting 80% or more of the school day) will receive a 20:1 student to teacher ratio for students supported within the Resource Services program. | | $31,508,723 | $31,513,872 | $63,022,595 |
| 8 | Special Education Initial Assessment | Resource Specialist Teachers and Designated Instruction and Service Providers within three (3) of the caseload maximums as provided in Article XX.II, Section 15 shall be compensated up to two (2) hours of pay at their regular hourly rate for each initial assessment beyond five (5) per year. | | $399,300 | $399,365 | $798,664 |

**Los Angeles Unified School District**
**United Teachers Los Angeles ( UTLA)**
**Summary of Cost[1] - Fiscal Impact to All Funds**

| Number | Article | Agreement | FY25-26 | FY26-27 | FY27-28 | 3-year Impact |
|---|---|---|---|---|---|---|
| 9 | Student Support Staffing MOU | **Psychiatric Social Worker (PSW)**:<br>a. Beginning July 1, 2026, schools with enrollment of 500 students or more shall be provided one centrally funded PSW position.<br>b. Beginning July 1, 2026, schools with enrollment of 1,200 students or more shall be provided two centrally funded PSW positions.<br>c. Six additional PSWs will be collaboratively assigned based on student needs.<br>**Pupil Services and Attendance (PSA) Counselor**<br>a. Beginning July 1, 2026, the District will allocate 0.5 FTE of a PSA to schools with chronic absence rates of 27% or higher.<br>b. One additional PSA will be assigned to each Region for a total of four FTEs.<br>c. One additional PSA will be assigned to support schools in zip code 90021. **School Psychologist Services**:<br>On July 1, 2026, the base allocation of School Psychologists at schools<br>shall be increased as follows:<br>i. Elementary Schools with fewer than 375 students - from 0.35 to 0.4 full-time equivalent.<br>ii. Elementary Schools with 375 or more students - from 0.35 to 0.6 full-time equivalent.<br>iii. Middle Schools - from 0.5 to 0.6 full-time equivalent.<br>iv. High Schools - 0.6 full-time equivalent.<br>v. Two additional FTEs will be collaboratively assigned to support students. | | $44,968,321 | $44,975,670 | $89,943,991 |
| **Total** | | | **$217,515,546** | **$602,660,946** | **$659,262,562** | **$1,479,439,054** |

[1]Summary of Compensation Increase shall be read in conjunction with the United Teacher of Los Angeles (UTLA) document presented to the LAUSD Board of Education on June 16, 2026.

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP |
| Certificated, Classified, Other: | Certificated and Classified |

The proposed agreement covers the period beginning: July 1, 2024 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>**2025-26** | Year 2 Increase/(Decrease)<br>**2026-27** | Year 3 Increase/(Decrease)<br>**2027-28** |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 5,203,091,493 | $ 380,700,741 | $ 487,957,908 | $ 108,289,360 |
| | | | 7.32% | 8.74% | 1.78% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 8,927,969 | $ 430,410 | $ 390,430 |
| | | | | | |
| | **Description of Other Compensation** | | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 1,407,950,350 | $ 104,480,420 | $ 99,644,591 | $ 55,574,833 |
| | | | 7.42% | 6.59% | 3.45% |
| 4. | **Health/Welfare Plans** | $ 1,436,116,104 | | $ 48,380,944 | $ 147,005,752 |
| | | | 0.00% | 3.37% | 9.90% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 8,047,157,947 | $ 494,109,130 | $ 636,413,852 | $ 311,260,375 |
| | | | 6.14% | 7.45% | 3.39% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 53,380.55 | | | |
| 7. | **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 150,751 | $ 9,256 | $ 11,922 | $ 5,831 |
| | | | 6.14% | 7.45% | 3.39% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandums of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the following bargaining units: AALA M/J, SEIU, UTLA, Trades, and District Represented.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Yes, The salary tables for UTLA have been restructured. Please see attached agreement.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Beginning in FY 2026-27, class size for grades 11-12 will be reduced by 1 student for academic classes. Schools will receive 1 PSW at 500 students and an additional PSW at 1200 students, as well as .5 FTE PSA at a chronic absence rate of 27% or greater. The base allocation for school psychologists will increase based on school level and enrollment. Various classified jobs will have new assignment hour minimums.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27 and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreements.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

These are multi-year agreements. The cost of the agreements will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 151,070,139 | | $ 2,758,986,873 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 91,730,368 | $ 59,113,341 | $ 1,046,130,531 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 59,929,477 | $ 21,771,718 | $ 1,898,378,797 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (35,699,747) | $ 263,734,747 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 302,729,984 | $ 45,185,311 | $ 6,396,712,901 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (105,706,493) | $ (4,283,541) | $ (1,873,785,087) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (408,436,477) | $ (49,468,852) | $ (1,313,208,842) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (408,436,477) | $ (49,468,852) | $ 2,311,761,673 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (299,095,580) | $ 34,318,924 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 35,026,954 | $ - | $ 1,458,217,418 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 72,510,223 | $ 7,506,402 | $ 797,217,274 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 31,674,876 | $ 2,719,981 | $ 1,430,412,642 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (4,476,402) | $ 252,492,498 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 139,212,053 | $ 5,749,981 | $ 5,058,807,792 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 105,706,493 | $ 4,283,541 | $ 1,873,785,087 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (33,505,560) | $ (1,466,441) | $ (488,835,861) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (33,505,560) | $ (1,466,441) | $ 401,048,142 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (3,274,539) | $ 3,274,539 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 186,097,093 | $ - | $ 4,217,204,291 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 164,240,590 | $ 66,619,743 | $ 1,843,347,805 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 91,604,353 | $ 24,491,699 | $ 3,328,791,439 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (40,176,149) | $ 516,227,245 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 441,942,036 | $ 50,935,293 | $ 11,455,520,693 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (441,942,036) | $ (50,935,293) | $ (1,802,044,704) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (441,942,036) | $ (50,935,293) | $ 2,712,809,815 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (302,370,119) | $ 37,593,463 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ 3,384,119 | $ - | $ 75,606,163 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 1,277,079 | $ 1,897,857 | $ 26,847,668 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 1,115,028 | $ 437,695 | $ 51,940,958 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (8,111,778) | $ 934,762 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 5,776,226 | $ (5,776,226) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (5,776,226) | $ 5,776,226 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (5,776,226) | $ 5,776,226 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (5,776,226) | $ 5,776,226 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | $ 3,339,393 | $ - | $ 69,251,025 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 12,096,921 | $ 1,035,385 | $ 90,243,469 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 4,806,949 | $ 1,911,011 | $ 94,420,683 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (23,189,660) | $ 6,422,003 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 20,243,263 | $ (20,243,264) | $ 287,122,056 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (20,243,263) | $ 20,243,264 | $ (45,011,504) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (20,243,263) | $ 20,243,264 | $ 43,919,335 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (20,243,263) | $ 20,243,264 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 16,070,128 | $ 6,449,483 | $ 178,954,217 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 5,823,790 | $ 3,691,142 | $ 159,126,200 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (32,034,543) | $ 158,062,182 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 21,893,918 | $ (21,893,918) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (21,893,918) | $ 21,893,918 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (21,893,918) | $ 21,893,918 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (21,893,918) | $ 21,893,918 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | $ 8,194 | $ 95,451 | $ 1,348,772 |
| Employee Benefits | 3000-3999 | $ 767,199 | $ 2,970 | $ 72,592 | $ 842,761 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ 11,164 | $ 168,043 | $ 2,191,533 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ (11,164) | $ (168,043) | $ (815,391) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 2,537,176 | $ 8,855,994 | $ 147,723,349 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 916,739 | $ 4,824,267 | $ 78,842,510 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | $ (1,358,632) | $ 44,204,714 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (15,775,543) | $ 275,347,364 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 3,453,915 | $ (3,453,914) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (3,453,915) | $ 3,453,914 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (3,453,915) | $ 3,453,914 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (3,453,915) | $ 3,453,914 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | $ 319,774 | $ 140,689 | $ 9,343,455 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | $ 115,918 | $ 1,291,045 | $ 6,438,112 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,867,426) | $ 1,422,106,545 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ 435,692 | $ (435,692) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ (435,692) | $ 435,692 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ (435,692) | $ 435,692 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (435,692) | $ 435,692 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | $ 5,857 | $ 63,303 | $ 841,418 |
| Employee Benefits | 3000-3999 | $ 351,659 | $ 2,123 | $ 25,994 | $ 379,776 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (97,277) | $ 465 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ 7,980 | $ (7,980) | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ (7,980) | $ 7,980 | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ (7,980) | $ 7,980 | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (7,980) | $ 7,980 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | $ 4,935 | $ 13,288 | $ 322,463 |
| Employee Benefits | 3000-3999 | $ 134,747 | $ 1,789 | $ (17,990) | $ 118,546 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ (2,022) | $ 15,881,381 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ 6,724 | $ (6,724) | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ (6,724) | $ 6,724 | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ (6,724) | $ 6,724 | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (6,724) | $ 6,724 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | $ 119,143 | $ 283,705 | $ 6,646,210 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | $ 43,190 | $ (647,724) | $ 2,540,011 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 201,686 | $ 315,709,873 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ 162,333 | $ (162,333) | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ (162,333) | $ 162,333 | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ (162,333) | $ 162,333 | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (162,333) | $ 162,333 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | $ 24,796 | $ 365,462 | $ 3,779,288 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | $ 8,989 | $ 119,360 | $ 2,195,064 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ 33,785 | $ 484,822 | $ 1,431,270,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ (33,785) | $ (484,822) | $ (19,081,714) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | $ 10,930 | $ 203,378 | $ 2,133,280 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | $ 3,962 | $ 44,359 | $ 1,185,159 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ 14,892 | $ 247,737 | $ 111,655,255 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ (14,892) | $ (247,737) | $ (1,155,255) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ (14,892) | $ (247,737) | $ 337,600,829 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ (14,892) | $ (247,737) | $ 335,600,829 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | $ 117,612 | $ 132,750 | $ 4,442,483 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | $ 34,619 | $ 75,536 | $ 2,291,837 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ 152,231 | $ 208,286 | $ 162,825,616 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ (152,231) | $ (208,286) | $ (24,436,379) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ (152,231) | $ (208,286) | $ (328,124,528) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ (152,231) | $ (208,286) | $ (329,124,528) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 45,185,311 | Salary increases from previous Bargaining unit settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 5,749,981 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (5,776,226) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (20,243,264) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (21,893,918) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the funds. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,758,986,873 | $ 3,178,282,898 | $ 3,111,612,079 |
| Classified Salaries | 2000-2999 | $ 1,046,130,531 | $ 1,074,894,168 | $ 1,068,687,494 |
| Employee Benefits | 3000-3999 | $ 1,898,378,797 | $ 2,045,096,304 | $ 2,248,073,908 |
| Books and Supplies | 4000-4999 | $ 263,734,747 | $ 370,447,631 | $ 201,586,530 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,396,712,901 | $ 6,974,852,868 | $ 6,928,443,042 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,873,785,087) | $ (1,944,398,573) | $ (1,948,857,322) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,313,208,842) | $ (2,068,738,390) | $ (1,705,052,977) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,311,761,673 | $ 243,023,283 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,311,761,673 | $ 243,023,283 | $ (1,462,029,693) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,458,217,418 | $ 1,244,039,426 | $ 1,173,347,448 |
| Classified Salaries | 2000-2999 | $ 797,217,274 | $ 730,628,204 | $ 740,211,037 |
| Employee Benefits | 3000-3999 | $ 1,430,412,642 | $ 1,546,351,236 | $ 1,492,168,971 |
| Books and Supplies | 4000-4999 | $ 252,492,498 | $ 407,308,212 | $ 191,772,549 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 5,058,807,792 | $ 4,758,233,804 | $ 4,354,748,999 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,873,785,087 | $ 1,944,398,573 | $ 1,948,821,637 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (488,835,861) | $ (397,213,799) | $ (1,238,868) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 401,048,142 | $ 3,834,343 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 401,048,142 | $ 3,834,343 | $ 2,595,475 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ 0 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,217,204,291 | $ 4,422,322,324 | $ 4,284,959,526 |
| Classified Salaries | 2000-2999 | $ 1,843,347,805 | $ 1,805,522,372 | $ 1,808,898,531 |
| Employee Benefits | 3000-3999 | $ 3,328,791,439 | $ 3,591,447,539 | $ 3,740,242,879 |
| Books and Supplies | 4000-4999 | $ 516,227,245 | $ 777,755,843 | $ 393,359,079 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,455,520,693 | $ 11,733,086,671 | $ 11,283,192,041 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ (35,685) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,802,044,704) | $ (2,465,952,188) | $ (1,706,291,844) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 2,712,809,815 | $ 246,857,626 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 2,712,809,815 | $ 246,857,626 | $ (1,459,434,218) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 117,897,427 | $ 118,022,037 | $ 113,760,486 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,104,846,333 | $ 352,704,788 | $ (1,721,477,020) |
| f. | Reserve for Economic Uncertainties Percentage | 17.85% | 2.99% | -15.13% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**Combined ( AALA Teamsters Unit M, AALA J, SEIU Local -99 , UTLA, Trades and District Represented**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **494,109,130** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (441,942,037) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (5,751,196) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (20,243,264) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (21,893,919) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | $ | (11,164) |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | (3,392,966) |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (496,641) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | $ | (7,980) |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | $ | (6,724) |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | $ | (162,333) |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | $ | (33,785) |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | $ | (14,892) |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | $ | (152,231) |
| **Total all fund balances Increase/(Decrease) as a result of the settlement(s)** | **$** | **(494,109,130)** |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ | (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ | (1,802,044,704) | -15.3% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | | Amount | "Other Adjustments" Explanation |
|---|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ | (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ | - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ | (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ | - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under these Collective Bargaining Agreements during the term of the agreement from July 1, 2024 to to June 30, 2028.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 494,198,290 |
| Ending Balance(s) Increase/(Decrease) | $ **(494,198,290)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 2,140,657,187 |
| Ending Balance(s) Increase/(Decrease) | $ **(2,140,657,187)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27, and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District

**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw

**Contact Person**

213-241-1000

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreements with the AALA Teamsters Unit M, Unit J, SEIU Local 99 , United Teachers Los Angeles ( UTLA), Los Angeles/Orange Counties Building & Cosntruction Trades Council ( Unit E) and District Represented.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

# TAB 5

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** Rep-416-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Labor Relations

**Service Employees International Union Local 99 (SEIU) 2024-2027 Memorandums of Understanding for Units B, C, F, and G**
Office of Labor Relations

**Brief Description:**
(Service Employees International Union Local 99 (SEIU) 2024-2027 Memorandums of Understanding for Units B, C, F, and G). Recommends adoption of the 2024-2027 Memorandums of Understanding for Units B, C, F, and G with Service Employees International Union Local 99 (Attachments A - D) for employees in Units B, C, F, and G within 127 classifications (Attachment E).

**Action Proposed**:
Adoption of the 2024-2027 Memorandums of Understanding (MOU) for Units B, C, F, and G with Service Employees International Union Local 99 (SEIU) (Attachments A - D) for employees in Units B, C, F, and G within 127 classifications (Attachment E).

**Background**:
Pursuant to Government Code Section 3547, SEIU's initial proposals for Units B, C, F, and G were presented to the public Regular Meeting of the Board of Education (Board). The public had an opportunity to be informed about these proposals and to express themselves to the Board. Since that time, representatives for the parties have met and negotiated as required by law. The parties reached tentative agreement on all MOUs on April 23, 2026.

**Expected Outcomes**:
Adoption of the 2024-2027 MOUs with SEIU for Units B, C, F, and G.

**Board Options and Consequences**:
If the Board adopts these MOUs, the 2024-2027 Successor Negotiations with SEIU, which is a joint recommendation of the bargaining parties, will be implemented. These agreements impact the 127 SEIU classifications totaling approximately 31,290 Full-Time Equivalent (FTEs) SEIU positions (Attachment E).

If the Board does not adopt these MOUs, the attached 2024-2027 Successor Agreements with SEIU will not be implemented. Moreover, the parties would resume negotiations for successor agreements.

**Policy Implications**:
These 2024-2027 MOUs amend the provisions of the 2021-2024 Collective Bargaining Agreements for Units B, C, F, and G between the District and SEIU and therefore become policy upon adoption by the Board and ratification by the SEIU membership.

**Budget Impact**:
The budget impact for this agreement is detailed in the attached AB 1200 Report (Attachment F). Moreover, the combined budget impact for all agreements being considered by the Board for adoption at the June 16, 2026

Regular Board Meeting, is detailed in a separate AB 1200 Report included as Attachment G.

The estimated costs associated with this and all other collective bargaining agreements being considered for adoption at the June 16, 2026, Regular Board Meeting are reflected in the multi-year projection included in the proposed Fiscal Year (FY) 2026-27 budget. The proposed budget includes a projected negative General Fund Unassigned/Unappropriated ending balance of $3.6 billion for FY 2028-29. The Los Angeles County Office of Education (LACOE) is requiring the District to adopt a new Fiscal Stabilization Plan to address this projected negative ending balance.

**Student Impact:**
These Agreements will assist the District in attaining its goals for students by providing competitive compensation to attract and retain high quality employees. It also incentivizes employees to attain higher levels of competency and certification to better serve our students.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **1** | Compensation changes are applied to all SEIU classifications, without consideration of SENI index, student population, or historical inequities. |
| **Resource Prioritization** | **2** | Increased compensation may incentivize employees to serve as leaders. Students need talented school and District leaders to improve outcomes. |
| **Results** | **2** | Higher compensation will help attract and retain talented staff with the experience, education, and desire necessary to address opportunity and/or achievement gaps. |
| **TOTAL** | **5** | |

**Issues and Analysis**:
The 2024-2027 Unit B, C, F, and G MOUs provide for the following on-schedule wage increases for all bargaining unit employees: 3% effective July 1, 2024; 4% effective January 1, 2025; 2.5% effective July 1, 2025; 2.5% effective January 1, 2026; 6% effective July 1, 2026; 6% effective January 1, 2027.

The Unit B MOU also provides for:

- Effective July 1, 2026, all Early Education Center Aides and Infant Care Aides will be assigned a minimum of 4 hours; Special Education Assistants and Health Care Assistants assigned a minimum of 7 hours;
- Effective July 1, 2026, Health Care Assistants, Special Education Assistants, and Special Education Trainees will be offered three (3) days of optional training in Behavioral Intervention Implementation (BII);
- Effective January 1, 2027, select Unit B employees (Centrally Administered positions) will be assigned a minimum of 4 hours; effective July 1, 2027, all Unit B employees will be assigned a minimum of 4 hours;
- Updated bereavement leave language (Article XII);
- Effective July 1, 2025, bilingual rate for speak read and write $1.00/hr. and .50/hr. for speak only; passed sign language Level I test, paid at rate $1.00/hr. and passed sign language Level II test paid at rate of $.50/hr. - only if required to converse in sign language; and doubling the longevity increment schedule for years of qualifying District service (Article XIII);

- Cumulative days of additional vacation accrual, annually between 21-24 years of service; $100-$500 attendance incentive for rates between 96%-100% (Article XVI);
- Effective July 1, 2025, tuition reimbursement increased from $600 to $1,400, annually (Article XVIII);

The Unit C MOU also provides for:

- Effective July 1, 2026, Food Service Workers shall be assigned to a 6-hour assignment; all part-time Light Bus Drivers and Heavy Bus Drivers shall be offered full-time (8-hrs); employees in select classifications will have A-basis assignments;
- Drivers to be paid for time spent on standby (minimum of 2 hrs.) if a weekend trip is cancelled on the day of the scheduled trip (Article XII);
- Updated bereavement leave language (Article XIII);
- Transportation Services Branch: New employees basic uniform allowance of $350; up to $500 allowance for replacement items per fiscal year and $700 for safety footwear; special compensation to CalPERS for District issued uniform voucher changed from $175 to $1200 (Article XIV);
- Materiel Management Branch: $400 voucher to order a minimum of two pairs of safety footwear; up to $300 allowance for replacement items per fiscal year and $700 for safety footwear; special compensation to CalPERS for District issued uniform voucher up to $1000 (Article XIV);
- Mileage reimbursement increased from $7 to $10/day; effective July 1, 2025, bilingual rate for speak read and write $1.00/hr. and .50/hr. for speak only; doubling the longevity increment schedule for years of qualifying District service; $1500 tool allowance for mechanics to purchase tools; $1000 tool allowance for ITS employees to purchase tools (Article XIV);
- Cumulative days of additional vacation accrual, annually between 21-24 years of service; $100-$500 attendance incentive for rates between 96%-100% (Article XVII).
- Effective July 1, 2025, tuition reimbursement increased from $600 to $1,400, annually (Article XX).

The Unit F MOU also provides for:

- Effective July 1, 2027, Unit F employees assigned to work 4 hours/day in two or more SEIU positions in other than a substitute or relief status, are eligible to enroll in select insurance plans. If employee waives coverage, District pays $1500 each year waived;
- Effective July 1, 2025, bilingual rate for speak, read, and write $1.00/hr. and Level I and Level II Sign Language Proficiency to $1.00/hr. and .50/hr., respectively (Article XIV).

The Unit G MOU also provides for:

- Effective July 1, 2026, a 6-hour Community Representative position will be assigned to every school with 200 or more students in phases.
- Effective July 1, 2026, Beyond the Bell program employees (excluding Out of School Program Helpers) shall be assigned 4 hours/day and shall become eligible for health benefits;
- Effective July 1, 2027, Unit G employees working a regular schedule of 4 hours/day in two or more SEIU positions in other than a substitute or relief status, are eligible to enroll in select insurance plans. If employee waives coverage, District pays $1500 each year waived;
- Effective July 1, 2027, all non-Beyond the Bell Unit G employees will be assigned a minimum of four hours;
- Effective July 1, 2025, bilingual rate for speak, read, and write $1.00/hr. and .50/hr. for speak only; receiving longevity for years of qualifying District service (Article XI);
- Leaves of absence (New Article);

- Cumulative days of vacation accrual; $100-$500 attendance incentive for rates between 96%-100% (New Article);
- Tuition reimbursement increased from $600 to $1,400, annually (New Article);

These 2024-2027 MOUs conclude the 2024 successor negotiations with SEIU for Units B, C, F, and G.

**Attachments:**
Attachment A - LAUSD - SEIU 2024-2027 Unit B MOU
Attachment B - LAUSD - SEIU 2024-2027 Unit C MOU
Attachment C - LAUSD - SEIU 2024-2027 Unit F MOU
Attachment D - LAUSD - SEIU 2024-2027 Unit G MOU
Attachment E - SEIU Classifications FTE List
Attachment F - AB 1200 Report 2024-2027 MOUs with SEIU for Units B, C, F, and G.
Attachment G - AB 1200 Combined Report (for all agreements being considered for adoption at the June 16, 2026, Regular Board Meeting)

**Submitted:**
06/05/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

KRISTEN K. MURPHY
Associate Superintendent
Talent and Labor Relations

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

**APPROVED & PRESENTED BY:**

JASON GEANAKOPOULOS
Interim Director
Office of Labor Relations

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

**SEIU, Local 99**
**Unit B**
**TENTATIVE AGREEMENT**
**2024-2027**

This Tentative Agreement is made and entered into this 23rd day of April, 2026 by and between the Board of Education of the Los Angeles Unified School District ("District") and SEIU, Local 99 for employees in Unit B (SEIU).

Pursuant to the parties' 2021-2024 Agreement, the District and SEIU have met and negotiated in good faith and have completed their negotiations for a successor collective bargaining agreement. This 2024-2027 Agreement is the successor to the parties' 2021-2024 Agreement and is the final resolution to all matters associated with that Agreement. The parties hereby agree as follows:

A. **INCORPORATION OF PREVIOUS TERMS:** All articles and provisions of the parties' 2021-2024 Agreement are incorporated as part of the parties' successor Agreements except (1) as modified by this Tentative Agreement, or (2) as required to make appropriate, non-substantive language corrections.

B. **COMPENSATION 24% as follows:**

I. **2024-2025:**

Salary Increase 7%:
Effective July 1, 2024, all SEIU bargaining unit members in Unit B shall receive a 3% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2024.

Effective January 1, 2025, all SEIU bargaining unit members in Unit B shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables December 31, 2024.

II. **2025-2026:**

Salary Increase 5%:
Effective July 1, 2025, all SEIU bargaining unit members in Unit B shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.

Effective January 1, 2026, all SEIU bargaining unit members in Unit B shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

**III. 2026-2027:**

Salary Increase 12%:
Effective July 1, 2026, all SEIU bargaining unit members in Unit B shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.

Effective January 1, 2027, all SEIU bargaining unit members in Unit B shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

The District will make every effort to pay all negotiated increases including retroactive increases and bonuses, if applicable, as soon as possible following adoption by the Board of Education. Every effort shall be made for all one-time retroactive increase payments to be paid in an off-cycle, separate check.

C. **ADDITIONAL HOURS**

1. Effective July 1, 2026, all Early Education Center Aides and Infant Care Aides will be assigned a minimum of four (4) hours.

2. Effective July 1, 2026, all Health Care Assistants, Special Education Assistants, Special Education Trainees will be offered three (3) days of optional training in Behavioral Intervention Implementation (BII).

3. Effective July 1, 2026, all Special Education Assistants and Health Care Assistants will be assigned a minimum of seven (7) hours.

4. Effective January 1, 2027, select Unit B employees will be assigned a minimum of four (4) hours. "Select" means "Centrally administered" positions.

5. Effective July 1, 2027, all Unit B employees will be assigned a minimum of four (4) hours.

6. Effective July 1, 2026, the District and SEIU will create a task force to advocate for and assess potential funding sources that would allow a pathway for select Unit B employees to be assigned a minimum of six (6) hours.

**Additional Hours – Hold Harmless**

The establishment of minimum assigned hours shall not be considered the maximum number of assigned hours, as follows:

- The establishment of minimum hours shall in no way prevent or otherwise limit the assignment of additional hours above the established minimum; and,
- During the term of this agreement, employees with an existing assignment with more hours than any newly-established minimum hours shall not have their existing assigned hours reduced as a result of newly-established minimum assigned hours.

D. **ADDITIONAL AGREEMENTS:**

1. Article VI-A – Subcontracting
2. Article XII – Leaves of Absence
3. Article XIII – Wages and Salaries, Pay Allowances, Differentials and Certain Pay Practices
4. Article XVI – Vacation
5. Article XVII – Tuition Reimbursement

New Article VI-A – Subcontracting includes Additional Hours Taskforce (upon ratification of this Agreement, the parties agree to immediately establish this taskforce)

E. **NEGOTIATIONS FOR SUCCESSOR AGREEMENT:** In exchange for the closure of this Agreement, the parties agree to a new three-year term, making the successor term July 1, 2024 through June 30, 2027. The parties have been in negotiations for this successor and these negotiations have concluded.

F. SEIU agrees to withdraw with prejudice any complaints, grievances, or unfair practice charges arising from the negotiations of the Parties' 2024-2027 successor CBA, including the following PERB Charge No.:

LA-CE-7138-E

G. **TERM OF AGREEMENT:** This Agreement shall become effective upon ratification by the membership of Unit B and adoption by the LAUSD Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2027, and thereafter shall be extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice. There shall be no reopeners.

Date of agreement: 4/23/26

Los Angeles Unified School District

By: _____
On Behalf of LAUSD

SEIU, Local 99

By: _____
On Behalf of SEIU

Adopted and approved by the Board of Education on _____, 2026.

By: _____
Scott Schmerelson, President
LAUSD Board of Education

TA KKN
MSA 04/21/26
SEIU99

April 18, 2026

**Unit B**
**ARTICLE IV-A**

**SUBCONTRACTING**

1.0 Subcontracting: There shall be no further subcontracting of work historically and exclusively performed by SEIU employees without the express agreement of SEIU.

2.0 SEIU bargaining unit members shall not be displaced or reduced as a result of subcontracted work. SEIU Bargaining unit members shall have priority over subcontracted staff in all matters related to additional work opportunities. Within six (6) months of ratification of this 2024-2027 Agreement, the parties will begin discussions exploring bringing subcontracted unit work back into the direct employment of the District during the term of this Agreement. As positions are identified, the District will post the equivalent number of positions as those subcontracted for work during the traditional work day.

~~3.0 Joint Task Force: Within six (6) months of ratification of this 2024-2027 Agreement, the District and the Union shall establish a joint task force to identify every subcontracted position. There shall be an equal number of representatives appointed by the Union and the District.~~

3.0 Joint Task Force: the District and the Union shall establish a joint task force on Hours and Employment Maximization. This task force shall work to identify ~~every~~ subcontracted position and create and recommend ~~execute~~ a transition plan. ~~and~~ The task force shall also identify opportunities to align employee work schedules to the needs of students and schools. The Task Force shall consist of an equal number of representatives appointed by the Union and the District. Both parties agree to a mediated process for the task force.

No later than 60 days following ratification and Board approval of this Agreement, the parties shall convene the Taskforce. ~~on Hours and Employment Maximization consisting of an equal number of representatives appointed by the District and the Union.~~ The Taskforce shall establish a schedule providing for joint meetings no less than once per month during the term of this Agreement. Meetings shall be held at a mutually agreeable time and location during regular District business hours. Taskforce members shall be excused from their regular work duties during such time.

The Parties agree to use a mutually selected mediator or facilitator ~~California State Mediation and Conciliation Service~~ to facilitate Taskforce meetings.

- Investments: as contracts between LAUSD and private contractors are sunset, the task force will identify savings from discontinued subcontracting agreements, and make recommendations about the departments in which those recouped resources

~~will~~ can be reinvested, including further investment in the union represented ~~ative~~ workforce.

The task force will ~~identify~~ create and recommend a process and timeline for the following:

- ~~Offers of~~ District Employment: The District shall provide information about its employment application process ~~extend formal offers of District employment~~ to all qualified subcontracted staff currently performing unit work, subject to standard District hiring clearances, to preserve institutional knowledge and ensure continuity of service, unless prohibited by law or the applicable subcontracting agreement.

- ~~Finality of~~ Sunset of Subcontracted Work: ~~Regardless of vacancy status,~~ The District will make every reasonable effort to bring all subcontracted work—including work initiated to cover vacancies—~~must be brought~~ into direct District employment prior to the end of the 2027-2028 school year.

4.0 The parties agree through the Labor Management Committees, established in accordance with Article IV – Union Rights, Section 9.0, the District and SEIU will review and make recommendations concerning the current conditions of subcontracted work.

5.0 The District will continue to provide SEIU with a quarterly list of Requests for Proposals ("RFPs") that the District issues for procurement of services by third parties in accordance with Article IV – Union Rights, Section 7.0. SEIU may demand to bargain the effects of subcontracting functions it believes have been historically and exclusively performed by SEIU Bargaining Unit employees. To the extent that the RFP's relate to the subcontracting of work exclusively and historically performed by Bargaining Unit employees, such subcontracting is contingent upon the express written agreement of SEIU.

TA MD 12/15/25
12/15/25

District Initial Proposal 6/27/2025
Union Counter 9/30/2025
District Counter 10/22/2025
Union Counter 11/12/2025 (Accept Last District Counter)

**UNIT B**
**ARTICLE XII**

**LEAVES OF ABSENCE**

**1.0 – 7.0 - No Change**

8.0 Bereavement Leave (Paid): An employee is entitled to a paid leave of absence from the District, not to exceed three (3) days, on account of the death of ~~a member of the~~ an employee's ~~immediate family~~ qualified family member as defined below, and if requested provided acceptable proof of death and relationship within 30 days from the first day of bereavement leave. ~~is provided, if requested, and the leave or absence commences within ten (10) calendar days of notification of the death~~. If more than one such death occurs simultaneously, the leave may be taken consecutively. If out-of-state travel or more than two-hundred (200) miles one-way travel is required, and requested, an additional two (2) days shall be granted. Employees traveling in-state less than two-hundred (200) miles one-way may elect to take an additional two (2) days of bereavement, and use personal necessity, vacation, or take the bereavement leave as unpaid. ~~The immediate family is defined as the parent, grandparent or grandchild of the employee or the employee's spouse, and the spouse, child (including foster child), brother, sister, daughter-in-law, or son-in-law of the employee, or any relative living in the immediate household of the employee.~~ A permanent employee may interrupt or terminate vacation to take bereavement leave. ~~For purposes of this Section, the immediate family as defined above shall also include a cohabitant who is the equivalent of a spouse.~~

The qualified family member is defined as the following relatives of the employee:

a. Spouse or cohabitant who is the equivalent of a spouse, or domestic partner (per California Family Code 297-297.5);
b. Parent (includes of spouse, of cohabitant who is the equivalent of a spouse);
c. Grandparent (includes of spouse, of cohabitant who is the equivalent of a spouse);
d. Child (includes son/daughter-in-law, step and foster child);
e. Grandchild (includes of spouse, of cohabitant who is the equivalent of a spouse);
f. Brother;
g. Sister;
h. Any relative living in the immediate household of the employee; and
i. Designated person (District employees are limited to one designated person per 12-month period. The employee may identify the designated person when the employee requests a leave for family care, medical, bereavement, and/or kin care)

Agreed 9/30/2025

## Unit B - Article XII – Leaves of Absence

9.0 Pregnancy and Related Disability Leave (Paid and Unpaid):

9.1 Paid Disability Leave: For that period of time during which the employee is physically or mentally disabled and unable to perform ~~her~~ their regular duties due to pregnancy, miscarriage, childbirth and recovery therefrom, or if the employee's job would cause undue risk to the employee or the completion of a successful pregnancy, ~~she~~ they shall be permitted to utilize ~~her~~ their illness leave pursuant to Section 11.0 of this Article. Employees may take up to 18 workweeks of protected leave under the Pregnancy Disability Leave (PDL) and if eligible, may also be entitled to take 12 workweeks of protected time under FMLA and/or CFRA.

9.2 Physician Certification: A pregnant employee shall be permitted to continue on active duty until such date as ~~she and her~~ their physician determine that ~~she~~ they must be absent ~~herself~~ due to pregnancy disability., ~~provided that she can and does continue to perform the full duties and responsibilities of her position.~~ The District will engage in the interactive process to ensure the pregnant employee can stay in active duty as long as possible with or without a reasonable accommodation. The District may require the employee ~~must also supply~~ to provide to the District ~~her~~ their physician's certification as to the beginning and ending dates of actual pregnancy-related disability for which paid illness absence is claimed, and ~~her~~ their physician's release to return to active duty.

9.3 Optional Unpaid Portion: A pregnant employee in active status shall, upon request, be granted an unpaid pregnancy leave prior to the period of actual disability and still qualify for paid illness absence during the actual disability. This is the only exception to the general rule that paid leave may only be taken from active status.

**10.0 – 12.3 – No Change**

13.0 Personal Necessity Leave (Paid): An employee shall, subject to the limits set forth below, be granted a paid personal necessity leave when the gravity of the situations described below require the personal attention of the employee during assigned hours of service:

a. Death or serious illness of a member of the employee's immediate family. The immediate family is defined as the parent, grandparent or grandchild of the employee or the employee's spouse, and the spouse, child (including foster child), brother, sister, daughter-in-law, or son-in-law of the employee, or any relative living in the immediate household of the employee;

b. Accident involving the employee's person or property or the person or property of a member of the employee's immediate family;

c. Birth of the employee's child.

d. Religious holiday of the employee's faith;

e. Imminent danger to the home of an employee occasioned by a disaster such as flood, fire, or earthquake;

f. Other significant event of a compelling nature to the employee, the gravity of which is comparable to the above, which demands the personal attention of the employee during assigned hours and which the employee cannot reasonably be expected to disregard, limited to ~~one (1)~~ two (2) occasions in any school year.

g. Verifiable automobile failure including flat tires up to two (2) hours if the employee's automobile is required to be used for work purposes on that day;

h. An appearance of the employee in court as a litigant or as a witness under an official governmental order for which salary is not otherwise permitted, provided that:

(1) Each day of necessary attendance as a litigant or as witness under such an official governmental order must be certified by the clerk or other authorized officer of a court or other governmental jurisdiction;

(2) In any case in which a witness fee is payable, such fee shall be collected by the employee and remitted to the Accounting and Disbursements Division; and

(3) The employee must return to work in cases where it is not necessary for him to be absent the entire day;

i. One (1) of the six (6) days allowed under Personal Necessity Leave may be taken for registration or final examinations in District-recognized institutions of higher learning. Verification of the registration or examination schedule may be required by the appropriate administrator.

j. Required attendance at the employee's child's or ward's classroom and meeting with the school administrator because of suspension pursuant to Education Code Section 48900.1.

k. Up to one (1) day of paid personal necessity leave and additional hours of accrued vacation or unpaid leave not to exceed a total of eight (8) hours per calendar month, forty (40) hours per school year for attendance at the school of the employee's own child, ward, or grandchild for purposes of a school activities leave provided by Section 230.8 of the Labor Code. The employee must notify the immediate administrator or designee at least five (5) working days prior to the absence. The advance notice requirement shall not be applicable in the event of unforeseeable circumstances, in which case the employee shall provide as much notice as reasonably possible. The administrator or designee and employee must

provide written verification from the school visited, upon request of the administrator or designee.

l. An employee shall be allowed up to six additional days of personal necessity leave in any calendar year to attend to the illness of a child, parent, spouse, domestic partner, or child of a domestic partner of the employee as provided by Section 233 of the Labor Code. All existing contractual conditions for use of illness leave shall apply to this leave as well. Use of illness leave as provided above shall not extend the maximum period of leave to which an employee is entitled under ~~Article XII, Section 22.0, "~~Family Care and Medical Leave(FMLA).~~"~~

m. On a maximum of two (2) occasions during a school year (up to a cumulative total of eight [8] hours in a school year), to attend the funeral of a close friend or relative not included in the definition of immediate family (immediate family as defined in Section 8.0 of this Article).

Agreed 9/30/2025

**13.1 – 17.0 – No Change**

18.0 Conference and Convention Attendance Leave (Paid): A paid leave may, in the discretion of the District and upon the recommendation of the appropriate division head, be granted ~~annually~~ for attendance at conferences and conventions ~~sponsored by the Union~~ under all of the conditions noted below:

a. The attendance leads directly to the professional growth of the employee and the improvement of the work program of the employing division;

b. The attendance does not result in unnecessary duplication of participation by District personnel; and

c. The attendance does not necessitate the reimbursement of any expenses by the District to the employee.

A written or oral report of the conference may be requested by the appropriate administrator. For conferences or conventions which are not permitted pursuant to the above, the District may authorize the employee to utilize personal necessity leave under Section 13.0 of this Article.

Agreed 9/30/2025

**19.0 – 21.4 – No Change**

22.0 Family Care and Medical Leave/California Family Rights Act (FMLA/CFRA): ~~An~~ A paid or unpaid Family Care and Medical Leave (FMLA) and/or California Family Rights Act (CFRA) leave shall be granted, to the extent of and subject to the restrictions as set forth below, to ~~an~~ a full-time or part-time employee who has been employed for at least 12 months and who has ~~served for~~ worked at least 130 equivalent workdays during the 12 months immediately preceding the ~~effective date of the~~ first day of

leave. For purposes of this Section, furlough days, miscellaneous natural disaster (MSND) and days worked during off-basis time (Z-time) shall count as "workdays". ~~Family Care and Medical Leave~~ FMLA and CFRA absences of 20 consecutive working days or less can be granted by the immediate administrator, manager, supervisor or designee. Leaves of 20 or more consecutive working days can be granted only by submission of a formal leave application to the Personnel Commission.

22.1 Definitions: For purposes of ~~Family Care and Medical Leave~~ FMLA and/or CFRA, the following definitions shall apply:

~~(1)"Child" means: a~~ a. Child: A biological, adopted or foster child; a stepchild; a legal ward~~;~~, child of a domestic partner (CFRA only), grandchild (CFRA only); or a child of an employee standing "in loco parentis," such child being either under 18 years of age or an adult dependent who is incapable of self care due to a mental or physical disability. A biological or legal relationship is not necessary for a person to have stood "in loco parentis" to the employee as a child.

~~(2)"Spouse" means a~~ b. Spouse: A husband or wife of an employee, including same-sex or common-law marriage entered into in a State that recognizes such marriages;

~~(3)"Parent" means a~~c. Parent: A biological, foster, ~~or~~ adoptive parent; parent-in-law (CFRA only), grandparent (CFRA only) or a person who stood "in loco parentis" to the employee when the employee was a child; a stepparent; or a legal guardian~~; and does not include a parent-in-law~~.

~~(4)"Family member" means:~~ d. Family member: "child", "spouse", or "parent" as defined above.

e. Sibling (CFRA only): A person related to another person by blood, adoption, or affinity through a common legal or biological parent.

f. Designated Person (CFRA only): Any individual related by blood or whose association with the employee is the equivalent of a family relationship. Employees are limited to one (1) designated person per 12-month period. The designated person may be identified by the employee at the time the employee requests a leave for family care, medical, bereavement, and/or Kin Care.

g. Next of Kin (FMLA Servicemember Leave Only): Nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter.

~~(5) "Serious health condition" means an~~ h. Serious health condition: An illness, injury (including, but not limited to, on-the-job injuries and pregnancy), impairment, physical, or mental ~~or other~~ condition that involves ~~either~~ "in-patient care" or "a regimen of continuing treatment" by a health care provider.

~~(8) Incapacity~~ i. Incapacity: An inability to work, attend school, or perform other regular activities due to a serious health condition, treatment thereof, or recovery therefrom.

~~(6) "Inpatient care" means a~~ j. Inpatient care: An overnight stay in a hospital, hospice, or residential medical care facility, including any period of incapacity as defined in this Section or ~~or other medical facility and includes~~ any subsequent treatment in connection with inpatient care.

k. Intermittent leave: Leave taken in separate periods of time due to a serious health condition, rather than one continuous period of time.

~~(7)"Continuing treatment" means~~l. Continuing treatment: In person treatment by a "health care provider" that involves one or more of the following:

~~(a)~~ (1) a period of incapacity of more than three consecutive calendar days (as well as any subsequent treatment or period of incapacity relating to the same condition) that also involves either two or more treatments by a "health care provider", or treatment by a "health care provider" on at least one occasion that results in a regimen of continuing treatment under the supervision of a "health care provider";

~~(b)~~ (2) any period of incapacity due to pregnancy (including morning sickness);

~~(c)~~ (3) any period of incapacity or treatment for an incapacity due to a chronic health condition that requires periodic visits for treatment, which continues over an extended period of time, and may cause episodic (i.e., a period of incapacity for less than three days) rather than a continuing incapacity (such as asthma, diabetes, and migraine headaches);

~~(d)~~ (4)a period of incapacity that is long-term due to a condition for which treatment may not be effective; and

~~(e)~~ (5) any period of absence to receive multiple treatments, including treatment of a condition that would likely result in a period of incapacity for a period of more than three days if not treated.

~~(8) "Health care provider" means a~~ m. Health care provider: A licensed physician, surgeon, osteopathic physician or surgeon, podiatrist, dentist, clinical psychologist, optometrist, chiropractor (limited to treatment consisting of manual manipulation of the spine to correct a subluxation as demonstrated by X- ray), nurse practitioner, nurse midwife, clinical social worker, physician assistant, or a Christian Science Practitioner listed with the First Church of Christ, Scientist in Boston, Massachusetts, or any other person determined by the Secretary of Labor to be capable of providing health care services.

22.2 Reasons for Leave: ~~Family Care and Medical Leave may be granted for reason~~ An eligible employee's FMLA and/or CFRA leave entitlement is limited to a total of 12 workweeks during any 12-month period measured forward for one or more of the following reasons:

a. Birth of an employee's child. Leave must be completed prior to the child's 1st birthday.

b. Placement of a child with the employee for adoption or foster care, including time to prepare for the placement, as well as bonding time after the birth or placement of the child. Bonding must be completed within one (1) year of the child being placed with the employee.

c. To care for the employee's own serious health condition, including incapacity due to pregnancy*, childbirth*, or related medical conditions, that makes the employee unable to perform one or more essential functions of the employee's job. (*CFRA applies after employee has exhausted PDL leave. See PDL benefit in Section 9.0 above)

d. To care for the employee's child, parent, parent-in-law**, spouse, domestic partner**, grandparent**, grandchild**, sibling**, or designated person

who has a serious health condition, including incapacity due to pregnancy, child birth, or related medical conditions. (** CFRA only)

e. Any qualifying exigency related to the covered active duty or call to covered active duty of the employee's spouse, child, or parent in the United States Armed Forces.

f. An eligible employee's FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12-month period measured forward for the following reason:

i. To care for the employee's child, parent, spouse, or next of kin who is undergoing medical treatment, recuperation, or therapy, or is otherwise on the temporary disability retired list for a serious injury or illness while on active military duty in the Armed Forces.

~~of the birth of a child of the employee, or the placement of a child with an employee in connection with the adoption or foster care of the child by the employee. If the leave is taken for any of these reasons, the leave must be concluded within 12 months of the birth, the adoption, or the foster care placement of the child. In addition, leave may be granted because of the serious health condition of a child of the employee, the employee's own serious health condition, or the care of a parent or spouse who has a serious health condition.~~

22.3 Length of Leave:

a. An eligible employee's FMLA and/or CFRA leave entitlement is limited to a total of 12 workweeks during any 12-month period measured forward from the beginning date of absence for any of the reasons specified in Section 22.2 above.

b. FMLA and CFRA leave run concurrently when the qualifying reason(s) for both FMLA and CFRA is the same with the exception of pregnancy, childbirth or related medical conditions under PDL in Section 9.0 above. In such cases, CFRA may only be taken after the employee has exhausted the leave permitted under PDL.

c. FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12 month period measured forward.

~~The leave, together with any renewal thereof, shall not exceed the number of days equivalent to a total of 12 normally scheduled workweeks in a twelve (12) month period measured forward from the beginning date of the employee's first Family Care and Medical Leave. An employee will be entitled to 12 weeks of leave during the 12-month period beginning on the first date Family Care and Medical Leave is taken; the next 12-month period would begin the first time Family Care and Medical Leave is taken after completion of any previous 12-month period. Any leave an employee takes for the reasons specified in Section 22.2 above will be counted against the employee's annual leave entitlements under the federal Family and Medical Leave Act of 1993 and the California Family Rights Act of 1991, as amended . This leave runs concurrently with any other leave the District offers for which the employee is qualified. Leave caused by pregnancy, childbirth or related medical conditions under Section 9.0 of this Article is separate and apart from the provisions of Family Care and Medical Leave herein. Employees are entitled to the leave allowed under Section 9.0 and, in addition, up to the full 12 weeks of Family~~

~~Care and Medical Leave. However, leave taken on account of pregnancy, childbirth, or related medical condition will be counted against the employee's annual leave entitlement under the federal Family and Medical Leave Act of 1993.~~

22.4 Intermittent Leave: The leave may be taken intermittently or on a reduced work schedule. If the leave is taken for bonding ~~reason of the birth, adoption, or foster care placement of a child of the employee~~, the ~~basic~~ minimum duration of the leave shall be two (2) weeks; however, the District shall grant the employee leave of less than two (2) weeks' duration on two (2) occasions. If the leave is taken for a serious health condition of the employee or of the employee's family member, leave may be taken intermittently or on a reduced schedule when medically necessary, as determined by the health care provider of the person with the serious health condition. An employee may take such leave for as short a time as one hour (can be less than one hour, if necessary).

If an employee does take intermittent or a reduced-schedule leave that is foreseeable based on a planned medical treatment of the employee or the employee's family member or for the birth, adoption, or foster care placement of a child, the District has the right to transfer temporarily the employee to an available alternative position for which the employee is qualified and which better accommodates the recurring periods of leave during the duration of the intermittent or reduced-scheduled leave. The alternative position must have equivalent pay and benefits but does not have to have equivalent duties. The alternative position ~~may~~ shall first include an attempt to reasonably ~~the~~ altering of the employee's current job. ~~The District may also transfer the employee to a part-time job with the same hourly rate of pay and benefits.~~ Upon the conclusion of the intermittent or reduced-schedule leave, the District will place the employee in the same or equivalent job the employee had prior to the leave. ~~when the leave started~~.

22.5 Notification: If the need for the ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave is foreseeable more than 30 calendar days prior to the employee's need for leave, the employee shall give at least 30 days notice. If less than 30 days, the employee must provide the immediate supervisor with as much advance notice as possible but, at the least, within two (2) business days of learning of the need for the leave. These advance notice requirements shall not be applicable in the event of unforeseeable circumstances or emergencies. Whenever possible, if the need for leave is foreseeable due to a planned medical treatment ~~or supervision~~, the employee must make a reasonable, good faith effort, subject to the approval of the employee's or family member's health care provider, to schedule the treatment ~~or supervision~~ to avoid disruption to the District's operations. In giving notice, the employee must include the qualifying event for which the leave is needed, e.g., birth of a child, serious health condition of parent, etc.

22.6 Medical Certification: For leaves to care for a child, spouse or parent who has a serious health condition, the employee must submit to the immediate administrator or, if applying for a formal leave must attach to the leave application, medical certification from the health care provider which includes:

(1) the date, if known on which the serious health condition commenced;

(2) the probable duration of the condition;

(3) an estimate of the time that the health care provider believes the employee needs to care for the individual; and

(4) a statement that the serious health condition warrants the participation of the employee to provide care.

If the leave is for the serious health condition of the employee, the employee must submit to the immediate administrator and/or, if applying for a formal leave, must attach to the leave application, medical certification as specified in (1) and (2), above, plus a statement that, due to the serious health condition, the employee is unable to work at all or is unable to perform one or more of the essential functions of the employee's position. Medical certification must be submitted no later than 15 calendar days after the leave request has been made. If the deadline by which the employee is to submit the medical certification is after the leave has started, the employee will be considered to have taken ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave pending the District's receipt of the proper certification. However, if the employee fails to provide proper certification, the employee will be treated as if he or she did not qualify for, and thus never took, ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave, will be treated as if he or she sought a leave of absence under another provision of this Agreement, and will not be given the protections set forth in this ~~Article~~ Section.

In the case of leave due to a serious health condition of the employee, the District reserves the right as allowed by law, to require, at its own expense, that the employee obtain the opinion of a second or even third health care provider designated by the District but not employed on a regular basis by the District. The second health care provider, if required, shall be selected by the District. The third health care provider, if necessary, shall be jointly approved by the District and the employee and this provider's opinion shall be binding. If the employee's leave has already begun during this medical review process, the employee will be considered to have taken ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave, pending the result of the examinations by the second and, if necessary, third health care provider.

If additional leave beyond that provided in the certification is required, the employee must submit a new certification by the relevant health care provider.

22.7 Restrictions: In the event that parents who are both District employees each wish to take ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave for the birth, adoption, or foster care placement of their child, the combined total amount of leave that will be granted such employees will be (12) workweeks during a 12-month period, as defined in Section 22.3 above. These employees will still be eligible to take the remainder of their individual 12 workweek allotment for ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave for a purpose other than the birth, adoption or foster care placement of a child.

22.8 Compensation: ~~The Family Care and Medical Leave~~ FMLA and/or CFRA leave ~~shall~~ can be ~~an unpaid leave~~ paid, unpaid or a combination of both. An

employee who takes ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave for the employee's own serious health condition and who has accrued illness days and/or vacation days, shall be required to utilize those days before going unpaid. An employee who takes FMLA and/or CFRA leave to care for the employee's spouse, domestic partner, parent, child, grandparent, grandchild, sibling, designated person and/or child shall be required to utilize any available Personnel Necessity and vacation time. All other time is unpaid. ~~and who has accrued vacation may elect, or the District may require, the employee to utilize vacation for this purpose, in lieu of unpaid status. An employee who takes leave for the employee's own serious health condition may elect, or the District may require, the employee to utilize accrued illness days for the leave~~. During the leave, the District will continue to provide the health benefits package, and maintain the District contribution obligation pursuant to Article XIV, Health and Welfare, during the ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave (except as provided below) to an employee who is otherwise eligible for health benefits. However, an employee who does not return from such leave, or who works less than 30 days after returning from the leave (unless the employee retires within 30 days after returning from leave) will be required to reimburse the District for the District's cost of providing the health benefits package. The District, however, will not provide such health benefits for an employee for any leave period beyond twelve workweeks. Accordingly, if an employee combines pregnancy leave with a ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave, the employee will only be entitled to continued health benefits for the first twelve workweeks of leave. Thereafter, the District will provide the employee with health benefits to the same extent and under the same conditions as it provides to employees on other, similar leaves of absence.

22.9 Seniority: Accrual of seniority credit for the period of ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave shall be in accordance with Personnel Commission Rule 740.

22.10 Certification to Return to Work: The provisions of Section 11.6 and 11.7 shall apply to employees returning to work from a ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave (absence) due to the employee's own serious health condition.

22.11 Early Return From Leave: If the amount of leave needed is ~~actually~~ less than initially requested, the employee must notify the District of such an occurrence. Once the employee provides such notification, the District must reinstate the employee to the same or equivalent position within two days.

~~23.0 Charter School Leave (Unpaid): An employee shall, subject to the limits set forth below, be granted an unpaid leave to serve in an assignment at a Board of Education-approved Charter School:~~

~~a. The leave shall be for a minimum of one year. The leave shall be extended upon request of the employee; however, the total period of leave shall not exceed the duration of the initial charter;~~

~~b. For an employee not assigned to a school or program that is being~~

converted to a Charter School, the leave shall commence at the beginning of the next school year (July 1); exceptions may be provided in the sole discretion of the District;

c. Salary and benefits received by the employee during the period of leave shall not be the responsibility of the District, but shall be established as provided by the Charter School in accordance with the Charter School petition approved by the Board of Education;

d. Return from leave to District service shall be in accordance with the provisions contained in this Article unless the employee has been laid off by the District;

e. Upon return to District service from their Charter School leave, no employee shall receive more favorable treatment than employees in the same classification who remained with the District;

f. Employees separated involuntarily from their Charter School assignment may be subject to administrative or disciplinary action by the District for conduct which occurred at the Charter School in the same manner as if the conduct had occurred while the employee was actively employed by the District.

TA (KKM)
MSA 04/21/26
SEIU99

Union Initial Proposal – 11/1/2024 (Section 6.0)
Union Amended Counter – 2/19/2025 (Compensation, Sections 4.2, 4.3)
District Counter – 6/6/2025 (Compensation)
District Amended Counter – 6/27/2025 (Sections 4.2, 4.3, 6.0, 12.1, 13.1, 13.4)
District Counter – 4-20-2026
Union Counter – 4-20-2026
District Counter – 4-21-2026

**Unit B**
**ARTICLE XIII**

**WAGES AND SALARIES, PAY ALLOWANCES, DIFFERENTIALS AND CERTAIN SALARY PRACTICES**

**1.0 – 3.6 – The Parties Propose No Change**

4.0 Language Differential:

**4.0 – 4.1 – The Parties Propose No Changes**

4.2 Eligible full-time employees shall be paid at the rate of ~~$.2875~~ $1.00 per hour if required to speak, read, and write a non-English language, or equivalent to ~~$.175~~ $.50 per hour if only required to converse in a non-English language.
AGREED 9/11/2025

4.3 Eligible full-time employees who have passed the District sign language test at Level I shall be paid at the rate of ~~$.2875~~ $1.00 per hour if required to converse in sign language. Eligible full-time employees who have passed the District sign language test at Level II shall be paid at the rate of ~~$.175~~ $.50 per hour if required to converse in sign language.
AGREED 9/11/2025

**4.4 – 5.4 – The Parties Propose No Changes**

6.0 ~~Special Education Assistant~~ Behavioral Intervention Support Duties Differential: For Special Education Assistants, Special Education Trainees, and Health Care Assistants assigned to provide additional Behavioral Intervention Implementation (BII) support duties to a specific student(s) through the IEP process (as defined by the District), a 5.5% differential will be provided during the period of the assignment.

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6.1 Beginning 7/1/26, all Health Care Assistants, Special Education Assistants, and Special Education Trainees ~~in regular status~~ will be offered 3 days of optional BII training.

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~~6.2 Every reasonable effort will be made to ensure that employees complete a video training module on basic safety, procedures and practices prior to beginning an assignment as a "primary" BII provider. Primary is defined as the BII Provider who services the student 75%-80% of the day. This term would not include staff that cover breaks or lunches. The coverage staff would be provided the opportunity to view the module(s) during bank time Tuesdays or at another time during assigned work hours as determined~~

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SEIU 99

**Article XIII – Wages and Salaries, Pay Allowances, Differentials and Certain Salary Practices**

~~by the school administrator. Where this is not possible, the District shall provide the opportunity to participate in this training to the employee as soon as practicable after the start of the BII assignment.~~

MSA

No ~~primary~~ BII assignments shall be made without providing basic safety procedures and practices prior to the assignment.

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6.3 All employees who are currently eligible for BII assignments shall continue to be provided the BII differential when assigned.

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**7.0 – 11.0 – The Parties Propose No Changes**

12.0 Payroll Errors:

12.1 Off-Cycle Pay Warrant: A permanent regular employee who does not receive a scheduled pay warrant or receives an underpayment because of problems involving assignment, time reporting, or payroll processing, may request an Off-Cycle Pay Warrant for hours reported and approved by the employee's work location. The request will be processed and a warrant will be mailed ~~made available for pick-up~~ within (3) work days unless employee has previously requested ~~requests~~ that the warrant is made available for pick up. ~~be mailed. In circumstances where the employee received no warrant at all or a substantial underpayment of at least fifty percent (50%) of their normal net pay, the employee may request that an Off-Cycle Pay Warrant be made available for pick-up within one (1) work day unless employee requests that the warrant be mailed.~~

**12.1 a – c – The Parties Propose No Changes**

13.0 Longevity Increment: All unit members who have completed the required years of district service as defined below, shall be eligible to receive a longevity increment.

13.1 The longevity increment shall become effective on ~~the first day of the second Special School Month~~ July 1st following completion of the qualifying number of years of service.

13.2 A "year of service" for the purpose of the longevity increment shall be defined as paid service in regular status for 130 days or more within the fiscal year, including time served in probationary or permanent certificated service; however, total assignment hours annually shall not exceed 2080 hours for years of service credit.

13.3 The longevity increment shall be part of the employee's basic wage of the purpose of computing overtime but shall not affect salary allocation upon promotion or reclassification to a higher class. Employees paid less than eight (8) hours per day shall receive a proportionate amount of the applicable increment.

TA KKM
MSA 04/21/26
SEIU 99

**Article XIII – Wages and Salaries, Pay Allowances, Differentials and Certain Salary Practices**

13.4 The longevity increment schedule for years of qualifying District service shall be:

~~$ .15625~~ $ .31250 per hour after 10 years
~~$ .18750~~ $ .37500 per hour after 15 years
~~$ .21875~~ $ .43750 per hour after 20 years
~~$ .25000~~ $ .50000 per hour after 25 years
~~$ .28125~~ $ .56250 per hour after 30 years

**AGREED 9/11/2025**

**14.0 – The Parties Propose No Changes**

TA MW 04/23/26 SEIU 99



District Initial Proposal 7/24/2024
Union Counter 2/19/2025 (Section 1.4)
District Amended Proposal 6/6/2025
Union Counter 9/11/2025 (Section 1.4)

**UNIT B**
**ARTICLE XVI**

## VACATION

1.0 An employee shall earn vacation for active service in a regular assignment or in an assignment in the same or another class in lieu of the employee's regular assignment in accordance with Section 1.1. Active service means all of the time for which pay is received, excluding overtime.

1.1 Accrual of vacation shall be determined based on the factors and in the manner set forth in the following table:

| Employee's Years of Service | Vacation Accrual Factor Based on 40 Hour Workweek | | | | |
|---|---|---|---|---|---|
| Less than 4 years | .03846 | | | | |
| 4 or more years but less than 15 | .05770 | | Employee's Hours of | | Employee's |
| 15 years but less than 16 | .06155 | X | Paid Status Exclusive of | = | Hours of Accrued |
| 16 years but less than 17 | .06539 | | Overtime | | Vacation |
| 17 years but less than 18 | .06923 | | | | |
| 18 years but less than 19 | .07308 | | | | |
| 19 years ~~or more~~ but less than 20 | .07693 | | | | |
| 20 years but less than 21 | .08077 | | | | |
| 21 years but less than 22 | .08462 | | | | |
| 22 years but less than 23 | .08846 | | | | |
| 23 years or more | .09232 | | | | |

For example, a full-time twelve (12) month employee will accrue vacation annually as follows:
AGREED 9/30/2025

1 through 4 years ..... 10 days
5 through 15 years ..... 15 days
16 years ..... 16 days
17 years ..... 17 days
18 years ..... 18 days
19 years ..... 19 days
20 years ~~or more~~ ..... 20 days

District Initial Proposal 7/24/2024
Union Counter 2/19/2025 (Section 1.4)
District Amended Proposal 6/6/2025
Union Counter 9/11/2025 (Section 1.4)

| | |
|---|---|
| 21 years | 21 days* |
| 22 years | 22 days* |
| 23 years | 23 days* |
| 24 years or more | 24 days* |

*The vacation accrual will increase as stated above effective July 1, 2025
AGREED 9/30/2025

**1.2 – 1.3 – The Parties Propose No Changes**

1.4 No employee shall be permitted to accrue vacation in an amount greater than that which the employee earns in 18 pay periods (the employee's "vacation cap amount"). Once the employee has accrued vacation in an amount equal to the employee's vacation cap amount, the employee shall cease to accrue vacation until the employee uses vacation in an amount sufficient to reduce the employee's accumulated vacation balance below the employee's vacation cap amount.
**Current Contract Language**

**1.5 – 1.6 The Parties Propose No Changes**

1.17 Staff Attendance Incentive:
On an annual basis with the attendance period beginning July 1, 2024 through June 30, 2025, permanent employees who exhibit high performance standards in the area of attendance (as defined by District) shall be eligible to receive the following annual incentives:

a. Staff Annual Attendance Rate of 96%: $100.00
b. Staff Annual Attendance Rate of 97%: $200.00
c. Staff Annual Attendance Rate of 98%: $300.00
d. Staff Annual Attendance Rate of 99%: $400.00
e. Staff Annual Attendance Rate of 100%: $500.00

District Initial Proposal – 5/22/2025
Union Counter Proposal- 9/30/2025

TA @ 12/1/25

MD @ 12/1/25

**Unit B**
**ARTICLE XVIII**
**TUITION REIMBURSEMENT**

1.0 The District may grant tuition reimbursement to permanent Unit employees under the conditions specified below:

a. Programs eligible for reimbursement shall include, but not be limited to, courses of study at approved academic institutions, seminars and training institutes conducted by recognized professional associations, conferences, meetings and such other training programs designed to upgrade the classified service or encourage retraining of employees who may otherwise be subject to layoff as the result of technological change.

b. Approval for reimbursement shall be obtained on the appropriate form signed by the Local District Superintendent/Division head or designee before commencement of the course or program. Approval shall be at the sole discretion of the District. If a request for reimbursement is not approved, the employee shall be entitled, upon request, to know the reasons(s) for the disapproval.

c. The course(s) or program must be directly related to the employee's service to the District and must be for the purpose of increasing the employee's knowledge, understanding and skills as related to the employee's employment by the District.

d. The course(s) or program shall not be taken during the employee's assigned duty hours.

e. Reimbursement shall be made as soon as practicable following presentation of official receipts and satisfactory evidence of successful completion of the approved course(s) or program. If grades are received, successful completion shall be defined as a grade of C or passing.

f. Tuition reimbursement shall be limited to a maximum of ~~$600~~ $1,400, effective July 1, ~~2009~~ 2025, for any individual employee during any twelve (12) month period.

g. The course(s) or program for which tuition reimbursement is requested shall be completed within the period for which it was approved, or the employee must submit a new request.

**2.0 – 4.0 – No Change**

**SEIU, Local 99**
**Unit C**
**TENTATIVE AGREEMENT**
**2024-2027**

This Tentative Agreement is made and entered into this 23rd day of April, 2026 by and between the Board of Education of the Los Angeles Unified School District ("District") and SEIU, Local 99 for employees in Unit C (SEIU).

Pursuant to the parties' 2021-2024 Agreement, the District and SEIU have met and negotiated in good faith and have completed their negotiations for a successor collective bargaining agreement. This 2024-2027 Agreement is the successor to the parties' 2021-2024 Agreement and is the final resolution to all matters associated with that Agreement. The parties hereby agree as follows:

A. **INCORPORATION OF PREVIOUS TERMS:** All articles and provisions of the parties' 2021-2024 Agreement are incorporated as part of the parties' successor Agreements except (1) as modified by this Tentative Agreement, or (2) as required to make appropriate, non-substantive language corrections.

B. **COMPENSATION 24% as follows:**

I. **2024-2025:**

Salary Increase 7%:
Effective July 1, 2024, all SEIU bargaining unit members in Unit C shall receive a 3% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2024.

Effective January 1, 2025, all SEIU bargaining unit members in Unit C shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables December 31, 2024.

II. **2025-2026:**

Salary Increase 5%:
Effective July 1, 2025, all SEIU bargaining unit members in Unit C shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.

Effective January 1, 2026, all SEIU bargaining unit members in Unit C shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

III. **2026-2027:**

Salary Increase 12%:
Effective July 1, 2026, all SEIU bargaining unit members in Unit C shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.

Effective January 1, 2027, all SEIU bargaining unit members in Unit C shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

The District will make every effort to pay all negotiated increases including retroactive increases and bonuses, if applicable, as soon as possible following adoption by the Board of Education. Every effort shall be made for all one-time retroactive increase payments to be paid in an off-cycle, separate check.

C. **ADDITIONAL HOURS**

1. Effective July 1, 2026, Food Service Workers shall be assigned to a six (6) hour assignment to perform tasks within their job descriptions.

2. Effective July 1, 2026, all part-time Light Bus Drivers and Heavy Bus Drivers shall be offered full-time routes (8-hours).

3. Effective July 1, 2026, employees in the following classifications will have A-basis assignments:
   IT Solution Technician
   IT Support Technician I
   IT Support Technician II
   Sr. IT Support Technician
   Stock Clerk
   Stock Worker
   Light Truck Driver
   Truck Driver Helper
   Class A Commercial Truck Driver
   Class B Commercial Truck Driver
   Forklift Operator
   Sr. Offset Machine Operator
   Sr. Offset Press Operator
   Assistant Photo Technician

**Additional Hours – Hold Harmless**

The establishment of minimum assigned hours shall not be considered the maximum number of assigned hours, as follows:

- The establishment of minimum hours shall in no way prevent or otherwise limit the assignment of additional hours above the established minimum; and,
- During the term of this agreement, employees with an existing assignment with more hours than any newly-established minimum hours shall not have their existing assigned hours reduced as a result of newly-established minimum assigned hours.

D. **ADDITIONAL AGREEMENTS:**

1. Article IV-A – Subcontracting
2. Article XII – Bus Operations Bidding Procedures
3. Article XII-A – Truck Operations Bidding Procedures
4. Article XIII – Leaves of Absence
5. Article XIV - Wages and Salaries, Pay Allowances, Differentials and Certain Pay Practices
6. Article XVII – Vacation
7. Article XX – Tuition Reimbursement

New Article IV-A – Subcontracting includes Additional Hours Taskforce (upon ratification of this Agreement, the parties agree to immediately establish this taskforce)

E. **NEGOTIATIONS FOR SUCCESSOR AGREEMENT:** In exchange for the closure of this Agreement, the parties agree to a new three-year term, making the successor term July 1, 2024 through June 30, 2027. The parties have been in negotiations for this successor and these negotiations have concluded.

F. SEIU agrees to withdraw with prejudice any complaints, grievances, or unfair practice charges arising from the negotiations of the Parties' 2024-2027 successor CBA, including the following PERB Charge No.:

LA-CE-7138-E

G. **TERM OF AGREEMENT:** This Agreement shall become effective upon ratification by the membership of Unit C and adoption by the LAUSD Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2027, and thereafter shall be extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice. There shall be no reopeners.

Date of agreement: 04/23/26

Los Angeles Unified School District

By: _____
On Behalf of LAUSD

SEIU, Local 99

By: _____
On Behalf of SEIU

Adopted and approved by the Board of Education on _____, 2023.

By: _____
Scott Schmerelson, President
LAUSD Board of Education

511

TA
MSA 04/21/26
SEIU 99

April 18, 2026

**Unit C**
**ARTICLE IV-A**

**SUBCONTRACTING**

1.0 Subcontracting: There shall be no further subcontracting of work historically and exclusively performed by SEIU employees without the express agreement of SEIU.

2.0 SEIU bargaining unit members shall not be displaced or reduced as a result of subcontracted work. SEIU Bargaining unit members shall have priority over subcontracted staff in all matters related to additional work opportunities. Within six (6) months of ratification, the parties will begin discussions exploring bringing subcontracted unit work back into the direct employment of the District during the term of this Agreement. As positions are identified, the District will post the equivalent number of positions as those subcontracted for work during the traditional work day.

~~3.0 Joint Task Force: Within six (6) months of ratification of this agreement, the District and the Union shall establish a joint task force to identify every subcontracted position and appointed by the Union and the District.~~

3.0 Joint Task Force: the District and the Union shall establish a joint task force on Hours and Employment Maximization. This task force shall work ~~to identify~~ every subcontracted position and create and recommend ~~execute~~ a transition plan. ~~and~~ The task force shall also identify opportunities to align employee work schedules to the needs of students and schools. The Task Force shall consist of an equal number of representatives appointed by the Union and the District. Both parties agree to a mediated process for the task force.

No later than 60 days following ratification and Board approval of this Agreement, the parties shall convene the Taskforce. ~~on Hours and Employment Maximization consisting of an equal number of representatives appointed by the District and the Union.~~ The Taskforce shall establish a schedule providing for joint meetings no less than once per month during the term of this Agreement. Meetings shall be held at a mutually agreeable time and location during regular District business hours. Taskforce members shall be excused from their regular work duties during such time.

The Parties agree to use a mutually selected mediator or facilitator ~~California State Mediation and Conciliation Service~~ to facilitate Taskforce meetings.

- Investments: as contracts between LAUSD and private contractors are sunset, the task force will identify savings from discontinued subcontracting agreements, and make recommendations about the departments in which those recouped resources ~~will~~ can be reinvested, including further investment in the union represented ~~ative~~ workforce.

## Unit C
## ARTICLE IV-A SUBCONTRACTING

The task force will ~~identify~~ create and recommend a process and timeline for the following:

- ~~Offers of~~ District Employment: The District shall provide information about its employment application process ~~extend formal offers of District employment~~ to all qualified subcontracted staff currently performing unit work, subject to standard District hiring clearances, to preserve institutional knowledge and ensure continuity of service, unless prohibited by law or the applicable subcontracting agreement.

- ~~Finality of~~ Sunset of Subcontracted Work: ~~Regardless of vacancy status,~~ The District will make every reasonable effort to bring all subcontracted work—including work initiated to cover vacancies—~~must be brought~~ into direct District employment prior to the end of the 2027-2028 school year.

4.0 The parties agree that Materiel Management Branch Labor Management Committee will review and make recommendations concerning the current conditions and levels of warehouse stock keeping units (SKUs) and potentially returning staffing levels, including vacancies, as they were in the beginning of 2024-2025 school year.

5.0 The District will continue to provide SEIU with a quarterly list of Requests for Proposals ("RFPs") that the District issues for procurement of services by third parties in accordance with Article IV – Union Rights, Section 7.0. SEIU may demand to bargain the effects of subcontracting functions it believes have been historically and exclusively performed by SEIU Bargaining Unit employees. To the extent that the RFP's relate to the subcontracting of work exclusively and historically performed by Bargaining Unit employees, such subcontracting is contingent upon the express written agreement of SEIU.

TA MO 04/23/25 SEIU 99 KKM 3/27/25 3:13 PM

SEIU Initial Proposal – 5/15/2024
District Counter – 10/18/2024
District Counter – 5/22/2025 (Sections 1.2 and 1.4)

**Unit C**

**Article XII - Bus Operations Bidding Procedures**

**1.0 – No Changes**

1.2 Annual Bid Procedure: Driver assignments for the school year shall be made annually based on the results of the annual bid process. There shall be separate annual bid processes for heavy bus drivers and light bus drivers. The bid process' times and dates shall be announced no later than two (2) weeks prior to the respective annual bid process. Several copies of the bid lists by class and the information concerning routes, parking locations, buses assigned, and supervisors that have been made available in the past shall be made available at District garages and Area Bus Supervisors' offices to drivers eligible to bid in person and online as soon as practicable prior to the bid process. A driver may request clarification of the bid list prior to the bid, provided, however, that the bid list presented and used at the bid shall be deemed final.

a. District will make available all routes for which there is available compatible equipment (i.e. appropriate lift capacity, fuel type, terrain capability, range capability, etc.).

**1.3 – No Changes**

1.4 Drivers will first bid a route and then an appropriate bus from the yard from which the route originates. The capacity of the bus bid shall be compatible with the capacity of the route bid. Drivers bidding a cover route shall not be eligible to bid a bus.

1.5 Full-time drivers shall be given first opportunity to bid on full-time routes. If a full-time driver is an eligible bidder but does not participate in the annual bid, a full-time route shall be reserved for the driver. ~~Once established, a full-time bus driver position shall be eliminated only through attrition. To the extent that actual savings generated by the addition of five lower salary steps to the salary schedules after subtraction of the cost for the uniform allowance increases referred to in Article XIV, Section 2.2c are sufficient to finance it, the District will seek to increase the number of full-time bus drivers toward a goal of ten percent (10%) of the total of District bus driver positions by the establishment of one (1) full-time position for every three (3) bus drivers hired at the reduced salary rate. In the event that the total number of bus driver positions is reduced for any reason, the District may institute a hiring freeze on full-time bus driver positions until the number of full-time bus driver positions drops below ten (10%) of total District bus driver positions.~~ After all full-time drivers have bid and full-time routes assigned or reserved in accordance with the foregoing procedures, a full-time light bus driver position shall be filled by the most senior part-time light bus driver who has the highest place on the bid list and who will accept the position. A full-time heavy bus driver position shall be filled by the most senior part-time heavy bus driver who has the highest place on the bid list and who will accept the position.

All rights and obligations provided in this section are subject to and limited by the Education Code.

SEIU Initial Proposal – 5/15/2024
District Counter – 10/18/2024
District Counter – 5/22/2025 (Sections 1.2 and 1.4)

**1.6 – 4.1 – No Changes**

5.0 Weekend Trips: Drivers who are unavailable for overtime weekend trips that are charged to their "overtime account" shall only be charged that amount of overtime the turned down trip actually took.

Drivers who are unavailable for overtime due to illness, personal necessity or unpaid leave during the regular workweek shall be charged two (2) hours of overtime on the day absent.

A. If a weekend trip is cancelled the day of the scheduled trip and no additional work is available the driver shall remain on standby at the bus yard for a minimum of 2-hours prior to being released, and will be paid for the time spent on standby. **(No Change from 10-18-2024 Proposal)**

**6.0 – 9.0 – No Changes**

TA MSA 04/21/26 SEIU 99

April 20, 2026

**SEIU, Local 99**
**Unit C**
**TENTATIVE AGREEMENT**
**2024-2027**

**ARTICLE XII-A**

**TRUCK OPERATIONS BIDDING PROCEDURES**

1.0 Truck Operations Bidding Procedure:

1.1 Bidding Priority:

A. Class A Truck Drivers shall bid on ~~the various vehicles~~ a truck, work assignment, and start time.

i. Annual bid sheet shall list assignments based on operational needs of the District. The bid sheet shall list a truck number with primary work assignment, start time, work location and pay differential when applicable. The District shall determine which trucks and assignments/routes are paired. Class A assignments shall be bid on in order of the bidding priority list. Pool bids shall be listed with start time, work location and pay differential when applicable. The District shall determine how many assignments will be posted on the annual bid.

ii. Class A bid assignments will be handed out when appropriate by bid seniority. When Class A Drivers' bid assignment is not available, work assignments shall be distributed based on operational needs for the day, in inverse seniority order to the next available qualified/trained driver within the assigned start time and work location when operationally possible. In such cases, Class A drivers will have the opportunity to pick assignments by bid seniority after all priority cover routes/bid assignments are distributed. The District's core priority work assignments are identified in order as, but are not limited to:

1) Newman Nutrition Support
2) Frozen Food/Refrigerated Food
3) Groceries
4) Mail/Distribution
5) Supplies
6) Pool Assignments (e.g. Salvage, Roll-Off, Flatbed, Moves/Relocation and Specialty/Miscellaneous Assignments)

iii. Unforeseen circumstances/operational conditions may cause drivers'

assignment and/or truck to change during the workday regardless of seniority or bid to meet the operational workday need of the District. In such cases, the District will make a reasonable effort to redistribute work in inverse seniority order amongst drivers working the current shift. Assignment priority order in such cases is not guaranteed, and assignments may be a combination of different primary work assignments.

B. Class B Truck Drivers shall bid on a mail distribution route, and a truck. Mail distribution route may be ~~that is assigned to a truck, however mail distribution routes are~~ subject to change daily as necessitated by freight volume being transported and other operational ~~necessities~~ needs of the District. The District shall determine which trucks and assignments/mail distribution routes are paired.

i. Class B Driver bid seniority shall be used when assigning Class B Drivers to mail distribution routes when reduced routes are scheduled.

ii. The District shall assign Class B Drivers based on operational needs of the District when no mail route is available. In such cases, the District will make a reasonable effort to redistribute work in inverse seniority order amongst drivers working the current shift.

iii. Unforeseen circumstances/operational conditions may cause drivers' assignment and/or truck to change during the workday regardless of seniority or bid to meet the operational workday need of the District.

C. Truck Driver Helpers shall bid on work shifts, for the year in accordance with their placement on the bidding priority list in Truck Operations. Bidding priority shall be in accordance with "b" below.

b. Annual Bidding Priority Lists shall be prepared utilizing the date of hire in regular status in the classification formerly known as Light Truck Driver or Medium Truck Driver for those placed into the Class B classification prior to December 31, 2016. Employees hired after January 1, 2017 shall use the hire date into the Commercial Driver B classification for determination of their bid position. The date of hire in regular status shall be used for all other classes. When two (2) or more employees are hired from an eligibility list on the same date, their positions on the bidding priority list will correspond to their relative positions on the eligibility list from which they were hired. Also, if the employee:

(1) Resigned and was reinstated, the reinstatement date shall be used.

(2) Resigned and was rehired, the rehire date shall be used.

TA MSA 04/21/26 SEIU 99

**ARTICLE XII-A – TRUCK OPERATIONS BIDDING PROCEDURES**

(3) Was laid off and then re-employed, the original date of hire shall be used. The break in service shall not be deducted.

(4) Left the class for a lower paying classification in the District and then returned to the class, the new or most recent class hire date shall be used with the following exception: If the employee promotes to a supervisory or higher paying class and then demotes (voluntarily or involuntarily) to a driving class, the original date of hire shall be used. The break in service shall not be deducted.

(5) Otherwise returns to District employment after separation (except for layoff) shall not be credited with bidding seniority earned in previous employment.

~~2.2~~1.2 Annual Bid Procedure: Assignments for the school year shall be made annually based on the results of an annual bid meeting. The meeting times and dates shall be announced no later than two (2) weeks prior to the respective annual bid meeting. At the time of the announcement, Truck Operations shall prepare an annual bidding priority list and hire date information which shall be made available to employees eligible to bid. Eligible bidders who are on long term absence shall be mailed the bid information, including the bidding priority list. An eligible bidder may request clarification of the bidding priority list prior to the date of the bid meeting, provided, however, that nothing precludes the District from making changes to any of the bid information prior to the bid date and that the bidding priority list presented and used at the bid meeting shall be deemed final. All changes made to the bid information shall be announced at the start of the bid. Assignments will be effective no later than five (5) working days after the beginning of the school year.

~~2.3~~1.3 Bidding shall be in order of the bidding priority list. An employee who is absent from a bid meeting for reasons other than an illness leave over twenty days or industrial injury/illness leave may, prior to the start of the meeting, submit to the designated Bid Coordinator a written "Authorization to Bid" form designating another employee to bid on his/her behalf. An eligible employee who is absent from the bid meeting due to an emergency may telephone his/her bid to the designated Truck Operations representative prior to the start of the meeting.

~~2.4~~1.4 Eligible bidders who fail to bid or who are on extended illness or industrial injury/illness leave and who, prior to the bid meeting, do not present a District doctor's authorization to return to work on or before the effective date of the new assignment will be assigned residual positions and equipment.

~~2.5~~1.5Filling Vacancies that Occur During the Year: Notices of vacancies occurring during the year shall be posted by each work location for three (3) working days. The notices shall describe, as appropriate, the vehicle, the route, work hours, work location or salary differential, and effective date of assignment for the successful bidder. The most

KKM 4-23-24





senior qualified employee who signs the notice shall be assigned to the position. Such vacated positions will be assigned by Truck Operations using the bidding priority list in inverse order. Class B drivers on leave for more than sixty (60) consecutive assigned days will forfeit their bid selection as permitted by applicable law.

~~2.6~~1.6 Notwithstanding the foregoing, adjustments or assignments changes may be made by the appropriate Director or designee when necessary for the operational needs of the District.

~~2.7~~1.7Attendance at bid meetings shall be in paid status.

~~3.0~~2.0 Notification of Absence Telephone Calls: Telephone calls (other than local calls) made by truck drivers to notify the District of employees' absence pursuant to Article XIII, Section 5.0, Notification Requirements, may be made as collect calls. Truck drivers/helpers whose shift starts after 11:00 AM must notify the department of absences three (3) hours prior to their start time.

~~4.0~~3.0 Split Shifts: Split shift assignments for drivers will only be made to meet the operational and fiscal needs of the District. If a split shift is called for, the District will assign only one split in a driver's normally assigned shift, unless the need meets the definition of an emergency.

~~5.0~~4.0 The Union shall be allowed up to three (3) observers at each bid meeting.

~~6.0~~5.0 When a Truck Driver is placed on special assignment following a misconduct allegation, the employee shall, to the extent possible, be informed by the appropriate administrator of the reasons for the special assignment at the time of the change of assignment. The appropriate Division Director, Deputy Director, or their designee shall have the sole authority to place drivers on such special assignment. An employee placed on special assignment may request review of the status of the basis for the special assignment by the appropriate Division Director, Deputy Director, or their designee after any 15-day period in such assignment. The employee will be advised of the outcome of the review and the basis for it, and if the special assignment is to continue, the basis for continuing the special assignment.

TA MOU 12/15/25
JZ 12/15/25

District Initial Proposal 6/27/2025
Union Counter 9/30/2025
District Counter 10/22/2025
Union Counter 11/12/2025 (Accept Last District Counter)

**UNIT C**
**ARTICLE XIII**

**LEAVES OF ABSENCE**

**1.0 – 7.0 – No Change**

8.0 Bereavement Leave (Paid): An employee is entitled to a paid leave of absence from the District, not to exceed three (3) days, on account of the death of ~~a member of the~~ an employee's ~~immediate family~~ qualified family member as defined below, and if requested provided acceptable proof of death and relationship within 30 days from the first day of bereavement leave. ~~is provided, if requested, and the leave or absence commences within ten (10) calendar days of notification of the death~~. If more than one such death occurs simultaneously, the leave may be taken consecutively. If out-of-state travel or more than two-hundred (200) miles one-way travel is required, and requested, an additional two (2) days shall be granted. Employees traveling in-state less than two-hundred (200) miles one-way may elect to take an additional two (2) days of bereavement, and use personal necessity, vacation, or take the bereavement leave as unpaid. ~~The immediate family is defined as the parent, grandparent or grandchild of the employee or the employee's spouse, and the spouse, child (including foster child), brother, sister, daughter-in-law, or son-in-law of the employee, or any relative living in the immediate household of the employee.~~ A permanent employee may interrupt or terminate vacation to take bereavement leave. ~~For purposes of this Section, the immediate family as defined above shall also include a cohabitant who is the equivalent of a spouse.~~

The qualified family member is defined as the following relatives of the employee:

a. Spouse or cohabitant who is the equivalent of a spouse, or domestic partner (per California Family Code 297-297.5);
b. Parent (includes of spouse, of cohabitant who is the equivalent of a spouse);
c. Grandparent (includes of spouse, of cohabitant who is the equivalent of a spouse);
d. Child (includes son/daughter-in-law, step and foster child);
e. Grandchild (includes of spouse, of cohabitant who is the equivalent of a spouse);
f. Brother;
g. Sister;
h. Any relative living in the immediate household of the employee; and
i. Designated person (District employees are limited to one designated person per 12-month period. The employee may identify the designated person when the employee requests a leave for family care, medical, bereavement, and/or kin care)

Agreed 9/30/2025

## Unit C - Article XIII – Leaves of Absence

9.0 Pregnancy and Related Disability Leave (Paid and Unpaid):

9.1 Paid Disability Leave: For that period of time during which the employee is physically or mentally disabled and unable to perform ~~her~~ their regular duties due to pregnancy, miscarriage, childbirth and recovery therefrom, or if the employee's job would cause undue risk to the employee or the completion of a successful pregnancy, ~~she~~ they shall be permitted to utilize ~~her~~ their illness leave pursuant to Section 11.0 of this Article. Employees may take up to 18 workweeks of protected leave under the Pregnancy Disability Leave (PDL) and if eligible, may also be entitled to take 12 workweeks of protected time under FMLA and/or CFRA.

9.2 Physician Certification: A pregnant employee shall be permitted to continue on active duty until such date as ~~she and her~~ their physician determine that ~~she~~ they must be absent ~~herself~~ due to pregnancy disability., ~~provided that she can and does continue to perform the full duties and responsibilities of her position.~~ The District will engage in the interactive process to ensure the pregnant employee can stay in active duty as long as possible with or without a reasonable accommodation. The District may require the employee ~~must also supply~~ to provide to the District ~~her~~ their physician's certification as to the beginning and ending dates of actual pregnancy-related disability for which paid illness absence is claimed, and ~~her~~ their physician's release to return to active duty.

9.3 Optional Unpaid Portion: A pregnant employee in active status shall, upon request, be granted an unpaid pregnancy leave prior to the period of actual disability and still qualify for paid illness absence during the actual disability. This is the only exception to the general rule that paid leave may only be taken from active status.

**10.0 – 12.3 – No Change**

13.0 Personal Necessity Leave (Paid): An employee shall, subject to the limits set forth below, be granted a paid personal necessity leave when the gravity of the situations described below require the personal attention of the employee during assigned hours of service:

a. Death or serious illness of a member of the employee's immediate family. The immediate family is defined as a parent, grand-parent or grandchild of the employee or the employee's spouse, and the spouse, child (including foster child), brother, sister, daughter-in-law, or son-in-law of the employee, or any relative living in the immediate household of the employee;

b. Accident involving the employee's person or property or the person or property of a member of the employee's immediate family;

c. Birth of the employee's child;

d. Religious holiday of the employee's faith;

e. Imminent danger to the home of an employee occasioned by a disaster such as flood, fire, or earthquake;

f. Other significant event of a compelling nature to the employee, the gravity of which is comparable to the above, which demands the personal attention of the employee during assigned hours and which the employee cannot reasonably be expected to disregard, limited to ~~one (1)~~ two (2) occasion in any school year.

g. Verifiable automobile failure including flat tires up to two (2) hours if the employee's automobile is required to be used for work purposes on that day;

h. An appearance of the employee in court as a litigant or as a witness under an official governmental order for which salary is not otherwise permitted, provided that:

1. Each day of necessary attendance as a litigant or as a witness under such an official governmental order must be certified by the clerk or other authorized officer of a court or other governmental jurisdiction;

2. In any case in which a witness fee is payable, such fee shall be collected by the employee and remitted to the Accounting and Disbursements Division; and

3. The employee must return to work in cases where it is not necessary for him to be absent the entire day;

i. One (1) of the six (6) days allowed under Personal Necessity Leave may be taken for registration or final examinations in District-recognized institutions of higher learning. Verification of the registration or examination schedule may be required by the appropriate administrator.

j. Required attendance at the employee's child's or ward's classroom and meeting with the school administrator because of suspension pursuant to Education Code Section 48900.1.

k. Up to one (1) day of paid personal necessity leave and additional hours of accrued vacation or unpaid leave not to exceed a total of eight (8) hours per calendar month, forty (40) hours per school year for attendance at the school of the employee's own child, ward, or grandchild for purposes of a school activities leave provided by Section 230.8 of the Labor Code. The employee must notify the immediate administrator or designee at least five (5) working days prior to the absence. This advance notice requirement shall not be applicable in the event of unforeseeable circumstances or emergencies, in which case the employee shall provide as much notice as reasonably possible. The administrator or designee and

employee must agree on the date and time of the leave and the employee must provide written verification from the school visited, upon request of the administrator or designee.

l. An employee shall be allowed up to six (6) additional days of personal necessity leave in any calendar year to attend to the illness of a child, parent, spouse, domestic partner, or child of a domestic partner of the employee as provided by Section 233 of the Labor Code. All existing contractual conditions for use of illness leave shall apply to this leave as well.

Use of illness leave as provided above shall not extend the maximum period of leave to which an employee is entitled under ~~Article XIII, Section 21.0,~~ Family Care and Medical Leave (FMLA).

m. On a maximum of two (2) occasions during a school year (up to a cumulative total of eight (8) hours in a school year), to attend the funeral of a close friend or relative not included in the definition of immediate family (immediate family as defined in Section 8.0 of this Article).

Agreed 9/30/2025

**13.1 – 17.0 – No Change**

18.0 Conference and Convention Attendance Leave (Paid): A paid leave may, in the discretion of the District and upon the recommendation of the appropriate division head, be granted ~~annually~~ for attendance at conferences and conventions ~~sponsored by the Union~~ under all of the conditions noted below:

a. The attendance leads directly to the professional growth of the employee and the improvement of the work program of the employing division;

b. The attendance does not result in unnecessary duplication of participation by District personnel; and

c. The attendance does not necessitate the reimbursement of any expenses by the District to the employee.

A written or oral report of the conference may be requested by the appropriate administrator. For conferences or conventions which are not permitted pursuant to the above, the District may authorize the employee to utilize personal necessity leave under Section 13.0 of this Article.

Agreed 9/30/2025

**19.0 – 20.5 – No Change**

21.0 Family Care and Medical Leave/California Family Rights Act (FMLA/CFRA): ~~An~~ A paid or unpaid Family Care and Medical Leave (FMLA) and/or California Family Rights Act (CFRA) leave shall be granted, to the extent of and subject to the

restrictions as set forth below, to ~~an~~ a full-time or part-time employee who has been employed for at least 12 months and who has ~~served for~~ worked at least 130 equivalent workdays during the 12 months immediately preceding the ~~effective date of the~~ first day of leave. For purposes of this Section, furlough days, miscellaneous natural disaster (MSND) and days worked during off-basis time (Z-time) shall count as "workdays". ~~Family Care and Medical Leave~~ FMLA and CFRA absences of 20 consecutive working days or less can be granted by the immediate administrator, manager, supervisor or designee. Leaves of 20 or more consecutive working days can be granted only by submission of a formal leave application to the Personnel Commission.

21.1 Definitions: For purposes of ~~Family Care and Medical Leave~~ FMLA and/or CFRA, the following definitions shall apply:

~~(1)"Child" means a~~ a. Child: A biological, adopted or foster child; a stepchild; a legal ward~~;~~, child of a domestic partner (CFRA only), grandchild (CFRA only); or a child of an employee standing "in loco parentis," such child being either under 18 years of age or an adult dependent who is incapable of self care due to a mental or physical disability. A biological or legal relationship is not necessary for a person to have stood "in loco parentis" to the employee as a child.

~~(2)"Spouse" means a~~ b. Spouse: A husband or wife of an employee, including same-sex or common-law marriage entered into in a State that recognizes such marriages;

~~(3)"Parent" means a~~c. Parent: A biological, foster, ~~or~~ adoptive parent; parent-in-law (CFRA only), grandparent (CFRA only) or a person who stood "in loco parentis" to the employee when the employee was a child; a stepparent; or a legal guardian~~; and does not include a parent-in-law~~.

~~(4)"Family member" means:~~ d. Family member: "child", "spouse", or "parent" as defined above.

e. Sibling (CFRA only): A person related to another person by blood, adoption, or affinity through a common legal or biological parent.

f. Designated Person (CFRA only): Any individual related by blood or whose association with the employee is the equivalent of a family relationship. Employees are limited to one (1) designated person per 12-month period. The designated person may be identified by the employee at the time the employee requests a leave for family care, medical, bereavement, and/or Kin Care.

g. Next of Kin (FMLA Servicemember Leave Only): Nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter.

~~(5) "Serious health condition" means an~~ h. Serious health condition: An illness, injury (including, but not limited to, on-the-job injuries and pregnancy), impairment, physical, or mental ~~or other~~ condition that involves ~~either~~ "in-patient care" or "a regimen of continuing treatment" by a health care provider.

~~(8) Incapacity~~ i. Incapacity: An inability to work, attend school, or perform other regular activities due to a serious health condition, treatment thereof, or recovery therefrom.

~~(6) "Inpatient care" means a~~ j. Inpatient care: An overnight stay in a hospital, hospice, or residential medical care facility, including any period of incapacity as defined in this Section or ~~or other medical facility and includes~~ any subsequent treatment in

connection with inpatient care.

k. Intermittent leave: Leave taken in separate periods of time due to a serious health condition, rather than one continuous period of time.

~~(7)"Continuing treatment" means~~l. Continuing treatment: In person treatment by a "health care provider" that involves one or more of the following:

~~(a)~~ (1) a period of incapacity of more than three consecutive calendar days (as well as any subsequent treatment or period of incapacity relating to the same condition) that also involves either two or more treatments by a "health care provider", or treatment by a "health care provider" on at least one occasion that results in a regimen of continuing treatment under the supervision of a "health care provider";

~~(b)~~ (2) any period of incapacity due to pregnancy (including morning sickness);

~~(c)~~ (3) any period of incapacity or treatment for an incapacity due to a chronic health condition that requires periodic visits for treatment, which continues over an extended period of time, and may cause episodic (i.e., a period of incapacity for less than three days) rather than a continuing incapacity (such as asthma, diabetes, and migraine headaches);

~~(d)~~ (4)a period of incapacity that is long-term due to a condition for which treatment may not be effective; and

~~(e)~~ (5) any period of absence to receive multiple treatments, including treatment of a condition that would likely result in a period of incapacity for a period of more than three days if not treated.

~~(8) "Health care provider" means a~~ m. Health care provider: A licensed physician, surgeon, osteopathic physician or surgeon, podiatrist, dentist, clinical psychologist, optometrist, chiropractor (limited to treatment consisting of manual manipulation of the spine to correct a subluxation as demonstrated by X- ray), nurse practitioner, nurse midwife, clinical social worker, physician assistant, or a Christian Science Practitioner listed with the First Church of Christ, Scientist in Boston, Massachusetts, or any other person determined by the Secretary of Labor to be capable of providing health care services.

21.2 Reasons for Leave: ~~Family Care and Medical Leave may be granted for reason~~ An eligible employee's FMLA and/or CFRA leave entitlement is limited to a total of 12 workweeks during any 12-month period measured forward for one or more of the following reasons:

a. Birth of an employee's child. Leave must be completed prior to the child's 1st birthday.

b. Placement of a child with the employee for adoption or foster care, including time to prepare for the placement, as well as bonding time after the birth or placement of the child. Bonding must be completed within one (1) year of the child being placed with the employee.

c. To care for the employee's own serious health condition, including incapacity due to pregnancy*, childbirth*, or related medical conditions, that makes the employee unable to perform one or more essential functions of the employee's job. (*CFRA applies after employee has exhausted PDL leave. See PDL benefit in Section 9.0 above)

d. To care for the employee's child, parent, parent-in-law**, spouse, domestic partner**, grandparent**, grandchild**, sibling**, or designated person who has a serious health condition, including incapacity due to pregnancy, child birth, or related medical conditions. (** CFRA only)

e. Any qualifying exigency related to the covered active duty or call to covered active duty of the employee's spouse, child, or parent in the United States Armed Forces.

f. An eligible employee's FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12-month period measured forward for the following reason:

i. To care for the employee's child, parent, spouse, or next of kin who is undergoing medical treatment, recuperation, or therapy, or is otherwise on the temporary disability retired list for a serious injury or illness while on active military duty in the Armed Forces.

~~of the birth of a child of the employee, or the placement of a child with an employee in connection with the adoption or foster care of the child by the employee. If the leave is taken for any of these reasons, the leave must be concluded within 12 months of the birth, the adoption, or the foster care placement of the child. In addition, leave may be granted because of the serious health condition of a child of the employee, the employee's own serious health condition, or the care of a parent or spouse who has a serious health condition.~~

21.3 Length of Leave:

a. An eligible employee's FMLA and/or CFRA leave entitlement is limited to a total of 12 workweeks during any 12-month period measured forward from the beginning date of absence for any of the reasons specified in Section 22.2 above.

b. FMLA and CFRA leave run concurrently when the qualifying reason(s) for both FMLA and CFRA is the same with the exception of pregnancy, childbirth or related medical conditions under PDL in Section 9.0 above. In such cases, CFRA may only be taken after the employee has exhausted the leave permitted under PDL.

c. FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12 month period measured forward.

~~The leave, together with any renewal thereof, shall not exceed the number of days equivalent to a total of 12 normally scheduled workweeks in a twelve (12) month period measured forward from the beginning date of the employee's first Family Care and Medical Leave. An employee will be entitled to 12 weeks of leave during the 12-month period beginning on the first date Family Care and Medical Leave is taken; the next 12-month period would begin the first time Family Care and Medical Leave is taken after completion of any previous 12-month period. Any leave an employee takes for the reasons specified in Section 22.2 above will be counted against the employee's annual leave entitlements under the federal Family and Medical Leave Act of 1993 and the California Family Rights Act of 1991, as amended. This leave runs concurrently with any other leave the District offers for which the employee is qualified. Leave caused by pregnancy, childbirth or related medical conditions under Section 9.0 of this Article is separate and apart from the provisions of Family Care and~~

~~Medical Leave herein. Employees are entitled to the leave allowed under Section 9.0 and, in addition, up to the full 12 weeks of Family Care and Medical Leave. However, leave taken on account of pregnancy, childbirth, or related medical condition will be counted against the employee's annual leave entitlement under the federal Family and Medical Leave Act of 1993.~~

21.4 Intermittent Leave: The leave may be taken intermittently or on a reduced work schedule. If the leave is taken for bonding ~~reason of the birth, adoption, or foster care placement of a child of the employee~~, the ~~basic~~ minimum duration of the leave shall be two (2) weeks; however, the District shall grant the employee leave of less than two (2) weeks' duration on two (2) occasions. If the leave is taken for a serious health condition of the employee or of the employee's family member, leave may be taken intermittently or on a reduced schedule when medically necessary, as determined by the health care provider of the person with the serious health condition. An employee may take such leave for as short a time as one hour (can be less than one hour, if necessary).

If an employee does take intermittent or a reduced-schedule leave that is foreseeable based on a planned medical treatment of the employee or the employee's family member or for the birth, adoption, or foster care placement of a child, the District has the right to transfer temporarily the employee to an available alternative position for which the employee is qualified and which better accommodates the recurring periods of leave during the duration of the intermittent or reduced-scheduled leave. The alternative position must have equivalent pay and benefits but does not have to have equivalent duties. The alternative position ~~may~~ shall first include an attempt to reasonably ~~the~~ altering of the employee's current job. ~~The District may also transfer the employee to a part-time job with the same hourly rate of pay and benefits.~~ Upon the conclusion of the intermittent or reduced-schedule leave, the District will place the employee in the same or equivalent job the employee had prior to the leave. ~~when the leave started~~.

21.5 Notification: If the need for the ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave is foreseeable more than 30 calendar days prior to the employee's need for leave, the employee shall give at least 30 days notice. If less than 30 days, the employee must provide the immediate supervisor with as much advance notice as possible but, at the least, within two (2) business days of learning of the need for the leave. These advance notice requirements shall not be applicable in the event of unforeseeable circumstances or emergencies. Whenever possible, if the need for leave is foreseeable due to a planned medical treatment ~~or supervision~~, the employee must make a reasonable, good faith effort, subject to the approval of the employee's or family member's health care provider, to schedule the treatment ~~or supervision~~ to avoid disruption to the District's operations. In giving notice, the employee must include the qualifying event for which the leave is needed, e.g., birth of a child, serious health condition of parent, etc.

21.6 Medical Certification: For leaves to care for a child, spouse or parent who has a serious health condition, the employee must submit to the immediate administrator or, if applying for a formal leave must attach to the leave application, medical certification from the health care provider which includes:

(1) the date, if known on which the serious health condition commenced;
(2) the probable duration of the condition;
(3) an estimate of the time that the health care provider believes the employee needs to care for the individual; and
(4) a statement that the serious health condition warrants the participation of the employee to provide care.

If the leave is for the serious health condition of the employee, the employee must submit to the immediate administrator and/or, if applying for a formal leave, must attach to the leave application, medical certification as specified in (1) and (2), above, plus a statement that, due to the serious health condition, the employee is unable to work at all or is unable to perform one or more of the essential functions of the employee's position. Medical certification must be submitted no later than 15 calendar days after the leave request has been made. If the deadline by which the employee is to submit the medical certification is after the leave has started, the employee will be considered to have taken ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave pending the District's receipt of the proper certification. However, if the employee fails to provide proper certification, the employee will be treated as if he or she did not qualify for, and thus never took, ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave, will be treated as if he or she sought a leave of absence under another provision of this Agreement, and will not be given the protections set forth in this ~~Article~~ Section.

In the case of leave due to a serious health condition of the employee, the District reserves the right as allowed by law, to require, at its own expense, that the employee obtain the opinion of a second or even third health care provider designated by the District but not employed on a regular basis by the District. The second health care provider, if required, shall be selected by the District. The third health care provider, if necessary, shall be jointly approved by the District and the employee and this provider's opinion shall be binding. If the employee's leave has already begun during this medical review process, the employee will be considered to have taken ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave, pending the result of the examinations by the second and, if necessary, third health care provider.

If additional leave beyond that provided in the certification is required, the employee must submit a new certification by the relevant health care provider.

21.7 Restrictions: In the event that parents who are both District employees each wish to take ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave for the birth, adoption, or foster care placement of their child, the combined total amount of leave that will be granted such employees will be (12) workweeks during a 12-month period, as defined in Section 22.3 above. These employees will still be eligible to take the remainder of their individual 12 workweek allotment for ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave for a purpose other than the birth, adoption or foster care placement of a child.

21.8 Compensation: ~~The Family Care and Medical Leave~~ FMLA and/or CFRA leave ~~shall~~ can be ~~an unpaid leave~~ paid, unpaid or a combination of both. An employee who

takes ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave for the employee's own serious health condition and who has accrued illness days and/or vacation days, shall be required to utilize those days before going unpaid. An employee who takes FMLA and/or CFRA leave to care for the employee's spouse, domestic partner, parent, child, grandparent, grandchild, sibling, designated person and/or child shall be required to utilize any available Personnel Necessity and vacation time. All other time is unpaid. ~~and who has accrued vacation may elect, or the District may require, the employee to utilize vacation for this purpose, in lieu of unpaid status. An employee who takes leave for the employee's own serious health condition may elect, or the District may require, the employee to utilize accrued illness days for the leave~~. During the leave, the District will continue to provide the health benefits package, and maintain the District contribution obligation pursuant to Article XIV, Health and Welfare, during the ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave (except as provided below) to an employee who is otherwise eligible for health benefits. However, an employee who does not return from such leave, or who works less than 30 days after returning from the leave (unless the employee retires within 30 days after returning from leave) will be required to reimburse the District for the District's cost of providing the health benefits package. The District, however, will not provide such health benefits for an employee for any leave period beyond twelve workweeks. Accordingly, if an employee combines pregnancy leave with a ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave, the employee will only be entitled to continued health benefits for the first twelve workweeks of leave. Thereafter, the District will provide the employee with health benefits to the same extent and under the same conditions as it provides to employees on other, similar leaves of absence.

21.9 Seniority: Accrual of seniority credit for the period of ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave shall be in accordance with Personnel Commission Rule 740.

21.10 Certification to Return to Work: The provisions of Section 11.6 and 11.7 shall apply to employees returning to work from a ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave (absence) due to the employee's own serious health condition.

21.11 Early Return From Leave: If the amount of leave needed is ~~actually~~ less than initially requested, the employee must notify the District of such an occurrence. Once the employee provides such notification, the District must reinstate the employee to the same or equivalent position within two days.

~~22.0 Charter School Leave (Unpaid): An employee shall, subject to the limits set forth below, be granted an unpaid leave to serve in an assignment at a Board of Education approved Charter School:~~

~~a. The leave shall be for a minimum of one (1) year. The leave shall be extended upon request of the employee; however, the total period of leave shall not exceed the duration of the initial charter;~~

~~b. For an employee not assigned to a school or program that is being~~

converted to a Charter School, the leave shall commence at the beginning of the next school year (July 1); exceptions may be provided in the sole discretion of the District;

c. Salary and benefits received by the employee during the period of leave shall not be the responsibility of the District, but shall be established and provided by the Charter School in accordance with the Charter School petition approved by the Board of Education;

d. Return from leave to District service shall be in accordance with the provisions contained in this Article unless the employee has been laid off by the District;

e. Upon return to District service from a Charter School leave, no employee shall receive more favorable treatment than employees in the same classification who remained with the District;

f. Employees separated involuntarily from their Charter School assignment may be subject to administrative or disciplinary action by the District for conduct which occurred at the Charter School in the same manner as if the conduct had occurred while the employee was actively employed by the District.

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Union Initial Proposal – 2/19/2025
District Counter – 6/6/2025 (Compensation)
District Amended Counter – 6/27/2025 (Sections 2.1 – 2.4, 3.6, 7.0, 9.1, 9.4)
District Amended Counter 2 – 8/26/2025 (Section 2.1)
District Amended Counter 3 – 4/17/2026
Union Counter 4/20/26
District Counter 4/21/26
Union Corrections of 4/21/26
District Counter 4/22/26 – 5:00 pm
Union Counter 4/23/2026

**Unit C**
**ARTICLE XIV**

**WAGES AND SALARIES, PAY ALLOWANCES, DIFFERENTIALS AND CERTAIN SALARY PRACTICES**

**1.0 – 2.0 – The Parties Propose No Changes**

2.~~2~~1 Uniforms:

a. If distinctive uniforms are required for an employee, the cost of purchase, lease, or rental of uniforms, identification badges, emblems and cards for employee shall be borne by the District. Such items provided by the District shall be returned to the District upon separation from the service or termination of the assignment. Further, if uniforms are provided through the issuance of coupons/vouchers or the like, the employee shall return any unused coupons/vouchers, etc., upon separation from service or termination of the assignment. Pursuant to California Code of Regulations Section 571, the District will report as special compensation to CalPERS the monetary value of any District issued uniforms provided up to $200.00. Any uniform article deemed creditable to CalPERS will be subject to both employee and employer contributions. The value amount listed previously is for CalPERS compliance and the actual amount issued can be less than value stated.

b. The district shall, for the duration of this Agreement, continue to provide and/or make available to the employees the uniforms, uniform allowances, protective gear and equipment (for example, wraparounds for cafeteria employees and housekeepers at cafeteria and children's center sites) which the District currently provides to employees under District practice, provided, however, that uniforms for bus drivers, truck drivers and employees in related classes shall be governed by the specific provisions in ~~2.2c~~ 2.1 c and 2.1 d below. One (1) lightweight jacket shall be provided to each Bus Park attendant and uniforms for Building and Grounds Workers shall be governed by ~~2.2 d~~ 2.1 e below.

c. ~~Bus and Truck Drivers and employees in related classes~~ Transportation Services Branch: All initial basic uniforms and replacement items shall be provided by District-approved vendors (at least one of which shall be located in the San Fernando Valley). No employee will receive a cash

reimbursement for such items. The District shall pay the vendors directly. The initial basic uniform shall consist of the following: one (1) jacket, four (4) shirts, four (4) pairs of trousers (female drivers may substitute skirts for any or all of the pairs of trousers), two (2) ties (optional), and one (1) belt; unless precluded by safety concerns, two (2) pairs of shorts may be substituted upon request for two of the four pairs of trousers. Employees shall be issued up to two (2) identification badges each year; additional badges must be purchased by the employee at $3 each. The first year of employment, all new employees shall receive the initial basic uniform allowance of $350. In subsequent fiscal years, employees may acquire replacement items not to exceed ~~$125~~ $500per fiscal year for bus drivers, and $700 for safety footwear~~, and $175 per fiscal year for truck drivers and related classes~~. Initial basic uniforms and replacement items provided by the District shall be returned to the District upon separation from the service or termination of the assignment._Pursuant to California Code of Regulations Section 571, the District will report as special compensation to CalPERS the monetary value of any District issued uniform voucher provided up to ~~$175.00~~ $1200. Any uniform article deemed creditable to CalPERS will be subject to both employee and employer contributions. The value amount listed previously is for CalPERS compliance and the actual amount issued can be less than value stated.

d. Materiel Management Branch/Truck Operations: For employees required to wear uniforms, all basic uniforms, safety footwear and replacement items shall be provided by District approved vendors. No employee will receive a cash reimbursement for such items and there will be no transference of unused funds between vouchers. The District shall pay the vendors directly. The initial basic uniform shall consist of the following: one (1) jacket, six (6) shirts, six (6) pairs of pants, three (3) hats, one (1) raincoat, one (1) vest and one (1) belt; four (4) pairs of shorts may be substituted upon request for four of the six pairs of pants. In addition to the initial basic uniform allowance, new employees shall receive a $400 voucher to order a minimum of two pairs of safety footwear. The initial basic uniform and safety footwear shall be provided within the first 5 workdays of employment. Employees shall be issued up to two (2) identification badges each year; additional badges must be purchased by the employee at $3 each. In subsequent fiscal years, employees may acquire replacement items not to exceed $300 for uniforms and $700 for safety footwear. Initial basic uniforms and replacement items provided by the District shall be returned to the District upon separation from service or termination of the assignment. Pursuant to California Code of Regulations Section 571, the District will report as special compensation to CalPERS the monetary value of any District issued uniform voucher provided up to $1000. Any uniform article deemed creditable to CalPERS will be subject to both employee and employer contributions. The value amount listed previously is for CalPERS compliance and the actual amount issued can be less than value stated.

~~d.~~e. For Building and Grounds Workers (class codes 4075, 4088, and

4068 only) the initial basic uniform shall consist of six (6) T-shirts with a District or Facilities Services Division emblem. Once uniforms are issued, it shall be mandatory for employees to wear their uniform at all times while on duty except when excused in writing by the employee's administrator or designee. The maintenance and cleanliness of uniforms shall be the responsibility of the employee. Replacement items will be provided by the District, on a one for one basis, when deemed necessary by the District due to normal wear and tear. Pursuant to California Code of Regulations Section 571, the District will report as special compensation to CalPERS the monetary value of any District issued uniform voucher provided up to $175.00. Any uniform article deemed creditable to CalPERS will be subject to both employee and employer contributions. The value amount listed previously is for CalPERS compliance and the actual amount issued can be less than value stated.

f. Unit C Food Service Workers Safety Footwear. Effective upon ratification of this agreement, LAUSD and SEIU will explore adding a safety footwear requirement for Food Service Workers through the LMC. LMC will explore what constitutes appropriate safety footwear, costs, potential vendors, and a voucher system that allows employees to purchase the required footwear from the vendor. Within 90 days of the first meeting, a recommendation will be made to the Director of Food Services.

2.~~3~~2 Daily Food Allowance: The District shall provide a daily food allowance of one meal, either a National School Lunch or breakfast (including an adult beverage in lieu of milk), or its equivalent based upon Board approved adult meal prices, to adult kitchen workers at schools, the Nutrition Center and Children's Centers. Children's Center Housekeepers who are assigned duties including food preparation and/or service shall also receive the food allowance.

2.4~~3~~ Mileage Reimbursement: Employees who are required to use their personal vehicles for District business shall be reimbursed at the Internal Revenue Service established standard business rate for such usage for all miles driven in District service.

For automobiles of employees who are assigned to haul large quantities of materials or tools or both in their automobiles or by attached trailers, upon recommendation of the division head, when specifically approved by the Superintendent or his designated representative:

~~Seven (7)~~ ten (10) dollars for each day or part of a day worked, plus the Internal Revenue Service established standard business rate for all miles

"Large quantities of materials or tools or both" shall be construed to mean materials or tools of such excessive weight, bulk, or injurious nature that unusual wear or serious injury to the automobile may occur.

**Unit C**
**Article XIV - Wages and Salaries**

2.~~5~~4 Emergency Vehicle Breakdown: In the event of an emergency vehicle breakdown during regular work hours, employees who are eligible to receive the flat rate pursuant to Section ~~2.4~~ 2.3 above, shall be allowed up to two (2) paid hours to arrange for the repair of the vehicle. However, in the event that extenuating circumstances exist, the two-hour period may be extended for employees who, prior to the expiration of the two-hour period, notify their superior of such circumstances and obtain appropriate approval. The employee shall notify ~~his/her~~ their immediate supervisor immediately to report the breakdown. Any breakdown time permitted under this section shall, at the sole discretion of the immediate supervisor, be charged to personal necessity, vacation or regular assigned hours.

**3.0 – 3.5 – The Parties Propose No Changes**

3.6 Language Differential:

**3.6 a-c – The Parties Propose No Change**

d. Eligible full-time employees shall be paid at the rate of ~~$.2875~~ $1.00 per hour, if required to speak, read, and write a non-English language, or ~~$.175~~ $.50 per hour if only required to converse in a non-English language.

e. Eligible full-time employees who have passed the District sign language test at Level I shall be paid at the rate of ~~$.2875~~ $1.00 per hour if required to converse in sign language. Eligible full-time employees who have passed the District sign language test at Level II shall be paid at the rate of ~~$.175~~ $.50 per hour if required to converse in sign language.

**AGREED 9/11/2025**

**3.6 f-h – 6.0 The Parties Propose No Changes**

7.0 Payroll Errors:

7.1 Off-Cycle Pay Warrant: A permanent regular employee who does not receive a scheduled pay warrant or receives an underpayment because of problems involving assignment, time reporting, or payroll processing, may request an Off-Cycle Pay Warrant for hours reported and approved by the employee's work location. The request will be processed, and a warrant will be mailed ~~made available for pick-up~~ within (3) three work days unless employee has previously requested ~~requests~~ that the warrant is made available for pick up. ~~be mailed. In circumstances where the employee received no warrant at all or a substantial underpayment of at least fifty percent (50%) of their normal net pay, the employee may request that a Off-Cycle Pay Warrant be made available for pick-up within (1) one work days unless employee requests that the warrant be mailed.~~

**No Changes From 6/27/2025 Counter**

**Unit C**
**Article XIV - Wages and Salaries**

**7.1 a-c – 8.0 – The Parties Propose No Changes**

9.0 Longevity Increment: All unit members who have completed the required years of District service, as defined below, shall be eligible to receive a longevity increment.

9.1 The longevity increment shall become effective on July 1st ~~the first day of the second Special School month~~ following completion of the qualifying number of years of service.
**AGREED 9/11/2025**

9.2 A "year of service" for the purpose of the longevity increment shall be defined as paid service in regular status for 130 days or more within the fiscal year, including time served in probationary or permanent certificated service; however, total assignment hours annually shall not exceed 2080 hours for years of service credit.

9.3 The longevity increment shall be part of the employee's basic wage for the purpose of computing overtime but shall not affect salary allocation upon promotion or reclassification to a higher class. Employees paid less than eight (8) hours per day shall receive a proportionate amount of the applicable increment.

9.4 The longevity increment schedule for years of qualifying District service shall be:

~~$.15625~~ $ .31250 per hour after 10 years
~~$.18750~~ $ .37500 per hour after 15 years
~~$.21875~~ $ .43750 per hour after 20 years
~~$.25000~~ $ .50000 per hour after 25 years
~~$.28125~~ $ .56250 per hour after 30 years

**AGREED 9/11/2025**

**10.0 – 12.0 – The Parties Propose No Changes**

Tool Allowance for Mechanics:
1.0 All Mechanics shall be allowed up to $1,500 annually for the ~~reimbursement of pre-approved~~ purchase of ~~required~~ tools. A process for preapproval, ~~and~~ reimbursement and/or other means of purchasing (such as vouchers) will be discussed by the LMC and recommendations will be made to the Deputy Superintendent, Business Operations within 90 days of the first meeting following the ratification of this agreement. Tools purchased through this process shall become the property of the District.

Tool allowance for ITS
1.1 Information Technology Services employees shall be allowed up to $1,000 annually for the ~~reimbursement of pre-approved~~ purchase of ~~required~~ tools. A process for preapproval, ~~and~~ reimbursement and/or other means of purchasing (such as vouchers) will be discussed by the LMC and recommendations will be made to the Deputy

Superintendent, Business Operations within 90 days of the first meeting following the ratification of this agreement. Tools purchased through this process shall become the property of the District.

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District Initial Proposal 7/24/2024
Union Counter 2/19/2025 (Section 1.4)
District Amended Proposal 6/6/2025
Union Counter 9/11/2025 (Section 1.4)
District Counter 9/30/2025

**UNIT C**
**ARTICLE XVI**

**VACATION**

1.0 An employee shall earn vacation for active service in a regular assignment or in an assignment in the same or another class in lieu of the employee's regular assignment in accordance with Section 1.1. Active service means all of the time for which pay is received, excluding overtime.

1.1 Accrual of vacation shall be determined based on the factors and in the manner set forth in the following table:

| Employee's Years of Service | Vacation Accrual Factor Based on 40 Hour Workweek | | | | |
|---|---|---|---|---|---|
| Less than 4 years | .03846 | | | | |
| 4 or more years but less than 15 | .05770 | | Employee's Hours of | | Employee's |
| 15 years but less than 16 | .06155 | X | Paid Status Exclusive of | = | Hours of Accrued |
| 16 years but less than 17 | .06539 | | Overtime | | Vacation |
| 17 years but less than 18 | .06923 | | | | |
| 18 years but less than 19 | .07308 | | | | |
| 19 years ~~or more~~ but less than 20 | .07693 | | | | |
| 20 years but less than 21 | .08077 | | | | |
| 21 years but less than 22 | .08462 | | | | |
| 22 years but less than 23 | .08846 | | | | |
| 23 years or more | .09232 | | | | |

For example, a full-time twelve (12) month employee will accrue vacation annually as follows:

1 through 4 years ..... 10 days
5 through 15 years ..... 15 days
16 years ..... 16 days
17 years ..... 17 days
18 years ..... 18 days
19 years ..... 19 days

20 years ~~or more~~ ..... 20 days
21 years..... 21 days*
22 years..... 22 days*
23 years..... 23 days*
24 years or more..... 24 days*

*The vacation accrual will increase as stated above effective July 1, 2025

**1.2 – 1.16 No Change**

1.17 Staff Attendance Incentive:

On an annual basis with the attendance period beginning July 1, 2024 through June 30, 2025, permanent employees who exhibit high performance standards in the area of attendance (as defined by District) shall be eligible to receive the following annual incentives:

a. Staff Annual Attendance Rate of 96%: $100.00
b. Staff Annual Attendance Rate of 97%: $200.00
c. Staff Annual Attendance Rate of 98%: $300.00
d. Staff Annual Attendance Rate of 99%: $400.00
e. Staff Annual Attendance Rate of 100%: $500.00

**No change from the District's 7/24/2024 proposal**

TA @ 12/1/25
MM @ 12/1/25

District Initial Proposal – 5/22/2025
Union Counter Proposal – 9/30/2025

**Unit C**
**ARTICLE XX**
**TUITION REIMBURSEMENT**

1.0 The District may grant tuition reimbursement to permanent Unit employees under the conditions specified below:

a. Programs eligible for reimbursement shall include, but not be limited to, courses of study at approved academic institutions, seminars and training institutes conducted by recognized professional associations, conferences, meetings and such other training programs designed to upgrade the classified service or encourage retraining of employees who may otherwise be subject to layoff as the result of technological change.

b. Approval for reimbursement shall be obtained on the appropriate form signed by the division head or designee before commencement of the course or program. Approval shall be at the sole discretion of the District. If a request for reimbursement is not approved, the employee shall be entitled upon request to know the reasons for the disapproval.

c. The course(s) or program must be directly related to the employee's service to the District and must be for the purpose of increasing the employee's knowledge, understanding and skills as related to the employee's employment by the District.

d. The course(s) or program shall not be taken during the employee's assigned duty hours.

e. Reimbursement shall be made as soon as practicable following presentation of official receipts and satisfactory evidence of successful completion of the approved course(s) or program. If grades are received, successful completion shall be defined as a grade of C or passing.

f. Tuition reimbursement shall be limited to a maximum of ~~$600~~ $1,400 effective July 1, 2025, for any individual employee during any twelve (12) month period.

g. The course(s) or program for which tuition reimbursement is requested shall be completed within the period for which it was approved, or the employee must submit a new request.

**2.0 – 4.0 – No Change**

**SEIU, Local 99**
**Unit F**
**TENTATIVE AGREEMENT**
**2024-2027**

This Tentative Agreement is made and entered into this 23rd day of April, 2026 by and between the Board of Education of the Los Angeles Unified School District ("District") and SEIU, Local 99 for employees in Unit F (SEIU).

Pursuant to the parties' 2021-2024 Agreement, the District and SEIU have met and negotiated in good faith and have completed their negotiations for a successor collective bargaining agreement. This 2024-2027 Agreement is the successor to the parties' 2021-2024 Agreement and is the final resolution to all matters associated with that Agreement. The parties hereby agree as follows:

A. **INCORPORATION OF PREVIOUS TERMS:** All articles and provisions of the parties' 2021-2024 Agreement are incorporated as part of the parties' successor Agreements except (1) as modified by this Tentative Agreement, or (2) as required to make appropriate, non-substantive language corrections.

B. **COMPENSATION 24% as follows:**

I. **2024-2025:**

Salary Increase 7%:
Effective July 1, 2024, all SEIU bargaining unit members in Unit F shall receive a 3% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2024.

Effective January 1, 2025, all SEIU bargaining unit members in Unit F shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables December 31, 2024.

II. **2025-2026:**

Salary Increase 5%:
Effective July 1, 2025, all SEIU bargaining unit members in Unit F shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.

Effective January 1, 2026, all SEIU bargaining unit members in Unit F shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

III. **2026-2027:**

Salary Increase 12%:
Effective July 1, 2026, all SEIU bargaining unit members in Unit F shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.

Effective January 1, 2027, all SEIU bargaining unit members in Unit F shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

The District will make every effort to pay all negotiated increases including retroactive increases and bonuses, if applicable, as soon as possible following adoption by the Board of Education. Every effort shall be made for all one-time retroactive increase payments to be paid in an off-cycle, separate check.

C. **ADDITIONAL AGREEMENTS:**

1. Article III-A - Subcontracting
2. Article XIV – Wages, Salaries and Differentials
   New Article III-A – Subcontracting includes Additional Hours Taskforce (upon ratification of this Agreement, the parties agree to immediately establish this taskforce)

D. **ADDITIONAL HOURS**

Effective July 1, 2027, employees in Unit F assigned to work a regular schedule of four (4) hours/day in two (2) or more SEIU positions in a status other than substitute or relief, shall be eligible to enroll in Kaiser HMO, Western Dental DHMO, and VSP Vision, or a comparable plan. If the employee waives coverage, the District shall pay $1500 for each year waived. To remain eligible each month, the employee must be in paid status within the assignment basis.

E. **NEGOTIATIONS FOR SUCCESSOR AGREEMENT:** In exchange for the closure of this Agreement, the parties agree to a new three-year term, making the successor term July 1, 2024 through June 30, 2027. The parties have been in negotiations for this successor and these negotiations have concluded.

F. SEIU agrees to withdraw with prejudice any complaints, grievances, or unfair practice charges arising from the negotiations of the Parties' 2024-2027 successor CBA, including the following PERB Charge No.:

LA-CE-7138-E

G. **TERM OF AGREEMENT:** This Agreement shall become effective upon ratification by the membership of Unit F and adoption by the LAUSD Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2027, and thereafter shall be extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice. There shall be no reopeners.

The above is subject to ratification by the membership of Unit F and to final approval by the LAUSD Board of Education.

Date of agreement: 04/23/24

Los Angeles Unified School District

By: _____
On Behalf of LAUSD

SEIU, Local 99

By: _____
On Behalf of SEIU

Adopted and approved by the Board of Education on _____, 2023.

By: _____
Scott Schmerelson, President
LAUSD Board of Education

TA KKM
MSA 04/21/26
SEIU 99

April 18, 2026

**Unit F**
**ARTICLE III-A**

**SUBCONTRACTING**

1.0 Subcontracting: There shall be no further subcontracting of work historically and exclusively performed by SEIU employees without the express agreement of SEIU.

2.0 SEIU bargaining unit members shall not be displaced or reduced as a result of subcontracted work. SEIU Bargaining unit members shall have priority over subcontracted staff in all matters related to additional work opportunities. Within six (6) months of ratification of this 2024-2027 Agreement, the parties will begin discussions exploring bringing subcontracted unit work back into the direct employment of the District during the term of this Agreement. As positions are identified, the District will post the equivalent number of positions as those subcontracted for work during the traditional work day.

3.0 ~~Joint Task Force: Within six (6) months of ratification of this 2024-2027 Agreement, the District and the Union shall establish a joint task force to identify every subcontracted position and appointed by the Union and the District.~~

3.0 Joint Task Force: the District and the Union shall establish a joint task force on Hours and Employment Maximization. This task force shall work to identify ~~every~~ subcontracted position and create and recommend ~~execute~~ a transition plan. ~~and~~ The task force shall also identify opportunities to align employee work schedules to the needs of students and schools. The Task Force shall consist of an equal number of representatives appointed by the Union and the District. Both parties agree to a mediated process for the task force.

No later than 60 days following ratification and Board approval of this Agreement, the parties shall convene the Taskforce. ~~on Hours and Employment Maximization consisting of an equal number of representatives appointed by the District and the Union.~~ The Taskforce shall establish a schedule providing for joint meetings no less than once per month during the term of this Agreement. Meetings shall be held at a mutually agreeable time and location during regular District business hours. Taskforce members shall be excused from their regular work duties during such time.

The Parties agree to use a mutually selected mediator or facilitator ~~California State Mediation and Conciliation Service~~ to facilitate Taskforce meetings.

- Investments: as contracts between LAUSD and private contractors are sunset, the task force will identify savings from discontinued subcontracting agreements, and make recommendations about the departments in which those recouped resources

~~will~~ can be reinvested, including further investment in the union represented ~~ative~~ workforce.

The task force will ~~identify~~ create and recommend a process and timeline for the following:

- ~~Offers of~~ District Employment: The District shall provide information about its employment application process ~~extend formal offers of District employment~~ to all qualified subcontracted staff currently performing unit work, subject to standard District hiring clearances, to preserve institutional knowledge and ensure continuity of service, unless prohibited by law or the applicable subcontracting agreement.

- ~~Finality of~~ Sunset of Subcontracted Work: ~~Regardless of vacancy status,~~ The District will make every reasonable effort to bring all subcontracted work—including work initiated to cover vacancies—~~must be brought~~ into direct District employment prior to the end of the 2027-2028 school year.

4.0 The parties agree through the Labor Management Committee in accordance with Article III – Union Rights, Section 7.0, the District and SEIU will review and make recommendations concerning the current conditions of subcontracted work.

5.0 The District provide SEIU with a quarterly list of Requests for Proposals ("RFPs") that the District issues for procurement of services by third parties. SEIU may demand to bargain the effects of subcontracting functions it believes have been historically and exclusively performed by SEIU Bargaining Unit employees. To the extent that the RFP's relate to the subcontracting of work exclusively and historically performed by Bargaining Unit employees, such subcontracting is contingent upon the express written agreement of SEIU.

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TA MO 04/23/26 SEIU 99

**Unit F**
**ARTICLE XIV**

## WAGES, SALARIES AND DIFFERENTIALS

**1.0 – 1.1 – No Change**

2.0 Language Differentials: An employee who meets the qualifications set forth below shall receive one of the following differentials. An employee shall be eligible for only one such differential, and it shall be the highest amount for which the employee qualifies pursuant to this Section and Section 2.1.

a. Basic Bilingual Proficiency, as demonstrated by passing the bilingual proficiency examination administered by the Personnel Commission: ~~$.2875~~ $1.00 per hour;

~~b. "A" Level Bilingual Proficiency, as demonstrated by passing the bilingual proficiency examination administered by the certificated Personnel Division: $.75 per hour;~~

c. Level II Sign Language Proficiency, as demonstrated by passing the Level II sign language test administered by the Personnel Commission: ~~$.175~~ $.50 per hour.

d. Level I Sign Language Proficiency, as demonstrated by passing the Level I sign language test administered by the Personnel Commission: ~~$.2875~~ $1.00 per hour;

2.1 Applicable qualifications for any of the above differentials are as follows:

~~a. Only employees on the "Degree Track" as described in Article VIII shall be eligible for the differential described under 2.0(b) above.~~

~~b~~a. Required certification from the appropriate ~~Local District~~ Region Superintendent/Division or Branch Head that in addition to regular duties, the employee is required routinely to speak, interpret and write a specific non-English language, or communicate fluently in sign language. If such certification is withdrawn due to the language skill no longer being required, the differential shall no longer be payable.

~~c~~b. An approved differential shall become effective on the first day of the pay period following completion of provisions in Sections 2.0 and 2.1, above and shall continue during paid absences, provided, however, an appointing authority may certify that a previously approved differential may continue uninterrupted for

employees who are reassigned, transferred or promoted to another position requiring the same language skills. The effective date shall be communicated in writing to the affected employee as soon as practicable following completion of the certification procedure(s).

**3.0 – No Change**

4.0 Payroll Errors:

4.1 Off-Cycle Pay Warrant: An permanent regular employee who does not receive a scheduled pay warrant or receives an underpayment because of problems involving assignment, time reporting, payroll processing, may request an Off-Cycle Pay Warrant for hours reported and approved by the employee's work location. The request will be processed and a warrant will be mailed ~~made available for pick-up~~ within three (3) work days unless the employee has requested ~~requests~~ that the warrant is made available for pick up. ~~be mailed. In circumstances where the employee received no warrant at all or a substantial underpayment of at least 50% of their normal net pay, the employee may request that an Off-Cycle Pay Warrant be made available for pick-up within one (1) work day unless employee requests that the warrant be mailed.~~

**4.1a – c – 5.0 – No Change**

**SEIU, Local 99**
**Unit G**
**TENTATIVE AGREEMENT**
**2024-2027**

This Tentative Agreement is made and entered into this 23rd day of April, 2026 by and between the Board of Education of the Los Angeles Unified School District ("District") and SEIU, Local 99 for employees in Unit G (SEIU).

Pursuant to the parties' 2021-2024 Agreement, the District and SEIU have met and negotiated in good faith and have completed their negotiations for a successor collective bargaining agreement. This 2024-2027 Agreement is the successor to the parties' 2021-2024 Agreement and is the final resolution to all matters associated with that Agreement. The parties hereby agree as follows:

A. **INCORPORATION OF PREVIOUS TERMS:** All articles and provisions of the parties' 2021-2024 Agreement are incorporated as part of the parties' successor Agreements except (1) as modified by this Tentative Agreement, or (2) as required to make appropriate, non-substantive language corrections.

B. **COMPENSATION 24% as follows:**

**I. 2024-2025:**

Salary Increase 7%:
Effective July 1, 2024, all SEIU bargaining unit members in Unit G shall receive a 3% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2024.

Effective January 1, 2025, all SEIU bargaining unit members in Unit G shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables December 31, 2024.

**II. 2025-2026:**

Salary Increase 5%:
Effective July 1, 2025, all SEIU bargaining unit members in Unit G shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.

Effective January 1, 2026, all SEIU bargaining unit members in Unit G shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

III. **2026-2027:**

Salary Increase 12%:
Effective July 1, 2026, all SEIU bargaining unit members in Unit G shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.

Effective January 1, 2027, all SEIU bargaining unit members in Unit G shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

The District will make every effort to pay all negotiated increases including retroactive increases and bonuses, if applicable, as soon as possible following adoption by the Board of Education. Every effort shall be made for all one-time retroactive increase payments to be paid in an off-cycle, separate check.

C. **ADDITIONAL HOURS**

1. Effective July 1, 2026, a six (6) hour Community Representative position will be assigned to every school with 200 or more students, phased in as follows:
   - 2026-2027 – SENI Highest
   - 2027-2028 – SENI High & Moderate
   - 2028-2029 – SENI Low & Lowest

2. Current employees in Beyond the Bell programs (excluding Out of School Program Helpers) at the time this Agreement is executed shall be assigned four (4) hours per day, effective July 1, 2026. Such employees shall become eligible for health benefits in accordance with Article XIII – Health and Welfare. Employees working in Beyond the Bell programs (excluding Out of School Program Helpers) shall be be assigned 4 hours per day and be eligible to enroll in Health Benefits, in accordance with Article XIII - Health and Welfare, on the first day of the month following completion of one (1) year of service following their probationary period.

3. Effective July 1, 2027, employees in Unit G assigned to work a regular schedule of four (4) hours/day in two (2) or more SEIU positions in a status other than substitute or relief, shall be eligible to enroll in Kaiser HMO, Western Dental DHMO, and VSP Vision, or a comparable plan. If the employee waives coverage, the District shall pay $1500 for each year waived. To remain eligible each month, the employee must be in paid status within the assignment basis.

4. Effective July 1, 2027, all non-Beyond the Bell Unit G employees will be assigned a minimum of four (4) hours. All Beyond the Bell employees (excluding Out of School Program Helpers) will continue to be eligible for a 4-hour assignment as detailed in #2 above.

5. Effective July 1, 2026, the District and SEIU will create a task force to advocate for and assess potential funding sources that would allow a pathway for Unit G employees to be assigned a minimum of six (6) hours.

**Additional Hours – Hold Harmless**

The establishment of minimum assigned hours shall not be considered the maximum number of assigned hours, as follows:

- The establishment of minimum hours shall in no way prevent or otherwise limit the assignment of additional hours above the established minimum; and,
- During the term of this agreement, employees with an existing assignment with more hours than any newly-established minimum hours shall not have their existing assigned hours reduced as a result of newly-established minimum assigned hours.

D. **ADDITIONAL AGREEMENTS:**

1. Article I – Recognition
2. Article III-A – Subcontracting
3. Article VIII – Hours and Overtime
4. Article IX – Evaluation Procedures
5. Article XI – Wages and Salaries, Pay Allowances, Differentials and Certain Pay Practices
6. New Article – Separability and Savings
7. New Article – Leaves of Absence
8. New Article – Holidays
9. New Article – Vacation
10. New Article – Tuition Reimbursement
11. New Appendix X – Board Rule 1990

New Article III-A – Subcontracting includes an Additional Hours Taskforce (upon ratification of this Agreement, the parties agree to immediately establish this taskforce)

E. **NEGOTIATIONS FOR SUCCESSOR AGREEMENT:** In exchange for the closure of this Agreement, the parties agree to a new three-year term, making the successor term July 1, 2024 through June 30, 2027. The parties have been in negotiations for this successor and these negotiations have concluded.

F. SEIU agrees to withdraw with prejudice any complaints, grievances, or unfair practice charges arising from the negotiations of the Parties' 2024-2027 successor CBA, including the following PERB Charge No.:

LA-CE-7138-E

G. **TERM OF AGREEMENT:** This Agreement shall become effective upon ratification by the membership of Unit G and adoption by the LAUSD Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2027, and thereafter shall be extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice. There shall be no reopeners.

Date of agreement: 04/23/26

Los Angeles Unified School District

By: _____
On Behalf of LAUSD

SEIU, Local 99

By: _____
On Behalf of SEIU

Adopted and approved by the Board of Education on _____, 2023.

By: _____
Scott Schmerelson, President
LAUSD Board of Education

TA KW MM 04/23/26 SEIU 99



District Initial Proposal 6/6/2025
SEIU Local 99 Counter 6/27/2025
District Counter 4/22/2026

**UNIT G**
**AGREEMENT**

THIS AGREEMENT is made and entered into this XX day of XX, 202X, by and between the Board of Education of the Los Angeles Unified School District, which together with its administrative staff and representatives will be referred to in this Agreement as the "District," and Service Employees International Union, Local 99, which together with its officers and representatives will be referred to in this Agreement as the "Union."

**ARTICLE I**

**RECOGNITION**

1.0 The Unit: Pursuant to applicable California statutes and regulations, and recognition under PERB Case Nos. LA-RR-1030 and LA-RR-1036, the Union has been recognized as the exclusive representative of a bargaining unit comprised of the following employees of the District:

~~1.1 Included: Unclassified employees who are in the classifications of School Supervision Aide, Playground Supervisor, Playground Worker, and Part-time Playground Helper.~~

~~Also included: Per PERB Case No. LA-UM-787-E, School Supervision Aides who also have a classified assignment (Class Code 5364) and per PERB Case No. LA-UM-790-E, Community Representatives (Class Codes 8100, 8102, 8103 and 8104).~~

1.1 Included: All regular employees in restricted and permanent status, employed in the following classes:

5337 Community Representative A and (Restricted)
5338 Community Representative C and (Restricted)
5339 Community Representative D and (Restricted)
5340 Community Representative E and (Restricted)
5367 Out-of-School Program Supervisor and (Restricted)
5369 Out-of-School Program Worker and (Restricted)
5360 School Supervision Aide and (Restricted)
8486 Out -of-School Program Helper*

*This classification remains unclassified.

1.2 Excluded: All other personnel such as those designated as

**UNIT G**
**ARTICLE I - RECOGNITION**

management, supervisory or confidential within the meaning of Government Code Section 3540.1, ~~and~~ all certificated personnel and classified personnel in classifications other than those listed above.

2.0 Changes to the Unit: The parties agree that this represents the appropriate unit. The unit may be revised only by mutual agreement or by a Public Employment Relations Board unit clarification decision, but it is agreed that neither party may file for a unit clarification proceeding involving this unit except when the District creates new classifications or when the Union contends that certain classifications should be accreted to the unit. Disputes over unit composition and alleged violations of this Article are not subject to the grievance and arbitration procedures of this Agreement.

3.0 "Employee" Defined: Unless the context clearly indicates otherwise, the terms "employee" or "employees" will normally be used in this Agreement to indicate persons who are included within the above unit, and the term "personnel" will normally be used in a broader sense to include employees as defined above plus all other persons utilized by the District to provide services.

4.0 Employees with more than one job assignment who function for a majority of the work period in any of the classifications listed in Section 1.1 of this Article shall be considered in the unit. Should an employee's job involve an equal number of hours in different assignments he/she shall be considered as included in the unit only if he/she has functioned in one of the foregoing classifications for the longest period of time based upon his/her date of regular assignment.

TA KEN
MSA 04/21/26
SEIU 99

April 18, 2026

**Unit G**
**ARTICLE III-A**

**SUBCONTRACTING**

1.0 Subcontracting: There shall be no further subcontracting of work historically and exclusively performed by SEIU employees without the express agreement of SEIU.

2.0 SEIU bargaining unit members shall not be displaced or reduced as a result of subcontracted work. SEIU Bargaining unit members shall have priority over subcontracted staff in all matters related to additional work opportunities. Within six (6) months of ratification of this 2024-2027 Agreement, the parties will begin discussions exploring bringing subcontracted unit work back into the direct employment of the District during the term of this Agreement. As positions are identified, the District will post the equivalent number of positions as those subcontracted for work during the traditional work day.

~~3.0 Joint Task Force: Within six (6) months of ratification of this 2024-2027 Agreement, the District and the Union shall establish a joint task force to identify every subcontracted position and appointed by the Union and the District.~~

3.0 Joint Task Force: the District and the Union shall establish a joint task force on Hours and Employment Maximization. This task force shall work to identify every subcontracted position and create and recommend ~~execute~~ a transition plan. ~~and~~ The task force shall also identify opportunities to align employee work schedules to the needs of students and schools. The Task Force shall consist of an equal number of representatives appointed by the Union and the District. Both parties agree to a mediated process for the task force.

No later than 60 days following ratification and Board approval of this Agreement, the parties shall convene the Taskforce. ~~on Hours and Employment Maximization consisting of an equal number of representatives appointed by the District and the Union.~~ The Taskforce shall establish a schedule providing for joint meetings no less than once per month during the term of this Agreement. Meetings shall be held at a mutually agreeable time and location during regular District business hours. Taskforce members shall be excused from their regular work duties during such time.

The Parties agree to use a mutually selected mediator or facilitator ~~California State Mediation and Conciliation Service~~ to facilitate Taskforce meetings.

- Investments: as contracts between LAUSD and private contractors are sunset, the task force will identify savings from discontinued subcontracting agreements, and make recommendations about the departments in which those recouped

resources will can be reinvested, including further investment in the union represented ative workforce.

The task force will Identify create and recommend a process and timeline for the following:

- Offers of District Employment: The District shall provide information about its employment application process extend formal offers of District employment to all qualified subcontracted staff currently performing unit work, subject to standard District hiring clearances, to preserve institutional knowledge and ensure continuity of service, unless prohibited by law or the applicable subcontracting agreement.

- Finality of Sunset of Subcontracted Work: Regardless of vacancy status, The District will make every reasonable effort to bring all subcontracted work—including work initiated to cover vacancies—must be brought into direct District employment prior to the end of the 2027-2028 school year.

4.0 The parties agree through the Labor Management Committee in accordance with Article III – Union Rights, Section 8.0, the District and SEIU will review and make recommendations concerning the current conditions of subcontracted work.

5.0 The District provide SEIU with a quarterly list of Requests for Proposals ("RFPs") that the District issues for procurement of services by third parties. SEIU may demand to bargain the effects of subcontracting functions it believes have been historically and exclusively performed by SEIU Bargaining Unit employees. To the extent that the RFP's relate to the subcontracting of work exclusively and historically performed by Bargaining Unit employees, such subcontracting is contingent upon the express written agreement of SEIU.

~~MSA~~ KKM 148 PM

Union Initial Proposal – 6/7/2025
District Counter – 6/6/2025
Union Counter – 6/27/2025
District Counter – 8/26/2025

TA MSA 04/21/26 SEIU 99

**UNIT G**
**ARTICLE VIII**
**HOURS, WORK SCHEDULES AND OVERTIME**

1.0 General Provisions

1.1 The work year of employees shall be determined by the District in accordance with the Assignment Bases established in Board Rule 1990 attached hereto as Appendix X. Employees assigned to "Flexible C Basis" shall have the same number of annual assigned days/hours as part of their basic assignment as their counterparts on regular C Basis. The District reserves the right to add new bases or modify existing bases to meet the operational needs of the District.

1.2 Employees' daily hours of work and work schedules shall be established at the discretion of the District to meet District operational needs.

1.3 The workweek of employees shall normally be Monday through Friday, but the District may establish a different workweek for various employees in order to meet the operational needs of the District. However, when the District establishes a different workweek for any classification of employees, it shall notify the Union of its intent 10 working days before change is effective and upon request shall bargain with the Union over the impact and effects of the change to the affected classification of employees. Such bargaining shall not delay the implementation of the change.

1.4 Full-time employment for employees shall be based on a forty (40) hour workweek of eight (8) hours per day, or a thirty-five (35) hour workweek of seven (7) hours per day, exclusive of meal periods. Employees' daily hours of work and work schedules shall be established at the discretion of the District to meet District operational needs.

~~1.3~~ 1.5 Nothing contained herein shall be construed as a guarantee by the District of a certain number of paid hours per day or days per week.

1.6 For the purpose of computing hours worked, time during which an employee is excused from work because of holidays, vacation, or paid leaves of absence shall be considered as time worked by the employee.

1.7 Prior to any substantial change of a permanent nature that affects an employee's work week or daily hours of work, the employee involved shall be given five work days' ~~reasonable~~ advance notification.

1.8 ~~1.5~~ Employees will be paid for all hours worked in accordance with

UNIT G

ARTICLE VIII - HOURS AND ~~WORK SCHEDULES~~ OVERTIME

this Agreement and applicable law including work performed during otherwise unpaid, duty-free meal periods and work performed before and after assigned shifts.

2.0 Overtime: To the extent practicable, the District shall use reasonable efforts to distribute overtime work equitably among the qualified employees of an office, operational unit, or work group with consideration given to District need and employee availability in making the distribution. Employees shall be responsible for updating their contact information with the appropriate office, operational unit, or work group so that they may be contacted when an overtime opportunity becomes available. Upon reasonable notice, an employee shall be required to work overtime as needed. If an employee is not available for an overtime assignment it shall be without prejudice to consideration of that employee for subsequent overtime assignments. A record of overtime hours worked by each employee in an office, operational unit, or work group will be kept for each work year and be made available upon written request by an employee or union. Though an employee may be required to work overtime upon reasonable notice, an employee cannot be required to work more than 44 hours of overtime in a month, except in the case of a fire, flood, earthquake, epidemic, emergency created by war as declared by federal or state authorities, when needed to work as disaster service workers under the law or other bona fide emergency situations (e.g., cyber attack, airplane fuel spill).

2.1 Employees assigned an average workday of four (4) hours or more but less than seven (7) hours and a workweek of twenty (20) hours or more but less than thirty-five (35) hours shall be compensated at a rate equal to one and one-half (1½) times the regular rate of pay for any work authorized and performed on the sixth (6th) and seventh (7th) days following the commencement of the regular workweek, or for hours worked in excess of eight (8) hours in one day or hours worked in excess of forty (40) hours in a calendar week.

2.2 Employees assigned an average workday of less than four (4) hours shall be compensated at a rate equal to one and one-half (1½) times the regular rate of pay for any work authorized and performed on the seventh (7th) day following the commencement of the regular workweek, or for hours worked in excess of eight (8) hours in one day or hours worked in excess of forty (40) hours in a calendar week.

2.3 When an employee is authorized and required to work on any day recognized as a holiday under this Agreement, they shall be compensated, in addition to regular pay received for the holiday, at the rate of one and one half (1½) times the regular rate of pay for actual hours worked.

~~1.4 While no meal periods are required pursuant to the terms of this Agreement, the District and Union recognize herein that an employee and the appropriate administrator may, by mutual agreement, agree to revise the employee's work schedule so as to provide the employee with an unpaid duty-free meal period, in a~~

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~~length not to exceed thirty (30) minutes and only following the completion by the employee of at least five (5) hours of continuous duty time. Upon the mutual agreement of the employee and the appropriate administrator, the referenced five (5) hours of continuous duty time requirement may include time spent in multiple assignments (whether or not in a Unit G classification).~~

3.0 Meal Period: Employees who are assigned for duty for at least five (5) hours per day shall be entitled to a minimum thirty (30) minutes duty-free, unpaid meal period. The meal period shall be scheduled by the appropriate administrator at any time other than during the first or last hour of the assignment, but whenever practicable it shall be scheduled at approximately the half-way point of the work schedule. Employees who are interrupted during their meal period and who are required to perform duties will be considered on duty for the duration of the interruption and such time will count as time worked and compensated at the appropriate rate of pay.

3.1 For purposes of scheduling meal periods pursuant to Section 3.0 above, the District shall include all assignments under the same site administrator which total five (5) or more hours of continuous employment, whether or not such assignments are in classifications covered by this Agreement or are assignments outside the classified service.

~~2.0 An employee shall receive holiday pay for the Memorial Day holiday (last Monday in May), equal to the hours assigned to work the previous Monday, provided that the employee has been in paid status either the work day before or after the holiday. Employees not regularly assigned on Mondays shall receive holiday pay equal to the hours assigned to work the previous Tuesday. An employee who is assigned to a track, and is off track on Memorial Day, shall receive holiday pay equal to hours assigned and worked the last day his/her track was in session. This section shall not apply to the Community Representative classifications.~~

4.0 Rest Period: Employees assigned six (6) hours or more per day shall be granted one paid rest period of twenty (20) minutes or two rest periods of ten (10) minutes. Employees assigned for four (4) hours or more but less than six (6) hours per day shall be granted one rest period of ten (10) minutes. The rest period shall be scheduled by the appropriate administrator for midmorning and/or mid-afternoon but not during the first or last hour of the assignment. The rest period shall not be used to lengthen the lunch period or shorten the workday.

4.1 For purposes of scheduling rest periods pursuant to Section 4.0 above, the District shall include all assignments under the same site administrator which total four (4) or more hours of continuous employment, whether or not such assignments are in classifications covered by this Agreement or are assignments outside the classified service.

UNIT G

ARTICLE VIII - HOURS AND ~~WORK SCHEDULES-~~OVERTIME

5.0 Temporary Additional Hours: Insofar as practical, temporary, additional non-overtime hours available at a site shall be distributed equitably among those qualified employees at the site who volunteer for such hours provided, however, that such increase in hours should not result in making part-time employees full-time or non-benefited employees benefited. In the event that insufficient qualified employees volunteer, the assignment shall be made by the appropriate administrator. The administrator shall make reasonable efforts to distribute equitably such assignments. ~~Assignments of additional hours in Early Education Centers shall be made in accordance with Child Development Division Bulletin No. 0318.~~

6.0 Employee Job Training: If an employee is directed to attend any job-related workshop, in-service training session, or other similar activity as a condition of continued employment, such attendance shall be considered as time worked and be compensated at the appropriate rate of pay. This provision does not apply toward the obtainment or renewal of professional degrees, licenses, or certificates (including driver licenses, CPR or first aid certificates) or in meeting employment requirements established at the time of initial entry into the job class.

TA @ 12/1/25
MM @ 12/1/25

District Initial Proposal 6/27/2025
Union Counter 7/10/2025
District Counter 8/26/2025
Union Counter 9/11/2025

**UNIT G**
**ARTICLE IX**

**EVALUATION PROCEDURES**

~~1.0 Schedule: Employees assigned as a School Supervision Aide or Community Representative shall be given a performance evaluation at least once every school year. Employees assigned as a Playground Out of School Program Supervisor, or Playground Out of School Program Worker, or Part-time Playground Helper to a Youth Services Section funded Beyond the Bell program who are regularly assigned Monday through Friday shall receive periodic Visitation Evaluation Reports from the appropriate immediate supervisor.~~

1.0 Schedule: Employees shall be evaluated in accordance with the following schedule. The District agrees to send a reminder to all supervisors of bargaining unit employees immediately before the time that annual evaluations are to be prepared stating that failure to follow provisions outlined in this Article can result in a grievance or appeal filed by the employee.

a. Restricted employees shall be given a promotability rating as part of the examination process.

b. Permanent employees shall be given a performance evaluation at least once every school year. The District shall make a reasonable effort to issue the employee's annual evaluation at least twenty working days prior to the end of the employee's assignment basis for that school year. ~~The parties realize that because of year-round schools and different work schedules, employees' assignment bases may end at different times. For example, A basis employees' assignment basis ends June 30 and B or C basis employees may have their assignment basis end sooner than June 30 if they are assigned to a year-round school.~~

   Evaluations may be issued within the last twenty days or in the next evaluation period in cases where the employee is unavailable. If an employee receives the annual evaluation within the last twenty working days, the further processing of any timely appeal or timely grievance shall be postponed, unless otherwise requested by the employee or the Union, until the employee's assignment basis begins again.

c. In addition to any other performance evaluation which may be issued, any

**Unit G**

**Article IX – Evaluation Procedures**

employee who did not receive an annual performance evaluation from at least one supervisor who supervised the employee at least ninety (90) calendar days during the annual evaluation period may request that a performance evaluation be completed by ~~his/her~~ their current immediate supervisor once the employee has worked for the supervisor at least ninety (90) calendar days.

2.0 Procedure to be followed: Performance evaluation reports, including any annual and interim evaluations, shall be made on forms prescribed by the District.

2.1 Evaluations shall be based on direct observations or knowledge or upon knowledge or information communicated directly to the evaluator and in accord with the facts and not upon unsubstantiated charges or rumors. It is understood with regard to the evaluation that the evaluator (generally the immediate administrator/ supervisor) will, where appropriate, consult with the staff person responsible for directing the employee's work.

2.2 The evaluator shall discuss the written performance evaluation report with the employee at the time the evaluation is issued. However, in the event the parties are unable to meet, the supervisor shall arrange for a discussion at a later date. Both the evaluator and the employee will sign the evaluation. The signature of the employee means only that the employee has received a copy of the evaluation. The employee may attach any written comments to the evaluation at the employee's option at the time of the conference or at a later date. The employee shall receive a copy of the evaluation.

If any category on the performance report is rated lower than "meets standards," the following will be included in the evaluation:

1. statement of the problem or concern;
2. the desired improvement;
3. suggestions as to how to improve; and
4. provisions for assisting the employee.

3.0 Grievances: Any grievance filed alleging a violation of the foregoing sections shall be limited to a claim that the above procedures have not been complied with and shall not challenge the substantive content of the material(s) in question. If it is determined that a given procedure has been violated, the remedy shall be an order requiring compliance.

3.1 Appeal: If the employee disagrees with the evaluation, ~~he/she~~ they shall have the right to appeal the evaluation in writing to the appropriate ~~Local District~~ Region Superintendent/Division head, or designated representative within ten (10) working days of receipt of the evaluation. The decision of the reviewer will be attached to the evaluation and shall be final and will be made within ten (10) working days after

## Unit G

## Article IX – Evaluation Procedures

5.1 The employee shall have the right to sign or initial any such adverse material and prepare a written response which shall be attached to the material. Upon reasonable prior notice, an employee shall have the right to inspect their personnel file during the normal office hours of the Personnel Commission without loss of pay. The employee's Union representative shall have the right, with the written consent of the employee, to inspect their personnel file. Employees will not be charged for the first five (5) pages of materials in the personnel file which they request. An employee shall also be entitled to a copy of any document the employee is requested to sign.

5.2 Conference Memos: The purpose of a conference memo is to inform the employee in writing about perceived deficiencies, where appropriate to provide constructive assistance to the employee to improve, and to document the communication on a reasonably current basis.

A conference memo is a written record about work performance issues issued after a face-to-face meeting, a telephone discussion if the employee or supervisor is unable to personally meet. Non-availability of the employee or representative for more than a reasonable time shall not delay the issuance of a conference memo.

When the District determines that a formal conference memo is to be issued, the following procedures shall apply:

a. The conference memo will be signed by the issuing supervisor. The employee shall have the right to sign the conference memo in accordance with Section 5.1.

b. A copy of the memo will be given to the employee. The supervisor shall make reasonable efforts to obtain the signature of the employee acknowledging receipt of the memo or of a witness that the conference memo was delivered.

c. Any written response from the employee shall be attached to the memo and retained with the file copy.

Neither the District nor the employee shall consider the conference memo by itself to constitute discipline. Any use of conference memos in subsequent disciplinary proceedings shall be to establish that the employee had notice of the concerns expressed in the conference memo. The underlying facts which gave rise to the conference memo (e.g., absence or tardiness record or the employee conduct at issue) may be presented in the disciplinary proceeding.

With the exception described below, annual evaluations shall not be based on conference memos issued in prior annual evaluation periods, but such conference memos may only be referred to as establishing prior notice to the employee of the concerns set forth. Generally, in order to provide an opportunity for remediation

**Unit G**

**Article IX – Evaluation Procedures**

hearing the appeal. The employee may be represented in this appeal by the Union, if ~~he/she~~ they ~~so~~ desires.

~~4.0 Nothing in this article shall in any way alter or change the status of employees in this unit as unclassified "at-will" employees who may leave or be dismissed from their positions at any time with or without notice or cause. Without altering or modifying this at-will status, upon making a request to the site administrator within 72 hours of release from District service, an employee who is released will be informed of the reason for release. The District's decision regarding release from service is final and is not subject to the grievance and arbitration procedures provided for in this Agreement.~~

~~4.1 Bargaining unit members who have served at the same school site for one or more years and are released may, after requesting and receiving reasons for their release, seek mediation and ultimately appeal the decision to the Local District Superintendent, Division Head, or designee. It being understood that the bargaining unit member will not be employed or in paid status during the mediation and appeal process. The parties shall request a mediator from the State Mediation and Conciliation Service (SMCS) to be available on mutually agreeable dates four (4) times per year. The parties shall endeavor to have dates scheduled every three months. The mediator shall work with the parties to attempt to resolve all disputes that arose due to appealed releases that occurred after the last mediation date. If the dispute is not successfully resolved through mediation, the bargaining unit member may appeal to the Local District Superintendent, Division Head, or designee. The Local District Superintendent, Division Head or designee shall determine whether to sustain or overturn the release. The decision by the Local District Superintendent, Division Head, or designee shall be final and binding. This provision does not create any expectation of permanency or property rights in Unit G classifications. The parties agree to meet at the conclusion of the 2018-2019 school year to evaluate the process and discuss if any changes or improvements need to be made. This provision shall not apply to any Unit G classification that joins the classified service through legislation.~~

4.0 Notice of Unsatisfactory Service or Act: Employees may also grieve under Article IV (Grievance Procedure) a formal Notice of Unsatisfactory Service or Act which does not recommend disciplinary action (suspension, demotion, or dismissal), including a claim that the procedures in Section 2.0 have not been followed. A Notice of Unsatisfactory Service or Act which does recommend disciplinary action may be appealed to the Personnel Commission in accordance with the provisions of Personnel Commission Rule 904. Counseling memoranda and other correspondence related to work performance concerns shall not be grievable.

5.0 Files: An employee shall be provided a copy of all adverse written materials prior to or at the time they are placed in their personnel file maintained at the Personnel Commission.

of job-related deficiencies, administrators shall not refer to a conference memo issued for the first time within thirty (30) days of the employee's annual evaluation. However, if conduct arose during that period of time which was of significant nature, such reference is permissible. When a conference memo issued within the last thirty (30) days is not referenced in the current year's evaluation, it may be referenced in the next years' annual evaluation.

Any conference memo for which there is not repetition of the concern, event, conduct or incident which gave rise to the conference memo, except those relating to serious misconduct such as child abuse, theft, substance abuse or violence, shall be void after three (3) years. Upon request of the employee, such conference memos shall be removed from the employee's files.

6.0 Prior to taking disciplinary (suspension, demotion, or dismissal) action against an employee, the responsible administrator shall advise the employee that disciplinary action may be taken and schedule a meeting to discuss the matter. The employee shall, upon request, be entitled to be accompanied at this meeting by a Local 99 representative or other person of the employee's choice. Non-availability of the employee or representative for more than a reasonable time shall not delay appropriate action, if any. This right shall not extend to routine conferences or any other meetings or to any conferences conducted under the Evaluation Procedures of this Article. Claimed violations of this Section shall be presented through appropriate disciplinary appeals.

7.0 Employees required to attend meetings scheduled by the District pursuant to this Article shall be paid appropriate mileage pursuant to Article XI, Section 8.0.

8.0 ~~5.0~~ Discussions between a Unit employee and District supervision concerning the employee's unsatisfactory work performance or work-related problems shall, to the extent practicable, be conducted privately. For the purpose of this Section, "privately" means either a private location, or a location which may be in public view but is not within earshot of other employees.

8.1 ~~5.1~~ The District will take reasonable steps to inform staff to avoid conversations in public with Unit members concerning the member's unsatisfactory work performance or work-related problems. If a Unit member has a complaint about the manner in which a conversation with staff concerning the member's unsatisfactory work performance or work-related problems has occurred, they may bring such concerns to the site administrator or designee.

TA @ 12/1/25
MOA@12/1/25

District Initial Proposal 6/27/2025
Union Counter Proposal 9/30/2025

**UNIT G**
**ARTICLE XI**

**WAGES AND SALARIES, PAY ALLOWANCES, DIFFERENTIALS AND CERTAIN SALARY PRACTICES**

1.0 Wages and salaries are attached to and incorporated in this Agreement as Appendix A. Such salaries shall be paid for all hours authorized and worked in a unit classification.

2.0 Pay Allowances:

2.1 Uniforms: If distinctive uniforms are required for an employee, the cost of purchase, lease, or rental of uniforms, identification badges, emblems, and cards for the employee shall be borne by the District. Such items provided by the District shall be returned to the District upon separation from the service or termination of the assignment.

3.0 Pay Differentials - General:

3.1 An earned salary differential in addition to the regular rate of pay specified in Appendix (X) shall be paid to affected employees under the conditions and in the amount specified in this Article.

3.2 Assignment to a new or vacant position for which a salary differential is designated, other than a temporary assignment of less than twenty (20) working days or a bilingual differential, shall be made on the basis of seniority among those employees in the appropriate class who request such an assignment.

3.3 Long-term salary differentials as designated in this Article shall be based on the special requirements of a particular position or the authorized use of special skills by a particular incumbent for twenty (20) consecutive working days or more and for which payment shall be continued during paid absences of the employee. An employee receiving a long-term salary differential shall not lose such compensation of temporarily assigned, for twenty (20) working days or less, to duties not entitled to such compensation.

3.4 Short-term salary differentials as designated in this Article shall be for the performance for less than twenty (20) consecutive working days of a specific task that is not assigned to a particular position or incumbent on a continuing basis and for which payment shall not be continued during paid absences of the employee.

3.5 A differential authorized under this Article shall not affect salary allocation upon change of assignment.

**Unit G**
**Article XI – Wages and Salaries**

3.6 Differentials for which certification by an administrator is required shall be withdrawn upon certification by the administrator.

4.0 Language Differential:

a. Certification: A regular employee shall be paid a long-term salary differential for using language skills upon certification from the appropriate ~~Local District~~ Region Superintendent/ Division or branch head that in addition to regular duties of the class, the employee is frequently called upon to speak, interpret, and write a non-English language, or to converse fluently in a non-English language or sign language.

b. Employees who have not received certification under this Section shall not be required on a recurrent basis to speak, interpret or write a non-English language. This subsection shall not apply to employees assigned to bilingual classifications or to those classifications designated in paragraph 4.1, below.

c. Language Proficiency: In order to qualify for a language differential, the employee must meet English and non-English or sign language proficiency standards prescribed by the Personnel Commission. Such English and non-English or sign language proficiency standards shall include required communication abilities which must be satisfactorily demonstrated pursuant to District examination procedures.

d. A regular employee assigned to a bilingual classification must meet the proficiency requirement in section b., above, but not the certification procedure in section a., above.

4.1 Eligible full-time employees shall be paid at the rate of $1.00 per hour if required to speak, read, and write a non-English language, or equivalent to $.50 per hour if only required to converse in a non-English language.

4.2 The differential for eligible part-time employees shall be prorated at the same rate that the number of hours of their regular assignment bears to a regular eight (8) hours per day assignment.

4.3 An approved differential shall become effective on the first day of the pay period following completion of provisions in Section 4.0, above and shall continue during paid absences, provided, however, an appointing authority may certify that a previously approved differential may continue uninterrupted for employees who are reassigned, transferred or promoted to another position requiring the same language skills. The effective date shall be communicated in writing to the affected employee as soon as practicable following completion of the certification procedure(s).

**Unit G**
**Article XI – Wages and Salaries**

4.4 An employee shall be eligible for only one differential under this Section.

5.0 Salary Placement: Placement on the salary schedule shall be at the hourly rate established for the classification.

6.0 Limited Term Compensation: Compensation for limited term assignments shall be as provided in Personnel Commission Rule 585.

7.0 ~~2.0~~ Payroll Errors: An employee who does not receive a scheduled pay warrant or receives an underpayment because of problems involving assignment, time reporting, payroll processing, may request an Off-Cycle Pay Warrant for hours reported and approved by the employee's work location. The request will be processed and a warrant will be mailed ~~made available for pick up~~ within three (3) work days unless the employee has previously requested ~~requests~~ that the warrant is made available for pick up. ~~be mailed. In circumstances where the employee received no warrant at all or a substantial underpayment of at least 50% of their normal net pay, the employee may request that an Off-Cycle Pay Warrant be made available for pick up within one (1) work day unless employee requests that the warrant be mailed.~~

a. An Off-Cycle Pay Warrant cannot be made for a pay warrant that has been issued but is subsequently unaccounted for (e.g., lost, delayed in route, stolen after receipt, etc.) or in cases where garnishments, tax liens or the like are being processed.

b. In the case of a salary warrant issued and mailed but later lost or stolen, a replacement warrant will be issued no later than seven (7) calendar days after the employee submits a Lost Warrant Affidavit form to the Payroll Services Branch.

c. The District will give written or verbal notification to an employee in the event of a garnishment or a tax lien.

7.1 ~~2.1~~ Limitations upon Recovery: Any payroll or other salary errors claimed by an employee against the District in a timely manner as provided in the grievance procedure of Article IV shall be corrected retroactively up to a maximum of three (3) years from the date of claim. In the event of an error in favor of an employee, the District shall be limited in its retroactive recovery against the employee by a three (3) year period dating from the discovery of the error. The District will notify an affected employee who received an overpayment of more than fifty dollars ($50.00) prior to making any deductions to recover such overpayment from the employee's subsequent salary payments. The District may allow the affected employee to establish a reasonable method of repayment with the Payroll Services Branch.

8.0 ~~3.0~~ Mileage Reimbursement: Employees who are required to use their personal vehicle for District business shall be reimbursed at the Internal Revenue Service established standard business rate, for all miles driven in District service.

**Unit G**
**Article XI – Wages and Salaries**

9.0 Longevity Increment: All unit members who have completed the required years of district service as defined below, shall be eligible to receive a longevity increment.

9.1 The longevity increment shall become effective on July 1st following completion of the qualifying number of years of service.

9.2 A "year of service" for the purpose of the longevity increment shall be defined as paid service in regular status for 130 days or more within the fiscal year, including time served in probationary or permanent certificated service; however, total assignment hours annually shall not exceed 2080 hours for years of service credit.

9.3 The longevity increment shall be part of the employee's basic wage of the purpose of computing overtime but shall not affect salary allocation upon promotion or reclassification to a higher class. Employees paid less than eight (8) hours per day shall receive a proportionate amount of the applicable increment.

9.4 The longevity increment schedule for years of qualifying District service shall be:

$ .31250 per hour after 10 years
$ .37500 per hour after 15 years
$ .43750 per hour after 20 years
$ .50000 per hour after 25 years
$ .56250 per hour after 30 years

10.0 ~~4.0~~ The Union and the District acknowledge the importance of the retirement savings plans therefore both parties agree to actively encourage Local's 99 members to enroll and participate in the 457(b) retirement program. The parties agree to make a joint statement encouraging SEIU Local 99 members to enroll.

TA 12/1/25
MB@12/1/25

Union Initial Proposal 7/10/2025
District Counter 8/26/2025
Union Counter 9/11/2025

**Unit G**
**NEW ARTICLE**

**SEPARABILITY AND SAVINGS**

1.0 If any provision of this Agreement should be held invalid by operation of law or by any tribunal of competent jurisdiction, or if compliance with or enforcement of any provision should be restrained by any tribunal of competent jurisdiction pending a final determination as to its validity, the remainder of this Agreement or the application of such Article or Section as to persons or circumstances other than those as to which it has been held invalid or as to which compliance with or enforcement of has been restrained, shall not be affected thereby.

2.0 In the event of any such invalidation of any provision of this Agreement, the parties agree to meet and negotiate within thirty (30) days of such invalidation for the purpose of arriving at a satisfactory replacement for such provision. This Article shall not be subject to the grievance and arbitration provisions of ~~Article V~~ Article IV.

TA MM 12/15/25
12/15/25

District Initial Proposal 6/27/2025
Union Counter 9/30/2025
District Counter 10/22/2025
Union Counter 11/12/2025 (Accept Last District Counter)

**UNIT G**
**NEW ARTICLE**

## LEAVES OF ABSENCE

1.0 Leave of Absence Defined: Restricted and permanent employees shall be eligible for certain paid and unpaid leaves of absence. A leave is an authorized absence from a job classification granted to restricted or permanent employees, for a specified purpose and period of time, with the right to return to active service unless the employees' service would otherwise have been terminated. Leaves are either "permissive" or "mandatory." As to permissive leaves, the term "may" is used and the District retains discretion as to whether they are to be granted and as to the starting and ending dates of the leave. As to mandatory leaves, the term "shall" is used and the District has no discretion as to whether the leave is to be granted to a qualified employee.

2.0 Rights Upon Return: An employee returning from a leave of ninety (90) days or less will be returned to the location from which the leave was taken except that the employee may be transferred if such a transfer would have been made if the employee had been on duty. An employee returning from a leave of more than ninety (90) days will have return rights to a position in their class.

3.0 Restrictions: An unpaid leave of absence may not be converted to a paid leave of absence, except in the case of pregnancy disability as provided in Section 9.0 of this Article.

4.0 Applications: Applications for permissive leaves of absence must be submitted on or before the dates established by this Article. The District may make exceptions to this requirement.

5.0 Notification Requirements: Unless otherwise provided in this Article, an employee must make every reasonable effort to contact and notify the appropriate supervisor, administrator or designee the working day prior to the beginning of an absence, but notification should not be later than the first working hour of the first day of absence except that specific reporting requirements may be established for certain classes and positions requiring adherence to strict time schedules. Notwithstanding other provisions of this Article, an employee intending to be absent in excess of five (5) working days must also submit a written explanation covering the period of absence to the appropriate supervisor no later than the third day of absence. Unless such an explanation is submitted, failure to return to work after the fifth consecutive working day of absence may be considered resignation from service.

5.1 All employees returning to service must notify the appropriate supervisor, administrator or designee at least one (1) hour before the end of the regular

**Unit G**
**New Article– Leaves of Absence**

working day prior to the day of anticipated return.

6.0 Cancellation or Early Return from Leave: A request by an employee for cancellation of or early return from a leave once commenced or for cancellation of a request for a leave shall be granted unless there are no vacancies in the job classification. Exceptions may be made by the District.

7.0 Expiration of Leave: Except in the case of illness leave or industrial injury/illness leave, or as otherwise provided in this Article, twenty (20) days before the expiration of a leave for ninety (90) days or more, or five (5) days before expiration of a leave for at least twenty (20) days but less than ninety (90) days, the employee should make every effort to notify the Personnel Commission of their intention to return or request an extension of leave, if eligible. Unless such notice is given, failure to return to work upon expiration of the leave may be considered resignation from service.

8.0 Bereavement Leave (Paid): An employee is entitled to a paid leave of absence from the District, not to exceed three (3) days, on account of the death of an employee's qualified family member as defined below, and if requested provide acceptable proof of death and relationship within 30 days from the first day of bereavement leave. If more than one such death occurs simultaneously, the leave may be taken consecutively. If out-of-state travel or more than two-hundred (200) miles one-way travel is required, and requested, an additional two (2) days shall be granted. Employees not traveling out of state may elect to take an additional two (2) days of bereavement, and use personal necessity, vacation, or take the bereavement leave as unpaid. A permanent employee may interrupt or terminate vacation to take bereavement leave.

The qualified family member is defined as the following relatives of the employee:

a. Spouse or cohabitant who is the equivalent of a spouse, or domestic partner (per California Family Code 297-297.5);
b. Parent (includes of spouse, of cohabitant who is the equivalent of a spouse);
c. Grandparent (includes of spouse, of cohabitant who is the equivalent of a spouse);
d. Child (includes son/daughter-in-law, step and foster child);
e. Grandchild (includes of spouse, of cohabitant who is the equivalent of a spouse);
f. Brother;
g. Sister;
h. Any relative living in the immediate household of the employee; and
i. Designated person (District employees are limited to one designated person per 12-month period. The employee may identify the designated person when the employee requests a leave for family care, medical, bereavement, and/or kin care)

9.0 Pregnancy and Related Disability Leave (Paid and Unpaid):

**Unit G**
**New Article– Leaves of Absence**

9.1 Paid Disability Leave: For that period of time during which the employee is physically or mentally disabled and unable to perform ~~her~~ their regular duties due to pregnancy, miscarriage, childbirth and recovery therefrom, or if the employee's job would cause undue risk to the employee or the completion of a successful pregnancy, ~~she~~ they shall be permitted to utilize ~~her~~ their illness leave pursuant to Section 11.0 of this Article. Employees may take up to 18 workweeks of protected leave under the Pregnancy Disability Leave (PDL) and if eligible, may also be entitled to take 12 workweeks of protected time under FMLA and/or CFRA.

9.2 Physician Certification: A pregnant employee shall be permitted to continue on active duty until such date as ~~she and her~~ their physician determine that ~~she~~ they must be absent ~~herself~~ due to pregnancy disability., ~~provided that she can and does continue to perform the full duties and responsibilities of her position.~~ The District will engage in the interactive process to ensure the pregnant employee can stay in active duty as long as possible with or without a reasonable accommodation. The District may require the employee ~~must also supply~~ to provide to the District ~~her~~ their physician's certification as to the beginning and ending dates of actual pregnancy-related disability for which paid illness absence is claimed, and ~~her~~ their physician's release to return to active duty.

9.3 Optional Unpaid Portion: A pregnant employee in active status shall, upon request, be granted an unpaid pregnancy leave prior to the period of actual disability and still qualify for paid illness absence during the actual disability. This is the only exception to the general rule that paid leave may only be taken from active status.
**Amended 10/22/2025**

10.0 Child Care Leave (Unpaid): An unpaid leave may be granted to a permanent employee to care for such employee's own (including adopted) child or grandchild of under three years of age. Proper written application must be submitted to the Personnel Commission at least ten (10) working days prior to the commencement of such leave. The leave, together with any renewal thereof, shall not exceed thirty-nine (39) calendar months in duration.

11.0 Illness Leave (Paid): An eligible employee shall be granted a leave of absence because of illness, or injury, or quarantine of the employee.

11.1 Each employee shall accrue 0.05 hours of full-pay illness absence credit for each hour for which salary is received, excluding overtime.

11.2 At the beginning of the first pay period of each fiscal year upon initial regular appointment, reemployment or reinstatement, each employee in paid status who has accrued fewer than the number of full-pay illness absence hours equivalent to 100 days shall be credited with the number of half-pay illness absence days which, when added to the accrued full-pay illness absence days, equals the equivalent of 100 days of full and half-

pay illness absence days.

11.3 At the beginning of the first pay period of each fiscal year upon initial regular appointment, reemployment or reinstatement, each employee in paid status shall receive credit for full-pay illness leave of absence up to thirteen (13) days (pro-rated for those employed less than a full year) prior to accrual. However, an employee who uses such a credit prior to actual accrual shall not accrue or be credited with additional leave until the negative balance has been restored. If an employee is paid for more than the illness absences to which entitled, or terminates employment prior to accruing leave taken in advance, the employee shall be required to refund to the District the salary to which not entitled. This requirement shall be waived in the event of the employee's death or physical or mental disability which precludes the employee from returning to District employment.

11.4 Unused full-pay illness absence credit shall be cumulative from year to year without limitation. Half-pay illness credit shall not be cumulative from year to year.

11.5 When a permanent employee is absent under this Section and such absence is properly verified, the employee will receive their full normal pay up to the total of the employee's full-pay illness benefits. Full-pay illness benefits shall be used before available half-pay benefits may be used. Additional days of illness absence will be at half-pay up to the total of half-pay days credited, if available, unless the employee requests use of an accrued vacation which they may have. The amount of paid illness absence taken in any pay period shall not be in excess of the illness absence accumulated by the close of the pay period immediately preceding the illness absence, except as provided in Section 11.3. A restricted employee must render service and shall not be eligible to be paid for more than the equivalent of six (6) days of full-pay illness leave until the first day following completion of 130 days of paid service in regular assignments. Half-pay illness leave shall not be paid during this time. When all paid and unpaid leaves of absence and vacation benefits have been exhausted, a regular employee who is unable to assume the duties of their position shall be placed on a reemployment list for a period of thirty-nine (39) months as if they were being laid off. An employee on a reemployment list shall have the same rights and benefits as an employee laid off for lack of work or lack of funds.

11.6 An employee who is absent shall be required to certify the reason for absence by completing the appropriate form. Also, the District may verify, when it reasonably suspects abuse or deems necessary for health and safety reasons, any claimed illness, injury, or disability under this Section before authorizing any compensation.

11.7 An employee absent from duty for any illness, injury or surgery for more than five (5) consecutive working days shall be required to submit a signed attending physician's statement or appropriate health form to the immediate administrator and may be referred by the District for health approval prior to readmission.

11.8 If a permanent employee resigns and returns within thirty-nine (39)

**Unit G**
**New Article– Leaves of Absence**

months of the last date of paid service to permanent status, the number of hours for which the employee was entitled to full-pay illness absence shall be restored, unless the employee's illness balance had been transferred to another agency or used in computation of retirement allowance.

11.9 A permanent employee who has exhausted all accumulated illness leave privileges, vacation, and other available paid leaves may be granted additional unpaid illness leave for a period not to exceed six (6) months. Such leave may, upon request, be renewed for two (2) additional six (6) month periods. The total of all unpaid illness leave shall not exceed eighteen (18) months. Until notified to the contrary, the employee may properly assume the leave has been granted.

12.0 Industrial Injury/Illness Leave (Paid): An employee who is absent from District service because of an injury or illness that arose out of and in the course of employment, and for which temporary disability benefits are received under the worker's compensation laws, shall be entitled to a paid leave of absence under the following conditions:

a. Allowable paid leave of absence shall be for up to sixty (60) working days for the same injury or illness;

b. Allowable paid leave of absence shall not be accumulated from year to year;

c. An employee absent under this Section shall be entitled to receive such portion of the salary due for any pay period in which the absence occurs as, when added to the temporary disability indemnity, if any, required under State law, will result in a payment of not more than the employee's salary as of the date of injury or illness;

d. When an authorized leave of absence continues into the next fiscal year, the employee shall be entitled to only the amount of unused leave of absence due for the same illness or injury; and

e. Each employee who received a work-related injury or illness that requires medical attention or absence from work for more than the day of the occurrence must complete a written report of injury on a form to be provided by the District. This written report must be submitted to the immediate administrator within two (2) working days after the occurrence if the employee is physically able to do so. The site administrator shall, as a result of his or her own investigation, complete the Employer's Report of Occupational Injury or Illness, and shall attach the employee's report thereto. The employee must also report as soon as possible for examination and treatment by a physician who is on the District's Emergency Medical Panel.

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12.1 Extension of Industrial Injury Leave (Paid): If the employee was physically injured during an act or acts of violence related to and during the performance of assigned duties, then the leave of absence may be extended beyond the initial sixty (60) day period up to an additional 120 days. In order to qualify for such an extension the employee must have: (1) notified the site administrator and appropriate law enforcement authorities within twenty-four (24) hours of the incident if the employee was physically able to do so; (2) completed the employee's written report and reported for treatment as required in "e.", above; (3) submitted the Special Physical Injury/Alleged Act of Violence form to the Office of Risk Management and Insurance Services within 30 days of the incident; and (4) submitted to the District using a District-approved leave of absence form. The leave of absence form is to be filed with the District in a timely manner so that the District has adequate time to review and process the claim prior to the effective date of the leave extension. Determination whether the injury was the result of an act of violence, and whether the act of violence was related to and during the performance of duties (but not whether it is compensable under worker's compensation laws), shall be made by the Office of Risk Management and Insurance Services. A determination that the injury is disabling beyond the sixty (60) day period and approval of the paid leave extension shall be contingent upon the employee qualifying for payment of temporary disability benefits under applicable workers' compensation laws. An employee may be required during the extended period to be evaluated by the District at any time. The District shall continue to advise employees of the requirements of this Section.

12.2 Upon exhaustion of the above-authorized industrial injury leave benefits, the employee shall be permitted to utilize accrued illness benefits or vacation benefits, if any. If the employee continues to receive temporary disability indemnity, the employee shall be paid for any illness and vacation benefits which, when added to the temporary disability indemnity, will result in a payment of not more than full normal salary.

12.3 An employee absent under this Section shall remain within the State of California unless the District authorizes the travel outside the State.

13.0 Personal Necessity Leave (Paid): An employee shall, subject to the limits set forth below, be granted a paid personal necessity leave when the gravity of the situations described below require the personal attention of the employee during assigned hours of service:

a. Death or serious illness of a member of the employee's immediate family. The immediate family is defined as the parent, grandparent or grandchild of the employee or the employee's spouse, and the spouse, child (including foster child), brother, sister, daughter-in-law, or son-in-law of the employee, or any relative living in the immediate household of the employee;

b. Accident involving the employee's person or property or the person

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or property of a member of the employee's immediate family;

c. Birth of the employee's child.

d. Religious holiday of the employee's faith;

e. Imminent danger to the home of an employee occasioned by a disaster such as flood, fire, or earthquake;

f. Other significant event of a compelling nature to the employee, the gravity of which is comparable to the above, which demands the personal attention of the employee during assigned hours and which the employee cannot reasonably be expected to disregard, limited to two (2) occasion in any school year.

g. Verifiable automobile failure including flat tires up to two (2) hours if the employee's automobile is required to be used for work purposes on that day;

h. An appearance of the employee in court as a litigant or as a witness under an official governmental order for which salary is not otherwise permitted, provided that:

(1) Each day of necessary attendance as a litigant or as witness under such an official governmental order must be certified by the clerk or other authorized officer of a court or other governmental jurisdiction;

(2) In any case in which a witness fee is payable, such fee shall be collected by the employee and remitted to the Accounting and Disbursements Division; and

(3) The employee must return to work in cases where it is not necessary for him to be absent the entire day;

i. One (1) of the six (6) days allowed under Personal Necessity Leave may be taken for registration or final examinations in District-recognized institutions of higher learning. Verification of the registration or examination schedule may be required by the appropriate administrator.

j. Required attendance at the employee's child's or ward's classroom and meeting with the school administrator because of suspension pursuant to Education Code Section 48900.1.

k. Up to one (1) day of paid personal necessity leave and additional hours of accrued vacation or unpaid leave not to exceed a total of eight (8) hours

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per calendar month, forty (40) hours per school year for attendance at the school of the employee's own child, ward, or grandchild for purposes of a school activities leave provided by Section 230.8 of the Labor Code. The employee must notify the immediate administrator or designee at least five (5) working days prior to the absence. This advance notice requirement shall not be applicable in the event of unforeseeable circumstances or emergencies, in which case the employee shall provide as much notice as reasonably possible. The administrator or designee and employee must agree on the date and time of the leave and the employee must provide written verification from the school visited, upon request of the administrator or designee.

l. An employee shall be allowed up to six additional days of personal necessity leave in any calendar year to attend to the illness of a child, parent, spouse, domestic partner, or child of a domestic partner of the employee as provided by Section 233 of the Labor Code. All existing contractual conditions for use of illness leave shall apply to this leave as well. Use of illness leave as provided above shall not extend the maximum period of leave to which an employee is entitled under Family Care and Medical Leave (FMLA).

m. On a maximum of two (2) occasions during a school year (up to a cumulative total of eight [8] hours in a school year), to attend the funeral of a close friend or relative not included in the definition of qualified family member (qualified family member as defined in Section 8.0 of this Article).

13.1 The following limits and conditions are placed upon allowing a personal necessity leave of absence:

a. The total number of days allowed in one school year for such leave shall not exceed six (6) days per fiscal year;

b. The days allowed shall be deducted from and may not exceed the number of full-pay days of accrued illness leave to which the employee is entitled;

c. The personal necessity leave may not be granted during a strike, demonstration or any work stoppage involving the Union; and

d. Written request on the appropriate form shall be filed with the appropriate administrator no less than five (5) working days in advance of a religious holiday or court appearance.

e. The employee may be required to verify the nature of such necessity.

14.0 Personal Leave (Unpaid): An unpaid leave may, at the discretion of the District, be granted to a permanent employee for a period not to exceed fifty-two (52)

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consecutive calendar weeks, except as provided in "f" below, for a specific personal reason satisfactory to the District, including but not limited to the following:

a. To be with a member of the immediate family who is ill;

b. To accept an opportunity of a superior character which will result in the employee rendering more effective service on return to the District;

c. To rest, subject to approval by the District;

d. To remain with spouse if a change of residence is required;

e. To pursue a program of study in residence in an approved institution of higher learning or under a fellowship foundation approved by the State Board of Education;

f. To serve as a State Legislator -- such leave shall be renewed annually during tenure of office, the above limitation notwithstanding; or

g. To serve in an elective position in the city, county, state, or federal government, other than the State Legislature.

Applications must be filed with the Personnel Commission and are subject to cancellation in the event of layoff.

15.0 Military Leave: An appropriate military leave of absence shall be granted to any qualified employee in accordance with the provisions of the Education Code and Military and Veterans Code.

16.0 Court Subpoena Leave (Paid): A paid leave shall be granted to allow an employee to appear, in response to a subpoena duly served, when other than a litigant (a) in a case before a grand jury; (b) in a criminal case before a court within the State; or (c) in a civil case in a court within the county in which the employee resides or outside of said county if within 150 miles of place of residence. Leave shall be granted for the days of attendance in court as certified by the clerk or other authorized officer of such court or grand jury or by the attorney for the litigant in the case. In any case in which witness fees are payable, such fees shall be collected by the employee and remitted to the Accounting and Disbursements Division. An employee whose regular assignment is to other than the day shift will be reassigned to the day shift on each day that such court subpoena occurs. Subject to the possibility of making reasonable travel arrangements, the employee shall be required to report for work during the balance of their assigned working day or week when their presence is not required pursuant to said subpoena.

17.0 Jury Duty Leave (Paid): A paid leave shall be granted to any employee

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required to render jury service in any court within the State. An employee shall provide to their supervisor no less than five (5) working days' notice of a summons to jury service. However, if the summons to the employee does not allow for at least five working days' notice, the employee shall notify their supervisor immediately upon receipt of the summons. All jury fees received shall be remitted to the Accounting and Disbursements Division except mileage fees, jury fees earned on holidays, during vacation, or on any days an employee is not in paid status, or that amount of the daily jury fee which exceeds the employee's daily gross earnings. Employees whose regular assignment is to other than the day shift will be reassigned to the day shift. Subject to the possibility of making reasonable travel arrangements, the employee shall be required to report for work during the balance of their assigned working day or week when their presence is not required for jury duty.

18.0 Conference and Convention Attendance Leave (Paid): A paid leave may, in the discretion of the District and upon the recommendation of the appropriate division head, be granted for attendance at conferences and conventions under all of the conditions noted below:

a. The attendance leads directly to the professional growth of the employee and the improvement of the work program of the employing division;

b. The attendance does not result in unnecessary duplication of participation by District personnel; and

c. The attendance does not necessitate the reimbursement of any expenses by the District to the employee.

A written or oral report of the conference may be requested by the appropriate administrator. For conferences or conventions which are not permitted pursuant to the above, the District may authorize the employee to utilize personal necessity leave under Section 13.0 of this Article.

19.0 Professional Growth Study Leave (Unpaid): A one-time unpaid leave not to exceed one (1) school year shall be granted to a permanent employee meeting the following qualifications to pursue a program of study in residence at an institution of higher learning when such program is designed to improve the employee's professional services to the District:

a. The employee has four (4) or more years of paid service with the District in a classification in the Unit;

b. The courses or program taken by the employee must be directly related to the employee's position and be for the purpose of increasing the employee's knowledge, understanding and skills or be coursework leading to qualification for certification as a teacher; and

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c. The courses or program taken by the employee must be approved by the District in advance and must be taken at an accredited institution of higher education.

19.1 The employee's division head may terminate the leave of any employee on evidence of their failure to pursue or accomplish the purpose of such leave.

20.0 Peace Corps, Red Cross and Merchant Marine Leaves: Permanent employees covered by this Agreement shall be granted an unpaid leave of absence not to exceed twenty-five (25) months to serve in the Peace Corps. During any period of war or national emergency, unpaid Red Cross Leave or unpaid Merchant Marine Leave shall be granted to any employee who enters the full-time paid service of the American Red Cross or the U. S. Merchant Marine in accordance with the provisions of the Military and Veterans Code and the Education Code.

21.0 Miscellaneous Leaves:

21.1 Employment Examination: Upon giving their immediate supervisor advance notice of not less than two (2) working days, an employee shall be permitted a paid absence to take an examination or participate in other District employment procedures during working hours. If less than two (2) days' notice is given by an employee, permission to participate without loss of pay is subject to approval by their immediate supervisor.

21.2 Annual Physical Examination: A permanent employee shall be granted up to one day per year with pay for the purpose of a comprehensive physical examination provided that the verification of such an examination is submitted to the District.

21.3 Witness: An employee who is subpoenaed to be a witness in the appeal by another employee of a decision of the State Compensation Insurance Fund arranged by the District's Insurance Section may attend without loss of salary.

21.4 Epidemics and Emergencies: An employee with regular status shall be paid their regular salary for any period during which they are unable to work at their regular place of employment because it is closed by the District due to quarantine, epidemic, or other conditions involving the health or safety of students or employees. To be eligible for such pay the employee must be ready, able and willing to perform their customary or other reasonable and suitable duties at different work locations as designated by the District. Nothing contained herein shall be construed to limit the authority of the District to make temporary assignments of employees to different or additional locations, shifts, or work duties for the purpose of meeting emergencies.

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**New Article– Leaves of Absence**

22.0 Family Care and Medical Leave/California Family Rights Act (FMLA/CFRA): A paid or unpaid Family Care and Medical Leave (FMLA) and/or California Family Rights Act (CFRA) leave shall be granted, to the extent of and subject to the restrictions as set forth below, to a full-time or part-time employee who has been employed for at least 12 months and who has worked at least 130 equivalent workdays during the 12 months immediately preceding the first day of leave. For purposes of this Section, furlough days, miscellaneous natural disaster (MSND) and days worked during off-basis time (Z-time) shall count as "workdays". FMLA and CFRA absences of 20 consecutive working days or less can be granted by the immediate administrator, manager, supervisor or designee. Leaves of 20 or more consecutive working days can be granted only by submission of a formal leave application to the Personnel Commission.

22.1 Definitions: For purposes of FMLA and/or CFRA, the following definitions shall apply:

a. Child: A biological, adopted or foster child; a stepchild; a legal ward; child of a domestic partner (CFRA only), grandchild (CFRA only); or a child of an employee standing "in loco parentis," such child being either under 18 years of age or an adult dependent who is incapable of self care due to a mental or physical disability. A biological or legal relationship is not necessary for a person to have stood "in loco parentis" to the employee as a child.

b. Spouse: A husband or wife of an employee, including same-sex or common-law marriage entered into in a State that recognizes such marriages;

c. Parent: A biological, foster, adoptive parent; parent-in-law (CFRA only), grandparent (CFRA only) or a person who stood "in loco parentis" to the employee when the employee was a child; a stepparent; or a legal guardian.

d. Family member: "child", "spouse", or "parent" as defined above.

e. Sibling (CFRA only): A person related to another person by blood, adoption, or affinity through a common legal or biological parent.

f. Designated Person (CFRA only): Any individual related by blood or whose association with the employee is the equivalent of a family relationship. Employees are limited to one (1) designated person per 12-month period. The designated person may be identified by the employee at the time the employee requests a leave for family care, medical, bereavement, and/or Kin Care.

g. Next of Kin (FMLA Servicemember Leave Only): Nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter.

h. Serious health condition: An illness, injury (including, but not limited to, on-the-job injuries and pregnancy), impairment, physical, or mental condition that involves in-patient care or a regimen of continuing treatment by a health care provider.

i. Incapacity: An inability to work, attend school, or perform other regular activities due to a serious health condition, treatment thereof, or recovery therefrom.

j. Inpatient care: An overnight stay in a hospital, hospice, or residential medical care facility, including any period of incapacity as defined in this Section or any subsequent treatment in connection with inpatient care.

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**New Article– Leaves of Absence**

k. Intermittent leave: Leave taken in separate periods of time due to a serious health condition, rather than one continuous period of time.

l. Continuing treatment: In person treatment by a "health care provider" that involves one or more of the following:

(1) a period of incapacity of more than three consecutive calendar days (as well as any subsequent treatment or period of incapacity relating to the same condition) that also involves either two or more treatments by a "health care provider", or treatment by a "health care provider" on at least one occasion that results in a regimen of continuing treatment under the supervision of a "health care provider";

(2) any period of incapacity due to pregnancy (including morning sickness);

(3) any period of incapacity or treatment for an incapacity due to a chronic health condition that requires periodic visits for treatment, which continues over an extended period of time, and may cause episodic (i.e., a period of incapacity for less than three days) rather than a continuing incapacity (such as asthma, diabetes, and migraine headaches);

(4) a period of incapacity that is long-term due to a condition for which treatment may not be effective; and

(5) any period of absence to receive multiple treatments, including treatment of a condition that would likely result in a period of incapacity for a period of more than three days if not treated.

m. Health care provider: A licensed physician, surgeon, osteopathic physician or surgeon, podiatrist, dentist, clinical psychologist, optometrist, chiropractor (limited to treatment consisting of manual manipulation of the spine to correct a subluxation as demonstrated by X- ray), nurse practitioner, nurse midwife, clinical social worker, physician assistant, or a Christian Science Practitioner listed with the First Church of Christ, Scientist in Boston, Massachusetts, or any other person determined by the Secretary of Labor to be capable of providing health care services.

22.2 Reasons for Leave: An eligible employee's FMLA and/or CFRA leave entitlement is limited to a total of 12 workweeks during any 12-month period measured forward for one or more of the following reasons:

a. Birth of an employee's child. Leave must be completed prior to the child's 1st birthday.

b. Placement of a child with the employee for adoption or foster care, including time to prepare for the placement, as well as bonding time after the birth or placement of the child. Bonding must be completed within one (1) year of the child being placed with the employee.

c. To care for the employee's own serious health condition, including incapacity due to pregnancy*, childbirth*, or related medical conditions, that makes the employee unable to perform one or more essential functions of the employee's job. (*CFRA applies after employee has exhausted PDL leave. See PDL benefit in Section 9.0 above)

d. To care for the employee's child, parent, parent-in-law**, spouse,

domestic partner**, grandparent**, grandchild**, sibling**, or designated person who has a serious health condition, including incapacity due to pregnancy, child birth, or related medical conditions. (** CFRA only)

e. Any qualifying exigency related to the covered active duty or call to covered active duty of the employee's spouse, child, or parent in the United States Armed Forces.

f. An eligible employee's FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12-month period measured forward for the following reason:

i. To care for the employee's child, parent, spouse, or next of kin who is undergoing medical treatment, recuperation, or therapy, or is otherwise on the temporary disability retired list for a serious injury or illness while on active military duty in the Armed Forces.

22.3 Length of Leave:

a. An eligible employee's FMLA and/or CFRA leave entitlement is limited to a total of 12 workweeks during any 12-month period measured forward from the beginning date of absence for any of the reasons specified in Section 22.2 above.

b. FMLA and CFRA leave run concurrently when the qualifying reason(s) for both FMLA and CFRA is the same with the exception of pregnancy, childbirth or related medical conditions under PDL in Section 9.0 above. In such cases, CFRA may only be taken after the employee has exhausted the leave permitted under PDL.

c. FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12 month period measured forward.

22.4 Intermittent Leave: The leave may be taken intermittently or on a reduced work schedule. If the leave is taken for bonding, the minimum duration of the leave shall be two (2) weeks; however, the District shall grant the employee leave of less than two (2) weeks' duration on two (2) occasions. If the leave is taken for a serious health condition of the employee or of the employee's family member, leave may be taken intermittently or on a reduced schedule when medically necessary, as determined by the health care provider of the person with the serious health condition. An employee may take such leave for as short a time as one hour (can be less than one hour, if necessary).

If an employee does take intermittent or a reduced-schedule leave that is foreseeable based on a planned medical treatment of the employee or the employee's family member or for the birth, adoption, or foster care placement of a child, the District has the right to transfer temporarily the employee to an available alternative position for which the employee is qualified and which better accommodates the recurring periods of leave during the duration of the intermittent or reduced-scheduled leave. The alternative position must have equivalent pay and benefits but does not have to have equivalent duties. The alternative position shall first include an attempt to reasonably altering of the employee's current job. Upon the conclusion of the intermittent or reduced-schedule

leave, the District will place the employee in the same or equivalent job the employee had prior to the leave.

22.5 Notification: If the need for the FMLA and/or CFRA leave is foreseeable more than 30 calendar days prior to the employee's need for leave, the employee shall give at least 30 days notice. If less than 30 days, the employee must provide the immediate supervisor with as much advance notice as possible but, at the least, within two (2) business days of learning of the need for the leave. These advance notice requirements shall not be applicable in the event of unforeseeable circumstances or emergencies. Whenever possible, if the need for leave is foreseeable due to a planned medical treatment, the employee must make a reasonable, good faith effort, subject to the approval of the employee's or family member's health care provider, to schedule the treatment to avoid disruption to the District's operations. In giving notice, the employee must include the qualifying event for which the leave is needed, e.g., birth of a child, serious health condition of parent, etc.

22.6 Medical Certification: For leaves to care for a child, spouse or parent who has a serious health condition, the employee must submit to the immediate administrator or, if applying for a formal leave must attach to the leave application, medical certification from the health care provider which includes:

(1) the date, if known on which the serious health condition commenced;
(2) the probable duration of the condition;
(3) an estimate of the time that the health care provider believes the employee needs to care for the individual; and
(4) a statement that the serious health condition warrants the participation of the employee to provide care.

If the leave is for the serious health condition of the employee, the employee must submit to the immediate administrator and/or, if applying for a formal leave, must attach to the leave application, medical certification as specified in (1) and (2), above, plus a statement that, due to the serious health condition, the employee is unable to work at all or is unable to perform one or more of the essential functions of the employee's position. Medical certification must be submitted no later than 15 calendar days after the leave request has been made. If the deadline by which the employee is to submit the medical certification is after the leave has started, the employee will be considered to have taken FMLA and/or CFRA leave pending the District's receipt of the proper certification. However, if the employee fails to provide proper certification, the employee will be treated as if he or she did not qualify for, and thus never took, FMLA and/or CFRA leave, will be treated as if he or she sought a leave of absence under another provision of this Agreement, and will not be given the protections set forth in this Section.

In the case of leave due to a serious health condition of the employee, the District reserves the right as allowed by law, to require, at its own expense, that the employee obtain the opinion of a second or even third health care provider designated by the District but not employed on a regular basis by the District. The second health care

provider, if required, shall be selected by the District. The third health care provider, if necessary, shall be jointly approved by the District and the employee and this provider's opinion shall be binding. If the employee's leave has already begun during this medical review process, the employee will be considered to have taken FMLA and/or CFRA leave, pending the result of the examinations by the second and, if necessary, third health care provider.

If additional leave beyond that provided in the certification is required, the employee must submit a new certification by the relevant health care provider.

22.7 Restrictions: In the event that parents who are both District employees each wish to take FMLA and/or CFRA leave for the birth, adoption, or foster care placement of their child, the combined total amount of leave that will be granted such employees will be (12) workweeks during a 12-month period, as defined in Section 22.3 above. These employees will still be eligible to take the remainder of their individual 12 workweek allotment for FMLA and/or CFRA leave for a purpose other than the birth, adoption or foster care placement of a child.

22.8 Compensation: FMLA and/or CFRA leave can be paid, unpaid or a combination of both. An employee who takes FMLA and/or CFRA leave for the employee's own serious health condition and who has accrued illness days and/or vacation days, shall be required to utilize those days before going unpaid. An employee who takes FMLA and/or CFRA leave to care for the employee's spouse, domestic partner, parent, child, grandparent, grandchild, sibling, designated person and/or child shall be required to utilize any available Personnel Necessity and vacation time. All other time is unpaid. During the leave, the District will continue to provide the health benefits package, and maintain the District contribution obligation pursuant to Article XIV, Health and Welfare, during the FMLA and/or CFRA leave (except as provided below) to an employee who is otherwise eligible for health benefits. However, an employee who does not return from such leave, or who works less than 30 days after returning from the leave (unless the employee retires within 30 days after returning from leave) will be required to reimburse the District for the District's cost of providing the health benefits package. The District, however, will not provide such health benefits for an employee for any leave period beyond twelve workweeks. Accordingly, if an employee combines pregnancy leave with a FMLA and/or CFRA leave, the employee will only be entitled to continued health benefits for the first twelve workweeks of leave. Thereafter, the District will provide the employee with health benefits to the same extent and under the same conditions as it provides to employees on other, similar leaves of absence.

22.9 Seniority: Accrual of seniority credit for the period of FMLA and/or CFRA leave shall be in accordance with Personnel Commission Rule 740.

22.10 Certification to Return to Work: The provisions of Section 11.6 and 11.7 shall apply to employees returning to work from a FMLA and/or CFRA leave (absence)

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New Article– Leaves of Absence

due to the employee's own serious health condition.

22.11 Early Return From Leave: If the amount of leave needed is less than initially requested, the employee must notify the District of such an occurrence. Once the employee provides such notification, the District must reinstate the employee to the same or equivalent position within two days.

**Amended 10/22/2025**

TA @ 12/1/25
MM@12/1/25

SEIU Initial Proposal – 6/7/2024
District Counter – 6/6/2025
Union Counter – 6/27/2025
District Counter – 8/26/2025
Union Counter – 9/30/2025

**UNIT G**
**NEW ARTICLE**
**HOLIDAYS**

1.0 Holidays: An employee in a regular assignment or in an assignment in lieu of their regular assignment shall receive holiday pay for those holidays listed below and for other holidays declared by the Board of Education, the Governor of California, or the President of the United States which come within or immediately abut the employee's assignment period, subject to the conditions listed in Sections 1.1 through 1.2:

January 1 ..... New Year's Day
That date in January declared by the Board ..... Martin Luther King, Jr. Day
Third Monday in February ..... Presidents Day
Last Monday in May ..... Memorial Day
June 19 ..... Juneteenth Day
July 4 ..... Independence Day
That date declared by the Board ..... Admission Day
First Monday in September ..... Labor Day
November 11 ..... Veterans Day
That Thursday in November proclaimed by the President ..... Thanksgiving Day
Day following Thanksgiving Day ..... Thanksgiving Friday
December 25 ..... Christmas Day
That date declared by the Board ..... Alternate Lincoln Day Observance

1.1 The employee must have been in paid status for a portion of the working day of their assignment immediately preceding or succeeding the holiday, provided that an employee on a military leave of absence entitled to compensation under Article (NEW) (Leaves of Absence) shall only receive pay for the portion of the holiday period needed to meet the total time for which compensation is required by law.

~~1.2 An employee whose regular work schedule is less than five (5) days per week and forty (40) hours per week shall not be entitled to pay for any holiday observed on the employee's regularly scheduled day off.~~

~~1.3~~ 1.2 An employee who is not normally assigned to duty during the school holidays of December 25 and January 1 shall be paid for those two holidays provided that they were in paid status during any portion of the working day of their normal assignment immediately preceding or succeeding the holiday period.

## UNIT G
## NEW Article – Holidays

2.0 Friday shall be the observed holiday for all purposes for holidays which fall on a Saturday; Monday shall be the observed holiday for all purposes for holidays which fall on a Sunday.

3.0 If a holiday occurs while an employee is on vacation or other paid leave, that day will be credited and paid as a holiday.

TA 12/1/25
MOU 12/1/25

District Initial Proposal – 6/6/2025
Union Counter – 6/27/2025
District Conter – 8/26/2025
Union Counter – 9/30/2025

**UNIT G**
**NEW ARTICLE**
**VACATION**

1.0 An employee shall earn vacation for active service in a regular assignment or in an assignment in the same or another class in lieu of the employee's regular assignment in accordance with Section 1.1. Active service means all of the time for which pay is received, excluding overtime.

1.1 Accrual of vacation shall be determined based on the factors and in the manner set forth in the following table:

| Employee's Years of Service | Vacation Accrual Factor Based on 40 Hour Workweek | | | | |
|---|---|---|---|---|---|
| Less than 4 years | .03846 | | | | |
| 4 or more years but less than 15 | .05770 | | Employee's Hours of | | Employee's |
| 15 years but less than 16 | .06155 | X | Paid Status Exclusive of | = | Hours of Accrued |
| 16 years but less than 17 | .06539 | | Overtime | | Vacation |
| 17 years but less than 18 | .06923 | | | | |
| 18 years but less than 19 | .07308 | | | | |
| 19 years but less than 20 | .07693 | | | | |
| 20 years but less than 21 | .08077 | | | | |
| 21 years but less than 22 | .08462 | | | | |
| 22 years but less than 23 | .08846 | | | | |
| 23 years or more | .09232 | | | | |

For example, a full-time twelve (12) month employee will accrue vacation annually as follows:

1 through 4 years ..... 10 days
5 through 15 years ..... 15 days
16 years ..... 16 days
17 years ..... 17 days

**Unit G**
**New Article – Vacation**

18 years ..... 18 days
19 years ..... 19 days
20 years..... 20 days
21 years..... 21 days
22 years..... 22 days
23 years..... 23 days
24 years..... 24 days

1.2 The vacation accrual factor for employees assigned a regular workweek of less than forty (40) hours during the first four (4) years of service shall be:

37.5 hours but less than 40 hours ..... .04087
35 hours but less than 37.5 ..... .04379
less than 35 hours ..... .03846

During subsequent years of service vacation accrual shall be at the rate of the forty (40) hour workweek above.

1.3 A "year of service" for the purpose of this Article shall be defined as paid service in regular status for 130 days or more within the fiscal year, including time served in probationary or permanent certificated service; however, total assignment hours annually shall not exceed 2080 hours for years of service credit.

1.4 No employee shall be permitted to accrue vacation in an amount greater than that which the employee earns in 18 pay periods (the employee's "vacation cap amount"). Once the employee has accrued vacation in an amount equal to the employee's vacation cap amount, the employee shall cease to accrue vacation until the employee uses vacation in an amount sufficient to reduce the employee's accumulated vacation balance below the employee's vacation cap amount.

1.5 Consistent with the 18 pay period vacation cap amount set forth in 1.4 above, the following procedure for scheduling of vacation time shall be in effect:

a. Step One: By March 15 of each school year, administrators shall issue an annual vacation calendar for the next school year. The calendar will include the following:

(1) A list of all dates when vacation cannot be taken due to operational needs.

(2) A list of all dates when vacation may be taken by all employees.

(3) A list of all dates when a part of the staff may take vacation

**Unit G**
**New Article – Vacation**

indicating any limits on the number of employees who may take vacation or on the amount of vacation that may be taken.

b. Step Two: By April 15 of each school year or two weeks after the adoption of school calendars, whichever occurs last, each employee shall provide to their appropriate administrator or designee a proposed written vacation usage schedule for the following school year, which schedules vacation for the school year in amount necessary to assure the employee will not exceed the vacation cap amount.

The vacation days identified in the employee-submitted vacation schedule shall be scheduled in a manner consistent with the provisions of 1.6 through 1.9 below. Unless otherwise directed by the employee's appropriate administrator, the proposed vacation schedule for B, C, and E basis employees shall include the appropriate winter and spring recess days within the employee's basis, and for A basis employees, the second or third week of winter recess.

1.6

a. Within (15) calendar days of receipt of the employee's vacation usage schedule, the appropriate administrator shall provide a written acknowledgment either approving the employee's submitted vacation usage schedule for the following school year, or disapproving the submitted schedule and providing a basis in writing for that denial. Timely submitted vacation schedules shall not be denied for reasons other than workload, scheduling conflicts or where the proposed schedule for vacation would substantially interfere with the operation of the employee's work unit. Changes in pre-approved vacation schedules will not be made by the District except for critical operational necessity or an emergency that would substantially interfere with the operation of the employee's work unit. Vacations in progress shall not be canceled for reasons other than a declared state of emergency. Except as provided in Section 1.8, any scheduling conflict(s) between or among employees working in the same unit or office as to when vacation can be taken shall be decided by site or work unit seniority within classification. In the event of a tie, the scheduling conflict shall be determined by lot.

b. An employee whose previously approved vacation has been changed due to a critical operational necessity shall have the right, prior to filing a formal grievance pursuant to the grievance procedure, to meet with the employee's appropriate administrator and the appropriate Division Head or designee to attempt to informally resolve the appropriateness of the vacation change. The meeting shall occur and the decision of the Division Head or designee shall be provided within five (5) days of the employee's request for the meeting. Nothing herein shall alter the 15-day time limit for filing a written grievance as required by Article IV, Grievance Procedure.

**Unit G**
**New Article – Vacation**

1.7 Once an employee's vacation schedule is submitted and approved pursuant to the above, no change can be made by the employee without submission of an alternate vacation schedule for the date(s) in question. The requested modification(s) shall not be unreasonably denied.

1.8 An employee that is prevented or prohibited from taking vacation previously approved by the employee's appropriate administrator shall be permitted to exceed by that amount the vacation cap amount for the school year in question, and shall be granted a preference the following year in scheduling vacation so as to assure the employee's ability to schedule sufficient vacation to reduce the employee's vacation accumulation below the vacation cap amount. However, such relief from the vacation cap amount must first be pre-approved in writing by the Superintendent or designee.

1.9 In circumstances where an employee could not reasonably have anticipated the need to request particular vacation time off, provided that such requested time is during a period that vacation would normally be available, nothing in the above vacation scheduling procedure will preclude an employee from requesting, and the administrator, in their discretion, from approving, a vacation request for time off not scheduled as above in Section 1.6. Such requests shall not be unreasonably denied.

1.10 The District shall be permitted (but not required) to schedule and require employees to take vacation under the following circumstances:

a. On days designated by the District as school holidays or at any other time during the employee's assignment period to avoid leave without pay;

b. When the employee fails to provide an annual vacation schedule per 1.5 above;

c. When the employee has accrued vacation in an amount equal to or greater than the vacation cap amount, as provided in 1.8 above;

d. When the employee is sent home pending the results of a disciplinary investigation (with the vacation used to be restored to the employee's vacation balance if the investigation does not lead to discipline); and

e. During periods within the employee's assignment basis when the District is closed, when the employee's work site is closed, or when there is a lack of work (unless the employee and the appropriate administrator agree that the employee may go unpaid during such a period). Where assignment of mandatory vacation is necessary due to lack of work as determined by management, volunteers shall be considered first; preference shall be given to employees in the affected classification at the site with the highest site seniority in classification. If the number of volunteers is insufficient, assignment of mandatory vacation shall be to

**Unit G**
**New Article – Vacation**

those employees with the highest vacation balance. Exception to the foregoing may be made considering special needs, attendance records, the individual employee's vacation balance, and/or previously approved scheduled vacation.

1.11 Vacation may be interrupted or terminated in order to begin illness leave, bereavement leave, jury duty leave or military leave.

1.12 Except as set forth in 1.13 below, in computing pay for vacation, all applicable salary differentials shall be included and vacation shall be paid at the base salary rate in effect at the time the vacation is taken.

1.13 When a regular employee whose assignment is other than A Basis is given a Z Basis assignment, that employee shall earn vacation in accordance with the schedule set forth in 1.1 above.

1.14 Attendance Incentive Plan

a. A vacation-earning employee who accumulates a total of fifty (50) days or more of full-pay illness absence credit shall, on a one-time basis as of June 30 of the school year in which they accumulated those fifty (50) days, be credited with two (2) additional days of vacation. An employee whose full-pay illness absence credit drops below 50 or more days shall not be entitled to additional vacation under this section, except pursuant to subparagraph (b).

b. Each additional increment of twenty-five (25) days of unused full-pay illness absence credit beyond fifty (50) days shall entitle the employee to one (1) additional vacation day.

c. At the option of the appropriate Division Head, B, C and E basis employees may be paid for the additional days of vacation earned in 1.14a and 1.14b on the basis of their daily rate of pay during the preceding fiscal year.

1.15 Staff Attendance Incentive:
On an annual basis with the attendance period beginning July 1, 2024 through June 30, 2025, permanent employees who exhibit high performance standards in the area of attendance (as defined by District) shall be eligible to receive the following annual incentives:

a. Staff Annual Attendance Rate of 96%: $100.00
b. Staff Annual Attendance Rate of 97%: $200.00
c. Staff Annual Attendance Rate of 98%: $300.00
d. Staff Annual Attendance Rate of 99%: $400.00
e. Staff Annual Attendance Rate of 100%: $500.00

District Initial Proposal 6/6/2025
Union Counter Proposal 9/30/2025

TA @ 12/1/25
MO @ 12/1/25

**UNIT G**
**NEW ARTICLE**
**TUITION REIMBURSEMENT**

1.0 The District may grant tuition reimbursement to permanent Unit employees under the conditions specified below:

a. Programs eligible for reimbursement shall include, but not be limited to, courses of study at approved academic institutions, seminars and training institutes conducted by recognized professional associations, conferences, meetings and such other training programs designed to upgrade the classified service or encourage retraining of employees who may otherwise be subject to layoff as the result of technological change.

b. Approval for reimbursement shall be obtained on the appropriate form signed by the Region Superintendent/Division head or designee before commencement of the course or program. Approval shall be at the sole discretion of the District. If a request for reimbursement is not approved, the employee shall be entitled, upon request, to know the reasons(s) for the disapproval.

c. The course(s) or program must be directly related to the employee's service to the District and must be for the purpose of increasing the employee's knowledge, understanding and skills as related to the employee's employment by the District.

d. The course(s) or program shall not be taken during the employee's assigned duty hours.

e. Reimbursement shall be made as soon as practicable following presentation of official receipts and satisfactory evidence of successful completion of the approved course(s) or program. If grades are received, successful completion shall be defined as a grade of C or passing.

f. Tuition reimbursement shall be limited to a maximum of $1,400, effective July 1, 2025, for any individual employee during any twelve (12) month period.

g. The course(s) or program for which tuition reimbursement is requested shall be completed within the period for which it was approved, or the employee must submit a new request.

2.0 Provisions of this Article shall not apply to any employee eligible for reimbursement by any other governmental agency, organization or association.

**Unit G**
**New Article - Tuition Reimbursement**

3.0 An employee who terminates employment with the District within six (6) months of receiving tuition reimbursement pursuant to this Article, shall refund the amount of the reimbursement to the District, or it shall be deducted from the employee's final warrant. In the event that the employee's financial obligation exceeds the amount of their last pay warrant, then the employee shall be liable for any remaining amount and be required to repay all amounts due in accordance with procedures established by the District. This requirement shall be waived in the event of the employee's death or physical or mental disability which precludes the employee from returning to District employment.

TA@ 12/1/25
MO@12/1/25

District Initial Proposal 6/6/2025
SEIU Local 99 Counter Proposal 6/27/2025

**UNIT G**
**NEW APPENDIX X**

1990. ASSIGNMENT BASES

The various bases of assignment for employees shall be as follows:

| Basis | Definition of Assignment Period |
|---|---|
| A | From July 1 to June 30, inclusive. |
| B | 221 days, excluding Saturdays and Sundays but including legal holidays, and including school holidays except as provided below, occurring during the period of assigned time as designated by the Superintendent of Schools or his or her authorized representative. Such assignment shall include the period from the first day of the fall semester to the last day of the spring semester, inclusive. As an exception, and to be known as "Flexible B Basis", the 221 days of assignment for employees in year-round schools may occur at any time from July 1 to June 30, inclusive, provided that, notwithstanding any other provision to the contrary, the annual hours of paid holidays and related benefits are commensurate with those for the regular B Basis. |
| C | 204 days, excluding Saturdays and Sundays but including legal holidays, and including school holidays except as provided below from the first day of the fall semester to the last day of the spring semester, inclusive. As an exception, and to be known as "Flexible C Basis," the 204 days of assignment for employees in year -round schools may occur at any time from July 1 to June 30, inclusive, provided that, notwithstanding any other provision to the contrary, the annual hours of paid holidays and related benefits are commensurate with those for the regular C Basis. |

**UNIT G**
**NEW APPENDIX X**

| | |
|---|---|
| D | 226 days excluding Saturdays and Sundays but including legal holidays and including school holidays, except as provided below, occurring during the period of assigned time as designated by the Superintendent of Schools or his or her authorized representative. Such assignment shall include the period from the first day of the fall semester to the last day of the spring semester, inclusive (Effective 7 - 1 -07) |
| E | 234 days, excluding Saturdays and Sundays but including legal holidays, and including school holidays except as provided below, occurring during the period of assigned time as designated by the Superintendent or his or her authorized representative. Such assignment shall include the period from the first day of the fall semester to the last day of the spring semester, inclusive. |
| K | 214 days, excluding Saturdays and Sundays, but including legal holidays, and including school holidays except as provided below, occurring during the period of assigned time as designated by the Superintendent or his or her authorized representative. Such assignment shall include the period from the first day of the fall semester to the last day of the spring semester, inclusive. |
| X | Periods of assignment, as needed, not otherwise defined in this Rule (including assignments in substitute, temporary, and relief status and the unclassified service). For use when an employee is not performing regular duties or when the employee is performing regular duties and the assignment is 10 working days or less. |

**UNIT G**
**NEW APPENDIX X**

Z

(1) The period between the ending date of an employee's assignment basis in one school year and the beginning date of the regular basis for the following school year, or

(2) the periods of unassigned time, or

(3) the intersession periods for year-round school employees. Restricted to certificated and classified employees having regular status in other than A basis positions. For use when an employee is performing regular duties and the assignment is more than 10 working days.

School holidays may be declared unassigned days for classified employees by appropriate administrators. School holidays not assigned as working days for classified employees shall be unpaid days except that earned vacations shall be taken during school holiday periods.

Employees assigned on any of the above bases may be placed by the Board of Education on unpaid leaves of absence from service not to exceed five days during a school year.

(Amended 8-26-14, previously Amended 6-12-07)

SEIU FTE LIST

| | | |
|---|---|---|
| **Air Filter Technician 2** | 22104078 | 11 |
| **Animal Caretaker** | 22104526 | 3 |
| **Assistant Photocopy Technician** | 24104798 | 2 |
| **Athletic Trainer** | 29105320 | 8 |
| **Automotive Body Mechanic** | 22305771 | 4 |
| **Automotive Mechanic** | 22305775 | 18 |
| **Brass & Percus Instrument Tech** | 22103571 | 2 |
| **Building & Grounds Worker** | 22104075 | 1,966 |
| **Building & Grounds Worker (Restr/Disab)** | 22104068 | 8 |
| **Building Engineer** | 22104041 | 12 |
| **Bus Park Attendant** | 22305788 | 15 |
| **Campus Aide & Restricted** | 29104687 | 1,973 |
| **Campus Aide Female & Restricted** | 29104688 | 119 |
| **Campus Aide Female Span Lg & Restricted** | 29104689 | 1 |
| **Campus Aide Male & Restricted** | 29104691 | 110 |
| **Campus Aide Male Span Lang & Restricted** | 29104692 | 10 |
| **Campus Aide Spanish Lang & Restricted** | 29104690 | 1 |
| **Class 'A' Comm Truck Drvr** | 22305831 | 102 |
| **Class 'B' Comm Truck Drvr** | 22305847 | 28 |
| **Community Representative A And (Rest)** | 29105337 | 146 |
| **Community Representative C And (Rest)** | 29105338 | 1,010 |
| **Community Representative D And (Rest)** | 29105339 | 4 |
| **Community Representative E And (Rest)** | 29105340 | 7 |
| **Couns Aide** | 21104568 | 16 |
| **Deaf & Hh Instructional Aide & R** | 21104946 | 5 |
| **Digital Library Assistant** | 24102128 | 1 |
| **Early Ed C Aide I -Cant Lang & Rstr** | 21104522 | 4 |
| **Early Ed C Aide I-Span Lang & Rstr** | 21104521 | 10 |
| **Early Ed Center Aide I &** | 21104520 | 1,339 |
| **Early Education Center Attendant** | 22104081 | 93 |
| **Ed Resource Aide & Restr** | 21104924 | 20 |
| **Ed Resource Aide Span Lang & R** | 21104925 | 8 |
| **Educ Aide 2** | 21104583 | 15 |
| **Educ Aide 3 (Avid)** | 21104596 | 14 |
| **Educ Aide 3 Restricted** | 21104581 | 84 |
| **Educ Aide 3 Spanish Lang & R** | 21104579 | 9 |
| **Enterprise Server Analyst** | 24103544 | 4 |
| **Fleet-Parts Purchaser** | 24105130 | 1 |
| **Fleet-Parts Storekeeper** | 24105249 | 12 |
| **Food Production Assistant** | 22204399 | 28 |

| | | |
|---|---|---|
| **Food Production Worker** | 22204398 | 12 |
| **Food Service Worker** | 22204391 | 2,519 |
| **Food Service Worker II (Driving)** | 22204388 | 51 |
| **Forklift Operator** | 24105217 | 15 |
| **Garage Assistant** | 22305781 | 25 |
| **Garage Attendant** | 22305786 | 23 |
| **Gardener** | 22104186 | 166 |
| **Graphic Arts Machinist** | 22103528 | 2 |
| **Health Care Assistant** | 21104700 | 278 |
| **Health Site Support Aide** | 24104402 | 8 |
| **Heavy Bus Driver** | 22305826 | 497 |
| **Heavy Duty Bus-Truck Mechanic** | 22305776 | 63 |
| **Infant Care Aide And (Restricted)** | 21104063 | 43 |
| **Instr Aid (Braille)** | 21104706 | 16 |
| **Instr Aid For Students Who Are Deaf&Hh-S** | 21104569 | 54 |
| **Instr Aid I** | 21104991 | 776 |
| **Instr Aid II** | 21104592 | 1 |
| **Instr Aide (Music)** | 21104572 | 6 |
| **Instr Aide Computer Lab** | 21104495 | 48 |
| **Instructional Aide (Literacy) & (Rest)** | 21104496 | 254 |
| **Instructional Aide (Math) & (Rest)** | 21104499 | 95 |
| **Instructional Aide (Tk) & (Restricted)** | 21104477 | 980 |
| **Interpreter Aide - Spanish Lang** | 21104668 | 5 |
| **Interpreting Equipment Tech** | 24104617 | 4 |
| **IT Lan Technician** | 24103593 | 4 |
| **IT Solution Technician** | 24103863 | 47 |
| **IT Support Technician** | 24102210 | 404 |
| **IT Support Technician II** | 24103591 | 43 |
| **Light Bus Driver** | 22305861 | 516 |
| **Medical Supply Clerk** | 24105206 | 1 |
| **Migrant Program Technician** | 24104919 | 2 |
| **Military Property Custodian& Log** | 24105185 | 1 |
| **Musical Instrument Repair Assistant** | 22103764 | 1 |
| **Naturalist** | 22104595 | 22 |
| **Network Systems Technician I** | 24103595 | 12 |
| **Network Systems Technician II** | 24103596 | 5 |
| **Outdoor-Education Assistant** | 21104475 | 59 |
| **Out-Of-School Pgm Hlpr** | 29208486 | 67 |
| **Out-Of-School Program Supervisor & (Res)** | 29105367 | 1,538 |
| **Out-Of-School Program Worker & (Restricted)** | 29105369 | 2,261 |
| **Packaging Services Technician** | 22104335 | 2 |
| **Pest Management Technician** | 22104158 | 22 |
| **Piano Technician** | 22103586 | 3 |
| **Pool Custodian** | 22104057 | 12 |

| | | | |
|---|---|---|---|
| **Power Equipment Mechanic** | 22305780 | 2 | |
| **Prog Supp Worker, Out-Of-School** | 29105342 | 4 | |
| **Pupil Service & Att Aide -Span Lang** | 24104663 | 1 | |
| **Pupil Services & Attendance Aide** | 24104660 | 18 | |
| **Res Assistant For Studts W/ Vis Disabil** | 21104577 | 3 | |
| **Sch Occupational Therapy Assistant** | 21104906 | 12 | |
| **School Climate Advocate & (Restricted)** | 29102358 | 320 | |
| **School Facilities Attendant** | 22104097 | 139 | |
| **School Facilities Attendant Female** | 22104098 | 16 | |
| **School Facilities Attendant Male** | 22104099 | 14 | |
| **School Helper And Restricted** | 29204511 | 2 | |
| **School Supervision Aide And (Restricted)** | 29105360 | 3,045 | |
| **Sci,Tech,Engr & Math Ctr Tech** | 22104510 | 5 | |
| **Senior Food Service Worker** | 22204395 | 353 | |
| **Senior IT Support Technician** | 24103539 | 13 | |
| **Sign Language Interpreter** | 21104954 | 70 | |
| **Spec Needs Attendant** | 24104459 | 1 | |
| **Special Education Assistant** | 21104571 | 7,432 | |
| **Special Education Assistant (Male)** | 21104566 | 11 | |
| **Special Education Trainee** | 21104575 | 2 | |
| **Speech Language Pathology Assistant** | 21104950 | 90 | |
| **Sr Food Production Assistant** | 22204332 | 6 | |
| **Sr Migrant Program Technician** | 24104918 | 1 | |
| **Sr Musical Instrument Tech** | 22103569 | 1 | |
| **Sr Offset Machine Operator** | 24104761 | 1 | |
| **Sr Offset Press Operator** | 24104765 | 1 | |
| **Stage Rigger** | 22103566 | 1 | |
| **Stock Clerk** | 24105247 | 11 | |
| **Stock Clerk (Computer Repair)** | 24105265 | 1 | |
| **Stock Clerk (Infant & Preschool)** | 24105274 | 3 | |
| **Stock Clerk (Music)** | 24105267 | 5 | |
| **Stock Worker** | 24105260 | 96 | |
| **Stringed Instrument Technician** | 22103581 | 2 | |
| **Teacher Assistant - Degree Track** | 11500953 | 1,339 | |
| **Teacher Assistant - Non-Degree** | 11500954 | 13 | |
| **Toolkeeper** | 22105285 | 5 | |
| **Tractor Mower Operator** | 22103368 | 8 | |
| **Transportation Router** | 22305727 | 13 | |
| **Tree Surgeon** | 22104147 | 15 | |
| **Truck Driver Helper** | 24105871 | 1 | |
| **Wan Specialist I** | 24103538 | 1 | |
| **Window/Wall Washer** | 22104051 | 24 | |
| **Woodwind Instrument Tech** | 22103576 | 3 | |
| **SEIU Total** | | | **31,290** |

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | SEIU Local 99 |
| Certificated, Classified, Other: | Classified |

The proposed agreement covers the period beginning: July 1, 2024 (date) and ending: June 30, 2027 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | | |
|---|---|---|---|---|---|
| | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease) **2025-26** | Year 2 Increase/(Decrease) **2026-27** | Year 3 Increase/(Decrease) **2027-28** |
| 1. **Salary Schedule** Including Step and Column | $ 1,023,563,229 | $ 175,510,164 | $ 120,102,261 | $ 47,435,238 |
| | | 17.15% | 10.02% | 3.60% |
| 2. **Other Compensation** Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 5,282,885 | $ - | $ - |
| | | | | |
| **Description of Other Compensation** | | Attendance incentive, longevity, uniforms | | |
| 3. **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 321,891,091 | $ 57,191,190 | $ 38,354,757 | $ 41,046,985 |
| | | 17.77% | 10.12% | 9.83% |
| 4. **Health/Welfare Plans** | $ 538,032,418 | | $ 21,754,741 | $ 146,708,645 |
| | | 0.00% | 4.04% | 26.21% |
| 5. **Total Bargaining Unit Compensation** Add Items 1 through 4 to equal 5 | $ 1,883,486,738 | $ 237,984,239 | $ 180,211,759 | $ 235,190,868 |
| | | 12.64% | 8.49% | 10.22% |
| 6. **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 19,357.51 | | | |
| 7. **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 97,300 | $ 12,294 | $ 9,310 | $ 12,150 |
| | | 12.64% | 8.49% | 10.22% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the SEIU Local-99 Units B, C, F and G.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Not applicable.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

The agreement includes assigment hour miniumums for various jobs including Early Education Center & Infant Care Aides (4 hours), Community Representatives (4 hours), Special Education Assistants & Health Care Assistants (7 hours), and Food Service Workers (6 hours). Schools with 200 students or more will receive one Community Representative position (to be phased in over 3 years).

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $237.98M in FY 2025-26, $418.20M in FY 2026-27 and $653.39M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreement.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, and Capital Projects Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The SEIU Local 99 agreements are multi-year. The cost of the agreement will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria and Capital Projects Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | | | $ 2,607,916,734 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 87,890,186 | $ 59,113,341 | $ 1,042,290,350 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 24,897,902 | $ 21,771,718 | $ 1,863,347,222 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (21,821,606) | $ 277,612,888 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 112,788,088 | $ 59,063,452 | $ 6,220,649,146 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (74,515,483) | $ (4,283,541) | $ (1,842,594,078) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (187,303,572) | $ (63,346,993) | $ (1,105,954,079) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (187,303,572) | $ (63,346,993) | $ 2,519,016,437 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (94,779,362) | $ (83,787,776) | $ 725,147,112 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (92,524,210) | $ 20,440,783 | $ 1,577,053,696 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | | $ - | $ 1,423,190,464 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 63,777,044 | $ 7,506,402 | $ 788,484,096 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 22,139,062 | $ 2,719,981 | $ 1,420,876,829 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (3,025,331) | $ 253,943,569 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 85,916,107 | $ 7,201,053 | $ 5,006,962,918 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 74,515,483 | $ 4,283,541 | $ 1,842,594,078 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (11,400,623) | $ (2,917,512) | $ (468,181,996) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (11,400,623) | $ (2,917,512) | $ 421,702,007 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (9,577,156) | $ (4,740,980) | $ 421,632,827 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (1,823,467) | $ 1,823,468 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ - | $ - | $ 4,031,107,197 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 151,667,231 | $ 66,619,743 | $ 1,830,774,446 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 47,036,964 | $ 24,491,699 | $ 3,284,224,050 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (24,846,937) | $ 531,556,458 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 198,704,195 | $ 66,264,505 | $ 11,227,612,064 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (198,704,195) | $ (66,264,505) | $ (1,574,136,075) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (198,704,195) | $ (66,264,505) | $ 2,940,718,444 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (9,577,156) | $ (4,740,980) | $ 421,632,827 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (94,779,362) | $ (83,787,776) | $ 725,147,112 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (94,347,677) | $ 22,264,251 | $ 1,577,053,696 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ - | $ - | $ 72,222,044 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 1,135,607 | $ 1,897,857 | $ 26,706,196 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 336,691 | $ 437,695 | $ 51,162,621 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (3,807,850) | $ 5,238,690 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 1,472,298 | $ (1,472,298) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (1,472,298) | $ 1,472,298 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (1,472,298) | $ 1,472,298 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (1,472,298) | $ 1,472,298 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | | $ - | $ 65,911,632 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 12,028,274 | $ 1,035,385 | $ 90,174,822 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 4,035,138 | $ 1,911,011 | $ 93,648,872 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (19,009,808) | $ 10,601,855 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 16,063,411 | $ (16,063,412) | $ 287,122,057 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (16,063,411) | $ 16,063,412 | $ (45,011,505) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (16,063,411) | $ 16,063,412 | $ 43,919,334 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (16,063,411) | $ 16,063,412 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 15,915,608 | $ 6,449,483 | $ 178,799,697 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 5,767,777 | $ 3,691,142 | $ 159,070,187 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (31,824,010) | $ 158,272,715 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 21,683,385 | $ (21,683,385) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (21,683,385) | $ 21,683,385 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (21,683,385) | $ 21,683,385 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (21,683,385) | $ 21,683,385 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | | $ 95,451 | $ 1,340,578 |
| Employee Benefits | 3000-3999 | $ 767,199 | | $ 72,592 | $ 839,791 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ - | $ 168,043 | $ 2,180,369 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ - | $ (168,043) | $ (804,227) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ - | $ (168,043) | $ 3,683,159 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | | $ (168,043) | $ 3,683,159 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 46,330 | $ 8,855,994 | $ 145,232,503 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 14,619 | $ 4,824,267 | $ 77,940,390 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | | $ 45,563,346 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (13,741,210) | $ 277,381,697 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 60,949 | $ (60,949) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (60,949) | $ 60,949 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (60,949) | $ 60,949 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (60,949) | $ 60,949 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | | $ 140,689 | $ 9,023,681 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | | $ 1,291,045 | $ 6,322,194 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,431,734) | $ 1,422,542,237 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ - | $ (0) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ - | $ 0 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ - | $ 0 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ 0 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | | $ 63,303 | $ 835,561 |
| Employee Benefits | 3000-3999 | $ 351,659 | | $ 25,994 | $ 377,653 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (89,297) | $ 8,445 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ - | $ - | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ - | $ - | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | | $ 13,288 | $ 317,528 |
| Employee Benefits | 3000-3999 | $ 134,747 | | $ (17,990) | $ 116,757 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ 4,702 | $ 15,888,105 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ - | $ - | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ - | $ - | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | | $ 283,705 | $ 6,527,067 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | | $ (647,724) | $ 2,496,821 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 364,019 | $ 315,872,206 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ - | $ - | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ - | $ - | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | | $ 365,462 | $ 3,754,492 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | | $ 119,360 | $ 2,186,075 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ - | $ 484,822 | $ 1,431,237,122 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ - | $ (484,822) | $ (19,047,929) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | | $ 203,378 | $ 2,122,350 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | | $ 44,359 | $ 1,181,197 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ - | $ 247,737 | $ 111,640,363 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ - | $ (247,737) | $ (1,140,363) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ - | $ (247,737) | $ 337,615,721 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ - | $ (247,737) | $ 335,615,721 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: SEIU Local 99

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | | $ 132,750 | $ 4,324,871 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | | $ 75,536 | $ 2,257,218 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ - | $ 208,286 | $ 162,673,385 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ - | $ (208,286) | $ (24,284,148) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ - | $ (208,286) | $ (327,972,297) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ - | $ (208,286) | $ (328,972,297) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

**Public Disclosure of Proposed Collective Bargaining Agreement**

Los Angeles Unified School District
SEIU Local 99

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 59,063,452 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 7,201,053 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (1,472,298) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (16,063,412) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (21,683,385) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: SEIU Local 99

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 2,768,193,374 | $ 2,660,284,143 |
| Classified Salaries | 2000-2999 | $ 1,042,290,350 | $ 1,064,197,394 | $ 1,056,093,964 |
| Employee Benefits | 3000-3999 | $ 1,863,347,222 | $ 1,946,891,695 | $ 2,139,560,733 |
| Books and Supplies | 4000-4999 | $ 277,612,888 | $ 410,549,498 | $ 245,361,460 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,220,649,146 | $ 6,495,963,828 | $ 6,399,783,332 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,842,594,078) | $ (1,831,122,985) | $ (1,823,669,287) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,105,954,079) | $ (1,476,573,762) | $ (1,051,205,231) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,519,016,437 | $ 1,042,442,675 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,519,016,437 | $ 1,042,442,675 | $ (8,762,556) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 725,147,112 | $ 351,131,062 | $ 275,686,239 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,577,053,696 | $ 486,085,984 | $ (484,254,425) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: SEIU Local 99

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 1,135,161,147 | $ 1,055,339,664 |
| Classified Salaries | 2000-2999 | $ 788,484,096 | $ 711,443,602 | $ 717,634,283 |
| Employee Benefits | 3000-3999 | $ 1,420,876,829 | $ 1,517,079,544 | $ 1,459,921,542 |
| Books and Supplies | 4000-4999 | $ 253,943,569 | $ 463,755,374 | $ 247,717,855 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 5,006,962,918 | $ 4,657,346,392 | $ 4,237,862,337 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,842,594,078 | $ 1,831,122,985 | $ 1,823,669,287 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (468,181,996) | $ (409,601,975) | $ (9,504,556) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 421,702,007 | $ 12,100,032 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 421,702,007 | $ 12,100,032 | $ 2,595,476 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 421,632,827 | $ 12,030,852 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ (0) | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: SEIU Local 99

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 3,903,354,521 | $ 3,715,623,807 |
| Classified Salaries | 2000-2999 | $ 1,830,774,446 | $ 1,775,640,996 | $ 1,773,728,247 |
| Employee Benefits | 3000-3999 | $ 3,284,224,050 | $ 3,463,971,238 | $ 3,599,482,274 |
| Books and Supplies | 4000-4999 | $ 531,556,458 | $ 874,304,871 | $ 493,079,315 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299 7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,227,612,064 | $ 11,153,310,220 | $ 10,637,645,670 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,574,136,075) | $ (1,886,175,737) | $ (1,060,709,788) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 2,940,718,444 | $ 1,054,542,707 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 2,940,718,444 | $ 1,054,542,707 | $ (6,167,081) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 421,632,827 | $ 12,030,852 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 725,147,112 | $ 351,131,062 | $ 275,686,239 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,577,053,696 | $ 486,085,983 | $ (484,254,424) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
SEIU Local 99

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,561,834,055 | $ 11,222,427,225 | $ 10,730,502,227 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,561,834,055 | $ 11,222,427,225 | $ 10,730,502,227 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 115,618,341 | $ 112,224,272 | $ 107,305,022 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,577,053,696 | $ 486,085,984 | $ (484,254,425) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,297,539,562 | $ 1,092,225,984 | $ (381,164,425) |
| f. | Reserve for Economic Uncertainties Percentage | 19.87% | 9.73% | -3.55% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**SEIU Local-99, Units B, C F & G**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **237,984,239** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (198,704,195) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (1,472,298) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (16,063,412) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (21,683,385) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (60,949) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | | |
| Total all fund balances Increase/(Decrease) as a result of the settlement(s) | $ | (237,984,239) |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ | (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ | (1,574,136,075) | -13.6% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (1,886,175,737) | -16.8% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (1,060,709,788) | -9.9% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | | Amount | "Other Adjustments" Explanation |
|---|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ | (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ | - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ | (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ | - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2024 to to June 30, 2027.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 266,077,589 |
| Ending Balance(s) Increase/(Decrease) | $ **(266,077,589)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 853,545,911 |
| Ending Balance(s) Increase/(Decrease) | $ **(853,545,911)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
SEIU Local 99

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $237.98M in FY 2025-26, $418.20M in FY 2026-27 and $653.38M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District
**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw
**Contact Person**

213-241-1000
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreement with the SEIU Local-99 Units B, C, F & G.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

**Los Angeles Unified School District**
**SEIU Local 99- Units B, C, F & G**
**Summary of Cost[1] - Fiscal Impact to All Funds**

| Number | Article | Agreement | FY25-26 | FY26-27 | FY27-28 | 3-year Impact |
|---|---|---|---|---|---|---|
| 1 | Compensation | Effective July 1, 2024, all SEIU bargaining unit members in Unit B shall receive a 3% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effect June 30, 2024. | $79,341,474 | $39,582,707 | $39,689,361 | $158,613,542 |
| 2 | Compensation | Effective January 1, 2025, all SEIU bargaining unit members in Unit B shall receive a 4% on schedule wage increase applied to all pay scale groups and levels of the base salary table December 31, 2024. | $81,721,718 | $54,360,251 | $54,506,723 | $190,588,692 |
| 3 | Compensation | Effective July 1, 2025, all SEIU bargaining unit members in Unit B shall receive a 2.5% on schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025. | $35,412,744 | $35,334,163 | $35,429,370 | $106,176,278 |
| 4 | Compensation | Effective January 1, 2026, all SEIU bargaining unit members in Unit B shall receive a 2.5% on schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025. | $18,149,031 | $36,217,518 | $36,315,104 | $90,681,653 |
| 5 | Compensation | Effective July 1, 2026, all SEIU bargaining unit members in Unit B shall receive a 6% o schedule wage increase applied to all pay scale groups and levels of the base salary tables effect June 30, 2026. | $0 | $89,095,093 | $89,335,156 | $178,430,249 |
| 6 | Compensation | Effective January 1, 2027, all SEIU bargaining unit members in Unit B shall receive a 6% on schedule wage increase applied to all pay scale groups and levels of the base salary tables effect December 31, 2026. | | $47,220,399 | $94,695,265 | $141,915,665 |
| 7 | Additional hours | Effective July 1, 2026, all Early Education Center Aides and Infant Care Aides will be assign a minimum of four (4) hours. | | $14,216,339 | $14,959,934 | $29,176,273 |
| 8 | Additional hours | Effective July 1, 2026, all Health Care Assistants, Special Education Assistants, Spec Education Trainees will be offered three (3) days of optional training in Behavior Intervention implementation ( BII). | | $8,205,295 | $8,230,655 | $16,435,950 |
| 9 | Additional hours | Effective July 1, 2026, all Special Education Assistants and Health Care Assistants will be assigned a minimum of seven (7) hours. | | $3,190,926 | $3,200,788 | $6,391,714 |
| 10 | Additional hours | Effective January 1, 2027, select Unit B employees will be assigned a minimum of four (4 hours). "Select" means "Centrally administered" positions. | | $4,357,713 | $0 | $4,357,713 |

**Los Angeles Unified School District**
**SEIU Local 99- Units B, C, F & G**
**Summary of Cost[1] - Fiscal Impact to All Funds**

| Number | Article | Agreement | FY25-26 | FY26-27 | FY27-28 | 3-year Impact |
|---|---|---|---|---|---|---|
| 11 | Additional hours | Effective July 1, 2027, all Unit B employees will be assigned a minimum of four (4) hours. | | | $110,472,103 | $110,472,103 |
| 12 | Additional hours | Effective July 1, 2026, Food Service Workers shall be assigned to a six (6) hour assignment to perform tasks within their job descriptions. | | $13,014,322 | $13,054,546 | $26,068,868 |
| 13 | Additional hours | Effective July 1, 2026, all part-time Light Bus Drivers and Heavy Bus Drivers shall be offered full-time routes (8-hours). | | $3,267,622 | $3,277,721 | $6,545,343 |
| 14 | Additional hours | Effective July 1, 2026, a six (6) hour Community Representative position will be assigned to every school with 200 or more students, phased in as follows:<br>• 2026-2027 - SENI Highest<br>• 2027-2028 - SENI High & Moderate<br>• 2028-2029 - SENI Low & Lowest | $0 | $8,380,667 | $24,262,320 | $32,642,987 |
| 15 | Additional hours | Effective July 1, 2027, all non-Beyond the Bell Unit G employees will be assigned a minimum of four (4) hours. All Beyond the Bell employees (excluding Out of School Program Helpers) will continue to be eligible for a 4-hour assignment. | | $10,758,885 | $109,193,879 | $119,952,764 |
| 16 | Restoration | Rescind all IT Tech BIEs issued in March 2026 | | $34,968,780 | $0 | $34,968,780 |
| 17 | Attendance Incentive, Longevity and Differentials | Longevity ,Attendance Incentive, Bilingual differentials, uniforms and safety footwear. | $23,359,272 | $16,025,318 | $16,763,940 | $56,148,530 |
| Total | | | **$237,984,239** | **$418,195,998** | **$653,386,866** | **$1,309,567,103** |

[1]Summary of Compensation Increase shall be read in conjunction with the SEIU Local-99 Units B, C, F & G document presented to the LAUSD Board of Education on June16, 2026.

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP |
| Certificated, Classified, Other: | Certificated and Classified |

The proposed agreement covers the period beginning: July 1, 2024 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | Bargaining Unit Compensation<br>All Funds - Combined | | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>2025-26 | Year 2 Increase/(Decrease)<br>2026-27 | Year 3 Increase/(Decrease)<br>2027-28 |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 5,203,091,493 | $ 380,700,741 | $ 487,957,908 | $ 108,289,360 |
| | | | 7.32% | 8.74% | 1.78% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 8,927,969 | $ 430,410 | $ 390,430 |
| | | | | | |
| | **Description of Other Compensation** | | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 1,407,950,350 | $ 104,480,420 | $ 99,644,591 | $ 55,574,833 |
| | | | 7.42% | 6.59% | 3.45% |
| 4. | **Health/Welfare Plans** | $ 1,436,116,104 | | $ 48,380,944 | $ 147,005,752 |
| | | | 0.00% | 3.37% | 9.90% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 8,047,157,947 | $ 494,109,130 | $ 636,413,852 | $ 311,260,375 |
| | | | 6.14% | 7.45% | 3.39% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 53,380.55 | | | |
| 7. | **Total Compensation Average Cost per Bargaining Unit Employee** | $ 150,751 | $ 9,256 | $ 11,922 | $ 5,831 |
| | | | 6.14% | 7.45% | 3.39% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandums of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the following bargaining units: AALA M/J, SEIU, UTLA, Trades, and District Represented.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Yes, The salary tables for UTLA have been restructured. Please see attached agreement.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Beginning in FY 2026-27, class size for grades 11-12 will be reduced by 1 student for academic classes. Schools will receive 1 PSW at 500 students and an additional PSW at 1200 students, as well as .5 FTE PSA at a chronic absence rate of 27% or greater. The base allocation for school psychologists will increase based on school level and enrollment. Various classified jobs will have new assignment hour minimums.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27 and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreements.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

These are multi-year agreements. The cost of the agreements will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 151,070,139 | | $ 2,758,986,873 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 91,730,368 | $ 59,113,341 | $ 1,046,130,531 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 59,929,477 | $ 21,771,718 | $ 1,898,378,797 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (35,699,747) | $ 263,734,747 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 302,729,984 | $ 45,185,311 | $ 6,396,712,901 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (105,706,493) | $ (4,283,541) | $ (1,873,785,087) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (408,436,477) | $ (49,468,852) | $ (1,313,208,842) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (408,436,477) | $ (49,468,852) | $ 2,311,761,673 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (299,095,580) | $ 34,318,924 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 35,026,954 | $ - | $ 1,458,217,418 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 72,510,223 | $ 7,506,402 | $ 797,217,274 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 31,674,876 | $ 2,719,981 | $ 1,430,412,642 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (4,476,402) | $ 252,492,498 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 139,212,053 | $ 5,749,981 | $ 5,058,807,792 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 105,706,493 | $ 4,283,541 | $ 1,873,785,087 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (33,505,560) | $ (1,466,441) | $ (488,835,861) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (33,505,560) | $ (1,466,441) | $ 401,048,142 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (3,274,539) | $ 3,274,539 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 186,097,093 | $ - | $ 4,217,204,291 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 164,240,590 | $ 66,619,743 | $ 1,843,347,805 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 91,604,353 | $ 24,491,699 | $ 3,328,791,439 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (40,176,149) | $ 516,227,245 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 441,942,036 | $ 50,935,293 | $ 11,455,520,693 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (441,942,036) | $ (50,935,293) | $ (1,802,044,704) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (441,942,036) | $ (50,935,293) | $ 2,712,809,815 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (302,370,119) | $ 37,593,463 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ 3,384,119 | $ - | $ 75,606,163 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 1,277,079 | $ 1,897,857 | $ 26,847,668 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 1,115,028 | $ 437,695 | $ 51,940,958 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (8,111,778) | $ 934,762 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 5,776,226 | $ (5,776,226) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (5,776,226) | $ 5,776,226 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (5,776,226) | $ 5,776,226 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (5,776,226) | $ 5,776,226 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | $ 3,339,393 | $ - | $ 69,251,025 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 12,096,921 | $ 1,035,385 | $ 90,243,469 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 4,806,949 | $ 1,911,011 | $ 94,420,683 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (23,189,660) | $ 6,422,003 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 20,243,263 | $ (20,243,264) | $ 287,122,056 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (20,243,263) | $ 20,243,264 | $ (45,011,504) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (20,243,263) | $ 20,243,264 | $ 43,919,335 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (20,243,263) | $ 20,243,264 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 16,070,128 | $ 6,449,483 | $ 178,954,217 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 5,823,790 | $ 3,691,142 | $ 159,126,200 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (32,034,543) | $ 158,062,182 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 21,893,918 | $ (21,893,918) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (21,893,918) | $ 21,893,918 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (21,893,918) | $ 21,893,918 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (21,893,918) | $ 21,893,918 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | $ 8,194 | $ 95,451 | $ 1,348,772 |
| Employee Benefits | 3000-3999 | $ 767,199 | $ 2,970 | $ 72,592 | $ 842,761 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ 11,164 | $ 168,043 | $ 2,191,533 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ (11,164) | $ (168,043) | $ (815,391) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 2,537,176 | $ 8,855,994 | $ 147,723,349 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 916,739 | $ 4,824,267 | $ 78,842,510 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | $ (1,358,632) | $ 44,204,714 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (15,775,543) | $ 275,347,364 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 3,453,915 | $ (3,453,914) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (3,453,915) | $ 3,453,914 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (3,453,915) | $ 3,453,914 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (3,453,915) | $ 3,453,914 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | $ 319,774 | $ 140,689 | $ 9,343,455 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | $ 115,918 | $ 1,291,045 | $ 6,438,112 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,867,426) | $ 1,422,106,545 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ 435,692 | $ (435,692) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ (435,692) | $ 435,692 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ (435,692) | $ 435,692 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (435,692) | $ 435,692 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | $ 5,857 | $ 63,303 | $ 841,418 |
| Employee Benefits | 3000-3999 | $ 351,659 | $ 2,123 | $ 25,994 | $ 379,776 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (97,277) | $ 465 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ 7,980 | $ (7,980) | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ (7,980) | $ 7,980 | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ (7,980) | $ 7,980 | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (7,980) | $ 7,980 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | $ 4,935 | $ 13,288 | $ 322,463 |
| Employee Benefits | 3000-3999 | $ 134,747 | $ 1,789 | $ (17,990) | $ 118,546 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ (2,022) | $ 15,881,381 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ 6,724 | $ (6,724) | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ (6,724) | $ 6,724 | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ (6,724) | $ 6,724 | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (6,724) | $ 6,724 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | $ 119,143 | $ 283,705 | $ 6,646,210 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | $ 43,190 | $ (647,724) | $ 2,540,011 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 201,686 | $ 315,709,873 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ 162,333 | $ (162,333) | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ (162,333) | $ 162,333 | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ (162,333) | $ 162,333 | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (162,333) | $ 162,333 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | $ 24,796 | $ 365,462 | $ 3,779,288 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | $ 8,989 | $ 119,360 | $ 2,195,064 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ 33,785 | $ 484,822 | $ 1,431,270,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ (33,785) | $ (484,822) | $ (19,081,714) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | $ 10,930 | $ 203,378 | $ 2,133,280 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | $ 3,962 | $ 44,359 | $ 1,185,159 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ 14,892 | $ 247,737 | $ 111,655,255 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ (14,892) | $ (247,737) | $ (1,155,255) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ (14,892) | $ (247,737) | $ 337,600,829 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ (14,892) | $ (247,737) | $ 335,600,829 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | $ 117,612 | $ 132,750 | $ 4,442,483 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | $ 34,619 | $ 75,536 | $ 2,291,837 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ 152,231 | $ 208,286 | $ 162,825,616 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ (152,231) | $ (208,286) | $ (24,436,379) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ (152,231) | $ (208,286) | $ (328,124,528) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ (152,231) | $ (208,286) | $ (329,124,528) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 45,185,311 | Salary increases from previous Bargaining unit settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 5,749,981 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (5,776,226) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (20,243,264) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (21,893,918) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the funds. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,758,986,873 | $ 3,178,282,898 | $ 3,111,612,079 |
| Classified Salaries | 2000-2999 | $ 1,046,130,531 | $ 1,074,894,168 | $ 1,068,687,494 |
| Employee Benefits | 3000-3999 | $ 1,898,378,797 | $ 2,045,096,304 | $ 2,248,073,908 |
| Books and Supplies | 4000-4999 | $ 263,734,747 | $ 370,447,631 | $ 201,586,530 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,396,712,901 | $ 6,974,852,868 | $ 6,928,443,042 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,873,785,087) | $ (1,944,398,573) | $ (1,948,857,322) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,313,208,842) | $ (2,068,738,390) | $ (1,705,052,977) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,311,761,673 | $ 243,023,283 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,311,761,673 | $ 243,023,283 | $ (1,462,029,693) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,458,217,418 | $ 1,244,039,426 | $ 1,173,347,448 |
| Classified Salaries | 2000-2999 | $ 797,217,274 | $ 730,628,204 | $ 740,211,037 |
| Employee Benefits | 3000-3999 | $ 1,430,412,642 | $ 1,546,351,236 | $ 1,492,168,971 |
| Books and Supplies | 4000-4999 | $ 252,492,498 | $ 407,308,212 | $ 191,772,549 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 5,058,807,792 | $ 4,758,233,804 | $ 4,354,748,999 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,873,785,087 | $ 1,944,398,573 | $ 1,948,821,637 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (488,835,861) | $ (397,213,799) | $ (1,238,868) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 401,048,142 | $ 3,834,343 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 401,048,142 | $ 3,834,343 | $ 2,595,475 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ 0 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,217,204,291 | $ 4,422,322,324 | $ 4,284,959,526 |
| Classified Salaries | 2000-2999 | $ 1,843,347,805 | $ 1,805,522,372 | $ 1,808,898,531 |
| Employee Benefits | 3000-3999 | $ 3,328,791,439 | $ 3,591,447,539 | $ 3,740,242,879 |
| Books and Supplies | 4000-4999 | $ 516,227,245 | $ 777,755,843 | $ 393,359,079 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,455,520,693 | $ 11,733,086,671 | $ 11,283,192,041 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ (35,685) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,802,044,704) | $ (2,465,952,188) | $ (1,706,291,844) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 2,712,809,815 | $ 246,857,626 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 2,712,809,815 | $ 246,857,626 | $ (1,459,434,218) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 117,897,427 | $ 118,022,037 | $ 113,760,486 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,104,846,333 | $ 352,704,788 | $ (1,721,477,020) |
| f. | Reserve for Economic Uncertainties Percentage | 17.85% | 2.99% | -15.13% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**Combined ( AALA Teamsters Unit M, AALA J, SEIU Local -99 , UTLA, Trades and District Represented**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **494,109,130** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (441,942,037) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (5,751,196) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (20,243,264) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (21,893,919) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | $ | (11,164) |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | (3,392,966) |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (496,641) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | $ | (7,980) |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | $ | (6,724) |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | $ | (162,333) |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | $ | (33,785) |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | $ | (14,892) |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | $ | (152,231) |
| **Total all fund balances Increase/(Decrease) as a result of the settlement(s)** | **$** | **(494,109,130)** |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ | (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ | (1,802,044,704) | -15.3% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | | Amount | "Other Adjustments" Explanation |
|---|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ | (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ | - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ | (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ | - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under these Collective Bargaining Agreements during the term of the agreement from July 1, 2024 to to June 30, 2028.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 494,198,290 |
| Ending Balance(s) Increase/(Decrease) | $ **(494,198,290)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 2,140,657,187 |
| Ending Balance(s) Increase/(Decrease) | $ **(2,140,657,187)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27, and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District
**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw
**Contact Person**

213-241-1000
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreements with the AALA Teamsters Unit M, Unit J, SEIU Local 99 , United Teachers Los Angeles ( UTLA), Los Angeles/Orange Counties Building & Cosntruction Trades Council ( Unit E) and District Represented.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

# TAB 6

333 South Beaudry Ave,
Los Angeles, CA 90017

# Los Angeles Unified School District

## Board of Education Report

**File #:** Rep-415-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Labor Relations

**Associated Administrators of Los Angeles/Teamsters Local 2010 Unit J 2025-2028 Memorandum of Understanding**
Office of Labor Relations

**Brief Description:**
(Associated Administrators of Los Angeles/Teamsters Local 2010 Unit J 2025-2028 Memorandum of Understanding). Recommends adoption of the 2025-2028 Memorandum of Understanding with Associated Administrators of Los Angeles/Teamsters Local 2010 (Attachment A) for employees in Unit J within 114 classifications (Attachment B) and approval of comparable treatment compensation (Attachment C) for confidential District represented classifications similar to Unit J positions (Attachment D).

**Action Proposed**:
Adoption of the 2025-2028 Memorandum of Understanding (MOU) with Associated Administrators of Los Angeles/Teamsters Local 2010 (AALA Teamsters 2010) (Attachment A) for employees in Unit J within 114 classifications (Attachment B) and approval of comparable treatment compensation for confidential District represented classifications (Attachment C) similar to Unit J positions (Attachment D).

**Background**:
Pursuant to Government Code Section 3547, AALA/Teamsters 2010's initial proposal for Unit J was presented to the public Regular Meeting of the Board of Education (Board). The public had an opportunity to be informed about these proposals and to express themselves to the Board. Since that time, representatives for the parties have met and negotiated as required by law. The parties reached tentative agreement on April 12, 2026.

Copies of the 2025-2028 AALA/Teamsters 2010 Unit J MOU are available for public review through the Office of Labor Relations.

**Expected Outcomes**:
Adoption of the 2025-2028 AALA/Teamsters 2010 Unit J MOU and approval of comparable treatment compensation for confidential District represented classifications similar to Unit J positions.

**Board Options and Consequences**:
If the Board adopts this MOU, the resolution of the 2025 Unit J successor negotiations between the District and AALA/Teamsters 2010, which is jointly recommended for adoption by the bargaining parties, will be implemented. The agreement impacts 114 Unit J classified management classifications, totaling approximately 513 Full-Time Equivalent (FTEs) Unit J positions (Attachment B). Additionally, if the Board approves comparable treatment compensation for confidential District-Represented employees (Attachment C), compensation will be adjusted for two (2) unrepresented confidential classifications that are comparable to Unit J positions (Attachment D).

If the Board does not adopt this MOU, it will not be implemented. Moreover, the parties would resume negotiations for a successor agreement.

**Policy Implications**:
The 2025-2028 AALA /Teamsters 2010 Unit J MOU amends the provisions of the 2022-2025 Unit J Collective Bargaining Agreement between the District and AALA/Teamsters 2010 and therefore becomes policy upon adoption by the Board and ratification by AALA Teamsters 2010 Unit J membership.

**Budget Impact**:
The budget impact of the 2025-2028 AALA Teamsters 2010 Unit J MOU and comparable compensation for confidential Unit J counterparts is detailed in the attached AB 1200 Report (Attachment E). Moreover, the combined budget impact for all agreements being considered by the Board for adoption at the June 16, 2026 Regular Board Meeting, is detailed in a separate AB 1200 Report included as Attachment F.

The estimated costs associated with this and all other collective bargaining agreements being considered for adoption at the June 16, 2026, Regular Board Meeting are reflected in the multi-year projection included in the proposed Fiscal Year (FY) 2026-27 budget. The proposed budget includes a projected negative General Fund Unassigned/Unappropriated ending balance of $3.6 billion for FY 2028-29. The Los Angeles County Office of Education (LACOE) is requiring the District to adopt a new Fiscal Stabilization Plan to address this projected negative ending balance.

**Student Impact:**
This Agreement will assist the District in attaining its goals for students by providing competitive compensation to attract and retain high quality employees. It also incentivizes employees to attain higher levels of competency and certification to better serve our students.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **1** | Compensation changes are applied to all Unit J classifications, without consideration of SENI index, student population, or historical inequities. |
| **Resource Prioritization** | **2** | Increased compensation may incentivize employees to serve as leaders. Students need talented school and District leaders to improve outcomes. |
| **Results** | **2** | Higher compensation will help attract and retain talented staff with the experience, education, and desire necessary to address opportunity and/or achievement gaps. |
| **TOTAL** | **5** | |

**Issues and Analysis**:
The 2025-2028 AALA/Teamsters 2010 Unit J MOU provides for the following on-schedule wage increases for all bargaining unit employees:

- 2% effective July 1, 2025; 2% effective January 1, 2026; 4% effective July 1, 2026;
- 3.65% effective January 1, 2027; wages reopener on or after January 1, 2027.

The MOU also provides for:

- Updated bereavement leave language (Article XIII);
- Effective July 1, 2026, increase in the longevity increment schedule for years of qualifying District service (Article XIV);
- $100-$500 attendance incentive for rates between 96%-100%; attendance incentive plan (Article XVII);
- Tuition reimbursement increased from $600 to $1,400, annually (Article XIX);

This MOU concludes the 2025 Unit J successor negotiations with AALA Teamsters 2010.

**Attachments:**
Attachment A - LAUSD-AALA/Teamsters 2010 Unit J 2025-2028 MOU
Attachment B - AALA/Teamsters 2010 Unit J FTE Classification List
Attachment C - Compensation for Confidential District Classifications Comparable to AALA/ Teamsters 2010, Unit J
Attachment D - Confidential District Classifications to Unit J
Attachment E - AB 1200 Report LAUSD-AALA/Teamsters 2010 Unit J 2025-2028 MOU
Attachment F - AB 1200 Combined Report (for all agreements being considered for adoption at the June 16, 2026, Regular Board Meeting)

**Submitted:**
06/05/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

KRISTEN K. MURPHY
Associate Superintendent
Talent and Labor Relations

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

**APPROVED & PRESENTED BY:**

JASON GEANAKOPOULOS
Interim Director
Office of Labor Relations

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

**2025-2028**
**MEMORANDUM OF UNDERSTANDING**
**AALA Teamsters Local 2010 (Unit J)**

This Memorandum of Understanding (MOU) is made and entered into this 12th day of April, 2026 by and between the Board of Education of the Los Angeles Unified School District ("District") and AALA Teamsters 2010 for employees in Unit J Classified Managers ("Unit J").

Pursuant to the parties' 2025-2028 Agreement, the District and Teamsters have met and negotiated in good faith and have completed their negotiations on items previously sunshined. The term of this Agreement shall cover a period through June 30, 2028 (and continue thereafter on a day-to-day basis until such time as it may be terminated by either party upon 10 days' notice). This agreement is the Successor to the 2025-2028 agreement and is the final resolution to all matters associated with the parties' 2025-2028 Agreement.

A. **INCORPORATION OF PREVIOUS TERMS:** All articles and provisions of the parties' 2025-2028 Agreement are incorporated as part of the parties' successor Agreements except (1) as modified by this Memorandum of Understanding, or (2) as required to make appropriate, non-substantive language corrections.

B. **COMPENSATION:**

I. **2025-2026 Salary Increase: 4%**

- Effective July 1, 2025, all AALA Teamsters Unit J bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.
- Effective January 1, 2026, all AALA Teamsters Unit J bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

II. **2026-2027 Salary Increase: 7.65%**

- Effective July 1, 2026, all AALA Teamsters Unit J bargaining unit members shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.
- Effective January 1, 2027, all AALA Teamsters Unit J bargaining unit members shall receive a 3.65% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

III. **2027-2028 Salary Reopener:** On or after January 1, 2027, AALA Teamsters may reopen Article XIV Wages solely on compensation.

C. The District will make every effort to pay all negotiated increases, including retroactive increases as soon as possible following adoption by the Board of Education.

D. The parties' 2025-2028 Agreement shall be further modified as follows:

1. Article I – Recognition
2. Article IV – AALA Teamsters Rights

**2025-2028**
**MEMORANDUM OF UNDERSTANDING**
**AALA Teamsters Local 2010 (Unit J)**

3. Article V – Grievance
4. Article VI – Work Stoppage
5. Article VII – Non-Discrimination
6. Article VIII – Union Security and Dues Deduction
7. Article IX – Hours of Work
8. Article X – Evaluation Procedures
9. Article XIII – Leaves of Absence
10. Article XIV – Wages and Salaries
11. Article XVII – Vacation
12. Article XIX – Tuition Reimbursement
13. Article XX – Reclassification Procedure
14. Article XXI – Job Stewards
15. Article XXII – Term of Agreement
16. AALA Unit J Identified Compressed Classifications Sideletter

E. **TERM OF AGREEMENT:** This Agreement shall become effective upon ratification by the Union and adoption by the Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2028, and thereafter shall be extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice. This Agreement is the final resolution to the parties 2025-2028 successor negotiations.

The agreement is subject to ratification by Unit J membership and final approval by the LAUSD Board of Education.

Date of agreement: April 12, 2026

Los Angeles Unified School District

By: _____

AALA Teamsters 2010

By: _____
Maria Nichols
AALA Teamsters, President

By: _____
Jason Rabinowitz
Secretary-Treasurer/Principal Officer

Adopted and approved by the Board of Education on _____, 2026.

By: _____
Scott Schmerelson, President
LAUSD Board of Education

TA 10/29/25

Jurisdictional 10/29/25

AALA UNIT J PROPOSAL: 3-5-25
DISTRICT COUNTER: 4-10-25
AALA UNIT J PROPOSAL: 9-25-25
DISTRICT COUNTER: 10-9-25 rev
AALA UNIT J PROPOSAL: 10-9-25
DISTRICT COUNTER: 10-29-25

## AGREEMENT

THIS AGREEMENT is made and entered into this X day of MONTH, 2025 by and between the Board of Education of the Los Angeles Unified School District, which together with its administrative staff and representatives will be referred to in this Agreement as "the District" and Associated Administrators of Los Angeles, Teamsters Local 2010 which together with its officers and representatives will be referred to in this Agreement as "AALA Teamsters " or "the Union".

## ARTICLE I

## RECOGNITION

1.0 The Unit: Pursuant to applicable California statutes, regulations, and the parties' recognition agreement dated August 12, 2011, the District acknowledges that it has recognized the Union as the exclusive representative of classified management personnel in a bargaining unit comprised of all regular employees in probationary and permanent status, including part-time employees, employed in the following classes:

...

1.1 Excluded: All certificated employees (including but not limited to those in the AALA Certificated Supervisory Unit), and all classified employees in classifications other than those listed above.

2.0 Changes to the Unit: The parties agree that this represents the appropriate unit. The unit may be revised only by mutual agreement or by a Public Employment Relations Board unit clarification decision~~, but it is agreed that neither party may file for a unit clarification proceeding involving this unit except when the District creates new classifications. or wWhen the Union contends that certain classifications should be accreted to the unit, it may submit a written request for determination of the classification to the Office of Labor Relations between November 1 and December 31 of each year. Decisions will be provided by March 1 the following year~~. Disputes over unit composition issues subject to PERB jurisdiction ~~and alleged violations of this Article~~ are not subject to the grievance and arbitration procedures of this Agreement.

...

AALA TEAMSTERS Unit J PROPOSAL: 3-5-25
DISTRICT COUNTER:3-19-25
DISTRICT COUNTER: 4-10-25
AMENDED DISTRICT COUNTER: 5-1-25 – AALA ART XXI JOB STEWARD 2.0
UNION COUNTER: 5-15-25
DISTRICT COUNTER: 9-3-25
UNION COUNTER: 10-9-25
DISTRICT COUNTER: 11-13-25
UNION COUNTER: 11-13-25
DISTRICT COUNTER: 11-19-25
UNION COUNTER: 11-19-25
DISTRICT COUNTER: 1-15-26
UNION COUNTER: 1-15-26
DISTRICT COUNTER 2: 1-15-26
DISTRICT COUNTER: 2-26-26

JA (B) 2/26/26
2/26/26
2/26/26

## [UNIT J] ARTICLE IV

## AALA TEAMSTERS RIGHTS

1.0 Exclusivity: AALA Teamsters and its authorized representatives shall be the exclusive representative of the employees in the above-described classified management unit in contract negotiations and enforcement matters.

2.0 Access to Facilities and Employees: Any authorized AALA Teamsters representative shall have the right of reasonable access to District facilities. Representatives not assigned at the site shall upon arrival check in at the work site. AALA Teamsters representatives, whether they are visiting the site or regularly assigned to the site, may contact employees on union business, but only during duty-free lunch periods, before and after employees' hours of service or when the employee is not engaged in duties. In the case of an AALA Teamsters representative assigned to the site, no such contacts shall interrupt the duties or assignments of either the employee being contacted or of the representative. AALA Teamsters representatives' use of District email shall be subject to the limitations of the District's policies and rules. AALA Teamsters may request the use of the District meeting rooms to meet with their members for representational purposes and will abide by the access rules and regulations for each respective District site/facility which do not interfere with legal rights. AALA Teamsters will exercise reasonable care and due consideration for the maintenance of the meeting space.

3.0 Bulletin Boards: AALA Teamsters shall have the right to post notices of AALA Teamsters official matters on a bulletin board or section of a bulletin board established for AALA Teamsters exclusive use at each work site where AALA Teamsters-represented employees are assigned.

4.0 Released Time for Negotiations: Up to six negotiating team employee representatives designated by AALA Teamsters shall be released from duty with no loss of pay or benefits for the purpose of attending negotiation meetings with the District. AALA Teamsters and the District may agree that additional employees shall receive such released time. CCL

4.1 Collective Bargaining Agreement (CBA) Negotiations Preparation Release Time: Beginning with negotiations for the 2028-31 Successor CBA, the District shall provide the bargaining team of up to six (6) members four (4) work days of paid release time to prepare for

negotiations during each three (3) year successor CBA cycle. The costs associated with requests for additional preparation release time (beyond four (4) work days) shall be borne by AALA Teamsters.

5.0 Organizational Leave: The President of AALA Teamsters shall, upon request of both AALA Teamsters and the employee, be placed on leave of absence for a period of one semester or more. Any pay for such leave shall be the responsibility of AALA Teamsters.

5.1 AALA Teamsters Union Business Release: Where attendance at union events by AALA Teamsters 2010 elected officers is required, organizational leave time to attend such events may be taken, subject to providing no less than seventy-two hours (72 hours) advance notice of the name(s) of the officer(s) and the duration of their organizational leave. For extended organizational leave of more than two days, two-weeks advance notice of the name(s) of the officer(s) and the duration of their organizational leave shall be provided. The Union will reimburse the District for the cost of the officer's salary and benefits while on organizational leave, and no expenses of attending the union event shall be borne by the District.

6.0 Committee Appointments: When the District seeks to include representation from the various bargaining units on District-wide committees, AALA Teamsters shall have the right to participate. The District shall notify AALA Teamsters and specify the background and experience expected of the AALA Teamsters represented employees participating on the committee. AALA Teamsters may replace those it has appointed.

7.0 AALA Meetings: AALA Teamsters may convene meetings as provided herein. Such meetings are to be separate from District-scheduled meetings, voluntary, and on non-duty time. AALA Teamsters -convened meetings are to be completed before the usual hours of service of the participants, during the participants' duty-free lunch period, or after the usual hours of service of the participants. Also, if employees are present for a District-convened meeting, and if during such meeting there is a normal designated break time, AALA Teamsters may convene a voluntary meeting during a reasonable portion of the break. AALA Teamsters -convened meetings are not to cause non-duty periods during the business day to be extended beyond normal time. CCL

8.0 "Newly hired employee" or "new hire" means any employee who is hired by the District, or have been previously employed by the District and whose current position has placed them in the bargaining unit represented by AALA Teamsters Unit J.

8.1 The District shall provide AALA Teamsters Unit J with an electronic file of contact information for bargaining Unit J represented employees on a monthly basis. The file will include the following information:

- Name
- Employee Number

2-26-26 DISTRICT COUNTER

CCL: CURRENT CONTRACT LANGUAGE

TA @ 2/26/24

## [UNIT J] Article IV – AALA RIGHTS

- Position Title/Code
- Department/Division
- Cost Center Code/Text
- Cost Center Address
- Work Telephone Number
- Personal Home and/or Cellular Telephone Number (as available)
- Work Email Address
- Personal Email Address (as available)
- Home Address
- Hire Date (date employee hired by the District in any capacity)
- Salary rate
- Salary step
- Leave of Absence Date
- Separation Date

The District shall provide to AALA Teamsters (Unit J), a quarterly report with the satellite work locations for the classifications within the cost centers of Budget Services Division, Information Technology Services (ITS), Procurement Division, Truck Operations and Transportation Services Division, if applicable.

8.2 Access to New Bargaining Unit Members: The District shall provide AALA Teamsters access to new employees as outlined below:

i. When/if the District conducts a formal new employee orientation and/or Division onboarding with classifications represented by Unit J, the Union shall receive not less than ten (10) working days' notice in advance of the orientation and shall be provided with access to any classifications of employees represented by AALA Teamsters Unit J attending the New Employee Orientation. The District will determine the date(s), location (s), number of hours and content of the orientations. The last thirty (30) minutes of the orientation will be set aside exclusively for an AALA Teamsters Representative to address those attendees eligible to become an AALA Teamsters member.

ii. Alternatively, the AALA Teamsters may elect to be provided thirty (30) minutes of access during a new employee's paid workday to conduct an orientation session at a time mutually agreeable to the Union and the site, operational unit, or work group supervisor/Director. The Union must exercise this right in the first thirty (30) working days of a new employee's assignment, unless otherwise mutually agreed to in writing by the Union and the site, operational unit, or work group supervisor/Director.

TA @ 11/19/25

TA @ 11/19/25

4/17/26

AALA TEAMSTERS UNIT J PROPOSAL: 3-19-25
DISTRICT COUNTER: 4-10-25
UNION COUNTER: 5-1-25
DISTRICT COUNTER: 5-15-25
UNION COUNTER: 7-30-25
DISTRICT COUNTER: 9-3-25
UNION COUNTER: 9-25-25
DISTRICT COUNTER: 10-9-25
UNION COUNTER: 10-29-25
DISTRICT COUNTER: 11-13-25
UNION COUNTER: 11-19-25
DISTRICT COUNTER: 11-19-25

## ARTICLE V
## GRIEVANCE PROCEDURE

1.0 Grievance and Parties Defined: A grievance is defined as a claim that the District has violated an express term of this Agreement and that by reason of such violation the grievant's rights under this Agreement have been adversely affected. Grievances as so defined may be filed by:

a. An employee;

b. The Union on behalf of an identified employee or employee~~(s)~~; or

c. The Union on its own behalf as to alleged violations of rights granted to the Union in this Agreement. **CCL**

1.1 All other matters and disputes of any nature are beyond the scope of this grievance procedure~~., including but not limited to those matters for which other methods of adjustment are provided by the District, such as reductions in force; examination procedures, results and references; performance evaluations; disciplinary matters; and complaints by one employee about another.~~ Also excluded from this grievance procedure are those matters so indicated elsewhere in this Agreement. Claimed violations of Article VII (Non-Discrimination) are to be handled either through the Equal Opportunity Program Section or the grievance procedure subject to Article V (Grievance Procedure).

1.2 The respondent in any grievance shall be the District itself rather than any individual administrator.

1.3 If the same grievance or essentially the same grievance is filed by more than one employee, then ~~one employee~~ the Union may, upon the District's agreement, process the grievance under this Article on behalf of the other involved grievants. The final determination of that grievance shall apply to the other pending grievances.

TA 11/19/25

AALA TEAMSTERS UNIT J PROPOSAL: 3-19-25
DISTRICT COUNTER: 4-10-25
UNION COUNTER: 5-1-25
DISTRICT COUNTER: 5-15-25
UNION COUNTER: 7-30-25
DISTRICT COUNTER: 9-3-25
UNION COUNTER: 9-25-25
DISTRICT COUNTER: 10-9-25
UNION COUNTER: 10-29-25
DISTRICT COUNTER: 11-13-25
UNION COUNTER: 11-19-25
DISTRICT COUNTER: 11-19-25

## ARTICLE V
## GRIEVANCE PROCEDURE

1.4 The filing or pendency of a grievance shall not delay or interfere with implementation of any District action during the processing thereof unless the parties agree to the contrary. **CCL**

1.5 Processing and discussing the merits of a grievance shall not be considered a waiver by the District of the defense that the matter is neither grievable nor subject to arbitration under this Agreement or that the grievance should be denied for other reasons which do not go to the merits.

2.0 Representation Rights in the Grievance Procedure: If an administrator with the authority and responsibility to adjust a grievance is absent during the time specified for meeting his/her responsibility under these procedures and no mutual agreement has been reached for a time extension, the District shall designate a representative to assume this responsibility. The grievant must be present at each step of the grievance procedures unless excused by mutual agreement of the District and Union.

2.1 At all grievance meetings under this Article, the grievant shall be entitled to be accompanied and/or represented by either a job steward or a Union representative. A grievant shall also be entitled to represent himself or herself. The administrator shall have the right to be accompanied by another administrator or District representative. By mutual agreement other persons ~~such as witnesses~~ may also attend grievance meetings.

2.2 When a grievant is not represented by the Union, the District shall not agree to a final resolution of the grievance until the Union has received a copy of the grievance, been notified of the proposed resolution and been given an opportunity to state in writing its views on the matter, provided however, that the grievance may be withdrawn by the grievant at anytime which shall terminate the grievance procedure. Grievance resolutions involving only the employee are not precedent setting unless agreed to by the Union and the District. In such cases, the same grievance arising out of

the same facts and involving the same grievant(s) may not be brought forth again by the Union.

3.0 Released Time for Employees: Grievance meetings and hearings will be scheduled by the District at mutually convenient times and places during regular District business hours. Such meetings will be scheduled so as to minimize interference with regular employee duties. If a grievance meeting ~~or hearing~~ is scheduled during duty hours, reasonable employee released time, including necessary travel time without loss of salary, will be provided to the grievant, Job Steward and to any witness who attends by mutual agreement. If a hearing is scheduled during duty hours, reasonable employee released time, including necessary travel time without loss of salary, will be provided to the grievant, Job Steward and to any witness~~.~~ When grievance meetings are scheduled outside the employee's duty hours, the meeting shall be held immediately preceding or following the employee's shift, except that grievance meetings scheduled following completion of an employee's shift may be held at a time to allow the employee adequate time to travel to the meeting on non-duty hours. Any of the foregoing employees required to travel to meetings or hearings pursuant to this section shall receive mileage reimbursement.

~~4.0 Confidentiality: From the time a grievance is filed until it is finally resolved, neither the Union, nor the grievant, nor the District shall publicly disclose or discuss the grievance or evidence regarding the grievance (e.g., specific facts, positions of the parties, merits, etc.). This prohibition is not intended to restrict normal interviewing of witnesses and other necessary preparations for the hearing or internal communication by the Union or the District for the purpose of evaluating, pursuing or resolving grievances. Moreover, nothing in this provision shall prohibit the internal disclosure by either the District or the Union of the general fact that a grievance has been filed regarding a particular contractual dispute and that the parties are utilizing the grievance process in an attempt to resolve that dispute.~~

4~~5~~.0 Effect of Time Limits: If a grievance is not processed by the grievant at any step in accordance with the time limits of this Article, it shall be deemed withdrawn. If the District fails to respond to the grievance in a timely manner at any step, the running of its time limit shall be deemed a denial of the grievance and termination of the step in question, and the grievant may proceed to the next step. All time limits and grievance steps may be shortened, extended or waived, but only by mutual written agreement. **CCL**

5~~6~~.0 "Day" Defined: A "day" for purposes of this Article is defined as any day of the calendar year except Saturdays, Sundays, and ~~legal (or school)~~ District holidays.

TA 11/19/25

## Article V - Grievance Procedure

~~6~~7.0 Required Informal Discussion: Before filing a formal written grievance under Step One, a grievant must attempt to resolve the dispute by presenting the grievance orally to the immediate or another appropriate administrator and discussing the grievance with the administrator. The written grievance must be filed within the time limits required under Step One whether or not the grievant is able to utilize these informal efforts. However, the District can require the informal before holding the Step One meeting.

~~7~~8.0 Step One: Within ~~fifteen~~ (~~15~~) twenty (20) days, as defined in Section 6.0, after the grievant or the Union knew or reasonably should have known of the occurrence of the facts upon which the grievance is based, the grievance must be presented in writing to the immediate or another appropriate administrator on the District Grievance Procedure Form stating the facts surrounding the grievance, identifying the specific provisions of this Agreement which are alleged to have been violated and the remedy requested. The form shall be signed and dated by the grievant and/or Union. A meeting between the grievant and the immediate administrator shall take place within ~~five~~ (~~5~~) ten (10) days from presentation of the grievance, and the administrator shall reply in writing within ~~five~~ (~~5~~) ten (10) days following the meeting. Unless there is a mutual written agreement to the contrary, Step One shall terminate at the close of business on the ~~ninth~~ (~~9th~~) fourteenth (14th) day following the Step One meeting.

~~7~~8.1 If a grievance does not relate to the immediate administrator and the remedy requested is not within the authority of the immediate administrator, the grievance may, if the grievant, be filed with the administrator who has such responsibility and authority. CCL

~~8~~9.0 Step Two: If the grievance is not resolved in Step One, the grievant may, within ~~five~~ (~~5~~) ten (10) days after the termination of Step One, present the written grievance to the grievant's Division Head or Local District Superintendent, or designee. Within ~~five~~ (~~5~~) ten (10) days from receipt of the grievance, a meeting shall take place to discuss the matter and the administrator shall reply in writing within ~~five~~ (~~5~~) ten (10) days following the meeting. Unless there is a mutual written agreement to the contrary, Step Two shall terminate at the close of business on the ~~ninth~~ (~~9th~~) fourteenth (14th) day following the Step Two meeting.

~~9~~10.0 Step Three: If the grievance is not resolved in Step Two, the grievant may, within ~~five~~ (~~5~~) ten (10) days after the termination of Step Two, present the written grievance to the Chief Deputy Superintendent or designee. If, at his or her discretion, the Chief Deputy Superintendent or designee desires, a meeting may take place within ~~five~~ (~~5~~) ten (10) days from receipt of the grievance. The Chief Deputy Superintendent or designee shall reply in writing to the grievance within ~~five~~ (~~5~~) ten (10) days after the meeting or, if no meeting is held, within ~~five~~ (~~5~~) ten (10) days after receipt of the grievance. Unless there is a mutually written agreement to the contrary, Step Three shall terminate at the close of business on the ~~ninth~~ (~~9th~~) fourteenth (14th) day following

the Step Three meeting, or if no meeting is held, on the ~~fourteenth~~ (~~14th~~) fifteenth (15) day following receipt of the grievance.

1~~1~~0.0 Request for Board Review: If the Union is not satisfied with the decision at Step Three, the Union, ~~with the concurrence of the grievant~~, may submit the matter to the Office of Labor Relations for a Board of Review. This request must be made in writing within ~~five~~ fifteen (~~5~~ 15) days after the termination of Step Three.

Within ~~five~~ fifteen (~~5~~ 15) days from the date the request for a Board of Review is received by the Office of Labor Relations, a meeting shall be arranged with the parties to the grievance, or their representatives, for the selection of the chairman of the Board of Review. The chairman may be jointly agreed upon by the parties or shall be selected from the following list of persons by alternately striking names until one remains.

| | |
|---|---|
| ~~Bonnie Castrey~~ | ~~Guy Prihar~~ |
| ~~Joe Henderson~~ | ~~Michael Prihar~~ |
| Carol Vendrillo | ~~Kenneth Perea~~ |
| George Marshall | |
| Katherine Thomson | Sheri E. Ross |
| Jan Stiglitz | Yuval Miller |

The party who strikes the first name shall be determined by lot. If the chairman indicates that he/she will not be available for hearing within a reasonable time, not to exceed sixty (60) days; the parties shall proceed to select another chairman as indicated above. The District and the Union shall each pay one-half of the fees of the chairman of the Board of Review. Each party shall bear the expense of the presentation of its own case. All decisions and rulings shall be made by majority decision of the Board of Review.

1~~2~~1.0 Board of Review: The Board of Review shall be composed of a chairman and two (2) members. The Union and the District shall each appoint one member, who shall be an employee or an administrator of the District, and/or a member of the Union to serve on the Board of Review, provided, however, that no employee may be selected by any grievant to serve on a Board of Review more than twice in any calendar year.

1~~2~~1.1 The hearing shall be under the direction of the Chairman who shall conduct all matters in accordance with the rules and procedures prescribed in Section 11513 of the Government Code except as otherwise indicated in this Article. Sessions of the Board of Review shall be private with attendance limited to the parties to the grievance and their representatives, if any, and witnesses while testifying.

TA 11/19/25

## Article V - Grievance Procedure

12~~1~~.2 The Office of Labor Relations shall be responsible for the arrangements for the hearing, the maintenance of records, and such other services required by the chairman for the fulfillment of the chairman's responsibilities.

12~~1~~.3 The parties shall exchange lists of proposed witnesses not later than five (5) days prior to the first date of the hearing.

12~~1~~.4 Neither party shall communicate with the Chairman without first contacting the other party to explain the purpose of the intended communication.

12~~1~~.5 Unless the parties mutually agree otherwise, a hearing shall be scheduled within sixty (60) days from selection of the arbitrator, but shall not be scheduled during the summer or off-track time. The decision shall be issued within thirty (30) calendar days after final submission of the case. Arbitrators who fail to meet the deadline for decision shall, unless the parties have mutually extended this deadline, be deemed ineligible for selection for new cases until such time as the decision is submitted.

13~~2~~.0 Optional Preliminary Hearing on Issues Which Do Not Involve Merits of Grievance: If the District claims that the grievance should be dismissed for reasons which do not go to the merits (e.g., mootness, timeliness, matter beyond the scope of procedure, or ~~breach of confidentiality provisions~~) the District may cause its claim to be heard and ruled upon by the Board of Review prior to a hearing on the merits. If the District plans to invoke this separate preliminary hearing, it shall so advise the ~~Union~~ AALA/Teamsters prior to the selection of the Chairman. Immediately after selection of the Chairman for the preliminary hearing, either the Union or the District may require that a different Chairman be selected to hear the merits in the event that such a hearing is required. There shall be at least fifteen (15) days between the Board of Review's decision on the preliminary matter(s) and any hearing on the merits. The preliminary hearing is optional to the District, and if not utilized, the District shall not be precluded from raising its arbitrability defenses at the regular hearing, provided that it gives the Union ten (10) days' notice of its intention to do so. Moreover, both the Union and the District shall retain all rights they have under law to pursue issues relating to arbitrability of a grievance.

14~~3~~.0 Limitations Upon the Board of Review: The Board of Review shall have no power to alter, add to, or subtract from any of the terms of this Agreement or of this Article, but shall only determine whether an express term of the Agreement has been violated as alleged in the grievance. Past practice of the parties in interpreting and applying the terms of this Agreement may be relevant evidence, but shall not be used so as to justify or result in what is in effect a modification (whether by revision, addition or detraction) of the terms of this Agreement. The Arbitrator shall have no power to render an award ~~on any grievance occurring before or after the term of this Agreement~~ or to grant a remedy exceeding that sought by the grievant.

TA mj e 11/19/25

## Article V - Grievance Procedure

154.0 Effect of Board of Review Award: The Board of Review's decision shall be final and binding upon the grievant(s), the District and the Union. The California law on final and binding arbitration awards between a school district and an employee organization shall be applicable to such a decision.

154.1 Except as provided above, a final and binding award which determines the merits of a dispute shall be conclusive on the grievant(s), the District and the Union in any subsequent proceedings, including disciplinary and termination proceedings.

154.2 Unless otherwise indicated in this Agreement, this grievance procedure is to be the employees' and the Union's sole and final remedy for any claimed breach of this Agreement. **CCL**

165.0 Expenses: All fees and expenses of the Chairman shall be shared equally by the Union and the District. Each party shall bear the expense of presenting its own case. A transcript of proceedings shall not be required, but either party may order a transcript at its own expense. If the other party at any time desires a copy of the transcript, it must share equally the cost of the reporter and transcription.

165.1 Rescheduling/Cancellation Expenses: Should one of the parties request the Board of Review be either rescheduled or cancelled, the requesting party shall bear the rescheduling/cancellation fee determined by the Chairman, should there be such a fee. Should the parties mutually agree to reschedule or cancel the Board of Review, the costs shall be borne equally by the parties.

176.0 Grievance Files: The District's Office of Staff Relations shall maintain a file of all grievance records and communications separate from the personnel files of the grievant(s), and grievance documents and decisions shall not be included in the personnel file unless it is reasonably necessary or appropriate to do so. Grievance documents, including arbitration awards, shall never be placed in an employee's examination folder except that any evaluation which is sustained through the grievance procedure may be placed in the employee's examination folder.

187.0 No Reprisals: There shall be no reprisals against an employee for utilizing these grievance procedures or for assisting a grievant pursuant to these procedures.

TA 4/12/26

4/16/26

AALA TEAMSTERS UNIT J PROPOSAL: 7-30-25
DISTRICT COUNTER: 9-3-25
DISTRICT COUNTER: 3-20-26
District Counter: 03-25-26
District Counter: 04-02-26
District Counter: 04-12-26

## ARTICLE VI

## WORK STOPPAGE

1.0 No Strikes: Apart from and in addition to any existing legal restrictions upon and remedies for work stoppage, the Union agrees to the following:

a. During the term of this Agreement, neither the Union nor its respective offices or representatives shall urge, call, sanction or engage in any work stoppage, slowdown, or other concerted interference with normal District operations for any cause whatsoever. In the event of any actual or threatened strike, slowdown, or other work stoppage, the Union and its officers, representatives and affiliates shall take all reasonable steps within their control to avert or end the same; and

b. Any employee engaging in any strike, slowdown, or other work stoppage may be subjected to discipline or termination under applicable law.

2.0 No Lockouts: The District agrees that it shall not engage in a lockout of unit members during the term of this Agreement. The term "lockout" is intended to cover a situation where the employer refuses to permit employees to work in an effort to obtain bargaining concessions from the Union.

3.0 Disputes arising under this Article are to be handled according to appropriate legal proceedings rather than the grievance and/or arbitration procedures of Article V (Grievance Procedure).

4.0 No employee shall be required to perform clearly identifiable struck work of employees of a different bargaining unit, unless such work is generally included in the bargaining unit employee's job description.

**CCL**

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## ARTICLE VII

## NON-DISCRIMINATION

1.0 Pursuant to applicable Federal and State laws, as well as District policies, the District and the Union agree not to discriminate against any employee based upon ancestry, religion, race, color, creed, national origin, gender, gender identity, gender expression, age, pregnancy, physical disability, mental disability, medical condition, sex, sexual orientation, marital status, political affiliation, service in uniformed services, or union affiliation.

2.0 Employees may grieve alleged violations of this Article through Steps I, II, and III of the grievance procedures of Article V (Grievance Procedure). Any such grievance may, at the Union's request, then proceed to arbitration pursuant to Article V (Grievance Procedure), Sections 11.0 through 16.0 upon execution of a separate written agreement by the individual grievant to be bound by the arbitration award as a final and binding resolution of the dispute. If the employee does not want to use the grievance procedure, the employee may process any claimed violations through the appropriate statutory procedures or through the District Equal Opportunity Program Section.

TA 1/15/26

UNION PROPOSAL: 5-15-25
DISTRICT COUNTER: 7-30-25
UNION COUNTER: 11-19-25
DISTRICT COUNTER: 01-15-26

1/15/26

## ARTICLE VIII
## UNION SECURITY AND DUES DEDUCTION

1.0 ~~Voluntary Authorizations~~ **Payroll Deductions**: The District shall deduct **Union** ~~the regular monthly~~ membership dues ~~of the Union dues~~**, fees and union political action fund contributions for each pay period worked in the amount specified by the Union** from the salary of each employee ~~who has submitted a written authorization to~~ **as certified to the District by AALA Teamsters 2010** ~~the Union~~. ~~Such an authorization shall continue in effect unless revoked in writing by the employee to AALA Unit J within the time period commencing with the 60th day prior to the expiration of this Agreement and ending with the 30th day before such expiration.~~ ~~Such~~ **Any revocation of dues deductions shall be effective** ~~at the next pay period, provided notice is given twenty (20) calendar days prior to the next payday~~ **as evidenced by an upload file submitted no later than the 10th of each month to the District by AALA Teamsters 2010.** ~~.~~ For payroll purposes, the District shall deduct on a monthly basis an amount which is evidenced by an upload file submitted no later than the 10th of each month to the District by AALA **Teamsters 2010** ~~Unit J~~.

If the District's withholdings from an employee's salary in any payroll period are insufficient to meet the amount authorized by the employee for Union dues/fees or Union-sponsored insurance, the District shall make an appropriate adjustment on an immediate subsequent pay warrant. The Union agrees to hold the District harmless against any claims or liabilities arising out of any such adjustments.

2.0 Remitted to the Union: A deposit approximating the amount of dues so deducted shall be remitted to the Union on payday, and the reconciled amount will be supplied to the Union within thirty (30) days after the deductions are made~~,~~. ~~together with a list of affected employees.~~ The Deductions Process Report (DPR) will be provided on a monthly basis prior to the receipt of the remittance monies. The report shall include the employee number, first initial and last name, and amount withheld.

3.0 Exclusive to the Union: Payroll deductions for membership dues from employees shall be exclusive on behalf of the Union, and no dues deductions are to be made on behalf of any other employee organization as defined in Government Code 3540.1(d).

4.0 Implementation dates: Any of the above-described payment obligations applicable to employees shall be processed by the District with the payroll immediately following the effective date of the payment requirement, provided that the information is on file with the Payroll Administration by the deadline for filing time reports.

4.1 Indemnity/Hold-Harmless: The Union agrees to indemnify and hold the District harmless against any and all liabilities (including reasonable and necessary costs of litigation), arising from any and all claims, demands, suits, or other actions relating to the

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1/15/26

District's compliance or attempted compliance with either this Article or relating to the conduct of the Union in administering this Article. The Union shall have the right to determine and decide all matters relating to settlement and conduct of any litigation arising under this Article. In no case shall District funds be involved in any remedy relating to dues deductions. Any underpayments to the Union resulting from the District's failure to make a required deduction shall be remedied by additional deductions from the affected employee(s). Any overpayments to the Union resulting from excessive deductions shall be remedied either by refund from the Union to the affected employee(s) or by a credit against future payments by the affected employee(s). **CCL**

4.2 The District will furnish any information needed by the Union to fulfill the provisions of this Article. Likewise, AALA ~~Unit J~~ **Teamsters 2010** will furnish any information needed by the District to fulfill the provisions of this Article.

4.3 The District shall remain neutral regarding an employee's membership in the Union and shall not attempt to resolve disputes between AALA Teamsters Local 2010 and represented employees concerning union membership or deductions. The District will direct employee questions or concerns regarding Union membership. including requests to change or cancel deduction, to AALA Teamsters Local 2010.

Unit J Proposal 3-5-2025
District Counter 3-19-2025
Unit J Counter 5-1-2025
District Counter 5-1-2025

TA 5-1-25

## [Unit J] ARTICLE IX

## HOURS OF WORK

### 1.0-2.1 Current Contract Language (CCL)

2.2 When the work demands involve significant extended hours of work within a given pay period, flexible ~~reduced~~ hours in the same or following pay periods may be taken with the prior approval of the immediate supervisor, **in up three (3)** ~~two (2)~~ subsequent pay periods **(90 days). This period** ~~and~~ may be **extended** ~~increased~~ during an emergency at the discretion of the supervisor so **that** ~~long as~~ such absence does not interfere with the continued operational obligations of the employee, work unit, or District. **Approved flex hours** ~~If such time can be accommodated it~~ will be scheduled by the supervisor, in consultation with the employee. Granting and/or scheduling use of flexible ~~reduced~~ hours shall not be done on an arbitrary, capricious, or discriminatory basis, nor shall it be denied or limited for any of these reasons. **Flexible hours may be used on consecutive days or in up to 8 hour increments upon mutual agreement of the employee and the supervisor.**

a. Emergency call responses shall be subject to the provisions of Section 2.2.

b. In instances where a Unit J member can demonstrate that they performed 75% of the duties of their immediate supervisor who was absent for more than 5 days, flex time may be offered subject to the provisions of Section 2.2.

2.3 The District **and AALA/Teamsters 2010** shall **jointly** provide training on **an annual basis** ~~twice a year~~ to District management and ~~/or~~ **Unit J** supervisory staff with respect to the granting and/or scheduling use of flexible ~~reduced~~ hours in accordance with the collective bargaining agreement.

...

5/1/2025
5/1/25

4/16/26

## ARTICLE X
## EVALUATION PROCEDURES

1. Purpose of the Evaluation System: The overall purpose of the employee evaluation system is to help each employee perform his/her job more effectively to the mutual benefit of the employee and the District. Evaluations are therefore intended: (a) to provide the employee with information regarding the status of his/her performance and quality of work; (b) to provide the immediate administrator with current reports and permanent records on the performance of the employee; and (c) to provide focus upon performance improvement and enhance the quality of services to the public and to the schools. An evaluation shall not be used as discipline in and of itself; however an evaluation may be used as evidence of the quality of the employee's performance as observed by the evaluator, and that an employee was provided notice of performance deficiencies. **Current Contract Language (CCL)**

**1.1-1.2(a)-(d) CCL**

e. Performance Deficiencies: If any category on the performance report is rated lower that "~~meets standards~~" "Acceptable" the following will be included in the evaluation:

1. statement of the problem or concern;
2. the desired improvement;
3. suggestions as to how to improve; and
4. provisions for assisting the employee.

f. Lower Than Overall "~~Meets Standards~~" "Acceptable" Evaluations: If on an annual evaluation, an evaluator rates an employee's overall performance as lower than "~~meets standards~~" "Acceptable", the evaluator shall note on the evaluation whether or not the employee has been previously advised of the specific deficiencies which form the basis for that rating. If the employee was not previously so advised, then the evaluator shall note the reason.

**1.2(g) CCL**

**1.3-5.0 CCL**

**5.1 At a reasonable time not to exceed two (2) business days before a pre-disciplinary meeting, unless there is a legitimate reason for not providing it before the pre-disciplinary meeting, the District will provide the employee written documents that support the issues to be discussed at the meeting.**

**a. If, following the pre-disciplinary meeting, additional written materials are obtained by the District that support the issues discussed at the pre-disciplinary meeting, the District will provide the written materials to the employee within a reasonable time after they are obtained.**

b. No later than five (5) working days prior to the Skelly meeting, the District will make available to AALA/Teamsters, all materials upon which the charges are based.

6.0-7.0 CCL

District Proposal: 3.19.25
AALA Teamsters Unit J Proposal: 5-1-25
District Proposal:7-30-25 rev 1242PM
Union Proposal: 9-3-25
District Amended Proposal: 10-29-25
Union Proposal: 11-13-25
District Proposal: 11-19-25

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TA 11/19/25
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## ARTICLE XIII
## LEAVES OF ABSENCE

...

2.0 Rights Upon Return: Any employee returning from a leave of ninety (90) days or less will be returned to the location from which the leave was taken except that the employee may be transferred if such a transfer would have been made if the employee had been on duty. An employee returning from a leave of more than ninety (90) days will have return rights only to a position in ~~his/her~~ their class unless mandated by law.

3.0 Restrictions: An unpaid leave of absence may not be converted to a paid leave of absence, except in the case of pregnancy disability as provided in Section 9.3 of this Article.

3.1

...

6.0 Cancellation or Early Return From Leave: A request by an employee for cancellation of or early return from a leave once commenced or for cancellation of a request for a leave shall be granted in the event there is a vacancy in the position and the employee is able to perform the essential functions of the job with or without a reasonable accommodation as substantiated by medical documentation. ~~unless there are no vacancies in the job classification. Exceptions may be made in the sole discretion of the District.~~

...

8.0 Bereavement Leave (Paid): An employee is entitled to a paid leave of absence from the District, not to exceed three (3) days, on account of the death of an ~~member of the~~ employee's ~~immediate~~ qualified family member as defined below, and if requested, provided acceptable proof of death and relationship ~~is provided~~ within thirty (30) days from the first day of bereavement leave, if requested and the leave of absence commences within twelve (12) months. If more than one such death occurs simultaneously, the leave may be taken consecutively. If out-of-state travel or more than two-hundred (200) miles one-way travel is required and requested, an additional two (2) days shall be granted. Employees not traveling out of state and traveling less than 200 miles may elect to take an additional two (2) days of bereavement utilizing personal necessity, vacation, or unpaid leave. The ~~immediate family~~ qualified family

member is defined as the following relatives of the employee:

a. Spouse or cohabitant who is the equivalent of a spouse~~,~~ or domestic partner;

b. Parent (includes in-law, step, foster, of cohabitant who is the equivalent of a spouse);

c. Grandparent (includes in-law, step);

d. Child (includes son/daughter-in-law, step and foster child);

e. Grandchild (includes grandchild of spouse, step and grandchildren);

f. Sibling

g. ~~Sister; and~~

g. Any relative living in the employee's immediate household.

h. Designated person (District employees are limited to one designated person per 12-month period. The employee may identify the designated person when the employee requests a leave for family care, medical, bereavement, and/or kin care).

A permanent employee may interrupt or terminate vacation to take bereavement leave.

9.0 Pregnancy and Related Disability Leave (Paid and Unpaid):

9.1 Paid Disability Leave: For that period of time during which the employee is physically disabled and unable to perform her regular duties due to pregnancy, miscarriage, childbirth and recovery therefrom, she shall be permitted to utilize her illness leave pursuant to Section 11.0 of this Article.

9.2 Physician Certifications: A pregnant employee shall be permitted to continue on active duty until such date as ~~she~~ their ~~and her~~ physician determines that ~~she~~ they must be absent ~~herself~~ themselves due to pregnancy disability. The District will engage in the interactive process to ensure the pregnant employee can stay in active duty as long as possible with or without a reasonable accommodation. ~~provided that she can and does continue to perform the full duties and responsibilities of her position~~. The District may require ~~the~~ employee ~~must also~~ to ~~supply~~ provide to the District ~~her~~ their physician's certification as to the beginning and the ending dates of actual pregnancy-related

disability for which paid illness absence is claimed and ~~her~~ their physician's release to return to active duty.

...

12.0 Industrial Injury/Illness Leave (Paid): An employee who is absent from District service because of an injury or illness which arose out of and in the course of employment, and for which temporary disability benefits are received under the workers' compensation laws, shall be entitled to a paid leave of absence under the following conditions:

a. Allowable paid leave of absence shall be for up to sixty (60) working days for the same injury or illness;

b. Allowable paid leave of absence shall not be accumulated from year to year;

c. An employee absent under this Section shall be entitled to receive such portion of the salary due for any pay period in which the absence occurs as, when added to the temporary disability indemnity, if any, required under State law, will result in a payment of not more than the employee's salary as of the date of injury or illness. If, as a result of the temporary disability payments, the employee receives more than his/her normal gross salary in any given pay period, any overpayment shall be deducted from future salary warrants. If such recovery occurs more than two (2) pay periods after the overpayment, the District may within its discretion, upon written request by the affected employee, establish a repayment plan for such overpayments not to exceed three pay periods.

d. When an authorized leave of absence continues into the next fiscal year, the employee shall be entitled to only the amount of unused leave of absence due for the same illness or injury; and

e. Each employee who ~~has received~~ sustained a work-related injury or illness that requires medical attention or absence from work for more than the day of the occurrence must complete a written report of injury or illness on a form to be provided by the District. This written report must be submitted to the immediate administrator within two (2) working days after the occurrence if the employee is physically able to do so. The site administrator shall, as a result of his or her own investigation, complete the Employer's Report of Occupational Injury or Illness, and shall attach the employee's report thereto. The employee must also report as soon as possible for examination and treatment by a physician who is on the District's Medical Provider Network ~~Emergency Medical~~ Panel or a predesignated physician with written notice to the District of their pre-designation prior to an injury in accordance with labor code 9780.1.

Article XIII - Leaves of Absence

...

~~12.3 An employee absent under this Section shall remain within the State of California unless the District authorizes the travel outside the State.~~

...

19.5 Professional Development Leave: The District may grant up to one (1) paid day to employees in permanent status for the use of attendance in professional development activities, under the conditions specified below:

a). The professional development activity shall be time reported as vacation (VA) or personal necessity (PN) at the time the course is taken. After employee has successfully completed course, submitted verification of successful completion and received tuition reimbursement, employees may request in writing to their supervisor that his/her vacation or personal necessity be restored to their respective benefited time bank and replaced with miscellaneous time (MS).

b.) Employees with insufficient balances in their vacation or personal necessity banks are ineligible.

c.) Employees must submit to their supervisor a one (1) paragraph statement describing:

1. How the professional development activity contributed to their own professional growth.
2. How the professional development activity will be beneficial to their department and the District.
3. Steps they will take to ensure that the skills they learned will be incorporated into their day to day work.

CCL

20.0 Family Care and Medical Leave/California Family Rights Act (FMLA/CFRA): ~~An~~ A paid or unpaid Family Care and Medical Leave (FMLA) and/or California Family Rights Act (CFRA) shall be granted, to the extent of and subject to the restrictions as set forth below, to an employee who has been employed for at least twelve (12) months and who has ~~served for~~ worked at least one hundred thirty days (130) equivalent workdays during the twelve (12) months immediately preceding the ~~effective date of the~~ first day of leave. For purposes of this section, furlough days, miscellaneous natural disaster (MSND) and days worked during off-basis time shall count as "workdays". ~~Family Care and Medical Leave~~ FMLA and CFRA absences of twenty (20) consecutive working days or less can be granted by the immediate administrator, manager, supervisor or designee. Leaves of twenty (20) or more consecutive working days can be granted only by submission of a formal leave

application to the ~~Classified Personnel Assignments~~ Employment Transactions Services Branch.

20.1 Definitions: For purposes of ~~Family Care and Medical Leave~~ FMLA and/or CFRA, the following definitions shall apply:

(1)~~"Child" means: a~~ Child: A biological, adopted or foster child; a stepchild; a legal ward; child of a domestic partner (CFRA only), grandchild (CFRA only); or a child of an employee standing "in loco parentis," such child being either under 18 years of age or an adult dependent who is incapable of self care due to a mental or physical disability. A biological or legal relationship is not necessary for a person to have stood "in loco parentis" to the employee as a child.

(2)~~"Spouse" means a~~ Spouse: A husband or wife of an employee, including same-sex or common-law marriage entered into in a State that recognizes such marriages;

(3)~~"Parent" means a~~ Parent: A biological, foster, or adoptive parent; parent-in-law (CFRA only), grandparent (CFRA only) or a person who stood "in loco parentis" to the employee when the employee was a child; a stepparent; or a legal guardian; and does not include a parent-in-law.

(4)~~"Family member" means~~ Family member: "child", "spouse", or "parent" as defined above.

(5) Sibling (CFRA only): A person related to another person by blood, adoption, or affinity through a common legal or biological parent.

(6) Designated Person (CFRA only): Any individual related by blood or whose association with the employee is the equivalent of a family relationship. Employees are limited to one (1) designated person per 12-month period. The designated person may be identified by the employee at the time the employee requests a leave for family care, medical, bereavement, and/or Kin Care.

(7) Next of Kin (FMLA Servicemember Leave Only): Nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter.

(~~5~~8) ~~"Serious health condition" means an~~ Serious health condition: An illness, injury (including, but not limited to, on-the-job injuries and pregnancy), impairment, physical, or mental or other condition that involves either "in-patient care" or "a regimen of continuing treatment" by a health care provider.

(~~8~~9) Incapacity: An inability to work, attend school, or perform other regular activities due to a serious health condition, treatment thereof, or recovery therefrom.

(~~6~~10) ~~"Inpatient care" means a~~ Inpatient care: An overnight stay in a hospital, hospice, or residential medical care facility, including any period of incapacity as defined in this Section or other medical facility and includes any subsequent treatment in connection with inpatient care.

(11) Intermittent leave: Leave taken in separate periods of time due to a serious health condition, rather than one continuous period of time.

(~~7~~12)~~"Continuing treatment" means~~ Continuing treatment: In person treatment by a "health care provider" that involves one or more of the following:

(a)a period of incapacity of more than three consecutive calendar days (as well as any subsequent treatment or period of incapacity relating to the same condition) that also involves either two or more treatments by a "health care provider", or treatment by a "health care provider" on at least one occasion that results in a regimen of continuing treatment under the supervision of a "health care provider";

(b) any period of incapacity due to pregnancy (including morning sickness);

(c) any period of incapacity or treatment for an incapacity due to a chronic health condition that requires periodic visits for treatment, which continues over an extended period of time, and may cause episodic (i.e., a period of incapacity for less than three days) rather than a continuing incapacity (such as asthma, diabetes, and migraine headaches);

(d) a period of incapacity that is long-term due to a condition for which treatment may not be effective; and

(e) any period of absence to receive multiple treatments, including treatment of a condition that would likely result in a period of incapacity for a period of more than three days if not treated.

(~~8~~13) ~~"Health care provider" means a~~ Health care provider: A licensed physician, surgeon, osteopathic physician or surgeon, podiatrist, dentist, clinical psychologist, optometrist, chiropractor (limited to treatment consisting of manual manipulation of the spine to correct a subluxation as demonstrated by X- ray), nurse practitioner, nurse midwife, clinical social worker, physician assistant, or a Christian Science Practitioner listed with the First Church of Christ, Scientist in Boston, Massachusetts, or any other person determined by the Secretary of Labor to be capable of providing health care services.

20.2 Reasons for Leave: An eligible employee's FMLA and/or CFRA leave entitlement is limited to a total of 12 workweeks during any 12-month period measured forward for one or more of the following reasons:

a. Birth of an employee's child. Leave must be completed prior to the child's 1st birthday.

b. Placement of a child with the employee for adoption or foster care, including time to prepare for the placement, as well as bonding time after the birth or placement of the child. Bonding must be completed within one (1) year of the child being placed with the employee.

c. To care for the employee's own serious health condition, including incapacity due to pregnancy (CFRA), childbirth (CFRA), or related medical conditions, that makes the employee unable to perform one or more essential functions of the employee's job. CFRA applies after employee has exhausted Pregnancy Disability Leave (PDL). See PDL benefit in Section 9.0 above

d. To care for the employee's child, parent, parent-in-law (CFRA only), spouse, domestic partner (CFRA only), grandparent (CFRA only), grandchild (CFRA only), sibling (CFRA only), or designated person who has a serious health condition,

including incapacity due to pregnancy, child birth, or related medical conditions.

e. Any qualifying exigency related to the covered active duty or call to covered active duty of the employee's spouse, child, or parent in the United States Armed Forces.

f. An eligible employee's FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12-month period measured forward for the following reason:

i. To care for the employee's child, parent, spouse, or next of kin who is undergoing medical treatment, recuperation, or therapy, or is otherwise on the temporary disability retired list for a serious injury or illness while on active military duty in the Armed Forces. ~~Family Care and Medical Leave may be granted for reason of the birth of a child of the employee, or the placement of a child with an employee in connection with the adoption or foster care of the child by the employee. If the leave is taken for any of these reasons, the leave must be concluded within twelve (12) months of the birth, the adoption, or the foster care placement of the child. In addition, leave may be granted because of the serious health condition of a child of the employee, the employee's own serious health condition, or the care of a parent or spouse who has a serious health condition.~~

20.3 Length of Leave:

a. An eligible employee's FMLA and/or CFRA leave entitlement is limited to a total of 12 workweeks during any 12-month period measured forward from the beginning date of absence for any of the reasons specified in Section 20.2 above.

b. FMLA and CFRA leave run concurrently when the qualifying reason(s) for both FMLA and CFRA is the same with the exception of pregnancy, childbirth or related medical conditions under PDL in Section 9.0 above. In such cases, CFRA may only be taken after the employee has exhausted the leave permitted under PDL.

c. FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12 month period measured forward.

~~The leave, together with any renewal thereof, shall not exceed the number of days equivalent to a total of twelve (12) normally scheduled workweeks in a twelve (12) month period measured forward from the beginning date of the employee's first Family Care and Medical Leave. The next 12-month period would begin the first time Family Care and Medial Leave is taken after completion of any previous 12-month period.~~

~~Any leave an employee takes for the reasons specified in Section 20.2 above will be counted against the employee's annual leave entitlements under the federal Family and Medical Leave Act of 1993 and the California Family Rights Act of 1991, as amended. This leave runs concurrently with any other leave the District offers for which the employee is qualified. Leave caused by pregnancy, childbirth or related medical conditions under Section 9.0 of this Article is separate and apart from the provisions of~~

~~Family Care and Medical Leave herein. Employees are entitled to the leave allowed under Section 9.0 and, in addition, up to the full twelve (12) weeks of Family Care and Medical Leave. However, leave taken on account of pregnancy, childbirth, or related medical condition will be counted against the employee's annual leave entitlement under the federal Family and Medical Leave Act of 1993.~~

20.4 Intermittent Leave: The leave may be taken intermittently or on a reduced work schedule. If the leave is taken for bonding ~~reason of the birth, adoption, or foster care placement of a child of the employee~~, the basic minimum duration of the leave shall be two (2) weeks; however, the District shall grant the employee leave of less than two (2) weeks' duration on two occasions. If the leave is taken for a serious health condition of the employee or of the employee's family member, leave may be taken intermittently or on a reduced schedule when medically necessary, as determined by the health care provider of the person with the serious health condition. An employee may take such leave for as short a time as one (1) hour (can be less than one [1] hour, if necessary).

If an employee does take intermittent or a reduced-schedule leave that is foreseeable based on a planned medical treatment of the employee or the employee's family member or for the birth, adoption, or foster care placement of a child, the District has the right to transfer temporarily the employee to an available alternative position for which the employee is qualified and which better accommodates the recurring periods of leave during the duration of the intermittent or reduced-scheduled leave. The alternative position must have equivalent pay and benefits but does not have to have equivalent duties. The alternative position ~~may~~ shall first include an attempt to reasonably ~~the altering of~~ alter the employee's current job. ~~The District may also transfer the employee to a part-time job with the same hourly rate of pay and benefits~~. Upon the conclusion of the intermittent or reduced-schedule leave, the District will place the employee in the same or equivalent job the employee had prior to the leave. ~~when the leave started.~~

20.5 Notification: If the need for the ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave is foreseeable more than thirty (30) calendar days prior to the employee's need for leave, the employee shall give at least thirty (30) days notice. If less than thirty (30) days, the employee must provide the immediate supervisor with as much advance notice as possible but, at the least, within two (2) business days of learning of the need for the leave. These advance notice requirements shall not be applicable in the event of unforeseeable circumstances or emergencies. Whenever possible, if the need for leave is foreseeable due to a planned medical treatment ~~or supervision~~, the employee must make a reasonable, good faith effort, subject to the approval of the employee's or family member's health care provider, to schedule the treatment ~~or supervision~~ to avoid disruption to the District's operations. In giving notice, the employee must include the qualifying event for which the leave is needed, e.g., birth of a child, serious health condition of parent, etc.

20.6 Medical Certification: For leaves to care for a child, spouse or parent who has a serious health condition, the employee must submit to the immediate administrator or, if applying for a formal leave must attach to the leave application, medical certification from the health care provider which includes: (1) the date, if known on which the serious health condition commenced; (2) the probable duration of the condition; (3) an estimate of the time that the health care provider believes the employee needs to care for the individual; and (4) a statement that the serious health condition warrants the participation of the employee to provide care. If the leave is for the serious health condition of the employee, the employee must submit to the immediate administrator and/or, if applying for a formal leave, must attach to the leave application, medical certification as specified in (1) and (2), above, plus a statement that, due to the serious health condition, the employee is unable to work at all or is unable to perform one or more of the essential functions of the employee's position. Medical certification must be submitted no later than fifteen (15) calendar days after the leave request has been made. If the deadline by which the employee is to submit the medical certification is after the leave has started, the employee will be considered to have taken ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave pending the District's receipt of the proper certification. However, if the employee fails to provide proper certification, the employee will be treated as if he or she did not qualify for, and thus never took, ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave, will be treated as if he or she sought a leave of absence under another provision of this Agreement, and will not be given the protections set forth in this ~~Article~~ Section.

In the case of leave due to a serious health condition of the employee, the District reserves the right as allowed by law, to require, at its own expense, that the employee obtain the opinion of a second or even third health care provider designated by the District but not employed on a regular basis by the District. The second health care provider, if required, shall be selected by the District. The third health care provider, if necessary, shall be jointly approved by the District and the employee and this provider's opinion shall be binding. If the employee's leave has already begun during this medical review process, the employee will be considered to have taken ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave, pending the result of the examinations by the second and, if necessary, third health care provider.

If additional leave beyond that provided in the certification is required, the employee must submit a new certification by the relevant health care provider.

20.7 Restrictions: In the event that parents who are both District employees each wish to take ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave for the birth, adoption, or foster care placement of their child, the combined total amount of leave that will be granted such employees will be twelve (12) workweeks during a 12-month period, as defined in Section 20.3 above. These employees will still be eligible to take the remainder of their individual twelve (12) workweek allotment for

~~Family Care and Medical Leave~~ FMLA and/or CFRA leave for a purpose other than the birth, adoption or foster care placement of a child.

20.8 Compensation: The ~~Family Care and Medical Leave shall be an unpaid leave.~~ FMLA and/or CFRA leave can be paid, unpaid or a combination of both. An employee who takes ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave for the employee's own serious health condition and who has accrued illness days and/or vacation days, shall be required to utilize those days before going unpaid. An employee who takes FMLA and/or CFRA leave to care for the employee's spouse, domestic partner, parent, child, grandparent, grandchild, sibling, designated person and/or child shall be required to utilize any available Personnel Necessity and vacation time. All other time is unpaid. ~~and who has accrued vacation may elect, or the District may require, the employee to utilize vacation for this purpose, in lieu of unpaid status. An employee who takes leave for the employee's own serious health condition may elect, or the District may require, the employee to utilize accrued illness days for the leave.~~ During the leave, the District will continue to provide the health benefits package, and maintain the District contribution obligation pursuant to Article XV (Health and Welfare), during the ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave (except as provided below) to an employee who is otherwise eligible for health benefits. However, an employee who does not return from such leave, or who works less than thirty (30) days after returning from the leave (unless the employee retires within thirty (30) days after returning from leave) will be required to reimburse the District for the District's cost of providing the health benefits package. The District, however, will not provide such health benefits for an employee for any leave period beyond twelve (12) workweeks. Accordingly, if an employee combines pregnancy leave with a ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave, the employee will only be entitled to continued health benefits for the first twelve (12) workweeks of leave. Thereafter, the District will provide the employee with health benefits to the same extent and under the same conditions as it provides to employees on other, similar leaves of absence.

20.9 Seniority: Accrual of seniority credit for the period of ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave shall be in accordance with Personnel Commission Rule 740.

20.10 Certification to Return to Work: The provisions of Section 11.6 and 11.7 shall apply to employees returning to work from a ~~Family Care and Medical Leave~~ FMLA and/or CFRA leave (absence) due to the employee's own serious health condition.

20.11 Early Return From Leave: If the amount of leave needed is ~~actually~~ less than initially requested, the employee must notify the District of such an occurrence. Once the employee provides such notification, the District must reinstate the employee to the same or equivalent position within two (2) days.

TA MW C 11/19/25

## Article XIII - Leaves of Absence

~~21.0 Charter School Leave (Unpaid): An employee shall, subject to the limits set forth below, be granted an unpaid leave to serve in an assignment at a Board of Education approved Charter School:~~

~~a. The leave shall be for a minimum of one (1) year. The leave shall be extended upon request of the employee; however, the total period of leave shall not exceed the duration of the initial charter or five (5) years whichever occurs first;~~

~~b. For an employee not assigned to a school or program that is being converted to a Charter School, the leave shall commence at the beginning of the next school year (July 1); exceptions may be provided in the sole discretion of the District;~~

~~c. Salary and benefits received by the employee during the period of leave shall not be the responsibility of the District, but shall be established and provided by the Charter School in accordance with the Charter School petition approved by the Board of Education;~~

~~d. Return from Leave to District service shall be in accordance with the provisions contained in this Article unless the employee has been laid off by the District;~~

~~e. Upon return to District service from a Charter School leave, no employee shall receive more favorable treatment than employees in the same classification who remain with the District;~~

~~f. Employees separated involuntarily from their Charter School assignment may be subject to administrative or disciplinary action by the District for conduct which occurred at the Charter School in the same manner as if the conduct had occurred while the employee was actively employed by the District.~~

22.0 Break in Service: Periods of paid leave of absence shall not be considered a break in service. An employee on any paid leave status shall continue to earn seniority and vacation credit.

23.0 To the extent that Personnel Commission Rule 790 grants additional leave rights greater than those included in this contract and enjoyed by bargaining unit members prior to this Agreement, those rights shall continue as long as they continue in the Personnel Commission Rules. CCL

DISTRICT PROPOSAL: 11-13-25
AALA UNIT J PROPOSAL: 1-15-26
DISTRICT COUNTER: 2-26-26
AALA UNIT J COUNTER: 2-26-26
DISTRICT COUNTER: 2-26-26 1 PM
AALA UNIT J COUNTER: 3-20-26
DISTRICT COUNTER: 3-20-26
DISTRICT COUNTER: 03.25.26

DISTRICT COUNTER: 04.02.26
AALA UNIT J COUNTER: 04-02-26
DISTRICT COUNTER: 04-12-26

TA 4/12/26

4/16/26

## ARTICLE XIV

## WAGES AND SALARIES

1.0 Wages and Salaries: The wages and salaries for Unit employees have been negotiated in good faith between AALA and the District and shall be as set forth in Appendix A of this Agreement. The wages and salaries set forth in Appendix A are intended to, and do, meet any prevailing wage obligations which are or may be imposed upon the District.

... **CCL**

6.1 A payment shortage in a regular salary warrant received by an employee shall be corrected within thirty (30) days after it is reported to the Payroll Services Branch by the employee's time reporting person, as long as it falls within the terms of 8.0 below.

... **CCL**

8.0 Payroll Errors - Limitations Upon Recovery: Any payroll or other salary errors claimed by an employee against the District in a timely manner as provided in the grievance procedure of Article V shall be corrected retroactively up to a maximum of three (3) years from the date of claim. In the event of an error in favor of an employee, the District shall be limited in its retroactive recovery against the employee to a three (3) year period dating from the discovery of the error. Except for recovery of the amounts received by the employee as temporary disability payments from the District's agent, the District will notify an employee of an overpayment via the employee's location timekeeper or by direct written communication. Written communication to the employee will be provided when an overpayment exceeds one hundred dollars ($100). Where in the judgment of the District the circumstances warrant, the District shall allow the employee to establish a reasonable method of repayment with the Payroll Services Branch. **CCL**

8.1 Salary Overpayments: Except as set forth in Article XIII, (Leaves) Section 12.0 (c), when a salary overpayment error has been discovered, the Payroll Branch will notify the employee in writing of the amount and circumstances related to the overpayment and will recommend a suggested method for recovery of the overpayment.

a. For cases in which the amount and circumstances are such that it is probable that the employee was unaware of a salary overpayment, a minimum of three hundred dollars ($300) per pay period will be deducted. If the overpayment amount exceeds $7,200, the recovery per pay period shall be the overpayment

amount divided into 24 installments.

b. The employee may request consideration of alternative methods for recovery of overpayments provided that the time frame for recovery does not exceed the period of time during which the overpayment occurred. If no request is made for an alternative method of recovery within ten (10) calendar days, the recovery shall commence effective with the next pay period using the method recommended by the District in its written notice to the employee.

c. When the amount and circumstances are such that the employee knew or should have known that there was an overpayment, the recommended recovery payment will be as much as the entire amount. In such cases, however, the District will work out a suitable recovery payment schedule with the employee which may be as much as the entire amount within one pay period.

... **CCL**

10.3 Effective July 1, 2026, the longevity increment schedule for years of qualifying District service shall be:

~~$40~~ 55 per pay period after 10 years
~~$55~~ 70 per pay period after 15 years
~~$70~~ 85 per pay period after 20 years
$100 per pay period after 25 years
$115 per pay period after 30 years
$130 per pay period after 35 years

10.4 On any day when the Superintendent closes a District site to employees and students because of emergency circumstances, this section applies. If the District offers an additional flat-rate stipend to members of other bargaining units supervised by Unit J employees for irregular, emergency-related work performed in person at the closed site, then Unit J employees assigned to lead/direct that work in person or themselves are reporting to a closed site will receive the same stipend. This section does not guarantee that a stipend will be offered or establish any stipend amount. The Superintendent or designee will determine whether to offer a stipend and, if so, its amount, duration, and conditions. The determination of what constitutes emergency circumstances, whether to offer a stipend, and, if so, its amount and duration, is not subject to the grievance procedure.

11/13/25
11/13/25
4/16/26

District Proposal: 3-19-25
AALA TEAMSTERS UNIT J Counter: 5-1-25
District Counter: 5-15-25
District Counter: 7-30-25 [section 3.0]
Union Counter: 7-30-25
District Counter: 9-3-25
Union Counter: 9-3-25
District Counter: 10-9-25 revised
Union Counter: 11-13-25
District Counter: 11-13-25

# ARTICLE XVII

## VACATION

1.0 Accrual Rate: ... CCL

2.0 Vacation Cap: ...CCL

3.0 Vacation Scheduling: Consistent with the eighteen (18) pay period vacation cap amount set forth in Section 2.0 above, the following procedure for scheduling of vacation time shall be in effect:

a. Vacation Calendar: By March 15th of each fiscal year, Administrators shall issue an annual vacation calendar for the next ~~school~~ fiscal year. The calendar will include the following:

(1) A list of all dates when vacation cannot be taken due to operational needs.

(2) A list of all dates when vacation may be taken by any or all employees.

(3) A list of all dates when a part of the staff may take vacation, indicating any limits on the number of employees who may take vacation or on the amount of vacation taken.

b. Employee's Proposed Vacation Schedule: Each employee shall provide to his/her appropriate administrator or designee a proposed written vacation usage schedule for the following ~~school~~ fiscal year, which schedules vacation for the ~~school~~ fiscal year in amount necessary to assure the employee will not exceed the vacation cap amount.

c. Approvals and Disapprovals: Within fifteen (15) calendar days of receipt of the employee's vacation usage schedule, the administrator shall provide a written acknowledgment either approving the employee's submitted vacation usage schedule for the following ~~school~~ fiscal year, or disapproving the

submitted schedule and providing a basis in writing for that denial. Timely-submitted vacation schedules shall not be denied for reasons other than workload, scheduling conflicts or where the proposed vacation schedule would substantially interfere with the operation of the employee's work unit. If there are conflicting requests, and there is no operational need to select one requested schedule over the other, then District seniority shall be controlling.

d. Changes:

(1) Changes in pre-approved vacation schedules will not be made by the District except for critical operational necessity or an emergency that would substantially interfere with the operation of the employee's work unit. Vacations in progress shall not be canceled for reasons other than a declared state of emergency.

(2) An employee whose previously-approved vacation has been changed due to a critical operational necessity shall have the right to meet with administrator and the appropriate Division Head or designee to attempt to informally resolve the appropriateness of the vacation change. The meeting shall occur and the decision of the Division Head or designee shall be provided within five (5) days of the employee's request for the meeting. Nothing herein shall alter the fifteen 15-day time limit for filing a written grievance as required by Article V, (Grievance Procedure).

(3) Once an employee's vacation schedule is submitted and approved pursuant to the above, no change or additional requests can be made by the employee without submission of an alternate vacation schedule for the date(s) in question. The requested change or addition shall be subject to approval, and shall not normally cause reconsideration of any other employee's previously-approved vacation schedule. Scheduling decisions shall be based upon the employees' requests (including any special circumstances that the employee may wish to have considered), and the operational needs of the department and site.

(4) An employee who has submitted a vacation schedule and received approval for that schedule, and who is thereafter denied the right to take that vacation because of an extension of the time when vacation is precluded pursuant to Section 3.0 c above, shall be entitled to submit an alternate vacation schedule, which shall not be unreasonably denied.

4.0 District-Initiated Vacation Scheduling: Notwithstanding the above vacation scheduling provisions, the District shall be permitted (but not required) to

schedule and require employees to take vacation under the following circumstances:

a. When the employee fails to provide an annual vacation schedule per Section 3.0 b above;

b. When the employee has accrued vacation in an amount equal to or greater than the vacation cap amount, as provided in Section 5.0 below;

c. When the employee is sent home pending the results of a disciplinary investigation (with the vacation used to be restored to the employee's vacation balance if the investigation does not lead to discipline); and

d. During periods within the employee's assignment basis when the District is closed, when the employee's work site is closed, or when there is a lack of work (unless the employee and the appropriate administrator agree that the employee may go unpaid during such a period). Where assignment of mandatory vacation is necessary due to lack of work as determined by the administrator, volunteers shall be considered first; preference shall be given to employees in the affected classification at the site with the highest site seniority in classification. If the number of volunteers is insufficient, assignment of mandatory vacation shall be to those employees with the highest vacation balance. Exception to the foregoing may be made considering special needs, attendance records, the individual employee's vacation balance, and/or previously approved scheduled vacation.

e. Vacation may be interrupted or terminated in order to begin illness leave, bereavement leave, jury duty leave or military leave.

5.0 Vacation Cap Waivers: An employee who is prevented or prohibited from taking vacation previously approved by the employee's administrator shall be permitted to exceed by that amount the vacation cap amount for the school year in question, and shall be granted a preference the following year in scheduling vacation so as to assure the employee's ability to schedule sufficient vacation to reduce the employee's vacation accumulation below the vacation cap amount. However, such relief from the vacation cap amount must first be pre-approved in writing by the Superintendent or designee.

6.0 Vacation Pay: Except as set forth in Section 7.0 below (which deals with the 1994 Accrual Bank), in computing pay for vacation, all applicable salary differentials shall be included and vacation shall be paid at the base salary rate in effect at the time the vacation is taken.

## Article XVII - Vacation

Except as set forth in Section 7.0 below (which deals with the 1994 Accrual Bank), upon separation from service the dollar value of the employee's current vacation accrual balance (up to the applicable cap) shall be paid as a lump sum at the employee's salary rate at the time of such separation.

7.0 1994 Accrual Bank: Notwithstanding the foregoing provisions and in order to facilitate a complete transition from an unlimited vacation accrual system to the above-described eighteen (18) pay period vacation cap system, the District shall, for each employee employed by the District as of the adoption of this agreement by the Board of Education, calculate the employee's total accrued vacation as of June 30, 1994 (the "1994 Accrual Bank"). The District will then credit each employee with their 1994 Accrual Bank as vested vacation to be paid out at the time the employee separates from the District, but at the employee's salary rate in effect as of June 30, 1995.

a. Should an employee utilize any vacation from their 1994 Accrual Bank while on active status (after exhaustion of their current vacation bank), vacation hours shall be paid out at the employee's current salary rate at the time the vacation is utilized and deducted from the 1994 Accrual Bank.

8.0 Attendance Rate Incentive: This Attendance Incentive is intended to reward regular attendance in order to improve the instructional program and reduce the costs of absenteeism. The Attendance Incentive is as follows:

a. On an annual basis with the attendance period beginning July 1, 2025 through June 30, 2026, permanent employees who exhibit high performance standards in the area of attendance (as defined by District) shall be eligible to receive the following annual incentives:

Staff Annual Attendance Rate of 96%: $100.00
Staff Annual Attendance Rate of 97%: $200.00
Staff Annual Attendance Rate of 98%: $300.00
Staff Annual Attendance Rate of 99%: $400.00
Staff Annual Attendance Rate of 100%: $500.00

8.1 Attendance Incentive Plan: A vacation-earning employee who accumulates a total of fifty (50) days or more of full-pay illness absence credit earned subsequent to June 30, 1995 shall, on a one-time basis as of June 30 of the school year in which he or she accumulated those fifty (50) days, be credited with two (2) additional days of vacation. An employee, whose full pay illness absence credit earned subsequent to June 30, 1995, thereafter, drops below fifty (50) days or more shall not be entitled to additional vacation under this section, except pursuant to paragraph (a).

a. Each additional increment of twenty-five (25) days of unused full-pay illness absence credit beyond fifty (50) days and earned subsequent to June

30, 1995, shall entitle the employee to one (1) additional vacation day.

b. Any unit member who has already received the benefit(s) described in this provision prior to its inclusion in this Article shall not be eligible to receive the same or duplicative benefit again by reason of the provision's incorporation into the agreement.

TA 5-1-25

## ARTICLE XIX

## TUITION REIMBURSEMENT

1.0 Tuition Reimbursement: The District may grant tuition and other reimbursement to employees in permanent status, under the conditions specified below:

a. Programs eligible for reimbursement shall include, but not be limited to, courses of study at approved academic institutions, seminars and training institutes conducted by recognized professional associations, conferences, meetings and such other training programs designed to upgrade the classified service or encourage retraining of employees who may otherwise be subject to layoff as the result of technological change.

b. Costs that may be reimbursed are tuition, other mandatory fees, books, and other training materials that are required for the specific course. Traveling expenses, parking fees, student body fees, the cost of paper, pens, notebooks, equipment, and other costs shall not be reimbursed. Tuition reimbursement shall be limited to a maximum of one thousand ~~one~~ four hundred dollars ($1,~~1~~400) for any individual employee during any twelve (12) month period. Reimbursement shall be made as soon as practicable following presentation of official receipts and satisfactory evidence of successful completion of the approved course(s) or program. If grades are received, successful completion shall be defined as a grade of C or passing.

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5/1/2025

5/1/25

4/16/26

TA 11/13/25
TA 11/13/25
4/16/26

AALA Teamsters Unit J PROPOSAL: 5-15-25
DISTRICT COUNTER: 9-3-25
UNION COUNTER: 9-3-25
DISTRICT COUNTER: 10-29-25

## ARTICLE XX
## RECLASSIFICATION PROCEDURE

1.0 For the purpose of this article, "reclassification" means the upgrading of a position to a higher classification as a result of the gradual increase of duties being performed by the incumbent in such a position.
[see Education Code §45101 (f).]

2.0 Request for Reclassification: An employee may initiate a request for a classification study regarding whether or not to reclassify his/her position by completing the Position Description (80.4) Form which may be obtained from the Personnel Commission office.

3.0 Approvals: Provided the description of the duties is accurate, necessary approval signatures shall be accomplished by the unit or section head, Branch head and Division head/Local District Superintendent within sixty (60) calendar days after submission to the employee's immediate administrator. Extension of this time limit shall only be made upon consultation with the employee. The required approvals certify that the duties listed on the 80.4 Form are assigned the subject position and do not necessarily imply that the position is misclassified. The responsible administrator may attach supplemental information to the Form before signing. If, after review by the responsible administrator, the employee does not agree that the approved 80.4 Form adequately reflects the assigned duties of the subject position, the employee may attach supplemental information to the Form detailing concerns. The responsible administrator shall notify the employee upon disposition of the request.

4.0 The request shall be forwarded to the Personnel Commission staff for classification study. The employee shall be informed of the disposition of the request by the Personnel Commission.

5.0 In conjunction with any request by the District to the Personnel Commission to abolish one or more classifications and replace the abolished classification(s) with one or more new or existing classifications, the District shall concurrently provide the Union with notice of such a request.

6.0 Grievances arising under this Article shall be limited to alleged violations of the procedural aspects of the above Sections. All substantive matters and decisions shall remain within the purview and applicable procedures of the Personnel Commission.

7.0 Upon request, AALA Teamsters 2010 shall be provided a list of vacancies in Unit J classifications.

AALA TEAMSTERS UNIT J PROPOSAL: 3-5-25
DISTRICT COUNTER: 3-19-25
UNION COUNTER: 4-10-25
DISTRICT COUNTER: 5-1-25; DISTRICT ART IV UNION RIGHTS Section 5.1 [5-1-25] COUNTER TO Section 2.0
UNION COUNTER: 5-15-25
DISTRICT COUNTER: 9-3-25
DISTRICT COUNTER: 3-20-26
DISTRICT COUNTER: 3-25-26
DISTRICT COUNTER: 4-2-26
DISTRICT COUNTER: 4-12-26

TA 4/12/26

4/16/26

## ARTICLE XXI

## JOB STEWARDS

1.0 Job Stewards: At each work location, the Union will have the right to designate, pursuant to its own procedures, one employee to serve as the Job Steward for that work location. The Union shall inform the Office of ~~Staff~~ Labor Relations in writing of each employee so designated. The Job Steward shall have the right to:

a. Represent an employee at ~~that Education Service Center~~ a work location, upon request, in a grievance meeting as expressly provided for in Article V (Grievance Procedure), Section 2.1, and Article X (Evaluation and Disciplinary Procedures), Section 3.0. Upon request of a Job Steward serving as a representative described above, the responsible administrator shall, whenever operationally practical, reschedule a lunch and/or rest period of the employee and Job Steward so that they may timely confer regarding the pending grievance on appeal.

b. On his/her own time (outside of duty hours), coordinate Union meetings, which may be held on the work site during unpaid time for any employee in attendance, subject to availability of facilities and provided that there is no interference with other scheduled duties or events;

c. Post, initial, and date official Union notices on a bulletin board space designated by the site administrator for such purposes; and

d. Report to the appropriate administrator upon discovery and without delay any unsafe or unsanitary conditions at the work site.

2.0 In addition to union officers referenced in Article IV, section 5.1, up to six (6) Job Stewards annually identified by AALA Teamsters 2010 may also utilize the provisions of section 5.1 of Article IV Union Rights to attend union steward training.

4.12.26 District Counter – Art 21 Job Stewards
9-3-25 District Counter to Art 21 Job Stewards 2.0 provided in Art IV Union Rights section 5.1
Current Contract Language: CCL

ARTICLE XXII

TA 4/12/26

XXII

## TERM OF AGREEMENT

1.0 Term: This Agreement shall become effective upon ratification by the Union and adoption by the Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2028, and thereafter shall be extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice. There shall be reopener negotiations as follows:

3.0 Negotiations for Successor Agreement: Negotiations for the successor agreement to this Agreement shall commence at the request of either party any time after January 1, 2028.

| | |
|---|---|
| AALA Unit J proposal 2-26-26<br>District Counter Proposal 2-26-26<br>Union Counter: 3-20-26 | District Counter 3-20-26<br>District Counter 03-25-26 |

SIDELETTER BETWEEN

LOS ANGELES UNIFIED SCHOOL DISTRICT

AND

ASSOCIATED ADMINISTRATORS OF LOS ANGELES/TEAMSTERS, LOCAL 2010

The purpose of this Sideletter is to memorialize the agreement between the Los Angeles Unified School District ("District") and Associated Administrators Los Angeles/Teamsters Local 2010 ("Unit J"), regarding the establishment of a Salary Compression Committee to review the classification(s) identified by AALA/Teamsters 2010 where they believe there is compression between the classification and one or more classifications they supervise.

The Committee shall be comprised of six (6) members, three (3) appointed by AALA/Teamsters 2010 and three (3) appointed by the District. Upon identification by AALA/Teamsters 2010 of the specific classifications, the District shall make every effort to meet within forty-five (45) days, but no later than sixty (60) days, from the date of identification.

After discussion, the parties may refer those concerns to the Personnel Commission for review and evaluation.

This Sideletter shall remain in effect until June 30, 2028. The parties may amend or extend this sideletter by mutual agreement.

For AALA/Teamsters 2010: 4/17/26

3/25/26

For LAUSD:

3/25/26

| Position Name | Job | Total |
|---|---|---|
| ADA Compliance Administrator | 24102149 | 1 |
| Area Facilities Srvs Director | 23101890 | 12 |
| Assistant Contract Administrative Manager | 24102360 | 3 |
| Assistant Dir, Design Stan&Specs | 23101410 | 1 |
| Assistant Fleet Maintenance Manager | 22305754 | 1 |
| Assistant Stores Operations Mgr | 24105170 | 1 |
| Assistant Transportation Services Mgr | 22302304 | 1 |
| Assistant Truck Operations Manager | 22105716 | 3 |
| Associate It Solutions Architect | 23103830 | 5 |
| Charter Schools Fiscal Oversight Manager | 24102398 | 10 |
| Charter Schools Operations Manager | 23102314 | 1 |
| Charter Schools Opers Coord | 23102320 | 4 |
| Chief Bldg/Constr Inspector | 23101630 | 1 |
| Chief Estimator | 23101934 | 1 |
| Comp Appl Spst (Accounting) | 24101050 | 1 |
| Comp Applic Spt-Inter/Intranet | 24101146 | 1 |
| Comp Applications Administrator | 23101160 | 5 |
| Comp Applications Administrator (Sap) | 23101055 | 2 |
| Comp Applications Specialist | 24104832 | 12 |
| Comp Applicatns Spec (Ps/Ab922) | 24101250 | 1 |
| Complex Project Manager | 24101902 | 55 |
| Construction Manager | 23101627 | 11 |
| Coord, Chief Boundary | 24101505 | 1 |
| Coord, Design & Tech Spec | 24101407 | 4 |
| Data Base Administrator | 24101184 | 5 |
| Dep Chief Bldg/Constr Inspector | 23101640 | 2 |
| Dep Dir It Customer Support | 23104808 | 1 |
| Dep Dir It Infrastruct Proj Mgmt | 23101995 | 2 |
| Dep Dir Of Masterplanning & Demographics | 23101480 | 1 |
| Dir Of It, Asset And Software Compliance | 23104834 | 1 |
| Dir Of It, Project Management | 23104804 | 1 |
| Dir, Community Outreach | 23101948 | 1 |
| Dir, Contracts Administrative (Facilities) | 23101968 | 1 |
| Dir, Info Tech Infra Prj Mgmt | 23101994 | 1 |
| Dir, Mastrplnng & Demographics | 23101952 | 1 |
| Dir, Non-Academic Facil Plannng | 23101980 | 1 |
| Dir, Translations | 23102898 | 1 |
| Director of Educational Tech & Innovation | 23101248 | 1 |
| Director of Emergency Management | 23104026 | 1 |

| Position Name | Job | Total |
|---|---|---|
| Director Of Property Management | 23101512 | 1 |
| Director Of Strategic Data & Evaluation | 23105023 | 1 |
| E-Mail Administrator | 24104871 | 4 |
| Emergency Management & Business Cont Mgr | 23104028 | 1 |
| Energy & Sustainability Program Manager | 24101772 | 1 |
| Environmental Hlth Mgr, Envir Pgm | 23101793 | 1 |
| Environmental Hlth Mgr, Safety & Ind Hyg | 23101712 | 1 |
| Facilities Asset Development Director | 23101622 | 2 |
| Facilities Environmental Technical Mgr. | 23102203 | 1 |
| Facilities Estimating Administrator | 23101406 | 1 |
| Facilities Partnership & Development Mgr | 24101969 | 1 |
| Facilities Project Manager I | 24101417 | 18 |
| Facilities Project Manager II | 24101415 | 10 |
| Facilities Technology Services Manager | 23101442 | 1 |
| Fire/Life Systems Manager | 23103652 | 1 |
| Fiscal Services Manager | 24101115 | 19 |
| Fleet Maintenance Manager | 22305751 | 1 |
| Food Production Manager | 22204328 | 1 |
| Grants And Funding Program Manager | 24105904 | 6 |
| Information Systems Business Coordinator | 24101224 | 11 |
| It Infra Project/Pgm Manager | 24101172 | 9 |
| It Operations Manager | 24101234 | 6 |
| It Solutions Architect | 23103823 | 5 |
| It Warehouse Manager | 24104869 | 1 |
| Labor And Contract Compliance Administra | 23105110 | 1 |
| Local Control Accountability Plan Coord | 24102204 | 1 |
| Manager Of It, Communication Systems | 24102108 | 1 |
| Medi-Cal Reimb&Cost Recov Mgr | 24101988 | 1 |
| Open Data Officer | 24103802 | 1 |
| Operating Systems Administrator | 24104827 | 8 |
| Operating Systems Specialist | 24101074 | 4 |
| Operations Program Manager | 24101909 | 8 |
| Operations Support Coordinator | 23101258 | 1 |
| Oracle Developer | 24103800 | 3 |
| Outdoor Education Program & Oper Manager | 23105302 | 1 |
| Principal Facilities Project Manager | 24101412 | 1 |
| Procurement Policy Officer | 23105107 | 2 |
| Program Associate N | 23105612 | 1 |
| Project Engineer | 22101430 | 57 |
| Purchasing Services Manager | 24102199 | 3 |

| Position Name | Job | Total |
|---|---|---|
| Regional Construction Director | 23101626 | 2 |
| Regional Food Services Manager | 22204290 | 6 |
| Regional Transportation Mgr | 22305711 | 5 |
| Relocatable Housng Prgm Mgr | 24101620 | 1 |
| Reprographic Services Manager | 24104750 | 1 |
| Resident Construction Engineer | 22101628 | 36 |
| Sap Abap Developer | 24104890 | 2 |
| Sap Basis Administrator | 24104891 | 2 |
| Sap Enterprise Portal Specialist | 24104846 | 1 |
| Sap Functional Analyst (Fi/Co, Budget) | 24104839 | 5 |
| Sap Functional Analyst (Procurement) | 24104877 | 3 |
| Sap Functional Analyst Erc,Ess,Mss,Pa/Om | 24104837 | 3 |
| Sap Functional Analyst(Bn, Bw, Security) | 24104836 | 4 |
| SAP Schema Architect (Payroll/Time) | 24104876 | 2 |
| School Systems Manager | 24104888 | 5 |
| Senior Design Network Engineer | 24104882 | 1 |
| Senior Director Information Technology | 23101164 | 1 |
| Senior It Operations Manager | 23101252 | 6 |
| Site Assessment Program Admin | 24103018 | 1 |
| Spec Assist Facilities Servcs | 23101983 | 1 |
| Special Assistant To The Chief Academic Ofc | 23101153 | 1 |
| Sr Contract Administration Mgr | 24101967 | 2 |
| Sr It Infra Project/Pgm Manager | 24101173 | 7 |
| Sr Maintenance Planner | 24103021 | 2 |
| Sr Resident Constr Engineer | 22101635 | 11 |
| Sr Systems Specialist | 24101087 | 2 |
| Sr Techncl Prject Mgr-Facilities | 24101956 | 1 |
| Sr Technical Project Mgr | 24101202 | 12 |
| Strategic Enrollment Administrator | 23105117 | 1 |
| Strategic Planning Systems Engineer | 24101200 | 3 |
| Technical Project Manager | 23101190 | 4 |
| Technical Specialist | 23101179 | 12 |
| Transportation Services Mgr | 22305710 | 1 |
| Truck Operations Manager | 22105713 | 1 |
| Grand Total | | 513 |

# COMPENSATION FOR CONFIDENTIAL DISTRICT CLASSIFICATIONS COMPARABLE TO AALA TEAMSTERS 2010, UNIT J

On April 12, 2026, the District reached a tentative agreement with the AALA Teamsters 2010, Unit J, which included across the board salary increases. As a result of the AALA Teamsters 2010, Unit J Tentative Agreement, it is requested that the Board of Education approve comparable treatment compensation for Confidential, District employees in similar classifications to those employees represented by Bargaining Unit J.

**A. COMPENSATION:**

i. **2025-2026 Salary Increase: 4%**

- Effective July 1, 2025, all Unit J confidential counter-part classifications shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.

- Effective January 1, 2026, all Unit J confidential counter-part classifications shall receive a 2% on-schedule wage increase applied to all pay scale groups and level of the base salary tables in effect December 31, 2025.

ii. **2026-2027 Salary Increase: 7.65%**

- Effective July 1, 2026, all Unit J confidential counter-part classifications shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.

- Effective January 1, 2027, all Unit J confidential counter-part classifications shall receive a 3.65% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

**B. Staff Attendance Incentive**: On an annual basis with the attendance period beginning July 1, 2025 through June 30, 2026, permanent employees who exhibit high performance standards in the area of attendance (as defined by District) shall be eligible to receive the following annual incentives:

Staff Annual Attendance Rate of 96%: $100.00
Staff Annual Attendance Rate of 97%: $200.00
Staff Annual Attendance Rate of 98%: $300.00
Staff Annual Attendance Rate of 99%: $400.00
Staff Annual Attendance Rate of 100%: $500.00

**C.** Effective July 1, 2026, the longevity increment schedule for years of qualifying District service shall be:

$55 per pay period after 10 years
$70 per pay period after 15 years
$85 per pay period after 20 years
$100 per pay period after 25 years
$115 per pay period after 30 years
$130 per pay period after 35 years

Approved: _____ 5/6/26

Andres E. Chait, Acting Superintendent — Date

CONFIDENTIAL DISTRICT CLASSIFICATIONS TO AALA/TEAMSTERS 2010 UNIT J

| Position Name | Job | Total |
|---|---|---|
| Fiscal Services Manager (C) | 24101152 | 1 |
| Senior Director, Information Technology (CPOS) | 23101253 | 1 |
| Grand Total | | 2 |

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | AALA/Teamsters Local 2010 Unit J |
| Certificated, Classified, Other: | Classified |

The proposed agreement covers the period beginning: July 1, 2025 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>**2025-26** | Year 2 Increase/(Decrease)<br>**2026-27** | Year 3 Increase/(Decrease)<br>**2027-28** |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 83,150,390 | $ 2,511,142 | $ 5,950,474 | $ 1,641,953 |
| | | | 3.02% | 6.95% | 1.79% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 89,749 | $ 67,483 | $ 7,236 |
| | | | | | |
| | **Description of Other Compensation** | | Attendance incentive and longevity | Attendance incentive and longevity | Attendance incentive and longevity |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 30,143,289 | $ 942,823 | $ 2,150,482 | $ 635,020 |
| | | | 3.13% | 6.92% | 1.91% |
| 4. | **Health/Welfare Plans** | $ 14,173,489 | | | |
| | | | 0.00% | 0.00% | 0.00% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 127,467,168 | $ 3,543,714 | $ 8,168,438 | $ 2,284,209 |
| | | | 2.78% | 6.23% | 1.64% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 491.92 | | | |
| 7. | **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 259,122 | $ 7,204 | $ 16,605 | $ 4,643 |
| | | | 2.78% | 6.23% | 1.64% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the AALA/Teamsters Local 2010 Unit J.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Not applicable.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Not applicable.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $3.54M in FY 2025-26, $11.71M in FY 2026-27 and $13.99M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreement.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, and Special Reserve Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The AALA/Teamsters Local 2010 Unit J are multi-year agreements. The cost of the agreement will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, and Special Reserve Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | | | $ 2,607,916,734 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 1,002,042 | $ 59,113,341 | $ 955,402,206 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 363,240 | $ 21,771,718 | $ 1,838,812,560 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (1,525,680) | $ 297,908,814 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 1,365,282 | $ 79,359,378 | $ 6,129,522,266 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (392,981) | $ (4,283,541) | $ (1,768,471,576) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (1,758,264) | $ (83,642,919) | $ (940,704,696) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (1,758,264) | $ (83,642,919) | $ 2,684,265,819 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (1,613,408) | $ (83,787,775) | $ 818,313,067 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (144,856) | $ 144,856 | $ 1,649,137,123 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | | | $ 1,423,190,464 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 366,920 | $ 7,506,402 | $ 725,073,971 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 133,009 | $ 2,719,981 | $ 1,398,870,775 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (1,209,246) | $ 255,759,654 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 499,929 | $ 9,017,137 | $ 4,923,362,824 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 392,981 | $ 4,283,541 | $ 1,768,471,576 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (106,947) | $ (4,733,596) | $ (458,704,404) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (106,947) | $ (4,733,596) | $ 431,179,599 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (99,563) | $ (4,740,980) | $ 431,110,420 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (7,384) | $ 7,384 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ - | $ - | $ 4,031,107,197 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 1,368,962 | $ 66,619,743 | $ 1,680,476,177 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 496,249 | $ 24,491,699 | $ 3,237,683,335 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (2,734,927) | $ 553,668,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 1,865,211 | $ 88,376,515 | $ 11,052,885,090 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ 1 | $ 1 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (1,865,211) | $ (88,376,515) | $ (1,399,409,100) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (1,865,211) | $ (88,376,515) | $ 3,115,445,418 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (99,563) | $ (4,740,980) | $ 431,110,420 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (1,613,408) | $ (83,787,775) | $ 818,313,067 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (152,240) | $ 152,240 | $ 1,649,137,122 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | | | $ 72,222,044 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 18,497 | $ 1,897,857 | $ 25,589,086 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 6,705 | $ 437,695 | $ 50,832,635 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (2,360,754) | $ 6,685,786 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 25,202 | $ (25,202) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (25,202) | $ 25,202 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (25,202) | $ 25,202 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (25,202) | $ 25,202 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | | | $ 65,911,632 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 4,902 | $ 1,035,385 | $ 78,151,450 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 1,777 | $ 1,911,011 | $ 89,615,511 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (2,953,075) | $ 26,658,588 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 6,679 | $ (6,679) | $ 287,122,057 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (6,679) | $ 6,679 | $ (45,011,505) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (6,679) | $ 6,679 | $ 43,919,334 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (6,679) | $ 6,679 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 54,843 | $ 6,449,483 | $ 162,938,932 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 19,880 | $ 3,691,142 | $ 153,322,290 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (10,215,348) | $ 179,881,377 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 74,723 | $ (74,723) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (74,723) | $ 74,723 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (74,723) | $ 74,723 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (74,723) | $ 74,723 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | | $ 95,451 | $ 1,340,578 |
| Employee Benefits | 3000-3999 | $ 767,199 | | $ 72,592 | $ 839,791 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ - | $ 168,043 | $ 2,180,369 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ - | $ (168,043) | $ (804,227) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ - | $ (168,043) | $ 3,683,159 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | | $ (168,043) | $ 3,683,159 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 952,428 | $ 8,855,994 | $ 146,138,601 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 345,255 | $ 4,824,267 | $ 78,271,026 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | | $ 45,563,346 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (14,977,944) | $ 276,144,963 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 1,297,683 | $ (1,297,683) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (1,297,683) | $ 1,297,683 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (1,297,683) | $ 1,297,683 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (1,297,683) | $ 1,297,683 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | $ 109,789 | $ 140,689 | $ 9,133,470 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | $ 39,799 | $ 1,291,045 | $ 6,361,993 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,581,321) | $ 1,422,392,650 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ 149,588 | $ (149,587) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ (149,588) | $ 149,587 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ (149,588) | $ 149,587 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (149,588) | $ 149,587 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | | $ 63,303 | $ 835,561 |
| Employee Benefits | 3000-3999 | $ 351,659 | | $ 25,994 | $ 377,653 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (89,297) | $ 8,445 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ - | $ - | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ - | $ - | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | $ 717 | $ 13,288 | $ 318,245 |
| Employee Benefits | 3000-3999 | $ 134,747 | $ 260 | $ (17,990) | $ 117,017 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ 3,725 | $ 15,887,128 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ 977 | $ (977) | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ (977) | $ 977 | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ (977) | $ 977 | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (977) | $ 977 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | $ 90,754 | $ 283,705 | $ 6,617,821 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | $ 32,898 | $ (647,724) | $ 2,529,719 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 240,366 | $ 315,748,553 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ 123,653 | $ (123,653) | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ (123,653) | $ 123,653 | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ (123,653) | $ 123,653 | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (123,653) | $ 123,653 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | | $ 365,462 | $ 3,754,492 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | | $ 119,360 | $ 2,186,075 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ - | $ 484,822 | $ 1,431,237,122 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ - | $ (484,822) | $ (19,047,929) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | | $ 203,378 | $ 2,122,350 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | | $ 44,359 | $ 1,181,197 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ - | $ 247,737 | $ 111,640,363 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ - | $ (247,737) | $ (1,140,363) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ - | $ (247,737) | $ 337,615,721 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ - | $ (247,737) | $ 335,615,721 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | | $ 132,750 | $ 4,324,871 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | | $ 75,536 | $ 2,257,218 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ - | $ 208,286 | $ 162,673,385 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ - | $ (208,286) | $ (24,284,148) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ - | $ (208,286) | $ (327,972,297) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ - | $ (208,286) | $ (328,972,297) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

**Public Disclosure of Proposed Collective Bargaining Agreement**

737

Los Angeles Unified School District
AALA/Teamsters Local 2010 Unit J

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 79,359,378 | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | (4,283,541) | Police ratified by LAUSD Board of Education and reviewed by LACOE. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 9,017,137 | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | 4,283,541 | Police ratified by LAUSD Board of Education and reviewed by LACOE. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (25,202) | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | - | Police ratified by LAUSD Board of Education and reviewed by LACOE. |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (6,679) | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | - | Police ratified by LAUSD Board of Education and reviewed by LACOE. |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (74,723) | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | - | Police ratified by LAUSD Board of Education and reviewed by LACOE. |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | - | Police ratified by LAUSD Board of Education and reviewed by LACOE. |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 2,768,193,374 | $ 2,660,284,143 |
| Classified Salaries | 2000-2999 | $ 955,402,206 | $ 915,404,579 | $ 887,786,289 |
| Employee Benefits | 3000-3999 | $ 1,838,812,560 | $ 1,893,648,359 | $ 1,929,044,351 |
| Books and Supplies | 4000-4999 | $ 297,908,814 | $ 440,593,207 | $ 363,859,400 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,129,522,266 | $ 6,323,971,387 | $ 6,139,457,215 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,768,471,576) | $ (1,721,087,507) | $ (1,698,196,461) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (940,704,696) | $ (1,194,545,843) | $ (665,406,288) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,684,265,819 | $ 1,489,719,976 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,684,265,819 | $ 1,489,719,976 | $ 824,313,688 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 818,313,067 | $ 457,735,147 | $ 614,690,985 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,123 | $ 826,759,200 | $ 9,817,074 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 1,135,161,147 | $ 1,055,339,664 |
| Classified Salaries | 2000-2999 | $ 725,073,971 | $ 615,633,031 | $ 600,777,700 |
| Employee Benefits | 3000-3999 | $ 1,398,870,775 | $ 1,482,089,129 | $ 1,398,555,724 |
| Books and Supplies | 4000-4999 | $ 255,759,654 | $ 467,220,112 | $ 327,245,792 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 4,923,362,824 | $ 4,530,010,144 | $ 4,139,167,874 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,768,471,576 | $ 1,721,087,507 | $ 1,698,196,461 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (458,704,404) | $ (392,301,205) | $ (36,282,918) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 431,179,599 | $ 38,878,394 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 431,179,599 | $ 38,878,394 | $ 2,595,476 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 431,110,420 | $ 38,809,214 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (0) | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: AALA/Teamsters Local 2010 Unit J

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 3,903,354,521 | $ 3,715,623,807 |
| Classified Salaries | 2000-2999 | $ 1,680,476,177 | $ 1,531,037,611 | $ 1,488,563,989 |
| Employee Benefits | 3000-3999 | $ 3,237,683,335 | $ 3,375,737,487 | $ 3,327,600,075 |
| Books and Supplies | 4000-4999 | $ 553,668,468 | $ 907,813,319 | $ 691,105,192 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299 7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,052,885,090 | $ 10,853,981,531 | $ 10,278,625,089 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ 1 | $ 0 | $ (0) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,399,409,100) | $ (1,586,847,048) | $ (701,689,207) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 3,115,445,418 | $ 1,528,598,370 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 3,115,445,418 | $ 1,528,598,370 | $ 826,909,164 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 431,110,420 | $ 38,809,214 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 818,313,067 | $ 457,735,147 | $ 614,690,985 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ 826,759,199 | $ 9,817,074 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
AALA/Teamsters Local 2010 Unit J

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,387,107,081 | $ 10,923,098,536 | $ 10,371,481,646 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,387,107,081 | $ 10,923,098,536 | $ 10,371,481,646 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 113,871,071 | $ 109,230,985 | $ 103,714,816 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,649,137,123 | $ 826,759,200 | $ 9,817,074 |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,369,622,989 | $ 1,432,899,200 | $ 112,907,074 |
| f. | Reserve for Economic Uncertainties Percentage | 20.81% | 13.12% | 1.09% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | X | No | |

4. If no, how do you plan to restore your reserves?

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**AALA Teamsters Local 2010 Unit J**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **3,543,714** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (1,865,211) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (25,202) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (6,679) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (74,723) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | (1,297,683) |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (149,588) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | $ | (977) |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | $ | (123,653) |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | | |
| Total all fund balances Increase/(Decrease) as a result of the settlement(s) | $ | (3,543,714) |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ (1,399,409,100) | -12.3% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ (1,586,847,048) | -14.5% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ (701,689,207) | -6.8% | |

**Deficit Reduction Plan (as necessary):**
As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.
As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | Amount | "Other Adjustments" Explanation |
|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2025 to to June 30, 2028.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 91,350,616 |
| Ending Balance(s) Increase/(Decrease) | $ **(91,350,616)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 176,503,498 |
| Ending Balance(s) Increase/(Decrease) | $ **(176,503,498)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
AALA/Teamsters Local 2010 Unit J

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $3.54M in FY 2025-26, $11.71M in FY 2026-27 and $13.99M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District
**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw
**Contact Person**

213-241-1000
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreement with the AALA Teamsters Local 2010 Unit J.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

**Los Angeles Unified School District**
**AALA/Teamsters Local 2010 Unit J**
**Summary of Cost[1] - Fiscal Impact to All Funds**

| Number | Article | Agreement | FY25-26 | FY26-27 | FY27-28 | 3-year Impact |
|---|---|---|---|---|---|---|
| 1 | Compensation | Effective July 1, 2025, all AALA Teamsters Unit J bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025. | $2,265,848 | $2,259,861 | $2,266,846 | $6,792,555 |
| 2 | Compensation | Effective January 1, 2026, all AALA Teamsters Unit J bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025 | $1,155,583 | $2,305,059 | $2,312,183 | $5,772,824 |
| 3 | Compensation | Effective July 1, 2026, all AALA Teamsters Unit J bargaining unit members shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026. | $0 | $4,702,319 | $4,716,853 | $9,419,172 |
| 4 | Compensation | Effective January 1, 2027, all AALA Teamsters Unit J bargaining unit members shall receive a 3.65% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026. | $0 | $2,231,251 | $4,476,294 | $6,707,544 |
| 5 | Incentive/Longevity | Attendance Incentive and Longevity | $122,283 | $213,662 | $224,186 | $560,131 |
| | | **Grand Total** | **$3,543,714** | **$11,712,152** | **$13,996,361** | **$29,252,227** |

[1]Summary of Compensation Increase shall be read in conjunction with the AALA/Teamsters AALA Unit J document presented to the LAUSD Board of Education on June 16, 2026.

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP |
| Certificated, Classified, Other: | Certificated and Classified |

The proposed agreement covers the period beginning: July 1, 2024 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>**2025-26** | Year 2 Increase/(Decrease)<br>**2026-27** | Year 3 Increase/(Decrease)<br>**2027-28** |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 5,203,091,493 | $ 380,700,741 | $ 487,957,908 | $ 108,289,360 |
| | | | 7.32% | 8.74% | 1.78% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 8,927,969 | $ 430,410 | $ 390,430 |
| | | | | | |
| | **Description of Other Compensation** | | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 1,407,950,350 | $ 104,480,420 | $ 99,644,591 | $ 55,574,833 |
| | | | 7.42% | 6.59% | 3.45% |
| 4. | **Health/Welfare Plans** | $ 1,436,116,104 | | $ 48,380,944 | $ 147,005,752 |
| | | | 0.00% | 3.37% | 9.90% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 8,047,157,947 | $ 494,109,130 | $ 636,413,852 | $ 311,260,375 |
| | | | 6.14% | 7.45% | 3.39% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 53,380.55 | | | |
| 7. | **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 150,751 | $ 9,256 | $ 11,922 | $ 5,831 |
| | | | 6.14% | 7.45% | 3.39% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandums of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the following bargaining units: AALA M/J, SEIU, UTLA, Trades, and District Represented.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Yes, The salary tables for UTLA have been restructured. Please see attached agreement.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Beginning in FY 2026-27, class size for grades 11-12 will be reduced by 1 student for academic classes. Schools will receive 1 PSW at 500 students and an additional PSW at 1200 students, as well as .5 FTE PSA at a chronic absence rate of 27% or greater. The base allocation for school psychologists will increase based on school level and enrollment. Various classified jobs will have new assignment hour minimums.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27 and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreements.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

These are multi-year agreements. The cost of the agreements will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 151,070,139 | | $ 2,758,986,873 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 91,730,368 | $ 59,113,341 | $ 1,046,130,531 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 59,929,477 | $ 21,771,718 | $ 1,898,378,797 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (35,699,747) | $ 263,734,747 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 302,729,984 | $ 45,185,311 | $ 6,396,712,901 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (105,706,493) | $ (4,283,541) | $ (1,873,785,087) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (408,436,477) | $ (49,468,852) | $ (1,313,208,842) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (408,436,477) | $ (49,468,852) | $ 2,311,761,673 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (299,095,580) | $ 34,318,924 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 35,026,954 | $ - | $ 1,458,217,418 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 72,510,223 | $ 7,506,402 | $ 797,217,274 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 31,674,876 | $ 2,719,981 | $ 1,430,412,642 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (4,476,402) | $ 252,492,498 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 139,212,053 | $ 5,749,981 | $ 5,058,807,792 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 105,706,493 | $ 4,283,541 | $ 1,873,785,087 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (33,505,560) | $ (1,466,441) | $ (488,835,861) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (33,505,560) | $ (1,466,441) | $ 401,048,142 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (3,274,539) | $ 3,274,539 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 186,097,093 | $ - | $ 4,217,204,291 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 164,240,590 | $ 66,619,743 | $ 1,843,347,805 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 91,604,353 | $ 24,491,699 | $ 3,328,791,439 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (40,176,149) | $ 516,227,245 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 441,942,036 | $ 50,935,293 | $ 11,455,520,693 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (441,942,036) | $ (50,935,293) | $ (1,802,044,704) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (441,942,036) | $ (50,935,293) | $ 2,712,809,815 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (302,370,119) | $ 37,593,463 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ 3,384,119 | $ - | $ 75,606,163 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 1,277,079 | $ 1,897,857 | $ 26,847,668 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 1,115,028 | $ 437,695 | $ 51,940,958 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (8,111,778) | $ 934,762 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 5,776,226 | $ (5,776,226) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (5,776,226) | $ 5,776,226 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (5,776,226) | $ 5,776,226 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (5,776,226) | $ 5,776,226 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | $ 3,339,393 | $ - | $ 69,251,025 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 12,096,921 | $ 1,035,385 | $ 90,243,469 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 4,806,949 | $ 1,911,011 | $ 94,420,683 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (23,189,660) | $ 6,422,003 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 20,243,263 | $ (20,243,264) | $ 287,122,056 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (20,243,263) | $ 20,243,264 | $ (45,011,504) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (20,243,263) | $ 20,243,264 | $ 43,919,335 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (20,243,263) | $ 20,243,264 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 16,070,128 | $ 6,449,483 | $ 178,954,217 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 5,823,790 | $ 3,691,142 | $ 159,126,200 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (32,034,543) | $ 158,062,182 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 21,893,918 | $ (21,893,918) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (21,893,918) | $ 21,893,918 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (21,893,918) | $ 21,893,918 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (21,893,918) | $ 21,893,918 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | $ 8,194 | $ 95,451 | $ 1,348,772 |
| Employee Benefits | 3000-3999 | $ 767,199 | $ 2,970 | $ 72,592 | $ 842,761 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ 11,164 | $ 168,043 | $ 2,191,533 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ (11,164) | $ (168,043) | $ (815,391) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 2,537,176 | $ 8,855,994 | $ 147,723,349 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 916,739 | $ 4,824,267 | $ 78,842,510 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | $ (1,358,632) | $ 44,204,714 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (15,775,543) | $ 275,347,364 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 3,453,915 | $ (3,453,914) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (3,453,915) | $ 3,453,914 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (3,453,915) | $ 3,453,914 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (3,453,915) | $ 3,453,914 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | $ 319,774 | $ 140,689 | $ 9,343,455 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | $ 115,918 | $ 1,291,045 | $ 6,438,112 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,867,426) | $ 1,422,106,545 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ 435,692 | $ (435,692) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ (435,692) | $ 435,692 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ (435,692) | $ 435,692 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (435,692) | $ 435,692 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | $ 5,857 | $ 63,303 | $ 841,418 |
| Employee Benefits | 3000-3999 | $ 351,659 | $ 2,123 | $ 25,994 | $ 379,776 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (97,277) | $ 465 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ 7,980 | $ (7,980) | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ (7,980) | $ 7,980 | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ (7,980) | $ 7,980 | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (7,980) | $ 7,980 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | $ 4,935 | $ 13,288 | $ 322,463 |
| Employee Benefits | 3000-3999 | $ 134,747 | $ 1,789 | $ (17,990) | $ 118,546 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ (2,022) | $ 15,881,381 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ 6,724 | $ (6,724) | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ (6,724) | $ 6,724 | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ (6,724) | $ 6,724 | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (6,724) | $ 6,724 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | $ 119,143 | $ 283,705 | $ 6,646,210 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | $ 43,190 | $ (647,724) | $ 2,540,011 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 201,686 | $ 315,709,873 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ 162,333 | $ (162,333) | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ (162,333) | $ 162,333 | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ (162,333) | $ 162,333 | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (162,333) | $ 162,333 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | $ 24,796 | $ 365,462 | $ 3,779,288 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | $ 8,989 | $ 119,360 | $ 2,195,064 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ 33,785 | $ 484,822 | $ 1,431,270,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ (33,785) | $ (484,822) | $ (19,081,714) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | $ 10,930 | $ 203,378 | $ 2,133,280 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | $ 3,962 | $ 44,359 | $ 1,185,159 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ 14,892 | $ 247,737 | $ 111,655,255 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ (14,892) | $ (247,737) | $ (1,155,255) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ (14,892) | $ (247,737) | $ 337,600,829 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ (14,892) | $ (247,737) | $ 335,600,829 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | $ 117,612 | $ 132,750 | $ 4,442,483 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | $ 34,619 | $ 75,536 | $ 2,291,837 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ 152,231 | $ 208,286 | $ 162,825,616 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ (152,231) | $ (208,286) | $ (24,436,379) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ (152,231) | $ (208,286) | $ (328,124,528) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ (152,231) | $ (208,286) | $ (329,124,528) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 45,185,311 | Salary increases from previous Bargaining unit settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 5,749,981 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (5,776,226) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (20,243,264) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (21,893,918) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the funds. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,758,986,873 | $ 3,178,282,898 | $ 3,111,612,079 |
| Classified Salaries | 2000-2999 | $ 1,046,130,531 | $ 1,074,894,168 | $ 1,068,687,494 |
| Employee Benefits | 3000-3999 | $ 1,898,378,797 | $ 2,045,096,304 | $ 2,248,073,908 |
| Books and Supplies | 4000-4999 | $ 263,734,747 | $ 370,447,631 | $ 201,586,530 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,396,712,901 | $ 6,974,852,868 | $ 6,928,443,042 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,873,785,087) | $ (1,944,398,573) | $ (1,948,857,322) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,313,208,842) | $ (2,068,738,390) | $ (1,705,052,977) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,311,761,673 | $ 243,023,283 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,311,761,673 | $ 243,023,283 | $ (1,462,029,693) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,458,217,418 | $ 1,244,039,426 | $ 1,173,347,448 |
| Classified Salaries | 2000-2999 | $ 797,217,274 | $ 730,628,204 | $ 740,211,037 |
| Employee Benefits | 3000-3999 | $ 1,430,412,642 | $ 1,546,351,236 | $ 1,492,168,971 |
| Books and Supplies | 4000-4999 | $ 252,492,498 | $ 407,308,212 | $ 191,772,549 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 5,058,807,792 | $ 4,758,233,804 | $ 4,354,748,999 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,873,785,087 | $ 1,944,398,573 | $ 1,948,821,637 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (488,835,861) | $ (397,213,799) | $ (1,238,868) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 401,048,142 | $ 3,834,343 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 401,048,142 | $ 3,834,343 | $ 2,595,475 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ 0 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,217,204,291 | $ 4,422,322,324 | $ 4,284,959,526 |
| Classified Salaries | 2000-2999 | $ 1,843,347,805 | $ 1,805,522,372 | $ 1,808,898,531 |
| Employee Benefits | 3000-3999 | $ 3,328,791,439 | $ 3,591,447,539 | $ 3,740,242,879 |
| Books and Supplies | 4000-4999 | $ 516,227,245 | $ 777,755,843 | $ 393,359,079 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,455,520,693 | $ 11,733,086,671 | $ 11,283,192,041 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ (35,685) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,802,044,704) | $ (2,465,952,188) | $ (1,706,291,844) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 2,712,809,815 | $ 246,857,626 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 2,712,809,815 | $ 246,857,626 | $ (1,459,434,218) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 117,897,427 | $ 118,022,037 | $ 113,760,486 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,104,846,333 | $ 352,704,788 | $ (1,721,477,020) |
| f. | Reserve for Economic Uncertainties Percentage | 17.85% | 2.99% | -15.13% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**Combined ( AALA Teamsters Unit M, AALA J, SEIU Local -99 , UTLA, Trades and District Represented**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **494,109,130** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (441,942,037) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (5,751,196) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (20,243,264) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (21,893,919) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | $ | (11,164) |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | (3,392,966) |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (496,641) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | $ | (7,980) |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | $ | (6,724) |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | $ | (162,333) |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | $ | (33,785) |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | $ | (14,892) |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | $ | (152,231) |
| **Total all fund balances Increase/(Decrease) as a result of the settlement(s)** | **$** | **(494,109,130)** |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ | (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ | (1,802,044,704) | -15.3% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | | Amount | "Other Adjustments" Explanation |
|---|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ | (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ | - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ | (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ | - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under these Collective Bargaining Agreements during the term of the agreement from July 1, 2024 to to June 30, 2028.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 494,198,290 |
| Ending Balance(s) Increase/(Decrease) | $ **(494,198,290)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 2,140,657,187 |
| Ending Balance(s) Increase/(Decrease) | $ **(2,140,657,187)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27, and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District
**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw
**Contact Person**

213-241-1000
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreements with the AALA Teamsters Unit M, Unit J, SEIU Local 99 , United Teachers Los Angeles ( UTLA), Los Angeles/Orange Counties Building & Cosntruction Trades Council ( Unit E) and District Represented.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

# TAB 7

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** Rep-414-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Labor Relations

**Associated Administrators of Los Angeles/Teamsters Local 2010 Unit M 2025-2028 Memorandum of Understanding**
Office of Labor Relations

**Brief Description:**
(Associated Administrators of Los Angeles/Teamsters Local 2010 Unit M 2025-2028 Memorandum of Understanding). Recommends adoption of the 2025-2028 Memorandum of Understanding with Associated Administrators of Los Angeles/Teamsters Local 2010 (Attachment A) for employees in Unit M within 35 classifications (Attachment B).

**Action Proposed**:
Adoption of the 2025-2028 Unit M Memorandum of Understanding (MOU) with Associated Administrators of Los Angeles/Teamsters Local 2010 (AALA Teamsters 2010) (Attachment A) for employees in Unit M within 35 classifications (Attachment B).

**Background**:
Pursuant to Government Code Section 3547, AALA/Teamsters 2010's initial proposal for Unit M was presented to the public Regular Meeting of the Board of Education (Board). The public had an opportunity to be informed about these proposals and to express themselves to the Board. Since that time, representatives for the parties have met and negotiated as required by law. The parties reached tentative agreement on April 12, 2026.

**Expected Outcomes**:
Adoption of the 2025-2028 AALA/Teamsters 2010 Unit M MOU.

**Board Options and Consequences**:
If the Board adopts this MOU, the resolution of the 2025 Unit M successor negotiations between the District and AALA/Teamsters 2010, which is jointly recommended for adoption by the bargaining parties, will be implemented. The agreement impacts 35 Unit M certificated management classifications totaling approximately 2,565 Full-Time Equivalent (FTEs) positions (Attachment B).

If the Board does not adopt this MOU, it will not be implemented. Moreover, the parties would resume negotiations for a successor agreement.

**Policy Implications**:
The 2025-2028 AALA/Teamsters 2010 Unit M MOU amends the provisions of the 2022-2025 Unit M Collective Bargaining Agreement between the District and AALA/Teamsters 2010 and therefore becomes policy upon adoption by the Board and ratification by AALA/Teamsters 2010 Unit M membership.

**Budget Impact**:
The budget impact for this agreement is detailed in the attached AB 1200 Report (Attachment C). Moreover, the combined budget impact for all agreements being considered by the Board for adoption at the June 16, 2026 Regular Board Meeting, is detailed in a separate AB 1200 Report included as Attachment D.

The estimated costs associated with this and all other collective bargaining agreements being considered for adoption at the June 16, 2026 Regular Board Meeting are reflected in the multi-year projection included in the proposed Fiscal Year (FY) 2026-27 budget. The proposed budget includes a projected negative General Fund Unassigned/Unappropriated ending balance of $3.6 billion for FY 2028-29. The Los Angeles County Office of Education (LACOE) is requiring the District to adopt a new Fiscal Stabilization Plan to address this projected negative ending balance.

**Student Impact:**
This Agreement will assist the District in attaining its goals for students by providing competitive compensation to attract and retain high quality employees. It also incentivizes employees to attain higher levels of competency and certification to better serve our students.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **1** | Compensation changes are applied to all AALA/Teamsters Unit M classifications, without consideration of SENI index, student population, or historical inequities. |
| **Resource Prioritization** | **2** | Increased compensation may incentivize employees to serve as leaders. Students need talented school and District leaders to improve outcomes. |
| **Results** | **2** | Higher compensation will help attract and retain talented staff with the experience, education, and desire necessary to address opportunity and/or achievement gaps. |
| **TOTAL** | **5** | |

**Issues and Analysis**:
The 2025-2028 AALA/Teamsters 2010 Unit M MOU provides for the following on-schedule salary increases for employees: 2% raise July 1, 2025; 2% raise January 1, 2026; 4% raise July 1, 2026; 3.65% raise January 1, 2027; 2027-2028 Salary reopener on or after January 1, 2027.

The Unit M MOU also provides for:

- Updated bereavement leave language (Article XI); $100-$500 attendance incentive for rates between 96% - 100% (Article XIII);
- Sideletter - Principals assigned to Priority Schools receive an annual stipend of $5,000 in $2,500 increments.
- Sideletter - Principals at single administrator sites of 275 or more students receive an annual stipend of $5,000 in $2,500 increments.
- Sideletter - effective July 1, 2026, all AP, ELR placed at level 38 on the pay scale.
- Sideletter - effective July 1, 2026, all APEIS placed at level 38 on the pay scale.

This MOU concludes the 2025 Unit M successor negotiations with AALA /Teamsters 2010.

**Attachments:**
Attachment A - LAUSD-AALA/Teamsters 2010 Unit M 2025-2028 MOU
Attachment B - AALA Teamsters 2010 Unit M FTE List
Attachment C - AB 1200 Report and LAUSD-AALA Teamsters 2010 Unit M 2025-2028 MOU
Attachment D - AB 1200 Combined Report (for all agreements being considered for adoption at the June 16, 2026, Regular Board Meeting)

**Submitted:**
06/05/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

KRISTEN K. MURPHY
Associate Superintendent
Talent and Labor Relations

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

**APPROVED & PRESENTED BY:**

JASON GEANAKOPOULOS
Interim Director
Office of Labor Relations

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

# LOS ANGELES UNIFIED SCHOOL DISTRICT AND AALA/TEAMSTERS 2010 LOCAL 2010 (Unit M) MEMORANDUM OF UNDERSTANDING 2025-2028

This Memorandum of Understanding (MOU) is made and entered into this 12th day of April, 2026 by and between the Board of Education of the Los Angeles Unified School District ("District") and Associated Administrators of Los Angeles/Teamsters Local 2010 for employees in Unit M Certificated Management ("Unit M").

Pursuant to the parties' 2025-2028 Agreement, the District and AALA Teamsters have met and negotiated in good faith and have completed their negotiations on items previously sunshined. The term of this Agreement shall cover a period through June 30, 2028 (and continue thereafter on a day-to-day basis until such time as it may be terminated by either party upon 10 days' notice). This agreement is the Successor to the 2025-2028 agreement and is the final resolution to all matters associated with the parties' 2025-2028 Agreement.

A. **INCORPORATION OF PREVIOUS TERMS:** All articles and provisions of the parties' 2025-2028 Agreement are incorporated as part of the parties' successor Agreements except (1) as modified by this Memorandum of Understanding, or (2) as required to make appropriate, non-substantive language corrections.

B. **COMPENSATION:**

I. **2025-2026 Salary Increase: 4%**
- Effective July 1, 2025, all AALA Teamsters Unit M bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.
- Effective January 1, 2026, all AALA Teamsters Unit M bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

II. **2026-2027 Salary Increase: 7.65%**
- Effective July 1, 2026, all AALA Teamsters Unit M bargaining unit members shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.
- Effective January 1, 2027, all AALA Teamsters Unit M bargaining unit members shall receive a 3.65% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

III. **2027-2028 Salary Reopener:** On or after January 1, 2027, AALA Teamsters Unit M may reopen Article XIV Wages solely on compensation.

C. The District will make every effort to pay all negotiated increases as soon as possible following adoption by the Board of Education. Any retroactive salary payment under this agreement is to be issued on September 5, 2026.

D. **ADDITIONAL AGREEMENTS:**
1. Article I - Recognition
2. Article III – Dues Deduction
3. Article VI – AALA/Teamsters 2010 Rights
4. Article VII – Evaluation and Due Process
5. Article VIII – Grievance and Arbitration Procedures
6. Article IX – Administrative Assignments and Transfers
7. Article X – Duties, Responsibilities, and Hours

**LOS ANGELES UNIFIED SCHOOL DISTRICT AND**
**AALA/TEAMSTERS 2010 LOCAL 2010 (Unit M)**
**MEMORANDUM OF UNDERSTANDING 2025-2028**

8. Article XI – Leaves and Absences
9. Article XIII – Holidays and Vacation
10. EDSSL Sideletter
11. Principals Assigned to Priority Schools Sideletter
12. Professional Development Sideletter
13. Summer School Sideletter
14. Single Administrator Site Sideletter
15. AP, ELR Salary Sideletter
16. APEIS Salary Sideletter
17. Early Education Principals and Directors Committee Sideletter

E. **REOPENER:** On or after January 1, 2027, each party may reopen negotiations on one (1) article of the Unit M Collective Bargaining Agreement.

F. **TERM OF AGREEMENT:** This Agreement shall become effective upon ratification by the Union and adoption by the Board of Education, and shall remain in full force and effect, pursuant to its terms, up to and including June 30, 2028, and thereafter shall be extended on a day-to-day basis until terminated by either party upon ten (10) calendar days' written notice. This Agreement is the final resolution to the parties 2025-2028 successor negotiations.

The agreement is subject to ratification by Unit M membership and final approval by the LAUSD Board of Education.

Date of agreement: April 12, 2026

Los Angeles Unified School District

By: _____

AALA Teamsters Local 2010

By: _____

Maria Nichols
President, AALA Teamsters Local 2010

By: _____

Jason Rabinowitz
Secretary-Treasurer/Principal Officer,
Teamsters 2010

Adopted and approved by the Board of Education on _____, 2026.

By: _____

Scott Schmerelson, President
LAUSD Board of Education

AALA/Teamsters Initial Proposal 5/2/2025
District Counter 6/25/2025
AALA/Teamsters Counter 9/26/2025
District Counter 10/8/2025

AALA @ 12/4/25
TA @ 12/4/25
4/17/26



**AALA/TEAMSTERS - UNIT M**
**ARTICLE I**

**RECOGNITION**

Subject to the provisions set forth below, the District has recognized AALA/Teamsters Local 2010 as the exclusive representative of the Certificated Supervisory Unit described below.
**Agree with "AALA/Teamsters Local 2010" throughout the Article**

1.0 The Unit: The Certificated Supervisory Unit (Unit MSX) shall be as follows:

1.1 Inclusions: All certificated employees on the Master Salary Schedule, including all school-based administrators and non-school-based administrators except for those positions excluded below.

1.2 Exclusions:

(1) All classified personnel;
(2) All certificated personnel covered by the Teachers' Unit, or the Teacher Assistants' Unit;
(3) School Physicians, and Pediatricians, and Counseling Assistants;
(4) All Managerial and confidential personnel on the Master Salary Schedule. A list including the names and titles of such personnel will maintained by the District and shall be forwarded to AALA/Teamsters Local 2010 by August 1 of each year.

The parties agree that this represents the appropriate unit. It may be revised only by mutual agreement or by a Public Employment Relations Board unit clarification decision.~~, but it is agreed that the parties may file for a unit clarification proceeding involving this unit only to the extent that the District creates new classifications or substantially changes the responsibilities of an existing classification.~~
Agreed 10/8/2025

1.3 If the District intends to close a certificated supervisory position represented by AALA/Teamsters Local 2010 and create a new classified position with a substantive number of duties contained in the closed certificated supervisory position, the District shall notice AALA/Teamsters Local 2010 of the intent at least ~~four (4)~~ six (6) weeks ~~when feasible~~ prior to the action.

2.0 Nature of Relationship: Recognizing the sensitive and important role of administrators as representative of the Board and Superintendent, it is the mutual

intention and commitment of AALA/Teamsters Local 2010, the Superintendent and the Board.

a. That their relationship remain cooperative and non-adversarial;

b. That they shall meet and confer on a regular basis on subjects within the scope of negotiations, and such other matters that the parties may mutually desire to discuss, with their agreed–upon resolutions to be embodied in this Agreement if so agreed; and.

c. That pending such agreed-upon resolutions, and subject only to such restrictions as may be included in such agreed-upon resolutions, the District retains full authority to operate and to make (and implement) decisions pursuant to the existing Board Rules, Administrative Regulations and policies, which fall within the scope of negotiations under the EERA. Proposed changes to said existing Board Rules and Administrative Regulations are subject to paragraph b above; and

d. That it is intended that AALA/Teamsters Local 2010 will be authorized to designate a representative on all appropriate District committees, particularly those District committees where UTLA is granted the right to appoint a representative.

TA 1/14/26
2/27/26
4/14/26

AALA/Teamsters Initial Proposal 5/16/2025
District Counter 6/25/2025
AALA/Teamsters Counter 9/5/2025
District Counter 9/26/2025
District Amended Counter 1/29/2026

**AALA/Teamsters Unit M**
**ARTICLE III**

## DUES DEDUCTION

1.0 ~~Voluntary Authorizations~~ Payroll Deductions: The District shall deduct AALA/Teamsters Local 2010 dues, fees and Union political action fund contributions from the salary of each employee, as certified to the District by AALA/Teamsters Local 2010. ~~who has submitted a written authorization.~~ Such ~~an authorization~~ deductions shall continue in effect unless ~~revoked in writing by the employee~~ the District is directed to otherwise by the Union. ~~Such revocation~~ Any change to an employee's deduction shall be effective at the next pay period, provided notice is given twenty (20) calendar days prior to the next payday. For payroll purposes, the District shall deduct on a monthly basis an amount which is evidenced by an upload file submitted no later than the 10th of each month to the District by AALA/Teamsters Local 2010. ~~The District shall deduct one-twelfth (1/12) of such annual dues from each regular salary warrant which contains sufficient funds to cover the deductions.~~

If the District's withholdings from an employee's salary in any payroll period are insufficient to meet the amount authorized by the employee for AALA/Teamsters Local 2010 dues or AALA/Teamsters Local 2010-sponsored insurance, the District shall make an appropriate adjustment on a subsequent pay warrant. AALA/Teamsters Local 2010 agrees to hold the District harmless against any claims or liabilities arising out of any such adjustments.
Agree 6/25/2025
Agree "AALA Teamsters Local 2010" throughout Article

2.0 Remitted to AALA/Teamsters Local 2010: A deposit approximating the amount of dues so deducted shall be remitted to AALA/Teamsters Local 2010 on payday, and the reconciled amount will be supplied to AALA/Teamsters Local 2010 within thirty (30) days after the deductions are made, together with a list of affected employees. The Deductions Process Report (DPR) will be provided on a monthly basis prior to the receipt of the remittance monies. The report shall include the employee number, first initial and last name, and amount withheld.

3.0 Exclusive to AALA/Teamsters Local 2010: Payroll deductions for membership dues from employees shall be exclusive on behalf of AALA/Teamsters Local 2010, and no dues deductions are to be made on behalf of any other employee organization as defined in Government Code 3540.1(d).

4.0 Any employee who is not a member of AALA/Teamsters Local 2010 and requests AALA/Teamsters Local 2010 to utilize the grievance/arbitration provisions on the employee's behalf, shall be subject to charges by AALA/Teamsters Local 2010 for the reasonable cost of using such procedures. Such charges are between the employee

and AALA/Teamsters Local 2010, and disputes regarding such matters are not subject to the grievance procedures of this Agreement.

4.1 Implementation dates: AALA/Teamsters Local 2010 members' payment obligations applicable to employees shall be processed by the District with the payroll immediately following the effective date of the payment requirement, provided that the information is on file with the Payroll Branch by the deadline for filing time reports.

~~4.2 Should LAUSD hold District-wide meetings specifically for employees newly assigned to an AALA represented classification (e.g. New Principals or New Assistant Principal Meetings), AALA shall be allowed to make a brief presentation regarding AALA membership information to the participants. The District shall inform AALA of the date, time and location of such meetings.~~
Agree 6/25/2025

~~4.3~~ 4.2 Indemnity/Hold-Harmless: AALA/Teamsters Local 2010 agrees to indemnify and hold the District harmless against any and all liabilities (including reasonable and necessary costs of litigation), arising from any and all claims, demands, suits, or other actions relating to the District's compliance or attempted compliance with either this Agreement or relating to the conduct of AALA/Teamsters Local 2010 in administering this Agreement, AALA/Teamsters Local 2010 shall have the right to determine and decide all matters relating to settlement and conduct of the litigation. In no case shall District funds be involved in any remedy relating to dues deductions. ~~Any underpayments to AALA resulting from the District's failure to make a required deduction shall be remedied by additional deductions from the affected employee(s). Any overpayments to AALA resulting from excessive deductions shall be remedied either by refund from AALA to the affected employee(s) or by a credit against future payments by the affected employee(s).~~
Agree 6/25/2025

~~4.4~~ 4.3 The District will furnish any information needed by AALA/Teamsters Local 2010 to fulfill the provisions of this Agreement.

5.0 The District shall remain neutral regarding an employee's membership in the Union and shall not attempt to resolve disputes between AALA/Teamsters Local 2010 and represented employees concerning union membership or deductions. The District will direct employee questions or concerns regarding Union membership. including requests to change or cancel deduction, to AALA/Teamsters Local 2010.
Agree 6/25/2025

| | |
|---|---|
| AALA/Teamsters Unit M Initial Proposal 3/5/2025<br>District Counter 5/2/2025<br>AALA/Teamsters Counter 9/5/2025<br>District Counter 9/26/2025 AM<br>AALA/Teamsters Counter 9/26/2025 PM<br>District Counter 10/8/2025<br>AALA/Teamsters Counter 10/24/2025 | District Counter 11/14/2025<br>AALA/Teamsters Counter 11/21/2025<br>District Counter 12/18/2025<br>AALA/Teamsters Counter 1/16/2026 AM<br>District Counter 1/16/2026 PM<br>AALA/Teamsters Counter 1/29/2026 AM<br>District Counter 1/29/2026 PM |

TA (10) 2/27/26 787 2/27/26

MR 4/17/26

**AALA/Teamsters - Unit M**
**ARTICLE VI**

**AALA TEAMSTERS 2010 RIGHTS**

**1.0 – 3.0 – Parties Proposed No Changes**

4.0 Released Time for Negotiations: Up to eight negotiating team employee representatives designated by AALA/Teamsters shall be released from duty with no loss of pay or benefits for the purpose of attending negotiation meetings with the District.

**CCL**

4.1 Collective Bargaining Agreement (CBA) Negotiations Preparation Release Time: Beginning with negotiations for the 2028-31 Successor CBA, the District shall provide the bargaining team of up to eight (8) members four (4) work days of paid release time to prepare for negotiations during each 3 year successor CBA cycle. The costs associated with requests for additional preparation release time (beyond 4 work days) shall be borne by AALA/Teamsters.

5.0 Organizational Leave: The President of AALA/Teamsters shall, upon request of both AALA/Teamsters and the employee, be placed on leave of absence for a period of one semester or more. Any pay for such leave shall be the responsibility of AALA/Teamsters.

5.1 AALA/Teamsters Union Business Release: Where attendance at Union events by AALA Teamsters elected officers is required, organizational leave time to attend such events may be taken, subject to providing no less than seventy-two hours (72 hours) advance notice of the name(s) of the officer(s) and the duration of their organizational leave. For extended organizational leave of more than two (2) days, two-weeks advance notice of the name(s) of the officer(s) and the duration of their organizational leave shall be provided. The Union will reimburse the District for the cost of the officer's salary and benefits while on organizational leave, and no expenses of attending the Union event shall be borne by the District.

Agreed 9/5/2025

**6.0 – Parties Proposed No Changes**

7.0 AALA/Teamsters Meetings: AALA/Teamsters may convene meetings as provided herein. Such meetings are to be separate from District-scheduled meetings, voluntary, and on non-duty time. AALA/Teamsters-convened meetings are to be completed before the usual hours of service of the participants, during the

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participants' duty-free lunch period, or after the usual hours of service of the participants. Also, if employees are present for a District-convened meeting, and if during such meeting there is a normal designated break time, AALA/Teamsters may convene a voluntary meeting during a reasonable portion of the break. AALA/Teamsters-convened meetings are not to cause non-duty periods during the business day to be extended beyond normal time.

7.1 Regional Meetings of Administrators: AALA/Teamsters shall have the right to make brief, appropriate announcements within the first 15 minutes or at the start of the last 15 minutes of Regional monthly meetings of Principals, Assistant Principals and APEIS, and central monthly meetings of Regional Directors.
Agreed 11/21/2025

8.0 On a monthly basis, the District shall provide AALA/Teamsters with an electronic file of all employees in the bargaining unit. The file will include the following information:

- Name
- Employee Number
- Position Title Description/Code
- Department
- Region
- Cost Center (Work) Location Description/Code
- Work Location Address
- Office/Room Number (as available)
- Salary rate
- Pay Scale Group
- Base Wage Type
- Pay Scale Level
- Work Telephone Number
- Home Telephone Number (as available)
- Cellular Telephone Number (as available)
- Work Email Address
- Personal Email Address (as available)
- Home Address
- Hire Date (date employee hired by district in any capacity)
- "4000 Date" (date employee became a certificated administrator)
- Separation date and reason
- Leave of absence date

Agreed 11/21/2025

9.0 Access to New Bargaining Unit Members: AALA/Teamsters shall be permitted to meet with new bargaining unit employees for thirty (30) minutes on paid time, at New Employee Orientation sessions, if conducted by the District, for the purpose of sharing information with new employees. This may include no more than one session of any New Principal/Assistant Principal Academy series. Alternatively, AALA/Teamsters

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may elect to be provided thirty (30) minutes of access during a new bargaining unit employee's paid workday to conduct an orientation session at a time mutually agreeable to the Union and the appropriate supervisor/Director. The Union must exercise this right and the District shall provide such access in the first thirty (30) working days of a new bargaining unit employee's assignment, unless otherwise mutually agreed to in writing by the Union and the appropriate supervisor/Director.

**Agreed 9/26/2025**

AALA/Teamsters Unit M Initial Proposal – 4/11/2025
District Counter – 5/2/2025
Union Counter – 10/8/2025
District Counter – 11/14/2025

TA 4/12/26

4/17/26

**AALA/Teamsters – Unit M**
**ARTICLE VII**

## EVALUATION AND DUE PROCESS

**1.0 – 1.2 – Parties Proposed No Changes**

1.3 Frequency of Evaluation: Employees shall be evaluated at least once during each of the first two school years of service within the classification to which assigned, and except as provided below, at least every other school year thereafter. An employee may be evaluated any school year if deemed appropriate by the immediate administrator. Upon request, an employee to be re-evaluated in successive years shall be given a written explanation as to the reason(s) for such action. An employee shall be evaluated in a given year if for the prior year the employee received an "Ineffective" rating in any area or element of the evaluation. In the case of permanent employees who have been employed by the District for at least 10 years, and who have continuing status in the class, the period between evaluations may, in the joint discretion of the evaluator and the employee, be extended beyond the two-year period so that the evaluation may be made once in a three, four, or five-year period, subject to the following limitations:

a. The term of the extension shall be provided in writing to the employee by the evaluator.

b. Such arrangement for an evaluation beyond the two-year cycle requires the joint consent of the evaluator and employee; such consent is entirely discretionary and individualized, and may be withdrawn by either party ~~at any time~~ in writing no later than the end of the 5th week of the employee's assignment.

~~c. However, (i) the withdrawing party shall provide written notice to the other party to that effect, identifying the reason(s) or cause(s) for the withdrawal, and (ii) the notice of withdrawal should be given before the end of the school year preceding the next intended evaluation, and shall not be given later than the date that the newly reinstated evaluation procedures are to begin.~~

~~d~~c. Because the Education Code (Section 44664) makes these evaluation frequency decisions entirely discretionary and individualized, any decision to grant, deny or withdraw consent shall not be subject to the grievance procedures of this agreement.

1.4 Areas of Evaluation for certificated management/supervisory personnel are specific performance standards found in the School Leadership Framework, Principal Supervisor Leadership Framework, and the School Support Administrator Framework. The Standards, Components, and Elements of effective practice have been identified by Human Resources and include: Leadership and Professional Growth; Change Management and Vision; Professional Development, Leadership Capacity, and Instruction; Culture of Learning; Advocacy, Collaboration, and Community Engagement;

and Accountability, Systems and Operations. The focus elements shall include: three unified focus elements to be identified by the District on a District-wide basis; and one or two cooperatively established elements. An employee's final evaluation shall include an overall evaluation rating, including but not limited to progress towards the District Unified Focus Elements, selected Growth Elements, punctuality, and attendance.

1.5 Measures of Evaluation: Each elements and the overall evaluation shall be rated. Measures of evaluation shall be "Highly Effective", "Effective", "Developing", and "Ineffective".

**CCL**

**Agreed 10/8/2025**

**1.6 – 4.3 – Parties Proposed No Changes**

4.4 Grievances: Evaluation matters are not grievable under Article VII except when the final overall evaluation is ranked "Ineffective". However, if an overall evaluation of "Effective" or "Highly Effective" is issued, but there is a significant disparity between such rating and the composite of negative individual ratings or comments on the form, the evaluation shall be subject to grievance on the same basis as an overall "Ineffective" evaluation.

**CCL**

**Agreed 10/8/2025**

It is acknowledged that many of the above evaluation rules are intended solely as procedural guidelines. In grievances under this Section, it is therefore intended that there be a distinction between harmless procedural errors as compared to violations which materially prejudice the substantive validity and reliability of the evaluation.

**5.0 – Parties Proposed No Changes**

6.0 Notice of Unsatisfactory Service or Act, and Suspension:

a. A Notice of Unsatisfactory Service/Act(s), and/or Suspension from normal duties for up to 15 working days without pay, may be given for cause at any time. Except in emergencies, the imposition of any such action must be preceded by a conference between an appropriate administrator and the employee if the employee is available. The employee in such circumstances shall be notified of the right to be accompanied and represented at the conference by an AALA representative or any other person of the employee's choice so long as that person is not a representative of another employee organization. Non-availability of the employee or representative for more than a reasonable time shall not delay the conference.

**CCL**

**Agreed 10/8/2025**

b. When an administrator has a conference with an employee where it is evident at the time the meeting is scheduled that the employee is the focus of possible disciplinary action, the employee shall be notified of the purpose of

the meeting before the meeting takes place, and that it is the employee's right to be accompanied and represented by an AALA representative or any other person so long as that person is not a representative of another employee organization. Non-availability of the representative for more than a reasonable time shall not delay the conference. However, the right shall not extend to routine conferences or to any conference conducted under the evaluation procedures except for a final conference involving an "Ineffective" rating. ~~The concept of~~ "Progressive discipline" is to be ~~generally~~ applicable, but with the understanding that circumstances may make progressive discipline inappropriate. The prohibition of disparate treatment is also generally applicable but with the understanding that reasonable diversity and local practice are to be expected. Following the issuance of a Notice of Unsatisfactory Service/Act(s) and/or Suspension, the employee shall be provided with assistance and guidance.

**Agreed 5/2/2025**

**6.0 c – 12.0 – Parties Proposed No Changes**

AALA/Teamsters Initial Proposal – 3/19/2025
District Counter – 4/11/2025
AALA/Teamsters Counter – 5/16/2025 AM
District Counter – 5/16/2025 PM (Corrected 1.1b)
AALA/Teamsters Counter – 6/25/2025
District Counter – 9/5/2025
AALA/Teamsters Counter – 10/24/2025
District Counter – 11/14/2025
AALA/Teamsters Counter – 11/21/2025
District Counter – 11/21/2025

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## ARTICLE VIII

## GRIEVANCE AND ARBITRATION PROCEDURES

1.0 Grievance and Arbitration Procedures

1.1 Grievance and Parties Defined: This grievance procedure ~~is~~ shall not be applicable to grievances arising under~~, and subject to the limitations contained within,~~ the following:

~~a. Article II, Sections 2.0 and 3.0;~~
~~b. Article III;~~
~~c. Article VI;~~
~~d. Article VII, with the exception of Sections 3.1, 3.2, 10.0, and 11.0;~~
~~e. Article VIII;~~
~~f. Article IX, Section 4.0;~~
~~g. Article X, 1.3;~~
~~h. Article XI;~~
~~i. Article XII;~~
~~j. Article XIII except Section 7.0;~~
~~k. Article XV;~~
~~l. Article XVI; and~~
m. ~~Any Article or provision so indicated elsewhere in the text of the Agreement, and subject to any exclusion or limitation indicated elsewhere in the text of this Agreement~~.

a. Article V District Rights
b. Article XIV Health and Welfare
c. Any Article or provision so indicated elsewhere in the text of the Agreement as being excluded from this Grievance article and process.

A grievance is defined as a claim that ~~there has been a violation of one of the above referenced Articles and Sections~~ the District has violated an express term of this Agreement and that by reason of such violation the grievant's rights under the ~~Article or Section~~ Agreement have been adversely affected. Grievances as so defined may be filed by:
11/14/2025 AGREED

a. Any employee.

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b. AALA/Teamsters Local 2010 on behalf of an employee ~~with written approval of the involved employee(s)~~. When filing a grievance on behalf of an individual employee, AALA/Teamsters must identify the affected employee. When filing a grievance on behalf of a group of employees, AALA/Teamsters need not specify the names of the affected employees, but must describe the group so that the District has fair notice of the nature and scope of the claim and can then ascertain the names of the affected employees.
5/16/2025 AGREED

c. AALA/Teamsters on its own behalf as to alleged violations of rights granted to the Union in this Agreement
5/16/2025 AGREED

1.2 All matters and disputes which do not fall within the above definition of a grievance are excluded from this procedure, including but not limited to those matters for which other methods of adjustment may be provided under the Education Code, such as dismissals and reductions in force under certain circumstances.
10/24/2025 AGREED CCL

1.3 If the same or essentially the same grievance is filed ~~by~~ regarding more than one employee, then AALA /Teamsters may, upon the District's agreement, process the grievance under this Article on behalf of the other involved grievants. The final determination of that grievance shall apply to the other pending grievances. ~~more than one employee, one grievance may, upon proper notice from AALA, be processed on a representative basis on behalf of the other grievants. The final determination shall apply to all such grievants.~~
5/16/2025 AGREED

1.4 The respondent in any grievance shall be the District itself rather than any individual administrator.

1.5 Unless the parties mutually agree to the contrary, the filing or pendency of a grievance shall not delay or interfere with any District action while the grievance is being processed. By the same token, if it is later determined that the grievance is meritorious, nothing in the foregoing sentence shall preclude remedial relief covering the period during which the grievance was being processed, including the applicable portion of the 15-day period preceding the filing of the grievance.
CCL 5/16/2025 AGREED

Processing and discussing the merits of a grievance shall not be considered a waiver by the District of a defense that the matter is not arbitrable or that it should be denied for other reasons which do not go to the merits.
10/24/2025 AGREED CCL

2.0 Representation Rights: The grievant may represent himself/herself or may be accompanied and/or represented by an AALA/Teamsters representative at all grievance meetings. The District respondent shall have the right to be accompanied by another District representative. By mutual agreement of AALA/Teamsters and the District, other persons ~~such as witnesses~~ may also attend grievance meetings. Grievance

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resolutions involving only the employee are not precedent setting unless agreed to by the Union and the District; in such cases, the same grievance arising out of the same facts and involving the same grievant(s) may not be brought forth again by the Union.
5/16/2025 AGREED

3.0 Released Time for Employees and AALA/Teamsters Representatives: Grievance meetings will be scheduled by the District at mutually convenient times and places during District business hours, and so as to minimize interference with the instructional program. Reasonable employee release time, including necessary travel time will be provided to the grievant, to an AALA/Teamsters representative (if a District employee) if one is to be present, and to any witness (if a District employee) who attends by mutual agreement. Such persons shall also be provided mileage reimbursement. Similar provisions will be made for arbitration hearings.
6/25/2025 AGREED CCL

~~4.0 Confidentiality: In order to encourage a professional and harmonious disposition of grievances, it is agreed that from the time a grievance is filed until it is finally resolved, neither AALA/Teamsters, the District, the grievant nor any person acting in connection with any of them shall make public the grievance or evidence regarding the grievance. This prohibition is not intended to restrict normal interviewing of witnesses and other necessary preparation for hearings. If the grievant or AALA violates the above confidentiality requirement, the grievance shall be dismissed with prejudice. If the District violates the above confidentiality requirement, the grievance shall be deemed sustained, subject to a hearing limited to the issue of appropriate remedy.~~
5/16/2025 AGREED

~~5.0~~ 4.0 Effect of Time Limits: If a grievance is not processed by the grievant or AALA/Teamsters at any step in accordance with the time limits of this Article, it shall be deemed withdrawn. The District shall respond in writing in a timely manner, as provided in this Article. If the District fails to do so, the grievance is deemed denied and the grievant may proceed to the next Step or to arbitration under Section 11.0. All time limits and grievance steps may be shortened, extended or waived, but only by mutual written agreement.
6/25/2025 AGREED CCL

~~6.0~~ 5.0 "Day" Defined: A "day", for purposes of this Article, is defined as any day of the calendar year except Saturdays, Sundays and ~~legal or school~~ District holidays.
5/16/2025 AGREED

~~7.0~~ 6.0 Informal Conference: Prior to filing a formal grievance, the employee shall make a reasonable attempt to meet to resolve the dispute by means of an informal conference with the appropriate administrator. This requirement, however, will not set aside the time limits required under Step One. The informal conference shall not be required if the grievance relates to the issuance of discipline to the employee. The meeting may be waived by mutual agreement.
6/25/2025 AGREED

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~~8.0~~ 7.0 Step One: A formal grievance must be filed within ~~15 days~~ 30 days after the grievant or AALA/Teamsters knew or reasonably should have known of the occurrence of the facts upon which the grievance is based. The grievance must be presented in writing by completing the appropriate grievance form. If a grievance does not relate to the immediate administrator and the remedy requested is not within the authority of the immediate administrator to grant, the grievant may initiate the grievance with the responsible administrator who has such authority.
6/25/2025 AGREED

a. A meeting between the grievant and the appropriate administrator shall take place within ~~five (5)~~ ten (10) days from the date of the presentation of the grievance. The timeline may be extended by mutual consent of AALA/Teamsters and the District. The administrator shall reply within ~~five (5)~~ ten (10) days following the meeting. The receipt of such reply will terminate Step One. Unless there is a mutual written agreement to the contrary, Step One shall terminate on the ninth (9th) business day at the close of business following the Step One meeting.
6/25/2025 AGREED

b. Step One may be skipped by mutual consent.

~~9.0~~ 8.0 Step Two: If the grievance is not resolved at Step One, the grievant may, within ~~five (5)~~ ten (10) days after the termination of Step One, present the grievance to the appropriate Superintendent or designee. A meeting shall take place within ~~five (5)~~ ten (10) days of the presentation of the grievance. The timeline may be extended by mutual consent of AALA/Teamsters and the District. The appropriate Superintendent or designee shall reply within ~~five (5)~~ ten (10) days following the meeting. The receipt of such reply will terminate Step Two.
6/25/2025 AGREED

~~10.0~~ 9.0 Step Three: (To be bypassed if the Deputy Superintendent was involved in Step Two). If the grievance is not resolved at Step Two, the grievant may, within ~~five (5)~~ ten (10) days after termination of Step Two, present the grievance to the Deputy Superintendent or designee. A meeting shall take place within ~~five (5)~~ ten (10) days of the presentation of the grievance. The timeline may be extended by mutual consent of AALA/Teamsters and the District. The Deputy Superintendent or designee shall reply within ~~five (5)~~ ten (10) days following the meeting. The receipt of such reply will terminate Step Three.
6/25/2025 AGREED

~~11.0~~ 10.0 Request for Arbitration: If the grievance is not settled at the above Steps, AALA/Teamsters, with the concurrence of the grievant, may submit the matter to arbitration by a written notice to the Office of Staff Relations within ~~five (5)~~ twenty (20) days after termination of the last Step above.
5/16/2025 AGREED

~~12.0~~ 11.0 Selection of Arbitrator: Within seven (7) days of receipt of the request for arbitration, AALA/Teamsters and the District shall meet to select an arbitrator.

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The arbitrator shall be jointly selected by AALA/Teamsters and the District, or shall be selected alternatively striking names from the list of arbitrators agreed upon by AALA/Teamsters and District and maintained in the Office of Staff Relations. The District and AALA/Teamsters shall mutually agree to a list of no less than five and no more than ten arbitrators. This list shall be updated/modified by mutual agreement.

Carol Vendrillo – 3/19/2025 AGREED CCL
George Marshall – 3/19/2025 AGREED CCL
Katherine Thomson – 3/19/2025 AGREED CCL
Jan Stiglitz – 3/19/2025 AGREED CCL
Yuval Miller – 5/16/2025 AGREED
Sheri E. Ross

a. When the District and AALA/Teamsters are selecting an arbitrator from their mutually agreed upon list of arbitrators, if an arbitrator selected is unavailable for a hearing within sixty days, the parties shall contact the next remaining arbitrator in reverse order of striking until one is selected to serve within sixty days, unless it is mutually agreed to extend the time requirement.

b. The arbitrator shall serve as the Chair of a three member arbitration panel, with the other two members to be appointed directly by the District and AALA/Teamsters respectively. All rulings and decisions will be made by majority decision of the panel.

~~13.0~~ 12.0 Scheduling Hearings: A hearing shall be scheduled within sixty days from selection of the arbitrator, but shall not be scheduled during off-track time except by mutual agreement. Also, by mutual agreement, grievances may be submitted to expedited arbitration.

Expedited arbitration will involve a hearing within ten days following selection of the arbitrator, with no transcripts, no briefs, and with a summary letter award to be issued within five (5) days of the close of the hearing. Expedited cases shall, in all other respects, conform to the provisions of this rule.

~~14.0~~ 13.0 Optional Preliminary Hearing: If the District claims the grievance should be dismissed for reasons that do not go to the merits of the grievance, such as ~~1) breach of confidentiality, 2)~~ 1) matter beyond scope of procedure, ~~3)~~ 2) mootness, or ~~4)~~ 3) untimeliness, the District may cause its claim to be heard and ruled upon by the panel prior to a hearing on merits. ~~If AALA/Teamsters claims that the grievance should be sustained because the District has allegedly violated confidentiality, it may also invoke proceedings under this provision.~~ If ~~either party~~ the District plans to invoke this separate preliminary hearing, it shall so advise ~~the other party~~ AALA/Teamsters prior to the selection of an arbitrator. Immediately after selection for the preliminary hearing, either party may require, by written notice, that a different arbitrator be selected to hear the

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merits in the event that the preliminary hearing does not result in dismissal of the grievance.

a. There shall be at least fifteen (15) days between the panel's decision on the preliminary matter(s) and any hearing on the merits ~~(or on remedy in the case of a breach of confidentiality claim raised by AALA/Teamsters)~~.

b. The preliminary hearing is optional ~~to the party having the right to invoke it~~. If not utilized, the ~~party~~ District shall not be precluded from raising its arbitrability defenses ~~(or breach of confidentiality claim)~~ at the regular hearing, provided that it gives the ~~other party reasonable~~ Union notice of its intention to do so prior to the selection of an arbitrator. ~~Both AALA/Teamsters and t~~The District shall retain all rights ~~they have~~ it has under law to pursue issues relating to arbitrability, or non-arbitrability, of a grievance.

11/21/2025 AGREED

~~15.0~~ 14.0 Documents and Witness Lists: Either party may request from the other the right to review and copy at the requesting party's expense, non-privileged documents relevant to the grievance. If the other party disputes the request, the arbitrator shall determine the issue. The parties shall exchange lists of intended witnesses at least five (5) days prior to the first hearing date.

~~16.0~~ 15.0 Conduct of Hearings: Hearings shall be conducted in accordance with the procedures contained in Government Code Section 11513. Hearing sessions shall be private with attendance limited to the panel, the parties' representatives and witnesses as scheduled. In cases involving below-standard evaluations or disciplinary action, the District shall proceed first in providing evidence. If a hearing is scheduled during duty hours, reasonable employee released time, including necessary travel time without loss of salary, will be provided to the grievant and to any witness(es).

6/25/2025 AGREED

~~17.0~~ 16.0 Limitations Upon Arbitrators: The arbitration panel shall have no power to alter, add to, or subtract from the provisions of this Agreement, but shall only determine whether a specific Article/Section has been violated as alleged in the grievance and, if so, what the remedy should be within the meaning of the applicable contract provisions. Past practice of the parties in interpreting and applying the provisions of the Agreement, or of predecessor Board Rules, may be relevant evidence, but shall not be used so as to justify or result in what is in effect a modification or addition to this Agreement.

10/24/2025 AGREED CCL

~~18.0~~ 17.0 Effect of Arbitration Award: The arbitration panel's decision shall be final and binding upon the grievant(s), AALA/Teamsters and the District. The California law on final and binding arbitration awards between a school district and an employee organization shall be applicable to such a decision. A final and binding award which determined the merits of a dispute shall be conclusive on the grievant(s), AALA/Teamsters and the District in any subsequent proceedings, including disciplinary and termination proceedings. This grievance procedure shall be the employee's and AALA/Teamsters' sole

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and final remedy for any claimed violation of this Agreement. The arbitration award shall be issued within sixty days following the final submission of any brief.
10/24/2025 AGREED CCL

~~19.0~~ 18.0 Expenses: All fees and expenses of the arbitrator shall be shared equally by AALA/Teamsters and the District. Each party shall bear the expense of presenting its own case. A transcript of the proceedings shall not be required, but either party may order a transcript at its own expense. If the other party at any time desires a copy of the transcript, it must share equally the cost of the reporter and transcription as well as the copy.

~~20.0~~ 19.0 No Reprisals: There shall be no reprisal against an employee for utilizing these grievance procedures, for assisting a grievant pursuant to these procedures, for being a member of the Association, participation in protected activities or exercising their rights under this agreement.

~~21.0~~ 20.0 Grievance Files: The District's Office of Staff Relations shall maintain a file of all grievance records and communications separate from the personnel files of the grievant(s), and grievance documents and decisions shall not be included in the personnel file unless it is reasonably necessary or appropriate to do so.

~~22.0~~ 21.0 Overpayment Grievance Procedure

a. The District or employee identifies overpayment or underpayment.

b. District notifies employee and AALA/Teamsters and recommends a recovery plan.

c. If there is no response or objection within 10 working days from the date of mailing of the notice, the District will implement its recommended recovery plan.

d. If the employee or AALA/Teamsters makes one of the following objections in a timely manner: denies money owed; questions the amount to be recovered; or objects to the payment plan, a meeting by the employee and/or AALA/Teamsters will be conducted with the District to resolve the objection and determine the recovery plan. If there is no agreement, the employee or AALA/Teamsters may file a grievance regarding the recovery such grievance must be filed within 15 working days following written notice by the District that the discussion process has been exhausted. If a grievance is not timely filed, recovery shall go forward as proposed by the District.

e. The grievance procedure shall be conducted pursuant to this Article.

f. Recovery of payments shall be suspended during the grievance procedure.

10/24/2025 AGREED CCL

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## ARTICLE IX

## ADMINISTRATIVE ASSIGNMENTS AND TRANSFERS

1.0 Administrative Staffing Procedures

**1.1-1.3 – Parties Proposed No Changes**

1.3.1 School Support Administrators (without return rights to an administrator position): Released School Support Administrators without return rights to an administrator position shall be placed on a list for a period of twelve (12) months for consideration for assignments.
Agreed 10/8/2025

**1.4-1.6 – Parties Proposed No Changes**

1.7 District Initiated Transfers: The District may transfer employees when such action is deemed to be in the best interest of the educational program of the District. The employee shall be informed and definitive reasons for the transfer will be given during the conference held with the employee prior to the change of assignment. Written reason(s) for such transfer shall be supplied to the employee upon the employee's request.
**CCL**

1.8 Employee Initiated Transfers: Employees who have served for three consecutive years at a school in the same classification may request a transfer on the appropriate transfer form. After employees achieve permanent status in the classification, they may request a transfer. Employees may request a transfer to a specific location or unit/Local District. Transfer requests by the employee may be submitted at any time, but no later than May 15 for a Fall assignment, to the current administrative supervisor who shall forward the request to the Human Resources Division. The request shall then be forwarded by the Human Resources Division to the appropriate administrative supervisor for consideration.

a. Such transfer requests do not require that there be a known vacancy or opening at the time the requests are filed. Such requests shall be retained for assignment during the following semester, but may be renewed by the employee. To assist employees in requesting transfers, the following posting procedures shall be followed:

b. By May 1, the District shall post a list of known administrative vacancies (see e below) for the fall semester.

c. The administrator vacancies shall be posted in the Administrative Assignments Unit in the Human Resources Division. Posting shall include the classification title, work location, assignment basis, salary schedule, effective date of the assignment and the name of the contact person. Copies of the above lists shall be forwarded by the Human Resources Division to AALA at the time of the posting. AALA shall be responsible for disseminating the information to its unit members. In addition, the District shall be responsible for disseminating the information to its unit members. In addition, the District shall inform AALA of known vacancies which occur after the above posting dates but prior to the start of the Fall/Spring semester.

d. The District and AALA acknowledge the need for schools to be staffed in a timely manner to minimize disruption to school sites, inform administrators of their assignments and allow leadership teams to plan and prepare for the start of a successful school year. To accomplish these goals and to provide additional opportunities to facilitate transfers of eligible AALA members and assign displaced administrators, the District and AALA agree to waive the terms of Article IX, Section 1.8 (d) for a two (2) week placement period to allow for expedited administrative assignments. The two-week placement period shall commence before the end of the current school year. The District shall consult with the AALA president regarding the preferred date of the placement period at least four (4) weeks in advance of the projected placement period. The date of the period shall be mutually agreed upon.

e. When an eligible employee requests a transfer for two consecutive years, a formal review of the application will take place by the Office of the Superintendent, and priority consideration will be given such applicants including individuals serving in locations far from their residence. When an eligible employee has not received a transfer for two consecutive years, upon written request, a written explanation will be provided as to the reason for the denial of the transfer in the second year.

(1) The District will maintain a list in geographic order of eligible administrators who have requested transfers for two consecutive years. A copy of the list shall be provided to AALA upon request. The District shall provide the Local District Superintendents with a copy of the transfer list to be considered during the placement window referenced in section d above.

f. In granting an employee-initiated transfer request, administrative seniority shall be considered as a factor, and when the District does not transfer the most senior qualified administrator requesting a transfer, the District shall, upon written request from that administrator, inform the administrator in writing of the reason(s) for denying the administrator's request.

Agreed 10/8/2025

g. In order to provide stability and continuity of leadership at school sites, the District may fill unanticipated vacancies without consideration of the above transfer procedures once schools have been staffed for the semester or year.

**Agreed 10/8/2025**

h. A personalized response will be sent from the Human Resources Division to the applicant with a copy to the Office of the Superintendent when a decision is made not to honor the transfer request or the applicant is not selected for a position at school with staff selection options.

1.9 Review Procedure: Any employee who has concerns regarding a transfer may discuss the matter with the administrator making the assignment. The employee may be accompanied by a representative. The administrative staffing procedures described in this article herein are not subject to the grievance/arbitration process.

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**2.0 – 4.5 – Parties Proposed No Changes**

4.6 Recall Rights to a Class: Employees who have served for 130 days of full-time satisfactory service in substitute acting status or in limited acting status and employees in substitute eligible, qualifying, or continuing status who are released from a class shall be placed on a reassignment list for the class in reverse order of release. Except as provided below, such list shall be used for assignments to the class before the use of any other list, and any name shall remain on the list for not more than 39 months from the date the employee was released from a position in the class. Employees in substitute acting status and limited acting status who are placed on a reassignment list shall not have preference for reassignment to a class if an eligible list is established unless they are on the eligibility list. The time between a layoff and return within the return-limit of 39 months will not constitute a break in service.

Each offer of assignment from this list shall be made to one of the first five available candidates except that a candidate whose name has reached the head of the list may not be passed more than four times before the candidate is offered an assignment. The name of a candidate will be deleted from the list immediately following the refusal of two offers of assignment within the region from which they were placed on the reassignment.

**Agree 6/25/2025**

If assignments are made in accordance with this Section to a class for which an eligible list exists, such list shall continue in effect after its expiration date until as many additional regular assignments have been made from the list as were employees appointed under this Section before the expiration date of such list. If an employee is assigned to a position in a special class and is later, without a break in service, placed in the corresponding regular class, the employee shall be considered to have been in such regular class from the first date of assignment in such special class.

4.7 Reassignment – Displacement Rights of Assistant Principal, Secondary (AP, SEC); Assistant Principal Elementary (AP, ELR); and Assistant Principal, Elementary Instruction Specialist (APEIS):

Distance from home shall be considered and the District shall exercise every intention to assign administrators within the Region where they work and reside.

An employee who is on the reassignment list who receives an offer of an AP, SEC; AP, ELR or APEIS assignment that is outside of the original Region from which they were displaced may decline the offer without losing their placement on the reassignment list.

**Agree 6/25/2025**

804

4/4/26 4:10pm

| | |
|---|---|
| AALA/Teamsters 2010 Initial Proposal – 3/5/2025<br>District Counter – 5/2/2025 10:59 am<br>Union Counter – 5/2/2025 3:06 pm<br>District Counter – 11/14/2025<br>Union Counter – 12/18/2025<br>District Counter – 1/16/2026 | Union Counter – 1/29/2026 AM<br>District Counter – 1/29/2026 PM<br>District Amended Counter – 3/20/2026 (AM)<br>Union Counter – 3/20/2026 (PM)<br>District Counter – 3/25/2026<br>Union Counter – 4/6/2026 AM<br>Union Counter 4/6/2026 PM |

TA

4/7/26 11:00am

4/7/26

**AALA/Teamsters - Unit M**
**ARTICLE X**

**DUTIES, RESPONSIBILITIES AND HOURS**

**1.0 – 1.1 – Parties Proposed No Changes**

1.2 The District and AALA/Teamsters recognize the principle of a unit member's eight (8) hour workday, and a forty (40) hour workweek for persons employed on a full-time basis during the regular school year. The District and AALA/Teamsters also recognizes that the responsibilities of administrators do not lend themselves to a defined workday or work week of rigidly established length. Each administrator is expected to perform the assigned duties as set forth in their class description. ~~Each administrator is expected to devote the time necessary to get the job done.~~ The hours required will vary from day to day and week to week, however, the hours required of the administrator should be reasonable. AALA/Teamsters certificated unit members are exempt from overtime compensation in accordance with existing law. Supplemental assignments such as Summer School, Winter Recess Academy, and Saturday intervention classes are considered to be in addition to core responsibilities and qualify for supplemental pay.

Matters related to wages, hours of employment and other hours and conditions of employment, shall be subject to negotiations. Any mandatory professional development scheduled by the District on a Saturday or Sunday must also be offered during the regular workweek and/or online.

1.3 In recognition of the "professional workday" described above, when the schedule of the administrator involves extended work hours on a given day, flexible work hours on a subsequent day may be taken with the prior ~~approval of~~ verbal and written notification to the immediate supervisor. Verbal notice may include a telephone call or voicemail. Written notice may include email or text message. ~~Upon request of the administrator, the immediate supervisor must provide the administrator with a time within which to schedule the flexible work hours. Such time shall fall within fifteen (15) working days of the date of the date of the administrator's request. Any failure by the immediate supervisor to provide such a time within the 15 days shall be grievable by the requesting administrator. Nothing herein shall prevent the requesting administrator and the immediate supervisor from scheduling flexible work hours at any time by mutual agreement. In scheduling the~~ Except in emergent circumstances, notice shall be provided at least two (2) business days in advance of the anticipated absence. When taking

flexible work hours, the requesting administrator and the immediate supervisor shall take the following into consideration:
~~Agreed 5/2/2025~~

4/7/26 11:00am

~~a. The absence of the administrator will not have a negative impact on the operation of the work site;~~ Continued effective operation of the worksite;
Agreed 5/2/2025

b. The District/Division/Unit has been notified verbally and in writing of the administrator's flexible hours for the day;

c. An administrative designee has been assigned to handle matters in the administrator's absence;

d. The District/Division/Unit has been informed of the identity of the administrative designee verbally and in writing;

~~e.~~ The administrative designee has been directed by the administrator to contact the administrator and/or District/Division/Unit in cases of emergency;
e.

f. The absence may not exceed ~~one-half~~ four (4) hours ~~of the administrator's work day except by mutual agreement~~.

g. As an exception to the four (4) hour rule, administrators may request up to eight (8) hours of flex time for an annual physical examination.

h. ~~Use of flex time~~ Flexible hours shall not be limited or denied for arbitrary or capricious reasons.
~~Agree 11/14/2025~~

i. With the exception of "g" above, administrators who require an absence of more than four (4) hours, shall avail themselves of the appropriate benefit time.

j. Abuse/excessive use of flex time, failure to follow notification procedures and/or impact on the effective operation of the worksite shall be handled under the provisions of Article VII – Evaluation and Due Process.

~~If administrators are required to work on a holiday, such as Admission Day, compensatory time off on an hour-for-hour basis shall be granted within a reasonable period of time.~~
Moved to 1.5 below

1.4 In recognition of the variety of daily student activities offered outside of the instructional day at Comprehensive High Schools, the site administrators at these schools

may utilize flexible time to displace their arrival time one day each week. This time shall occur on a regular basis and shall be pre-scheduled collaboratively with immediate supervisors. When exercising use of flexible time under this section, site administrators shall utilize professional judgement in minimizing impact to school operations and responding to student/program needs. This does not preclude taking flex hours at a different time upon mutual agreement with the immediate supervisor or replace the flex hour process.
Agree 1/29/2025 (AM)

TA 4/7/26 11:00am

1.5 If administrators are required to work on a holiday, such as Admission Day, compensatory time off on an hour-for-hour basis shall be granted within a reasonable period of time.

1.6 The District and AALA/Teamsters shall jointly provide training on an annual basis to District management with respect to the granting and/or scheduling use of flexible ~~time~~ hours.
Agreed 11/14/2025

~~1.4~~ 1.7 The specific duties applicable to each class of certificated administrators shall be determined in accordance with Section 35020 of the Education Code. A class description setting forth the duties assigned to each class shall be published by the Human Resources Division. The duties of the classes shall be reviewed at intervals of not more than four years. The Superintendent shall determine the extent of such review and the Human Resources Division, in conducting each review, shall include participation by employees in the class being reviewed.

2.0 – Parties Proposed No Changes

3.0 Assignment Authorization for New Certificated Employees:
Administrators, except for the Early Childhood Education ~~Development~~ Division, shall not accept any new certificated employee, including a substitute, without authorization of the Human Resources Division.

Assignment to Early Education Centers must be authorized by the Division of Early Education.
Agreed 5/2/2025

4.0 Administrative Informal Classroom Observations with actionable feedback to teachers shall occur on a regular, ongoing basis. The District and AALA/Teamsters shall form a committee of eight (8) members, four (4) appointed by AALA/Teamsters and four (4) appointed by the District. The committee shall meet no less (3) times to discuss Informal Classroom Observations and actionable feedback and make recommendations to the District and AALA/Teamsters.

In alignment with the School Leadership Framework, administrators shall: Use data to determine school-wide priorities: Use goals to conduct Informal Classroom Observations: Manage time: Prioritize high-leverage activities while leading in situations of ambiguity or complexity.

ARTICLE X - DUTIES, RESPONSIBILITIES AND HOURS

OTA 4/6/26

Agreed 5/2/2025

TA 4/7/26 11:00am

5.0 Supplemental pay shall be granted in accordance with District policy and shall not be denied for arbitrary, capricious or discriminatory reasons. If the District intends to change the policy on supplemental pay it shall provide notice to AALA/Teamsters 90 calendar days prior to the effective date and upon request shall bargain with AALA/Teamsters over the change.

District Initial Proposal – 3-19-2025
AALA/Teamsters Counter Proposal – 4/11/2025
District Counter Proposal – 5/2/2025
AALA/Teamsters Counter – 5/16/2025 (2:16 pm)
District Counter – 5/16/2025

5/16/25

5/16/25

4/17/26

**AALA/Teamsters - Unit M**
**ARTICLE XI**

**LEAVES AND ABSENCES**

**1.0 – 1.5 – No Change**

2.0 Bereavement Absence: An employee is entitled to a paid absence from the District, not to exceed three days, on account of the death of ~~a member of the~~ an employee's ~~immediate family~~ qualified family member as defined below, and if requested, provide acceptable proof of death and relationship within 30 days from the first day of bereavement leave. ~~is provided and~~ Bereavement leave may be taken consecutively or intermittently so long as the absence commences and is completed within twelve months from the qualifying family members' death. If more than one such death occurs simultaneously, the absences may be taken consecutively. If out-of-state travel is required and requested, an additional two (2) days shall be granted. Employees not traveling out of state may elect to take an additional two (2) days of bereavement, and use personal necessity, vacation, or take the bereavement leave as unpaid. The employee's ~~immediate family~~ qualified family member is defined as the following:

a. Spouse, domestic partner or, for purposes of these Leave Sections only, a cohabitant who is the equivalent of spouse;

b. Parent (includes in-law, step, and foster parent, and parent of cohabitant who is the equivalent of spouse);

c. Grandparent (includes in-law, step, and a grandparent of cohabitant who is the equivalent of spouse);

d. Child (including child of spouse, son/daughter-in-law, step and foster child, and child of cohabitant who is the equivalent of spouse);

e. Grandchild (includes grandchild of spouse, step grandchildren, and grandchildren of cohabitant who is equivalent of spouse);

f. Brother;

g. Sister; and

h. Any relative in the employee's immediate household.

i. Designated person (District employees are limited to one designated person per 12-month period. The employee may identify the

5/14/25

designated person when the employee requests a leave for family care, medical, bereavement, and/or kin care)

5/16/25

Bereavement is also granted for absence by reason of official notice in time of war that a member of the immediate family is missing in action, or official notice that a deceased member of the immediate family is being returned by the armed forces for internment in this country.

Personal necessity absence in accordance with Section 5.0 below may be used in case of the death of a close friend or relative not included in the definition of immediate family in this Section.

**AGREED – No change from District's 5/2/2025 Proposal**

**3.0 – 9.0 – No Change CCL**

10.0 Conference and Convention Attendance: An informal paid leave of absence may be granted for attendance at conferences and conventions sponsored by professional instructional organizations which are recognized by the State Board of Education or approved by the appropriate administrator under all of the following conditions:

a. Attendance leads directly to the professional growth of the employee and the improvement of the educational program of the District.

b. The attendance must not necessitate assignment of a substitute for the employee or the payment of replacement teacher salary unless the employee is an official representative of the organization or is participating as a workshop leader or speaker at the conference or convention.

~~c. The attendance must not result in unnecessary duplication of participation by District personnel.~~

**AGREED**

~~d~~ c. The attendance must not necessitate the reimbursement of any expenses by the District to the employee except as provided in accordance with Board Rule 1501.

A written or oral report of the conference may be requested by the appropriate administrator or superintendent.

Approval of the leave is contingent upon the recommendation of the appropriate superintendent.

**CCL - AGREED**

Attendance at a conference or convention is contingent upon the approval of the appropriate Region Superintendent or Division Administrator.

5/16/25

Consideration will be given to request for conference attendance if such attendance is included in the School Plan for Student Achievement (SPSA), Pilot School Plan, Magnet School Plan, STEM Plan, Grants, or any other relevant educational plan, aligned with the budgetary expenditures outlined in these plans, and approved by the Region Superintendent or Division Administrator.

5-16-25

The approval process shall be in alignment with District policy. Approval shall not be unreasonably denied.

**AGREED**

For conference or convention attendance that meets the standards above, but is not approved for paid leave pursuant to this Section, the employee may use personal necessity leave under Section 5.0.

**11.0 – 16.8 – No Change**

TA 12/4/25

TA 12/4/25

Vrg 4/16/26

District Initial Proposal 3/19/2025
AALA/Teamsters Counter 4/11/2025
District Counter 5/2/2025
AALA/Teamsters Counter 5/16/2025 (Tentative Agreement)
District Amended Counter 11/14/2025 (Update 5.0, 7.0 and 16.0)
District Amended Counter 11/21/2025 (Inclusive of All Changes to the Article)
AALA/Teamsters Counter 12/4/2025 (Corrected errors)

**AALA/Teamsters - Unit M**

## ARTICLE XI

## LEAVES AND ABSENCES

**1.0 – 1.5 – No Change**

2.0 Bereavement Absence: An employee is entitled to a paid absence from the District, not to exceed three days, on account of the death of ~~a member of the~~ an employee's ~~immediate family~~ qualified family member as defined below, and if requested, provide acceptable proof of death and relationship within 30 days from the first day of bereavement leave. ~~is provided and~~ Bereavement leave may be taken consecutively or intermittently so long as the absence commences and is completed within twelve months from the qualifying family members' death. If more than one such death occurs simultaneously, the absences may be taken consecutively. If out-of-state travel is required and requested, an additional two (2) days shall be granted. Employees not traveling out of state may elect to take an additional two (2) days of bereavement, and use personal necessity, vacation, or take the bereavement leave as unpaid. The employee's ~~immediate family~~ qualified family member is defined as the following:

a. Spouse, domestic partner or, for purposes of these Leave Sections only, a cohabitant who is the equivalent of spouse;

b. Parent (includes in-law, step, and foster parent, and parent of cohabitant who is the equivalent of spouse);

c. Grandparent (includes in-law, step, and a grandparent of cohabitant who is the equivalent of spouse);

d. Child (including child of spouse, son/daughter-in-law, step and foster child, and child of cohabitant who is the equivalent of spouse);

e. Grandchild (includes grandchild of spouse, step grandchildren, and grandchildren of cohabitant who is equivalent of spouse);

f. Brother;

g. Sister; and

h. Any relative in the employee's immediate household.

i. Designated person (District employees are limited to one designated person per 12-month period. The employee may identify the designated person when the employee requests a leave for family care, medical, bereavement, and/or kin care)

Bereavement is also granted for absence by reason of official notice in time of war that a member of the immediate family is missing in action, or official notice that a deceased member of the immediate family is being returned by the armed forces for internment in this country.

Personal necessity absence in accordance with Section 5.0 below may be used in case of the death of a close friend or relative not included in the definition of immediate family in this Section.
Tentative Agreement 5/16/2025

**3.0 – 4.3 Parties Proposed No Changes**

5.0 Personal Necessity Absence: Subject to the limits set forth below, an employee shall be granted a paid personal necessity absence when the situations described below require the personal attention of the employee during assigned hours of service.

**5.0 a-o – Parties Proposed No Changes**

Use of illness leave as provided above shall not extend the maximum period of leave to which an employee is entitled under 16.0 below, Family Care and Medical Leave (FMLA)/California Family Rights Act (CFRA).

**5.1 – 6.0 – Parties Proposed No Changes**

7.0 Pregnancy and Related Disability Leave/Absence: Employees shall be granted paid and unpaid leaves/absences under this Section as follows:

a. Paid Disability Absence: An employee shall be permitted to utilize illness absence Section 4.0 above for that period of time during which the employee is physically or mentally disabled and unable to perform regular duties due to pregnancy, miscarriage, childbirth and recovery therefrom, or if the employee's job would cause undue risk to the employee or the completion of a successful pregnancy. Employees may take up to 18 workweeks of protected leave under the Pregnancy Disability Leave (PDL) and if eligible, may also be entitled to take 12 workweeks of protected time under FMLA and/or CFRA.

b. Optional Unpaid Portion: A pregnant employee in active status shall, upon request, be granted an unpaid pregnancy leave pursuant to Section 12.0 below and still

qualify for paid absence during the period of disability. This is the only exception to the general provision that paid leaves may be taken only from active status.

c. Physician Certification: A pregnant employee shall be permitted to continue on active duty until such date as the employee and the employee's physician determine that absence is necessary due to pregnancy disability, ~~provided that the employee can and does continue to perform the full duties and responsibilities of the assigned position~~. The District will engage in the interactive process to ensure the pregnant employee can stay in active duty as long as possible with or without a reasonable accommodation. The District may require the employee ~~must also supply~~ to provide to the District the physician's certification as to the beginning and ending dates of actual pregnancy-related disability for which paid illness absence is claimed, and the physician's release to return to active duty.

**8.0 – 9.3 – Parties Propose No Changes**

10.0 Conference and Convention Attendance: An informal paid leave of absence may be granted for attendance at conferences and conventions sponsored by professional instructional organizations which are recognized by the State Board of Education or approved by the appropriate administrator under all of the following conditions:

a. Attendance leads directly to the professional growth of the employee and the improvement of the educational program of the District.

b. The attendance must not necessitate assignment of a substitute for the employee or the payment of replacement teacher salary unless the employee is an official representative of the organization or is participating as a workshop leader or speaker at the conference or convention.

~~c. The attendance must not result in unnecessary duplication of participation by District personnel.~~

~~d.~~ c The attendance must not necessitate the reimbursement of any expenses by the District to the employee except as provided in accordance with Board Rule 1501.

A written or oral report of the conference may be requested by the appropriate administrator or superintendent.

Approval of the leave is contingent upon the recommendation of the appropriate superintendent.

Tentative Agreement 5/16/2025

Attendance at a conference or convention is contingent upon the approval of the appropriate Region Superintendent or Division Administrator.

Consideration will be given to request for conference attendance if such attendance is included in the School Plan for Student Achievement (SPSA), Pilot School Plan, Magnet School Plan, STEM Plan, Grants, or any other relevant educational plan, aligned with the budgetary expenditures outlined in these plans, and approved by the Region Superintendent or Division Administrator.

The approval process shall be in alignment with District policy. Approval shall not be unreasonably denied for arbitrary or capricious reasons.
**Tentative Agreement 5/16/2025**

For conference or convention attendance that meets the standards above, but is not approved for paid leave pursuant to this Section, the employee may use personal necessity leave under Section 5.0.

**11.0 – 15.0 – Parties Propose No Changes**

16.0 Family Care and Medical Leave/California Family Rights Act (FMLA/CFRA) ~~Absence:~~ ~~An~~ A paid or unpaid Family Care and Medical Leave (FMLA and/or California Family Rights Act (CFRA) leave/~~A~~absence shall be granted, to the extent of and subject to the restrictions as set forth below, to an employee who has been employed for at least 12 months and who has ~~served for~~ worked at least 130 equivalent workdays during the 12 months immediately preceding the ~~effective date of the~~ first day of leave. For purposes of this section, furlough days, miscellaneous natural disaster (MSND) and days worked during off-basis time shall count as workdays. ~~The Family Care and Medical Leave/absence may be granted for reason of the birth of a child of the employee, the placement of a child with an employee in connection with the adoption or foster care of the child by the employee, the serious health condition of a child of an employee, the employee's own serious health condition, or the care of a parent or spouse who has a serious health condition.~~

16.1 Reasons for Leave: An eligible employee's FMLA and/or CFRA leave/absence entitlement is limited to a total of 12 workweeks during any 12-month period measured forward for one or more of the following reasons:

a. Birth of an employee's child. Leave must be completed prior to the child's 1st birthday.

b. Placement of a child with the employee for adoption or foster care, including time to prepare for the placement, as well as bonding time after the birth or placement of the child. Bonding must be completed within one (1) year of the child being placed with the employee.

c. To care for the employee's own serious health condition, including incapacity due to pregnancy*, childbirth*, or related medical conditions, that makes the employee unable to perform one or more essential functions of the employee's job. (*CFRA applies after employee has exhausted PDL leave. See PDL benefit in Section 10.0 above)

d. To care for the employee's child, parent, parent-in-law**, spouse, domestic partner**, grandparent**, grandchild**, sibling**, or designated person who has a serious health condition, including incapacity due to pregnancy, child birth, or related medical conditions. (** CFRA only)

e. Any qualifying exigency related to the covered active duty or call to covered active duty of the employee's spouse, child, or parent in the United States Armed Forces.

f. An eligible employee's FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12-month period measured forward for the following reason:

i. To care for the employee's child, parent, spouse, or next of kin who is undergoing medical treatment, recuperation, or therapy, or is otherwise on the temporary disability retired list for a serious injury or illness while on active military duty in the Armed Forces.

~~16.1~~ 16.2 Definitions: For purposes of ~~this leave~~ FMLA and/or CFRA, the following definitions shall apply:

~~(1) "Child" means a~~ a.Child: A biological, adopted or foster child; a step child; a legal ward; child of a domestic partner (CFRA only); grandchild (CFRA only); the child of a cohabitant who is the equivalent of a spouse; or a child of a person standing "in loco parentis," such child being either under 18 years of age or an adult dependent who is incapable of self care due to a mental or physical disability. A biological or legal relationship is not necessary for a person to have stood "in loco parentis" to the employee as a child.

~~(2) "Spouse" means a~~ b. Spouse: A husband or wife, including same-sex or common-law marriage entered into in a State that recognizes such marriages, or cohabitant who is the equivalent of a spouse.

~~(3) "Parent" means a~~ c. Parent: A biological, foster, or adoptive parent; parent-in-law (CFRA only), grandparent (CFRA only) or a person who stood "in loco parentis" to the employee when the employee was a child; a step parent; or a legal guardian~~; and does not include a parent-in-law~~.

d. Family member: "child", "spouse", or "parent" as defined above.

e. Sibling (CFRA only): A person related to another person by blood, adoption, or affinity through a common legal or biological parent.

f. Designated Person (CFRA only): Any individual related by blood or whose association with the employee is the equivalent of a family relationship. Employees are limited to one (1) designated person per 12-month period. The designated person may be identified by the employee at the time the employee requests a leave for family care, medical, bereavement, and/or Kin Care.

g. Next of Kin (FMLA Servicemember Leave Only): Nearest blood relative other than the covered servicemember's spouse, parent, son, or daughter.

~~(4) "Serious health condition" means an~~ h. Serious health condition: An illness, injury, (including, but not limited to, on-the-job injuries and pregnancy), impairment, or physical or mental condition that involves ~~either~~ inpatient care in hospital, hospice or residential health care facility, or a regimen of continuing treatment ~~or supervision~~ by a health care provider.

i. Incapacity: An inability to work, attend school, or perform other regular activities due to a serious health condition, treatment thereof, or recovery therefrom.

j. Inpatient care: An overnight stay in a hospital, hospice, or residential medical care facility, including any period of incapacity as defined in this Section or any subsequent treatment in connection with inpatient care.

k. Intermittent leave: Leave taken in separate periods of time due to a serious health condition, rather than one continuous period of time.

l. Continuing treatment: In person treatment by a "health care provider" that involves one or more of the following:

(1) a period of incapacity of more than three consecutive calendar days (as well as any subsequent treatment or period of incapacity relating to the same condition) that also involves either two or more treatments by a "health care provider", or treatment by a "health care provider" on at least one occasion that results in a regimen of continuing treatment under the supervision of a "health care provider";

(2) any period of incapacity due to pregnancy (including morning sickness);

(3) any period of incapacity or treatment for an incapacity due to a chronic health condition that requires periodic visits for treatment, which continues over an extended period of time, and may cause episodic (i.e., a period of incapacity for less than three days) rather than a continuing incapacity (such as asthma, diabetes, and migraine headaches);

(4) a period of incapacity that is long-term due to a condition for which treatment may not be effective; and

(5) any period of absence to receive multiple treatments, including treatment of a condition that would likely result in a period of incapacity for a period of more than three days if not treated.

~~(5) "Health care provider" means an~~ m. Health care provider: An individual holding either a physician's and surgeon's certificate or an osteopathic physician's and surgeon's certificate issued pursuant to Article 4, Chapter 5 of Division 2 of the California Business and Professions Code, who directly treats or supervises the treatment of the serious health condition,

or any other individual duly licensed to practice medicine in another state or jurisdiction or by any other person determined by the Secretary of Labor to be capable of providing health care services. The definition includes podiatrists, dentists, clinical psychologists, optometrists, chiropractors (limited in scope), nurse practitioners, nurse midwives, and certain Christian Science Practitioners listed with the First Church of Christ Scientist in Boston, Massachusetts.

~~16.2 Length of Leave: The leave, together with any renewal thereof, shall not exceed the number of days equivalent to a total of 12 normally scheduled work weeks in a twelve (12) month period measured forward from the beginning date of the employee's first Family Care and Medical Leave, effective July 1, 2007. An employee will be entitled to 12 weeks of leave during the 12-month period beginning on the first date Family Care and Medical Leave is taken; the next 12-month period would begin the first time Family Care and Medical Leave is taken after completion of any previous 12-month period. For the period of time up to, and including June 30, 2007, the leave together with any renewal thereof shall not exceed the number of days equivalent to a total of twelve (12) normally scheduled workweeks in a fiscal year. An employee will retain the full benefit of 12 weeks of leave under whichever calculation method (either fiscal year, or 12-month period measured forward) affords the greatest benefit to the employee during a 60 day transition period. This transition period shall be from July 1, 2007 through August 31, 2007. Leave may be taken intermittently in one or more periods.~~

~~16.2~~ 16.3 Length of Leave:

a. An eligible employee's FMLA and/or CFRA leave/absence entitlement is limited to a total of 12 workweeks during any 12-month period measured forward from the beginning date of absence for any of the reasons specified in Section 24.1 above.

b. FMLA and CFRA leave/absence run concurrently when the qualifying reason(s) for both FMLA and CFRA is the same with the exception of pregnancy, childbirth or related medical conditions under PDL in Section 10.0 above. In such cases, CFRA may only be taken after the employee has exhausted the leave permitted under PDL.

c. FMLA Servicemember leave entitlement is limited to a total of 26 workweeks during any 12 month period measured forward.

16.4 Intermittent Leave:

a. An employee who takes leave for the birth, adoption or placement for foster care of a child will be allowed to take leave of at least one hour (can be less than one hour, if necessary) within one year of the birth, adoption or placement for foster care of the child.

b. An employee who takes leave for health care provider-certified recurring medical treatment or suspension to care for a seriously ill family member or because of the employee's own serious health condition, will be allowed to take leave of at least one hour (can be less than one hour, if necessary).

~~Any leave an employee takes for the reasons specified above will be counted against the employee's annual leave entitlements under the federal Family and Medical Leave Act of 1993 and the California Family Rights Act of 1991 as amended. This leave runs concurrently with any other leave the District offers for which the employee is qualified, except that Family Care and Medical Leave/Absence granted for the birth or adoption of a child or placement of a child for foster care must be concluded within 12 months of that birth or adoption or placement for foster care.~~

~~Leave caused by pregnancy, childbirth or related medical conditions is separate and apart from the provisions of Family Care and Medical Leave/Absence herein. Employees are entitled to pregnancy and related disability leave and, in addition, up to the full 12 work weeks of Family Care and Medical Leave/Absence.~~

16.5 Approval: ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence of 20 consecutive workdays or less can be granted by the immediate administrator. Leaves of more than 20 consecutive workdays can be granted by the District after submission of a formal leave application.

~~16.3~~ 16.6 Notification: If the need for the ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence is foreseeable more than 30 calendar days prior to the employees need for leave, the employee shall give at least 30 days notice. If less than 30 days, the employee must provide the immediate supervisor with as much advance notice as possible but, at least with two days of learning of the need for the leave, or as soon as practicable, whichever is earlier. These advance notice requirements shall not be applicable in the event of unforeseeable circumstances or emergencies. Whenever possible, if the need for leave is foreseeable due to a planned medical treatment or supervision, the employee must make a reasonable good faith effort, subject to the approval of the employee's or family members' health care provider, to schedule the treatment or supervision to avoid disruption to the operation of the District's educational program. In giving notice, the employee must include the qualifying event for which the leave is needed (examples: birth of a child, serious health condition of parent of employee, etc.).

~~16.4~~ 16.7 Medical Certification: For leaves/absences to care for a child, spouse or parent who has a serious health condition, the employee must submit to the immediate administrator or, if applying for a formal leave must attach to the leave application, certification from the health care provider which includes:

(1) the date, if known, on which the serious health condition commenced,
(2) the probable duration of the condition,
(3) an estimate of the time that the health care provider believes the employee needs to care for the individual, and
(4) a statement that the serious health condition warrants the participation of the employee to provide care.

16.8 Medical Certification – Employee: If the leave is for the serious health condition of the employee, the employee must submit to the immediate administrator and/or, if applying for a formal leave must attach to the leave application, certification as specified in (1) and (2), above, plus a statement that, due to the serious health condition, the employee is unable to perform one or more of the essential functions of the employee's position.

a. In the case of leave due to the serious health condition of the employee, the District reserves the right to require, at its own expense, that the employee obtain the opinion of a second or even third health care provider designated by the District but not employed on a regular basis by the District. The second health care provider, if required, shall be selected by the District. A third health care provider can be requested by the employee or the District if the second opinion differs from the first opinion.

b. The method that shall be used to choose the third health care provider is as follows: The District and the employee or exclusive representative of the employee, as appropriate, shall each choose a health care provider. The two health care providers will choose the third health care provider whose opinion shall be final and binding.

c. If additional leave beyond that provided in the certification is required, the employee must submit recertification by the health care provider and be eligible for additional requested leave.

~~16.5~~ 16.9 Restrictions: In the event that parents who are both District employees each wishes to take ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence for the birth of their child, or placement for adoption, or foster care placement of a child during the same time period, the combined total amount of leave that will be granted such employees will be 12 work week during a fiscal year. These employees will still be eligible to take the remainder of their individual 12 weeks allotment for Family Care Leave for a purpose other than the birth, placement for adoption, or foster care placement of a child.

~~16.6~~ 16.10 Compensation and Benefits: The ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence shall be an unpaid leave and for all purposes treated comparably to other unpaid leaves, except that the District will continue to provide the health and welfare benefits as provided in Board Rules 1680-1686, during the ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence to an employee who is otherwise eligible for such benefits.

However, an employee who does not return from such leave or who works less than 30 days after returning from the leave will be required to reimburse the District for the cost of the benefits package unless the reason the employee does not return to work is due to (1) the continuation, recurrence, or onset of a serious health condition that would entitle the employee to ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence (either affecting the employee or an immediate family member) or (2) retirement, or (3) other circumstances beyond the control of the employee. The District, however, will not provide such health benefits for an employee

for any leave period beyond twelve weeks unless these benefits are provided by other Sections such as paid illness leave. For example if an employee combines pregnancy leave with a ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence, the employee will only be entitled to continued health benefits for the first twelve weeks of leave unless the employee continues on paid illness leave.

An employee who asks for leave for what would be a qualifying event for ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence and who has accrued vacation leave may elect, or the immediate administrator may require, the employee to utilize the vacation leave for this purpose, in lieu of unpaid status. An employee who takes leave for the employee's own serious health condition which prevents the employee from performing one or more of the essential functions of the employee's position and who has accumulated illness days may elect, or the District may require the employee to utilize paid illness days for the leave.

~~16.7~~ 16.11 Seniority: The period of the ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence shall not be considered a break in service, and the employee's seniority date shall not be affected by the time spent on leave.

~~16.8~~ 16.12 Return Rights: An employee returning from a ~~Family Care and Medical Leave/Absence~~ FMLA and/or CFRA leave/absence shall be returned to the same or comparable position from which on leave and the same location from which the leave was taken, except that the employee may be transferred if such a transfer would have been made had the employee been on duty.

MW 6/25/25
(DS) 6/25/25
Ling 9/17/25

## ARTICLE XIII

## HOLIDAYS AND VACATIONS

1.0 – 6.0 – No Change

7.0 Attendance Incentive Plan

a. A vacation-earning employee who accumulates a total of fifty (50) days or more of full-pay illness absence credit earned subsequent to June 30, 1995 shall, on a one-time basis of June 30 of the school year in which the employee accumulated those fifty (50) days, be credited with two (2) additional days of vacation. An employee whose full-pay illness absence credit earned subsequent to June 30, 1995 thereafter drops below 50 or more days shall not be entitled to additional vacation under this section, except pursuant to section b, below.

b. Each additional increment of twenty-five (25) days of unused full-pay illness absence credit beyond fifty (50) days and earned subsequent to June 30, 1995 shall entitle the employee to one (1) additional vacation day.

c. Staff Attendance Incentive: On an annual basis with the attendance period beginning July 1, 2025 through June 30, 2026, permanent employees who exhibit high performance standards in the area of attendance (as defined by District) shall be eligible to receive the following annual incentives:

| | |
|---|---|
| Staff Annual Attendance Rate of 96%: | $100.00 |
| Staff Annual Attendance Rate of 97%: | $200.00 |
| Staff Annual Attendance Rate of 98%: | $300.00 |
| Staff Annual Attendance Rate of 99%: | $400.00 |
| Staff Annual Attendance Rate of 100%: | $500.00 |

8.0 – 10.0 – No Change

Sideletter between LAUSD and AALA/Teamsters 2010 (Unit M)

EDSSL

The District and AALA/Teamsters 2010 agree to convene a joint committee to meet monthly beginning August 1, 2025 through the remainder of the 2025-26 school year to discuss and make recommendations to the District and AALA/Teamsters 2010 regarding EDSSL evaluation process, criteria, and element weighting/rating. The committee shall be comprised of ~~four (4)~~ five (5) AALA/Teamsters 2010 representatives and ~~four (4)~~ five (5) District representatives. The committee shall make its recommendations no later than June 1, 2026. Beginning August 1, 2026, the District and AALA/Teamsters 2010 agree to meet and confer on a subsequent side letter regarding EDSSL evaluation process, criteria, and element weighting/rating and any recommendations made by the joint committee. The Parties may integrate the terms of a subsequent side letter into the LAUSD-Unit M CBA during the next available successor cycle upon mutual agreement.

This agreement shall sunset on June 30, 2028.

AALA / Teamsters 2010

4/17/26

Date

LAUSD

6/25/25

Date

District Initial Proposal 10/24/2025 AM
AALA/Teamsters Counter 10/24/2025 PM
District Counter 10/24/2025 (Corrected)

SIDELETTER BETWEEN
LOS ANGELES UNIFIED SCHOOL DISTRICT
AND
ASSOCIATED ADMINISTRATORS OF LOS ANGELES/TEAMSTERS, LOCAL 2010

The purpose of this Sideletter is to memorialize the agreement between the Los Angeles Unified School District ("District") and Associated Administrators Los Angeles/Teamsters Local 2010 ("AALA/Teamsters 2010"), regarding Principals assigned to Priority schools:

1. In recognition of the additional tasks and responsibilities associated with Priority schools, Principals at these schools shall receive an annual stipend of $5,000 in addition to their regular salary. The stipend shall be paid out in $2,500 payments at the end of each semester.

2. If a Principal is transferred to a Priority school through a District initiated transfer, they shall remain at their current Principal salary if that salary is higher than the Priority school salary.

3. Principals shall maintain the higher salary defined in Section 2 above through the term of the assignment at the Priority school subject to the following conditions:

    a. Overall effective evaluation is maintained and
    b. For one year after the school exits Priority status

This Sideletter shall remain in effect until June 30, 2028. The parties may amend or extend this sideletter by mutual agreement.

For AALA: 4/17/26

11/14/25

For LAUSD:

11/14/25

824
1034 AM

District Initial Proposal 10/24/2025 AM
AALA/Teamsters Counter 10/24/2025 PM
District Counter 11/14/2025 AM (Corrected)
AALA/Teamsters 11/14/2025 PM
District Counter 11/21/2025 AM
AALA/Teamsters 2010 11/21/2025 PM
District Counter 12/4/2025

SIDELETTER BETWEEN
LOS ANGELES UNIFIED SCHOOL DISTRICT
AND
ASSOCIATED ADMINISTRATORS OF LOS ANGELES/TEAMSTERS, LOCAL 2010

The purpose of this Sideletter is to memorialize the agreement between the Los Angeles Unified School District ("District") and Associated Administrators Los Angeles/Teamsters Local 2010 ("AALA/Teamsters 2010"), regarding Professional Development:

1. As part of a District-approved school Professional Development plan, School Site Administrators may include in their budgets up to 20 hours per semester of supplemental administrator X time, to deliver and/or facilitate Professional Development outside of the workweek and/or assignment basis.

2. Professional Development hours shall be logged and, upon completion, shall be submitted along with agenda(s) and sign in sheet(s) to the Region Superintendent or designee for processing of payment.

This Sideletter shall remain in effect until June 30, 2028. The parties may amend or extend this sideletter by mutual agreement.

For AALA:

4/17/26

12/4/25

For LAUSD:

12/4/25

TA (R) 1/16/26 825

District Initial Proposal 10/24/2025 AM
AALA/Teamsters Counter 10/24/2025 PM
District Counter 11/14/2025 (Corrected)
District Counter 11/21/2025

SIDELETTER BETWEEN
LOS ANGELES UNIFIED SCHOOL DISTRICT
AND
ASSOCIATED ADMINISTRATORS OF LOS ANGELES/TEAMSTERS, LOCAL 2010

The purpose of this Sideletter is to memorialize the agreement between the Los Angeles Unified School District ("District") and Associated Administrators Los Angeles/Teamsters Local 2010 ("AALA/Teamsters 2010"), regarding preparation for Summer School and Winter Recess Academy:

1. Any hours of additional assignment/pay that the District allocates for Summer School and Winter Recess Academy Preparation shall not require a pre-approval plan of the Region Superintendent or designee.

2. Preparation hours shall be logged and, upon completion, submitted to the Region Superintendent or designee for processing of payment.

This Sideletter shall remain in effect until June 30, 2028. The parties may amend or extend this sideletter by mutual agreement.

For AALA:

4/17/26

1/16/26

For LAUSD:

1/16/26

826 4/6/26 305

| | |
|---|---|
| AALA/Teamsters Initial Proposal 11/14/2025<br>District Counter 12/18/2025<br>AALA/Teamsters Counter 1/16/2026 AM<br>District Counter 1/16/2026 PM | AALA/Teamsters Counter 1/29/2026 AM<br>District Counter 1/29/2026 PM<br>AALA/Teamsters Counter 2/27/2026<br>District Counter 4/6/2026 PM |

SIDELETTER BETWEEN
LOS ANGELES UNIFIED SCHOOL DISTRICT
AND
ASSOCIATED ADMINISTRATORS OF LOS ANGELES/TEAMSTERS, LOCAL 2010

The purpose of this Sideletter is to memorialize the agreement between the Los Angeles Unified School District ("District") and Associated Administrators Los Angeles/Teamsters Local 2010 ("AALA/Teamsters 2010"), regarding principals assigned to a Single Administrator Site:

1. In recognition of the additional tasks and responsibilities associated with being a principal at a single administrator site, at schools with 275 or more students and only one full-time administrator (the principal) assigned to the site, the principals ~~at these schools~~ shall receive an annual stipend of $5,000 in addition to their regular salary. The stipend shall be paid out in $2,500 payments at the end of each semester.

2. The stipend shall be effective starting January 1, 2026 , for the Spring 2026 semester.

This Sideletter shall remain in effect until June 30, 2028. The parties may amend or extend this sideletter by mutual agreement.

For AALA:

Maria Nieto 4/17/26 4/12/26

For LAUSD:

Kristen K Murphy 4-17-26

SIDELETTER BETWEEN
LOS ANGELES UNIFIED SCHOOL DISTRICT
AND
ASSOCIATED ADMINISTRATORS OF LOS ANGELES/TEAMSTERS, LOCAL 2010

The purpose of this Sideletter is to memorialize the agreement between the Los Angeles Unified School District ("District") and Associated Administrators Los Angeles/Teamsters Local 2010 ("AALA/Teamsters 2010"), regarding the salary of Assistant Principal, Elementary (AP, ELR):

Effective July 1, 2026, all AP,ELR shall be placed at level 38 on the pay scale.

This Sideletter shall remain in effect until June 30, 2028. The parties may amend or extend this sideletter by mutual agreement.

For AALA:

4/17/26

2/27/26

For LAUSD:

2/27/26

SIDELETTER BETWEEN
LOS ANGELES UNIFIED SCHOOL DISTRICT
AND
ASSOCIATED ADMINISTRATORS OF LOS ANGELES/TEAMSTERS, LOCAL 2010

The purpose of this Sideletter is to memorialize the agreement between the Los Angeles Unified School District ("District") and Associated Administrators Los Angeles/Teamsters Local 2010 ("AALA/Teamsters 2010"), regarding the salary of Assistant Principal, Elementary Instruction Specialist (APEIS):

Effective July 1, 2026, all APEIS shall be placed at level 38 on the pay scale.

This Sideletter shall remain in effect until June 30, 2028. The parties may amend or extend this sideletter by mutual agreement.

For AALA:

4/1/26

2/27/26

For LAUSD:

2/27/26

SIDELETTER BETWEEN
LOS ANGELES UNIFIED SCHOOL DISTRICT
AND
ASSOCIATED ADMINISTRATORS OF LOS ANGELES/TEAMSTERS, LOCAL 2010

The purpose of this Sideletter is to memorialize the agreement between the Los Angeles Unified School District ("District") and Associated Administrators Los Angeles/Teamsters Local 2010 ("AALA/Teamsters 2010"), regarding the establishment of a Committee to review the classifications of Early Education Principals and Early Education Directors.

The Committee shall be comprised of six (6) members, three (3) appointed by AALA/Teamsters and three (3) appointed by the District. Within 90 days of the ratification of the 2025-2028 Agreement, the Committee shall meet to discuss concerns and make recommendations for a salary study to be conducted by Human Resources. Upon receipt of the Committee's recommendations, Human Resources shall conduct a salary study and provide a written response to the Committee for review. Within 90 days of receipt of the study results, the Committee shall reconvene to review the response from Human Resources and make recommendations to their respective bargaining teams for consideration of proposals.

This Sideletter shall remain in effect until June 30, 2028. The parties may amend or extend this sideletter by mutual agreement.

For AALA/Teamsters 2010:

4/1/26

3/25/26

For LAUSD:

3/25/26

AALA / TEAMSTERS 2010 Unit M FTE LIST

**Attachment B**

| Position Name | Job | Total |
|---|---|---|
| **Assistant Principal Adlt Couns Sv** | 12200819 | 14 |
| **Assistant Principal Adult Education** | 13100663 | 22 |
| **Assistant Principal Elem Inst Spst** | 13100682 | 317 |
| **Assistant Principal Elementary** | 13100680 | 167 |
| **Assistant Principal Sch For D/Hh** | 13100670 | 1 |
| **Assistant Principal Sec Couns Svcs** | 12200531 | 75 |
| **Assistant Principal Secondary** | 13100659 | 351 |
| **Assistant Principal Special Ed** | 13100662 | 10 |
| **Coord, Mental Health, Field** | 12300361 | 2 |
| **Coord, Studnt Aux Srvs ,Field** | 19100449 | 5 |
| **Dir, Instr TV Services** | 13200047 | 1 |
| **Dir, Spec Ed Related Services** | 13400550 | 1 |
| **Principal , Opportunity HS** | 13100641 | 8 |
| **Principal, Adult Education** | 13100631 | 12 |
| **Principal, Carlson Hosp School** | 13100637 | 1 |
| **Principal, Center Enrich Studies** | 13100608 | 2 |
| **Principal, City Of Angels** | 13100613 | 1 |
| **Principal, Continuation Hs** | 13100639 | 39 |
| **Principal, Early Eductn Center** | 13107033 | 89 |
| **Principal, Elem Small Schls, Tmp Adv-Mst** | 13100504 | 1 |
| **Principal, Elementary** | 13100650 | 491 |
| **Principal, K - 12** | 13100630 | 31 |
| **Principal, Middle College Hs** | 13100609 | 2 |
| **Principal, Opportunity Center** | 13100642 | 1 |
| **Principal, Pilot School** | 13100638 | 30 |
| **Principal, School Deaf Hr** | 13100636 | 1 |
| **Principal, School Pregnt Minrs** | 13100643 | 2 |
| **Principal, Sec Small Schl** | 13100510 | 12 |
| **Principal, Secondary** | 13100611 | 156 |
| **Principal, Special Educat** | 13100646 | 10 |
| **Principal, Youth Oppor Unit Hs** | 13100610 | 1 |
| **Psychological Services Specialist** | 13200240 | 15 |
| **Sch Supp Adm, Nurse Administrator** | 13200516 | 17 |
| **School Support Administrator** | 13200515 | 675 |
| **Spst, Interscholastic Athletics** | 13200260 | 2 |

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | AALA/Teamsters Local 2010 Unit M |
| Certificated, Classified, Other: | Certificated |

The proposed agreement covers the period beginning: July 1, 2025 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>**2025-26** | Year 2 Increase/(Decrease)<br>**2026-27** | Year 3 Increase/(Decrease)<br>**2027-28** |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 402,560,723 | $ 12,157,334 | $ 31,450,857 | $ 7,973,870 |
| | | | 3.02% | 7.58% | 1.79% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 2,565,131 | $ 51,539 | $ 55,404 |
| | | | | | |
| | **Description of Other Compensation** | | Attendance incentive and stipends | Attendance incentive and stipends | Attendance incentive and stipends |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 89,937,861 | $ 3,288,999 | $ 7,048,358 | $ 1,814,444 |
| | | | 3.66% | 7.56% | 1.81% |
| 4. | **Health/Welfare Plans** | $ 66,686,720 | | | |
| | | | 0.00% | 0.00% | 0.00% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 559,185,304 | $ 18,011,463 | $ 38,550,754 | $ 9,843,719 |
| | | | 3.22% | 6.68% | 1.60% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 2,229.98 | | | |
| 7. | **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 250,758 | $ 8,077 | $ 17,287 | $ 4,414 |
| | | | 3.22% | 6.68% | 1.60% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the AALA/Teamsters Local 2010 Unit M.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Not applicable.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Not applicable.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $18.01M in FY 2025-26, $56.56M in FY 2026-27 and $66.41M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreement.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, and Child Development Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The AALA/Teamsters Local 2010 Unit M are multi-year agreements. The cost of the agreement will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, and Capital Projects Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 12,283,240 | | $ 2,620,199,973 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | | $ 59,113,341 | $ 954,400,164 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 2,744,076 | $ 21,771,718 | $ 1,841,193,395 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (3,556,720) | $ 295,877,775 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 15,027,316 | $ 77,328,339 | $ 6,141,153,260 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (96,707) | $ (4,283,541) | $ (1,768,175,302) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (15,124,023) | $ (81,611,880) | $ (952,039,417) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (15,124,023) | $ (81,611,880) | $ 2,672,931,099 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (12,948,127) | $ (83,787,776) | $ 806,978,347 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (2,175,896) | $ 2,175,896 | $ 1,649,137,122 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 1,656,365 | $ - | $ 1,424,846,829 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ - | $ 7,506,402 | $ 724,707,051 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 370,032 | $ 2,719,981 | $ 1,399,107,798 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (1,960,224) | $ 255,008,676 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 2,026,397 | $ 8,266,160 | $ 4,924,138,315 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 96,707 | $ 4,283,541 | $ 1,768,175,302 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (1,929,690) | $ (3,982,619) | $ (459,776,169) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (1,929,690) | $ (3,982,619) | $ 430,107,834 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (1,171,329) | $ (4,740,980) | $ 430,038,654 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (758,361) | $ 758,361 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 13,939,605 | $ - | $ 4,045,046,802 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ - | $ 66,619,743 | $ 1,679,107,215 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 3,114,108 | $ 24,491,699 | $ 3,240,301,194 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (5,516,943) | $ 550,886,451 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 17,053,713 | $ 85,594,499 | $ 11,065,291,575 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ (0) | $ 1 | $ 0 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (17,053,713) | $ (85,594,498) | $ (1,411,815,586) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (17,053,713) | $ (85,594,498) | $ 3,103,038,933 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (1,171,329) | $ (4,740,980) | $ 430,038,654 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (12,948,127) | $ (83,787,776) | $ 806,978,347 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (2,934,257) | $ 2,934,258 | $ 1,649,137,123 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ 294,650 | $ - | $ 72,516,694 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ - | $ 1,897,857 | $ 25,570,589 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 65,825 | $ 437,695 | $ 50,891,755 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (2,696,027) | $ 6,350,513 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 360,475 | $ (360,475) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (360,475) | $ 360,475 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (360,475) | $ 360,475 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (360,475) | $ 360,475 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | $ 488,210 | $ - | $ 66,399,842 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ - | $ 1,035,385 | $ 78,146,548 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 109,066 | $ 1,911,011 | $ 89,722,800 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (3,543,672) | $ 26,067,991 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 597,276 | $ (597,276) | $ 287,122,057 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (597,276) | $ 597,276 | $ (45,011,505) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (597,276) | $ 597,276 | $ 43,919,334 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (597,276) | $ 597,276 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | | $ 6,449,483 | $ 162,884,089 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | | $ 3,691,142 | $ 153,302,410 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (10,140,625) | $ 179,956,100 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ - | $ 0 | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ - | $ (0) | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ - | $ (0) | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ (0) | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | | $ 95,451 | $ 1,340,578 |
| Employee Benefits | 3000-3999 | $ 767,199 | | $ 72,592 | $ 839,791 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ - | $ 168,043 | $ 2,180,369 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ - | $ (168,043) | $ (804,227) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ - | $ (168,043) | $ 3,683,159 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | | $ (168,043) | $ 3,683,159 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | | $ 8,855,994 | $ 145,186,173 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | | $ 4,824,267 | $ 77,925,771 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | | $ 45,563,346 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (13,680,261) | $ 277,442,646 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ - | $ 0 | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ - | $ (0) | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ - | $ (0) | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ (0) | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | | $ 140,689 | $ 9,023,681 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | | $ 1,291,045 | $ 6,322,194 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,431,734) | $ 1,422,542,237 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ - | $ (0) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ - | $ 0 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ - | $ 0 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ 0 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | | $ 63,303 | $ 835,561 |
| Employee Benefits | 3000-3999 | $ 351,659 | | $ 25,994 | $ 377,653 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (89,297) | $ 8,445 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ - | $ - | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ - | $ - | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | | $ 13,288 | $ 317,528 |
| Employee Benefits | 3000-3999 | $ 134,747 | | $ (17,990) | $ 116,757 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ 4,702 | $ 15,888,105 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ - | $ - | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ - | $ - | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | | $ 283,705 | $ 6,527,067 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | | $ (647,724) | $ 2,496,821 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 364,019 | $ 315,872,206 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ - | $ - | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ - | $ - | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | | $ 365,462 | $ 3,754,492 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | | $ 119,360 | $ 2,186,075 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ - | $ 484,822 | $ 1,431,237,122 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ - | $ (484,822) | $ (19,047,929) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ - | $ (484,822) | $ 80,663,559 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | | $ 203,378 | $ 2,122,350 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | | $ 44,359 | $ 1,181,197 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ - | $ 247,737 | $ 111,640,363 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ - | $ (247,737) | $ (1,140,363) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ - | $ (247,737) | $ 337,615,721 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ - | $ (247,737) | $ 335,615,721 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles Unified School District
AALA/Teamsters Local 2010 Unit M

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 77,328,339 | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | (4,283,541) | Police ratified by LAUSD Board of Education and reviewed by LACOE. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 8,266,160 | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | 4,283,541 | Police ratified by LAUSD Board of Educaiton and reviewed by LACOE. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (360,475) | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | - | Police ratified by LAUSD Board of Educaiton and reviewed by LACOE. |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (597,276) | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | - | Police ratified by LAUSD Board of Educaiton and reviewed by LACOE. |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 0 | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | - | Police ratified by LAUSD Board of Educaiton and reviewed by LACOE. |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Previously approved salary settlements for CSEA, Teamsters & School |
| Other Financing Sources/Uses | $ | - | Police ratified by LAUSD Board of Educaiton and reviewed by LACOE. |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,620,199,973 | $ 2,806,496,823 | $ 2,705,096,717 |
| Classified Salaries | 2000-2999 | $ 954,400,164 | $ 912,082,013 | $ 883,828,341 |
| Employee Benefits | 3000-3999 | $ 1,841,193,395 | $ 1,901,021,988 | $ 1,937,644,407 |
| Books and Supplies | 4000-4999 | $ 295,877,775 | $ 433,887,514 | $ 355,886,169 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,141,153,260 | $ 6,359,620,206 | $ 6,180,938,666 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,768,175,302) | $ (1,720,099,221) | $ (1,697,015,246) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (952,039,417) | $ (1,229,206,376) | $ (705,706,524) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,672,931,099 | $ 1,443,724,723 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,672,931,099 | $ 1,443,724,723 | $ 738,018,198 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 806,978,347 | $ 411,739,894 | $ 528,395,495 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ 826,759,200 | $ 9,817,074 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | | $ 132,750 | $ 4,324,871 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | | $ 75,536 | $ 2,257,218 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ - | $ 208,286 | $ 162,673,385 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ - | $ (208,286) | $ (24,284,148) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ - | $ (208,286) | $ (327,972,297) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ - | $ (208,286) | $ (328,972,297) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,424,846,829 | $ 1,140,540,717 | $ 1,061,751,507 |
| Classified Salaries | 2000-2999 | $ 724,707,051 | $ 614,414,040 | $ 599,326,049 |
| Employee Benefits | 3000-3999 | $ 1,399,107,798 | $ 1,482,854,523 | $ 1,399,464,682 |
| Books and Supplies | 4000-4999 | $ 255,008,676 | $ 464,781,883 | $ 315,647,632 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 4,924,138,315 | $ 4,532,497,888 | $ 4,133,438,864 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,768,175,302 | $ 1,720,099,221 | $ 1,697,015,246 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (459,776,169) | $ (395,777,235) | $ (31,735,124) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 430,107,834 | $ 34,330,599 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 430,107,834 | $ 34,330,599 | $ 2,595,475 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 430,038,654 | $ 34,261,419 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ 0 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: AALA/Teamsters Local 2010 Unit M

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,045,046,802 | $ 3,947,037,540 | $ 3,766,848,224 |
| Classified Salaries | 2000-2999 | $ 1,679,107,215 | $ 1,526,496,052 | $ 1,483,154,391 |
| Employee Benefits | 3000-3999 | $ 3,240,301,194 | $ 3,383,876,511 | $ 3,337,109,089 |
| Books and Supplies | 4000-4999 | $ 550,886,451 | $ 898,669,397 | $ 671,533,801 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,065,291,575 | $ 10,892,118,094 | $ 10,314,377,530 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ 0 | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,411,815,586) | $ (1,624,983,611) | $ (737,441,648) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 3,103,038,933 | $ 1,478,055,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 3,103,038,933 | $ 1,478,055,322 | $ 740,613,674 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 430,038,654 | $ 34,261,419 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 806,978,347 | $ 411,739,894 | $ 528,395,495 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,123 | $ 826,759,200 | $ 9,817,074 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
AALA/Teamsters Local 2010 Unit M

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,399,513,566 | $ 10,961,235,099 | $ 10,407,234,087 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,399,513,566 | $ 10,961,235,099 | $ 10,407,234,087 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 113,995,136 | $ 109,612,351 | $ 104,072,341 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,649,137,122 | $ 826,759,200 | $ 9,817,074 |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,369,622,989 | $ 1,432,899,200 | $ 112,907,074 |
| f. | Reserve for Economic Uncertainties Percentage | 20.79% | 13.07% | 1.08% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | X | No | |

4. If no, how do you plan to restore your reserves?

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**AALA Teamsters Local 2010 Unit M**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **18,011,463** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (17,053,713) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (360,474) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (597,276) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | | |
| Total all fund balances Increase/(Decrease) as a result of the settlement(s) | $ | (18,011,463) |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ (1,411,815,586) | -12.4% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ (1,624,983,611) | -14.8% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ (737,441,648) | -7.1% | |

**Deficit Reduction Plan (as necessary):**
As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.
As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | Amount | "Other Adjustments" Explanation |
|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2025 to to June 30, 2028.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 103,757,099 |
| Ending Balance(s) Increase/(Decrease) | $ **(103,757,099)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 254,940,299 |
| Ending Balance(s) Increase/(Decrease) | $ **(254,940,299)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
AALA/Teamsters Local 2010 Unit M

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $18.01M in FY 2025-26, $56.56M in FY 2026-27 and $66.41M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District

**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw

**Contact Person**

213-241-1000

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreement with the AALA Teamsters Local 2010 Unit M.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

**Los Angeles Unified School District**
**AALA/Teamsters Local 2010 Unit M**
**Summary of Cost[1] - Fiscal Impact to All Funds**

| Number | Article | Agreement | FY25-26 | FY26-27 | FY27-28 | 3-year Impact |
|---|---|---|---|---|---|---|
| 1 | Compensation | Effective July 1, 2025, all AALA Teamsters Unit M bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025. | $9,849,856 | $9,853,881 | $9,855,492 | $29,559,229 |
| 2 | Compensation | Effective January 1, 2026, all AALA Teamsters Unit M bargaining unit members shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025 | $5,023,426 | $10,050,959 | $10,052,601 | $25,126,987 |
| 3 | Compensation | Effective July 1, 2026, all AALA Teamsters Unit M bargaining unit members shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026. | $0 | $20,558,973 | $20,567,376 | $41,126,349 |
| 4 | Compensation | Effective January 1, 2027, all AALA Teamsters Unit M bargaining unit members shall receive a 3.65% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026. | $0 | $9,755,233 | $19,518,439 | $29,273,672 |
| 5 | Compensation | Effective July l, 2026, all AP,ELR and APEIS shall be placed at level 38 on the pay scale. | $0 | $1,585,480 | $1,585,739 | $3,171,220 |
| 6 | Incentive/Stipends | Attendance Incentive and Stipends | $3,138,181 | $4,757,691 | $4,826,289 | $12,722,162 |
| | | **Grand Total** | **$18,011,463** | **$56,562,218** | **$66,405,936** | **$140,979,618** |

[1]Summary of Compensation Increase shall be read in conjunction with the Associated Administrators of the Los Angeles/Teamsters AALA Unit M document presented to the LAUSD Board of Education on June 16, 2026.

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP |
| Certificated, Classified, Other: | Certificated and Classified |

The proposed agreement covers the period beginning: July 1, 2024 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>**2025-26** | Year 2 Increase/(Decrease)<br>**2026-27** | Year 3 Increase/(Decrease)<br>**2027-28** |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 5,203,091,493 | $ 380,700,741 | $ 487,957,908 | $ 108,289,360 |
| | | | 7.32% | 8.74% | 1.78% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 8,927,969 | $ 430,410 | $ 390,430 |
| | | | | | |
| | **Description of Other Compensation** | | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 1,407,950,350 | $ 104,480,420 | $ 99,644,591 | $ 55,574,833 |
| | | | 7.42% | 6.59% | 3.45% |
| 4. | **Health/Welfare Plans** | $ 1,436,116,104 | | $ 48,380,944 | $ 147,005,752 |
| | | | 0.00% | 3.37% | 9.90% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 8,047,157,947 | $ 494,109,130 | $ 636,413,852 | $ 311,260,375 |
| | | | 6.14% | 7.45% | 3.39% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 53,380.55 | | | |
| 7. | **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 150,751 | $ 9,256 | $ 11,922 | $ 5,831 |
| | | | 6.14% | 7.45% | 3.39% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandums of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the following bargaining units: AALA M/J, SEIU, UTLA, Trades, and District Represented.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Yes, The salary tables for UTLA have been restructured. Please see attached agreement.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Beginning in FY 2026-27, class size for grades 11-12 will be reduced by 1 student for academic classes. Schools will receive 1 PSW at 500 students and an additional PSW at 1200 students, as well as .5 FTE PSA at a chronic absence rate of 27% or greater. The base allocation for school psychologists will increase based on school level and enrollment. Various classified jobs will have new assignment hour minimums.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27 and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreements.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

These are multi-year agreements. The cost of the agreements will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 151,070,139 | | $ 2,758,986,873 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 91,730,368 | $ 59,113,341 | $ 1,046,130,531 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 59,929,477 | $ 21,771,718 | $ 1,898,378,797 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (35,699,747) | $ 263,734,747 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 302,729,984 | $ 45,185,311 | $ 6,396,712,901 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (105,706,493) | $ (4,283,541) | $ (1,873,785,087) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (408,436,477) | $ (49,468,852) | $ (1,313,208,842) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (408,436,477) | $ (49,468,852) | $ 2,311,761,673 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (299,095,580) | $ 34,318,924 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 35,026,954 | $ - | $ 1,458,217,418 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 72,510,223 | $ 7,506,402 | $ 797,217,274 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 31,674,876 | $ 2,719,981 | $ 1,430,412,642 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (4,476,402) | $ 252,492,498 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 139,212,053 | $ 5,749,981 | $ 5,058,807,792 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 105,706,493 | $ 4,283,541 | $ 1,873,785,087 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (33,505,560) | $ (1,466,441) | $ (488,835,861) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (33,505,560) | $ (1,466,441) | $ 401,048,142 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (3,274,539) | $ 3,274,539 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 186,097,093 | $ - | $ 4,217,204,291 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 164,240,590 | $ 66,619,743 | $ 1,843,347,805 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 91,604,353 | $ 24,491,699 | $ 3,328,791,439 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (40,176,149) | $ 516,227,245 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 441,942,036 | $ 50,935,293 | $ 11,455,520,693 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (441,942,036) | $ (50,935,293) | $ (1,802,044,704) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (441,942,036) | $ (50,935,293) | $ 2,712,809,815 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (302,370,119) | $ 37,593,463 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ 3,384,119 | $ - | $ 75,606,163 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 1,277,079 | $ 1,897,857 | $ 26,847,668 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 1,115,028 | $ 437,695 | $ 51,940,958 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (8,111,778) | $ 934,762 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 5,776,226 | $ (5,776,226) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (5,776,226) | $ 5,776,226 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (5,776,226) | $ 5,776,226 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (5,776,226) | $ 5,776,226 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | $ 3,339,393 | $ - | $ 69,251,025 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 12,096,921 | $ 1,035,385 | $ 90,243,469 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 4,806,949 | $ 1,911,011 | $ 94,420,683 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (23,189,660) | $ 6,422,003 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 20,243,263 | $ (20,243,264) | $ 287,122,056 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (20,243,263) | $ 20,243,264 | $ (45,011,504) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (20,243,263) | $ 20,243,264 | $ 43,919,335 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (20,243,263) | $ 20,243,264 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 16,070,128 | $ 6,449,483 | $ 178,954,217 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 5,823,790 | $ 3,691,142 | $ 159,126,200 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (32,034,543) | $ 158,062,182 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 21,893,918 | $ (21,893,918) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (21,893,918) | $ 21,893,918 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (21,893,918) | $ 21,893,918 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (21,893,918) | $ 21,893,918 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | $ 8,194 | $ 95,451 | $ 1,348,772 |
| Employee Benefits | 3000-3999 | $ 767,199 | $ 2,970 | $ 72,592 | $ 842,761 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ 11,164 | $ 168,043 | $ 2,191,533 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ (11,164) | $ (168,043) | $ (815,391) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 2,537,176 | $ 8,855,994 | $ 147,723,349 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 916,739 | $ 4,824,267 | $ 78,842,510 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | $ (1,358,632) | $ 44,204,714 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (15,775,543) | $ 275,347,364 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 3,453,915 | $ (3,453,914) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (3,453,915) | $ 3,453,914 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (3,453,915) | $ 3,453,914 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (3,453,915) | $ 3,453,914 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | $ 319,774 | $ 140,689 | $ 9,343,455 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | $ 115,918 | $ 1,291,045 | $ 6,438,112 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,867,426) | $ 1,422,106,545 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ 435,692 | $ (435,692) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ (435,692) | $ 435,692 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ (435,692) | $ 435,692 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (435,692) | $ 435,692 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | $ 5,857 | $ 63,303 | $ 841,418 |
| Employee Benefits | 3000-3999 | $ 351,659 | $ 2,123 | $ 25,994 | $ 379,776 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (97,277) | $ 465 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ 7,980 | $ (7,980) | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ (7,980) | $ 7,980 | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ (7,980) | $ 7,980 | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (7,980) | $ 7,980 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | $ 4,935 | $ 13,288 | $ 322,463 |
| Employee Benefits | 3000-3999 | $ 134,747 | $ 1,789 | $ (17,990) | $ 118,546 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ (2,022) | $ 15,881,381 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ 6,724 | $ (6,724) | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ (6,724) | $ 6,724 | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ (6,724) | $ 6,724 | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (6,724) | $ 6,724 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | $ 119,143 | $ 283,705 | $ 6,646,210 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | $ 43,190 | $ (647,724) | $ 2,540,011 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 201,686 | $ 315,709,873 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ 162,333 | $ (162,333) | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ (162,333) | $ 162,333 | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ (162,333) | $ 162,333 | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (162,333) | $ 162,333 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | $ 24,796 | $ 365,462 | $ 3,779,288 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | $ 8,989 | $ 119,360 | $ 2,195,064 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ 33,785 | $ 484,822 | $ 1,431,270,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ (33,785) | $ (484,822) | $ (19,081,714) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | $ 10,930 | $ 203,378 | $ 2,133,280 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | $ 3,962 | $ 44,359 | $ 1,185,159 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ 14,892 | $ 247,737 | $ 111,655,255 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ (14,892) | $ (247,737) | $ (1,155,255) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ (14,892) | $ (247,737) | $ 337,600,829 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ (14,892) | $ (247,737) | $ 335,600,829 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | $ 117,612 | $ 132,750 | $ 4,442,483 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | $ 34,619 | $ 75,536 | $ 2,291,837 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ 152,231 | $ 208,286 | $ 162,825,616 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ (152,231) | $ (208,286) | $ (24,436,379) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ (152,231) | $ (208,286) | $ (328,124,528) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ (152,231) | $ (208,286) | $ (329,124,528) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 45,185,311 | Salary increases from previous Bargaining unit settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 5,749,981 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (5,776,226) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (20,243,264) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (21,893,918) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the funds. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,758,986,873 | $ 3,178,282,898 | $ 3,111,612,079 |
| Classified Salaries | 2000-2999 | $ 1,046,130,531 | $ 1,074,894,168 | $ 1,068,687,494 |
| Employee Benefits | 3000-3999 | $ 1,898,378,797 | $ 2,045,096,304 | $ 2,248,073,908 |
| Books and Supplies | 4000-4999 | $ 263,734,747 | $ 370,447,631 | $ 201,586,530 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,396,712,901 | $ 6,974,852,868 | $ 6,928,443,042 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,873,785,087) | $ (1,944,398,573) | $ (1,948,857,322) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,313,208,842) | $ (2,068,738,390) | $ (1,705,052,977) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,311,761,673 | $ 243,023,283 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,311,761,673 | $ 243,023,283 | $ (1,462,029,693) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,458,217,418 | $ 1,244,039,426 | $ 1,173,347,448 |
| Classified Salaries | 2000-2999 | $ 797,217,274 | $ 730,628,204 | $ 740,211,037 |
| Employee Benefits | 3000-3999 | $ 1,430,412,642 | $ 1,546,351,236 | $ 1,492,168,971 |
| Books and Supplies | 4000-4999 | $ 252,492,498 | $ 407,308,212 | $ 191,772,549 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 5,058,807,792 | $ 4,758,233,804 | $ 4,354,748,999 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,873,785,087 | $ 1,944,398,573 | $ 1,948,821,637 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (488,835,861) | $ (397,213,799) | $ (1,238,868) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 401,048,142 | $ 3,834,343 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 401,048,142 | $ 3,834,343 | $ 2,595,475 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ 0 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,217,204,291 | $ 4,422,322,324 | $ 4,284,959,526 |
| Classified Salaries | 2000-2999 | $ 1,843,347,805 | $ 1,805,522,372 | $ 1,808,898,531 |
| Employee Benefits | 3000-3999 | $ 3,328,791,439 | $ 3,591,447,539 | $ 3,740,242,879 |
| Books and Supplies | 4000-4999 | $ 516,227,245 | $ 777,755,843 | $ 393,359,079 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299 7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,455,520,693 | $ 11,733,086,671 | $ 11,283,192,041 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ (35,685) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,802,044,704) | $ (2,465,952,188) | $ (1,706,291,844) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 2,712,809,815 | $ 246,857,626 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 2,712,809,815 | $ 246,857,626 | $ (1,459,434,218) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 117,897,427 | $ 118,022,037 | $ 113,760,486 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,104,846,333 | $ 352,704,788 | $ (1,721,477,020) |
| f. | Reserve for Economic Uncertainties Percentage | 17.85% | 2.99% | -15.13% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**Combined ( AALA Teamsters Unit M, AALA J, SEIU Local -99 , UTLA, Trades and District Represented**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **494,109,130** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (441,942,037) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (5,751,196) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (20,243,264) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (21,893,919) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | $ | (11,164) |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | (3,392,966) |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (496,641) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | $ | (7,980) |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | $ | (6,724) |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | $ | (162,333) |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | $ | (33,785) |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | $ | (14,892) |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | $ | (152,231) |
| **Total all fund balances Increase/(Decrease) as a result of the settlement(s)** | **$** | **(494,109,130)** |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ | (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ | (1,802,044,704) | -15.3% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | | Amount | "Other Adjustments" Explanation |
|---|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ | (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ | - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ | (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ | - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under these Collective Bargaining Agreements during the term of the agreement from July 1, 2024 to to June 30, 2028.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 494,198,290 |
| Ending Balance(s) Increase/(Decrease) | $ **(494,198,290)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 2,140,657,187 |
| Ending Balance(s) Increase/(Decrease) | $ **(2,140,657,187)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27, and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District
**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw
**Contact Person**

213-241-1000
**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreements with the AALA Teamsters Unit M, Unit J, SEIU Local 99 , United Teachers Los Angeles ( UTLA), Los Angeles/Orange Counties Building & Cosntruction Trades Council ( Unit E) and District Represented.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

# TAB 8

333 South Beaudry Ave,
Los Angeles, CA 90017

# Los Angeles Unified School District

## Board of Education Report

**File #:** Rep-436-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Labor Relations

**Adoption of the Compensation Proposal for District-Represented and Non-Represented Classifications for 2025-2027**
Office of Labor Relations

**Brief Description:**
(Adoption of the Compensation Proposal for District-Represented and Non-Represented Classifications for 2025-2027). Recommends adoption as outlined in the 2025-2027 Compensation Memo (Attachment A).

**Action Proposed:**
Adoption of the Compensation Proposal for District-Represented and Non-Represented Classifications for 2025 -2027, as outlined in the 2025-2027 Compensation Memo (Attachment A) that provides compensation adjustments for:

- District-represented classifications with salaries within the range of Units B, C, F, & G union-represented classifications receiving a salary increase (Attachment B).
- District-represented classifications with salaries within the range of Units M & J union-represented classifications receiving a salary increase (Attachment C).
- District-represented classifications with salaries outside of the range of Units M & J union-represented classifications receiving a salary increase (Attachment D).
- District-represented classifications with salaries outside of the range of Units M & J union-represented classifications not receiving a salary increase (Attachment E).

Any resulting salary compression will be addressed accordingly to comply with the Education Code.

**Background**:
The provisions of the Compensation Memo (Attachment A) are being recommended for adoption based on the terms reached with union represented classifications between January 2026 - April 2026.

<u>The following agreements were adopted by the Board March 10, 2026:</u>

- The California School Employees Association and its Local Chapter 500 (CSEA) 2024-2026 MOU (Board Report No. 343-25/26)
- The Teamsters Local 572 (Teamsters) 2024-2027 Memorandum of Understanding (Board Report No. 330-25/26)
- The 2025-2028 Memorandums of Understanding with Los Angeles School Police Association (Unit A) and Los Angeles School Police Management Association (Unit H) (Board Report No. 346-25/26)

<u>The following agreements are proposed for adoption by the Board June 16, 2026:</u>

- Los Angeles/Orange Counties Building and Construction Trades Council (Trades; Unit E) 2025-2027 Memorandum of Understanding (Board Report No. 347-25/26)

- United Teachers Los Angeles (UTLA) 2025-2027 Memorandum of Understanding (Board Report No. 348-25/26)
- Associated Administrators of Los Angeles/Teamsters Local 2010 (Unit M) 2025-2028 Memorandum of Understanding (Board Report No. 414-25/26)
- Associated Administrators of Los Angeles/Teamsters Local 2010 (Unit J) 2025-2028 Memorandum of Understanding (Board Report No. 415-25/26)
- Service Employees International Union Local 99 (SEIU) 2024-2027 Memorandums of Understanding for Units B, C, F, and G (Board Report No. 416-25/26)

**Expected Outcomes:**
The Board will adopt the 2025-2027 Compensation Memo (Attachment A) for District-represented and Non-represented classifications, as listed in Attachment B, C, D, and E.

**Board Options and Consequences:**
If the Board adopts the above-referenced proposals, the attached compensation proposal for District-represented classifications will be implemented, which impacts:

- 25 District-represented classifications, receiving a salary increase, with salaries within the range of Units B, C, F, & G union-represented classifications, totaling approximately 749 FTE.
- 205 District-represented classifications, receiving a salary increase, with salaries within the range of Units M & J union-represented classifications, totaling approximately 416 FTE.
- 37 District-represented classifications, receiving a salary increase, with salaries outside of the range of Units M & J union-represented classifications, totaling approximately 59 FTE.
- 29 District-represented classifications, not receiving a salary increase, with salaries outside of the range of Units M & J union-represented classifications, totaling approximately 33 FTE.

If the Board does not adopt the above-referenced proposal, the attached compensation proposal for District-represented classifications will not be implemented.

**Policy Implications:**
The 2025-2027 compensation proposal for District-represented classifications becomes policy upon adoption**.**

**Budget Impact:**
The budget impact for this agreement is detailed in the attached AB 1200 Report (Attachment F). Moreover, the combined budget impact for all agreements being considered by the Board for adoption at the June 16, 2026, Regular Board Meeting, is detailed in a separate AB 1200 included as Attachment G.

The estimated cost associated with this and all other collective bargaining agreements being considered for adoption at the June 16, 2026, Regular Board Meeting are reflected in the multi-year projection included in the proposed Fiscal Year (FY) 2026-27 budget. The proposed budget includes a projected negative General Fund Unassigned/Unappropriated ending balance of $3.6 billion for FY 2028-29. The Los Angeles County Office of Education (LACOE) is requiring the District to adopt a new Fiscal Stabilization Plan to address this projected negative ending balance.

**Student Impact:**
This Agreement will assist the District in attaining its goals for students by providing comparable salaries to attract and retain the highest quality employees.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **1** | Wages are applied to all classifications, without differentiation based on SENI index, student population, or historical inequities. |
| **Resource Prioritization** | **2** | Wages provided by these proposals facilitate appropriate salary alignment between District-represented classifications and union-represented classifications. |
| **Results** | **2** | Higher wages will attract and retain talented staff with background, education, and desire necessary to address opportunity and/or achievement gaps. |
| **TOTAL** | **5** | |

**Issues and Analysis**:
Upon adoption, District-represented classifications listed in Attachments B, C and D, shall receive comparable compensation with represented employees covered by the aforementioned Memorandums of Understanding.

**Attachments:**
Attachment A - 2025-2027 Compensation Memo for District-represented classifications

Attachment B - District-represented classifications with salaries within the range of Units B, C, F, & G union-represented classifications receiving a salary increase.

Attachment C - District-represented classifications with salaries within the range of Units M & J union-represented classifications receiving a salary increase.

Attachment D - District-represented classifications with salaries outside of the range of Units M & J union-represented classifications receiving a salary increase.

Attachment E - District-represented classifications with salaries outside of the range of Units M & J union-represented classifications not receiving a salary increase.

Attachment F - AB 1200 Report

Attachment G - AB 1200 Combined Report (for all agreements being considered for adoption at the June 16, 2026, Regular Board Meeting)

Previously adopted March 10, 2026, Board reports referenced in the background section:

- Board Report No. 330-25/26 <https://drive.google.com/file/d/1-WZ0J0I1gFpBvFiVzUSyOTdljVv7efyz/view?usp=sharing>

**File #:** Rep-436-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Labor Relations

- Board Report No. 343-25/26 <https://drive.google.com/file/d/1DhHaecgUVClMUbWK-rf1XAGQ7nNx2yA8/view>

- Board Report No. 346-25/26 <https://drive.google.com/file/d/1P3nkofR0PYenfx5mXJMdyl-wUmzlRFM3/view?usp=sharing>

**Submitted:**
06/12/26, Revision # 1

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

KRISTEN K. MURPHY
Associate Superintendent
Talent and Labor Relations

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

**APPROVED & PRESENTED BY:**

JASON GEANAKOPOULOS
Interim Director
Office of Labor Relations

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

**DISTRICT REPRESENTED CLASSIFICATIONS**
**2024 THROUGH 2027 FISCAL YEARS COMPENSATION**

In alignment with Board-approved labor agreements, it is requested that the Board of Education approve comparable treatment compensation for District-represented classifications, as follows:

**I. District-represented classifications with salaries within the range of union-represented classifications as referenced in the attached list (Attachment B: list of classifications):**

**A. 2024-2025 Salary Increase: 7%:**

- Effective July 1, 2024, District-represented classifications (Attachment B) shall receive a 3% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2024.

- Effective January 1, 2025, District-represented classifications (Attachment B) shall receive a 4% on-schedule wage increase applied to all pay scale groups and level of the base salary tables in effect December 31, 2024.

**B. 2025-2026 Salary Increase: 5%:**

- Effective July 1, 2025, District-represented classifications (Attachment B) shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.

- Effective January 1, 2026, District-represented classifications (Attachment B) shall receive a 2.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

**C. 2026-2027 Salary Increase: 12%**

- Effective July 1, 2026, District-represented classifications (Attachment B) shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026

- Effective January 1, 2027, District-represented classifications (Attachment B) shall receive a 6% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

**II. District-represented classifications with salaries within the range of union-represented classifications (Attachment C: list of classifications)**

**A. 2025-2026 Salary Increase: 4%:**

- Effective July 1, 2025, District-represented classifications (Attachment C) shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.

- Effective January 1, 2026, District-represented classifications (Attachment C) shall receive a 2% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

B. **2026-2027 Salary Increase: 7.65%**

- Effective July 1, 2026, District-represented classifications (Attachment C) shall receive a 4% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.

- Effective January 1, 2027, District-represented classifications (Attachment C) shall receive a 3.65% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2026.

III. **District-represented classifications with salaries outside of the range of union-represented classifications (Attachment D: list of classifications)**

**2025-2026 Salary Increase: 4%:**

- Effective July 1, 2025, District-represented classifications (Attachment D) shall receive a 2.0% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2025.
- Effective January 1, 2026, District-represented classifications (Attachment D) shall receive a 2.0% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect December 31, 2025.

**2026-2027 Salary Increase: 1.5%:**

- Effective July 1, 2026, District-represented classifications (Attachment D) shall receive a 1.5% on-schedule wage increase applied to all pay scale groups and levels of the base salary tables in effect June 30, 2026.

IV. **District-represented classifications with salaries outside of the range of union-represented classifications shall not receive a wage increase for 2025 - 2027 (Attachment E: list of classifications).**

V. **Staff Attendance Incentive**: On an annual basis with the attendance period beginning July 1, 2024 through June 30, 2025, permanent employees who exhibit high performance standards in the area of attendance (as defined by District) shall be eligible to receive the following annual incentives:
Staff Annual Attendance Rate of 96%: $100.00
Staff Annual Attendance Rate of 97%: $200.00
Staff Annual Attendance Rate of 98%: $300.00
Staff Annual Attendance Rate of 99%: $400.00
Staff Annual Attendance Rate of 100%: $500.00

VI. **Non-Management Longevity Increment**: Regular non-management employees serving in classes and positions designated by the Board, Superintendent, or Superintendent's designee, as being eligible for longevity salary increments shall be paid longevity salary increments after completing the required years of District classified service.
The longevity increment schedule for years of qualifying District service shall be:
$ .31250 per hour after 10 years
$ .37500 per hour after 15 years
$ .43750 per hour after 20 years

**DISTRICT REPRESENTED CLASSIFICATIONS**
**2024 THROUGH 2027 FISCAL YEARS COMPENSATION**

$ .50000 per hour after 25 years
$ .56250 per hour after 30 years

**VII.** **Management Longevity Increment**: Effective July 1, 2026, the longevity increment schedule for years of qualifying District service shall be:

$55 per pay period after 10 years
$70 per pay period after 15 years
$85 per pay period after 20 years
$100 per pay period after 25 years
$115 per pay period after 30 years
$130 per pay period after 35 years

**VIII.** **Tuition Reimbursement:**
Effective July 1, 2025, Tuition Reimbursement increase to $1400

**IX. Non-Management Vacation Accrual Factor**: Accrual of vacation shall be determined based on the factors and in the manner set forth in the flowing table:

| Employee's Years of Service | Vacation Accrual Factor Based on 40 Hour Workweek |
|---|---|
| Less than 4 years | .03846 |
| 4 or more years but less than 15 | .05770 |
| 15 years but less than 16 | .06155 |
| 16 years but less than 17 | .06539 |
| 17 years but less than 17 | .06923 |
| 18 years but less than 19 | .07308 |
| 19 years but less than 20 | .07693 |
| 20 years but less than 21 | .08077 |
| 21 years but less than 22 | .08462 |
| 22 years but less than 23 | .08846 |
| 23 years or more | .09232 |

Employee's Hours of Paid Status Exclusive of Overtime = Employee's Hours of Accrued Vacation

Approved: _____ 5/19/2026
Andres E. Chait, Superintendent — Date

## Attachment B

District-represented classifications with salaries within the range of Units B, C, F, & G union represented classifications receiving a salary increase.

| Job Code | Class Title | Filled | Vacant |
|---|---|---|---|
| 12600956 | Assistant Counselor | 7.00 | 3.00 |
| 24105103 | Administrative Intern I | 7.00 | 4.00 |
| 24105093 | Administrative Intern II | 0.00 | 0.00 |
| 29105345 | Athletics Assistant | 657.91 | 0.00 |
| 24105860 | Bus Driver Trainee | 0.00 | 0.00 |
| 21104710 | Communication Support Assistant | 25.00 | 0.00 |
| 24102291 | Employment Test and Training Proctor | 13.16 | 0.00 |
| 24105025 | Human Resources Intern | 0.00 | 0.00 |
| 24105977 | Field Office Assistant | 0.00 | 0.00 |
| 24105978 | Field Office Clerk | 0.00 | 0.00 |
| 24103866 | IT Intern I | 2.00 | 0.00 |
| 24103850 | IT Intern II | 0.00 | 0.00 |
| 29208434 | Lifeguard | 0.00 | 0.00 |
| 29105371 | Out-of-School Area Program Supervisor | 0.00 | 0.00 |
| 29105377 | Out-of-School Program Specialist (Seasonal) | 0.00 | 0.00 |
| 29105373 | Out-of-School Senior Program Supervisor | 0.00 | 0.00 |
| 29105372 | Out-of-School Traveling Program Supervisor | 0.00 | 0.00 |
| 22104240 | Police Intern | 0.00 | 0.00 |
| 29105331 | Pool Supervisor | 0.00 | 0.00 |
| 22104239 | Security Officer | 5.93 | 0.00 |
| 24102281 | Senior Employment Test Proctor | 2.48 | 0.00 |
| 29105330 | Senior Pool Supervisor | 0.00 | 0.00 |
| 29105332 | Senior Swimming Instructor (Recreation) | 0.00 | 0.00 |
| 24102686 | Telephone Assignment Clerk | 2.50 | 0.00 |
| 24105052 | Testing and Training Assistant | 19.11 | 0.00 |
| | | 742.09 | 7.00 |

## Attachment C

District-represented classifications with salaries within the range of Units M & J union represented classifications receiving a salary increase.

| Job Code | Class Title | Filled | Vacant |
|---|---|---|---|
| 23101045 | Accounting Manager | 1 | 1 |
| 13400105 | Admin Student Auxiliary S | 1 | 0 |
| 24102415 | Administrative Assistant to Board Members | 1 | 0 |
| 24102407 | Administrative Assistant, Board Secretariat | 1 | 0 |
| 24102417 | Administrative Secretary to the General Counsel | 1 | 0 |
| 24102403 | Administrative Secretary, Government and Media Relations | 0 | 0 |
| 24102077 | Administrative Services Manager | 6 | 1 |
| 13200514 | Advisor, Temporary, Mst- Confidential | 17 | 1 |
| 13400512 | Advisor, Temporary, Mst-Management | 2 | 0 |
| 23102026 | Assistant Budget Director | 4 | 1 |
| 23104993 | Assistant Chief Human Resources Officer | 0 | 0 |
| 23104976 | Assistant Director of Labor Relations | 1 | 0 |
| 23104992 | Assistant Director, Personnel | 3 | 0 |
| 24101618 | Assistant Facilities Development Manager | 2 | 0 |
| 23105659 | Assistant General Counsel I | 0 | 0 |
| 23105655 | Assistant General Counsel II | 18 | 1 |
| 23101408 | Assistant Inspector General | 3 | 0 |
| 24105120 | Associate HR Representative (CPOS) | 3 | 0 |
| 24105315 | Athletic Training Coordinator | 1 | 0 |
| 24101392 | Audit Manager, Inspector General's Office | 1 | 1 |
| 23102046 | Benefits Manager | 2 | 0 |
| 23101977 | Bond Oversight Administrator | 1 | 0 |
| 24105007 | Branch Human Resources Manager | 3 | 1 |
| 24101122 | Budget Policy Analyst | 1 | 0 |
| 23102319 | Charter Schools Fiscal Administrator | 1 | 0 |
| 23101237 | Chief Compliance Officer | 0 | 0 |
| 23101770 | Chief Eco-Sustainability Officer | 1 | 0 |
| 24105985 | Chief of Staff to Board Member (Staff Assistant to Board Member VIII) | 7 | 0 |
| 23102040 | Claims Coordinator | 2 | 0 |
| 24105030 | Classified Assignments Coordinator | 0 | 0 |
| 23101476 | Construction Claims Manager | 0 | 0 |
| 24102359 | Contract Administration Manager | 6 | 3 |
| 24105152 | Coordinator of Legislative Advocacy | 1 | 0 |
| 24105062 | Coordinator of Policy Research & Development | 1 | 0 |
| 24104886 | Cyber Security Engineer I | 2 | 0 |
| 24104884 | Cyber Security Engineer II | 4 | 0 |
| 24104883 | Cyber Security Engineer III | 2 | 0 |
| 24102330 | Data Analyst | 5 | 1 |
| 24104874 | Data Center Architect | 0 | 0 |
| 23102024 | Deputy Budget Director | 2 | 2 |
| 23105001 | Deputy Chief Human Resources Officer | 0 | 0 |
| 22104209 | Deputy Chief of Police | 2 | 0 |
| 24105986 | Deputy Chief of Staff to Board Member (Staff Assistant to Board Member VII) | 4 | 0 |

| | | | |
|---|---|---|---|
| 23105116 | Deputy Chief Procurement Officer | 1 | 0 |
| 23101979 | Deputy Chief Procurement Officer (Facilities) | 1 | 0 |
| 23102230 | Deputy Chief Risk Officer | 0 | 1 |
| 23101007 | Deputy Controller | 2 | 0 |
| 23101409 | Deputy Director of Architectural and Engineering Services | 1 | 0 |
| 23104994 | Deputy Director of Employee Relations | 1 | 0 |
| 23101927 | Deputy Director of Facilities Legislation, Grants, and Funding | 1 | 0 |
| 23101989 | Deputy Director of Facilities Planning and Development | 1 | 0 |
| 23104305 | Deputy Director of Food Services | 2 | 0 |
| 23105114 | Deputy Director of Materiel Management | 0 | 0 |
| 23101037 | Deputy Director of Payroll Administration | 1 | 0 |
| 23102166 | Deputy Director of Real Estate and Business Development | 1 | 0 |
| 23105703 | Deputy Director of Transportation | 1 | 0 |
| 23101798 | Deputy Environmental Health and Safety Director | 1 | 0 |
| 23101397 | Deputy Inspector General, Audits | 0 | 0 |
| 23101395 | Deputy Inspector General, Investigations | 0 | 0 |
| 23105005 | Deputy Personnel Director | 0 | 1 |
| 24101375 | Digital Forensic Investigator | 1 | 0 |
| 23101014 | Director of Accounting | 2 | 0 |
| 23101031 | Director of Accounts Payable | 1 | 0 |
| 23101404 | Director of Architectural and Engineering Services | 0 | 0 |
| 23101032 | Director of Benefits Administration | 1 | 0 |
| 23101206 | Director of Contracts Administration and Procurement Services | 1 | 0 |
| 23101024 | Director of Data Center Operations | 1 | 0 |
| 23102312 | Director of Development and Civic Engagement | 1 | 0 |
| 23104979 | Director of Employee Relations | 1 | 0 |
| 23101926 | Director of Facilities Legislation, Grants and Funding | 0 | 0 |
| 23101946 | Director of Facilities Technology Services | 0 | 0 |
| 23101198 | Director of IT, Communication Systems | 0 | 0 |
| 23101185 | Director of IT, Finance and Administration | 1 | 0 |
| 23101186 | Director of IT, Strategic Planning and Implementation | 0 | 0 |
| 23105384 | Director of LA's BEST | 1 | 0 |
| 23105113 | Director of Materiel Management | 1 | 0 |
| 23101033 | Director of Payroll Administration | 1 | 0 |
| 23101420 | Director of Program and Project Controls | 0 | 0 |
| 23101858 | Director of Real Estate and Business Development | 1 | 0 |
| 23104802 | Director of School Information Management | 2 | 0 |
| 23101254 | Director of Student Civil Rights | 1 | 0 |
| 23104895 | Director of Student Records and Data Management | 1 | 0 |
| 23101207 | Director of Student Safety Investigations | 1 | 0 |
| 23102132 | Director of Television Engineering and Technical Operations | 1 | 0 |
| 23101015 | Director of Treasury/Capital Fund Compliance | 0 | 0 |
| 23102025 | Director, Charter Schools | 1 | 0 |
| 23101159 | Director, Enterprise Project Management Office | 0 | 0 |
| 23105987 | Director, Independent Analysis Unit (Staff Assistant to Board Member IX) | 1 | 0 |
| 23104780 | Director, Multimedia and Instructional Technology | 1 | 0 |
| 23102097 | Director, Partnerships and Adopt-A-School Program | 0 | 0 |

| | | | |
|---|---|---|---|
| 23101894 | Director, Partnerships and Grants | 1 | 0 |
| 23102048 | Disability Manager | 1 | 0 |
| 23105028 | Division Human Resources Administrator | 1 | 0 |
| 24104972 | Division Human Resources Administrator II | 2 | 0 |
| 24102181 | Equal Employment Opportunity Investigator | 2 | 0 |
| 23101170 | ERP Director of Change Management | 0 | 0 |
| 23104842 | ERP Manager | 2 | 1 |
| 23101999 | Ethics Officer | 1 | 0 |
| 23102208 | Events Director | 1 | 0 |
| 23101011 | Executive Coordinator, Office of the Superintendent | 0 | 0 |
| 23102164 | Executive Director, Beyond the Bell Programs | 1 | 0 |
| 23101914 | Executive Director, Office of Data and Accountability | 1 | 0 |
| 23102019 | Executive Officer of the Board of Education | 1 | 0 |
| 23101882 | Facilities Access Compliance Manager | 1 | 0 |
| 23101625 | Facilities Development Manager | 6 | 1 |
| 24101907 | Facilities Financial Operations Manager | 2 | 0 |
| 23101245 | Fiscal Oversight Administrator | 3 | 0 |
| 24101109 | Fiscal Reports Specialist | 0 | 0 |
| 23101133 | Fiscal Resources and Training Manager | 1 | 0 |
| 23101300 | Forensic and Support Services Manager, Inspector General's Office | 1 | 0 |
| 23103240 | Furniture and Interior Design Director | 1 | 0 |
| 23102133 | General Manager, KLCS | 1 | 0 |
| 24101051 | Head Accountant | 3 | 0 |
| 23102302 | Health Operations Administrator | 0 | 0 |
| 24102449 | Hearing Assistant II | 0 | 0 |
| 24102450 | Hearing Assistant III | 1 | 0 |
| 24102411 | Hearing Secretary | 3 | 0 |
| 24105049 | Human Resources Officer | 3 | 0 |
| 24105044 | Human Resources Representative | 1 | 0 |
| 24104859 | Information Security Compliance Analyst | 1 | 0 |
| 24104786 | Information Security Risk Manager | 1 | 0 |
| 23101384 | Inspector General | 0 | 1 |
| 24102362 | Insurance Coordinator | 1 | 0 |
| 23102351 | Insurance Manager | 1 | 0 |
| 24104850 | IT Enterprise Release Manager | 0 | 0 |
| 24101235 | IT Infrastructure Security Manager | 1 | 0 |
| 24104858 | IT Release Manager I | 0 | 0 |
| 24104855 | IT Release Manager II | 1 | 0 |
| 24104729 | IT Technical Systems Specialist | 3 | 0 |
| 24102186 | Labor Compliance Manager | 0 | 0 |
| 23104977 | Labor Relations Administrator | 0 | 0 |
| 24102049 | Labor Relations Representative | 0 | 0 |
| 24102444 | Legal Secretary | 1 | 2 |
| 24105132 | Legislative Advocacy and Governmental Relations Manager | 0 | 0 |
| 24105148 | Legislative Advocate | 2 | 0 |
| 24105150 | Legislative Assistant | 0 | 0 |
| 24105075 | Legislative Liaison I | 2 | 0 |

| | | | |
|---|---|---|---|
| 23102010 | Legislative Liaison II | 1 | 0 |
| 24105657 | Litigation Research Coordinator | 2 | 0 |
| 24102197 | Local Control Accountability Plan Administrator | 1 | 0 |
| 23101135 | Marketing Director | 0 | 0 |
| 24102361 | OCIP Coordinator | 1 | 0 |
| 24102482 | Paralegal | 12 | 0 |
| 24101156 | Payroll Administration Manager | 3 | 0 |
| 23104980 | Personnel Manager | 2 | 0 |
| 24102054 | Principal Administrative Assistant | 6 | 0 |
| 24102388 | Principal Administrative Assistant, Office of the Superintendent | 1 | 0 |
| 24105047 | Principal Human Resources Specialist | 4 | 0 |
| 23101935 | Program and Policy Development Advisor | 0 | 0 |
| 23104987 | Program and Policy Development Advisor, Budget | 0 | 0 |
| 23105451 | Program and Policy Development Advisor, Construction Programs | 0 | 0 |
| 23104988 | Program and Policy Development Advisor, Employee Performance | 4 | 0 |
| 23105440 | Program and Policy Development Advisor, Enterprise Project Management | 1 | 0 |
| 23105450 | Program and Policy Development Advisor, Innovation and Improvement | 8 | 0 |
| 23104983 | Program and Policy Development Coordinator | 1 | 0 |
| 24101947 | Program and Policy Development Specialist | 0 | 0 |
| 24105613 | Program Associate O | 1 | 0 |
| 23105614 | Program Associate P | 1 | 0 |
| 23104005 | Program Development and Training Manager | 0 | 0 |
| 23101427 | Project Labor Administrator | 1 | 0 |
| 23101941 | Project Management Administrator | 0 | 0 |
| 24102104 | Public Information Officer I | 1 | 0 |
| 24102142 | Public Information Officer II | 5 | 0 |
| 23101954 | Real Estate Project Director | 0 | 0 |
| 24102396 | Region Administrative Assistant | 7 | 1 |
| 23101899 | Regional Facilities Director | 5 | 1 |
| 24102175 | Senior Administrative Assistant, Office of the Superintendent | 1 | 0 |
| 23102313 | Senior Advisor, Office of Communications | 1 | 0 |
| 23101475 | Senior Construction Claims Manager | 0 | 0 |
| 23102180 | Senior Data Strategist | 2 | 0 |
| 23101920 | Senior Director of Communications | 1 | 0 |
| 23101229 | Senior Director of Engagement and Partnerships | 1 | 0 |
| 23101256 | Senior Director, Office of Deputy Superintendent, Business Services & | 1 | 0 |
| 23101246 | Senior Director, Office of the Superintendent | 1 | 0 |
| 23101163 | Senior Director, Systems Data Analytics | 1 | 0 |
| 23101639 | Senior Facilities Development Manager | 2 | 1 |
| 24105059 | Senior Human Resources Representative | 21 | 2 |
| 23104970 | Senior Labor Relations Administrator | 2 | 0 |
| 24102439 | Senior Legal Secretary | 6 | 0 |
| 24102483 | Senior Paralegal | 11 | 0 |
| 24105085 | Senior Payroll Specialist (CPOS) | 5 | 0 |
| 22105841 | Sergeant-at-Arms | 2 | 0 |
| 23101957 | Special Assistant to the Chief Facilities Executive | 2 | 0 |
| 23102306 | Special Assistant to the Chief Financial Officer | 0 | 0 |

| | | | |
|---|---|---|---|
| 23101137 | Special Assistant to the Chief Information Officer | 1 | 0 |
| 23101903 | Special Assistant to Facilities Services (C) | 0 | 0 |
| 24101379 | Special Assistant to the Inspector General | 1 | 0 |
| 13400529 | SSA Executive Management | 12 | 1 |
| 13400530 | SSA Executive Management | 3 | 0 |
| 24105980 | Staff Assistant to Board Members I | 2 | 0 |
| 24105979 | Staff Assistant to Board Members II | 1 | 0 |
| 24105981 | Staff Assistant to Board Members III | 8 | 0 |
| 24105992 | Staff Assistant to Board Members IV | 8 | 0 |
| 24105983 | Staff Assistant to Board Members V | 5 | 1 |
| 24105984 | Staff Assistant to Board Members VI | 6 | 0 |
| 24104981 | Staff Relations Manager | 1 | 0 |
| 23101238 | Strategic Operations Administrator | 0 | 0 |
| 23101244 | Strategic Operations Administrator-IT | 1 | 0 |
| 24102055 | Superintendent's Administrative Assistant | 1 | 0 |
| 24102543 | Supervising Budget Technician | 0 | 0 |
| 24102044 | Supervising Equal Employment Opportunity Investigator | 1 | 0 |
| 24101388 | Supervising Investigator | 2 | 0 |
| 24105624 | Supervising Investigator (SSIT) | 0 | 1 |
| 24101154 | Treasury Manager | 1 | 0 |
| 24102178 | Unemployment Claims Coordinator | 1 | 0 |
| | | **388** | **28** |

## Attachment D

District-represented classifications with salaries outside of the range of Units M & J union represented classifications receiving a salary increase.

| Job Code | Class Title | Filled | Vacant |
|---|---|---|---|
| 23101208 | Associate Chief Information Officer, Enterprise Applications | 1 | 0 |
| 23101214 | Associate Chief Information Officer, IT Customer Support | 0 | 0 |
| 23101210 | Associate Chief Information Officer, IT Infrastructure | 1 | 0 |
| 23105658 | Associate General Counsel I | 21 | 0 |
| 23101223 | Chief of Communications, Engagement, and Collaboration | 1 | 0 |
| 23101966 | Chief of Legislative Affairs and Governmental Relations | 1 | 0 |
| 23104206 | Chief of Police | 1 | 0 |
| 23101913 | Chief Procurement Officer | 1 | 0 |
| 23102000 | Chief Risk Officer | 1 | 0 |
| 23101004 | Controller | 1 | 0 |
| 23101231 | Deputy Chief Information Security Officer | 1 | 0 |
| 23101222 | Deputy Chief of Staff | 1 | 0 |
| 23103113 | Deputy Director of Facilities Maintenance and Operations | 2 | 0 |
| 23101924 | Deputy Director of Facilities Program Support Services | 1 | 0 |
| 23101637 | Deputy Director of Facilities Project Execution | 2 | 0 |
| 23101003 | Director of Budget Services and Financial Planning | 1 | 0 |
| 23101233 | Director of Capital Planning and Budgeting | 0 | 0 |
| 23101786 | Director of Environmental Health and Safety | 1 | 0 |
| 23101984 | Director of Facilities Planning and Development | 1 | 0 |
| 23101923 | Director of Facilities Program Support Services | 0 | 0 |
| 23101012 | Director of Finance Policy | 1 | 0 |
| 23104301 | Director of Food Services | 1 | 0 |
| 23105702 | Director of Transportation | 1 | 0 |
| 13400537 | Exec Dir, Federal & State Education Programs | 1 | 0 |
| 13400054 | Exec Dir, Student Integration | 1 | 0 |
| 13400019 | Executive Dir, Adult & Career Education | 1 | 0 |
| 13400036 | Executive Director, Multilingual and Multicultural Education | 1 | 0 |
| 13400063 | Executive Director, Secondary Education | 1 | 0 |
| 13400070 | Executive Director, Special Education | 1 | 0 |
| 23104801 | IT Administrator, Shared Technical Services | 4 | 0 |
| 23101166 | Senior ERP Director, Business Systems | 2 | 0 |
| 23101167 | Senior ERP Project Director, School Management Systems | 2 | 0 |
| 23101157 | Senior Executive Director of Finance Policy | 0 | 0 |
| 23101239 | Senior Executive Director of Strategy | 2 | 0 |
| 23102215 | Senior IT Director, Operations | 0 | 0 |
| 23102216 | Senior IT Director, Technical Systems | 0 | 0 |
| 13400110 | Sr Dir School Climate Culture | 1 | 0 |
| | | **59** | **0** |

## Attachment E

District-represented classifications with salaries outside of the range of Units M & J union represented classifications not receiving a salary increase.

| Job Code | Class Title | Filled | Vacant |
|---|---|---|---|
| 23105656 | Associate General Counsel II | 5 | 0 |
| 13300067 | Associate Superintendent, Talent and Labor | 1 | 0 |
| 13300014 | Chief Academic Officer | 1 | 0 |
| 23105664 | Chief Executive to the General Counsel | 1 | 0 |
| 23101916 | Chief Facilities Executive | 1 | 0 |
| 23101008 | Chief Financial Officer | 1 | 0 |
| 23105000 | Chief Human Resources Officer | 1 | 0 |
| 13400041 | Chief Human Resources Officer | 0 | 0 |
| 23101918 | Chief Information Officer | 1 | 0 |
| 23101227 | Chief Information Security Officer | 1 | 0 |
| 23102300 | Chief Medical Director | 1 | 0 |
| 23101236 | Chief of School Culture, Climate, and Safety | 0 | 0 |
| 13300109 | Chief of School Operation | 1 | 0 |
| 13400045 | Chief of Special Ed & Specialized Programs | 1 | 0 |
| 23101018 | Chief of Staff | 1 | 0 |
| 13400027 | Chief of Transitional Programs | 1 | 0 |
| 23102006 | Deputy Chief Business Officer | 0 | 0 |
| 23101912 | Deputy Chief Facilities Executive | 1 | 0 |
| 23101009 | Deputy Chief Financial Officer | 1 | 0 |
| 23105654 | Deputy General Counsel | 1 | 0 |
| 13300004 | Deputy Superintendent of Instruction | 1 | 0 |
| 23101006 | Deputy Superintendent, Business Services and Operations | 1 | 0 |
| 22101938 | Director of Facilities Maintenance & Operations | 1 | 0 |
| 23101633 | Director of Facilities Project Execution | 1 | 0 |
| 23104975 | Director of Labor Relations | 1 | 0 |
| 13400029 | Educational Transformation Officer | 1 | 0 |
| 23105665 | General Counsel | 1 | 0 |
| 13300006 | Regional Superintendent | 4 | 0 |
| 23101898 | Senior Advisor to the Superintendent | 1 | 0 |
| | | | |
| | | **33** | **0** |

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | District Represented and Non Represented |
| Certificated, Classified, Other: | Certificated/Classified |

The proposed agreement covers the period beginning: July 1, 2025 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>**2025-26** | Year 2 Increase/(Decrease)<br>**2026-27** | Year 3 Increase/(Decrease)<br>**2027-28** |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 128,363,354 | $ 8,124,280 | $ 7,216,133 | $ 2,614,694 |
| | | | 6.33% | 5.29% | 1.82% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 686,769 | $ 53,233 | |
| | | | | | |
| | **Description of Other Compensation** | | Attendance Incentive | Longevity | |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 32,363,177 | $ 1,559,617 | $ 1,881,214 | $ 609,831 |
| | | | 4.82% | 5.55% | 1.70% |
| 4. | **Health/Welfare Plans** | $ 14,024,964 | | | |
| | | | 0.00% | 0.00% | 0.00% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 174,751,495 | $ 10,370,665 | $ 9,150,580 | $ 3,224,526 |
| | | | 5.93% | 4.94% | 1.66% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 1,243.74 | | | |
| 7. | **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 140,505 | $ 8,338 | $ 7,357 | $ 2,593 |
| | | | 5.93% | 4.94% | 1.66% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandum of Understanding (MOU) between the Los Angeles Unified School District (LAUSD), and the District Represented and Non Represented.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Not applicable.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Not applicable.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $10.37M in FY 2025-26, $19.52M in FY 2026-27 and $22.75M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreement.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

The District Represented and Non Represented are multi-year agreements. The cost of the agreement will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve and Internal Service Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 236,341 | | $ 2,608,153,074 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 2,619,506 | $ 59,113,341 | $ 957,019,670 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 892,810 | $ 21,771,718 | $ 1,839,342,129 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (1,552,070) | $ 297,882,424 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 3,748,656 | $ 79,332,988 | $ 6,131,879,250 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (148,738) | $ (4,283,541) | $ (1,768,227,332) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (3,897,394) | $ (83,616,529) | $ (942,817,437) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (3,897,394) | $ (83,616,529) | $ 2,682,153,079 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | | $ (83,787,776) | $ 819,926,474 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (3,897,394) | $ 171,247 | $ 1,645,410,975 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 46,833 | $ - | $ 1,423,237,297 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 5,156,183 | $ 7,506,402 | $ 729,863,234 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 424,594 | $ 2,719,981 | $ 1,399,162,360 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (1,233,674) | $ 255,735,226 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 5,627,610 | $ 8,992,709 | $ 4,928,466,077 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 148,738 | $ 4,283,541 | $ 1,768,227,332 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (5,478,872) | $ (4,709,168) | $ (464,051,901) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (5,478,872) | $ (4,709,168) | $ 425,832,102 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (5,447,061) | $ (4,740,980) | $ 425,762,922 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (31,811) | $ 31,812 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 283,174 | $ - | $ 4,031,390,371 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 7,775,689 | $ 66,619,743 | $ 1,686,882,904 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 1,317,403 | $ 24,491,699 | $ 3,238,504,489 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (2,785,745) | $ 553,617,650 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 9,376,266 | $ 88,325,697 | $ 11,060,345,327 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (9,376,266) | $ (88,325,697) | $ (1,406,869,338) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (9,376,266) | $ (88,325,697) | $ 3,107,985,181 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (5,447,061) | $ (4,740,980) | $ 425,762,922 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ - | $ (83,787,776) | $ 819,926,474 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (3,929,205) | $ 203,059 | $ 1,645,410,976 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ 12,515 | $ - | $ 72,234,559 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 102,194 | $ 1,897,857 | $ 25,672,783 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 10,883 | $ 437,695 | $ 50,836,813 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (2,461,144) | $ 6,585,396 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 125,592 | $ (125,592) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (125,592) | $ 125,592 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (125,592) | $ 125,592 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (125,592) | $ 125,592 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | $ 6,517 | $ - | $ 65,918,149 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 1,695 | $ 1,035,385 | $ 78,148,243 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 2,977 | $ 1,911,011 | $ 89,616,711 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (2,957,585) | $ 26,654,078 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 11,188 | $ (11,189) | $ 287,122,056 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (11,188) | $ 11,189 | $ (45,011,504) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (11,188) | $ 11,189 | $ 43,919,335 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (11,188) | $ 11,189 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 46,248 | $ 6,449,483 | $ 162,930,337 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 16,765 | $ 3,691,142 | $ 153,319,175 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (10,203,638) | $ 179,893,087 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 63,013 | $ (63,013) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (63,013) | $ 63,013 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (63,013) | $ 63,013 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (63,013) | $ 63,013 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | $ 8,194 | $ 95,451 | $ 1,348,772 |
| Employee Benefits | 3000-3999 | $ 767,199 | $ 2,970 | $ 72,592 | $ 842,761 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ 11,164 | $ 168,043 | $ 2,191,533 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ (11,164) | $ (168,043) | $ (815,391) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ 0 | $ - | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 398,654 | $ 8,855,994 | $ 145,584,827 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 143,700 | $ 4,824,267 | $ 78,069,471 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | | $ 45,563,346 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (14,222,615) | $ 276,900,292 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 542,354 | $ (542,354) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (542,354) | $ 542,354 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (542,354) | $ 542,354 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (542,354) | $ 542,354 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | $ 9,397 | $ 140,689 | $ 9,033,078 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | $ 3,406 | $ 1,291,045 | $ 6,325,600 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,444,537) | $ 1,422,529,434 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ 12,803 | $ (12,803) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ (12,803) | $ 12,803 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ (12,803) | $ 12,803 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (12,803) | $ 12,803 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | $ 5,857 | $ 63,303 | $ 841,418 |
| Employee Benefits | 3000-3999 | $ 351,659 | $ 2,123 | $ 25,994 | $ 379,776 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (97,277) | $ 465 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ 7,980 | $ (7,980) | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ (7,980) | $ 7,980 | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ (7,980) | $ 7,980 | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (7,980) | $ 7,980 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | $ 4,218 | $ 13,288 | $ 321,746 |
| Employee Benefits | 3000-3999 | $ 134,747 | $ 1,529 | $ (17,990) | $ 118,286 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ (1,045) | $ 15,882,358 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ 5,747 | $ (5,747) | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ (5,747) | $ 5,747 | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ (5,747) | $ 5,747 | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (5,747) | $ 5,747 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | $ 28,389 | $ 283,705 | $ 6,555,456 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | $ 10,291 | $ (647,724) | $ 2,507,112 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 325,339 | $ 315,833,526 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ 38,680 | $ (38,680) | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ (38,680) | $ 38,680 | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ (38,680) | $ 38,680 | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (38,680) | $ 38,680 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | $ 24,796 | $ 365,462 | $ 3,779,288 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | $ 8,989 | $ 119,360 | $ 2,195,064 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ 33,785 | $ 484,822 | $ 1,431,270,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ (33,785) | $ (484,822) | $ (19,081,714) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | $ 10,930 | $ 203,378 | $ 2,133,280 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | $ 3,962 | $ 44,359 | $ 1,185,159 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ 14,892 | $ 247,737 | $ 111,655,255 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ (14,892) | $ (247,737) | $ (1,155,255) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ (14,892) | $ (247,737) | $ 337,600,829 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ (14,892) | $ (247,737) | $ 335,600,829 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: District Represented and Non Represented

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | $ 117,612 | $ 132,750 | $ 4,442,483 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | $ 34,619 | $ 75,536 | $ 2,291,837 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ 152,231 | $ 208,286 | $ 162,825,616 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ (152,231) | $ (208,286) | $ (24,436,379) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ (152,231) | $ (208,286) | $ (328,124,528) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ (152,231) | $ (208,286) | $ (329,124,528) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles Unified School District
District Represented and Non Represented

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 79,332,988 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 8,992,709 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (125,592) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (11,189) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (63,013) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the funds. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: District Represented and Non Represented

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,608,153,074 | $ 2,768,871,566 | $ 2,661,083,953 |
| Classified Salaries | 2000-2999 | $ 957,019,670 | $ 918,095,077 | $ 890,850,092 |
| Employee Benefits | 3000-3999 | $ 1,839,342,129 | $ 1,894,616,179 | $ 1,930,160,487 |
| Books and Supplies | 4000-4999 | $ 297,882,424 | $ 440,644,583 | $ 363,929,763 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299 7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,131,879,250 | $ 6,328,359,273 | $ 6,144,507,327 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,768,227,332) | $ (1,720,177,113) | $ (1,697,101,361) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (942,817,437) | $ (1,198,023,335) | $ (669,361,300) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,682,153,079 | $ 1,484,129,744 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,682,153,079 | $ 1,484,129,744 | $ 814,768,443 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 819,926,474 | $ 464,686,617 | $ 628,020,509 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,645,410,975 | $ 814,217,497 | $ (13,057,695) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: District Represented and Non Represented

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,237,297 | $ 1,135,299,742 | $ 1,055,498,789 |
| Classified Salaries | 2000-2999 | $ 729,863,234 | $ 621,860,184 | $ 607,946,067 |
| Employee Benefits | 3000-3999 | $ 1,399,162,360 | $ 1,482,342,065 | $ 1,398,834,079 |
| Books and Supplies | 4000-4999 | $ 255,735,226 | $ 467,169,503 | $ 305,718,878 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 4,928,466,077 | $ 4,536,578,220 | $ 4,125,246,807 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,768,227,332 | $ 1,720,177,113 | $ 1,697,101,361 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (464,051,901) | $ (399,779,675) | $ (23,456,952) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 425,832,102 | $ 26,052,427 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 425,832,102 | $ 26,052,427 | $ 2,595,475 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 425,762,922 | $ 25,983,247 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ 0 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: District Represented and Non Represented

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,390,371 | $ 3,904,171,308 | $ 3,716,582,742 |
| Classified Salaries | 2000-2999 | $ 1,686,882,904 | $ 1,539,955,260 | $ 1,498,796,159 |
| Employee Benefits | 3000-3999 | $ 3,238,504,489 | $ 3,376,958,245 | $ 3,328,994,566 |
| Books and Supplies | 4000-4999 | $ 553,617,650 | $ 907,814,087 | $ 669,648,641 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299 7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,060,345,327 | $ 10,864,937,493 | $ 10,269,754,134 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,406,869,338) | $ (1,597,803,010) | $ (692,818,252) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 3,107,985,181 | $ 1,510,182,171 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 3,107,985,181 | $ 1,510,182,171 | $ 817,363,918 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 425,762,922 | $ 25,983,247 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 819,926,474 | $ 464,686,617 | $ 628,020,509 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,645,410,976 | $ 814,217,498 | $ (13,057,695) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
District Represented and Non Represented

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,394,567,318 | $ 10,934,054,498 | $ 10,362,610,691 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,394,567,318 | $ 10,934,054,498 | $ 10,362,610,691 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 113,945,673 | $ 109,340,545 | $ 103,626,107 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,645,410,975 | $ 814,217,497 | $ (13,057,695) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,365,896,842 | $ 1,420,357,497 | $ 90,032,305 |
| f. | Reserve for Economic Uncertainties Percentage | 20.76% | 12.99% | 0.87% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**District Represented**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **10,370,665** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (9,376,266) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (100,562) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (11,188) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (63,013) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | $ | (11,164) |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | | |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | (542,354) |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (12,803) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | $ | (7,980) |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | $ | (5,747) |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | $ | (38,680) |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | $ | (33,785) |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | $ | (14,892) |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | $ | (152,231) |
| Total all fund balances Increase/(Decrease) as a result of the settlement(s) | $ | (10,370,665) |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ (1,406,869,338) | -12.3% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ (1,598,194,950) | -14.6% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ (692,426,312) | -6.7% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | Amount | "Other Adjustments" Explanation |
|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2024 to to June 30, 2027.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 99,011,759 |
| Ending Balance(s) Increase/(Decrease) | $ **(99,011,759)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 183,329,255 |
| Ending Balance(s) Increase/(Decrease) | $ **(183,329,255)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
District Represented and Non Represented

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $10.37M in FY 2025-26, $19.52M in FY 2026-27 and $22.75M in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District

**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw

**Contact Person**

213-241-1000

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreement with the District Represented and Non Represented.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

# Los Angeles Unified School District
## District Represented and Non Represented
## Summary of Cost[1] - Fiscal Impact to All Funds

| Number | Article | Agreement | FY25-26 | FY26-27 | FY27-28 | 3-year Impact |
|---|---|---|---|---|---|---|
| 1 | Compensation | **(Non-Represented)**<br>2024-2025 Salary Increase: 7%:<br>Effective July 1, 2024, District-represented classifications shall receive 3% on schedule wage increase. Effective January 1, 2025, District-represented classifications (Attachment B) shall receive a 4% on-schedule wage increase.<br>2025-2026 Salary Increase: 5%:<br>Effective July 1, 2025, District-represented classifications shall receive a 2.5% on-schedule wage increase. Effective January 1, 2026, District-represented classifications shall receive a 2.5% on-schedule wage increase.<br>2026-2027 Salary Increase: 12%<br>Effective July 1, 2026, District-represented classifications shall receive a 6% on-schedule wage increase. Effective January 1, 2027, District-represented classifications shall receive a 6% on-schedule wage increase.<br>**Selected Classifications:**<br>2025-2026 Salary Increase: 4%:<br>Effective July 1, 2025, District-represented classifications shall receive a 2% on-schedule wage increase. Effective January 1, 2026, District-represented classifications (Attachment C) shall receive a 2% on-schedule wage increase.<br>2026-2027 Salary Increase: 7.65%<br>Effective July 1, 2026, District-represented classifications shall receive a 4% on-schedule wage.<br>Effective January 1, 2027, District-represented classifications shall receive a 3.65% on-schedule wage increase.<br>**Selected Classifications:**<br>2025-2026 Salary Increase: 4%:<br>Effective July 1, 2025, District-represented classifications (Attachment D) shall receive a 2.0% on-schedule wage increase.<br>Effective January 1, 2026, District-represented classifications (Attachment D) shall receive a 2.0% on-schedule wage increase.<br>2026-2027 Salary Increase: 1.5%:<br>Effective July 1, 2026, District-represented classifications (Attachment D) shall receive a 1.5% on-schedule wage increase. | $9,434,943 | $18,928,775 | $22,112,284 | $50,476,002 |
| 2 | Incentive/Longevity | Attendance Incentive and Longevity | $935,723 | $592,471 | $633,487 | $2,161,680 |
| | | **Grand Total** | **$10,370,665** | **$19,521,245** | **$22,745,771** | **$52,637,682** |

[1]Summary of Compensation Increase shall be read in conjunction with the District Represented and Non Represented document presented to the LAUSD Board of Education on June 16, 2026.

**Los Angeles County Office of Education**
**Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT**
**in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

| | |
|---|---|
| Name of School District: | Los Angeles Unified School District |
| Name of Bargaining Unit: | AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP |
| Certificated, Classified, Other: | Certificated and Classified |

The proposed agreement covers the period beginning: July 1, 2024 (date) and ending: June 30, 2028 (date)

The Governing Board will act upon this agreement on: June 16, 2026 (date)

**Note: This form, along with a copy of the proposed agreement, must be submitted to the County Office at least ten (10) working days prior to the date the Governing Board will take action.**

## A. Proposed Change in Compensation

| | **Bargaining Unit Compensation**<br>**All Funds - Combined** | | **Fiscal Impact of Proposed Agreement**<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) | | |
|---|---|---|---|---|---|
| | | Annual Cost Prior to Proposed Settlement | Year 1 Increase/(Decrease)<br>**2025-26** | Year 2 Increase/(Decrease)<br>**2026-27** | Year 3 Increase/(Decrease)<br>**2027-28** |
| 1. | **Salary Schedule**<br>Including Step and Column | $ 5,203,091,493 | $ 380,700,741 | $ 487,957,908 | $ 108,289,360 |
| | | | 7.32% | 8.74% | 1.78% |
| 2. | **Other Compensation**<br>Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc. | | $ 8,927,969 | $ 430,410 | $ 390,430 |
| | | | | | |
| | **Description of Other Compensation** | | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials | Attendance incentive, Longevity, uniforms & differentials |
| 3. | **Statutory Benefits** - STRS, PERS, FICA, WC, UI, Medicare, etc. | $ 1,407,950,350 | $ 104,480,420 | $ 99,644,591 | $ 55,574,833 |
| | | | 7.42% | 6.59% | 3.45% |
| 4. | **Health/Welfare Plans** | $ 1,436,116,104 | | $ 48,380,944 | $ 147,005,752 |
| | | | 0.00% | 3.37% | 9.90% |
| 5. | **Total Bargaining Unit Compensation**<br>Add Items 1 through 4 to equal 5 | $ 8,047,157,947 | $ 494,109,130 | $ 636,413,852 | $ 311,260,375 |
| | | | 6.14% | 7.45% | 3.39% |
| 6. | **Total Number of Bargaining Unit Employees** (Use FTEs if appropriate) | 53,380.55 | | | |
| 7. | **Total Compensation <u>Average</u> Cost per Bargaining Unit Employee** | $ 150,751 | $ 9,256 | $ 11,922 | $ 5,831 |
| | | | 6.14% | 7.45% | 3.39% |

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a full year, what is the annualized percentage of that change for "Year 1"?

Please see attached Memorandums of Understanding (MOU) between the Los Angeles Unified School District (LAUSD) and the following bargaining units: AALA M/J, SEIU, UTLA, Trades, and District Represented.

9. Were any additional steps, columns, or ranges added to the salary schedules? (If yes, please explain.)

Yes, The salary tables for UTLA have been restructured. Please see attached agreement.

10. Please include comments and explanations as necessary. (If more room is necessary, please attach an additional sheet.)

Not applicable.

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits? Yes [x] No [ ]
If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a per participant contribution rate per active employee, pre-medicare and medicare retired employee.

**B. Proposed negotiated changes in noncompensation items** (i.e., class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.)

Beginning in FY 2026-27, class size for grades 11-12 will be reduced by 1 student for academic classes. Schools will receive 1 PSW at 500 students and an additional PSW at 1200 students, as well as .5 FTE PSA at a chronic absence rate of 27% or greater. The base allocation for school psychologists will increase based on school level and enrollment. Various classified jobs will have new assignment hour minimums.

**C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27 and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.

**D. What contingency language is included in the proposed agreement (e.g., reopeners, etc.)?**

Please refer to the attached agreements.

**E. Identify other major provisions that do not directly affect the district's costs, such as binding arbitrations, grievance procedures, etc.**

Not applicable.

**F. Source of Funding for Proposed Agreement:**

1. Current Year

General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

These are multi-year agreements with ongoing budget impact.

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

These are multi-year agreements. The cost of the agreements will be borne by the General (Unrestricted and Restricted), Adult Education, Child Development, Cafeteria, Capital Projects, Special Reserve, and Internal Service Funds.

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Unrestricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | | $ - | $ 6,402,591,774 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | | $ - | $ 1,362,373 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | | $ - | $ 159,214,865 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | | $ - | $ 329,377,782 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | | $ - | $ 6,892,546,794 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 2,607,916,734 | $ 151,070,139 | | $ 2,758,986,873 |
| Classified Salaries | 2000-2999 | $ 895,286,823 | $ 91,730,368 | $ 59,113,341 | $ 1,046,130,531 |
| Employee Benefits | 3000-3999 | $ 1,816,677,602 | $ 59,929,477 | $ 21,771,718 | $ 1,898,378,797 |
| Books and Supplies | 4000-4999 | $ 299,434,495 | | $ (35,699,747) | $ 263,734,747 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | | $ - | $ 726,851,658 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | | $ - | $ 17,106,066 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | | $ - | $ 9,654,050 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | | $ - | $ (324,129,821) |
| **TOTAL EXPENDITURES** | | $ 6,048,797,606 | $ 302,729,984 | $ 45,185,311 | $ 6,396,712,901 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ (1,763,795,054) | $ (105,706,493) | $ (4,283,541) | $ (1,873,785,087) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (855,303,514) | $ (408,436,477) | $ (49,468,852) | $ (1,313,208,842) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | | | $ 3,568,205,325 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | | $ 56,765,190 |
| **ENDING FUND BALANCE** | | $ 2,769,667,001 | $ (408,436,477) | $ (49,468,852) | $ 2,311,761,673 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ - | $ - | $ 50,604,827 |
| Restricted | 9740 | | | | |
| Committed | 9750-9760 | $ 46,110,802 | | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (299,095,580) | $ 34,318,924 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Restricted General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | | $ - | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | | $ - | $ 742,170,245 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | | $ - | $ 1,787,854,153 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | | $ - | $ 132,559,026 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | | $ - | $ 2,696,186,844 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 1,423,190,464 | $ 35,026,954 | $ - | $ 1,458,217,418 |
| Classified Salaries | 2000-2999 | $ 717,200,649 | $ 72,510,223 | $ 7,506,402 | $ 797,217,274 |
| Employee Benefits | 3000-3999 | $ 1,396,017,785 | $ 31,674,876 | $ 2,719,981 | $ 1,430,412,642 |
| Books and Supplies | 4000-4999 | $ 256,968,900 | | $ (4,476,402) | $ 252,492,498 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | | $ - | $ 829,423,995 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | | $ - | $ 16,063,274 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | $ - | $ 20,400 |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | | $ - | $ 274,960,290 |
| **TOTAL EXPENDITURES** | | $ 4,913,845,758 | $ 139,212,053 | $ 5,749,981 | $ 5,058,807,792 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | | | $ - | $ - |
| Contributions | 8980-8999 | $ 1,763,795,054 | $ 105,706,493 | $ 4,283,541 | $ 1,873,785,087 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (453,863,861) | $ (33,505,560) | $ (1,466,441) | $ (488,835,861) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | | | $ 889,657,276 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | | $ 226,727 |
| **ENDING FUND BALANCE** | | $ 436,020,143 | $ (33,505,560) | $ (1,466,441) | $ 401,048,142 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ - | $ - | $ 69,180 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | | | | |
| Assigned Amounts | 9780 | | | | |
| Reserve for Economic Uncertainties | 9789 | | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (3,274,539) | $ 3,274,539 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Combined General Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | | $ - | $ 6,436,195,193 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | | $ - | $ 743,532,619 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | | $ - | $ 1,947,069,018 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | | $ - | $ 461,936,808 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | | $ - | $ 9,588,733,638 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 4,031,107,197 | $ 186,097,093 | $ - | $ 4,217,204,291 |
| Classified Salaries | 2000-2999 | $ 1,612,487,472 | $ 164,240,590 | $ 66,619,743 | $ 1,843,347,805 |
| Employee Benefits | 3000-3999 | $ 3,212,695,387 | $ 91,604,353 | $ 24,491,699 | $ 3,328,791,439 |
| Books and Supplies | 4000-4999 | $ 556,403,395 | | $ (40,176,149) | $ 516,227,245 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | | $ - | $ 1,556,275,653 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | | $ - | $ 33,169,340 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,674,450 | | $ - | $ 9,674,450 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | | $ - | $ (49,169,530) |
| **TOTAL EXPENDITURES** | | $ 10,962,643,364 | $ 441,942,036 | $ 50,935,293 | $ 11,455,520,693 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfer In and Other Sources | 8900-8979 | $ 398,964,342 | $ - | $ - | $ 398,964,342 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ - | $ - | $ 334,221,991 |
| Contributions | 8980-8999 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,309,167,375) | $ (441,942,036) | $ (50,935,293) | $ (1,802,044,704) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | | | $ 4,457,862,602 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | | $ 56,991,917 |
| **ENDING FUND BALANCE** | | $ 3,205,687,144 | $ (441,942,036) | $ (50,935,293) | $ 2,712,809,815 |
| COMPONENTS OF ENDING FUND | | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ - | $ - | $ 50,674,007 |
| Restricted | 9740 | $ 435,950,963 | $ (30,231,021) | $ (4,740,980) | $ 400,978,962 |
| Committed | 9750-9760 | $ 46,110,802 | $ - | $ - | $ 46,110,802 |
| Assigned | 9780 | $ 903,714,250 | $ (109,340,897) | $ (83,787,776) | $ 710,585,577 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ - | $ - | $ 120,100,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,649,137,122 | $ (302,370,119) | $ 37,593,463 | $ 1,384,360,467 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 11 - Adult Education Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 14,165,049 | | $ - | $ 14,165,049 |
| Other State Revenue | 8300-8599 | $ 147,038,081 | | $ - | $ 147,038,081 |
| Other Local Revenue | 8600-8799 | $ 3,483,497 | | $ - | $ 3,483,497 |
| **TOTAL REVENUES** | | $ 164,686,627 | | $ - | $ 164,686,627 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 72,222,044 | $ 3,384,119 | $ - | $ 75,606,163 |
| Classified Salaries | 2000-2999 | $ 23,672,732 | $ 1,277,079 | $ 1,897,857 | $ 26,847,668 |
| Employee Benefits | 3000-3999 | $ 50,388,235 | $ 1,115,028 | $ 437,695 | $ 51,940,958 |
| Books and Supplies | 4000-4999 | $ 9,046,540 | | $ (8,111,778) | $ 934,762 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,507,000 | | $ - | $ 15,507,000 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 7,231,090 | | $ - | $ 7,231,090 |
| **TOTAL EXPENDITURES** | | $ 178,067,641 | $ 5,776,226 | $ (5,776,226) | $ 178,067,641 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (13,381,014) | $ (5,776,226) | $ 5,776,226 | $ (13,381,014) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 45,258,327 | | | $ 45,258,327 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 31,877,313 | $ (5,776,226) | $ 5,776,226 | $ 31,877,313 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 15,000 | $ - | $ - | $ 15,000 |
| Restricted | 9740 | $ 20,013,029 | $ - | $ - | $ 20,013,029 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 11,849,284 | $ - | $ - | $ 11,849,284 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (5,776,226) | $ 5,776,226 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 12 - Child Development Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ 12,712,670 | | $ - | $ 12,712,670 |
| Other State Revenue | 8300-8599 | $ 229,237,394 | | $ - | $ 229,237,394 |
| Other Local Revenue | 8600-8799 | $ 160,488 | | $ - | $ 160,488 |
| **TOTAL REVENUES** | | $ 242,110,552 | | $ - | $ 242,110,552 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ 65,911,632 | $ 3,339,393 | $ - | $ 69,251,025 |
| Classified Salaries | 2000-2999 | $ 77,111,163 | $ 12,096,921 | $ 1,035,385 | $ 90,243,469 |
| Employee Benefits | 3000-3999 | $ 87,702,723 | $ 4,806,949 | $ 1,911,011 | $ 94,420,683 |
| Books and Supplies | 4000-4999 | $ 29,611,663 | | $ (23,189,660) | $ 6,422,003 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,724,392 | | | $ 4,724,392 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 22,060,484 | | $ - | $ 22,060,484 |
| **TOTAL EXPENDITURES** | | $ 287,122,057 | $ 20,243,263 | $ (20,243,264) | $ 287,122,056 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (45,011,505) | $ (20,243,263) | $ 20,243,264 | $ (45,011,504) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 88,930,839 | | | $ 88,930,839 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 43,919,334 | $ (20,243,263) | $ 20,243,264 | $ 43,919,335 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 42,448,325 | $ - | $ - | $ 42,448,325 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 1,471,009 | $ - | $ - | $ 1,471,009 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (0) | $ (20,243,263) | $ 20,243,264 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

**Fund 13/61 - Cafeteria Fund**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| LCFF Revenue | 8010-8099 | $ - | | $ - | $ - |
| Federal Revenue | 8100-8299 | $ 394,182,259 | | $ - | $ 394,182,259 |
| Other State Revenue | 8300-8599 | $ 111,598,082 | | $ - | $ 111,598,082 |
| Other Local Revenue | 8600-8799 | $ 8,382,096 | | $ - | $ 8,382,096 |
| **TOTAL REVENUES** | | $ 514,162,437 | | $ - | $ 514,162,437 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 156,434,606 | $ 16,070,128 | $ 6,449,483 | $ 178,954,217 |
| Employee Benefits | 3000-3999 | $ 149,611,268 | $ 5,823,790 | $ 3,691,142 | $ 159,126,200 |
| Books and Supplies | 4000-4999 | $ 190,096,725 | | $ (32,034,543) | $ 158,062,182 |
| Services and Other Operating Expenditures | 5000-5999 | $ 4,030,415 | | $ - | $ 4,030,415 |
| Capital Outlay | 6000-6999 | $ 81,072 | | $ - | $ 81,072 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ 19,725,294 | | $ - | $ 19,725,294 |
| **TOTAL EXPENDITURES** | | $ 519,979,380 | $ 21,893,918 | $ (21,893,918) | $ 519,979,380 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (5,816,943) | $ (21,893,918) | $ 21,893,918 | $ (5,816,943) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 257,101,673 | | | $ 257,101,673 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 251,284,730 | $ (21,893,918) | $ 21,893,918 | $ 251,284,730 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 13,678,647 | $ - | $ - | $ 13,678,647 |
| Restricted | 9740 | $ 237,606,083 | $ - | $ - | $ 237,606,083 |
| Committed | 9750-9760 | | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (21,893,918) | $ 21,893,918 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund- Measure R-210**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | | | $ - | $ - |
| Other State Revenue | 8300-8599 | | | $ - | $ - |
| Other Local Revenues | 8600-8799 | $ 2,235,762 | | $ - | $ 2,235,762 |
| **TOTAL REVENUES** | | $ 2,235,762 | | $ - | $ 2,235,762 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 282,494 | | $ - | $ 282,494 |
| Capital Outlay | 6000-6999 | $ 48,344,673 | | $ - | $ 48,344,673 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 48,627,167 | $ - | $ - | $ 48,627,167 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (46,391,405) | $ - | $ - | $ (46,391,405) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 58,584,712 | | | $ 58,584,712 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 12,193,307 | $ - | $ - | $ 12,193,307 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund -212**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,376,142 | | $ - | $ 1,376,142 |
| **TOTAL REVENUES** | | $ 1,376,142 | | $ - | $ 1,376,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,245,127 | $ 8,194 | $ 95,451 | $ 1,348,772 |
| Employee Benefits | 3000-3999 | $ 767,199 | $ 2,970 | $ 72,592 | $ 842,761 |
| Books and Supplies | 4000-4999 | $ - | | | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 2,012,326 | $ 11,164 | $ 168,043 | $ 2,191,533 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (636,184) | $ (11,164) | $ (168,043) | $ (815,391) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,487,386 | | | $ 4,487,386 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ 3,851,202 | $ (11,164) | $ (168,043) | $ 3,671,995 |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Y-214**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 2,358,231 | | $ - | $ 2,358,231 |
| **TOTAL REVENUES** | | $ 2,358,231 | | $ - | $ 2,358,231 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ - | $ - | $ - | $ - |
| Employee Benefits | 3000-3999 | $ - | $ - | $ - | $ - |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 37,941,907 | | $ - | $ 37,941,907 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 37,941,907 | $ - | $ - | $ 37,941,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (35,583,676) | $ - | $ - | $ (35,583,676) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 57,667,322 | | | $ 57,667,322 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 22,083,646 | $ - | $ - | $ 22,083,646 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 500,000 | $ - | $ - | $ 500,000 |
| Restricted | 9740 | $ 21,583,646 | $ - | $ - | $ 21,583,646 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ - | $ - | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure Q-215**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 9,489,241 | | $ - | $ 9,489,241 |
| **TOTAL REVENUES** | | $ 9,489,241 | | $ - | $ 9,489,241 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 136,330,179 | $ 2,537,176 | $ 8,855,994 | $ 147,723,349 |
| Employee Benefits | 3000-3999 | $ 73,101,504 | $ 916,739 | $ 4,824,267 | $ 78,842,510 |
| Books and Supplies | 4000-4999 | $ 45,563,346 | | $ (1,358,632) | $ 44,204,714 |
| Services and Other Operating Expenditures | 5000-5999 | | | | $ - |
| Capital Outlay | 6000-6999 | $ 291,122,907 | | $ (15,775,543) | $ 275,347,364 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 546,117,936 | $ 3,453,915 | $ (3,453,914) | $ 546,117,936 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 325,000,000 | $ - | $ - | $ 325,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (211,628,695) | $ (3,453,915) | $ 3,453,914 | $ (211,628,695) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 357,225,572 | | | $ 357,225,572 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 145,596,877 | $ (3,453,915) | $ 3,453,914 | $ 145,596,877 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 145,596,877 | $ - | $ - | $ 145,596,877 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (3,453,915) | $ 3,453,914 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Building Fund Measure R-216**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 24,613,466 | | $ - | $ 24,613,466 |
| **TOTAL REVENUES** | | $ 24,613,466 | | $ - | $ 24,613,466 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 8,882,992 | $ 319,774 | $ 140,689 | $ 9,343,455 |
| Employee Benefits | 3000-3999 | $ 5,031,149 | $ 115,918 | $ 1,291,045 | $ 6,438,112 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,929,446 | | | $ 1,929,446 |
| Capital Outlay | 6000-6999 | $ 1,423,973,971 | | $ (1,867,426) | $ 1,422,106,545 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,439,817,558 | $ 435,692 | $ (435,692) | $ 1,439,817,558 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 1,300,000,000 | $ - | $ - | $ 1,300,000,000 |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (115,204,092) | $ (435,692) | $ 435,692 | $ (115,204,092) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 803,802,240 | | | $ 803,802,240 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 688,598,148 | $ (435,692) | $ 435,692 | $ 688,598,148 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 688,598,148 | $ - | $ - | $ 688,598,148 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (435,692) | $ 435,692 | $ 0 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Capital Facilities Fund-250**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 83,719,300 | | $ - | $ 83,719,300 |
| **TOTAL REVENUES** | | $ 83,719,300 | | $ - | $ 83,719,300 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 772,258 | $ 5,857 | $ 63,303 | $ 841,418 |
| Employee Benefits | 3000-3999 | $ 351,659 | $ 2,123 | $ 25,994 | $ 379,776 |
| Books and Supplies | 4000-4999 | $ 97,742 | | $ (97,277) | $ 465 |
| Services and Other Operating Expenditures | 5000-5999 | $ 31,496,627 | | | $ 31,496,627 |
| Capital Outlay | 6000-6999 | $ 39,352,532 | | $ - | $ 39,352,532 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 72,070,818 | $ 7,980 | $ (7,980) | $ 72,070,818 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ 11,648,482 | $ (7,980) | $ 7,980 | $ 11,648,482 |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 40,351,518 | | | $ 40,351,518 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 52,000,000 | $ (7,980) | $ 7,980 | $ 52,000,000 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 52,000,000 | $ - | $ - | $ 52,000,000 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (7,980) | $ 7,980 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-CRA-400**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 71,968,991 | | $ - | $ 71,968,991 |
| **TOTAL REVENUES** | | $ 71,968,991 | | $ - | $ 71,968,991 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 304,240 | $ 4,935 | $ 13,288 | $ 322,463 |
| Employee Benefits | 3000-3999 | $ 134,747 | $ 1,789 | $ (17,990) | $ 118,546 |
| Books and Supplies | 4000-4999 | $ 186,468 | | $ - | $ 186,468 |
| Services and Other Operating Expenditures | 5000-5999 | $ 15,883,403 | | $ (2,022) | $ 15,881,381 |
| Capital Outlay | 6000-6999 | $ 147,380,632 | | $ - | $ 147,380,632 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 163,889,490 | $ 6,724 | $ (6,724) | $ 163,889,490 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ 30,000,000 | $ - | $ - | $ 30,000,000 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (121,920,499) | $ (6,724) | $ 6,724 | $ (121,920,499) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 206,576,672 | | | $ 206,576,672 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 84,656,173 | $ (6,724) | $ 6,724 | $ 84,656,173 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 84,656,173 | $ - | $ - | $ 84,656,173 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (6,724) | $ 6,724 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Special Reserve Fund-401**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 21,653,142 | | $ - | $ 21,653,142 |
| **TOTAL REVENUES** | | $ 21,653,142 | | $ - | $ 21,653,142 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 6,243,362 | $ 119,143 | $ 283,705 | $ 6,646,210 |
| Employee Benefits | 3000-3999 | $ 3,144,545 | $ 43,190 | $ (647,724) | $ 2,540,011 |
| Books and Supplies | 4000-4999 | $ - | | $ - | $ - |
| Services and Other Operating Expenditures | 5000-5999 | $ - | | $ - | $ - |
| Capital Outlay | 6000-6999 | $ 315,508,187 | | $ 201,686 | $ 315,709,873 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 324,896,094 | $ 162,333 | $ (162,333) | $ 324,896,094 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (303,242,952) | $ (162,333) | $ 162,333 | $ (303,242,952) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 324,576,278 | | | $ 324,576,278 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 21,333,326 | $ (162,333) | $ 162,333 | $ 21,333,326 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ 21,333,326 | $ - | $ - | $ 21,333,326 |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ - | $ (162,333) | $ 162,333 | $ - |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Health and Welfare Fund -670**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| **TOTAL REVENUES** | | $ 1,412,189,193 | | $ - | $ 1,412,189,193 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 3,389,030 | $ 24,796 | $ 365,462 | $ 3,779,288 |
| Employee Benefits | 3000-3999 | $ 2,066,715 | $ 8,989 | $ 119,360 | $ 2,195,064 |
| Books and Supplies | 4000-4999 | $ 461,106 | | $ - | $ 461,106 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,424,835,449 | | $ - | $ 1,424,835,449 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 1,430,752,300 | $ 33,785 | $ 484,822 | $ 1,431,270,907 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (18,563,107) | $ (33,785) | $ (484,822) | $ (19,081,714) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 99,711,488 | | | $ 99,711,488 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ - | $ - | $ - | $ - |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 81,148,381 | $ (33,785) | $ (484,822) | $ 80,629,774 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Workers Compensation Fund -671**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 110,500,000 | | $ - | $ 110,500,000 |
| **TOTAL REVENUES** | | $ 110,500,000 | | $ - | $ 110,500,000 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 1,918,972 | $ 10,930 | $ 203,378 | $ 2,133,280 |
| Employee Benefits | 3000-3999 | $ 1,136,838 | $ 3,962 | $ 44,359 | $ 1,185,159 |
| Books and Supplies | 4000-4999 | $ 145,278 | | $ - | $ 145,278 |
| Services and Other Operating Expenditures | 5000-5999 | $ 108,191,538 | | $ - | $ 108,191,538 |
| Capital Outlay | 6000-6999 | | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 111,392,626 | $ 14,892 | $ 247,737 | $ 111,655,255 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (892,626) | $ (14,892) | $ (247,737) | $ (1,155,255) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 338,756,084 | | | $ 338,756,084 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ 337,863,458 | $ (14,892) | $ (247,737) | $ 337,600,829 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 2,000,000 | $ - | $ - | $ 2,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 335,863,458 | $ (14,892) | $ (247,737) | $ 335,600,829 |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

## G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Liability Self Insurance Fund-672**
Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | Column 1<br>Latest Board-Approved Budget Before Settlement (As of 03/10/2026) | Column 2<br>Adjustments as a Result of Settlement (compensation) | Column 3<br>Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i | Column 4<br>Total Revised Budget (Columns 1+2+3) |
|---|---|---|---|---|---|
| REVENUES | | | | | |
| Federal Revenue | 8100-8299 | $ - | | $ - | $ - |
| Other State Revenue | 8300-8599 | $ - | | $ - | $ - |
| Other Local Revenue | 8600-8799 | $ 138,389,237 | | $ - | $ 138,389,237 |
| **TOTAL REVENUES** | | $ 138,389,237 | | $ - | $ 138,389,237 |
| EXPENDITURES | | | | | |
| Certificated Salaries | 1000-1999 | $ - | $ - | $ - | $ - |
| Classified Salaries | 2000-2999 | $ 4,192,121 | $ 117,612 | $ 132,750 | $ 4,442,483 |
| Employee Benefits | 3000-3999 | $ 2,181,682 | $ 34,619 | $ 75,536 | $ 2,291,837 |
| Books and Supplies | 4000-4999 | $ 134,977 | | $ - | $ 134,977 |
| Services and Other Operating Expenditures | 5000-5999 | $ 155,956,319 | | $ - | $ 155,956,319 |
| Capital Outlay | 6000-6999 | $ - | | $ - | $ - |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ - | | $ - | $ - |
| Transfers of Indirect Costs | 7300-7399 | $ - | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 162,465,099 | $ 152,231 | $ 208,286 | $ 162,825,616 |
| OTHER FINANCING SOURCES/USES | | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - | $ - |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (24,075,862) | $ (152,231) | $ (208,286) | $ (24,436,379) |
| | | | | | |
| BEGINNING FUND BALANCE | 9791 | $ (303,688,149) | | | $ (303,688,149) |
| Audit Adjustments/Other Restatements | 9793/9795 | $ - | | | $ - |
| **ENDING FUND BALANCE** | | $ (327,764,011) | $ (152,231) | $ (208,286) | $ (328,124,528) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | | |
| Nonspendable | 9711-9719 | $ 1,000,000 | $ - | $ - | $ 1,000,000 |
| Restricted | 9740 | $ - | $ - | $ - | $ - |
| Committed | 9750-9760 | $ - | $ - | $ - | $ - |
| Assigned | 9780 | $ - | $ - | $ - | $ - |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ (328,764,011) | $ (152,231) | $ (208,286) | $ (329,124,528) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts in Columns 1 and 4 must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:**

| Page 4a: Unrestricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 45,185,311 | Salary increases from previous Bargaining unit settlements. |
| Other Financing Sources/Uses | $ | (4,283,541) | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4b: Restricted General Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 5,749,981 | Salary increases from previous Bargaining units settlements. |
| Other Financing Sources/Uses | $ | 4,283,541 | Increase in Contribution from previous Bargaining unit settlements. |

| Page 4d: Fund 11 - Adult Education Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (5,776,226) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4e: Fund 12 - Child Development Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (20,243,264) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4f: Fund 13/61 - Cafeteria Fund | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | (21,893,918) | Costs will be absorbed within existing program budgets in the fund. |
| Other Financing Sources/Uses | $ | - | |

| Page 4g: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | - | |
| Other Financing Sources/Uses | $ | - | |

| Page 4h: Other | | Amount | Explanation |
|---|---|---|---|
| Revenues | $ | - | |
| Expenditures | $ | 168,043 | Costs will be absorbed within existing program budgets in the funds. |
| Other Financing Sources/Uses | $ | - | |

Additional Comments:

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Unrestricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,402,591,774 | $ 6,421,193,930 | $ 6,405,810,862 |
| Federal Revenue | 8100-8299 | $ 1,362,373 | $ 1,769,989 | $ 1,823,089 |
| Other State Revenue | 8300-8599 | $ 159,214,865 | $ 135,675,586 | $ 131,981,809 |
| Other Local Revenue | 8600-8799 | $ 329,377,782 | $ 228,224,685 | $ 197,848,185 |
| **TOTAL REVENUES** | | $ 6,892,546,794 | $ 6,786,864,190 | $ 6,737,463,945 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 2,758,986,873 | $ 3,178,282,898 | $ 3,111,612,079 |
| Classified Salaries | 2000-2999 | $ 1,046,130,531 | $ 1,074,894,168 | $ 1,068,687,494 |
| Employee Benefits | 3000-3999 | $ 1,898,378,797 | $ 2,045,096,304 | $ 2,248,073,908 |
| Books and Supplies | 4000-4999 | $ 263,734,747 | $ 370,447,631 | $ 201,586,530 |
| Services and Other Operating Expenditures | 5000-5999 | $ 726,851,658 | $ 589,171,302 | $ 595,771,828 |
| Capital Outlay | 6000-6999 | $ 17,106,066 | $ 66,695,891 | $ 76,871,555 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 9,654,050 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (324,129,821) | $ (296,305,864) | $ (211,730,890) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 6,396,712,901 | $ 6,974,852,868 | $ 6,928,443,042 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ (1,873,785,087) | $ (1,944,398,573) | $ (1,948,857,322) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,313,208,842) | $ (2,068,738,390) | $ (1,705,052,977) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 3,568,205,325 | $ 2,311,761,673 | $ 243,023,283 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,765,190 | | |
| **ENDING FUND BALANCE** | | $ 2,311,761,673 | $ 243,023,283 | $ (1,462,029,693) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,604,827 | $ 50,604,827 | $ 50,604,827 |
| Restricted | 9740 | | | |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Restricted General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 33,603,419 | $ 33,603,419 | $ 33,603,419 |
| Federal Revenue | 8100-8299 | $ 742,170,245 | $ 727,554,798 | $ 727,212,953 |
| Other State Revenue | 8300-8599 | $ 1,787,854,153 | $ 1,605,278,315 | $ 1,593,687,222 |
| Other Local Revenue | 8600-8799 | $ 132,559,026 | $ 50,184,900 | $ 50,184,900 |
| **TOTAL REVENUES** | | $ 2,696,186,844 | $ 2,416,621,432 | $ 2,404,688,494 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 1,458,217,418 | $ 1,244,039,426 | $ 1,173,347,448 |
| Classified Salaries | 2000-2999 | $ 797,217,274 | $ 730,628,204 | $ 740,211,037 |
| Employee Benefits | 3000-3999 | $ 1,430,412,642 | $ 1,546,351,236 | $ 1,492,168,971 |
| Books and Supplies | 4000-4999 | $ 252,492,498 | $ 407,308,212 | $ 191,772,549 |
| Services and Other Operating Expenditures | 5000-5999 | $ 829,423,995 | $ 581,514,002 | $ 581,851,648 |
| Capital Outlay | 6000-6999 | $ 16,063,274 | $ 2,360,101 | $ 2,346,311 |
| Other Outgo (excluding Indirect Costs) | 7100-7299<br>7400-7499 | $ 20,400 | | |
| Transfers of Indirect Costs | 7300-7399 | $ 274,960,290 | $ 246,032,622 | $ 173,051,035 |
| Other Adjustments | | | $ - | $ - |
| **TOTAL EXPENDITURES** | | $ 5,058,807,792 | $ 4,758,233,804 | $ 4,354,748,999 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ - | $ - | $ - |
| Transfers Out and Other Uses | 7600-7699 | $ - | $ - | $ - |
| Contributions | 8980-8999 | $ 1,873,785,087 | $ 1,944,398,573 | $ 1,948,821,637 |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (488,835,861) | $ (397,213,799) | $ (1,238,868) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 889,657,276 | $ 401,048,142 | $ 3,834,343 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 226,727 | | |
| **ENDING FUND BALANCE** | | $ 401,048,142 | $ 3,834,343 | $ 2,595,475 |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 69,180 | $ 69,180 | $ 69,180 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | | | |
| Assigned | 9780 | | | |
| Reserve for Economic Uncertainties | 9789 | $ - | $ - | $ - |
| Unassigned/Unappropriated Amount | 9790 | $ 0 | $ 0 | $ (0) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

**Combined General Fund MYP**

Bargaining Unit: AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

| | Object Code | 2025-26 Total Revised Budget After Settlement | 2026-27 First Subsequent Year After Settlement | 2027-28 Second Subsequent Year After Settlement |
|---|---|---|---|---|
| REVENUES | | | | |
| LCFF Revenue | 8010-8099 | $ 6,436,195,193 | $ 6,454,797,349 | $ 6,439,414,281 |
| Federal Revenue | 8100-8299 | $ 743,532,619 | $ 729,324,787 | $ 729,036,042 |
| Other State Revenue | 8300-8599 | $ 1,947,069,018 | $ 1,740,953,901 | $ 1,725,669,031 |
| Other Local Revenue | 8600-8799 | $ 461,936,808 | $ 278,409,585 | $ 248,033,085 |
| **TOTAL REVENUES** | | $ 9,588,733,638 | $ 9,203,485,622 | $ 9,142,152,439 |
| EXPENDITURES | | | | |
| Certificated Salaries | 1000-1999 | $ 4,217,204,291 | $ 4,422,322,324 | $ 4,284,959,526 |
| Classified Salaries | 2000-2999 | $ 1,843,347,805 | $ 1,805,522,372 | $ 1,808,898,531 |
| Employee Benefits | 3000-3999 | $ 3,328,791,439 | $ 3,591,447,539 | $ 3,740,242,879 |
| Books and Supplies | 4000-4999 | $ 516,227,245 | $ 777,755,843 | $ 393,359,079 |
| Services and Other Operating Expenditures | 5000-5999 | $ 1,556,275,653 | $ 1,170,685,304 | $ 1,177,623,475 |
| Capital Outlay | 6000-6999 | $ 33,169,340 | $ 69,055,992 | $ 79,217,866 |
| Other Outgo (excuding Indirect Costs) | 7100-7299 7400-7499 | $ 9,674,450 | $ 7,570,540 | $ 7,570,540 |
| Transfers of Indirect Costs | 7300-7399 | $ (49,169,530) | $ (50,273,242) | $ (38,679,855) |
| Other Adjustments | | | $ (61,000,000) | $ (170,000,000) |
| **TOTAL EXPENDITURES** | | $ 11,455,520,693 | $ 11,733,086,671 | $ 11,283,192,041 |
| OTHER FINANCING SOURCES/USES | | | | |
| Transfers In and Other Sources | 8900-8979 | $ 398,964,342 | $ 132,765,866 | $ 527,640,000 |
| Transfers Out and Other Uses | 7600-7699 | $ 334,221,991 | $ 69,117,005 | $ 92,856,557 |
| Contributions | 8980-8999 | $ - | $ - | $ (35,685) |
| **OPERATING SURPLUS (DEFICIT)*** | | $ (1,802,044,704) | $ (2,465,952,188) | $ (1,706,291,844) |
| | | | | |
| BEGINNING FUND BALANCE | 9791 | $ 4,457,862,602 | $ 2,712,809,815 | $ 246,857,626 |
| Audit Adjustments/Other Restatements | 9793/9795 | $ 56,991,917 | | |
| **ENDING FUND BALANCE** | | $ 2,712,809,815 | $ 246,857,626 | $ (1,459,434,218) |
| COMPONENTS OF ENDING FUND BALANCE: | | | | |
| Nonspendable | 9711-9719 | $ 50,674,007 | $ 50,674,007 | $ 50,674,007 |
| Restricted | 9740 | $ 400,978,962 | $ 3,765,163 | $ 2,526,296 |
| Committed | 9750-9760 | $ 46,110,802 | $ 46,110,802 | $ 46,110,802 |
| Assigned | 9780 | $ 710,585,577 | $ 291,232,867 | $ 162,731,697 |
| Reserve for Economic Uncertainties | 9789 | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| Unassigned/Unappropriated Amount | 9790 | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |

*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

## I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

| | | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|
| a. | Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| b. | Less: Special Education Pass-Through Funds | $ - | $ - | $ - |
| c. | Net Expenditures, Transfers Out, and Uses | $ 11,789,742,684 | $ 11,802,203,676 | $ 11,376,048,598 |
| d. | State Standard Minimum Reserve Percentage for this District **Enter percentage** → | 1.00% | 1.00% | 1.00% |
| e. | State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or $50,000) | $ 117,897,427 | $ 118,022,037 | $ 113,760,486 |

2. Budgeted Unrestricted Reserve (After Impact of Proposed Agreement)

| | | | | |
|---|---|---|---|---|
| a. | General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789) | $ 120,100,000 | $ 108,510,000 | $ 103,090,000 |
| b. | General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790) | $ 1,384,360,467 | $ (253,435,212) | $ (1,824,567,020) |
| c. | Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789) | $ 600,385,866 | $ 497,630,000 | $ - |
| d. | Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790) | $ - | $ - | $ - |
| e. | Total Available Reserves | $ 2,104,846,333 | $ 352,704,788 | $ (1,721,477,020) |
| f. | Reserve for Economic Uncertainties Percentage | 17.85% | 2.99% | -15.13% |

3. Do unrestricted reserves meet the state minimum reserve amount?

| | | | | |
|---|---|---|---|---|
| 2025-26 | Yes | X | No | |
| 2026-27 | Yes | X | No | |
| 2027-28 | Yes | | No | X |

4. If no, how do you plan to restore your reserves?

LAUSD has developed a new Fiscal Stabilization Plan (FSP) for FY 2026-27, which is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses projected negative balances for FY 2027-28 and FY 2028-29.

**Public Disclosure of Proposed Collective Bargaining Agreement**
**Los Angeles Unified School District**
**Combined ( AALA Teamsters Unit M, AALA J, SEIU Local -99 , UTLA, Trades and District Represented**

**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

| | | |
|---|---|---|
| **Total Compensation Increase/(Decrease) on Page 1, Section A, #5** | **$** | **494,109,130** |
| General Fund balance Increase/(Decrease), Page 4c, Column 3 | $ | (441,942,037) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2 | $ | (5,751,196) |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2 | $ | (20,243,264) |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2 | $ | (21,893,919) |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2 | $ | (11,164) |
| Other Fund balance Increase/(Decrease), Page 4h1, Column 2 | $ | - |
| Other Fund balance Increase/(Decrease), Page 4h2, Column 2 | $ | (3,392,966) |
| Other Fund balance Increase/(Decrease), Page 4h3, Column 2 | $ | (496,641) |
| Other Fund balance Increase/(Decrease), Page 4h4, Column 2 | $ | (7,980) |
| Other Fund balance Increase/(Decrease), Page 4h5, Column 2 | $ | (6,724) |
| Other Fund balance Increase/(Decrease), Page 4h6, Column 2 | $ | (162,333) |
| Other Fund balance Increase/(Decrease), Page 4h7, Column 2 | $ | (33,785) |
| Other Fund balance Increase/(Decrease), Page 4h8, Column 2 | $ | (14,892) |
| Other Fund balance Increase/(Decrease), Page 4h9, Column 2 | $ | (152,231) |
| **Total all fund balances Increase/(Decrease) as a result of the settlement(s)** | **$** | **(494,109,130)** |
| **Variance** | **$** | **-** |

**Variance Explanation:**

**6. Will this agreement create or increase deficit financing in the current year or subsequent years?**
"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and

| General Fund Combined | | Surplus/(Deficit) | (Deficit) % | Deficit primarily due to: |
|---|---|---|---|---|
| Current FY Surplus/(Deficit) before settlement(s) | $ | (1,309,167,375) | -11.6% | |
| Current FY Surplus/(Deficit) after settlement(s) | $ | (1,802,044,704) | -15.3% | |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | $ | (2,465,952,188) | -20.9% | |

**Deficit Reduction Plan (as necessary):**

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

**7. Were "Other Adjustments" amounts entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?**
"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address the deficit spending and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet or use Page 9a.

As of the FY 2025-26 Adopted Final Budget, the Los Angeles Unified School District (LAUSD) projected a negative balance of $1.6 billion in the Unassigned/Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 second interim report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as "Other Adjustments," does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidation and the elimination of previously committed balances. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

| MYP | | Amount | "Other Adjustments" Explanation |
|---|---|---|---|
| 1st Subsequent FY Unrestricted, Page 5a | $ | (61,000,000) | Fiscal stabilization plan will be placed in proper object codes when details are |
| 1st Subsequent FY Restricted, Page 5b | $ | - | available. |
| 2nd Subsequent FY Unrestricted, Page 5a | $ | (170,000,000) | |
| 2nd Subsequent FY Restricted, Page 5b | $ | - | |

**Public Disclosure of Proposed Collective Bargaining Agreement**
**LOS ANGELES UNIFIED SCHOOL DISTRICT**

## K. CERTIFICATION NO. 1: CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET THE COSTS OF THE COLLECTIVE BARGAINING AGREEMENT

This certification page must be signed by the district's Superintendent and Chief Business Official at the time of public disclosure and is intended to assist the district's Governing Board in determining whether the district can meet the costs incurred under the tentative Collective Bargaining Agreement in the current and subsequent years. The absence of a certification signature or if "I am unable to certify" is checked should serve as a "red flag" to the districts's Governing Board.

In Accordance with the requirements of Government Code Sections 3540.2(a) and 3547.5, the Superintendent and Chief Business Official of the Los Angeles Unified School District, hereby certify that the District can meet the costs incurred under these Collective Bargaining Agreements during the term of the agreement from July 1, 2024 to to June 30, 2028.

**Board Actions**
The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

| **Current Year** | **Budget Adjustment Increase/(Decrease)** |
|---|---|
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ - |
| Expenditures/Other Financing Uses | $ 494,198,290 |
| Ending Balance(s) Increase/(Decrease) | $ **(494,198,290)** |
| **Subsequent Years** | |
| **Budget Adjustment Categories:** | |
| Revenues/Other Financing Sources | $ |
| Expenditures/Other Financing Uses | $ 2,140,657,187 |
| Ending Balance(s) Increase/(Decrease) | $ **(2,140,657,187)** |

**Budget Revisions**
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified or negative certification for the district on its next interim report.

**Assumptions**
See attached page for a list of the assumptions upon which this certification is based.

**Certifications**

____ I hereby certify ____ I am unable to certify

**District Superintendent (Signature)** **Date**

____ I hereby certify ____ I am unable to certify

**Chief Business Official (Signature)** **Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

Los Angeles Unified School District
AALA M/J, SEIU, UTLA, TRADES, & DISTRICT REP

**Assumptions and Explanations** (enter or attach documentation)

The assumptions upon which this certification is made are as follows:

1. This certification is based on the FY 2025-26 Second Interim, which was presented to LAUSD Board of Education on March 10, 2026 and approved by LACOE on April 15, 2026, which includes the District's current and multi-year projections.
2. The fiscal impact to all funds is $494.11M in FY 2025-26, $1.130B in FY 2026-27, and $1.441B in FY2027-28. Adjustments in each fund are necessary to accommodate additional costs.
3. As of the FY 2025-26 Adopted Final Budget, LAUSD projected a negative balance of $1.6 billion in the Unassigned/ Unappropriated funds for FY 2027-28. This deficit was addressed through the adoption of the FY 2025-26 Fiscal Stabilization Plan (FSP), as outlined in Board Report 384-24/25 on June 17, 2025, and subsequently approved by the Los Angeles County Office of Education (LACOE) on September 9, 2025. As of the FY 2025-26 Second Interim Report, LAUSD updated the FY 2025-26 FSP to achieve $1.4 billion in cost savings with $1.2 billion already implemented. The remaining $231 million, categorized as “Other Adjustments,” does not require negotiations, and the District expects to achieve these savings by the timeline identified in the FY 2025-26 FSP.
4. Additionally, LAUSD has developed a new FSP for FY 2026-27, which was presented to the Board on May 21, 2026 and is scheduled for a Board vote for adoption on June 16, 2026. The FY 2026-27 FSP addresses the projected negative balances for FY 2027-28 and FY 2028-29, and it includes solutions that require negotiations, such as furlough days and LAUSD's contributions to the District's Health and Welfare Fund for employee insurance premium costs. It also includes solutions that do not require negotiations, including projected revenue increases based on the Governor's May Revision to the State's 2026-27 Budget, reducing allocations for the central office, the Student Equity Needs Index (SENI), the Black Student Achievement Plan (BSAP), contributions to the OPEB Trust, Non-CBA Norm positions, and the HEET Program, as well as school consolidations and the elimination of previously committed balances.

Concerns regarding affordability of agreement in subsequent years (if any):

1. We believe this AB 1200 represents projections that are fair and accurate based on information that is known.
2. With Board approval, the District has created an implementation plan with specific milestones to achieve the savings outlined in the FY 2026-27 FSP.

## K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Los Angeles Unified School District

**District Name**

**District Superintendent (Signature)**

**Date**

Woineshet Gebeyaw

**Contact Person**

213-241-1000

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 16, 2026, took action to approve the proposed agreements with the AALA Teamsters Unit M, Unit J, SEIU Local 99 , United Teachers Los Angeles ( UTLA), Los Angeles/Orange Counties Building & Cosntruction Trades Council ( Unit E) and District Represented.

**President (or Clerk), Governing Board (Signature)**

**Date**

**Special Note:** The Los Angeles County Office of Education may request additional information, as necessary, to review the district's compliance with requirements.

# TAB 9

333 South Beaudry Ave,
Los Angeles, CA 90017

# Los Angeles Unified School District

## Board of Education Report

**File #:** Rep-460-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Business & Finance Division

**Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries**
Finance Division

**Brief Description:**
(Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries) Recommends the Board of Education authorize staff to submit an application for exemption from the required expenditures for classroom teachers' salaries for Fiscal Year 2024-25.

**Action Proposed**:
Approve to submit a request to the Los Angeles County Office of Education (LACOE) for exemption from the Required Expenditures for Classroom Teachers' Salaries for Fiscal Year 2024-25 (enclosed herewith as "Attachment A")

**Background**:
California Education Code (EC) Section 41372, requires that unified school districts expend at least 55% of their current cost of education for classroom compensation, including benefits. Based on Los Angeles Unified's 2024-2025 Audited Actual Expenditures, staff is proposing the Board of Education (Board) to authorize the submittal of an application for exemption from this requirement as provided by law. Current expense of education includes the gross total expended for:

- Certificated salaries other than certificated salaries for pupil transportation, food services, and community service
- Classified salaries other than classified salaries for pupil transportation, food services, and community services
- Employee benefits other than employee benefits for pupil transportation personnel, food services personnel, and community services personnel
- Books, supplies, and equipment replacement other than for pupil transportation and food services
- Community services, contracted services, and other operating expenses other than for pupil transportation, food services, and community services

Eligible classroom expenses must be from the general fund (unrestricted and restricted) and determined by a job code established by the California Department of Education (i.e., California School Accounting Manual).

- General Education Teacher
- Special Day Teachers and Resource Teachers
- Contract Pool Teacher
- Adaptive PE Teacher
- Arts Itinerant
- Instruction Coach
- Teacher Assistant, Special Education Assistant, Intervention Aide, Speech Pathology Aide
- Substitute time, additional time, overtime, and benefits for the above jobs.

Pursuant to EC Section 41372, "current expense of education" does not include expenditures:

- Classified as sites, buildings, books, and media and new equipment (object of expenditure 6000 of the California School Accounting Manual)
- From categorical aid received from federal or state government which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372
- For Facility acquisition and construction
- Pursuant to any lease agreement for plant and equipment

The positions or items that are not considered classroom expenditures such as:

- Librarian
- Interventionist
- Speech Pathologist
- Counselor
- Psychologist
- Psychiatric Social Worker
- Pupil Services Attendance Counselor
- School Nurse
- School Administrator
- Library Aide
- Non-General Fund Teachers and Aides (Adult Ed Teacher and Early Education Center Teacher/Aid)
- Classroom supplies or textbooks
- Other non-labor expenditures at school sites

**Expected Outcomes**:
Upon adoption by the Board, the District submits the application for exemption which amounts to $44.3 million to the County Superintendent of schools for review and approval or denial.

**Board Options and Consequences**:
The Board may approve and direct District staff to submit the application for exemption from the required expenditures for classroom teachers' salaries, based on the hardship that would have been caused if the District were required to meet the 55% threshold for fiscal year 2024-25 under the circumstances. Assuming the exemption is granted, the District will not have additional restrictions placed on certain of its funds in the current fiscal year.

If the board does not authorize, the District shall not apply for the exemption. In the absence of a Board approved exemption, the County Superintendent of School will order the $44.3 million to be added to the amounts to be expended for salaries of classroom teachers in the current fiscal year or the next fiscal year given that the current fiscal year ends in less than 30 days.

**Policy Implications**:
Submission of the District's 2024-25 Current Expense of Education (CEA) Actuals exemption request shall comply with the Education Code and LACOE requirements.

**Budget Impact**:
With LACOE's approval of the exemption, the District shall be able to operate based on the proposed budget for FY 2026-27 and maintain reserves at the required statutory level, including maintaining the funding appropriated for investment strategies. Without the approval of exemption, the District will need to review its spending priorities and reallocate program funding to meet the requirements of EC 41372.

**Student Impact:**
The District shall continue to operate and serve its student population.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **3** | District budgeting ranges from "not recognizing historical inequities" to "actively recognizing and specifying historical inequities". While some allocations of resources are District-wide, some investments such as Student Equity Needs Index recognize historical inequities. |
| **Resource Prioritization** | **4** | Resource prioritization varies from a District-wide perspective to a targeted student population based on student need and its impact on student achievement. |
| **Results** | **3** | Resources are allocated to the extent that it would support student needs, address priorities of achieving the District's Strategic Plan. |
| **TOTAL** | **10** | |

**Issues and Analysis**:
The District recognizes the importance of, and shall continue to prioritize, classroom instruction. Beginning Fiscal Year 2024-25, the District updated its data analysis method for CEA reporting resulting in a higher CEA percentage. The key updates include:

- Utilizing column (4b) on Form CEA to incorporate manual overrides that extend beyond those built into CDE's automated software.
- Implementing manual overrides for resource codes that do not pertain to any teacher salary expenditures.
- Making adjustments for program codes within Special Education that do not contain any teacher salaries.

The District had not experienced this shortfall before the Fiscal Year 2020-21. Beginning in 2020-21, the District utilized both Elementary and Secondary School Emergency Relief (ESSER) and General Fund dollars to address learning loss, provide mental health supports, expand enrichment activities, and ensure that all students have the necessary resources for learning. Although the pandemic has ended, the need for these services remains pervasive among District's students.

In Fiscal Year 2024-25, ESSER funding continued to impact the District's CEA ratio. Although ESSER ended on September 30, 2024, the closeout and spending impacts continue. As the District transitioned out of pandemic-related funding, resources were still directed toward essential services tied to learning recovery, mental health supports, attendance, and safety needs. This affects the District's ability to meet the required 55% expenditure threshold for classroom compensation.

As of the 2025-26 Second Interim, the projected deficit spending in the multi-year projection is approximately $1.3 billion in 2025-26, $1.5 billion in 2026-27, and $0.6 billion in 2027-28. If the District does not receive an exemption from the 55% requirement, the structural deficit will grow which would lead to drastic program changes in future years that may be instructionally or operationally ineffective and detrimental to students.

If the District were required to allocate dollars to meet the 55% requirement, it would cause serious hardship. In the 2025-26 Second Interim review by Los Angeles County Office of Education (LACOE), they note that the District continues to have deficit spending and has implemented a Board-approved Fiscal Stabilization Plan (FSP) as part of the District's current and future budget. Hence, the District is requesting an exemption from the application of the 55% threshold for Fiscal Year 2024-25.

**Attachments:**
Attachment A - Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries

**Submitted:**
06/03/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

✓ Approved as to form.

**APPROVED & PRESENTED BY:**

SAMAN BRAVO-KARIMI
Chief Financial Officer
Finance Division

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

✓ Approved as to budget impact statement.

California Department of Education
Sample Form (Rev 03/2024)

**Application for Exemption from the Required Expenditures for Classroom Teachers' Salaries**
*Pursuant to Education Code* Section 41372

To: County Superintendent of Schools

For 2024-25 fiscal year, the Los Angeles Unified School District did not spend the minimum percentage of its budget on classroom teacher salaries as required by *Education Code (EC)* Section 41372. We are requesting an exemption from this requirement as provided by law.

Reason for request (Check one):

☑ Serious hardship to the school district (Please attach a written explanation, the district's latest interim report, and a multiyear projection for the current and two subsequent fiscal years that reflects the financial impact of meeting the requirement of *EC* 41372.)

☐ Payment of classroom teacher salaries that are in excess of those paid by other comparable school districts (Please attach a classroom teacher salary & benefits comparison for at least three other comparable school districts. The comparison should include annual classroom teacher salaries paid at the beginning, average, and maximum salary levels plus the average annual employer contributions for health & welfare benefits.)

☐ Deficiency is less than $1,000.00 (exemption is automatically approved)

**A. Deficiency Amount**

(Source: Form CEA)

1. Enter the minimum percentage for your district type. (60% Elementary/ 50% High School/ 55% Unified) 55 %
2. Enter the percentage spent by your district. 54.5 %
3. Percentage below the minimum. (Line 1 minus line 2) 0.5 %
4. Enter the district's current expense of education (Form CEA) $8,824,765,121
5. Deficiency Amount. (Line 3 times line 4) $44,332,095

**B. Certification of the School District Governing Board**
It is hereby certified that the information contained in this application is true and correct.

| | |
|---|---|
| Signature of Authorized Official | Title |
| Print Name of Authorized Official | Date |

**C. Decision of the County Superintendent of Schools**
**(Completed by the County Superintendent of Schools or Designee)**

Based on my review of the information contained with this application, I have taken the following action with respect to the school district named on this application (Check one):

☐ I am granting the request for exemption from the requirements of *Education Code* Section 41372.

☐ I am granting a partial exemption from the requirements of *Education Code* Section 41372. The amount not exempted is $_____(A written explanation of the reason(s) for approving a partial exemption is attached.)

☐ I am denying the request for exemption from the requirements of *Education Code* Section 41372. (A written explanation of the reason(s) for denying the exemption is attached.)

It is hereby certified that the information contained in this application has been reviewed and is true and correct.

| | |
|---|---|
| Signature of County Superintendent | County Office/Date |
| Signature of Authorized Designee | Title of Authorized Designee/Date |

Los Angeles Unified
Los Angeles County

Audited Actuals
2024-25 Audited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

19 64733 0000000
Form CEA
F8AUR7TMKH(2024-25)

| PART I • CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 • Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense• Part II (Col 3 • Col 4) (5) | EDP No. |
|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 • Certificated Salaries | 4,088,492,585.87 | 301 | 8,878,601.00 | 303 | 4,079,613,984.87 | 305 | 51,201,609.29 | 444,750,938.29 | 307 | 3,634,863,046.58 | 309 |
| 2000 - Classified Salaries | 1,620,262,210.49 | 311 | 19,058,018.75 | 313 | 1,601,204,191.74 | 315 | 148,556,244.88 | 261,293,056.03 | 317 | 1,339,911,135.71 | 319 |
| 3000 - Employee Benefits | 3,154,151,186.11 | 321 | 18,495,272.91 | 323 | 3,135,655,913.20 | 325 | 99,149,482.72 | 297,815,342.07 | 327 | 2,837,840,571.13 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 460,337,963.75 | 331 | 13,736,750.82 | 333 | 446,601,212.93 | 335 | 53,500,029.67 | 130,503,827.52 | 337 | 316,097,385.41 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 1,606,895,638.99 | 341 | 18,580,295.69 | 343 | 1,588,315,343.30 | 345 | 206,432,707. 75 | 892,262,360.90 | 347 | 696,052,982.40 | 349 |
| | | | TOTJL | | 10,851,390,646.04 | 365 | | TOHL | | 8,824,765,121.23 | 369 |

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

• If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | | EDP No. |
|---|---|---|---|
| 1. Teacher Salaries as Per EC 41011. | 1100 | 2 724,584,682.23 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | 2100 | 417,970,538.68 | 380 |
| 3. STRS | 3101 & 3102 | 754,238,976.19 | 382 |
| 4. PERS | 3201 & 3202 | 113,109,132.01 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 76,267,376.16 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 640,298,927.47 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 1,591,433.29 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 55,606,659.59 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 152,720,051.35 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 4,936,387,776.97 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 253,344.62 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 472,143.04 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)". | | 126,845,710.35 | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 4,809,288,722.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | 54.50% | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). | | | |

## PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

| | |
|---|---|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 54.50% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | .50% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 8,824,765,121.23 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 44,332,094.68 |

## PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

# TAB 10

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** Res-065-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Board of Education

Ms. Newbill - Recognizing Juneteenth and Advancing Historical Education During the 250th Anniversary of the United States (Res-065-25/26) (Waiver of Board Rule 72)

Whereas, This year 2026 marks the 250th anniversary of the founding of the United States of America, providing an historic opportunity for reflection on the nation's progress, ideals, struggles, and continued pursuit of liberty and justice for all;

Whereas, The anniversary of the United States presents an important occasion to examine the full history of the nation, including the contributions, sacrifices, resilience, and leadership of African Americans whose labor, advocacy, military service, innovation, and civic participation have helped shape the country since its founding;

Whereas, Juneteenth, observed annually on June 19, commemorates the day in 1865 when enslaved African Americans in Galveston, Texas learned of their freedom, more than two years after President Abraham Lincoln issued the Emancipation Proclamation, marking a pivotal moment in the nation's journey toward freedom and equality;

Whereas, Juneteenth stands as both a celebration of emancipation and a constant reminder of the continuing struggle to fulfill the founding principles of democracy, civil rights, voting rights, equal opportunity, and justice under law;

Whereas, The Governing Board of the Los Angeles Unified School District recognizes that an accurate, inclusive, and comprehensive teaching of United States history strengthens civic engagement, cultural understanding, student achievement, and appreciation for the diversity of the American experience;

Whereas, The teaching of African American history, including the history of slavery, Reconstruction, the Civil Rights Movement, voting rights, military service, arts and culture, science, education, labor movements, and public leadership, is essential to ensuring students understand the nation's past and their role in shaping its future;

Whereas, Los Angeles Unified School District serves one of the most diverse student populations in the nation and remains committed to educational equity, culturally responsive instruction, academic excellence, and preparing students to become informed and engaged citizens;

Whereas, The observance of Juneteenth during the nation's 250th anniversary creates an opportunity for schools, students, educators, and families to engage in meaningful dialogue about freedom, democracy, civic responsibility, and the ongoing pursuit of a more perfect union; and

Whereas, The Board further recognizes the importance of student-centered educational opportunities including classroom instruction, assemblies, cultural programming, student essays and art projects,

historical exhibitions, partnerships with museums and community organizations, and service-learning activities related to Juneteenth and the American story; now, therefore, be it

Resolved, That the Governing Board of the Los Angeles Unified School District hereby recognizes Juneteenth as a significant American observance commemorating emancipation, freedom, resilience, and the continuing pursuit of equality and justice;

Resolved further, That the Board acknowledges the 250th anniversary of the United States as an opportunity to deepen student understanding of American history through inclusive, factual, and culturally responsive educational programming;

Resolved further, That the Superintendent is encouraged to support instructional resources, curriculum enrichment, student activities, and partnerships that elevate the teaching of African American history and the significance of Juneteenth throughout the school year;

Resolved further, That schools are encouraged to engage students in age-appropriate educational activities that promote civic learning, historical understanding, respect for diversity, and appreciation for the democratic ideals upon which the nation was founded;

Resolved further, That Los Angeles Unified schools and offices are encouraged to commemorate Juneteenth and America's 250th anniversary through programs that inspire reflection, unity, service, leadership, and student engagement; and, be it finally

Resolved, That the Board reaffirms its commitment to ensuring every student in Los Angeles Unified School District receives an education that reflects the richness of American history, honors diverse voices and experiences, and prepares students to participate fully in civic and democratic life.

# TAB 11

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** Bd Sec Res-012-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Board of Education

Reappointment of Member to the School Construction Bond Citizens' Oversight Committee (Jennifer Pope McDowell) (Bd Sec Res-012-25/26)

Resolved, That the Governing Board of the Los Angeles Unified School District reappoints Ms. Jennifer Pope McDowell, as the nominee of the Los Angeles City Mayor's Office, as member to the School Construction Bond Citizens' Oversight Committee for a two-year term commencing on June 18, 2026; and the District's Ethics Office received Ms. Pope McDowell's conflict of interest statement certifying, among other things, that Ms. Pope McDowell is not an employee, official, vendor, contractor, or consultant of the District.

KAREN BASS
MAYOR

June 4, 2026

Scott Schmerelson
Board President, LAUSD Board of Education
333 South Beaudry Avenue, 24th Floor
Los Angeles, CA 90017

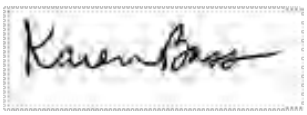
**RE: LAUSD School Construction Bond Citizens' Oversight Committee Renomination**

Dear President Schmerelson:

Subject to the confirmation by the LAUSD Board of Education, I hereby renominate Ms. Jennifer Pope McDowell to the LAUSD School Construction Bond Citizens' Oversight Committee for the term ending on June 18, 2028.

I certify that in my opinion Ms. McDowell is especially qualified by reason of training and experience for the work which shall devolve upon her, and that I make the appointment solely in the interest of the LAUSD and City of Los Angeles.

Sincerely,



KAREN BASS
Mayor

KB:lap

Attachment

CC: Alberto Carvalho, Los Angeles Unified School District Superintendent
Members, Los Angeles Unified School District Board of Education
Timothy Popejoy, LAUSD School Construction Bond Citizens' Oversight Committee
Holly L. Wolcott, Los Angeles City Clerk

# JENNIFER POPE McDOWELL

## COMMISSION LEADERSHIP

LAUSD Bond Oversight Committee _ Los Angeles, CA, 2/2022 - Current
Secretary, 6/2022 - 6/2023

## PROFESSIONAL EXPERIENCE

November 2022 - Present | Los Angeles, CA

### Architectural Associate IV, Bureau of Engineering, City of Los Angeles

- Project manager and designer with the Architectural Division managing a portfolio that ranges from conceptual design through construction administration for LA City parks and municipal facilities, including those requiring historic preservation and complex regulatory compliance
- Spearheading nearly $2.5M in grant-funded planning and conceptual design initiatives and securing critical funding for multi-year federal projects

June 2015 - October 2022 | Los Angeles, CA

### Office of Mayor Eric Garcetti, City of Los Angeles

#### Director of Capital Infrastructure, 5/2021 - 10/2022

#### Associate Director of Infrastructure, 6/2018 - 4/2021

- Led a four person team overseeing policy and signature programs for the Board of Public Works and Public Works Bureaus of Engineering, Street Services, Street Lighting, and Contract Administration
- Managed a diverse policy portfolio including public right of way use and design, complete streets policy integration, infrastructure cost recovery, sidewalk vending, and a new street furniture program
- Coordinated task forces and working groups to develop policy solutions to complex issues, including climate adaptation and infrastructure cooling strategies to address extreme heat
- Partnered with Government Affairs team to initiate and monitor progress of legislative and regulatory issues and funding opportunities of interest
- Prepared materials for the Mayor and senior staff; represented the Mayor's office at external meetings, speaking engagements, on background interviews, and in public forums as needed
- Established Los Angeles' pandemic response; created the LA Al Fresco program for temporary outdoor dining on streets and sidewalks and developed policies for the transition to permanent outdoor dining

#### Infrastructure Policy Analyst, 6/2015 - 5/2018

- Policy lead for the implementation of major public works projects such as the Citywide Sidewalk Repair Program and the Sixth Street Viaduct Replacement Project
- Developed and implemented policy for urban forestry, including establishing the Office of City Forest Management and the city's Tree Guarantee Fee

September 2014 - May 2015 | Los Angeles, CA

### Coro Southern California, Fellow

- Cross-sectoral fellowship in public affairs analyzing structure and function of diverse organizations
- Centered around evaluating goals and obstacles, and developing actionable, collaborative solutions
- Experience based, cross-sectoral training at placements such as the Office of LA Mayor Eric Garcetti, the Port of Los Angeles, SEIU 721 and Coalition of LA City Unions, MackUrban, Inclusive Action for the City, Friends of the Los Angeles River (FoLAR), and Community Coalition

April 2014 - August 2014 | Los Angeles, CA

### With Love Market and Cafe, Associate Designer

- Collaboratively produced layout and overall design direction for small business startup
- Produced design package for city permitting and construction build-out

## PROFESSIONAL EXPERIENCE (CONTINUED)

August 2011 - May 2014 | Burbank, CA

### Architecture and Civic Engagement Center, Research Assistant

- Research and design center promoting civic engagement & social and environmental justice
- Project manager and lead designer for a non-profit architectural facade improvement
- Designed publicity and informational materials for marketing purposes, manage website
- Developed and managed research database for innovations in universal design

June 2013 - September 2013 | Los Angeles, CA

### Urban Operations, Design Intern

- Architectural practice specializing in design/build, installations, and built environment research
- Produced design development and construction document drawing sets
- Processed and secured plan check clearances and city permits for residential hillside projects

May 2012 - August 2012 | Los Angeles, CA

### William Adams Architects, Design Intern

- Architectural firm specializing in offices, retail, multiple and single family housing
- Produced design and construction documentation drawings; secured plan check clearances

September 2008 - August 2011 | Los Angeles, CA

### CO Architects, Office Aide

- Part of the administrative team for a large architectural firm with an extensive portfolio of institutional, civic, academic, science, and healthcare projects
- Redesigned archival system and managed architectural project documents
- Managed office inventory, resources and supplier relationships

## EDUCATION

**Woodbury University, Master of Architecture** _ Burbank, CA, 8/2011 - 5/2014
3-Year M.Arch, AIA Henry Adams Medal Award

**Los Angeles Institute of Architecture and Design (LAIAD)** _ Los Angeles, CA, 6/2010 - 12/2010 Graduate Preparation Program

**Occidental College, Bachelor of Arts** _ Los Angeles, CA, 8/2004 - 5/2008
Art History and the Visual Arts, Mathematics Minor, Cum Laude

## HONORS

**AIA Henry Adams Medal Award** _ 5/2014
American Institute of Architects, Los Angeles | Woodbury University top-ranking architecture graduate

**Julius Shulman Emerging Talent Award Recipient** _ 6/2013
Los Angeles Business Council | Julius Shulman Emerging Talent Award Charette (Team Award)

**Award of Design Excellence** _ 5/2012 and 5/2013
Woodbury University School of Architecture | First and Second Year Graduate Student Recipient

**AIA/LA 2x8:Source Scholarship Recipient** _ 6/2011
American Institute of Architects, Los Angeles | Los Angeles Institute of Architecture and Design (LAIAD)

# TAB 12

# Los Angeles Unified School District

333 South Beaudry Ave,
Los Angeles, CA 90017

## Board of Education Report

**File #:** 087-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Business & Finance Division

**Public Hearing**
**Adoption of the Proposed 2026-27 Budget, Rep-453-25/26 (087-25/26)**
Finance Division

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** Rep-453-25/26, **Version:** 1 **Agenda Date:** 6/23/2026
**In Control:** Business & Finance Division

**Adoption of the Proposed 2026-27 Budget**
**June 16, 2026 (PUBLIC HEARING)**
**June 23, 2026 (ADOPTION)**
Finance Division

**Brief Description:**
(Adoption of the Proposed 2026-27 Budget). Recommends adoption of the proposed 2026-27 Budget.

**Action Proposed**:
Authorization for the following actions:

(1) Adoption of the Proposed 2026-27 Budget to be filed, as approved, with the County Superintendent of Schools on State Form SACS-2025 in the manner prescribed by law.

(2) Delegation of authority to the Budget Services and Financial Planning Division and the Accounting and Disbursements Division to take all actions necessary to implement the Budget Assumptions and Policies set forth in this Board Report (Attachment B).

(3) Approval of the enclosed Resolution Regarding Expenditures from the Educational Protection Account ("EPA") for Fiscal Year (FY) 2026-27 in accordance with the provision of Proposition 30 (Attachment C).

(4) Delegation of authority to the Chief Financial Officer, Deputy Chief Financial Officer, the Controller, or their designee to make interfund transfers and/or temporary borrowings in accordance with the 2026-27 adopted LA Unified budget and Education Code section 42603. For reference, see Attachment E for a history of interfund transfers.

(5) Approval of the enclosed Resolution to Commit Funding for Pending Labor Agreements.

**Background**:
Annually, the Board of Education (Board) must hold a public hearing and adopt a budget consistent with the provisions of Education Code Section 42127. Upon adoption, the budget is to be submitted to the Los Angeles County Office of Education (LACOE) on or before July 1.

With the passage of Proposition 30, LA Unified shall receive part of its State entitlement through revenues from the Education Protection Account (EPA). In order to receive these entitlements, the Board must, at an open meeting, make spending determinations regarding EPA funds.

Proposition 30 revenues, extended by Proposition 55 through 2030, are allocated to school districts through the EPA.

These are not additional funds outside of the Local Control Funding Formula, but rather another source of the general purpose funds (similar to local property taxes) that offsets what would otherwise be state funding.

EPA funds may not be used for any salaries or benefits of administrators or any other administrative costs. LA Unified is also required to annually publish on its website an accounting of how much EPA funds were received and how the funds were spent.

Sections 42127 and 52062 of the Education Code require two separate Governing Board public meetings for the Local Control and Accountability Plan (LCAP) and the Budget, one for the public hearing of the LCAP and Budget and a subsequent meeting for the adoption. The LCAP public hearing and adoption must occur at the same meetings as the budget public hearing and adoption.

As required by Senate Bill (SB) 858/751, Attachment D sets forth the minimum reserve level required in each year, amounts of assigned and unassigned ending balance that exceed the minimum, and reasons for the reserve being greater than the minimum.

The interfund transfer and temporary borrowing authorization is an annual request to allow staff to process accounting transactions related to interfund transfers and temporary borrowings. Interfund transfers are made between funds for various purposes, including transfers for debt service requirements. Temporary borrowings are made in situations where LA Unified advances cash from a fund with sufficient cash balance to pay obligations of a fund with insufficient cash balance. Repayments of the cash advances are made within statutory timelines.

**Expected Outcomes**:
The expected outcome is an adopted budget for FY 2026-27 that shall enable LA Unified to comply with Education Code Section 42127. A further expected outcome is adoption of Resolution Regarding EPA expenditures for 2026-27. Additionally, approval of the Resolution to Commit Funding for Pending Labor Agreements shall ensure funds are used for a specific purpose(s) unless the Board takes subsequent formal action to uncommit the originally imposed constraint. Furthermore, approval of interfund transfers and temporary borrowings authorization shall ensure that interfund transfers and/or temporary borrowings are authorized beginning in July 2026. This will enable LA Unified staff to make required and timely interfund transfers or temporary borrowings in the 2026-27 fiscal year.

**Board Options and Consequences**:
Should the Board adopt the item, approve authorizing the proposed actions, LA Unified will meet the annual budget adoption requirements of Education Code Section 42127.

If the Board does not authorize the proposed actions, LA Unified will not meet the requirements of Education Code Section 42127. Non-approval of the EPA resolution as set forth in Proposition 30, extended by Proposition 55, may place the EPA entitlement at risk. Without approval to commit funding for pending labor agreements, LA Unified will not be able to implement any proposed changes to commitments and will be over the statutory 10% reserve cap. Without prior approval to process interfund transfers and temporary borrowings, LA Unified staff will not have the authority to make required and timely interfund transfers and/or temporary borrowings in Fiscal Year 2026-27.

**Policy Implications**:
Adoption of the Proposed 2026-27 Budget, approval of the Resolution Regarding Expenditures from the EPA, approval of the Resolution to Commit Funding for Pending Labor Agreements, and delegation of authority to make interfund transfers and/or temporary borrowings shall comply with the Education Code and Governmental Accounting Standards Board (GASB) requirements.

**Budget Impact**:
Adoption of the Proposed 2026-27 Budget. In addition, LACOE requires that the District submit an updated Board-approved FY 2026-27 Fiscal Stabilization Plan to address the District's structural deficit no later than the FY 2026-27 Adopted Budget reporting cycle.

**Student Impact:**
Compliance with Education Code and GASB requirements ensures that LA Unified shall continue to operate and serve its student population responsibly.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **4** | The proposed budget is LA Unified's plan for the upcoming school year 2026-27, related to anticipated revenues and expenditures for all LA Unified funds with the General Fund being the largest fund. This budget includes federal, state, and local resources that are allocated directly to schools based on student needs that are measured by various indicators. Programs that are allocated funding using various needs indicators include, but are not limited to, the Student Equity Needs Index (SENI), Black Student Achievement Plan (BSAP), Arts Program, and Title I. |
| **Resource Prioritization** | **4** | Within the General Fund is the Local Control Funding Formula (LCFF), which is the largest unrestricted source of funding for schools. LCFF provides baseline funding for all students and additional resources to schools with high concentrations of low-income students, English Learners, and students in foster care. |
| **Results** | **4** | The budget includes investments in schools to improve student achievement and equity across all student groups. The goal is to build fairness and inclusion, and ensure every student has the opportunity to achieve their academic goals. |
| **TOTAL** | **12** | |

**Issues and Analysis**:
None

**File #:** Rep-453-25/26, **Version:** 1 **Agenda Date:** 6/23/2026
**In Control:** Business & Finance Division

**Attachments:**
Attachment A - Executive Summary
Attachment B - Budget Assumptions and Policies
Attachment C - Education Protection Act Resolution
Attachment D - Ending Balance Disclosure
Attachment E - Interfund Transfer Schedule
Attachment F - Resolution to Commit Funding for Pending Labor Agreements
Attachment G - Standardized Account Code Structure Form - 2026

**Submitted:**
06/08/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

PEDRO SALCIDO
Deputy Superintendent
Office of the Deputy Superintendent

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

___ Approved as to form.

**APPROVED & PRESENTED BY:**

SAMAN BRAVO-KARIMI
Chief Financial Officer
Finance Division

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

## EXECUTIVE SUMMARY – ADOPTION OF THE PROPOSED 2026-27 BUDGET

Each year, on or before June 30th, the Board adopts a budget for the upcoming fiscal year. The Board is scheduled to conduct a hearing of the 2026-27 Budget on June 16, 2026, and consider its final adoption on June 23, 2026.

The Local Control and Accountability Plan (LCAP) follows the same hearing and adoption period. The Budget and LCAP represent the culmination of public discussions on LA Unified's instructional priorities and investments.

### Highlights

Below are the major highlights for the Proposed 2026-27 Budget:

- Reflection of the Governor's May Revision, which provides a cost-of-living adjustment (COLA) of 4.31% for the Local Control Funding Formula (LCFF) and 2.87% for Special Education AB 602 funding.
- LCFF projected revenue funded on the average of three prior years' Average Daily Attendance (ADA) as authorized by the 2022-23 Enacted State Budget to mitigate the impact of declining enrollment and attendance.
- Projected ADA based on an assumption of 92% ratio of ADA to enrollment.
- TK Ratio Add-on Funding is estimated based on a per ADA rate of $5,704 inclusive of COLA and additional funding to lower student-to-adult ratio to 10:1 from 12:1.
- Inclusion of projected revenue from Proposition 28 (The Arts and Music in Schools Funding Guarantee and Accountability Act). LA Unified's proposed budget reflects $81.4 million in estimated Prop 28 funding.
- Inclusion of State revenues for the Expanded Learning Opportunities Program (ELOP) of $469.5 million, and for the LCFF Equity Multiplier of $35.9 million.
- Additional costs across all Operating Funds for the collective bargaining agreements with United Teachers Los Angeles (UTLA), Service Employees International Union (SEIU), Associated Administrators of Los Angeles (AALA) Teamsters Unit J and Unit M, Trades, and District-Represented.
- Updated 2025-26 projected Unassigned/Unappropriated General Fund ending balance of $1,667.9 million in the multi-year projection.
- Projected positive Unassigned/Unappropriated ending balance in Fiscal Year 2026-27, and negative ending balances in Fiscal Years 2027-28 and 2028-29.

**LA Unified is balanced in 2026-27, but is projected to have negative ending balances in 2027-28 and 2028-29.**

LA Unified is projected to have a structural deficit whereby in-year expenditures exceed in-year revenues. As revenues continue to decrease due to enrollment decline, expenditures have not been reduced proportionately. The 2026-27 Proposed Budget includes the drawdown of one-time fund

balance over the multi-year projection. On April 15, 2026, Los Angeles County Office of Education (LACOE) requested that the District address its deficit spending with an updated Board-approved Fiscal Stabilization Plan (FSP) no later than the FY 2026-27 Adopted Budget reporting cycle. .

Table I provides a reconciliation of the Unassigned/Unappropriated General Fund ending balances from the Second Interim Report (March 2026) to the Proposed Budget (June 2026).

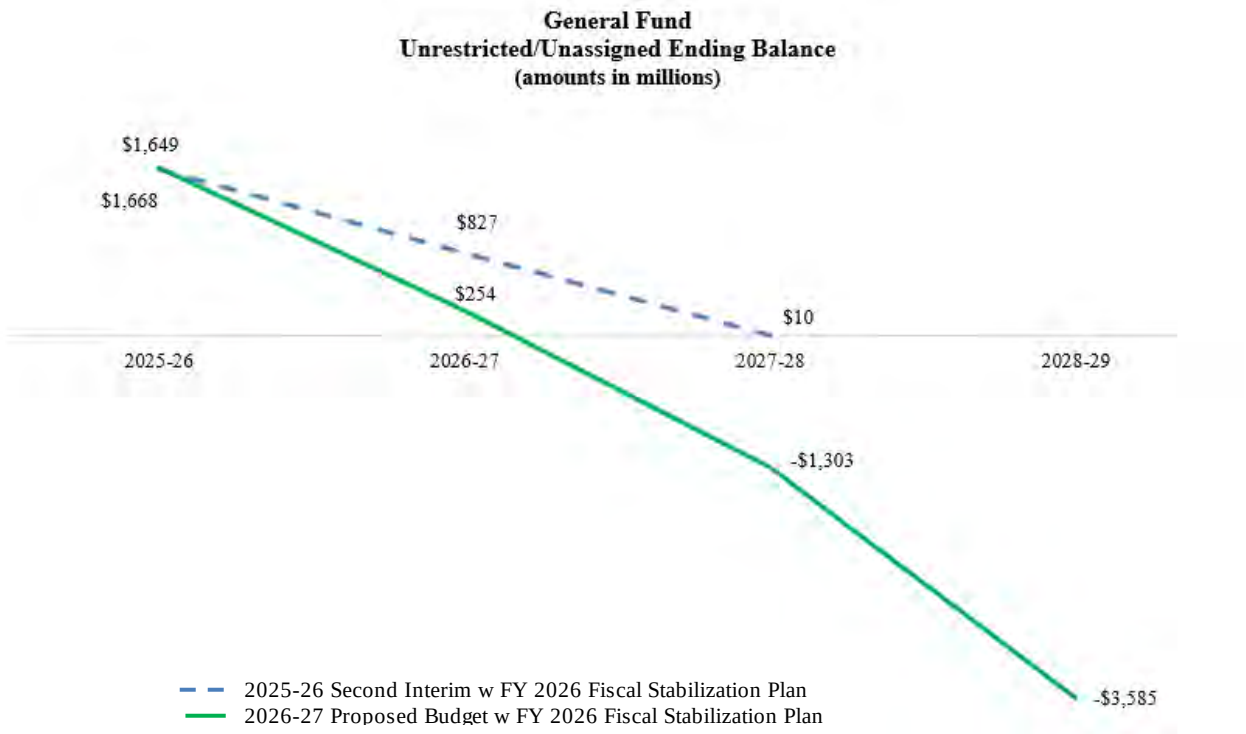
Table I. Estimated Unassigned/Unappropriated General Fund Ending Balances

| **Reconciliation from Second Interim to Proposed Budget – March 2026 to June 2026** **(Amounts in millions)** | **2026-27** | **2027-28** | **2028-29** |
|---|---|---|---|
| Unassigned/Unappropriated Ending Balance at Second Interim (March 2026) | $ 826.8 | $ 9.8 | N/A |
| Changes from Second Interim to Proposed Budget | $ (573.1) | $ (1,313.0) | N/A |
| **Estimated Unassigned/Unappropriated Ending Balance (June 2026)** | **$ 253.7** | **$ (1,303.2)** | **$ (3,584.7)** |

Attachment D of the board report lists the estimated Assigned and Committed ending balances for 2026-27 through 2028-29.

The net changes from Second Interim to Proposed Budget are due to the following:

- Increase in LCFF revenues due to higher COLA per the 2026-27 May Revision, higher projected unduplicated pupil count, and increase in average daily attendance from FY2025-26 P-2 certification.
- Decrease in projected interest income due to lower average daily cash balance and interest rates from previous estimates.
- Costs of collective bargaining agreements with UTLA, SEIU, AALA Teamsters Unit J and M, Trades, and District-Represented.
- Higher local contribution to support Special Education programs.
- Adjustments to the FY2026 Fiscal Stabilization Plan.
- Updates to contributions to Routine Repair and Maintenance Account (RRMA) and Reserve for Economic Uncertainties (REU) to meet statutory requirements.




## Next Steps

Governor Newsom presented the 2026–27 May Revision with a total state budget proposal of $349.9 billion ($246.6 billion General Fund) on May 14, 2026. This updated proposed budget eliminates the previously projected $2.9 billion deficit, projecting a $0 deficit for both the current and upcoming budget years and erasing the structural deficit through July 2028.

The 2026–27 May Revision shifts education funding significantly, providing a 4.31% "Super COLA" (up from the 2.87% statutory COLA) and increasing the Proposition 98 minimum funding guarantee across the three-year budget window by $28 billion relative to the 2025 Budget Act. Under this revised plan, Proposition 98 funding levels rise to $127.1 billion for 2026–27, and the Public School Rainy Day Fund balance grows to $10.3 billion (up from $4.1 billion projected in January). However, the May Revision continues to withhold $3.9 billion in Proposition 98 funding through deferred settle-up plans.

The Legislature has until June 15 to pass the budget, after which it will be sent to the Governor for his signature. Updates to the Board of Education shall be provided to reflect provisions of the 2026–27 Enacted State Budget and subsequent trailer bills.

# BUDGET ASSUMPTIONS AND POLICIES

2026-27 Fiscal Year:

1. The Governor's May Revision provides a 4.31% COLA (cost-of-living adjustment) for the Local Control Funding Formula (LCFF).

2. 2.87% statutory COLA for Special Education and selected categorical programs outside of LCFF such as Mandate Block Grant and Equity Multiplier.

3. A net enrollment decline of 13,120 to 375,890 in 2026-27 from 389,010 in 2025-26 for non-charter and locally-funded (affiliated) charter schools. Direct-funded (independent) charter school enrollment decreased by 1,371 to 105,585 in 2026-27 from 106,956 in 2025-26.

4. LCFF-funded Average Daily Attendance (ADA) decline of 7,333.55 to 331,385.75 in FY2026-27 from 338,719.30 in FY2025-26 for non-charter schools, which is based on the average of the three prior years' ADA. A decline in funded ADA of 594.77 to 33,987.93 in FY2026-27 from 34,582.70 in FY2025-26 for locally-funded (affiliated) charter schools, which is based on projected second period (P-2) 2026-27 ADA.

5. Assumes 92% of ADA to enrollment ratio based on actual P2-ADA from FY 2025-26.

6. State Special Education (AB 602) funding reflects an increased base rate to $943.86 per ADA in 2026-27 from $918 per ADA in 2025-26.

7. Estimated unduplicated pupil count (UPC) and three-year rolling average unduplicated pupil percentage (UPP) of 294,402 and 86.68% for non-charter schools (including County Program students) in FY2026-27 from 308,032 and 86.30% of FY2025-26, a reduction of 13,630 in UPC and increase in UPP by 0.38%. Estimated UPP and UPC of 18,959 and 52.96% on average for locally-funded (affiliated) charter schools in FY2026-27 from 20,282 and 50.95% in FY2025-26, a reduction of 1,323 in UPP and increase in UPC by 2.01%.

8. Education Protection Account (EPA) portion of LCFF of $941.7 million to be spent on instruction.

9. LCFF supplemental and concentration revenue of $1,564.4 million with budgeted expenditures of $1,905.6 million that already reflects the SENI reduction of $99 million that was part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025.

10. Lottery unrestricted rate per ADA is estimated at $190 per ADA. Restricted (Proposition 20) rate per ADA is estimated at $82 per ADA.

11. The District will receive state revenues of approximately $469.5 million from Expanded Learning Opportunities Program (ELO-P), $81.4 million from Arts and Music in Schools (Proposition 28), and LCFF Equity Multiplier [1] of $35.9 million. (LCFF equity multiplier is a separate restricted funding source and is not included in the LCFF entitlement.

12. Funding for employee health and medical benefits at the per participant rate set forth in the 2026-2027 Health Benefits agreement.

13. California State Teachers' Retirement System (CalSTRS) rates of 19.10%, which is the same as 2025-26.

14. Decrease of 0.41% in California Public Employees' Retirement System (CalPERS) rates to 26.40% in 2026-27 from 26.81% in 2025-26.

Summary of Selected Employee Benefits in General Fund Regular Programs:

| Employee Benefits (Dollars in Millions) | **2025-26** | **2026-27** | **2027-28** | **2028-29** |
|---|---|---|---|---|
| CalSTRS (Employer) | $723.1 | $756.5 | $751.4 | $738.5 |
| CalSTRS (On Behalf)[1] | $368.9 | $368.9 | $368.9 | $368.9 |
| CalPERS | $440.6 | $426.4 | $449.0 | $431.8 |
| Health and Welfare | $1,065.6 | $1,265.0 | $1,354.8 | $1,456.7 |
| Workers' Compensation | $97.4 | $85.3 | $85.5 | $85.5 |
| OPEB Trust | $120.6 | $116.5 | $120.0 | $120.0 |

15. The District anticipates using $469.7 million of ELO-P funds comprised of $0.2 million estimated carried over from 2025-26 and $469.5 million of new funds received for 2026-27.

16. Ongoing and major maintenance resources totaling $331.4 million, reflecting 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS on-behalf expenditures.

17. Contribution from all funds of $105.2 million to the Workers' Compensation Fund. Inclusion of total Workers' Compensation actuarially determined funded liability of $473.4 million.

[1] State funding portion of the CalSTRS pension liability; this includes corresponding revenue from the State.

18. Inclusion of bond measure, debt service, Certificates of Participation (COPs) proceeds funds, and other financing sources/uses.

Summary of Selected Costs in General Fund Regular Program

| (in millions) | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|---|---|---|---|
| Utilities | $176.3 | $159.7 | $159.7 | $159.7 |
| Maintenance (RRGM) | $366.7 | $331.4 | $333.3 | $331.7 |
| Debt Service[2] | $39.5 | $69.1 | $92.9 | $113.6 |
| Liability Self-Insurance Contribution | $151.4 | $155.4 | $159.6 | $163.9 |
| Special Education Contribution | $1,489.2 | $1,423.8 | $1,476.7 | $1,528.0 |

19. A Reserve for Economic Uncertainties totaling $114.3 million, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.

20. Implementation of items that were part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025, such as release of SENI and General Fund School Program carryover of $360 million, release of various reassessed assigned balances of $53 million, and central office reductions of $164 million.

21. Inclusion of 2026-27 beginning balances in the General Fund and other funds, reflecting the updated estimated actual ending balance as of June 30, 2026.

22. Estimated 2026-27 ending balances for the General Fund and other funds, reflecting the difference between estimated 2026-27 revenue and projected expenditure levels.

23. Authority to transfer amounts, as necessary, to implement technical adjustments related to the 2026-27 budget.

24. Authority to implement new 2026-27 revenues, if any, and increase budgeted appropriations accordingly.

25. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of $30.0 million.

26. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of $92.6 million in 2026-27 which includes the Fund 17 reduction that was part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025. The ending balance of Fund 17 is $497.6 million in 2026-27.

[2] 2026-27 Debt Service is comprised of COPS $19.6 million in principal and $8.9 million in interest payments mostly attributable to Refunding Lease (2020A, 2022, and 2023A) and JOBS $14.7 million in principal and $25.9 million in interest mostly due to new issuances (2025A and 2026A). The total debt service for all District funds is $69.1 million.

2027-28 and 2028-29 Fiscal Years:

1. Based on the School Services of California's Financial Projection Dartboard on the 2026-27 May Revision, the 2027-28 and 2028-29 Local Control Funding Formula (LCFF) revenue calculation assumes the following:

| | 2025-26 | 2026-27 | 2027-28 | 2028-29 |
|---|---|---|---|---|
| Statutory COLA | 2.30% | 2.87% | 3.30% | 3.09% |
| LCFF Funded COLA | 2.30% | 4.31% | 3.30% | 3.09% |

2. A net enrollment decline of 12,679 to 363,211 in 2027-28 from 375,890 in 2026-27 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,421 to 104,164 in 2027-28 from 105,585 in 2026-27. A net enrollment decline of 12,190 to 351,021 in 2028-29 from 363,211 in 2027-28 for non-charter and locally-funded (affiliated) charter schools; direct-funded (independent) charter school enrollment is estimated to decrease by 1,290 to 102,874 in 2028-27 from 104,164 in 2027-28.

3. LCFF-funded ADA of 321,105.09 and 309,926.55 for non-charter schools in 2027-28 and 2028-29, respectively and 33,427.70 and 32,881.34 for locally-funded (affiliated) charter schools for 2027-28 and 2028-29, respectively.

4. Projected ADA based on an assumption of 92% ratio of ADA to enrollment.

5. For 2027-28 and 2028-29, three-year rolling average UPP of 86.61% and 86.32%, respectively, for non-charter schools (includes County Program students), 52.87% and 52.14% on average for locally-funded (affiliated) charter schools. Estimated UPC of 283,908 and 273,829 for non-charter schools (includes County Program students), for 2027-28 and 2028-29, respectively. Estimated UPC of 18,666 and 18,492 for locally-funded (affiliated) charter schools for 2027-28 and 2028-29, respectively.

6. EPA portion of the LCFF revenue of $ 941.7 million in both 2027-28 and 2028-29, for instruction.

7. LCFF supplemental and concentration new revenues of $1,563.4 million and $1,545.8 million for 2027-28 and 2028-29, respectively, with corresponding expenditures of $1,838.5 million and $1,858.7 million. The expenditures for both years include the SENI reduction of $101 million starting 2027-28 that was part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025.

8. For 2027-28 and 2028-29, 3.30% and 3.09% statutory COLA on the State portion of Special Education (AB 602 funding).

9. Statutory COLA of 3.30% for 2027-28 and 3.09% for 2028-29 for categorical programs outside of LCFF.

10. CPI of 3.18% in 2027-28 and 2.76% in 2028-29 on other operating expenditures, except utilities which is projected to remain the same as 2026-27.

11. No change in CalSTRS rates for 2027-28 and 2028-29, for estimated rates of 19.10% in both years.

12. Increase in CalPERS rate of 0.40% to 26.8% in 2027-28 from 26.4% in 2026-27. Decrease in CalPERS rate of 0.90% to 25.9% in 2028-29 from 26.8% in 2027-28.

13. Funding for employee health and medical benefits at the per participant rate pursuant to the 2026-2027 Health Benefits agreement.

14. Contribution to the Other Post-Employment Benefit Plans (OPEB) Trust of $122.6 million from all funds for 2027-28 and 2028-29. Additional OPEB contributions of $20 million for 2027-28 and 2028-29 are included.

15. The District anticipates using monies received from ELO-P of $469.5 million each for 2027-28 and 2028-29.

16. Ongoing and major maintenance resources of $333.3 million in 2027-28 and $331.7 million in 2028-29 reflect 3% of General Fund estimated expenditures and other financing uses, excluding CalSTRS State on Behalf expenditures.

17. A Reserve for Economic Uncertainties totaling $114.9 million and $114.3 million for 2027-28 and 2028-29, respectively, reflecting the statutory 1% budgeted expenditure requirement and other financing uses.

18. Inclusion of items that were part of the FY 2026 Fiscal Stabilization Plan approved by the Board in June 2025 that are to be implemented starting 2027-28, such as consolidation of district footprint of $30 million and bringing students closer to school of residence of $15 million.

19. A transfer from Special Reserve Fund – Noncapital Outlay (Fund 17) of $497.6 million in 2027-28 based on resolution approved by the Board in December 2025. The ending balance of Fund 17 is $0 in 2027-28.

20. A transfer from the Community Redevelopment Agency Fund to repay the General Fund initially allocated for the Ongoing and Major Maintenance resources of $30.0 million in 2027-28 and 2028-29.

21. Inclusion of the 2025-26 Unassigned/Unappropriated ending balances in the General Fund of $1,667.9 million and result in an unassigned/unappropriated ending balance of

-$3,584.7 million in 2028-29. The negative unassigned/unappropriated ending balance in 2028-29 results in a qualified budget status for LA Unified.

**RESOLUTION REGARDING EXPENDITURES FROM THE EDUCATION PROTECTION ACCOUNT FOR FISCAL YEAR 2026-27**

WHEREAS, the voters approved Proposition 30 on November 5, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, the voters approved Proposition 55 on November 8, 2016 to extend the temporary personal income tax increases enacted in 2012;

WHEREAS, before June 30th of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are continuously appropriated for the support of school districts, county offices of education, charter schools, and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the Los Angeles Unified School District ("District") shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts, and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts, and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education

Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36, and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of the District;

2. In compliance with Article XIII, Section 36(e), of the California Constitution, the governing board of the Los Angeles Unified School District has determined to spend the monies received from the Education Protection Act as set forth in the following attachment (2026-27 Education Protection Account Budgeted Expenditures by Function – Detail).

DATED: June 23, 2026

Scott M. Schmerelson, Board President

Michael McLean, Executive Officer of the Governing Board of the Los Angeles Unified School District

2026-27 Education Protection Account
Budgeted Expenditures by Function - Detail
**Expenditures through: June 30, 2027**
**For Fund 01, Resource 1400 Education Protection Account**

| Description | Object Codes | Amount |
|---|---|---|
| **AMOUNT AVAILABLE FOR THIS FISCAL YEAR** | | |
| Adjusted Beginning Fund Balance | 9791-9795 | 0.00 |
| LCFF Sources | 8010-8099 | 941,733,240.00 |
| Federal Revenue | 8100-8299 | 0.00 |
| Other State Revenue | 8300-8599 | 0.00 |
| Other Local Revenue | 8600-8799 | 0.00 |
| All Other Financing Sources and Contributions | 8900-8999 | 0.00 |
| Deferred Revenue | 9650 | 0.00 |
| TOTAL AVAILABLE | | 941,733,240.00 |
| **EXPENDITURES AND OTHER FINANCING USES** | | |
| **(Objects 1000-7999)** | | |
| Instruction | 1000-1999 | 941,733,240.00 |
| Instruction-Related Services | | |
| Instructional Supervision and Administration | 2100-2150 | 0.00 |
| AU of a Multidistrict SELPA | 2200 | 0.00 |
| Instructional Library, Media, and Technology | 2420 | 0.00 |
| Other Instructional Resources | 2490-2495 | 0.00 |
| School Administration | 2700 | 0.00 |
| Pupil Services | | |
| Guidance and Counseling Services | 3110 | 0.00 |
| Psychological Services | 3120 | 0.00 |
| Attendance and Social Work Services | 3130 | 0.00 |
| Health Services | 3140 | 0.00 |
| Speech Pathology and Audiology Services | 3150 | 0.00 |
| Pupil Testing Services | 3160 | 0.00 |
| Pupil Transportation | 3600 | 0.00 |
| Food Services Other | 3700 | 0.00 |
| Pupil Services | 3900 | 0.00 |
| Ancillary Services | 4000-4999 | 0.00 |
| Community Services | 5000-5999 | 0.00 |
| Enterprise | 6000-6999 | 0.00 |
| General Administration | 7000-7999 | 0.00 |
| Plant Services | 8000-8999 | 0.00 |
| Other Outgo | 9000-9999 | 0.00 |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | 941,733,240.00 |
| **BALANCE (Total Available minus Total Expenditures and Other Financing Uses)** | | 0.00 |

**Ending Balance Reserve Requirements**

Beginning in 2015-16, LA Unified must determine the minimum reserve level amounts of estimated assigned and unassigned ending balances that exceed the required minimum under Senate Bill (SB) 858/751. LA Unified must also state reasons for the reserve being greater than the minimum.

Assigned ending balances for School Site Program Carryover category are the main accounts that school sites use for their local needs. Assigned ending balances for Districtwide costs include set-asides primarily for school resources.

The committed balance for Other Commitments is to set-aside funds to protect against Federal uncertainties and for pending labor agreements.

Balances in Fund 17, Special Reserve for Other Than Capital Outlay Projects, reflect LA Unified's 5% local reserve. This board-approved fund increases transparency by reporting reserve balances separately.

The Unassigned/Unappropriated balances are amounts that could be used for any Board approved purposes and have not been designated for a specific use. The Unassigned/Unappropriated ending balance of $253.7 million in 2026-27 is a factor in balancing 2026-27 and 2027-28.

LA Unified's Proposed 2026-27 Budget meets reserve requirements in fiscal year 2026-27, but projected to not meet the minimum reserve requirement in fiscal years 2027-28 and 2028-29. A Fiscal Stabilization Plan will be submitted as a separate board item to address the deficit in fiscal year 2027-28 and 2028-29.

The table below shows the calculation of the minimum reserve requirement, as well as the estimated assigned, unassigned, and Special Reserve Fund-Noncapital Outlay ending balance for Fiscal Years 2026-27 through 2028-29:

| **Calculation of Minimum (in millions)** | **2026-27** | **2027-28** | **2028-29** |
|---|---|---|---|
| Expenditure & Other Financing Uses | $11,414.5 | $11,476.6 | $11,423.0 |
| Minimum Reserve Levels applicable for the District | 1% | 1% | 1% |
| Minimum Reserve Requirements | $114.1 | $114.8 | $114.2 |
| **Estimated Assigned and Unassigned Ending Balance** | | | |
| Assigned Ending Balances | $227.8 | $87.1 | $93.0 |
| Unassigned Ending Balances | | | |
| -Reserve for Economic Uncertainty | $114.3 | $114.9 | $114.3 |
| -Unassigned/Unappropriated | $253.7 | $(1,303.2) | $(3,584.7) |
| Special Reserve Fund-Noncapital Outlay (Fund 17) | | | |
| -Reserve for Economic Uncertainty | $497.6 | $- | $- |
| Total Assigned and Unassigned Ending Balance | $1,093.4 | $(1,101.2) | $(3,377.4) |
| **Excess over Minimum** | **$979.3** | **$(1,216.0)** | **$(3,491.6)** |

The assigned ending balances are amounts that can be used for any purpose but have been designated for a specific future use. Committed Balances are self-imposed constraints approved by the Board of Education through a formal action. LA Unified's Assigned Ending Balances are grouped into the following categories:

| **Breakdown of Assigned Balances (in millions)** | **2026-27** | **2027-28** | **2028-29** |
|---|---|---|---|
| School Site Programs | $47.1 | $56.3 | $61.5 |
| Supplemental and Concentration Programs | $150.5 | $- | $- |
| Districtwide Costs | $28.1 | $28.1 | $28.1 |
| Central Office | $2.1 | $2.7 | $3.4 |
| **Total Assigned Ending Balance** | **$227.8** | **$87.1** | **$93.0** |

| Breakdown of Committed Balances (in millions) | 2026-27 | 2027-28 | 2028-29 |
|---|---|---|---|
| Reserve for Federal Reduction | $46.1 | $46.1 | $46.1 |
| Other Commitments-Pending Labor Agreements | $63.4 | $145.2 | $226.3 |
| **Total Committed Ending Balance** | **$109.5** | **$191.3** | **$272.4** |

**SUMMARY OF ASSIGNED BALANCES BY ACTIVITY**
**(Dollars in Millions)**

| Activity | FY 2025-26 Estimates | FY 2026-27 Estimates | FY 2027-28 Estimates | FY 2028-29 Estimates |
|---|---|---|---|---|
| FSP - School Carryover | $ 360.0 | $ - | $ - | $ - |
| FSP - Reassess Earmarked Balances | $ 112.6 | $ 150.5 | $ - | $ - |
| Access & Equity Programs | $ 10.9 | $ 0.4 | $ 0.4 | $ 0.4 |
| Community Schools | $ 5.1 | $ 3.1 | $ 4.1 | $ 4.1 |
| Greening / Climate / Cyber Protection | $ 31.8 | $ 30.4 | $ 30.4 | $ 30.4 |
| School Discretionary Funds | $ 36.0 | $ 20.9 | $ 25.9 | $ 32.9 |
| Violence & Drug Prevention | $ 18.6 | $ - | $ - | $ - |
| School Generated Donations | $ 46.1 | $ 22.5 | $ 26.4 | $ 25.2 |
| Community Challenge Grant | $ 0.1 | $ - | $ - | $ - |
| All Others | $ 1.6 | $ - | $ - | $ - |
| **Grand Total** | **$ 622.8** | **$ 227.8** | **$ 87.1** | **$ 93.0** |

**ASSIGNED BALANCES**
(Dollars in millions)

| CATEGORY | PROGRAM | PROGRAM NAME | Code Category | 2025-26 Estimates | 2026-27 Estimates | 2027-28 Estimates | 2028-29 Estimates |
|---|---|---|---|---|---|---|---|
| General Fund School Allocation | 13027 | General Fund School Program | School Discretionary Funds | $ 2.1 | $ 2.1 | $ - | $ - |
| School Site Programs | Various | School Donations | School Generated Donations | 26.1 | 12.5 | 12.5 | 12.5 |
| School Site Programs | Various | Filming/Non-Filming Rental | School Generated Donations | 19.5 | 9.9 | 13.8 | 12.6 |
| School Site Programs | 13723 | Charter School Categorical Block Grant | School Discretionary Funds | 11.5 | 8.1 | 10.8 | 13.5 |
| School Site Programs | 14503 | Proposition 39 Over-Allocated Space-School | School Discretionary Funds | 6.5 | 3.1 | 3.1 | 3.1 |
| School Site Programs | 11266 | Community Schools Resolution | Community Schools | 5.1 | 3.1 | 4.1 | 4.1 |
| School Site Programs | 15891 | Student Attendance Incentive Program | School Discretionary Funds | 4.2 | 3.5 | 6.1 | 8.8 |
| School Site Programs | 10679 | Office of Eco-Sustainability Energy Rebate - School | Greening / Climate / Cyber Protection | 3.5 | 2.3 | 2.3 | 2.3 |
| School Site Programs | 13724 | Charter School Allocation In Lieu Of Economic Impact Aide | School Discretionary Funds | 1.7 | 1.0 | 2.1 | 3.1 |
| School Site Programs | 10381 | Lease/Rental Proceeds-Charter Agreement | School Discretionary Funds | 1.5 | 1.0 | 1.0 | 1.0 |
| School Site Programs | 11476 | Civic Center Permit Program | School Discretionary Funds | 0.9 | - | - | - |
| School Site Programs | 10687 | Consolidated Administration - Private School Reservation | Access & Equity Programs | 0.8 | 0.4 | 0.4 | 0.4 |
| School Site Programs | 13950 | Instructional Material Account-Library Fines | School Discretionary Funds | 0.6 | - | - | - |
| School Site Programs | 10832 | Saturday Academy (ADA Recovery) | School Discretionary Funds | 0.5 | - | - | - |
| School Site Programs | 10644 | Verizon/Homelessness and Foster Care Program - School | Access & Equity Programs | 0.4 | - | - | - |
| School Site Programs | 10682 | Partnership for Los Angeles Schools (PLAS) Donation | School Generated Donations | 0.4 | - | - | - |
| School Site Programs | 11665 | Band and Drill Uniforms | Access & Equity Programs | 0.4 | - | - | - |
| School Site Programs | 13229 | Special Education-School Based Enterprise | School Discretionary Funds | 0.1 | - | - | - |
| School Site Programs | 10194 | Partner Program | School Generated Donations | 0.1 | - | - | - |
| School Site Programs | 10581 | School Community Violence Prevention | Violence & Drug Prevention | 0.1 | - | - | - |
| School Site Programs | 17629 | School Determined Education Program (SDEP) -Extended Kindergarten Program | Access & Equity Programs | 0.1 | - | - | - |
| School Site Programs | Various | All Others | All Others | 0.0 | - | - | - |
| Supplemental and Concentration | 10552 | TSP (Targeted Student Population)-Student Equity Needs Index (SENI) | FSP - Reassess Earmarked Balances | 84.3 | 84.3 | - | - |
| Supplemental and Concentration | 10544 | TSP (Targeted Student Population)-Reserve for FY26 Student Equity Needs Index (SENI) | FSP - Reassess Earmarked Balances | 28.3 | 66.1 | - | - |
| Supplemental and Concentration | 11659 | TSP (Targeted Student Population)-Student Equity Needs Index (SENI) Priority Schools | Access & Equity Programs | 8.9 | - | - | - |
| Districtwide Costs | 16928 | Reserve for Non-Certificates of Participation Capital Projects | Greening / Climate / Cyber Protection | 28.1 | 28.1 | 28.1 | 28.1 |
| Districtwide Costs | 10677 | JUUL Settlement | Violence & Drug Prevention | 18.4 | - | - | - |
| Districtwide Costs | 13782 | Charter Fee for Service - Maintenance & Operations | School Discretionary Funds | 3.0 | - | - | - |
| Districtwide Costs | 10857 | Program Support Cost (PSC) & Other Fee for Service | Violence & Drug Prevention | 0.1 | - | - | - |
| Districtwide Costs | 10676 | Community Challenge Grant | Community Challenge Grant | 0.1 | - | - | - |
| Districtwide Costs | Various | All Others | All Others | 0.1 | - | - | - |
| Central Office | 14423 | Incentive-Breakfast-Discretionary | School Discretionary Funds | 3.5 | 2.1 | 2.7 | 3.4 |
| Central Office | 12654 | Board Members Discretionary Funds | All Others | 0.7 | - | - | - |
| Central Office | 10724 | District Administration - Rents | All Others | 0.6 | - | - | - |
| Central Office | 10643 | Verizon/Homelessness and Foster Care Program - Central | Access & Equity Programs | 0.3 | - | - | - |
| Central Office | 13269 | Office of Eco-Sustainability Energy Rebate - Central | Greening / Climate / Cyber Protection | 0.1 | - | - | - |
| Central Office | 10605 | Energy Rebate Conservation-Central Office | Greening / Climate / Cyber Protection | 0.1 | - | - | - |
| Central Office | Various | All Others | All Others | 0.1 | - | - | - |
| Fiscal Stabilization Plan | 16929 | Proportionality On-Hold Pending Plan | FSP - School Carryover | 270.5 | - | - | - |
| Fiscal Stabilization Plan | 16929 | School Programs On-Hold Pending Plan | FSP - School Carryover | 89.5 | - | - | - |
| **Grand Total** | | | | **$ 622.8** | **$ 227.8** | **$ 87.1** | **$ 93.0** |

**COMMITTED BALANCES**
(Dollars in millions)

| CATEGORY | PROGRAM | PROGRAM NAME | | 2025-26 Estimates | 2026-27 Estimates | 2027-28 Estimates | 2028-29 Estimates |
|---|---|---|---|---|---|---|---|
| Districtwide Costs | 16929 | Reserve for Federal Reduction | | $ 46.1 | $ 46.1 | $ 46.1 | $ 46.1 |
| Districtwide Costs | 16929 | Reserve for California School Employees Association (CSEA) Salary Agreement | | $ - | $ 37.0 | $ 85.0 | $ 132.5 |
| Districtwide Costs | 16929 | Reserve for Teamsters Salary Agreement | | $ - | $ 24.3 | $ 55.4 | $ 86.3 |
| Districtwide Costs | 16929 | Reserve for Los Angeles School Police Association (LASPA) and Los Angeles School Police Management Association (LASPMA) Salary Agreement | | $ - | $ 2.1 | $ 4.8 | $ 7.5 |
| **Grand Total** | | | | **$ 46.1** | **$ 109.5** | **$ 191.3** | **$ 272.4** |

# LOS ANGELES UNIFIED SCHOOL DISTRICT
## SCHEDULE OF INTERFUND TRANSFERS
**(In Thousands)**

| FROM: | TO: | PURPOSE: | 2023-24 | 2024-25 | 2025-26* |
|---|---|---|---|---|---|
| General Fund | Special Reserve Fund | Reimbursement of capital expenditures | 4 | 44 | |
| General Fund | Capital Services Fund | Debt service | 25,024 | 50,046 | 40,221 |
| General Fund | District Bond Funds | Reimbursement of capital expenditures | 24 | 151 | |
| General Fund | Special Reserve Fund-Other Than Capital Outlay | | | 592,525 | |
| General Fund | Liability Self-Insurance | JOB and TRAN | | | 350,633 |
| Special Reserve Fund | General Fund | Reimbursement of capital expenditures | 1,990 | 29 | 592 |
| Special Reserve Fund | District Bond Funds | Reimbursement of capital expenditures | 5,139 | 2,843 | 3,397 |
| Special Reserve Fund-CRA | General Fund | Reimbursement of expenditures | 30,000 | 30,000 | |
| Capital Facilities Fund | General Fund | Reimbursement of capital expenditures | 1 | | |
| Capital Facilities Fund | District Bond Funds | Reimbursement of capital expenditures | | | 86,951 |
| Special Reserve Fund-FEMA | General Fund | Transfer of revenue | | | |
| Capital Services | General Fund | Debt service | | | |
| County School Facilities | District Bond Funds | Reimbursement of capital expenditures | 103,907 | 112,600 | 113,105 |
| County School Facilities | Capital Facilities Fund | Reimbursement of capital expenditures | 1,649 | | |
| Building Fd - Measure R | General Fund | Reimbursement of capital expenditures | 12 | 56 | |
| Building Fd - Measure R | District Bond Funds | Reimbursement of capital expenditures | 122 | 520 | 637 |
| Building Fd - Measure R | County School Facilities | Reimbursement of capital expenditures | | | |
| Building Fd - Bond Proceeds | District Bond Funds | Reimbursement of capital expenditures | | | |
| Building Fd - Measure K | County School Facilities | Reimbursement of capital expenditures | | | |
| Building Fd - Measure K | District Bond Funds | Reimbursement of capital expenditures | 6 | 1,737 | 34 |
| Building Fd - Measure Y | Adult Education Fund | Reimbursement of capital expenditures | 1 | | |
| Building Fd - Measure Y | District Bond Funds | Reimbursement of capital expenditures | 338 | 6,456 | 840 |
| Building Fd - Measure Y | County School Facilities | Reimbursement of capital expenditures | | | |
| Building Fd - Measure Q | General Fund | Reimbursement of capital expenditures | 244 | 72 | |
| Building Fd - Measure Q | Adult Education Fund | Reimbursement of capital expenditures | | 8 | |
| Building Fd - Measure Q | District Bond Funds | Reimbursement of capital expenditures | 1,068 | 5,051 | 28 |
| Building Fd - Measure Q | County School Facilities | Reimbursement of capital expenditures | 1 | 1 | 28,662 |
| Building Fd - Measure Q | Special Reserve Fund | Reimbursement of capital expenditures | | 2,000 | |
| Building Fd - Measure RR | General Fund | Reimbursement of capital expenditures | 99 | | 7,364 |
| Building Fd - Measure RR | District Bond Funds | Reimbursement of capital expenditures | 265 | 637 | 512 |
| Building Fd - Measure RR | Special Reserve Fund | Reimbursement of capital expenditures | | | 49 |
| Building Fd - Measure US | Special Reserve Fund | Reimbursement of capital expenditures | | 238,932 | |
| Building Fd - Measure US | General Fund | Reimbursement of capital expenditures | | | 4,372 |
| Building Fd - Measure US | District Bond Funds | Reimbursement of capital expenditures | | | 83 |
| State School Building- Lease Purchase | Special Reserve Fund | Transfer of Balance | | | |
| Building Fund | District Bond Funds | Reimbursement of capital expenditures | 56 | | 1 |
| Liability Self-Insurance | General Fund | JOB and TRAN | | | 20,250 |
| | | | **$ 169,950** | **$ 1,043,708** | **$ 657,731** |

* Transactions are through 4/30/2026

**LOS ANGELES UNIFIED SCHOOL DISTRICT**
**BOARD OF EDUCATION**

# RESOLUTION TO COMMIT FUNDING FOR PENDING LABOR AGREEMENTS IN THE 2026-27 FISCAL YEAR

WHEREAS, the Governmental Standards Accounting Board (GASB) issued Statement No. 54 (GASB 54), establishing the category of committed fund balance;

WHEREAS, the Los Angeles Unified School District (Los Angeles Unified) is required to comply with GASB 54 reporting requirements;

WHEREAS, the committed fund balance classification reflects amounts subject to specific internal constraints self-imposed by the Los Angeles Unified Board of Education.

WHEREAS, once the committed fund-balance constraints are imposed, it requires the constraint to be revised, removed, or redirected for other purposes by the Los Angeles Unified Board of Education in the same manner as the Board of Education originally approved the commitment;

WHEREAS, the Los Angeles Unified Board of Education has determined that there are specific student needs and services that it elects to fund in the 2026-27 school year with portions of its General Fund ending fund balance; and

WHEREAS, the Board of Education recognizes the importance of securing fair and sustainable labor agreements to support its educators and classified staff; and

WHEREAS, the Board of Education has determined that it is fiscally prudent to formally commit a portion of its General Fund ending balance to ensure adequate funding is available to cover the anticipated costs associated with pending labor agreements;

NOW, THEREFORE, BE IT RESOLVED, that the Los Angeles Unified School District Board of Education, hereby commits to utilizing portions of its general fund ending balance, as indicated by the committed fund classification in its financial statements, for the following purposes:

| Purpose | Justification | Estimated Amounts (in millions) |
|---|---|---|
| Commit funding for pending labor agreements | One-time Funds set aside for Fiscal Year 2026-27 for pending labor agreements | $63.4 |

BE IT FURTHER RESOLVED, that such funds cannot be used for any purposes other than directed above, unless the Board of Education adopts a successor resolution to revise or remove the constraint, or otherwise redirect the funds for other purposes.

BE IT FURTHER RESOLVED, that the District's Superintendent, or designee, is hereby authorized and directed to finalize the amounts to be committed for the purposes directed above for fiscal year 2026-27.

Approved, passed and adopted by the Board of Education of the Los Angeles Unified School District on the 23rd day of June, 2026:

AYES: _____

NOES: _____

ABSTENTIONS: _____

_____
Scott Schmerelson, President of the Governing Board of the Los Angeles Unified School District

Attested to: _____
Michael McLean, Executive Officer of the Governing Board of the Los Angeles Unified School District

Los Angeles Unified
Los Angeles County

Budget, July 1
FINANCIAL REPORTS
2026-27 Budget
School District Certification

19 64733 0000000
Form CB
H8BWD6TWJS(2026-27)

ANNUAL BUDGET REPORT:

July 1, 2026 Budget Adoption

Select applicable boxes:

X This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

X If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Place: Lobby 333 S. Beaudry Avenue Los Angeles, CA 90017

Date: June 11, 2026

Public Hearing:

Place: Board Room 333 S. Beaudry Avenue Los Angeles, CA 90017

Date: June 16, 2026

Time:

Adoption Date: June 23, 2026

Signed:

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: Title:

Contact person for additional information on the budget reports:

Name: Woineshet Gebeyaw

Title: Director Budget Services and Financial Planning

Telephone: 213-241-1000

E-mail: woineshet.gebeyaw@lausd.net

**Criteria and Standards Review Summary**

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

| CRITERIA AND STANDARDS | | | Met | Not Met |
|---|---|---|---|---|
| 1 | Average Daily Attendance | Projected (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 2 | Enrollment | Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years. | X | |
| 3 | ADA to Enrollment | Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years. | X | |
| 4 | Local Control Funding Formula (LCFF) Revenue | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years. | X | |
| 5 | Salaries and Benefits | Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years. | | X |
| 6a | Other Revenues | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years. | | X |
| 6b | Other Expenditures | Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years. | X | |
| 7 | Ongoing and Major Maintenance Account | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget. | X | |
| 8 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years. | | X |

| | | | | |
|---|---|---|---|---|
| 9a | Fund Balance | Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years. | X | |
| 9b | Cash Balance | Projected general fund cash balance will be positive at the end of the current fiscal year. | X | |
| 10 | Reserves | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | | X |
| **SUPPLEMENTAL INFORMATION** | | | **No** | **Yes** |
| S1 | Contingent Liabilities | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources? | X | |
| S3 | Using Ongoing Revenues to Fund One-time Expenditures | Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues? | X | |
| S4 | Contingent Revenues | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years? | | X |
| **SUPPLEMENTAL INFORMATION (continued)** | | | **No** | **Yes** |
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2025-26) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, are they lifetime benefits? | | X |
| | | • If yes, do benefits continue beyond age 65? | | X |
| | | • If yes, are benefits funded by pay-as-you-go? | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | X | |
| | | • Classified? (Section S8B, Line 1) | X | |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | X | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | **06/23/2026** | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | | X |
| **ADDITIONAL FISCAL INDICATORS** | | | **No** | **Yes** |
| A1 | Negative Cash Flow | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | Declining Enrollment | Is enrollment decreasing in both the prior fiscal year and budget year? | | X |
| A4 | New Charter Schools Impacting District Enrollment | Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year? | | X |
| A5 | Salary Increases Exceed COLA | Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | | X |
| **ADDITIONAL FISCAL INDICATORS (continued)** | | | **No** | **Yes** |
| A6 | Uncapped Health Benefits | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | | X |
| A7 | Independent Financial System | Is the district's financial system independent from the county office system? | | X |

| | | | | |
|---|---|---|---|---|
| A8 | Fiscal Distress Reports | Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a). | X | |
| A9 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | | X |

## Annual Certification Regarding Self-Insured Workers' Compensation Claims

Pursuant to *Education Code* Section 42141, if a school district, either individually or as a member of a joint powers agency (JPA), is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

### To the County Superintendent of Schools:

◉ This district is self-insured for workers' compensation claims as defined in *Education Code* Section 42141(a):

- Total liabilities actuarially determined: $ 473,355,287.00
- Less: Amount of total liabilities reserved in budget: $ 473,355,287.00
- Estimated accrued but unfunded liabilities: $ 0.00

○ This school district is self-insured for workers' compensation claims through the JPA identified below:

○ This school district is not self-insured for workers' compensation claims.

### Signature (Original signature required)

Signature of Clerk/Secretary of the Governing Board

Date of Meeting (Format: MM/DD/YYYY)

Printed Name

Title

### For additional information on this certification, please contact:

| | |
|---|---|
| Woineshet Gebeyaw | Director, Budget Services and Financial Planning Division |
| Name | Title |
| woineshet.gebeyaw@lausd.net | 213-241-2100 |
| Email | Telephone |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,416,504,323.69 | 33,605,946.00 | 6,450,110,269.69 | 6,558,825,905.00 | 33,605,946.00 | 6,592,431,851.00 | 2.2% |
| 2) Federal Revenue | | 8100-8299 | 1,369,004.26 | 765,275,793.45 | 766,644,797.71 | 1,769,989.00 | 719,000,384.00 | 720,770,373.00 | -6.0% |
| 3) Other State Revenue | | 8300-8599 | 159,440,870.70 | 1,826,225,399.00 | 1,985,666,269.70 | 137,456,597.00 | 1,617,494,175.00 | 1,754,950,772.00 | -11.6% |
| 4) Other Local Revenue | | 8600-8799 | 341,243,273.97 | 148,101,786.07 | 489,345,060.04 | 230,131,575.00 | 49,445,006.00 | 279,576,581.00 | -42.9% |
| 5) TOTAL, REVENUES | | | 6,918,557,472.62 | 2,773,208,924.52 | 9,691,766,397.14 | 6,928,184,066.00 | 2,419,545,511.00 | 9,347,729,577.00 | -3.5% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,783,717,040.96 | 1,438,310,551.74 | 4,222,027,592.70 | 3,202,514,374.00 | 1,095,322,458.00 | 4,297,836,832.00 | 1.8% |
| 2) Classified Salaries | | 2000-2999 | 1,033,727,731.93 | 809,429,028.69 | 1,843,156,760.62 | 1,097,971,265.00 | 661,143,775.00 | 1,759,115,040.00 | -4.6% |
| 3) Employee Benefits | | 3000-3999 | 1,782,931,114.48 | 1,403,662,161.12 | 3,186,593,275.60 | 2,034,618,691.00 | 1,353,650,868.96 | 3,388,269,559.96 | 6.3% |
| 4) Books and Supplies | | 4000-4999 | 242,752,180.11 | 252,016,649.53 | 494,768,829.64 | 289,358,420.00 | 468,155,071.07 | 757,513,491.07 | 53.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 731,313,081.84 | 824,275,472.06 | 1,555,588,553.90 | 580,460,583.00 | 554,398,867.00 | 1,134,859,450.00 | -27.0% |
| 6) Capital Outlay | | 6000-6999 | 6,966,761.00 | 22,921,204.89 | 29,887,965.89 | 50,416,748.00 | 4,494,706.00 | 54,911,454.00 | 83.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 9,654,050.98 | 20,400.00 | 9,674,450.98 | 7,553,474.00 | 0.00 | 7,553,474.00 | -21.9% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (337,170,824.27) | 284,564,427.56 | (52,606,396.71) | (284,178,832.00) | 229,479,152.00 | (54,699,680.00) | 4.0% |
| 9) TOTAL, EXPENDITURES | | | 6,253,891,137.03 | 5,035,199,895.59 | 11,289,091,032.62 | 6,978,714,723.00 | 4,366,644,898.03 | 11,345,359,621.03 | 0.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 664,666,335.59 | (2,261,990,971.07) | (1,597,324,635.48) | (50,530,657.00) | (1,947,099,387.03) | (1,997,630,044.03) | 25.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 60,398,917.96 | 0.00 | 60,398,917.96 | 122,624,759.00 | 0.00 | 122,624,759.00 | 103.0% |
| b) Transfers Out | | 7600-7629 | 334,261,991.00 | 77,038.54 | 334,339,029.54 | 69,117,005.00 | 0.00 | 69,117,005.00 | -79.3% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 347,397,725.80 | 0.00 | 347,397,725.80 | 944,360.00 | 0.00 | 944,360.00 | -99.7% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,855,973,558.50) | 1,855,973,558.50 | 0.00 | (1,755,247,938.00) | 1,755,247,938.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,782,438,905.74) | 1,855,896,519.96 | 73,457,614.22 | (1,700,795,824.00) | 1,755,247,938.00 | 54,452,114.00 | -25.9% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,117,772,570.15) | (406,094,451.11) | (1,523,867,021.26) | (1,751,326,481.00) | (191,851,449.03) | (1,943,177,930.03) | 27.5% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,568,205,325.91 | 889,657,276.35 | 4,457,862,602.26 | 2,507,197,945.41 | 476,934,844.03 | 2,984,132,789.44 | -33.1% |
| b) Audit Adjustments | | 9793 | 56,765,189.65 | 226,726.75 | 56,991,916.40 | 0.00 | 0.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,624,970,515.56 | 889,884,003.10 | 4,514,854,518.66 | 2,507,197,945.41 | 476,934,844.03 | 2,984,132,789.44 | -33.9% |
| d) Other Restatements | | 9795 | 0.00 | (6,854,707.96) | (6,854,707.96) | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,624,970,515.56 | 883,029,295.14 | 4,507,999,810.70 | 2,507,197,945.41 | 476,934,844.03 | 2,984,132,789.44 | -33.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,507,197,945.41 | 476,934,844.03 | 2,984,132,789.44 | 755,871,464.41 | 285,083,395.00 | 1,040,954,859.41 | -65.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,924,517.03 | 0.00 | 2,924,517.03 | 2,924,517.00 | 0.00 | 2,924,517.00 | 0.0% |
| Stores | | 9712 | 35,307,965.51 | 0.00 | 35,307,965.51 | 35,307,966.00 | 0.00 | 35,307,966.00 | 0.0% |
| Prepaid Items | | 9713 | 12,372,344.75 | 18,535.05 | 12,390,879.80 | 12,372,345.00 | 18,535.00 | 12,390,880.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 476,916,308.98 | 476,916,308.98 | 0.00 | 285,064,860.00 | 285,064,860.00 | -40.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 46,110,802.00 | 0.00 | 46,110,802.00 | 109,492,478.00 | 0.00 | 109,492,478.00 | 137.5% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 622,760,353.84 | 0.00 | 622,760,353.84 | 227,809,994.00 | 0.00 | 227,809,994.00 | -63.4% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 119,800,000.00 | 0.00 | 119,800,000.00 | 114,300,000.00 | 0.00 | 114,300,000.00 | -4.6% |
| Unassigned/Unappropriated Amount | | 9790 | 1,667,921,962.28 | 0.00 | 1,667,921,962.28 | 253,664,164.41 | 0.00 | 253,664,164.41 | -84.8% |
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 3,424,118,217.10 | 282,657,620.87 | 3,706,775,837.97 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (71,817,927.34) | 0.00 | (71,817,927.34) | | | | |
| b) in Banks | | 9120 | 5,319,951.03 | 0.00 | 5,319,951.03 | | | | |
| c) in Revolving Cash Account | | 9130 | 2,924,517.03 | 0.00 | 2,924,517.03 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 260,284,004.40 | 0.00 | 260,284,004.40 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 120,737,522.57 | 1,424,560.96 | 122,162,083.53 | | | | |
| 4) Due from Grantor Government | | 9290 | 12,146,248.85 | 404,807,281.26 | 416,953,530.11 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 35,307,965.51 | 0.00 | 35,307,965.51 | | | | |
| 7) Prepaid Expenditures | | 9330 | 12,372,344.75 | 18,535.05 | 12,390,879.80 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| 9) Lease Receivable | | 9380 | 11,183,259.10 | 0.00 | 11,183,259.10 | | | | |
| 10) TOTAL, ASSETS | | | 3,812,576,103.00 | 688,907,998.14 | 4,501,484,101.14 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 1,294,194,898.49 | 187,114,138.41 | 1,481,309,036.90 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 191,008.00 | 191,008.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 24,668,007.70 | 24,668,007.70 | | | | |
| 6) TOTAL, LIABILITIES | | | 1,294,194,898.49 | 211,973,154.11 | 1,506,168,052.60 | | | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 11,183,259.10 | 0.00 | 11,183,259.10 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 11,183,259.10 | 0.00 | 11,183,259.10 | | | | |
| **K. FUND EQUITY** | | | | | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 2,507,197,945.41 | 476,934,844.03 | 2,984,132,789.44 | | | | |
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 3,689,780,220.16 | 0.00 | 3,689,780,220.16 | 3,830,741,291.00 | 0.00 | 3,830,741,291.00 | 3.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 941,733,240.00 | 0.00 | 941,733,240.00 | 941,733,240.00 | 0.00 | 941,733,240.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 6,150,800.00 | 0.00 | 6,150,800.00 | 6,150,800.00 | 0.00 | 6,150,800.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 13,040,688.00 | 0.00 | 13,040,688.00 | 13,040,688.00 | 0.00 | 13,040,688.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 1,702,962,250.00 | 0.00 | 1,702,962,250.00 | 1,702,962,250.00 | 0.00 | 1,702,962,250.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 51,696,151.00 | 0.00 | 51,696,151.00 | 51,696,151.00 | 0.00 | 51,696,151.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 40,053,487.00 | 0.00 | 40,053,487.00 | 40,053,487.00 | 0.00 | 40,053,487.00 | 0.0% |
| Supplemental Taxes | | 8044 | 26,596,679.00 | 0.00 | 26,596,679.00 | 26,596,679.00 | 0.00 | 26,596,679.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 245,805,687.00 | 0.00 | 245,805,687.00 | 245,805,687.00 | 0.00 | 245,805,687.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 151,302,670.00 | 0.00 | 151,302,670.00 | 155,907,682.00 | 0.00 | 155,907,682.00 | 3.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 6,869,121,872.16 | 0.00 | 6,869,121,872.16 | 7,014,687,955.00 | 0.00 | 7,014,687,955.00 | 2.1% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (452,617,548.47) | 0.00 | (452,617,548.47) | (455,862,050.00) | 0.00 | (455,862,050.00) | 0.7% |
| Property Taxes Transfers | | 8097 | 0.00 | 33,605,946.00 | 33,605,946.00 | 0.00 | 33,605,946.00 | 33,605,946.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 6,416,504,323.69 | 33,605,946.00 | 6,450,110,269.69 | 6,558,825,905.00 | 33,605,946.00 | 6,592,431,851.00 | 2.2% |
| **FEDERAL REVENUE** | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 164,338,774.45 | 164,338,774.45 | 0.00 | 138,317,981.00 | 138,317,981.00 | -15.8% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 13,217,675.00 | 13,217,675.00 | 0.00 | 12,007,878.00 | 12,007,878.00 | -9.2% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 2,215.00 | 2,215.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 455,032,847.00 | 455,032,847.00 | | 423,767,577.00 | 423,767,577.00 | -6.9% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 25,529,037.00 | 25,529,037.00 | | 29,696,467.00 | 29,696,467.00 | 16.3% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 3,552,236.00 | 3,552,236.00 | | 2,830,722.00 | 2,830,722.00 | -20.3% |
| Title III, English Learner Program | 4203 | 8290 | | 8,747,696.00 | 8,747,696.00 | | 10,224,230.00 | 10,224,230.00 | 16.9% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630 | 8290 | | 66,837,583.00 | 66,837,583.00 | | 85,870,509.00 | 85,870,509.00 | 28.5% |
| Career and Technical Education | 3500-3599 | 8290 | | 7,813,339.00 | 7,813,339.00 | | 0.00 | 0.00 | -100.0% |
| All Other Federal Revenue | All Other | 8290 | 1,369,004.26 | 20,204,391.00 | 21,573,395.26 | 1,769,989.00 | 16,285,020.00 | 18,055,009.00 | -16.3% |
| TOTAL, FEDERAL REVENUE | | | 1,369,004.26 | 765,275,793.45 | 766,644,797.71 | 1,769,989.00 | 719,000,384.00 | 720,770,373.00 | -6.0% |
| **OTHER STATE REVENUE** | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 441,317,082.00 | 441,317,082.00 | | 445,743,021.00 | 445,743,021.00 | 1.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 4,048,167.00 | 4,048,167.00 | 0.00 | 4,048,167.00 | 4,048,167.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 108,000.00 | 108,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mandated Costs Reimbursements | | 8550 | 17,936,226.00 | 0.00 | 17,936,226.00 | 17,935,051.00 | 0.00 | 17,935,051.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 71,267,480.00 | 30,757,544.00 | 102,025,024.00 | 68,867,590.00 | 29,721,802.00 | 98,589,392.00 | -3.4% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | | 469,461,183.00 | 469,461,183.00 | | 469,461,183.00 | 469,461,183.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 84,428,856.00 | 84,428,856.00 | | 81,062,218.00 | 81,062,218.00 | -4.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 1,120,624.00 | 1,120,624.00 | | 0.00 | 0.00 | -100.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 8,927,730.00 | 8,927,730.00 | | 17,290,530.00 | 17,290,530.00 | 93.7% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | | 81,429,186.00 | 81,429,186.00 | | 81,429,186.00 | 81,429,186.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 63,878.00 | 63,878.00 | | 0.00 | 0.00 | -100.0% |
| All Other State Revenue | All Other | 8590 | 70,237,164.70 | 704,563,149.00 | 774,800,313.70 | 50,653,956.00 | 488,738,068.00 | 539,392,024.00 | -30.4% |
| TOTAL, OTHER STATE REVENUE | | | 159,440,870.70 | 1,826,225,399.00 | 1,985,666,269.70 | 137,456,597.00 | 1,617,494,175.00 | 1,754,950,772.00 | -11.6% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 640,676.89 | 0.00 | 640,676.89 | 446,149.00 | 0.00 | 446,149.00 | -30.4% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 207,000.00 | 0.00 | 207,000.00 | New |
| Leases and Rentals | | 8650 | 28,604,826.08 | 0.00 | 28,604,826.08 | 28,716,150.00 | 0.00 | 28,716,150.00 | 0.4% |
| Interest | | 8660 | 112,107,261.73 | 0.00 | 112,107,261.73 | 65,436,195.00 | 0.00 | 65,436,195.00 | -41.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 51,538,070.01 | 0.00 | 51,538,070.01 | 0.00 | 0.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 70,000.00 | 0.00 | 70,000.00 | New |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 44,171,426.29 | 0.00 | 44,171,426.29 | 42,214,172.00 | 0.00 | 42,214,172.00 | -4.4% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 104,181,012.97 | 147,855,426.07 | 252,036,439.04 | 93,041,909.00 | 49,020,857.00 | 142,062,766.00 | -43.6% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Tuition | | 8710 | 0.00 | 246,360.00 | 246,360.00 | 0.00 | 424,149.00 | 424,149.00 | 72.2% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 341,243,273.97 | 148,101,786.07 | 489,345,060.04 | 230,131,575.00 | 49,445,006.00 | 279,576,581.00 | -42.9% |
| TOTAL, REVENUES | | | 6,918,557,472.62 | 2,773,208,924.52 | 9,691,766,397.14 | 6,928,184,066.00 | 2,419,545,511.00 | 9,347,729,577.00 | -3.5% |
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,984,312,958.05 | 867,519,070.61 | 2,851,832,028.66 | 2,422,793,291.00 | 633,392,976.00 | 3,056,186,267.00 | 7.2% |
| Certificated Pupil Support Salaries | | 1200 | 354,898,236.91 | 229,431,154.28 | 584,329,391.19 | 324,166,889.00 | 184,585,434.00 | 508,752,323.00 | -12.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 290,525,066.32 | 135,904,116.15 | 426,429,182.47 | 322,185,158.00 | 101,275,601.00 | 423,460,759.00 | -0.7% |
| Other Certificated Salaries | | 1900 | 153,980,779.68 | 205,456,210.70 | 359,436,990.38 | 133,369,036.00 | 176,068,447.00 | 309,437,483.00 | -13.9% |
| TOTAL, CERTIFICATED SALARIES | | | 2,783,717,040.96 | 1,438,310,551.74 | 4,222,027,592.70 | 3,202,514,374.00 | 1,095,322,458.00 | 4,297,836,832.00 | 1.8% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 51,187,550.13 | 448,516,671.24 | 499,704,221.37 | 39,762,213.00 | 366,703,439.00 | 406,465,652.00 | -18.7% |
| Classified Support Salaries | | 2200 | 364,511,351.64 | 183,614,941.26 | 548,126,292.90 | 474,510,910.00 | 136,143,302.00 | 610,654,212.00 | 11.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 46,248,458.12 | 5,650,885.62 | 51,899,343.74 | 44,087,031.00 | 5,400,666.00 | 49,487,697.00 | -4.6% |
| Clerical, Technical and Office Salaries | | 2400 | 411,900,861.93 | 76,739,621.54 | 488,640,483.47 | 416,322,849.00 | 70,530,749.00 | 486,853,598.00 | -0.4% |
| Other Classified Salaries | | 2900 | 159,879,510.11 | 94,906,909.03 | 254,786,419.14 | 123,288,262.00 | 82,365,619.00 | 205,653,881.00 | -19.3% |
| TOTAL, CLASSIFIED SALARIES | | | 1,033,727,731.93 | 809,429,028.69 | 1,843,156,760.62 | 1,097,971,265.00 | 661,143,775.00 | 1,759,115,040.00 | -4.6% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 514,336,087.91 | 643,945,191.13 | 1,158,281,279.04 | 607,380,358.00 | 576,196,844.96 | 1,183,577,202.96 | 2.2% |
| PERS | | 3201-3202 | 268,916,414.38 | 186,565,218.98 | 455,481,633.36 | 286,002,774.00 | 151,038,839.00 | 437,041,613.00 | -4.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 118,347,948.48 | 84,006,097.74 | 202,354,046.22 | 127,163,205.00 | 64,972,893.00 | 192,136,098.00 | -5.0% |
| Health and Welfare Benefits | | 3401-3402 | 605,147,528.56 | 331,691,730.17 | 936,839,258.73 | 664,231,291.00 | 387,394,967.00 | 1,051,626,258.00 | 12.3% |
| Unemployment Insurance | | 3501-3502 | 1,843,608.75 | 1,120,450.65 | 2,964,059.40 | 2,128,982.00 | 894,862.00 | 3,023,844.00 | 2.0% |
| Workers' Compensation | | 3601-3602 | 66,080,891.23 | 38,987,970.29 | 105,068,861.52 | 60,906,700.00 | 31,438,326.00 | 92,345,026.00 | -12.1% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OPEB, Allocated | | 3701-3702 | 122,523,466.56 | 74,813,390.60 | 197,336,857.16 | 200,661,083.00 | 103,050,809.00 | 303,711,892.00 | 53.9% |
| OPEB, Active Employees | | 3751-3752 | 85,718,313.61 | 42,532,111.56 | 128,250,425.17 | 86,144,298.00 | 38,663,328.00 | 124,807,626.00 | -2.7% |
| Other Employee Benefits | | 3901-3902 | 16,855.00 | 0.00 | 16,855.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,782,931,114.48 | 1,403,662,161.12 | 3,186,593,275.60 | 2,034,618,691.00 | 1,353,650,868.96 | 3,388,269,559.96 | 6.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 55,999,684.32 | 30,757,544.00 | 86,757,228.32 | 57,057,798.00 | 29,722,052.00 | 86,779,850.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 919,080.19 | 4,764,493.93 | 5,683,574.12 | 757,101.00 | 29,284.00 | 786,385.00 | -86.2% |
| Materials and Supplies | | 4300 | 174,828,535.04 | 162,411,115.21 | 337,239,650.25 | 228,769,743.00 | 435,367,959.07 | 664,137,702.07 | 96.9% |
| Noncapitalized Equipment | | 4400 | 11,002,131.56 | 52,247,421.39 | 63,249,552.95 | 2,762,778.00 | 1,690,400.00 | 4,453,178.00 | -93.0% |
| Food | | 4700 | 2,749.00 | 1,836,075.00 | 1,838,824.00 | 11,000.00 | 1,345,376.00 | 1,356,376.00 | -26.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 242,752,180.11 | 252,016,649.53 | 494,768,829.64 | 289,358,420.00 | 468,155,071.07 | 757,513,491.07 | 53.1% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 10,628,032.16 | 495,219,702.99 | 505,847,735.15 | 0.00 | 408,010,853.00 | 408,010,853.00 | -19.3% |
| Travel and Conferences | | 5200 | 4,166,502.21 | 4,327,332.06 | 8,493,834.27 | 1,663,000.00 | 879,543.00 | 2,542,543.00 | -70.1% |
| Dues and Memberships | | 5300 | 883,099.94 | 733,924.00 | 1,617,023.94 | 402,135.00 | 188,900.00 | 591,035.00 | -63.4% |
| Insurance | | 5400 - 5499 | 152,024,709.00 | 0.00 | 152,024,709.00 | 163,869,093.00 | 0.00 | 163,869,093.00 | 7.8% |
| Operations and Housekeeping Services | | 5500 | 197,385,089.52 | 18,127,377.03 | 215,512,466.55 | 187,800,036.00 | 22,702,000.00 | 210,502,036.00 | -2.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 15,183,984.72 | 14,482,635.64 | 29,666,620.36 | 14,043,781.00 | 2,455,820.00 | 16,499,601.00 | -44.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (363,022.18) | 357,233.83 | (5,788.35) | 0.00 | 0.00 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 - 5899 | 320,851,975.87 | 290,399,357.39 | 611,251,333.26 | 178,138,658.00 | 119,847,316.00 | 297,985,974.00 | -51.2% |
| Communications | | 5900 | 30,552,710.60 | 627,909.12 | 31,180,619.72 | 34,543,880.00 | 314,435.00 | 34,858,315.00 | 11.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 731,313,081.84 | 824,275,472.06 | 1,555,588,553.90 | 580,460,583.00 | 554,398,867.00 | 1,134,859,450.00 | -27.0% |
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 10,501.00 | 202,134.00 | 212,635.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 816,230.73 | 6,222,226.97 | 7,038,457.70 | 43,362,438.00 | 4,468,806.00 | 47,831,244.00 | 579.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 6,140,029.27 | 16,496,843.92 | 22,636,873.19 | 1,790,078.00 | 25,900.00 | 1,815,978.00 | -92.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 5,264,232.00 | 0.00 | 5,264,232.00 | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL, CAPITAL OUTLAY | | | 6,966,761.00 | 22,921,204.89 | 29,887,965.89 | 50,416,748.00 | 4,494,706.00 | 54,911,454.00 | 83.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 91,179.00 | 0.00 | 91,179.00 | 538,966.00 | 0.00 | 538,966.00 | 491.1% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 11,500.00 | 0.00 | 11,500.00 | New |
| Payments to County Offices | | 7142 | 6,455,375.00 | 0.00 | 6,455,375.00 | 6,000,000.00 | 0.00 | 6,000,000.00 | -7.1% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 20,400.00 | 20,400.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 863,820.00 | 0.00 | 863,820.00 | 1,003,008.00 | 0.00 | 1,003,008.00 | 16.1% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 2,243,676.98 | 0.00 | 2,243,676.98 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 9,654,050.98 | 20,400.00 | 9,674,450.98 | 7,553,474.00 | 0.00 | 7,553,474.00 | -21.9% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (284,564,427.56) | 284,564,427.56 | 0.00 | (229,479,152.00) | 229,479,152.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (52,606,396.71) | 0.00 | (52,606,396.71) | (54,699,680.00) | 0.00 | (54,699,680.00) | 4.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (337,170,824.27) | 284,564,427.56 | (52,606,396.71) | (284,178,832.00) | 229,479,152.00 | (54,699,680.00) | 4.0% |
| TOTAL, EXPENDITURES | | | 6,253,891,137.03 | 5,035,199,895.59 | 11,289,091,032.62 | 6,978,714,723.00 | 4,366,644,898.03 | 11,345,359,621.03 | 0.5% |
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 30,000,000.00 | 0.00 | 30,000,000.00 | 30,000,000.00 | 0.00 | 30,000,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 30,398,917.96 | 0.00 | 30,398,917.96 | 92,624,759.00 | 0.00 | 92,624,759.00 | 204.7% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 60,398,917.96 | 0.00 | 60,398,917.96 | 122,624,759.00 | 0.00 | 122,624,759.00 | 103.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 334,261,991.00 | 77,038.54 | 334,339,029.54 | 69,117,005.00 | 0.00 | 69,117,005.00 | -79.3% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 334,261,991.00 | 77,038.54 | 334,339,029.54 | 69,117,005.00 | 0.00 | 69,117,005.00 | -79.3% |
| **OTHER SOURCES/USES** | | | | | | | | | |
| **SOURCES** | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 9,250,000.00 | 0.00 | 9,250,000.00 | 10,000.00 | 0.00 | 10,000.00 | -99.9% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 338,147,725.80 | 0.00 | 338,147,725.80 | 934,360.00 | 0.00 | 934,360.00 | -99.7% |
| (c) TOTAL, SOURCES | | | 347,397,725.80 | 0.00 | 347,397,725.80 | 944,360.00 | 0.00 | 944,360.00 | -99.7% |
| **USES** | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (1,855,973,558.50) | 1,855,973,558.50 | 0.00 | (1,755,247,938.00) | 1,755,247,938.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,855,973,558.50) | 1,855,973,558.50 | 0.00 | (1,755,247,938.00) | 1,755,247,938.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (1,782,438,905.74) | 1,855,896,519.96 | 73,457,614.22 | (1,700,795,824.00) | 1,755,247,938.00 | 54,452,114.00 | -25.9% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals Unrestricted (A) | 2025-26 Estimated Actuals Restricted (B) | 2025-26 Estimated Actuals Total Fund col. A + B (C) | 2026-27 Budget Unrestricted (D) | 2026-27 Budget Restricted (E) | 2026-27 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,416,504,323.69 | 33,605,946.00 | 6,450,110,269.69 | 6,558,825,905.00 | 33,605,946.00 | 6,592,431,851.00 | 2.2% |
| 2) Federal Revenue | | 8100-8299 | 1,369,004.26 | 765,275,793.45 | 766,644,797.71 | 1,769,989.00 | 719,000,384.00 | 720,770,373.00 | -6.0% |
| 3) Other State Revenue | | 8300-8599 | 159,440,870.70 | 1,826,225,399.00 | 1,985,666,269.70 | 137,456,597.00 | 1,617,494,175.00 | 1,754,950,772.00 | -11.6% |
| 4) Other Local Revenue | | 8600-8799 | 341,243,273.97 | 148,101,786.07 | 489,345,060.04 | 230,131,575.00 | 49,445,006.00 | 279,576,581.00 | -42.9% |
| 5) TOTAL, REVENUES | | | 6,918,557,472.62 | 2,773,208,924.52 | 9,691,766,397.14 | 6,928,184,066.00 | 2,419,545,511.00 | 9,347,729,577.00 | -3.5% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 3,120,631,100.59 | 2,843,102,588.94 | 5,963,733,689.53 | 3,780,809,457.00 | 2,451,370,857.08 | 6,232,180,314.08 | 4.5% |
| 2) Instruction - Related Services | 2000-2999 | | 1,185,100,069.87 | 616,225,749.52 | 1,801,325,819.39 | 1,154,422,138.00 | 600,671,983.46 | 1,755,094,121.46 | -2.6% |
| 3) Pupil Services | 3000-3999 | | 763,762,044.13 | 572,249,830.15 | 1,336,011,874.28 | 652,297,164.00 | 415,188,567.66 | 1,067,485,731.66 | -20.1% |
| 4) Ancillary Services | 4000-4999 | | 26,751,669.17 | 265,375,373.78 | 292,127,042.95 | 14,456,926.00 | 223,818,402.00 | 238,275,328.00 | -18.4% |
| 5) Community Services | 5000-5999 | | 2,520,132.61 | 2,362,856.00 | 4,882,988.61 | 2,944,199.00 | 979,416.00 | 3,923,615.00 | -19.6% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 360,172,328.00 | 295,812,270.16 | 655,984,598.16 | 361,253,104.00 | 307,213,269.12 | 668,466,373.12 | 1.9% |
| 8) Plant Services | 8000-8999 | | 783,649,400.53 | 440,050,827.04 | 1,223,700,227.57 | 1,004,043,901.00 | 367,402,402.71 | 1,371,446,303.71 | 12.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 11,304,392.13 | 20,400.00 | 11,324,792.13 | 8,487,834.00 | 0.00 | 8,487,834.00 | -25.1% |
| 10) TOTAL, EXPENDITURES | | | 6,253,891,137.03 | 5,035,199,895.59 | 11,289,091,032.62 | 6,978,714,723.00 | 4,366,644,898.03 | 11,345,359,621.03 | 0.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 664,666,335.59 | (2,261,990,971.07) | (1,597,324,635.48) | (50,530,657.00) | (1,947,099,387.03) | (1,997,630,044.03) | 25.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 60,398,917.96 | 0.00 | 60,398,917.96 | 122,624,759.00 | 0.00 | 122,624,759.00 | 103.0% |
| b) Transfers Out | | 7600-7629 | 334,261,991.00 | 77,038.54 | 334,339,029.54 | 69,117,005.00 | 0.00 | 69,117,005.00 | -79.3% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 347,397,725.80 | 0.00 | 347,397,725.80 | 944,360.00 | 0.00 | 944,360.00 | -99.7% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (1,855,973,558.50) | 1,855,973,558.50 | 0.00 | (1,755,247,938.00) | 1,755,247,938.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,782,438,905.74) | 1,855,896,519.96 | 73,457,614.22 | (1,700,795,824.00) | 1,755,247,938.00 | 54,452,114.00 | -25.9% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,117,772,570.15) | (406,094,451.11) | (1,523,867,021.26) | (1,751,326,481.00) | (191,851,449.03) | (1,943,177,930.03) | 27.5% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,568,205,325.91 | 889,657,276.35 | 4,457,862,602.26 | 2,507,197,945.41 | 476,934,844.03 | 2,984,132,789.44 | -33.1% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 56,765,189.65 | 226,726.75 | 56,991,916.40 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,624,970,515.56 | 889,884,003.10 | 4,514,854,518.66 | 2,507,197,945.41 | 476,934,844.03 | 2,984,132,789.44 | -33.9% |
| d) Other Restatements | | 9795 | 0.00 | (6,854,707.96) | (6,854,707.96) | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,624,970,515.56 | 883,029,295.14 | 4,507,999,810.70 | 2,507,197,945.41 | 476,934,844.03 | 2,984,132,789.44 | -33.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,507,197,945.41 | 476,934,844.03 | 2,984,132,789.44 | 755,871,464.41 | 285,083,395.00 | 1,040,954,859.41 | -65.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,924,517.03 | 0.00 | 2,924,517.03 | 2,924,517.00 | 0.00 | 2,924,517.00 | 0.0% |
| Stores | | 9712 | 35,307,965.51 | 0.00 | 35,307,965.51 | 35,307,966.00 | 0.00 | 35,307,966.00 | 0.0% |
| Prepaid Items | | 9713 | 12,372,344.75 | 18,535.05 | 12,390,879.80 | 12,372,345.00 | 18,535.00 | 12,390,880.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 476,916,308.98 | 476,916,308.98 | 0.00 | 285,064,860.00 | 285,064,860.00 | -40.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 46,110,802.00 | 0.00 | 46,110,802.00 | 109,492,478.00 | 0.00 | 109,492,478.00 | 137.5% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 622,760,353.84 | 0.00 | 622,760,353.84 | 227,809,994.00 | 0.00 | 227,809,994.00 | -63.4% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 119,800,000.00 | 0.00 | 119,800,000.00 | 114,300,000.00 | 0.00 | 114,300,000.00 | -4.6% |
| Unassigned/Unappropriated Amount | | 9790 | 1,667,921,962.28 | 0.00 | 1,667,921,962.28 | 253,664,164.41 | 0.00 | 253,664,164.41 | -84.8% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 187,171.06 | 0.00 |
| 5810 | Other Restricted Federal | 11,861,708.88 | 6,483,097.00 |
| 6019 | Student Support and Professional Development Discretionary Block Grant | 78,851,212.96 | 39,776,653.00 |
| 6211 | Literacy Coaches and Reading Specialists Grant Program | 53,206,394.73 | 15,654,616.00 |
| 6332 | CA Community Schools Partnership Act - Implementation Grant | 17,957,298.47 | 3,775,221.00 |
| 6383 | Golden State Pathways Program | 38,922,782.25 | 18,675,874.00 |
| 6500 | Special Education | 1,209,173.75 | 0.00 |
| 6547 | Special Education Early Intervention Preschool Grant | 7,812,925.79 | 0.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 76,589,134.93 | 72,939,009.00 |
| 7085 | Learning Communities for School Success Program | 703,771.52 | 0.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 161,403.12 | 0.00 |
| 7339 | Dual Enrollment Opportunities | 10,781,744.49 | 0.00 |
| 7399 | LCFF Equity Multiplier | 56,745,300.71 | 57,542,144.00 |
| 7810 | Other Restricted State | 6,875,657.71 | 0.00 |
| 9010 | Other Restricted Local | 115,050,628.61 | 70,218,246.00 |
| Total, Restricted Balance | | 476,916,308.98 | 285,064,860.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 40,083,701.51 | 38,641,921.00 | -3.6% |
| 5) TOTAL, REVENUES | | | 40,083,701.51 | 38,641,921.00 | -3.6% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 30,278,939.89 | 31,246,877.00 | 3.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,911,393.60 | 6,859,260.00 | -13.3% |
| 6) Capital Outlay | | 6000-6999 | 480,681.56 | 73,040.00 | -84.8% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 38,671,015.05 | 38,179,177.00 | -1.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,412,686.46 | 462,744.00 | -67.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,412,686.46 | 462,744.00 | -67.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 52,197,206.22 | 53,609,892.68 | 2.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 52,197,206.22 | 53,609,892.68 | 2.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 52,197,206.22 | 53,609,892.68 | 2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 53,609,892.68 | 54,072,636.68 | 0.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 4,880,742.20 | 4,880,742.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 48,729,150.48 | 49,191,894.68 | 0.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 37,258,808.16 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 13,194,849.03 | | |
| 3) Accounts Receivable | | 9200 | 181,391.30 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 4,880,742.20 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 49,559.89 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 55,565,350.58 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 1,955,457.90 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenues | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,955,457.90 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 53,609,892.68 | | |
| **REVENUES** | | | | | |
| Sale of Equipment and Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 40,083,701.51 | 38,641,921.00 | -3.6% |
| TOTAL, REVENUES | | | 40,083,701.51 | 38,641,921.00 | -3.6% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Materials and Supplies | | 4300 | 30,278,939.89 | 31,246,877.00 | 3.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 30,278,939.89 | 31,246,877.00 | 3.2% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 7,911,393.60 | 6,859,260.00 | -13.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,911,393.60 | 6,859,260.00 | -13.3% |
| **CAPITAL OUTLAY** | | | | | |
| Equipment | | 6400 | 480,681.56 | 73,040.00 | -84.8% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 480,681.56 | 73,040.00 | -84.8% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 38,671,015.05 | 38,179,177.00 | -1.3% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a- b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 40,083,701.51 | 38,641,921.00 | -3.6% |
| 5) TOTAL, REVENUES | | | 40,083,701.51 | 38,641,921.00 | -3.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 38,671,015.05 | 38,179,177.00 | -1.3% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 38,671,015.05 | 38,179,177.00 | -1.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,412,686.46 | 462,744.00 | -67.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,412,686.46 | 462,744.00 | -67.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 52,197,206.22 | 53,609,892.68 | 2.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 52,197,206.22 | 53,609,892.68 | 2.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 52,197,206.22 | 53,609,892.68 | 2.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 53,609,892.68 | 54,072,636.68 | 0.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 4,880,742.20 | 4,880,742.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 48,729,150.48 | 49,191,894.68 | 0.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 8210 | Student Activity Funds | 48,729,150.48 | 49,191,894.68 |
| Total, Restricted Balance | | 48,729,150.48 | 49,191,894.68 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 16,299,068.00 | 16,299,068.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 146,906,854.00 | 154,091,256.00 | 4.9% |
| 4) Other Local Revenue | | 8600-8799 | 3,910,232.75 | 3,374,475.00 | -13.7% |
| 5) TOTAL, REVENUES | | | 167,116,154.75 | 173,764,799.00 | 4.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 75,590,188.94 | 75,146,194.00 | -0.6% |
| 2) Classified Salaries | | 2000-2999 | 26,899,459.85 | 20,803,657.00 | -22.7% |
| 3) Employee Benefits | | 3000-3999 | 49,014,723.48 | 51,546,823.00 | 5.2% |
| 4) Books and Supplies | | 4000-4999 | 4,522,219.88 | 34,508,055.04 | 663.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 18,454,211.76 | 15,585,514.00 | -15.5% |
| 6) Capital Outlay | | 6000-6999 | 1,228,588.70 | 885,000.00 | -28.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 7,360,337.46 | 7,131,619.00 | -3.1% |
| 9) TOTAL, EXPENDITURES | | | 183,069,730.07 | 205,606,862.04 | 12.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (15,953,575.32) | (31,842,063.04) | 99.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (15,953,575.32) | (31,842,063.04) | 99.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 47,695,901.13 | 31,857,062.32 | -33.2% |
| b) Audit Adjustments | | 9793 | 114,736.51 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 47,810,637.64 | 31,857,062.32 | -33.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 47,810,637.64 | 31,857,062.32 | -33.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,857,062.32 | 14,999.28 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 15,000.00 | 15,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 21,607.02 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 17,802,516.26 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 14,017,939.04 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.72) | New |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 32,409,104.01 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (566,701.91) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 15,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 343,915.58 | | |
| 4) Due from Grantor Government | | 9290 | 557,177.26 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 21,607.02 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 32,780,101.96 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 923,039.64 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 923,039.64 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 31,857,062.32 | | |
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 1,262,025.00 | 1,262,025.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 15,037,043.00 | 15,037,043.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 16,299,068.00 | 16,299,068.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 133,510,861.00 | 140,400,058.00 | 5.2% |
| All Other State Revenue | All Other | 8590 | 13,395,993.00 | 13,691,198.00 | 2.2% |
| TOTAL, OTHER STATE REVENUE | | | 146,906,854.00 | 154,091,256.00 | 4.9% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 85,000.00 | 85,000.00 | 0.0% |
| Interest | | 8660 | 1,148,589.84 | 717,391.00 | -37.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 566,701.91 | 741,143.00 | 30.8% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 460,162.00 | 460,162.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 1,649,779.00 | 1,370,779.00 | -16.9% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,910,232.75 | 3,374,475.00 | -13.7% |
| TOTAL, REVENUES | | | 167,116,154.75 | 173,764,799.00 | 4.0% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 45,188,810.45 | 48,271,904.00 | 6.8% |
| Certificated Pupil Support Salaries | | 1200 | 3,948,705.57 | 3,999,270.00 | 1.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 25,950,599.70 | 22,875,020.00 | -11.9% |
| Other Certificated Salaries | | 1900 | 502,073.22 | 0.00 | -100.0% |
| TOTAL, CERTIFICATED SALARIES | | | 75,590,188.94 | 75,146,194.00 | -0.6% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 1,143,657.40 | 1,000,244.00 | -12.5% |
| Classified Support Salaries | | 2200 | 9,564,223.85 | 7,134,741.00 | -25.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 190,400.20 | 184,819.00 | -2.9% |
| Clerical, Technical and Office Salaries | | 2400 | 14,326,437.19 | 11,015,419.00 | -23.1% |
| Other Classified Salaries | | 2900 | 1,674,741.21 | 1,468,434.00 | -12.3% |
| TOTAL, CLASSIFIED SALARIES | | | 26,899,459.85 | 20,803,657.00 | -22.7% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 13,411,177.88 | 14,127,504.00 | 5.3% |
| PERS | | 3201-3202 | 7,537,122.73 | 5,788,299.00 | -23.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,346,138.03 | 2,842,405.00 | -15.1% |
| Health and Welfare Benefits | | 3401-3402 | 16,448,751.96 | 19,455,262.00 | 18.3% |
| Unemployment Insurance | | 3501-3502 | 51,178.11 | 66,792.00 | 30.5% |
| Workers' Compensation | | 3601-3602 | 1,785,857.31 | 1,556,300.00 | -12.9% |
| OPEB, Allocated | | 3701-3702 | 4,249,992.57 | 5,419,616.00 | 27.5% |
| OPEB, Active Employees | | 3751-3752 | 2,184,504.89 | 2,290,645.00 | 4.9% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 49,014,723.48 | 51,546,823.00 | 5.2% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,107,248.26 | 34,508,055.04 | 740.2% |
| Noncapitalized Equipment | | 4400 | 414,971.62 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,522,219.88 | 34,508,055.04 | 663.1% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 297,378.24 | 112,026.00 | -62.3% |
| Dues and Memberships | | 5300 | 44,932.54 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 3,581,887.50 | 3,332,500.00 | -7.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 710,485.94 | 204,264.00 | -71.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 5,788.35 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 13,194,948.27 | 11,260,224.00 | -14.7% |
| Communications | | 5900 | 618,790.92 | 676,500.00 | 9.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 18,454,211.76 | 15,585,514.00 | -15.5% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 8,970.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 949.04 | 0.00 | -100.0% |
| Equipment | | 6400 | 1,218,669.66 | 885,000.00 | -27.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,228,588.70 | 885,000.00 | -28.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 7,360,337.46 | 7,131,619.00 | -3.1% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 7,360,337.46 | 7,131,619.00 | -3.1% |
| TOTAL, EXPENDITURES | | | 183,069,730.07 | 205,606,862.04 | 12.3% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 16,299,068.00 | 16,299,068.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 146,906,854.00 | 154,091,256.00 | 4.9% |
| 4) Other Local Revenue | | 8600-8799 | 3,910,232.75 | 3,374,475.00 | -13.7% |
| 5) TOTAL, REVENUES | | | 167,116,154.75 | 173,764,799.00 | 4.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 69,401,959.42 | 112,248,453.04 | 61.7% |
| 2) Instruction - Related Services | 2000-2999 | | 74,485,995.31 | 58,398,140.00 | -21.6% |
| 3) Pupil Services | 3000-3999 | | 6,122,020.10 | 6,469,497.00 | 5.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 7,360,337.46 | 7,131,619.00 | -3.1% |
| 8) Plant Services | 8000-8999 | | 25,699,417.78 | 21,359,153.00 | -16.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 183,069,730.07 | 205,606,862.04 | 12.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (15,953,575.32) | (31,842,063.04) | 99.6% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (15,953,575.32) | (31,842,063.04) | 99.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 47,695,901.13 | 31,857,062.32 | -33.2% |
| b) Audit Adjustments | | 9793 | 114,736.51 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 47,810,637.64 | 31,857,062.32 | -33.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 47,810,637.64 | 31,857,062.32 | -33.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 31,857,062.32 | 14,999.28 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 15,000.00 | 15,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 21,607.02 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 17,802,516.26 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 14,017,939.04 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.72) | New |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 6371 | CalWORKs for ROCP or Adult Education | 3,741,773.00 | 0.00 |
| 6391 | Adult Education Program | 1,649,096.55 | 0.00 |
| 7810 | Other Restricted State | 12,411,646.71 | 0.00 |
| Total, Restricted Balance | | 17,802,516.26 | 0.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 8,072,664.00 | 8,188,813.00 | 1.4% |
| 3) Other State Revenue | | 8300-8599 | 293,908,072.71 | 225,976,288.00 | -23.1% |
| 4) Other Local Revenue | | 8600-8799 | 4,775,577.72 | 175,121.00 | -96.3% |
| 5) TOTAL, REVENUES | | | 306,756,314.43 | 234,340,222.00 | -23.6% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 73,231,625.99 | 65,562,193.00 | -10.5% |
| 2) Classified Salaries | | 2000-2999 | 91,037,033.24 | 77,408,924.00 | -15.0% |
| 3) Employee Benefits | | 3000-3999 | 97,564,896.48 | 91,630,572.00 | -6.1% |
| 4) Books and Supplies | | 4000-4999 | 17,365,663.88 | 71,540,895.03 | 312.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 10,275,617.50 | 4,724,392.00 | -54.0% |
| 6) Capital Outlay | | 6000-6999 | 470,186.49 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 24,056,855.73 | 23,456,764.00 | -2.5% |
| 9) TOTAL, EXPENDITURES | | | 314,001,879.31 | 334,323,740.03 | 6.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (7,245,564.88) | (99,983,518.03) | 1,279.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (7,245,564.88) | (99,983,518.03) | 1,279.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 107,557,043.08 | 100,024,005.82 | -7.0% |
| b) Audit Adjustments | | 9793 | (287,472.38) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 107,269,570.70 | 100,024,005.82 | -6.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 107,269,570.70 | 100,024,005.82 | -6.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 100,024,005.82 | 40,487.79 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 1,757,078.19 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 89,160,318.79 | 0.39 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 9,106,608.84 | 40,488.00 | -99.6% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.60) | New |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 103,732,531.76 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (2,235,678.38) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 25,339,487.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 1,757,078.19 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 128,593,418.57 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 28,569,412.75 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 28,569,412.75 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 100,024,005.82 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 8,072,664.00 | 8,188,813.00 | 1.4% |
| TOTAL, FEDERAL REVENUE | | | 8,072,664.00 | 8,188,813.00 | 1.4% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 269,935,835.00 | 225,221,970.00 | -16.6% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 23,972,237.71 | 754,318.00 | -96.9% |
| TOTAL, OTHER STATE REVENUE | | | 293,908,072.71 | 225,976,288.00 | -23.1% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 3,340,187.52 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 694,125.61 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 718,857.00 | 120,000.00 | -83.3% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 22,407.59 | 55,121.00 | 146.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,775,577.72 | 175,121.00 | -96.3% |
| TOTAL, REVENUES | | | 306,756,314.43 | 234,340,222.00 | -23.6% |
| **CERTIFICATED SALARIES** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Certificated Teachers' Salaries | | 1100 | 55,362,325.32 | 47,670,135.00 | -13.9% |
| Certificated Pupil Support Salaries | | 1200 | 1,667,105.79 | 1,934,629.00 | 16.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 15,984,901.38 | 15,853,778.00 | -0.8% |
| Other Certificated Salaries | | 1900 | 217,293.50 | 103,651.00 | -52.3% |
| TOTAL, CERTIFICATED SALARIES | | | 73,231,625.99 | 65,562,193.00 | -10.5% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 70,321,265.12 | 58,987,406.00 | -16.1% |
| Classified Support Salaries | | 2200 | 12,779,963.62 | 10,062,375.00 | -21.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 7,893,976.94 | 8,249,444.00 | 4.5% |
| Other Classified Salaries | | 2900 | 41,827.56 | 109,699.00 | 162.3% |
| TOTAL, CLASSIFIED SALARIES | | | 91,037,033.24 | 77,408,924.00 | -15.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 14,074,631.17 | 12,522,856.00 | -11.0% |
| PERS | | 3201-3202 | 22,358,489.68 | 18,619,245.00 | -16.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 8,291,817.93 | 6,708,243.00 | -19.1% |
| Health and Welfare Benefits | | 3401-3402 | 37,061,552.51 | 36,885,479.00 | -0.5% |
| Unemployment Insurance | | 3501-3502 | 81,821.83 | 73,294.00 | -10.4% |
| Workers' Compensation | | 3601-3602 | 2,837,069.41 | 2,319,124.00 | -18.3% |
| OPEB, Allocated | | 3701-3702 | 9,926,219.65 | 10,169,220.00 | 2.4% |
| OPEB, Active Employees | | 3751-3752 | 2,933,294.30 | 4,333,111.00 | 47.7% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 97,564,896.48 | 91,630,572.00 | -6.1% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 17,342,844.76 | 71,540,895.03 | 312.5% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 22,819.12 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 17,365,663.88 | 71,540,895.03 | 312.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 117,033.69 | 87,625.00 | -25.1% |
| Dues and Memberships | | 5300 | 7,854.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 5,078,109.49 | 2,721,098.00 | -46.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 401,689.37 | 98,454.00 | -75.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,133,880.95 | 274,535.00 | -91.2% |
| Communications | | 5900 | 1,537,050.00 | 1,542,680.00 | 0.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 10,275,617.50 | 4,724,392.00 | -54.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 436,466.08 | 0.00 | -100.0% |
| Equipment | | 6400 | 33,720.41 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 470,186.49 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 24,056,855.73 | 23,456,764.00 | -2.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 24,056,855.73 | 23,456,764.00 | -2.5% |
| TOTAL, EXPENDITURES | | | 314,001,879.31 | 334,323,740.03 | 6.5% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 8,072,664.00 | 8,188,813.00 | 1.4% |
| 3) Other State Revenue | | 8300-8599 | 293,908,072.71 | 225,976,288.00 | -23.1% |
| 4) Other Local Revenue | | 8600-8799 | 4,775,577.72 | 175,121.00 | -96.3% |
| 5) TOTAL, REVENUES | | | 306,756,314.43 | 234,340,222.00 | -23.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 212,894,510.96 | 195,453,654.03 | -8.2% |
| 2) Instruction - Related Services | 2000-2999 | | 42,605,500.90 | 89,462,053.00 | 110.0% |
| 3) Pupil Services | 3000-3999 | | 2,404,962.70 | 2,771,454.00 | 15.2% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 24,056,855.73 | 23,456,764.00 | -2.5% |
| 8) Plant Services | 8000-8999 | | 32,040,049.02 | 23,179,815.00 | -27.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 314,001,879.31 | 334,323,740.03 | 6.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (7,245,564.88) | (99,983,518.03) | 1,279.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (7,245,564.88) | (99,983,518.03) | 1,279.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 107,557,043.08 | 100,024,005.82 | -7.0% |
| b) Audit Adjustments | | 9793 | (287,472.38) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 107,269,570.70 | 100,024,005.82 | -6.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 107,269,570.70 | 100,024,005.82 | -6.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 100,024,005.82 | 40,487.79 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 1,757,078.19 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 89,160,318.79 | 0.39 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 9,106,608.84 | 40,488.00 | -99.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.60) | New |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 6160 | Child Care and Development Programs Administered by California Department of Social Services (State Funds) | 1,935,740.40 | 0.00 |
| 7810 | Other Restricted State | 87,224,578.39 | .39 |
| Total, Restricted Balance | | 89,160,318.79 | .39 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 396,109,354.77 | 386,219,711.00 | -2.5% |
| 3) Other State Revenue | | 8300-8599 | 109,151,670.25 | 108,035,451.00 | -1.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,414,583.12 | 9,287,029.00 | -18.6% |
| 5) TOTAL, REVENUES | | | 516,675,608.14 | 503,542,191.00 | -2.5% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 181,860,891.91 | 197,581,345.00 | 8.6% |
| 3) Employee Benefits | | 3000-3999 | 150,291,843.38 | 169,994,241.00 | 13.1% |
| 4) Books and Supplies | | 4000-4999 | 186,795,969.86 | 186,893,867.00 | 0.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,174,510.24 | 2,906,342.00 | -8.4% |
| 6) Capital Outlay | | 6000-6999 | 1,565,804.00 | 2,569,030.00 | 64.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 21,189,203.52 | 24,111,297.00 | 13.8% |
| 9) TOTAL, EXPENDITURES | | | 544,878,222.91 | 584,056,122.00 | 7.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (28,202,614.77) | (80,513,931.00) | 185.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 400,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 400,000.00 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (27,802,614.77) | (80,513,931.00) | 189.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 273,829,999.24 | 246,310,094.93 | -10.0% |
| b) Audit Adjustments | | 9793 | 282,710.46 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 274,112,709.70 | 246,310,094.93 | -10.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 274,112,709.70 | 246,310,094.93 | -10.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 246,310,094.93 | 165,796,163.93 | -32.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 12,110,285.00 | 12,110,285.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 234,199,809.93 | 153,685,879.80 | -34.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.87) | New |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 164,826,110.96 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (3,648,147.39) | | |
| b) in Banks | | 9120 | (33,682.84) | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 26,154.38 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 5,012,181.36 | | |
| 4) Due from Grantor Government | | 9290 | 79,256,323.67 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 12,110,285.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 257,549,225.14 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 10,316,666.37 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 922,463.84 | | |
| 6) TOTAL, LIABILITIES | | | 11,239,130.21 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 246,310,094.93 | | |
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 373,649,913.02 | 366,333,441.00 | -2.0% |
| Donated Food Commodities | | 8221 | 22,396,704.75 | 19,886,270.00 | -11.2% |
| All Other Federal Revenue | | 8290 | 62,737.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 396,109,354.77 | 386,219,711.00 | -2.5% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 109,151,670.25 | 108,035,451.00 | -1.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 109,151,670.25 | 108,035,451.00 | -1.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 1,901,155.24 | 1,879,465.00 | -1.1% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 7,413,040.83 | 7,348,918.00 | -0.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 1,557,597.39 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 542,789.66 | 58,646.00 | -89.2% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,414,583.12 | 9,287,029.00 | -18.6% |
| TOTAL, REVENUES | | | 516,675,608.14 | 503,542,191.00 | -2.5% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 172,387,349.10 | 177,521,635.00 | 3.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 600,306.42 | 552,347.00 | -8.0% |
| Clerical, Technical and Office Salaries | | 2400 | 8,870,999.09 | 19,488,425.00 | 119.7% |
| Other Classified Salaries | | 2900 | 2,237.30 | 18,938.00 | 746.5% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, CLASSIFIED SALARIES | | | 181,860,891.91 | 197,581,345.00 | 8.6% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 48,464,446.19 | 52,174,988.00 | 7.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 14,070,557.44 | 15,117,994.00 | 7.4% |
| Health and Welfare Benefits | | 3401-3402 | 63,955,744.81 | 71,704,284.00 | 12.1% |
| Unemployment Insurance | | 3501-3502 | 91,022.95 | 100,174.00 | 10.1% |
| Workers' Compensation | | 3601-3602 | 3,170,458.25 | 3,204,755.00 | 1.1% |
| OPEB, Allocated | | 3701-3702 | 16,963,920.08 | 19,310,772.00 | 13.8% |
| OPEB, Active Employees | | 3751-3752 | 3,575,693.66 | 8,381,274.00 | 134.4% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 150,291,843.38 | 169,994,241.00 | 13.1% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,492,930.39 | 6,718,009.00 | 3.5% |
| Noncapitalized Equipment | | 4400 | 424,908.09 | 440,787.00 | 3.7% |
| Food | | 4700 | 179,878,131.38 | 179,735,071.00 | -0.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 186,795,969.86 | 186,893,867.00 | 0.1% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 705,746.83 | 941,144.00 | 33.4% |
| Dues and Memberships | | 5300 | 19,000.00 | 19,714.00 | 3.8% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 474,905.00 | 482,865.00 | 1.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 171,198.04 | 170,502.00 | -0.4% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,705,025.37 | 1,189,773.00 | -30.2% |
| Communications | | 5900 | 98,635.00 | 102,344.00 | 3.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,174,510.24 | 2,906,342.00 | -8.4% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,565,804.00 | 2,569,030.00 | 64.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,565,804.00 | 2,569,030.00 | 64.1% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 21,189,203.52 | 24,111,297.00 | 13.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 21,189,203.52 | 24,111,297.00 | 13.8% |
| TOTAL, EXPENDITURES | | | 544,878,222.91 | 584,056,122.00 | 7.2% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund | | 8916 | 400,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 400,000.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 400,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 396,109,354.77 | 386,219,711.00 | -2.5% |
| 3) Other State Revenue | | 8300-8599 | 109,151,670.25 | 108,035,451.00 | -1.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,414,583.12 | 9,287,029.00 | -18.6% |
| 5) TOTAL, REVENUES | | | 516,675,608.14 | 503,542,191.00 | -2.5% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 512,631,534.45 | 556,043,823.00 | 8.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 21,189,203.52 | 24,111,297.00 | 13.8% |
| 8) Plant Services | 8000-8999 | | 11,057,484.94 | 3,901,002.00 | -64.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 544,878,222.91 | 584,056,122.00 | 7.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (28,202,614.77) | (80,513,931.00) | 185.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 400,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 400,000.00 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (27,802,614.77) | (80,513,931.00) | 189.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 273,829,999.24 | 246,310,094.93 | -10.0% |
| b) Audit Adjustments | | 9793 | 282,710.46 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 274,112,709.70 | 246,310,094.93 | -10.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 274,112,709.70 | 246,310,094.93 | -10.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 246,310,094.93 | 165,796,163.93 | -32.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 12,110,285.00 | 12,110,285.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 234,199,809.93 | 153,685,879.80 | -34.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (0.87) | New |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 216,716,078.52 | 153,685,879.52 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 12,753,084.28 | .28 |
| 5330 | Child Nutrition: Summer Food Service Program Operations | 4,653,624.63 | 0.00 |
| 7810 | Other Restricted State | 77,022.50 | 0.00 |
| Total, Restricted Balance | | 234,199,809.93 | 153,685,879.80 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,437,707.18 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 12,437,707.18 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 12,437,707.18 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 92,624,759.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | (92,624,759.00) | New |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 12,437,707.18 | (92,624,759.00) | -844.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 577,007,955.30 | 590,254,758.31 | 2.3% |
| b) Audit Adjustments | | 9793 | 809,095.83 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 577,817,051.13 | 590,254,758.31 | 2.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 577,817,051.13 | 590,254,758.31 | 2.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 590,254,758.31 | 497,629,999.31 | -15.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 590,254,758.31 | 497,629,999.31 | -15.7% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 602,842,101.39 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (12,587,343.08) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 590,254,758.31 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| (G10 + H2) - (I6 + J2) | | | 590,254,758.31 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,317,101.39 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 2,120,605.79 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,437,707.18 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 12,437,707.18 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 92,624,759.00 | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 92,624,759.00 | New |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | (92,624,759.00) | New |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,437,707.18 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 12,437,707.18 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 12,437,707.18 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 92,624,759.00 | New |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | (92,624,759.00) | New |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 12,437,707.18 | (92,624,759.00) | -844.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 577,007,955.30 | 590,254,758.31 | 2.3% |
| b) Audit Adjustments | | 9793 | 809,095.83 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 577,817,051.13 | 590,254,758.31 | 2.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 577,817,051.13 | 590,254,758.31 | 2.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 590,254,758.31 | 497,629,999.31 | -15.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 590,254,758.31 | 497,629,999.31 | -15.7% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 68,089,275.00 | 36,159,214.00 | -46.9% |
| 5) TOTAL, REVENUES | | | 68,089,275.00 | 36,159,214.00 | -46.9% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 59,611,794.00 | 172,542,976.00 | 189.4% |
| 3) Employee Benefits | | 3000-3999 | 32,502,531.00 | 92,205,298.00 | 183.7% |
| 4) Books and Supplies | | 4000-4999 | 3,607,593.19 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 40,947,955.26 | 6,697,965.00 | -83.6% |
| 6) Capital Outlay | | 6000-6999 | 1,220,937,109.00 | 3,105,970,527.00 | 154.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,357,606,982.45 | 3,377,416,766.00 | 148.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,289,517,707.45) | (3,341,257,552.00) | 159.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 224,676,428.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 73,192,259.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 650,000,000.00 | 4,270,000,000.00 | 556.9% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 801,484,169.00 | 4,270,000,000.00 | 432.8% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (488,033,538.45) | 928,742,448.00 | -290.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,666,659,274.16 | 1,182,525,650.00 | -29.0% |
| b) Audit Adjustments | | 9793 | 3,899,914.29 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,670,559,188.45 | 1,182,525,650.00 | -29.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,670,559,188.45 | 1,182,525,650.00 | -29.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,182,525,650.00 | 2,111,268,098.00 | 78.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 500,000.00 | 500,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,180,510,325.00 | 2,110,768,098.00 | 78.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,515,325.00 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,377,210,722.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (23,135,273.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 500,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 8,522,954.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,363,098,403.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 180,572,753.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 180,572,753.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 1,182,525,650.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 806,022.00 | 1,350,000.00 | 67.5% |
| Interest | | 8660 | 44,775,474.00 | 34,809,214.00 | -22.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 23,614,065.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | (1,106,286.00) | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 68,089,275.00 | 36,159,214.00 | -46.9% |
| TOTAL, REVENUES | | | 68,089,275.00 | 36,159,214.00 | -46.9% |
| **CLASSIFIED SALARIES** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Support Salaries | | 2200 | 9,377,259.00 | 81,770,357.00 | 772.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 8,785,371.00 | 15,821,721.00 | 80.1% |
| Clerical, Technical and Office Salaries | | 2400 | 41,447,893.00 | 74,950,898.00 | 80.8% |
| Other Classified Salaries | | 2900 | 1,271.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 59,611,794.00 | 172,542,976.00 | 189.4% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 18,085.00 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 15,417,928.00 | 45,631,551.00 | 196.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,387,804.00 | 13,200,466.00 | 200.8% |
| Health and Welfare Benefits | | 3401-3402 | 7,524,854.00 | 23,919,084.00 | 217.9% |
| Unemployment Insurance | | 3501-3502 | 30,437.00 | 86,993.00 | 185.8% |
| Workers' Compensation | | 3601-3602 | 1,047,175.00 | 2,798,635.00 | 167.3% |
| OPEB, Allocated | | 3701-3702 | 2,319,923.00 | 3,997,796.00 | 72.3% |
| OPEB, Active Employees | | 3751-3752 | 1,756,325.00 | 2,570,773.00 | 46.4% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 32,502,531.00 | 92,205,298.00 | 183.7% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 3,435,092.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 172,501.19 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,607,593.19 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 226,265.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 973.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 38,248.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 40,598,357.26 | 6,697,965.00 | -83.5% |
| Communications | | 5900 | 84,112.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 40,947,955.26 | 6,697,965.00 | -83.6% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 9,870.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 11,535,430.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,206,112,131.00 | 3,105,970,527.00 | 157.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 3,279,678.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 1,220,937,109.00 | 3,105,970,527.00 | 154.4% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,357,606,982.45 | 3,377,416,766.00 | 148.8% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 224,676,428.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 224,676,428.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 51,825,718.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 21,366,541.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 73,192,259.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 650,000,000.00 | 4,270,000,000.00 | 556.9% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 650,000,000.00 | 4,270,000,000.00 | 556.9% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 801,484,169.00 | 4,270,000,000.00 | 432.8% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 68,089,275.00 | 36,159,214.00 | -46.9% |
| 5) TOTAL, REVENUES | | | 68,089,275.00 | 36,159,214.00 | -46.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 1,357,475,941.45 | 3,377,416,766.00 | 148.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 131,041.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 1,357,606,982.45 | 3,377,416,766.00 | 148.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (1,289,517,707.45) | (3,341,257,552.00) | 159.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 224,676,428.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 73,192,259.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 650,000,000.00 | 4,270,000,000.00 | 556.9% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 801,484,169.00 | 4,270,000,000.00 | 432.8% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (488,033,538.45) | 928,742,448.00 | -290.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,666,659,274.16 | 1,182,525,650.00 | -29.0% |
| b) Audit Adjustments | | 9793 | 3,899,914.29 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,670,559,188.45 | 1,182,525,650.00 | -29.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,670,559,188.45 | 1,182,525,650.00 | -29.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,182,525,650.00 | 2,111,268,098.00 | 78.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 500,000.00 | 500,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,180,510,325.00 | 2,110,768,098.00 | 78.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,515,325.00 | 0.00 | -100.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,180,510,325.00 | 2,110,768,098.00 |
| Total, Restricted Balance | | 1,180,510,325.00 | 2,110,768,098.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 90,827,293.00 | 92,921,000.00 | 2.3% |
| 5) TOTAL, REVENUES | | | 90,827,293.00 | 92,921,000.00 | 2.3% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 620,112.00 | 739,058.00 | 19.2% |
| 3) Employee Benefits | | 3000-3999 | 352,279.00 | 343,927.00 | -2.4% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 79,925.00 | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 827,643.33 | 31,509,336.00 | 3,707.1% |
| 6) Capital Outlay | | 6000-6999 | 6,000,444.00 | 82,873,904.00 | 1,281.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 7,800,478.33 | 115,546,150.00 | 1,381.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 83,026,814.67 | (22,625,150.00) | -127.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 110,040,092.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (110,040,092.00) | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (27,013,277.33) | (22,625,150.00) | -16.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 97,103,365.47 | 70,215,357.00 | -27.7% |
| b) Audit Adjustments | | 9793 | 125,268.86 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 97,228,634.33 | 70,215,357.00 | -27.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 97,228,634.33 | 70,215,357.00 | -27.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 70,215,357.00 | 47,590,207.00 | -32.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 70,215,357.00 | 47,590,207.00 | -32.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 66,205,763.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (1,341,168.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 7,358,727.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 72,223,322.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 2,007,965.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 2,007,965.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 70,215,357.00 | | |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,588,002.00 | 2,931,000.00 | 13.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 937,613.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 87,301,678.00 | 89,990,000.00 | 3.1% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 90,827,293.00 | 92,921,000.00 | 2.3% |
| TOTAL, REVENUES | | | 90,827,293.00 | 92,921,000.00 | 2.3% |
| **CERTIFICATED SALARIES** | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Support Salaries | | 2200 | 4,041.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 115,317.00 | 114,802.00 | -0.4% |
| Clerical, Technical and Office Salaries | | 2400 | 500,754.00 | 618,143.00 | 23.4% |
| Other Classified Salaries | | 2900 | 0.00 | 6,113.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 620,112.00 | 739,058.00 | 19.2% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 164,855.00 | 193,503.00 | 17.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 46,016.00 | 56,402.00 | 22.6% |
| Health and Welfare Benefits | | 3401-3402 | 93,405.60 | 58,256.00 | -37.6% |
| Unemployment Insurance | | 3501-3502 | 310.00 | 376.00 | 21.3% |
| Workers' Compensation | | 3601-3602 | 10,790.00 | 11,987.00 | 11.1% |
| OPEB, Allocated | | 3701-3702 | 27,023.40 | 16,517.00 | -38.9% |
| OPEB, Active Employees | | 3751-3752 | 9,879.00 | 6,886.00 | -30.3% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 352,279.00 | 343,927.00 | -2.4% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 79,925.00 | New |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 79,925.00 | New |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 21.33 | 1,300.00 | 5,994.7% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 252,690.00 | New |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 827,442.00 | 31,254,946.00 | 3,677.3% |
| Communications | | 5900 | 180.00 | 400.00 | 122.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 827,643.33 | 31,509,336.00 | 3,707.1% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 6,000,444.00 | 82,862,260.00 | 1,280.9% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 11,644.00 | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 6,000,444.00 | 82,873,904.00 | 1,281.1% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 7,800,478.33 | 115,546,150.00 | 1,381.3% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 110,040,092.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 110,040,092.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (110,040,092.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 90,827,293.00 | 92,921,000.00 | 2.3% |
| 5) TOTAL, REVENUES | | | 90,827,293.00 | 92,921,000.00 | 2.3% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,787,845.00 | 2,634,141.00 | 47.3% |
| 8) Plant Services | 8000-8999 | | 6,012,633.33 | 112,912,009.00 | 1,777.9% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 7,800,478.33 | 115,546,150.00 | 1,381.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 83,026,814.67 | (22,625,150.00) | -127.3% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 110,040,092.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (110,040,092.00) | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (27,013,277.33) | (22,625,150.00) | -16.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 97,103,365.47 | 70,215,357.00 | -27.7% |
| b) Audit Adjustments | | 9793 | 125,268.86 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 97,228,634.33 | 70,215,357.00 | -27.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 97,228,634.33 | 70,215,357.00 | -27.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 70,215,357.00 | 47,590,207.00 | -32.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 70,215,357.00 | 47,590,207.00 | -32.2% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 70,215,357.00 | 47,590,207.00 |
| Total, Restricted Balance | | 70,215,357.00 | 47,590,207.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 205,899,774.00 | 373,116,311.00 | 81.2% |
| 4) Other Local Revenue | | 8600-8799 | 640,087.00 | 2,596,200.00 | 305.6% |
| 5) TOTAL, REVENUES | | | 206,539,861.00 | 375,712,511.00 | 81.9% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 35,001,140.55 | 239,915,837.00 | 585.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 35,001,140.55 | 239,915,837.00 | 585.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 171,538,720.45 | 135,796,674.00 | -20.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 51,825,718.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 112,279,192.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (60,453,474.00) | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 111,085,246.45 | 135,796,674.00 | 22.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,008,912.46 | 143,139,330.00 | 347.2% |
| b) Audit Adjustments | | 9793 | 45,171.09 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 32,054,083.55 | 143,139,330.00 | 346.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 32,054,083.55 | 143,139,330.00 | 346.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 143,139,330.00 | 278,936,004.00 | 94.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 143,139,330.00 | 278,936,004.00 | 94.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 146,370,355.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (2,974,888.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 944,483.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 144,339,950.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 1,200,620.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 1,200,620.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 143,139,330.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 205,899,774.00 | 373,116,311.00 | 81.2% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 205,899,774.00 | 373,116,311.00 | 81.2% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,793,844.00 | 2,596,200.00 | -7.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (2,153,757.00) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 640,087.00 | 2,596,200.00 | 305.6% |
| TOTAL, REVENUES | | | 206,539,861.00 | 375,712,511.00 | 81.9% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 35,001,140.55 | 239,915,837.00 | 585.5% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 35,001,140.55 | 239,915,837.00 | 585.5% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 35,001,140.55 | 239,915,837.00 | 585.5% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds | | 8913 | 49,134,166.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 2,691,552.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 51,825,718.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 112,279,192.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 112,279,192.00 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (60,453,474.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 205,899,774.00 | 373,116,311.00 | 81.2% |
| 4) Other Local Revenue | | 8600-8799 | 640,087.00 | 2,596,200.00 | 305.6% |
| 5) TOTAL, REVENUES | | | 206,539,861.00 | 375,712,511.00 | 81.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 35,001,140.55 | 239,915,837.00 | 585.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 35,001,140.55 | 239,915,837.00 | 585.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 171,538,720.45 | 135,796,674.00 | -20.8% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 51,825,718.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 112,279,192.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (60,453,474.00) | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 111,085,246.45 | 135,796,674.00 | 22.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 32,008,912.46 | 143,139,330.00 | 347.2% |
| b) Audit Adjustments | | 9793 | 45,171.09 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 32,054,083.55 | 143,139,330.00 | 346.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 32,054,083.55 | 143,139,330.00 | 346.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 143,139,330.00 | 278,936,004.00 | 94.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 143,139,330.00 | 278,936,004.00 | 94.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 143,139,330.00 | 278,936,004.00 |
| Total, Restricted Balance | | 143,139,330.00 | 278,936,004.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 780,144.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 134,642.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 99,775,482.90 | 100,076,816.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 100,690,268.90 | 100,076,816.00 | -0.6% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 537,347.00 | 619,159.00 | 15.2% |
| 3) Employee Benefits | | 3000-3999 | 225,273.00 | 296,479.00 | 31.6% |
| 4) Books and Supplies | | 4000-4999 | 22,882.00 | 186,468.00 | 714.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 980,261.00 | 15,883,403.00 | 1,520.3% |
| 6) Capital Outlay | | 6000-6999 | 94,862,319.00 | 322,860,670.00 | 240.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 40,209.00 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 96,668,291.00 | 339,846,179.00 | 251.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 4,021,977.90 | (239,769,363.00) | -6,061.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 119,693.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 32,018,547.00 | 30,000,000.00 | -6.3% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (31,898,854.00) | (30,000,000.00) | -6.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (27,876,876.10) | (269,769,363.00) | 867.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 545,494,979.12 | 522,056,887.00 | -4.3% |
| b) Audit Adjustments | | 9793 | 4,438,783.98 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 549,933,763.10 | 522,056,887.00 | -5.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 549,933,763.10 | 522,056,887.00 | -5.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 522,056,887.00 | 252,287,524.00 | -51.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 6,093,027.00 | 6,093,027.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 515,631,431.00 | 245,988,289.00 | -52.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 332,429.00 | 206,208.00 | -38.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 337,649,952.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (6,465,599.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 209,722,271.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 2,963,517.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 6,093,027.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 2,046,757.00 | | |
| 10) TOTAL, ASSETS | | | 552,009,925.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 27,906,281.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 27,906,281.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 2,046,757.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 2,046,757.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 522,056,887.00 | | |
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 540,595.00 | 0.00 | -100.0% |
| All Other Federal Revenue | | 8290 | 239,549.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 780,144.00 | 0.00 | -100.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 134,642.00 | 0.00 | -100.0% |
| TOTAL, OTHER STATE REVENUE | | | 134,642.00 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 66,287,068.00 | 68,329,000.00 | 3.1% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 67,616.00 | New |
| Interest | | 8660 | 17,777,832.00 | 15,950,200.00 | -10.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (22,930.10) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 15,733,513.00 | 15,730,000.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 99,775,482.90 | 100,076,816.00 | 0.3% |
| TOTAL, REVENUES | | | 100,690,268.90 | 100,076,816.00 | -0.6% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 75,291.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 112,926.00 | 85,364.00 | -24.4% |
| Clerical, Technical and Office Salaries | | 2400 | 349,130.00 | 533,795.00 | 52.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 537,347.00 | 619,159.00 | 15.2% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 81,131.00 | 163,462.00 | 101.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 24,903.00 | 47,375.00 | 90.2% |
| Health and Welfare Benefits | | 3401-3402 | 95,579.00 | 38,824.00 | -59.4% |
| Unemployment Insurance | | 3501-3502 | 168.00 | 315.00 | 87.5% |
| Workers' Compensation | | 3601-3602 | 5,911.00 | 29,932.00 | 406.4% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| OPEB, Allocated | | 3701-3702 | 12,703.00 | 11,025.00 | -13.2% |
| OPEB, Active Employees | | 3751-3752 | 4,878.00 | 5,546.00 | 13.7% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 225,273.00 | 296,479.00 | 31.6% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 22,882.00 | 186,468.00 | 714.9% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 22,882.00 | 186,468.00 | 714.9% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 605.00 | 0.00 | -100.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 979,656.00 | 15,883,403.00 | 1,521.3% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 980,261.00 | 15,883,403.00 | 1,520.3% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 3,497.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 31,980,240.00 | 322,860,670.00 | 909.6% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 62,878,582.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 94,862,319.00 | 322,860,670.00 | 240.3% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 40,209.00 | 0.00 | -100.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 40,209.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 96,668,291.00 | 339,846,179.00 | 251.6% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 119,693.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 119,693.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund/CSSF | | 7612 | 30,000,000.00 | 30,000,000.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 2,018,547.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 32,018,547.00 | 30,000,000.00 | -6.3% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (31,898,854.00) | (30,000,000.00) | -6.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 780,144.00 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 134,642.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 99,775,482.90 | 100,076,816.00 | 0.3% |
| 5) TOTAL, REVENUES | | | 100,690,268.90 | 100,076,816.00 | -0.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 96,628,082.00 | 339,846,179.00 | 251.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 40,209.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 96,668,291.00 | 339,846,179.00 | 251.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 4,021,977.90 | (239,769,363.00) | -6,061.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 119,693.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 32,018,547.00 | 30,000,000.00 | -6.3% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (31,898,854.00) | (30,000,000.00) | -6.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (27,876,876.10) | (269,769,363.00) | 867.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 545,494,979.12 | 522,056,887.00 | -4.3% |
| b) Audit Adjustments | | 9793 | 4,438,783.98 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 549,933,763.10 | 522,056,887.00 | -5.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 549,933,763.10 | 522,056,887.00 | -5.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 522,056,887.00 | 252,287,524.00 | -51.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 6,093,027.00 | 6,093,027.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 515,631,431.00 | 245,988,289.00 | -52.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 332,429.00 | 206,208.00 | -38.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 5650 | FEMA Public Assistance Funds | 91,816.00 | 0.00 |
| 7710 | State School Facilities Projects | 12,524,117.00 | 0.00 |
| 7810 | Other Restricted State | 1,940,135.00 | 0.00 |
| 9010 | Other Restricted Local | 501,075,363.00 | 245,988,289.00 |
| Total, Restricted Balance | | 515,631,431.00 | 245,988,289.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 69,548,528.96 | 69,548,529.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,163,193,304.68 | 1,163,705,195.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,232,741,833.64 | 1,233,253,724.00 | 0.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,513,323,361.96 | 1,513,323,362.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,513,323,361.96 | 1,513,323,362.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (280,581,528.32) | (280,069,638.00) | -0.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (280,581,528.32) | (280,069,638.00) | -0.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,744,949,445.62 | 1,466,170,348.65 | -16.0% |
| b) Audit Adjustments | | 9793 | 1,802,431.35 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,746,751,876.97 | 1,466,170,348.65 | -16.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,746,751,876.97 | 1,466,170,348.65 | -16.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,466,170,348.65 | 1,186,100,710.65 | -19.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,466,170,348.65 | 1,186,100,710.65 | -19.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,039,904,103.60 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (33,276,931.32) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 461,235,000.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 141,286,074.64 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,609,148,246.92 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 142,977,898.27 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 142,977,898.27 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 1,466,170,348.65 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 69,548,528.96 | 69,548,529.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 69,548,528.96 | 69,548,529.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 1,088,262,288.00 | 1,088,262,288.00 | 0.0% |
| Unsecured Roll | | 8612 | 38,640,741.00 | 38,640,741.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 13,001,771.00 | 13,001,771.00 | 0.0% |
| Supplemental Taxes | | 8614 | 11,257,882.00 | 11,257,882.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 12,542,513.00 | 12,542,513.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | (511,890.32) | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,163,193,304.68 | 1,163,705,195.00 | 0.0% |
| TOTAL, REVENUES | | | 1,232,741,833.64 | 1,233,253,724.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 932,280,000.00 | 932,280,000.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 581,043,361.96 | 581,043,362.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,513,323,361.96 | 1,513,323,362.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,513,323,361.96 | 1,513,323,362.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 69,548,528.96 | 69,548,529.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,163,193,304.68 | 1,163,705,195.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,232,741,833.64 | 1,233,253,724.00 | 0.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,513,323,361.96 | 1,513,323,362.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,513,323,361.96 | 1,513,323,362.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (280,581,528.32) | (280,069,638.00) | -0.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (280,581,528.32) | (280,069,638.00) | -0.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,744,949,445.62 | 1,466,170,348.65 | -16.0% |
| b) Audit Adjustments | | 9793 | 1,802,431.35 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,746,751,876.97 | 1,466,170,348.65 | -16.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,746,751,876.97 | 1,466,170,348.65 | -16.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,466,170,348.65 | 1,186,100,710.65 | -19.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,466,170,348.65 | 1,186,100,710.65 | -19.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,466,170,348.65 | 1,186,100,710.65 |
| Total, Restricted Balance | | 1,466,170,348.65 | 1,186,100,710.65 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,085.20 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 12,085.20 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 12,085.20 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 12,085.20 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 451,246.87 | 469,193.00 | 4.0% |
| b) Audit Adjustments | | 9793 | 5,860.93 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 457,107.80 | 469,193.00 | 2.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 457,107.80 | 469,193.00 | 2.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 469,193.00 | 469,193.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 469,193.00 | 469,193.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 475,446.40 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (9,982.36) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 3,728.96 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 469,193.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 469,193.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Tax Relief Subventions | | | | | |
| Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,542.91 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 1,542.29 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,085.20 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 12,085.20 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| State School Building Repayment | | 7432 | 0.00 | 0.00 | 0.0% |
| Payments to Original District for Acquisition of Property | | 7436 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 12,085.20 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 12,085.20 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | 12,085.20 | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 12,085.20 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 451,246.87 | 469,193.00 | 4.0% |
| b) Audit Adjustments | | 9793 | 5,860.93 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 457,107.80 | 469,193.00 | 2.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 457,107.80 | 469,193.00 | 2.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 469,193.00 | 469,193.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 469,193.00 | 469,193.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 469,193.00 | 469,193.00 |
| Total, Restricted Balance | | 469,193.00 | 469,193.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 79,946.89 | 3,252.00 | -95.9% |
| 5) TOTAL, REVENUES | | | 79,946.89 | 3,252.00 | -95.9% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 41,324,939.00 | 69,244,357.00 | 67.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 41,324,939.00 | 69,244,357.00 | 67.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (41,244,992.11) | (69,241,105.00) | 67.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 41,245,504.00 | 69,117,005.00 | 67.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 41,245,504.00 | 69,117,005.00 | 67.6% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 511.89 | (124,100.00) | -24,343.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 123,455.32 | 124,100.00 | 0.5% |
| b) Audit Adjustments | | 9793 | 132.79 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 123,588.11 | 124,100.00 | 0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 123,588.11 | 124,100.00 | 0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 124,100.00 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 124,100.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 125,459.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | (2,154.00) | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 795.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 124,100.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2) | | | 124,100.00 | | |
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Interest | | 8660 | 79,686.89 | 3,252.00 | -95.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 260.00 | 0.00 | -100.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 79,946.89 | 3,252.00 | -95.9% |
| TOTAL, REVENUES | | | 79,946.89 | 3,252.00 | -95.9% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 22,514,939.00 | 34,810,257.00 | 54.6% |
| Other Debt Service - Principal | | 7439 | 18,810,000.00 | 34,434,100.00 | 83.1% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 41,324,939.00 | 69,244,357.00 | 67.6% |
| TOTAL, EXPENDITURES | | | 41,324,939.00 | 69,244,357.00 | 67.6% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 41,245,504.00 | 69,117,005.00 | 67.6% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 41,245,504.00 | 69,117,005.00 | 67.6% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 41,245,504.00 | 69,117,005.00 | 67.6% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 79,946.89 | 3,252.00 | -95.9% |
| 5) TOTAL, REVENUES | | | 79,946.89 | 3,252.00 | -95.9% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 41,324,939.00 | 69,244,357.00 | 67.6% |
| 10) TOTAL, EXPENDITURES | | | 41,324,939.00 | 69,244,357.00 | 67.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)** | | | (41,244,992.11) | (69,241,105.00) | 67.9% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 41,245,504.00 | 69,117,005.00 | 67.6% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 41,245,504.00 | 69,117,005.00 | 67.6% |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 511.89 | (124,100.00) | -24,343.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 123,455.32 | 124,100.00 | 0.5% |
| b) Audit Adjustments | | 9793 | 132.79 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 123,588.11 | 124,100.00 | 0.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 123,588.11 | 124,100.00 | 0.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 124,100.00 | 0.00 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 124,100.00 | 0.00 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 124,100.00 | 0.00 |
| Total, Restricted Balance | | 124,100.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,999,343,320.51 | 1,821,072,070.00 | -8.9% |
| 5) TOTAL, REVENUES | | | 1,999,343,320.51 | 1,821,072,070.00 | -8.9% |
| **B. EXPENSES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 8,586,043.63 | 8,985,576.00 | 4.7% |
| 3) Employee Benefits | | 3000-3999 | 5,102,574.34 | 5,243,493.00 | 2.8% |
| 4) Books and Supplies | | 4000-4999 | 256,336.74 | 505,336.00 | 97.1% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 2,314,355,614.83 | 1,675,607,625.00 | -27.6% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 2,328,300,569.54 | 1,690,342,030.00 | -27.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (328,957,249.03) | 130,730,040.00 | -139.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 284,558,120.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 1,355,261.42 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 283,202,858.58 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | (45,754,390.45) | 130,730,040.00 | -385.7% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 188,920,135.22 | (72,339,532.78) | -138.3% |
| b) Audit Adjustments | | 9793 | (215,505,277.55) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (26,585,142.33) | (72,339,532.78) | 172.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (26,585,142.33) | (72,339,532.78) | 172.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (72,339,532.78) | 58,390,507.22 | -180.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (72,339,532.78) | 58,390,507.22 | -180.7% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 264,319,167.52 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 2,088,401.40 | | |
| b) in Banks | | 9120 | 1,174,648,870.00 | | |
| c) in Revolving Cash Account | | 9130 | 3,000,000.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 269,875,919.30 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 52,227.00 | | |
| 8) Other Current Assets | | 9340 | 206,883,876.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 1,920,868,461.22 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 5,819,047.91 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 5,819,047.91 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 281,157,911.86 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 49,489,016.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 12,900,778.12 | | |
| c) Total/Net OPEB Liability | | 9664 | 10,549,873.80 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 1,641,090,149.00 | | |
| 7) TOTAL, LIABILITIES | | | 1,995,187,728.78 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 3,839,313.13 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 3,839,313.13 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (G11 + H2) - (I7 + J2) | | | (72,339,532.78) | | |
| **OTHER STATE REVENUE** | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 15,496,421.87 | 15,456,214.00 | -0.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 4,520,162.40 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 1,862,947,324.02 | 1,805,615,856.00 | -3.1% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 116,379,412.22 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,999,343,320.51 | 1,821,072,070.00 | -8.9% |
| TOTAL, REVENUES | | | 1,999,343,320.51 | 1,821,072,070.00 | -8.9% |
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| Classified Support Salaries | | 2200 | 318.67 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,062,562.80 | 3,496,021.00 | 14.2% |
| Clerical, Technical and Office Salaries | | 2400 | 5,523,162.16 | 5,461,915.00 | -1.1% |
| Other Classified Salaries | | 2900 | 0.00 | 27,640.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 8,586,043.63 | 8,985,576.00 | 4.7% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 47,836.08 | 0.00 | -100.0% |
| PERS | | 3201-3202 | 2,245,845.78 | 2,364,949.00 | 5.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 654,319.96 | 686,805.00 | 5.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,387,947.24 | 1,458,234.00 | 5.1% |
| Unemployment Insurance | | 3501-3502 | 4,689.43 | 4,538.00 | -3.2% |
| Workers' Compensation | | 3601-3602 | 181,921.90 | 145,745.00 | -19.9% |
| OPEB, Allocated | | 3701-3702 | 375,451.94 | 411,083.00 | 9.5% |
| OPEB, Active Employees | | 3751-3752 | 204,562.01 | 172,139.00 | -15.8% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 5,102,574.34 | 5,243,493.00 | 2.8% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 228,726.48 | 503,836.00 | 120.3% |
| Noncapitalized Equipment | | 4400 | 27,610.26 | 1,500.00 | -94.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 256,336.74 | 505,336.00 | 97.1% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,041,607.38 | 6,464.00 | -99.4% |
| Dues and Memberships | | 5300 | 9,839.62 | 2,150.00 | -78.1% |
| Insurance | | 5400-5499 | 284,517,087.93 | 150,787,561.00 | -47.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,480.96 | 2,500.00 | 0.8% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800-5899 | 2,028,676,870.01 | 1,524,409,824.00 | -24.9% |
| Communications | | 5900 | 107,728.93 | 399,126.00 | 270.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 2,314,355,614.83 | 1,675,607,625.00 | -27.6% |
| **DEPRECIATION AND AMORTIZATION** | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 2,328,300,569.54 | 1,690,342,030.00 | -27.4% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 284,558,120.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 284,558,120.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 1,355,261.42 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,355,261.42 | 0.00 | -100.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| (a - b + c - d + e) | | | 283,202,858.58 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,999,343,320.51 | 1,821,072,070.00 | -8.9% |
| 5) TOTAL, REVENUES | | | 1,999,343,320.51 | 1,821,072,070.00 | -8.9% |
| **B. EXPENSES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 2,328,300,569.54 | 1,690,342,030.00 | -27.4% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 2,328,300,569.54 | 1,690,342,030.00 | -27.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (328,957,249.03) | 130,730,040.00 | -139.7% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 284,558,120.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 1,355,261.42 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 283,202,858.58 | 0.00 | -100.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | (45,754,390.45) | 130,730,040.00 | -385.7% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 188,920,135.22 | (72,339,532.78) | -138.3% |
| b) Audit Adjustments | | 9793 | (215,505,277.55) | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | (26,585,142.33) | (72,339,532.78) | 172.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | (26,585,142.33) | (72,339,532.78) | 172.1% |
| 2) Ending Net Position, June 30 (E + F1e) | | | (72,339,532.78) | 58,390,507.22 | -180.7% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (72,339,532.78) | 58,390,507.22 | -180.7% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| Total, Restricted Net Position | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 285,581,518.00 | 142,568,000.00 | -50.1% |
| 5) TOTAL, REVENUES | | | 285,581,518.00 | 142,568,000.00 | -50.1% |
| **B. EXPENSES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 789,699.00 | 490,873.00 | -37.8% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 789,699.00 | 490,873.00 | -37.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 284,791,819.00 | 142,077,127.00 | -50.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 284,791,819.00 | 142,077,127.00 | -50.1% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 962,789,881.44 | 1,247,581,700.44 | 29.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 962,789,881.44 | 1,247,581,700.44 | 29.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 962,789,881.44 | 1,247,581,700.44 | 29.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,247,581,700.44 | 1,389,658,827.44 | 11.4% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 1,247,581,700.44 | 1,389,658,827.44 | 11.4% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 1,247,581,700.44 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | 9400 | | | |
| 11) TOTAL, ASSETS | | | 1,247,581,700.44 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (G11 + H2) - (I7 + J2) | | | 1,247,581,700.44 | | |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 143,013,518.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 142,568,000.00 | 142,568,000.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 285,581,518.00 | 142,568,000.00 | -50.1% |
| TOTAL, REVENUES | | | 285,581,518.00 | 142,568,000.00 | -50.1% |
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 789,699.00 | 490,873.00 | -37.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 789,699.00 | 490,873.00 | -37.8% |
| TOTAL, EXPENSES | | | 789,699.00 | 490,873.00 | -37.8% |
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | 2026-27 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 285,581,518.00 | 142,568,000.00 | -50.1% |
| 5) TOTAL, REVENUES | | | 285,581,518.00 | 142,568,000.00 | -50.1% |
| **B. EXPENSES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 789,699.00 | 490,873.00 | -37.8% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 789,699.00 | 490,873.00 | -37.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 284,791,819.00 | 142,077,127.00 | -50.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | 284,791,819.00 | 142,077,127.00 | -50.1% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 962,789,881.44 | 1,247,581,700.44 | 29.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 962,789,881.44 | 1,247,581,700.44 | 29.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 962,789,881.44 | 1,247,581,700.44 | 29.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,247,581,700.44 | 1,389,658,827.44 | 11.4% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 1,247,581,700.44 | 1,389,658,827.44 | 11.4% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,247,581,700.44 | 1,389,658,827.44 |
| Total, Restricted Net Position | | 1,247,581,700.44 | 1,389,658,827.44 |

| Description | 2025-26 Estimated Actuals | | | 2026-27 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **A. DISTRICT** | | | | | | |
| **1. Total District Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA) | 325,034.99 | 324,799.24 | 338,354.55 | 314,298.72 | 313,410.91 | 331,020.99 |
| **2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **3. Total Basic Aid Open Enrollment Regular ADA** Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| **4. Total, District Regular ADA (Sum of Lines A1 through A3)** | 325,034.99 | 324,799.24 | 338,354.55 | 314,298.72 | 313,410.91 | 331,020.99 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 54.29 | 54.29 | 54.29 | 54.29 | 54.29 | 54.29 |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | 310.47 | 310.47 | 310.47 | 310.47 | 310.47 | 310.47 |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)** | 364.76 | 364.76 | 364.76 | 364.76 | 364.76 | 364.76 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 325,399.75 | 325,164.00 | 338,719.31 | 314,663.48 | 313,775.67 | 331,385.75 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | 2025-26 Estimated Actuals | | | 2026-27 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **B. COUNTY OFFICE OF EDUCATION** | | | | | | |
| **1. County Program Alternative Education Grant ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **2. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| **g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. Adults in Correctional Facilities** | | | | | | |
| **5. County Operations Grant ADA** | | | | | | |
| **6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | 2025-26 Estimated Actuals | | | 2026-27 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **C. CHARTER SCHOOL ADA** | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | 34,819.88 | 34,289.57 | 34,582.70 | 33,987.93 | 33,621.31 | 33,987.93 |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 34,819.88 | 34,289.57 | 34,582.70 | 33,987.93 | 33,621.31 | 33,987.93 |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | | | | | | |
| **6. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **7. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 34,819.88 | 34,289.57 | 34,582.70 | 33,987.93 | 33,621.31 | 33,987.93 |

Los Angeles Unified
Los Angeles County

Budget, July 1
2026-27 Budget
Cashflow Worksheet - Budget Year (1)

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 3,599,071,785.93 | 3,292,880,633.43 | 2,570,284,573.52 | 2,530,188,629.91 | 2,206,862,340.77 | 1,810,589,809.57 | 2,262,668,345.37 | 2,152,526,111.02 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 508,313,176.28 | 191,537,064.55 | 530,769,496.37 | 344,766,716.19 | 344,766,716.19 | 530,769,491.55 | 344,766,716.19 | 344,766,716.19 |
| Property Taxes | 8020-8079 | | 17,624,179.22 | 76,483,494.03 | (2,816,341.92) | (2,725.82) | 27,846,465.43 | 704,626,320.11 | 213,568,023.33 | 87,030,226.33 |
| Miscellaneous Funds | 8080-8099 | | (27,140,202.22) | (54,211,086.71) | (8,872.59) | (36,512,425.24) | (36,229,915.29) | (36,229,915.29) | (15,439,902.01) | (47,470,386.51) |
| Federal Revenue | 8100-8299 | | 14,246,741.98 | 53,134,104.73 | 195,943,042.31 | 123,531,525.17 | 2,880,966.62 | 16,120,987.10 | 182,765,817.82 | 1,762,363.16 |
| Other State Revenue | 8300-8599 | | 58,258,284.44 | 67,854,985.92 | 135,536,296.88 | 119,832,709.33 | 110,344,385.34 | 123,914,214.22 | 100,985,869.48 | 101,229,169.52 |
| Other Local Revenue | 8600-8799 | | 13,268,962.45 | 7,899,142.49 | 4,877,644.90 | 19,205,345.03 | 30,037,889.81 | 26,923,585.83 | 7,247,438.65 | 33,728,757.73 |
| Interfund Transfers In | 8900-8929 | | | | | 9,870.99 | | | | |
| All Other Financing Sources | 8930-8979 | | 247,536.80 | | | 247,536.80 | | | 213,074.69 | |
| TOTAL RECEIPTS | | | 584,818,678.95 | 342,697,705.01 | 864,301,265.95 | 571,078,552.45 | 479,646,508.10 | 1,366,124,683.52 | 834,107,038.15 | 521,046,846.42 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 704,822,529.79 | 786,956,804.29 | 772,853,394.36 | 801,107,578.03 | 777,167,057.72 | 760,821,680.86 | 828,486,718.97 | 807,555,159.03 |
| Classified Salaries | 2000-2999 | | | | | | | | | |
| Employee Benefits | 3000-3999 | | | | | | | | | |
| Books and Supplies | 4000-4999 | | 178,017,777.69 | 276,730,039.33 | 130,809,913.73 | 85,127,739.59 | 98,751,855.25 | 153,224,466.86 | 108,730,392.01 | 138,122,987.83 |
| Services | 5000-5999 | | | | | | | | | |
| Capital Outlay | 6000-6999 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | 8,169,523.97 | 1,606,921.30 | 733,901.47 | 8,169,523.97 | 126.33 | | 7,032,161.52 | 535,578.56 |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL DISBURSEMENTS | | | 891,009,831.45 | 1,065,293,764.92 | 904,397,209.56 | 894,404,841.59 | 875,919,039.30 | 914,046,147.72 | 944,249,272.50 | 946,213,725.42 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (59,268,577.63) | | | | | | | | |
| Accounts Receivable | 9200-9299 | 792,402,969.09 | | | | | | | | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | 35,307,965.51 | | | | | | | | |
| Prepaid Expenditures | 9330 | 12,642,148.54 | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | 11,183,259.10 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 792,267,764.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,303,762,500.88 | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | 69,952,541.39 | | | | | | | | |
| Unearned Revenues | 9650 | 22,308,459.73 | | | | | | | | |
| Deferred Inflows of Resources | 9690 | 11,183,259.10 | | | | | | | | |
| SUBTOTAL | | 1,407,206,761.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (614,938,996.49) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (306,191,152.50) | (722,596,059.91) | (40,095,943.61) | (323,326,289.14) | (396,272,531.20) | 452,078,535.80 | (110,142,234.35) | (425,166,879.00) |
| F. ENDING CASH (A + E) | | | 3,292,880,633.43 | 2,570,284,573.52 | 2,530,188,629.91 | 2,206,862,340.77 | 1,810,589,809.57 | 2,262,668,345.37 | 2,152,526,111.02 | 1,727,359,232.02 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 1,727,359,232.02 | 1,515,001,147.76 | 1,650,179,887.23 | 1,214,168,518.40 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 526,619,659.25 | 344,766,716.19 | 344,766,716.19 | 732,090,153.69 | (316,224,807.83) | | 4,772,474,531.00 | 4,772,474,531.00 |
| Property Taxes | 8020-8079 | 12,419,632.64 | 596,137,290.47 | 189,008,440.98 | 320,288,419.21 | (.01) | | 2,242,213,424.00 | 2,242,213,424.00 |
| Miscellaneous Funds | 8080-8099 | (68,333,133.19) | (42,544,536.46) | (34,947,045.03) | (23,188,683.45) | (.01) | | (422,256,104.00) | (422,256,104.00) |
| Federal Revenue | 8100-8299 | 6,829,410.42 | 2,327,401.73 | 3,947,297.06 | 117,280,714.91 | (.01) | | 720,770,373.00 | 720,770,373.00 |
| Other State Revenue | 8300-8599 | 155,945,044.87 | 175,318,538.33 | 107,214,686.50 | 498,516,587.18 | (.01) | | 1,754,950,772.00 | 1,754,950,772.00 |
| Other Local Revenue | 8600-8799 | 10,447,535.60 | 6,703,244.64 | 31,436,983.52 | 87,800,050.34 | .01 | | 279,576,581.00 | 279,576,581.00 |
| Interfund Transfers In | 8900-8929 | 61,205,833.02 | | 22,745.23 | 61,386,309.76 | | | 122,624,759.00 | 122,624,759.00 |
| All Other Financing Sources | 8930-8979 | | | | 236,211.70 | .01 | | 944,360.00 | 944,360.00 |
| TOTAL RECEIPTS | | 705,133,982.61 | 1,082,708,654.90 | 641,449,824.45 | 1,794,409,763.34 | (316,224,807.85) | 0.00 | 9,471,298,696.00 | 9,471,298,696.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 797,366,954.52 | 810,182,645.64 | 840,337,754.50 | 757,563,154.27 | .02 | | 9,445,221,432.00 | 4,297,836,832.00 |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | 1,759,115,040.00 |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | 3,388,269,559.96 |
| Books and Supplies | 4000-4999 | 120,046,493.62 | 137,347,269.79 | 237,123,149.43 | 236,106,115.86 | | | 1,900,138,200.99 | 757,513,491.07 |
| Services | 5000-5999 | | | | | | | 0.00 | 1,134,859,450.00 |
| Capital Outlay | 6000-6999 | | | | | | | 0.00 | 54,911,454.00 |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | (47,146,206.00) |
| Interfund Transfers Out | 7600-7629 | 78,618.73 | | 289.35 | 42,790,359.81 | (.01) | | 69,117,005.00 | 69,117,005.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 917,492,066.87 | 947,529,915.43 | 1,077,461,193.28 | 1,036,459,629.94 | .01 | 0.00 | 11,414,476,637.99 | 11,414,476,626.03 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | (59,268,577.63) | (59,268,577.63) | |
| Accounts Receivable | 9200-9299 | | | | | (316,224,807.86) | 792,402,969.09 | 476,178,161.23 | |
| Due From Other Funds | 9310 | | | | | | 0.00 | 0.00 | |
| Stores | 9320 | | | | | | 35,307,965.51 | 35,307,965.51 | |
| Prepaid Expenditures | 9330 | | | | | | 12,642,148.54 | 12,642,148.54 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | 11,183,259.10 | 11,183,259.10 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (316,224,807.86) | 792,267,764.61 | 476,042,956.75 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | .01 | 1,303,762,500.88 | 1,303,762,500.89 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | 69,952,541.39 | 69,952,541.39 | |
| Unearned Revenues | 9650 | | | | | | 22,308,459.73 | 22,308,459.73 | |
| Deferred Inflows of Resources | 9690 | | | | | .01 | 11,183,259.10 | 11,183,259.11 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | .02 | 1,407,206,761.10 | 1,407,206,761.12 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | (316,224,807.88) | (614,938,996.49) | (931,163,804.37) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (212,358,084.26) | 135,178,739.47 | (436,011,368.83) | 757,950,133.40 | (632,449,615.74) | (614,938,996.49) | (2,874,341,746.36) | (1,943,177,930.03) |
| F. ENDING CASH (A + E) | | 1,515,001,147.76 | 1,650,179,887.23 | 1,214,168,518.40 | 1,972,118,651.80 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 724,730,039.57 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 1,972,118,651.80 | 1,330,663,344.62 | 581,295,952.86 | 520,881,263.91 | 179,823,857.73 | (231,184,710.81) | 200,861,144.35 | 73,309,354.98 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 192,603,593.73 | 192,052,289.83 | 531,696,901.87 | 345,694,121.69 | 345,694,121.69 | 531,696,897.04 | 345,694,121.69 | 345,694,121.69 |
| Property Taxes | 8020-8079 | | 17,633,690.03 | 76,524,767.99 | (2,817,861.74) | (2,727.29) | 27,861,492.64 | 705,006,568.41 | 213,683,274.32 | 87,077,191.78 |
| Miscellaneous Funds | 8080-8099 | | (27,506,458.72) | (54,942,664.27) | (8,992.32) | (37,005,159.71) | (36,718,837.29) | (36,718,837.29) | (15,648,263.19) | (48,325,999.97) |
| Federal Revenue | 8100-8299 | | 12,978,597.24 | 48,397,721.41 | 178,484,360.34 | 112,522,527.10 | 2,655,936.20 | 14,691,011.82 | 166,475,549.16 | 1,607,655.10 |
| Other State Revenue | 8300-8599 | | 57,590,230.02 | 67,089,172.40 | 133,456,219.22 | 118,477,313.62 | 108,362,179.80 | 121,486,125.48 | 99,822,517.83 | 100,063,707.88 |
| Other Local Revenue | 8600-8799 | | 11,239,138.79 | 6,803,050.39 | 4,157,839.17 | 16,283,458.87 | 25,466,373.20 | 23,523,306.17 | 6,221,944.07 | 28,687,351.40 |
| Interfund Transfers In | 8900-8929 | | | | | 42,472.92 | | | | |
| All Other Financing Sources | 8930-8979 | | 312,843.52 | | | 312,843.52 | | | 269,289.40 | |
| TOTAL RECEIPTS | | | 264,851,634.61 | 335,924,337.75 | 844,968,466.54 | 556,324,850.72 | 473,321,266.24 | 1,359,685,071.63 | 816,518,433.28 | 514,804,027.88 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 707,765,503.80 | 791,472,743.75 | 771,928,345.87 | 803,585,042.34 | 779,544,404.57 | 764,179,154.38 | 830,446,883.88 | 809,686,928.49 |
| Classified Salaries | 2000-2999 | | | | | | | | | |
| Employee Benefits | 3000-3999 | | | | | | | | | |
| Books and Supplies | 4000-4999 | | 188,404,279.03 | 291,830,097.53 | 132,577,095.73 | 86,657,441.92 | 104,922,055.19 | 168,080,525.82 | 105,946,648.02 | 8,708,097.37 |
| Services | 5000-5999 | | | | | | | | | |
| Capital Outlay | 6000-6999 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | 10,975,502.60 | 2,158,849.03 | 985,973.91 | 10,975,502.60 | 169.73 | | 9,447,491.35 | 719,533.21 |
| All Other Financing Uses | 7630-7699 | | (838,343.64) | (169,960.80) | (108,260.02) | (3,835,729.96) | (136,794.71) | (4,620,463.73) | (1,770,800.60) | (8,823,770.63) |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| TOTAL DISBURSEMENTS | | | 906,306,941.79 | 1,085,291,729.51 | 905,383,155.49 | 897,382,256.90 | 884,329,834.78 | 927,639,216.47 | 944,070,222.65 | 810,290,788.44 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (59,268,577.63) | | | | | | | | |
| Accounts Receivable | 9200-9299 | 476,178,161.23 | | | | | | | | |
| Due From Other Funds | 9310 | 0.00 | | | | | | | | |
| Stores | 9320 | 35,307,965.51 | | | | | | | | |
| Prepaid Expenditures | 9330 | 12,642,148.54 | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Lease Receivable | 9380 | 11,183,259.10 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 476,042,956.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,303,762,500.89 | | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | 69,952,541.39 | | | | | | | | |
| Unearned Revenues | 9650 | 22,308,459.73 | | | | | | | | |
| Deferred Inflows of Resources | 9690 | 11,183,259.10 | | | | | | | | |
| SUBTOTAL | | 1,407,206,761.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | (931,163,804.36) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (641,455,307.18) | (749,367,391.76) | (60,414,688.95) | (341,057,406.18) | (411,008,568.54) | 432,045,855.16 | (127,551,789.37) | (295,486,760.56) |
| F. ENDING CASH (A + E) | | | 1,330,663,344.62 | 581,295,952.86 | 520,881,263.91 | 179,823,857.73 | (231,184,710.81) | 200,861,144.35 | 73,309,354.98 | (222,177,405.58) |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF: | JUNE | | | | | | | | |
| A. BEGINNING CASH | | (222,177,405.58) | (319,521,498.41) | (180,551,189.82) | (620,628,840.96) | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 527,547,064.75 | 345,694,121.69 | 345,694,121.69 | 733,017,559.19 | (.03) | | 4,782,779,036.52 | |
| Property Taxes | 8020-8079 | 12,426,334.84 | 596,458,993.18 | 189,110,438.50 | 320,461,261.36 | (.02) | | 2,243,423,424.00 | |
| Miscellaneous Funds | 8080-8099 | (69,255,287.49) | (43,118,674.15) | (35,418,654.72) | (23,740,124.33) | | | (428,407,953.45) | |
| Federal Revenue | 8100-8299 | 6,273,527.56 | 2,202,922.35 | 3,596,927.21 | 106,844,918.51 | | | 656,731,654.00 | |
| Other State Revenue | 8300-8599 | 153,145,373.82 | 173,398,347.63 | 105,988,183.53 | 491,945,971.77 | | | 1,730,825,343.00 | |
| Other Local Revenue | 8600-8799 | 9,048,042.30 | 5,767,906.11 | 26,694,192.44 | 74,487,078.09 | | | 238,379,681.00 | |
| Interfund Transfers In | 8900-8929 | 263,356,551.64 | | 97,868.21 | 264,133,107.24 | (.01) | | 527,630,000.00 | |
| All Other Financing Sources | 8930-8979 | | | | 298,530.56 | | | 1,193,507.00 | |
| TOTAL RECEIPTS | | 902,541,607.42 | 1,080,403,616.81 | 635,763,076.86 | 1,967,448,302.39 | (.06) | 0.00 | 9,752,554,692.07 | 0.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 790,979,529.36 | 811,118,704.99 | 841,390,150.46 | 756,300,396.39 | | | 9,458,397,788.28 | |
| Classified Salaries | 2000-2999 | | | | | | | 0.00 | |
| Employee Benefits | 3000-3999 | | | | | | | 0.00 | |
| Books and Supplies | 4000-4999 | 218,307,221.78 | 137,537,682.38 | 239,594,890.91 | 287,795,622.97 | | | 1,970,361,658.65 | |
| Services | 5000-5999 | | | | | | | 0.00 | |
| Capital Outlay | 6000-6999 | | | | | | | 0.00 | |
| Other Outgo | 7000-7499 | | | | | | | 0.00 | |
| Interfund Transfers Out | 7600-7629 | 105,621.83 | | 388.74 | 57,487,524.02 | (.02) | | 92,856,557.00 | |
| All Other Financing Uses | 7630-7699 | (9,506,672.72) | (7,223,079.15) | (5,144,702.11) | (2,821,421.93) | | | (45,000,000.00) | |
| TOTAL DISBURSEMENTS | | 999,885,700.25 | 941,433,308.22 | 1,075,840,728.00 | 1,098,762,121.45 | (.02) | 0.00 | 11,476,616,003.93 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | (59,268,577.63) | (59,268,577.63) | |
| Accounts Receivable | 9200-9299 | | | | | (.05) | 476,178,161.23 | 476,178,161.18 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | 35,307,965.51 | 35,307,965.51 | |
| Prepaid Expenditures | 9330 | | | | | | 12,642,148.54 | 12,642,148.54 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | 11,183,259.10 | 11,183,259.10 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | (.05) | 476,042,956.75 | 476,042,956.70 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | 1,303,762,500.89 | 1,303,762,500.89 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | 69,952,541.39 | 69,952,541.39 | |
| Unearned Revenues | 9650 | | | | | | 22,308,459.73 | 22,308,459.73 | |
| Deferred Inflows of Resources | 9690 | | | | | | 11,183,259.10 | 11,183,259.10 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,407,206,761.11 | 1,407,206,761.11 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | (.05) | (931,163,804.36) | (931,163,804.41) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (97,344,092.83) | 138,970,308.59 | (440,077,651.14) | 868,686,180.94 | (.09) | (931,163,804.36) | (2,655,225,116.27) | 0.00 |
| F. ENDING CASH (A + E) | | (319,521,498.41) | (180,551,189.82) | (620,628,840.96) | 248,057,339.98 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | (683,106,464.47) | |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 6,558,825,905.00 | 0.08% | 6,564,188,561.00 | -0.45% | 6,534,744,661.00 |
| 2. Federal Revenues | 8100-8299 | 1,769,989.00 | 3.00% | 1,823,089.00 | 3.00% | 1,877,781.00 |
| 3. Other State Revenues | 8300-8599 | 137,456,597.00 | -5.56% | 129,808,159.00 | -3.27% | 125,560,340.00 |
| 4. Other Local Revenues | 8600-8799 | 230,131,575.00 | -15.30% | 194,910,217.00 | -9.61% | 176,173,509.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 122,624,759.00 | 330.28% | 527,630,000.00 | -94.31% | 30,000,000.00 |
| b. Other Sources | 8930-8979 | 944,360.00 | 26.38% | 1,193,507.00 | 0.00% | 1,193,507.00 |
| c. Contributions | 8980-8999 | (1,755,247,938.00) | 3.12% | (1,810,015,637.00) | 2.75% | (1,859,766,228.00) |
| 6. Total (Sum lines A1 thru A5c) | | 5,296,505,247.00 | 5.91% | 5,609,537,896.00 | -10.69% | 5,009,783,570.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 3,202,514,374.00 | | 3,191,831,380.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (10,682,994.00) | | (36,202,716.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 3,202,514,374.00 | -0.33% | 3,191,831,380.00 | -1.13% | 3,155,628,664.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,097,971,265.00 | | 1,133,907,210.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 35,935,945.00 | | (7,219,879.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,097,971,265.00 | 3.27% | 1,133,907,210.00 | -0.64% | 1,126,687,331.00 |
| 3. Employee Benefits | 3000-3999 | 2,034,618,691.00 | 4.48% | 2,125,749,741.00 | 2.33% | 2,175,281,040.00 |
| 4. Books and Supplies | 4000-4999 | 289,358,420.00 | -7.08% | 268,863,525.00 | -3.13% | 260,458,435.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 580,460,583.00 | 2.39% | 594,335,183.00 | 1.10% | 600,900,095.00 |
| 6. Capital Outlay | 6000-6999 | 50,416,748.00 | 49.76% | 75,503,317.00 | 0.43% | 75,828,004.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 7,553,474.00 | 0.00% | 7,553,474.00 | 0.00% | 7,553,474.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (284,178,832.00) | -22.29% | (220,846,204.00) | 20.50% | (266,127,547.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 69,117,005.00 | 34.35% | 92,856,557.00 | 22.29% | 113,550,307.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | (45,000,000.00) | | (45,000,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 7,047,831,728.00 | 2.51% | 7,224,754,183.00 | -0.28% | 7,204,759,803.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,751,326,481.00) | | (1,615,216,287.00) | | (2,194,976,233.00) |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,507,197,945.41 | | 755,871,464.41 | | (859,344,822.59) |
| 2. Ending Fund Balance (Sum lines C and D1) | | 755,871,464.41 | | (859,344,822.59) | | (3,054,321,055.59) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 50,604,828.00 | | 50,604,828.00 | | 50,604,828.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 109,492,478.00 | | 191,263,778.00 | | 272,442,485.00 |
| d. Assigned | 9780 | 227,809,994.00 | | 87,124,845.97 | | 93,015,003.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 114,300,000.00 | | 114,870,000.00 | | 114,340,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 253,664,164.41 | Negative; revise assignments | (1,303,208,274.56) | Negative; revise assignments | (3,584,723,371.59) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 755,871,464.41 | | (859,344,822.59) | | (3,054,321,055.59) |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 114,300,000.00 | | 114,870,000.00 | | 114,340,000.00 |
| c. Unassigned/Unappropriated | 9790 | 253,664,164.41 | | (1,303,208,274.56) | | (3,584,723,371.59) |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 497,629,999.31 | | | | |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 865,594,163.72 | | (1,188,338,274.56) | | (3,470,383,371.59) |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached.

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 33,605,946.00 | 0.00% | 33,605,946.00 | 0.00% | 33,605,946.00 |
| 2. Federal Revenues | 8100-8299 | 719,000,384.00 | -8.91% | 654,908,565.00 | -0.12% | 654,137,160.00 |
| 3. Other State Revenues | 8300-8599 | 1,617,494,175.00 | -1.02% | 1,601,017,184.00 | -0.39% | 1,594,711,338.00 |
| 4. Other Local Revenues | 8600-8799 | 49,445,006.00 | -12.09% | 43,469,464.00 | 0.00% | 43,469,464.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 1,755,247,938.00 | 3.12% | 1,810,015,637.00 | 2.75% | 1,859,766,228.00 |
| 6. Total (Sum lines A1 thru A5c) | | 4,174,793,449.00 | -0.76% | 4,143,016,796.00 | 1.03% | 4,185,690,136.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,095,322,458.00 | | 996,925,130.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (98,397,328.00) | | (60,553,111.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,095,322,458.00 | -8.98% | 996,925,130.00 | -6.07% | 936,372,019.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 661,143,775.00 | | 615,397,297.00 |
| b. Step & Column Adjustment | | | | | | |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (45,746,478.00) | | (2,763,240.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 661,143,775.00 | -6.92% | 615,397,297.00 | -0.45% | 612,634,057.00 |
| 3. Employee Benefits | 3000-3999 | 1,353,650,868.96 | 3.02% | 1,394,587,041.97 | 0.93% | 1,407,564,468.00 |
| 4. Books and Supplies | 4000-4999 | 468,155,071.07 | -3.53% | 451,635,577.00 | -2.67% | 439,564,979.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 554,398,867.00 | 11.44% | 617,815,503.00 | -1.05% | 611,299,632.00 |
| 6. Capital Outlay | 6000-6999 | 4,494,706.00 | -99.42% | 25,900.00 | 0.00% | 25,900.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 229,479,152.00 | -23.53% | 175,475,384.00 | 20.12% | 210,786,761.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 4,366,644,898.03 | -2.63% | 4,251,861,832.97 | -0.79% | 4,218,247,816.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (191,851,449.03) | | (108,845,036.97) | | (32,557,680.00) |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 476,934,844.03 | | 285,083,395.00 | | 176,238,358.03 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 285,083,395.00 | | 176,238,358.03 | | 143,680,678.03 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 18,535.00 | | 18,535.00 | | 18,535.00 |
| b. Restricted | 9740 | 285,064,860.00 | | 176,219,823.03 | | 143,662,143.03 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 285,083,395.00 | | 176,238,358.03 | | 143,680,678.03 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Please see attached.

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 6,592,431,851.00 | 0.08% | 6,597,794,507.00 | -0.45% | 6,568,350,607.00 |
| 2. Federal Revenues | 8100-8299 | 720,770,373.00 | -8.88% | 656,731,654.00 | -0.11% | 656,014,941.00 |
| 3. Other State Revenues | 8300-8599 | 1,754,950,772.00 | -1.37% | 1,730,825,343.00 | -0.61% | 1,720,271,678.00 |
| 4. Other Local Revenues | 8600-8799 | 279,576,581.00 | -14.74% | 238,379,681.00 | -7.86% | 219,642,973.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 122,624,759.00 | 330.28% | 527,630,000.00 | -94.31% | 30,000,000.00 |
| b. Other Sources | 8930-8979 | 944,360.00 | 26.38% | 1,193,507.00 | 0.00% | 1,193,507.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 9,471,298,696.00 | 2.97% | 9,752,554,692.00 | -5.71% | 9,195,473,706.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 4,297,836,832.00 | | 4,188,756,510.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (109,080,322.00) | | (96,755,827.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 4,297,836,832.00 | -2.54% | 4,188,756,510.00 | -2.31% | 4,092,000,683.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,759,115,040.00 | | 1,749,304,507.00 |
| b. Step & Column Adjustment | | | | 0.00 | | 0.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (9,810,533.00) | | (9,983,119.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,759,115,040.00 | -0.56% | 1,749,304,507.00 | -0.57% | 1,739,321,388.00 |
| 3. Employee Benefits | 3000-3999 | 3,388,269,559.96 | 3.90% | 3,520,336,782.97 | 1.78% | 3,582,845,508.00 |
| 4. Books and Supplies | 4000-4999 | 757,513,491.07 | -4.89% | 720,499,102.00 | -2.84% | 700,023,414.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,134,859,450.00 | 6.81% | 1,212,150,686.00 | 0.00% | 1,212,199,727.00 |
| 6. Capital Outlay | 6000-6999 | 54,911,454.00 | 37.55% | 75,529,217.00 | 0.43% | 75,853,904.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 7,553,474.00 | 0.00% | 7,553,474.00 | 0.00% | 7,553,474.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (54,699,680.00) | -17.05% | (45,370,820.00) | 21.97% | (55,340,786.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 69,117,005.00 | 34.35% | 92,856,557.00 | 22.29% | 113,550,307.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | (45,000,000.00) | | (45,000,000.00) |
| 11. Total (Sum lines B1 thru B10) | | 11,414,476,626.03 | 0.54% | 11,476,616,015.97 | -0.47% | 11,423,007,619.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,943,177,930.03) | | (1,724,061,323.97) | | (2,227,533,913.00) |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 2,984,132,789.44 | | 1,040,954,859.41 | | (683,106,464.56) |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,040,954,859.41 | | (683,106,464.56) | | (2,910,640,377.56) |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 50,623,363.00 | | 50,623,363.00 | | 50,623,363.00 |
| b. Restricted | 9740 | 285,064,860.00 | | 176,219,823.03 | | 143,662,143.03 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 109,492,478.00 | | 191,263,778.00 | | 272,442,485.00 |
| d. Assigned | 9780 | 227,809,994.00 | | 87,124,845.97 | | 93,015,003.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 114,300,000.00 | | 114,870,000.00 | | 114,340,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 253,664,164.41 | | (1,303,208,274.56) | | (3,584,723,371.59) |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,040,954,859.41 | | (683,106,464.56) | | (2,910,640,377.56) |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 114,300,000.00 | | 114,870,000.00 | | 114,340,000.00 |
| c. Unassigned/Unappropriated | 9790 | 253,664,164.41 | | (1,303,208,274.56) | | (3,584,723,371.59) |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 497,629,999.31 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 865,594,163.72 | | (1,188,338,274.56) | | (3,470,383,371.59) |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 7.58% | | -10.35% | | -30.38% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|---|---|---|---|---|---|
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA | | | | | | |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections) | | 348,286.65 | | 336,515.22 | | 325,194.14 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 11,414,476,626.03 | | 11,476,616,015.97 | | 11,423,007,619.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 11,414,476,626.03 | | 11,476,616,015.97 | | 11,423,007,619.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 1.00% | | 1.00% | | 1.00% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 114,144,766.26 | | 114,766,160.16 | | 114,230,076.19 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 114,144,766.26 | | 114,766,160.16 | | 114,230,076.19 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | NO | | NO |

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

## CRITERIA AND STANDARDS

**1. CRITERION: Average Daily Attendance**

STANDARD: Projected funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA |
|---|---|
| 3.0% | 0 to 300 |
| 2.0% | 301 to 1,000 |
| 1.0% | 1,001 and over |

| | |
|---|---|
| District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): | 348,287 |
| **District's ADA Standard Percentage Level:** | **1.0%** |

## 1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2023-24) | | | | |
| District Regular | 375,537 | 374,985 | | |
| Charter School | 34,020 | 35,720 | | |
| **Total ADA** | **409,557** | **410,705** | **N/A** | **Met** |
| Second Prior Year (2024-25) | | | | |
| District Regular | 350,752 | 350,801 | | |
| Charter School | 35,232 | 35,036 | | |
| **Total ADA** | **385,984** | **385,837** | **0.0%** | **Met** |
| First Prior Year (2025-26) | | | | |
| District Regular | 338,294 | 338,355 | | |
| Charter School | 35,068 | 34,583 | | |
| **Total ADA** | **373,362** | **372,937** | **0.1%** | **Met** |
| Budget Year (2026-27) | | | | |
| District Regular | 331,021 | | | |
| Charter School | 33,988 | | | |
| **Total ADA** | **365,009** | | | |

**1B. Comparison of District ADA to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**
(required if NOT met)

**2. CRITERION: Enrollment**

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

| Percentage Level | District ADA |
|---|---|
| 3.0% | 0 to 300 |
| 2.0% | 301 to 1,000 |
| 1.0% | 1,001 and over |

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 348,287

**District's Enrollment Standard Percentage Level: 1.0%**

## 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CALPADS Actual column for the First Prior Year; all other data are extracted or calculated. CALPADS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | Enrollment Budget | Enrollment CALPADS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2023-24) | | | | |
| District Regular | 376,210 | 376,673 | | |
| Charter School | 37,613 | 38,322 | | |
| **Total Enrollment** | **413,823** | **414,995** | **N/A** | **Met** |
| Second Prior Year (2024-25) | | | | |
| District Regular | 367,083 | 366,003 | | |
| Charter School | 37,797 | 37,867 | | |
| **Total Enrollment** | **404,880** | **403,870** | **0.2%** | **Met** |
| First Prior Year (2025-26) | | | | |
| District Regular | 353,029 | 353,029 | | |
| Charter School | 37,195 | 37,195 | | |
| **Total Enrollment** | **390,224** | **390,224** | **0.0%** | **Met** |
| Budget Year (2026-27) | | | | |
| District Regular | 340,638 | | | |
| Charter School | 36,467 | | | |
| **Total Enrollment** | **377,105** | | | |

## 2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:** (required if NOT met)

Note: Estimated CALPADS enrollment is norm day enrollment plus nonpublic schools enrollment.

1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:** (required if NOT met)

**3. CRITERION: ADA to Enrollment**

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

**3A. Calculating the District's ADA to Enrollment Standard**

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

| Fiscal Year | P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4) | Enrollment CALPADS Actual (Criterion 2, Item 2A) | Historical Ratio of ADA to Enrollment |
|---|---|---|---|
| Third Prior Year (2023-24) | | | |
| District Regular | 345,139 | 376,673 | |
| Charter School | 35,720 | 38,322 | |
| **Total ADA/Enrollment** | **380,860** | **414,995** | **91.8%** |
| Second Prior Year (2024-25) | | | |
| District Regular | 337,180 | 366,003 | |
| Charter School | 35,036 | 37,867 | |
| **Total ADA/Enrollment** | **372,216** | **403,870** | **92.2%** |
| First Prior Year (2025-26) | | | |
| District Regular | 325,035 | 353,029 | |
| Charter School | 34,820 | 37,195 | |
| **Total ADA/Enrollment** | **359,855** | **390,224** | **92.2%** |
| | | Historical Average Ratio: | 92.1% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **92.6%** |

**3B. Calculating the District's Projected Ratio of ADA to Enrollment**

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Budget Year (2026-27) | | | | |
| District Regular | 314,299 | 340,638 | | |
| Charter School | 33,988 | 36,467 | | |
| **Total ADA/Enrollment** | **348,287** | **377,105** | **92.4%** | **Met** |
| 1st Subsequent Year (2027-28) | | | | |
| District Regular | 303,088 | 328,512 | | |
| Charter School | 33,428 | 35,869 | | |
| **Total ADA/Enrollment** | **336,516** | **364,381** | **92.4%** | **Met** |
| 2nd Subsequent Year (2028-29) | | | | |
| District Regular | 292,313 | 316,866 | | |
| Charter School | 32,881 | 35,283 | | |
| **Total ADA/Enrollment** | **325,194** | **352,149** | **92.3%** | **Met** |

**3C. Comparison of District ADA to Enrollment Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

**4. CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's cost-of-living adjustment (COLA), plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's COLA, plus or minus one percent.

## 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

## 4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

**Projected LCFF Revenue**

| | | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|---|
| Step 1 - Change in Population | | | | | |
| a. | ADA (Funded) (Form A, lines A6 and C4) | 373,302.01 | 365,373.68 | 354,532.79 | 342,807.89 |
| b. | Prior Year ADA (Funded) | | 373,302.01 | 365,373.68 | 354,532.79 |
| c. | Difference (Step 1a minus Step 1b) | | (7,928.33) | (10,840.89) | (11,724.90) |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) | | (2.12%) | (2.97%) | (3.31%) |
| Step 2 - Change in Funding Level | | | | | |
| a. | Prior Year LCFF Funding | | 6,416,504,324.00 | 6,558,825,905.00 | 6,564,188,561.00 |
| b1. | COLA percentage | | 4.31% | 3.30% | 3.09% |
| b2. | COLA amount (proxy for purposes of this criterion) | | 276,551,336.36 | 216,441,254.87 | 202,833,426.53 |
| c. | Percent Change Due to Funding Level (Step 2b2 divided by Step 2a) | | 4.31% | 3.30% | 3.09% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c) | | | 2.19% | .33% | (.22%) |
| | **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **1.19% to 3.19%** | **-0.67% to 1.33%** | **-1.22% to 0.78%** |

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

**Basic Aid District Projected LCFF Revenue**

| | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| Projected Local Property Taxes (Form 01, Objects 8021 - 8089) | 2,237,608,412.00 | 2,242,213,424.00 | | |
| Percent Change from Previous Year | | **N/A** | **N/A** | **N/A** |
| **Basic Aid Standard (percent change from previous year, plus/minus 1%):** | | **N/A** | **N/A** | **N/A** |

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| **Necessary Small School Standard (COLA Step 2c, plus/minus 1%):** | **N/A** | **N/A** | **N/A** |

**4B. Calculating the District's Projected Change in LCFF Revenue**

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

| | Prior Year (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 6,869,121,872.16 | 7,014,687,955.00 | 7,026,202,461.00 | 7,004,624,039.00 |
| District's Projected Change in LCFF Revenue: | | 2.12% | .16% | (.31%) |
| **LCFF Revenue Standard** | | **1.19% to 3.19%** | **-0.67% to 1.33%** | **-1.22% to 0.78%** |
| **Status:** | | Met | Met | Met |

**4C. Comparison of District LCFF Revenue to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2023-24) | 4,872,168,030.93 | 5,763,531,773.42 | 84.5% |
| Second Prior Year (2024-25) | 5,307,854,834.91 | 6,131,380,947.58 | 86.6% |
| First Prior Year (2025-26) | 5,600,375,887.37 | 6,253,891,137.03 | 89.6% |
| | | Historical Average Ratio: | 86.9% |

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 1.0% | 1.0% | 1.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **83.9% to 89.9%** | **83.9% to 89.9%** | **83.9% to 89.9%** |

**5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year | Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form MYP, Lines B1-B3) | Budget - Unrestricted (Resources 0000-1999) Total Expenditures (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2026-27) | 6,335,104,330.00 | 6,978,714,723.00 | 90.8% | Not Met |
| 1st Subsequent Year (2027-28) | 6,451,488,331.00 | 7,131,897,626.00 | 90.5% | Not Met |
| 2nd Subsequent Year (2028-29) | 6,457,597,035.00 | 7,091,209,496.00 | 91.1% | Not Met |

**5C. Comparison of District Salaries and Benefits Ratio to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**
(required if NOT met)

All fiscal years are higher than the standard due to recent collective bargaining agreements.

**6. CRITERION: Other Revenues and Expenditures**

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

**6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges**

DATA ENTRY: All data are extracted or calculated.

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. District's Change in Population and Funding Level (Criterion 4A1, Step 3): | 2.19% | .33% | (.22%) |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-7.81% to 12.19%** | **-9.67% to 10.33%** | **-10.22% to 9.78%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -2.81% to 7.19% | -4.67% to 5.33% | -5.22% to 4.78% |

**6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)**

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)** | | | |
| First Prior Year (2025-26) | 766,644,797.71 | | |
| Budget Year (2026-27) | 720,770,373.00 | (5.98%) | Yes |
| 1st Subsequent Year (2027-28) | 656,731,654.00 | (8.88%) | Yes |
| 2nd Subsequent Year (2028-29) | 656,014,941.00 | (.11%) | No |

**Explanation:** (required if Yes)
The decrease from 2025-26 to 2026-27 is mostly due to deferred revenues in FY2025-26 for resource 3310 (IDEA-Local Assistance) intended for CEIS. For FY2027-28, the lower revenues compared to FY2026-27 is due to lower carryover amounts for Title grants and expiration of certain grants.

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2025-26) | 1,985,666,269.70 | | |
| Budget Year (2026-27) | 1,754,950,772.00 | (11.62%) | Yes |
| 1st Subsequent Year (2027-28) | 1,730,825,343.00 | (1.37%) | No |
| 2nd Subsequent Year (2028-29) | 1,720,271,678.00 | (.61%) | No |

**Explanation:** (required if Yes)
The decrease from 2025-26 to 2026-27 is mostly due to the one-time nature of funds received in 2025-26 such as Student Support & Professional Development Discretionary Block Grant, Learning Recovery Emergency Block Grant, and various other specially funded grants.

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2025-26) | 489,345,060.04 | | |
| Budget Year (2026-27) | 279,576,581.00 | (42.87%) | Yes |
| 1st Subsequent Year (2027-28) | 238,379,681.00 | (14.74%) | Yes |
| 2nd Subsequent Year (2028-29) | 219,642,973.00 | (7.86%) | Yes |

**Explanation:** (required if Yes)
The decrease from 2025-26 to 2026-27 are mostly due to unrealized gain in 2025-26 that is not in the 2026-27 budget, lower interest income as fund balances shrinks, lower Medi-Cal billing, and expiration of one-time grants. The decreases in the 2027-28 and 2028-29 are mainly due to lower interest income.

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)**

| | | | |
|---|---|---|---|
| First Prior Year (2025-26) | 494,768,829.64 | | |
| Budget Year (2026-27) | 757,513,491.07 | 53.10% | Yes |
| 1st Subsequent Year (2027-28) | 720,499,102.00 | (4.89%) | Yes |
| 2nd Subsequent Year (2028-29) | 700,023,414.00 | (2.84%) | No |

**Explanation:**
(required if Yes)

The increase from 2025-26 to 2026-27 are mostly due to budgeting of programs such as Expanded Learning Opportunities Program (ELOP) and Early Intervention Preschool Grant in objects 4000-4999 pending allocation to proper objects of expenditures and due to the $27 million set aside for salary increases for UTLA, AALA, and SEIU that were not yet implemented. The decrease in 2026-27 to 2027-28 was primarily due to a $27 million reduction related to expired grants and an additional $11 million reduction to help balance the deficit.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)**

| | | | |
|---|---|---|---|
| First Prior Year (2025-26) | 1,555,588,553.90 | | |
| Budget Year (2026-27) | 1,134,859,450.00 | (27.05%) | Yes |
| 1st Subsequent Year (2027-28) | 1,212,150,686.00 | 6.81% | Yes |
| 2nd Subsequent Year (2028-29) | 1,212,199,727.00 | 0.00% | No |

**Explanation:**
(required if Yes)

The decrease from 2025-26 to 2026-27 are mainly due to lower ELOP, special education, routine repair & maintenance account, transportation, utilities, and expired grants. The increase from 2026-27 to 2027-28 is mostly due to higher Special Education.

## 6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

| Object Range / Fiscal Year | Amount | Percent Change Over Previous Year | Status |
|---|---|---|---|
| First Prior Year (2025-26) | 3,241,656,127.45 | | |
| Budget Year (2026-27) | 2,755,297,726.00 | (15.00%) | Not Met |
| 1st Subsequent Year (2027-28) | 2,625,936,678.00 | (4.69%) | Met |
| 2nd Subsequent Year (2028-29) | 2,595,929,592.00 | (1.14%) | Met |

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

| | | | |
|---|---|---|---|
| First Prior Year (2025-26) | 2,050,357,383.54 | | |
| Budget Year (2026-27) | 1,892,372,941.07 | (7.71%) | Met |
| 1st Subsequent Year (2027-28) | 1,932,649,788.00 | 2.13% | Met |
| 2nd Subsequent Year (2028-29) | 1,912,223,141.00 | (1.06%) | Met |

## 6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**
Federal Revenue
(linked from 6B
if NOT met)

The decrease from 2025-26 to 2026-27 is mostly due to deferred revenues in FY2025-26 for resource 3310 (IDEA-Local Assistance) intended for CEIS. For FY2027-28, the lower revenues compared to FY2026-27 is due to lower carryover amounts for Title grants and expiration of certain grants.

**Explanation:**
Other State Revenue
(linked from 6B
if NOT met)

The decrease from 2025-26 to 2026-27 is mostly due to the one-time nature of funds received in 2025-26 such as Student Support & Professional Development Discretionary Block Grant, Learning Recovery Emergency Block Grant, and various other specially funded grants.

**Explanation:**
Other Local Revenue
(linked from 6B
if NOT met)

The decrease from 2025-26 to 2026-27 are mostly due to unrealized gain in 2025-26 that is not in the 2026-27 budget, lower interest income as fund balances shrinks, lower Medi-Cal billing, and expiration of one-time grants. The decreases in the 2027-28 and 2028-29 are mainly due to lower interest income.

1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**
Books and Supplies
(linked from 6B
if NOT met)

**Explanation:**
**Services and Other Exps**
(linked from 6B
if NOT met)

**7. CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

**Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223): 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690) | 11,045,577,643.03 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | | | | |
| | | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 11,045,577,643.03 | 331,367,329.29 | 331,400,000.00 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- [ ] Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- [ ] Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- [ ] Other (explanation must be provided)

**Explanation:** (required if NOT met and Other is marked)

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

**8A. Calculating the District's Deficit Spending Standard Percentage Levels**

DATA ENTRY: All data are extracted or calculated.

| | | Third Prior Year (2023-24) | Second Prior Year (2024-25) | First Prior Year (2025-26) |
|---|---|---|---|---|
| 1. | District's Available Reserve Amounts (resources 0000-1999) | | | |
| | a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| | b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 244,900,000.00 | 709,757,955.30 | 710,054,758.31 |
| | c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 858,974,284.79 | 2,011,234,665.99 | 1,667,921,962.28 |
| | d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | 0.00 | 0.00 | 0.00 |
| | e. Available Reserves (Lines 1a through 1d) | 1,103,874,284.79 | 2,720,992,621.29 | 2,377,976,720.59 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 10,567,837,839.21 | 11,787,965,413.19 | 11,623,430,062.16 |
| | b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | | | 0.00 |
| | c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b) | 10,567,837,839.21 | 11,787,965,413.19 | 11,623,430,062.16 |
| 3. | District's Available Reserve Percentage (Line 1e divided by Line 2c) | 10.4% | 23.1% | 20.5% |
| | **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **3.5%** | **7.7%** | **6.8%** |

[1]Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2]A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

## 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2023-24) | 749,807,314.73 | 5,788,569,231.00 | N/A | Met |
| Second Prior Year (2024-25) | (1,058,873,987.74) | 6,774,041,896.15 | 15.6% | Not Met |
| First Prior Year (2025-26) | (1,117,772,570.15) | 6,588,153,128.03 | 17.0% | Not Met |
| Budget Year (2026-27) (Information only) | (1,751,326,481.00) | 7,047,831,728.00 | | |

## 8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**
(required if NOT met)

The deficit spending starting 2024-25 is a combination of relatively flat revenues, higher expenditures from bargaining agreements & retention of employees previously funded by one-time funds, and spending of carryover.

**9. CRITERION: Fund and Cash Balances**

A. Fund Balance STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level [1] | District ADA |
|---|---|
| 1.7% | 0 to 300 |
| 1.3% | 301 to 1,000 |
| 1.0% | 1,001 to 30,000 |
| 0.7% | 30,001 to 250,000 |
| 0.3% | 250,001 and over |

[1] Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

| | |
|---|---|
| District Estimated P-2 ADA (Form A, Lines A6 and C4): | 348,651 |
| **District's Fund Balance Standard Percentage Level:** | **.3%** |

**9A-1. Calculating the District's Unrestricted General Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year | Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2023-24) | 3,336,633,677.05 | 3,867,038,415.57 | N/A | Met |
| Second Prior Year (2024-25) | 4,475,862,564.96 | 4,627,079,313.65 | N/A | Met |
| First Prior Year (2025-26) | 3,402,899,398.67 | 3,624,970,515.56 | N/A | Met |
| Budget Year (2026-27) (Information only) | 2,507,197,945.41 | | | |

[2] Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

**9A-2. Comparison of District Unrestricted Beginning Fund Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**
(required if NOT met)

B. Cash Balance Standard: Projected general fund cash balance will be positive at the end of the current fiscal year.

**9B-1: Determining if the District's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

| Fiscal Year | Ending Cash Balance General Fund (Form CASH, Line F, June Column) | Status |
|---|---|---|
| Current Year (2026-27) | 1,972,118,651.80 | Met |

**9B-2. Comparison of the District's Ending Cash Balance to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

| Percentage Level | District ADA |
|---|---|
| 5% or $90,000 (greater of) | 0 to 300 |
| 4% or $90,000 (greater of) | 301 to 1,000 |
| 3% | 1,001 to 30,000 |
| 2% | 30,001 to 250,000 |
| 1% | 250,001 and over |

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

[2] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

[3] A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 348,287 | 336,515 | 325,194 |
| **District's Reserve Standard Percentage Level:** | **1%** | **1%** | **1%** |

**10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1. If Yes, enter data for item 2a. If No, enter data for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No

2. If you are the SELPA AU and are excluding special education pass-through funds:

   a. Enter the name(s) of the SELPA(s):

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

**10B. Calculating the District's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 11,414,476,626.03 | 11,476,616,015.97 | 11,423,007,619.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 11,414,476,626.03 | 11,476,616,015.97 | 11,423,007,619.00 |

| | | | | |
|---|---|---|---|---|
| 4. | Reserve Standard Percentage Level | 1% | 1% | 1% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 114,144,766.26 | 114,766,160.16 | 114,230,076.19 |
| 6. | Reserve Standard - by Amount ($90,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | **District's Reserve Standard (Greater of Line B5 or Line B6)** | **114,144,766.26** | **114,766,160.16** | **114,230,076.19** |

**10C. Calculating the District's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. | General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 114,300,000.00 | 114,870,000.00 | 114,340,000.00 |
| 3. | General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 253,664,164.41 | (1,303,208,274.56) | (3,584,723,371.59) |
| 4. | General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. | Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 497,629,999.31 | | |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. | District's Budgeted Reserve Amount (Lines C1 thru C7) | 865,594,163.72 | (1,188,338,274.56) | (3,470,383,371.59) |
| 9. | District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 7.58% | (10.35%) | (30.38%) |
| | **District's Reserve Standard (Section 10B, Line 7):** | **114,144,766.26** | **114,766,160.16** | **114,230,076.19** |
| | Status: | Met | Not Met | Not Met |

**10D. Comparison of District Reserve Amount to the Standard**

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

**Explanation:**
(required if NOT met)

2027-28 and 2028-29 have negative reserves due to structural deficit whereby in-year expenditures exceed in-year revenues. A new fiscal stabilization plan will be presented to the Board.

## SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

### S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

1b. If Yes, identify the liabilities and how they may impact the budget:

### S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

### S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than $20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

**District's Contributions and Transfers Standard:** **-10.0% to +10.0% or -$20,000 to +$20,000**

**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|---|---|---|---|
| 1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | |
| First Prior Year (2025-26) | (1,855,973,558.50) | | | |
| Budget Year (2026-27) | (1,755,247,938.00) | (100,725,620.50) | (5.4%) | Met |
| 1st Subsequent Year (2027-28) | (1,810,015,637.00) | 54,767,699.00 | 3.1% | Met |
| 2nd Subsequent Year (2028-29) | (1,859,766,228.00) | 49,750,591.00 | 2.7% | Met |
| 1b. **Transfers In, General Fund *** | | | | |
| First Prior Year (2025-26) | 60,398,917.96 | | | |
| Budget Year (2026-27) | 122,624,759.00 | 62,225,841.04 | 103.0% | Not Met |
| 1st Subsequent Year (2027-28) | 527,630,000.00 | 405,005,241.00 | 330.3% | Not Met |
| 2nd Subsequent Year (2028-29) | 30,000,000.00 | (497,630,000.00) | (94.3%) | Not Met |
| 1c. **Transfers Out, General Fund *** | | | | |
| First Prior Year (2025-26) | 334,339,029.54 | | | |
| Budget Year (2026-27) | 69,117,005.00 | (265,222,024.54) | (79.3%) | Not Met |
| 1st Subsequent Year (2027-28) | 92,856,557.00 | 23,739,552.00 | 34.3% | Not Met |
| 2nd Subsequent Year (2028-29) | 113,550,307.00 | 20,693,750.00 | 22.3% | Not Met |

1d. **Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget? Yes

* Include transfers used to cover operating deficits in either the general fund or any other fund.

**S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects**

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**
(required if NOT met)

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

**Explanation:**
(required if NOT met)

Increases in 2026–27 and 2027–28 reflect transfers from Fund 17 (Special Reserve Fund – Other than Capital Outlay) to cover General Fund operating costs. With Fund 17 expected to be depleted by the end of 2027–28, no transfer will occur in 2028–29, leading to a decrease.

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**
(required if NOT met)

The decrease from 2025-26 to 2026-27 is mainly due to Judgment Obligation Bonds (JOBs) that were issued in 2025-26. The increases in 2027-28 and 2028-29 are for increasing debt service related to JOBs.

1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

**Project Information:**
(required if YES)

Delivery of Districtwide cybersecurity enhancements that address vulnerabilities identified in the 2021 Information Security Audit as well as recommendations from the Cybersecurity Task Force which was convened in the wake of the September 2022

cyber-attack. The Cybersecurity Improvement Program includes augmentation of people, processes, and technology tools to identify and mitigate the risk of future cyber-attacks and disruption to District operations, requiring capital and reoccurring

operational expenditures.

Estimated completion date : Project is estimated to be completed by the end of fiscal year 2027-28

Original Project Budget: $285.5 million

Original Source(s) of funding: Certificates of participation, bond funds, and general funds.

Estimated fiscal impact to the General Fund (2026-27 only) : $53.43M.

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

[1] Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

**S6A. Identification of the District's Long-term Commitments**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
   (If No, skip item 2 and Sections S6B and S6C) — Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2026 |
|---|---|---|---|---|
| Leases | 58 | Various Funds | Fund 01 - Objects 7438 & 7439 | 67,145,238 |
| Certificates of Participation | 12 | General Fund | Fund 56 - Objects 7438 & 7439 | 219,094,664 |
| General Obligation Bonds | 23 | Tax Levy | Fund 51 - Objects 7433 & 7434 | 11,416,962,060 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | Various Funds | Various | 116,441,128 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| Subscription-Based Information Technology Arrangements | 3 | Various Funds | Fund 01 - Objects 7438 & 7439 | 29,776,578 |
| Retirement Bonus | | Various Funds | Various | 17,684,535 |
| JOB | 14 | General Fund | Fund 56 - Objects 7438 & 7439 | 448,995,110 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 12,316,099,313 |

| Type of Commitment (continued) | Prior Year (2025-26) Annual Payment (P & I) | Budget Year (2026-27) Annual Payment (P & I) | 1st Subsequent Year (2027-28) Annual Payment (P & I) | 2nd Subsequent Year (2028-29) Annual Payment (P & I) |
|---|---|---|---|---|
| Leases | 5,732,238 | 4,988,652 | 5,063,685 | 5,126,400 |
| Certificates of Participation | 28,515,803 | 28,515,337 | 28,519,704 | 28,507,595 |
| General Obligation Bonds | 1,675,444,830 | 1,541,680,231 | 1,162,160,930 | 1,080,293,016 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 110,605,951 | 114,338,281 | 115,135,185 | 113,359,806 |
| Other Long-term Commitments (continued): | | | | |
| Subscription-Based Information Technology Arrangements | 18,490,682 | 14,013,011 | 10,991,121 | 5,775,481 |
| Retirement Bonus | 2,977,451 | 2,402,016 | 2,964,790 | 2,781,419 |
| JOB | 12,802,860 | 40,594,568 | 64,328,453 | 85,033,311 |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 1,854,569,815 | 1,746,532,096 | 1,389,163,868 | 1,320,877,028 |
| **Has total annual payment increased over prior year (2025-26)?** | | **No** | **No** | **No** |

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

**Explanation:**
(required if Yes to increase in total annual payments)

**S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments**

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

**Explanation:**
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

**S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)**

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

| | | |
|---|---|---|
| 1 | Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5) | Yes |
| 2. | For the district's OPEB: | |
| | a. Are they lifetime benefits? | Yes |
| | b. Do benefits continue past age 65? | Yes |
| | c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits: | |
| 3 | a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? | Pay-as-you-go |

| | | Self-Insurance Fund | Governmental Fund |
|---|---|---|---|
| | b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund | 0 | 0 |

| | | |
|---|---|---|
| 4. | OPEB Liabilities | |
| | a. Total OPEB liability | 9,025,745,856.00 |
| | b. OPEB plan(s) fiduciary net position (if applicable) | 819,462,741.00 |
| | c. Total/Net OPEB liability (Line 4a minus Line 4b) | 8,206,283,115.00 |
| | d. Is total OPEB liability based on the district's estimate or an actuarial valuation? | Actuarial |
| | e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | 6/30/2024 |

| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 5. | OPEB Contributions | | | |
| | a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | 0.00 | 0.00 | 0.00 |
| | b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 485,615,921.00 | 511,503,071.00 | 543,442,373.00 |
| | c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 343,047,921.00 | 368,935,071.00 | 400,874,373.00 |
| | d. Number of retirees receiving OPEB benefits | 37,306.00 | 37,306.00 | 37,306.00 |

## S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

Yes

2 Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

3. Self-Insurance Liabilities

| | |
|---|---|
| a. Accrued liability for self-insurance programs | 1,601,555,089.00 |
| b. Unfunded liability for self-insurance programs | 704,150,973.00 |

4. Self-Insurance Contributions

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | 601,889,004.00 | 606,063,245.00 | 610,342,113.00 |
| b. Amount contributed (funded) for self-insurance programs | 601,889,004.00 | 606,063,245.00 | 610,342,113.00 |

**S8. Status of Labor Agreements**

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

**If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:**

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| Number of certificated (non-management) full - time - equivalent (FTE) positions | 33,140.96 | 31,247.63 | 30,810.63 | 30,382.63 |

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? — Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 16, 2026

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption: Jun 23, 2026

4. Period covered by the agreement: Begin Date: Jul 01, 2025 End Date: Jun 30, 2027

5. Salary settlement:

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | 659,223,638 | 725,668,498 | 777,828,016 |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

General fund, Adult and Child Funds.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

| 7. Amount included for any tentative salary schedule increases | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| | | | |

**Certificated (Non-management) Health and Welfare (H&W) Benefits**

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 675,013,144 | 718,799,909 | 768,100,868 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | | | |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

**Certificated (Non-management) Step and Column Adjustments**

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 10,787,945 | 10,787,945 | 10,787,945 |
| 3. Percent change in step & column over prior year | | | |

**Certificated (Non-management) Attrition (layoffs and retirements)**

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | No | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

## S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| Number of classified(non - management) FTE positions | 23,413.59 | 22,013.14 | 22,005.14 | 21,997.14 |

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 16, 2026

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption: Jun 23, 2026

4. Period covered by the agreement: Begin Date: Jul 01, 2024 End Date: Jun 30, 2024

5. Salary settlement:

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | 492,260,643 | 732,153,110 | 756,735,783 |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Identify the source of funding that will be used to support multiyear salary commitments:

General Fund, Adult, Child, Cafeteria, Bonds, Special Reserve and Internal Services funds.

Negotiations Not Settled

| | | | | |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | | | |
| | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
| 7. | Amount included for any tentative salary schedule increases | | | |

| **Classified (Non-management) Health and Welfare (H&W) Benefits** | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 475,529,147 | 513,521,285 | 556,107,958 |
| 3. | Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. | Percent projected change in H&W cost over prior year | | | |

| **Classified (Non-management) Prior Year Settlements** | | | |
|---|---|---|---|
| Are any new costs from prior year settlements included in the budget? | | | |
| If Yes, amount of new costs included in the budget and MYPs | | | |

If Yes, explain the nature of the new costs:

| **Classified (Non-management) Step and Column Adjustments** | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | No | No | No |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | | | |

| **Classified (Non-management) Attrition (layoffs and retirements)** | | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | No | No | No |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

## S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

| | Prior Year (2nd Interim) (2025-26) | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 5,570.87 | 5,300.28 | 5,300.28 | 5,300.28 |

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year? Yes

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes | Yes | Yes |
| Total cost of salary settlement | 137,921,183 | 156,462,185 | 154,114,518 |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

| | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | | | |

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 114,496,961 | 123,689,583 | 133,995,960 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | | | |

| **Management/Supervisor/Confidential Step and Column Adjustments** | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | No | No | No |
| 2. Cost of step and column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Budget Year (2026-27) | 1st Subsequent Year (2027-28) | 2nd Subsequent Year (2028-29) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | Yes |
| 2. Adoption date of the LCAP or an update to the LCAP. | Jun 23, 2026 |

**S10. LCAP Expenditures**

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

| | |
|---|---|
| Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template? | Yes |

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | Yes |
| **A3.** | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | Yes |
| **A4.** | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | Yes |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | Yes |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | Yes |
| **A7.** | Is the district's financial system independent of the county office system? | Yes |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

**Comments:**
(optional)

**End of School District Budget Criteria and Standards Review**

**SACS Web System - SACS V15**
6/2/2026 4:03:19 PM 19-64733-0000000

Budget, July 1
Budget 2026-27
**Technical Review Checks**
Phase - All
Display - All Technical Checks

**Los Angeles Unified** **Los Angeles County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091** - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA** - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB** - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED** - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL** - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, and 3318. **Passed**

## GENERAL LEDGER CHECKS

**CEFB-POSITIVE** - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV** - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV** - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE** - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU** - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE** - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST** - (**Fatal**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT** - (**Fatal**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT** - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFD-DIR-COST** - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

**INTRAFD-INDIRECT-FN** - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

**LCFF-TRANSFER** - (**Fatal**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

**LOTTERY-CONTRIB** - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

**OBJ-POSITIVE** - (**Warning**) - All applicable objects should have a positive balance by resource, by fund. **Passed**

**PASS-THRU-REV=EXP** - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

**REV-POSITIVE** - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

**RS-NET-POSITION-ZERO** - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

**SE-PASS-THRU-REVENUE** - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

**UNASSIGNED-NEGATIVE** - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

**UNR-NET-POSITION-NEG** - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

## SUPPLEMENTAL CHECKS

**CB-BALANCE-ABOVE-MIN** - (**Warning**) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). **Passed**

**CB-BUDGET-CERTIFY** - (**Fatal**) - In Form CB, the district checked the box relating to the required budget certifications. **Passed**

**CS-EXPLANATIONS** - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO** - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## EXPORT VALIDATION CHECKS

**ADA-PROVIDE** - (**Fatal**) - Average Daily Attendance data (Form A) must be provided. **Passed**

**BUDGET-CERT-PROVIDE** - (**Fatal**) - Budget Certification (Form CB) must be provided. **Passed**

**CASHFLOW-PROVIDE** - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

**CHK-DEPENDENCY** - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

**CHK-UNBALANCED-A** - (**Warning**) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information. **Exception**

| FORM |
|---|
| Form CASH |
| Form MYP |

Explanation: Form CASH: The cash flow shows the difference at summarized level. The salaries and benefits are lumped in one line and the operation expenses are lumped in another. The overall total matches the budget.

**CHK-UNBALANCED-B** - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CS-PROVIDE** - (**Fatal**) - The Criteria and Standards Review (Form 01CS) has been provided. **Passed**

**FORM01-PROVIDE** - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

**MYP-PROVIDE** - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

**VERSION-CHECK** - (**Warning**) - All versions are current. **Passed**

**WK-COMP-CERT-PROVIDE** - (**Fatal**) - Workers' Compensation Certification (Form CC) must be provided. **Passed**

## GENERAL FUND ASSUMPTIONS FOR 2026-27

### Major Revenue Assumptions

### Enrollment

The Los Angeles Unified School District uses data on live births in Los Angeles County, historical grade retention ratios, regional socio-economic and geographic trends, economic factors, and other relevant information to project enrollment. Estimated enrollments in grades 1 through 12 are calculated using a variety of scenarios, generally involving weighted and true averages. The grade retention ratio measures the percentage of students expected to progress to the next grade level from one year to the next, based on past trends. Transitional Kindergarten and Kindergarten enrollments are calculated as a percentage of live births in Los Angeles County from four years earlier and five years earlier respectively.

Estimated Norm Day Enrollment

| | |
|---|---|
| Non-charter schools | 339,423 |
| Locally-funded (affiliated) charter schools | 36,467 |
| Estimated Norm Enrollment | 375,890 |
| Nonpublic Schools | 1,215 |
| Estimated CALPADS enrollment | 377,105 |

### Average Daily Attendance (ADA)

The P-2 ADA for grades TK/K-12 are estimated for the budget year 2026-27 and for the two succeeding fiscal years, 2027-28 and 2028-29, by applying a ratio of ADA to enrollment of 92% (ADA%). The Annual ADA for grades TK/K-12 are estimated for the budget year 2026-27 and for the two succeeding fiscal years, 2027-28 and 2028-29, by applying as well, the ratio of ADA to enrollment of 92% (ADA%).

The 2022-23 Enacted State Budget amended the California Education Code Section 42238, to fund LCFF with the greater of the current year, prior year, or the average of the prior 3 years' ADA to mitigate the impact of lower enrollment and attendance. This is a change in prior practice whereby funded ADA is the greater of the current or prior year ADA. The LCFF revenue is projected to be funded on the average of the 3 prior years' P-2 ADA for 2026-27 and for the two succeeding fiscal years. A small portion of the funded ADA comes from the Annual ADA, and these are for Community Day Schools, Extended Year Special Education, and Nonpublic Schools. Locally-funded (affiliated) charter schools are funded at the current year's P-2 ADA.

## Major Revenue Assumptions (continued)

The table below shows the estimated funded ADAs that were used as the basis for estimating the 2026-27 LCFF revenue.

| | Estimated Funded ADA | |
|---|---|---|
| Grade Span | Non-charter Schools | Locally-funded (Affiliated ) Charter Schools |
| TK/K-3 | 110,655.53 | 11,716.54 |
| 4-6 | 75,459.92 | 8,064.98 |
| 7-8 | 47,586.53 | 5,275.33 |
| 9-12 | 97,683.77 | 8,931.08 |
| Total | 331,385.75 | 33,987.93 |

## Local Control Funding Formula (LCFF)

The Governor's 2026-27 May Revision provides a 4.31% increase for the Local Control Funding Formula (LCFF) and TK ratio add-on funding of $5,704 per ADA inclusive of a 2.87% COLA and additional funding to reduce staffing ratio to 10:1 from 12:1.

Below are the 2026-27 Adjusted Base Grant Rates per ADA used in the estimation of the LCFF funding.

Adjusted Base Grant Rates per ADA

| | |
|---|---|
| Grades TK/K-3* | $11,811 |
| Grades 4-6 | $10,860 |
| Grades 7-8 | $11,181 |
| Grades 9-12* | $13,295 |

*Includes grade span adjustments

The unduplicated pupil count for FY2026-27 is estimated at 294,402 for non-charter schools (including County Program students) and 18,959 for locally-funded (affiliated) charter schools. The projected three-year average unduplicated pupil percentage to total enrollment for non-charter schools is 86.68%. The locally-funded (affiliated) charter schools' percentage of unduplicated student count to enrollment was calculated separately by school or 52.96% on average in total.

## Major Revenue Assumptions (continued)

LAUSD's LCFF estimates for fiscal year 2026-27 are detailed below. The estimated LCFF revenue for the locally-funded (affiliated) charter schools were calculated separately for each school but are shown as totals below.

| LCFF (Unrestricted) | Non-charter schools | Locally-funded (Affiliated) Charter schools | Total |
|---|---|---|---|
| Local Property Taxes | $1,634,683,635 | $151,667,739 | $1,786,351,374 |
| Education Protection Act | 878,546,915 | 63,186,325 | 941,733,240 |
| State Aid | 3,565,864,366 | 264,876,925 | 3,830,741,291 |
| Total | $6,079,094,916 | $479,730,989 | $6,558,825,905 |

## FEDERAL REVENUES

The Proposed 2026-27 Budget includes an estimated funding (entitlement and carryover) for the following major federal revenues:

- Title I, Part A – Socioeconomically Disadvantaged Students of $423.8 million
- Individuals with Disabilities Act (IDEA) Local Assistance of $135.7 million*
- Title IV, Part A – Student Support and Academic Enrichment of $49.8 million
- Title II, Part A - Supporting Effective Instruction of $29.7 million
- Title III, - English Learner Student of $10.2 million
- Title IV, Part B – 21st Century Community Learning Centers Program $19.3 million

*Includes Comprehensive Coordinated Early Intervening Services (CCEIS) set-aside of $20.7 million as part of Part B, Section 611

## STATE REVENUES

### *Expanded Learning Opportunities Program (ELOP)*

ELOP funding, which provides additional learning time for students before or after school, as well as outside of the traditional school year, is estimated at $469.5 million for the Proposed 2026-27 Budget.

### *Special Education*

The 2026-27 estimated AB602 funding for Special Education yields a total of $479.3 million, $445.7 million is State-funded and $33.6 million is funded by local property taxes. It reflects the increased Special Education base rate of $944 per ADA from $918 per ADA in the previous year. All Other State

Revenues also include $29.9 million of AB 3632 Mental Health funding and $4.0 million of Infant Program entitlement.

## Major Revenue Assumptions (continued)

### *State Lottery*

State Lottery funding is estimated at $272.00 per unit of ADA which includes $190.00 per ADA for the base and $82.00 per ADA for Proposition 20, for an estimated total funding of $98.6 million.

### *Proposition 28 (Arts and Music in Schools)*

It is estimated that the District will receive $81.4 million from Proposition 28 funding. Annual amount is equal to 1% of the prior year Proposition 98 K-12 minimum guarantee. 70% of the funds will be distributed to LEAs based on share of statewide enrollment in preschool through grade 12 and the remaining 30% will be distributed based on share of low-income students.

### *Home-to-School Transportation Reimbursement*

School districts will receive reimbursement in the current year for 60% of home-to-school transportation costs, less any funds already apportioned through the LCFF specific to transportation in the prior year. Home-to-school transportation reimbursement in 2025-26 is estimated at $49.2 million. The reimbursement amount will be re-calculated based on the 2024-25 Unaudited Actual.

### *Mandate Block Grant*

The rates per ADA in the table below reflect the 2.87% COLA and yield an estimated funding of $17.9 million.

| | Non-charter schools | Locally-funded (Affiliated) charter schools |
|---|---|---|
| TK/K-8 | $40.41 | $21.31 |
| 9-12 | $79.27 | $60.48 |

## LOCAL REVENUES AND OTHER FINANCING SOURCES

### *TRANs*

LAUSD does not intend to borrow funds through the issuance of Tax Revenue Anticipation Notes for fiscal year 2026-27.

### *Interfund Transfers*

Transfer from the Special Reserve Fund-Community Redevelopment Agency (Fund 400) of $30.0 million to fund the Ongoing and Major Maintenance Account and transfer from Special Reserve Fund-Other than Capital Outlay (Fund 170) of $92.6 million to fund General Fund's operating expenses.

## Major Expenditure Assumptions

### Certificated and Classified Salaries

Expenditures for bargaining agreements with Associated Administrators Los Angeles/Teamsters Local 2010 Unit J (AALA-J), Associated Administrators Los Angeles/Teamsters Local 2010 Unit M (AALA-M), United Teachers Los Angeles (UTLA), Los Angeles School Management Association (LASPMA), Los Angeles School Police Association (LASPA), Los Angeles/Orange Counties Building & Construction Trades Council, Teamsters, California Schools Employee Association (CSEA), Service Employees International Union (SEIU) Local 99, and District Represented are included.

Additionally, funding for certificated employees' step and column advancement is included while funding for classified employees' step and column advancement is largely offset by retirement savings.

### Employee Benefits

Employee benefit rates are as follows:

| | |
|---|---|
| o State Teachers Retirement System | 19.10% |
| o Public Employee Retirement System | |
| ▪ All Classified Employee except for School Police | 26.40% |
| ▪ School Police | 76.55% |
| o Social Security | 6.20% |
| o Unemployment Insurance | 0.05% |
| o Workers' Compensation* | 1.79% |
| o Medicare | 1.45% |

*Workers' Compensation rate is based on the ratio of the most recent actuarially-determined required contribution to estimated budgeted salary expenditures.

### Other Post-Employment Benefits

Other Post-Employment Benefits contribution from all funds to the trust is $142.6 million for fiscal year 2026-27.

### Retirement Packages

There are approximately 37,306 retirees covered by post-retirement benefits. The current year's cost is approximately $343.05 million for all funds. This is recorded in object codes 3701 and 3702.

### Ongoing and Major Maintenance Account

Ongoing and major maintenance resources totaling $331.4 million, reflect approximately 3% of budgeted General Fund expenditures and other financing uses, excluding CalSTRS On Behalf expenditures.

### Certificate of Participation (COPs) and Judgement Obligation Bonds (JOBs)

The scheduled repayment of COPs for the General Fund for fiscal year 2026-27 amounts to $28.5 million.

The scheduled repayment of JOBs for the General Fund for fiscal year 2026-27 amounts to $40.6 million.

### Ending Balance

The composition of the Ending Balance in the budget is as follows (in millions):

General Fund:

| | |
|---|---|
| Non-Spendable | $50.6 million |
| Restricted | 285.1 million |
| Committed | 109.5 million |
| Assigned | 227.8 million |
| Reserve for Economic Uncertainty | 114.3 million |
| Unassigned/Undesignated | 253.7 million |
| Total | $1,041.0 million |

Special Reserve Fund for Other Than Capital Outlay Project:

| | |
|---|---|
| Reserve for Economic Uncertainty | 497.6 million |
| Total | $497.6 million |

Ending Balance Grand Total: $1,538.6 million

### CHARTER SCHOOLS

Locally-funded (affiliated) charter schools' budgeted revenues and expenditures are reported in SACS Form 1, General Fund. Effective 2018-19, the District no longer reports the direct-funded charter schools' budgeted revenues and expenditures under SACS Form 09 (Charter School Special Revenue Fund) and SACS Form 62 (Charter School Enterprise Fund), Charter Schools Funds. Direct-funded charter schools report the aforementioned forms directly to Los Angeles County Office of Education (LACOE).

**2026-27 FINAL BUDGET**

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**2027-28 and 2028-29**

## Major Revenue Assumptions

| | 2027-28 | 2028-29 |
|---|---|---|
| 1. Projected Enrollment | | |
| Non-charter schools (Norm) | 327,342 | 315,738 |
| Nonpublic Schools (NPS) | 1,170 | 1,128 |
| DISTRICT Total | 328,512 | 316,866 |
| Charter Schools -Locally-funded (Norm) | 35,869 | 35,283 |
| Total Projected Enrollment | 364,381 | 352,149 |
| 2. Estimated Funded Average Daily Attendance (ADA) | | |
| Non-charter Schools | 319,324.58 | 308,194.76 |
| Nonpublic Schools | 1,415.75 | 1,367.03 |
| District Subtotal without County Programs | 320,740.33 | 309,561.79 |
| Locally-funded charter schools | 33,427.70 | 32,881.34 |
| Total Funded ADA without County Programs | 354,168.03 | 342,443.13 |
| County Programs | 364.76 | 364.76 |
| Total Funded ADA with County Programs | 354,532.79 | 342,807.89 |
| 3. Funded COLA | | |
| LCFF | 3.30% | 3.09% |
| Special Education (AB602) | 3.30% | 3.09% |
| 4. Adjusted Base Grant Rates Per ADA (includes COLA and K-3 and 9-12 Grade Span Adjustments) | | |
| Grades TK/K-3 | $12,200 | $12,577 |
| Grades 4-6 | $11,218 | $11,565 |
| Grades 7-8 | $11,550 | $11,907 |
| Grades 9-12 | $13,734 | $14,158 |
| 5. Transitional Kindergarten (TK) Ratio Add-on Funding (10:1 student-to-adult ratio) | $5,892 | $6,074 |
| 6. Unduplicated student count percentage to enrollment (3-year rolling average) per LCFF calculation | | |
| Non-charter schools (includes County Program students) | 86.61% | 86.32% |
| Locally-funded charter schools (total) | 52.87% | 52.14% |
| 7. LCFF Revenue (in millions) | | |
| Non-charter schools | $6,079.1 | $6,043.4 |
| Locally-funded charter schools | $485.1 | $491.4 |
| | $6,564.2 | $6,534.8 |

**2026-27 FINAL BUDGET**

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**2027-28 and 2028-29**

**Major Revenue Assumptions (continued)**

| | 2027-28 | 2028-29 |
|---|---|---|
| 8. Education Protection Act (in millions) | | |
| Non-charter schools | $878.5 | $878.5 |
| Locally-funded charter schools | $63.2 | $63.2 |
| Total | $941.7 | $941.7 |
| 9. California State Lottery – Rates Per ADA | | |
| Unrestricted | $190.00 | $190.00 |
| Restricted | $82.00 | $82.00 |
| 10. Mandate Block Grant | | |
| Non-charter schools – K-8 | $41.74 | $43.03 |
| Non-charter schools – 9-12 | $81.89 | $84.42 |
| Locally-funded charter schools – K-8 | $22.01 | $22.69 |
| Locally-funded charter schools – 9-12 | $62.48 | $64.41 |
| 11. Special Education Base Rate (AB602 Funding) – increased by COLA only | $975.01 | $1,005.14 |

12. Other State Revenues for 2027-28 include funding for Expanded Learning Opportunities Program of $469.5 million, Home-to-School Reimbursement Funding of $44 million, Proposition 28 (Arts and Music in Schools) of $81.4 million, and LCFF Equity Multiplier of $37.0 million. Other State Revenues for 2028-29 include funding for Expanded Learning Opportunities Program of $469.5 million, Home-to-School Reimbursement Funding of $42.2 million, Proposition 28 (Arts and Music in Schools) of $81.4 million, and LCFF Equity Multiplier of $38.2 million.

13. Transfer from Special Reserve Fund for Capital Outlay Projects - Community Redevelopment Agency (Fund 40) of $30.0 million in 2027-28 and 2028-29 to fund the Routine Repair and Major Maintenance Account.

14. Transfer from Special Reserve Fund for Other Than Capital Outlay (Fund 17) of $497.6 million in 2027-28 to fund general operating expenses.

15. Only COLA changes from the 2026-27 Proposed State Budget for LCFF and Special Education AB602 are incorporated in the revenue estimates.

**2026-27 FINAL BUDGET**

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**2027-28 and 2028-29**

## Major Expenditure Assumptions for 2027-28

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| **Certificated Salaries** | Amounts (in millions) |
|---|---|
| Bargaining Agreements | $51.9 |
| Step and Column Salary Adjustment | 6.9 |
| Federal, State, and Local Grants | (48.3) |
| School Staff and Resources | (119.6) |
| **Total 2027-28 Known Changes** | **($109.1)** |

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| **Classified Salaries** | Amounts (in millions) |
|---|---|
| Bargaining Agreements | $110.2 |
| Federal, State, and Local Grants | (12.3) |
| Central Staff and Resources | (50.5) |
| School Staff and Resources | (57.2) |
| **Total 2027-28 Known Changes** | **$(9.8)** |

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 26.8%, an increase of 0.40% from prior year. Workers' Compensation rate is 1.81%, an increase of 0.02% from the prior year. Unemployment insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2026-2027 Health Benefits Agreement. OPEB Trust contribution is $100.0 million for 2027-28. An additional OPEB contribution of $20 million for the annual contribution.

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**2027-28 and 2028-29**

**Major Expenditure Assumptions for 2027-28 (continued)**

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
   a. Inflation on cost of supplies and materials based on a 3.18% California CPI for 2027-28. Utilities budget is projected to remain the same as the prior year.
   b. Increase in distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of $3.1 million.
   c. Exclusion of 2026-27 onetime items such as spending of carryover for JUUL settlement and Student Equity Needs Index (SENI) Priority Schools.
   d. Projected increase in special education programs of $38 million.

5. **Routine Repair and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State on Behalf.

6. **Reserve for Economic Uncertainties** at $114.9 million is 1% of total General Fund Expenditures and Other Financing Uses.

7. **Indirect Cost Rate** of 5.63%.

8. **Undesignated Balance of** $(1,303.2) million is a result of structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan that identifies expenditure reductions and/or revenue enhancements will be presented to the Board.

**Major Expenditure Assumptions for 2028-29**

1. **Certificated Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| **Certificated Salaries** | Amounts (in millions) |
|---|---|
| Step and Column Salary Adjustment | $6.9 |
| Federal, State, and Local Grants | (29.1) |
| School Staff and Resources | (74.5) |
| **Total 2028-29 Known Changes** | **$(96.7)** |

## GENERAL FUND
## ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS
## 2027-28 and 2028-29

**Major Expenditure Assumptions for 2028-29 (continued)**

2. **Classified Salaries** were estimated using the prior year level as the base and adjusted for known changes as shown below:

| **Classified Salaries** | Amounts (in millions) |
|---|---|
| Bargaining Agreements | $13.2 |
| Federal, State, and Local Grants | $(1.9) |
| School Staff and Resources | (21.3) |
| **Total 2028-29 Known Changes** | **$(10.0)** |

3. Apart from Health and Medical costs, **Employee Benefits** are based on salary estimates and appropriate rates for retirement, workers' compensation, and unemployment. Employer contribution rate to CalSTRS is 19.10%, which is the same as the prior year. Employer contribution rate to CalPERS is 25.90%, a decrease of 0.90% from prior year. Workers' Compensation rate of 1.83%, which is an increase of 0.02% from prior year. Unemployment Insurance rate of 0.05%, which is the same as the prior year. Funding for Employee Health and Medical Benefits is at the Per Participant rate pursuant to the 2026-2027 Health Benefits Agreement. OPEB Trust contribution is $100.0 million for 2028-29, which is the same as the prior year. An additional OPEB contribution of $20 million for the annual contribution, which is the same as prior year.

4. **Other Expenses (4000-6000)** were estimated using the prior year level as the base and adjusted for known changes as shown below:
   a. Inflation on cost of supplies and materials based on a 2.76% California CPI for 2028-29. Utilities budget is projected to remain the same as prior year.
   b. Includes additional distribution of direct-funded charter schools' share of the Special Education AB602 and Federal IDEA of $2.5 million.
   c. Lower spending on routine repairs and maintenance.

5. **Ongoing and Major Maintenance Account** set-aside is 3% of total General Fund Expenditures and Other Financing Uses, excluding CalSTRS State On Behalf.

6. **Reserve for Economic Uncertainties** at $114.3 million is 1% of total General Fund Expenditures and Other Financing Uses.

7. **Indirect Cost Rate** is 6.95%.

**GENERAL FUND**
**ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS**
**2027-28 and 2028-29**

8. **Undesignated Balance** of $(3,584.7) million is a result of structural deficit whereby in-year expenditures exceed in-year revenues. A fiscal stabilization plan that identifies expenditure reductions and/or revenue enhancements will be presented to the Board.

# TAB 13

# Los Angeles Unified School District

333 South Beaudry Ave,
Los Angeles, CA 90017

## Board of Education Report

**File #:** 082-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Strategic Initiatives Office

**Public Hearing**

**Adoption of the 2026 LAUSD Local Control and Accountability Plan and Presentation of the 2026 State Accountability Dashboard Local Indicators (082-25/26)**

Strategic Initiatives Office

Los Angeles Unified School District
333 South Beaudry Ave,
Los Angeles, CA 90017

# Board of Education Report

**File #:** Rep-419-25/26, **Version:** 1 **Agenda Date:** 6/23/2026
**In Control:** Strategic Initiatives Office

**Adoption of the 2026 LAUSD Local Control and Accountability Plan and Presentation of the 2026 State Accountability Dashboard Local Indicators**
**(June 16, 2026 - PUBLIC HEARING)**
**(June 23, 2026 - ADOPTION)**
Division of Strategy and Innovation

**Brief Description:**
(Adoption of the 2026 LAUSD Local Control and Accountability Plan and Presentation of the 2026 State Accountability Dashboard Local Indicators). Recommends approval of the adoption of the 2026 LAUSD Local Control and Accountability Plan.

**Action Proposed**:
Adopt Los Angeles Unified School District (LAUSD)'s 2026 Local Control and Accountability Plan (LCAP). The Local Control and Accountability Plan (LCAP) is a state mandated three-year plan that is updated each year and describes the goals, actions, services, and expenditures of Local Control Funding Formula (LCFF) funds to support positive student outcomes that address state and local priorities. Every year, the District partners with our communities to develop and update the LCAP.

The District's Strategic Plan, LCAP, and annual budget are closely aligned and collectively guide the District's priorities, investments, and actions to improve student outcomes. The Strategic Plan establishes the District's long-term vision, goals, and Measures of Success, while the LCAP outlines the specific actions, services, and expenditures that support those priorities in alignment with state requirements. The District budget provides the financial framework necessary to implement both the Strategic Plan and LCAP priorities. In accordance with state law, the Board of Education must adopt the LCAP in conjunction with the District's annual budget.

**Background**:
The District LCAP must be adopted at the same meeting at which the Board of Education adopts the budget for 2026-27. The 2026-27 LCAP is the third year of the three year cycle for 2024-27, and provides available baseline and Year 2 outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2025-26. The LCAP also includes separate Action Tables in addition to the Budget Overview for Parents. These materials must all be combined and posted on the District's website.

Through the LCAP engagement cycle, the LCAP team has had robust engagement with educational partners across the District through student focus groups, parent committee meetings, community partner meetings, District team meetings, labor partner meetings, and Region engagement meetings. Furthermore, the LCAP team supported school principals with an LCAP Coffee with the Principal presentation to assist schools with sharing information about the District LCAP and their school's progress towards goals in the LCAP, which are aligned with the District's Strategic Plan. The ThoughtExchanges for the LCAP have over 16,000 participants. We are appreciative of the feedback and comments provided by the Parent Advisory Committee, District English Learner Advisory Committee, Superintendent's Student Advisory Council, and a large number of our educational partners. All voices are important and provide direction to the development of the LCAP.

As always, we will continue to work to gather input and feedback from our Los Angeles Unified communities about our programs and services to support students.

**Expected Outcomes**:
Approval of this LCAP will allow the District to meet state-mandated requirements. The LCAP translates the District's Strategic Plan priorities into actionable strategies, services, and investments that support student success. Through the LCAP, the District identifies specific actions and resource allocations designed to address state priorities, respond to community input, and meet the needs of students, particularly student groups who have been historically underserved. Together, the Strategic Plan and LCAP provide a coordinated framework that aligns long-term goals with annual implementation efforts and accountability measures.

**Board Options and Consequences**:
A "Yes" vote will approve the District's 2026 Local Control and Accountability Plan (LCAP), enabling the District to meet state requirements and support continued alignment between the District's Strategic Plan, annual budget, and state accountability requirements. Adoption of the LCAP enables the District to implement planned strategies, investments, and supports designed to improve student outcomes and advance equity across the District. Adoption of the LCAP is also required by state law.

A "No" vote, will result in the District not meeting the state requirement to adopt the LCAP and could impact the District's ability to implement planned actions and services aligned to student needs and District priorities.

**Policy Implications**:
The District LCAP is aligned with the District Strategic Plan and reflects annual updates from the 2025-26 school year, and includes planned goals, actions, and expenditures for 2026-27. The 2026-27 LCAP is the third year of the three year cycle for 2024-27. The District may make changes to the LCAP each year to reflect community feedback as well as changes in District policies.

**Budget Impact**:
Approval of the District's LCAP is necessary to approve the budget. Existing staff and resources will support posting the LCAP to the District website.

**Student Impact:**
This proposed action shares the District's engagement, planning and budgeting to meet student needs in 2026-27. Through engagement, meetings were held to receive input on the Plan as part of this engagement, and the LCAP ThoughtExchanges collected 99,192 ratings on 6,265 comments from 16,908 participants. In the LCAP ThoughtExchanges, 4,275 participants identified as students.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **4** | The LCAP describes how the District will implement programs and policies to support all students in the Local Control Funding Formula (LCFF) state priority areas, as well as how the District will leverage supplemental and |

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition (Cont.)** | | concentration funds to increase or improve services for English learners, students in foster care, and low-income students. Additionally, our communities have advocated for additional transparency and visibility into English Learner Supports and the Black Student Achievement Plan, and the LCAP continues to report on the progress of these programs, analysis, and funding information as official Goals in the document. |
| **Resource Prioritization** | **4** | As stated above, the LCAP describes how the District will allocate resources in 2026-27 to support the LCFF target student populations (84% of LAUSDs enrollment), as well as additional investments for non- LCFF target student populations (including Black students and Special Education students). |
| **Results** | **4** | The LCAP allocates and annually monitors the use of LCFF dollars to improve student equity across all student groups by eliminating opportunity gaps and preparing students to be ready for the world as evidenced in District goals and actions. |
| **TOTAL** | **12** | |

**Issues and Analysis**:
The LCAP describes how the District will implement programs and policies to support all students in the LCFF state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-income students. The LCAP is aligned to reflect Strategic Plan Pillars, strategies, and priorities.

The LCAP includes all state LCFF funds and Equity Multiplier Funds for Equity Multiplier eligible schools, but does not reflect any other local, state, and federal sources of funding.

**Attachments:**
Attachment A - LAUSD LCAP and Executive Summary Link:
<https://tinyurl.com/2026LAUSD-LCAP-Board-Materials>

Attachment B - State Accountability Dashboard Local Indicators Informative
<https://tinyurl.com/2026-LAUSD-Local-Indicators>

**Submitted:**
06/08/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

CAROLYN SPAHT GONZALEZ
Chief of Staff
Office of the Superintendent

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

___ Approved as to form.

**APPROVED & PRESENTED BY:**

WILLIAM R. JOHNSTON
Senior Executive Director of Strategy
Division of Strategy and innovation

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

___ Approved as to budget impact statement.

# TAB 14

# Los Angeles Unified School District

333 South Beaudry Ave,
Los Angeles, CA 90017

## Board of Education Report

**File #:** 083-25/26, **Version:** 1 **Agenda Date:** 6/16/2026
**In Control:** Strategic Initiatives Office

**Public Hearing**

**Adoption of LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans and Presentation of the 2026 State Accountability Dashboard Local Indicators for Affiliated Charters (083-25/26)**

Strategic Initiatives Office

# Los Angeles Unified School District

333 South Beaudry Ave,
Los Angeles, CA 90017

## Board of Education Report

**File #:** Rep-420-25/26, **Version:** 1 **Agenda Date:** 6/23/2026
**In Control:** Strategic Initiatives Office

**Adoption of LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans and Presentation of the 2026 State Accountability Dashboard Local Indicators for Affiliated Charters**
**(June 16, 2026 - PUBLIC HEARING)**
**(June 23, 2026 - ADOPTION)**
Division of Strategy and Innovation

**Brief Description:**
(Adoption of the LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans and Presentation of the 2026 State Accountability Dashboard Local Indicators for Affiliated Charters). Recommends approval of the adoption of the LAUSD Affiliated Charter Schools' 2026 Local Control and Accountability Plans.

**Action Proposed**:
Adopt the Affiliated Charter Schools' 2026 Local Control and Accountability Plans. The Local Control and Accountability Plan (LCAP) is a state mandated three-year plan that is updated each year and describes the goals, actions, services, and expenditures of Local Control Funding Formula (LCFF) funds to support positive student outcomes that address state and local priorities. Every year, the 51 Affiliated Charter Schools develop and update their LCAPs.

**Background**:
Based on the state Education Code, each Affiliated Charter School is its own local education agency, so each must complete a separate written LCAP. These LCAPs must be adopted at the same meeting at which the Board of Education adopts the budget for 2026-27. The 2026-27 LCAP is the third year of the three year cycle for 2024-27 and provides available Baseline and Year 2 Outcomes for LCAP metrics and includes annual updates on the implementation of LCAP actions in 2025-26. The LCAPs also include separate Action Tables in addition to the Budget Overviews for Parents. These materials must all be combined and posted on each Affiliated Charter School's website.

As part of its support for the 51 Affiliated Charter Schools, the District LCAP team assists with the development of school LCAPs by providing budget and performance data and supporting schools in communicating progress toward District goals. Affiliated Charter Schools are supported by the LCAP team through ongoing training, guidance, and direct support that spans year-round, which includes hybrid office hours, work group sessions, and one-on-one consultations to ensure compliance and alignment to the District LCAP.

**Expected Outcomes**:
Approval of these LCAPs will allow the District Affiliated Charter Schools to meet state-mandated requirements and support the District's Strategic Plan. Approval of the District Affiliated Charter Schools' LCAPs will support the continued implementation of strategies, services, and investments aligned to state priorities and the needs of students served by Affiliated Charter Schools.

The Affiliated Charter Schools LCAPs establish a framework for accountability, educational partner engagement, and continuous improvement to support positive student outcomes.

**Board Options and Consequences**:
A "Yes" vote, will result in the Affiliated Charter Schools meeting their state-mandated requirement to approve the Local Control and Accountability Plan (LCAP), enabling Affiliated Charter Schools to continue implementing actions and services designed to support student success in Affiliated Charter Schools.

A "No" vote, will result in the Affiliated Charter Schools not meeting their state-mandated requirement to approve the LCAP and may impact the implementation of planned actions and services aligned to student needs and state priorities.

**Policy Implications**:
This action does not change District policies.

**Budget Impact**:
Approval of these Affiliated Charter Schools' LCAPs is necessary to approve their budgets. Existing staff and resources will support posting the LCAP to the District and Affiliated Charter Schools' websites.

**Student Impact:**
This proposed action shares the affiliated charters' engagement, planning and budgeting to meet student needs in 2026-27.

**Equity Impact:**

| Component | Score | Score Rationale |
|---|---|---|
| **Recognition** | **4** | The Affiliated Charter School LCAPs describe how the District's Affiliated Charters will leverage both District funds and school discretionary funds to implement programs and policies to support all students, as well as how these schools will increase or improve services for English learners, students in foster care, and low-income students. The Affiliated Charter School LCAPs are aligned to the 2022-26 Strategic Plan Pillars: Academic Excellence, Joy and Wellness, Engagement and Collaboration, Operational Effectiveness, and Investing in Staff. |
| **Resource Prioritization** | **4** | As stated above, the Affiliated Charter School LCAPs describe how the Affiliated Charter Schools will allocate resources in 2026-27 to support the Local Control Funding Formula (LCFF) target student populations: low-income students, English Learners, and students in foster care. |

| Component | Score | Score Rationale |
|---|---|---|
| **Results** | **4** | The Affiliated Charter School LCAPs allocate and annually monitor the use of funds to meet student needs and close equity gaps to improve student equity across all student groups by eliminating opportunity gaps and increasing student achievement. |
| **TOTAL** | **12** | |

**Issues and Analysis**:
The Affiliated Charter School LCAPs describe the implementation of programs and policies to support all students in the LCFF state priority areas, as well as how the District will leverage supplemental and concentration funds to increase or improve services for English learners, students in foster care, and low-income students. The Affiliated Charter School LCAPs are aligned to reflect Strategic Plan Pillars, strategies, and priorities.

The Affiliated Charter Schools LCAPs include all state LCFF funds and Equity Multiplier Funds for Equity Multiplier eligible schools, but do not reflect any other local, state, and federal sources of funding. The 2026 Affiliated Charter Schools LCAPs also address a requirement first implemented through state mandate in 2023 to calculate and report carryover of unspent supplemental and concentration funds to support future increased or improved services. This carryover calculation only reflects funds that are under school discretion and which carry over within these schools' budgets.

**Attachments:**
Attachment A - Affiliated Charter LCAPs Link:
<https://tinyurl.com/2026-ACS-LCAP-Board-Materials>

Attachment B - State Accountability Dashboard Local Indicators for Affiliated Charters Link:
<https://tinyurl.com/ACS-2026-Local-Indicators>

**Submitted:**
06/08/26

**RESPECTFULLY SUBMITTED,**

ANDRES E. CHAIT
Acting Superintendent

**APPROVED & PRESENTED BY:**

CAROLYN SPAHT GONZALEZ
Chief of Staff
Office of Superintendent

**REVIEWED BY:**

DEVORA NAVERA REED
General Counsel

___ Approved as to form.

**APPROVED & PRESENTED BY:**

WILLIAM R. JOHNSTON
Senior Executive Director of Strategy
Division of Strategy and Innovation

**REVIEWED BY:**

KURT E. JOHN
Deputy Chief Financial Officer

___ Approved as to budget impact statement.