

**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, 2025** and ending: **June 30, 2028**
(date) (date)

The Governing Board will act upon this agreement on: **September 16, 2025**
(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 All Funds - Combined		Fiscal Impact of Proposed Agreement <small>(Complete Years 2 and 3 for multiyear and overlapping agreements only)</small>			
		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	\$ 14,629,443	\$ 1,172,088			
		8.01%	0.00%	0.00%	
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.					
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 5,303,953	\$ 424,869	\$ 987	\$ 10,531	
		8.01%	0.02%	0.18%	
4. Health/Welfare Plans	\$ 8,038,800				
		0.00%	0.00%	0.00%	
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 27,972,196	\$ 1,596,957	\$ 987	\$ 10,531	
		5.71%	0.00%	0.04%	
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	257.67				
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 108,558	\$ 6,198	\$ 4	\$ 41	
		5.71%	0.00%	0.04%	

Los Angeles Unified School District
SEIU, Local 99

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

Please see attached Sideletter of Agreement between the Los Angeles Unified School District (LAUSD) and the SEIU, Local 99, subject to final approval by the LAUSD Board of Education.

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 No

If yes, please describe the cap amount.

The Los Angeles Unified School District Health and Welfare Memorandum of Understanding provides for a flat per participant contribution rate per active 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 restricted impact to this agreement is \$1.6M and the costs will be absorbed within existing Special Education program budgets.

Los Angeles Unified School District
SEIU, Local 99

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

Please see attached Sideletter of Agreement between the Los Angeles Unified School District (LAUSD) and the SEIU, Local 99, subject to final approval by the LAUSD Board of Education.

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 Fund Restricted.

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 three-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 restricted impact to this agreement is \$1.6M and the costs will be absorbed within existing Special Education program budgets.

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund

Bargaining Unit:

SEIU, Local 99

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 06/24/2025)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 6,402,851,996		\$ -	\$ 6,402,851,996
Federal Revenue 8100-8299	\$ 1,810,628		\$ -	\$ 1,810,628
Other State Revenue 8300-8599	\$ 151,237,932		\$ -	\$ 151,237,932
Other Local Revenue 8600-8799	\$ 283,786,008		\$ -	\$ 283,786,008
TOTAL REVENUES	\$ 6,839,686,564		\$ -	\$ 6,839,686,564
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 2,688,377,594			\$ 2,688,377,594
Classified Salaries 2000-2999	\$ 853,280,781			\$ 853,280,781
Employee Benefits 3000-3999	\$ 1,965,134,523			\$ 1,965,134,523
Books and Supplies 4000-4999	\$ 692,873,065		\$ -	\$ 692,873,065
Services and Other Operating Expenditures 5000-5999	\$ 559,285,308		\$ -	\$ 559,285,308
Capital Outlay 6000-6999	\$ 39,248,414		\$ -	\$ 39,248,414
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 7,653,474		\$ -	\$ 7,653,474
Transfers of Indirect Costs 7300-7399	\$ (329,478,277)		\$ -	\$ (329,478,277)
TOTAL EXPENDITURES	\$ 6,476,374,882	\$ -	\$ -	\$ 6,476,374,882
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 47,335,000	\$ -	\$ -	\$ 47,335,000
Transfers Out and Other Uses 7600-7699	\$ 28,513,404	\$ -	\$ -	\$ 28,513,404
Contributions 8980-8999	\$ (1,711,154,278)	\$ -	\$ -	\$ (1,711,154,278)
OPERATING SURPLUS (DEFICIT)*	\$ (1,329,021,000)	\$ -	\$ -	\$ (1,329,021,000)
BEGINNING FUND BALANCE				
9791	\$ 3,402,899,398			\$ 3,402,899,398
Audit Adjustments/Other Restatements 9793/9795				\$ -
ENDING FUND BALANCE	\$ 2,073,878,398	\$ -	\$ -	\$ 2,073,878,398
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 49,411,619	\$ -	\$ -	\$ 49,411,619
Restricted 9740				
Committed 9750-9760	\$ 46,110,802	\$ -	\$ -	\$ 46,110,802
Assigned 9780	\$ 413,009,951	\$ -	\$ -	\$ 413,009,951
Reserve for Economic Uncertainties 9789	\$ 115,200,000	\$ -	\$ -	\$ 115,200,000
Unassigned/Unappropriated Amount 9790	\$ 1,450,146,026	\$ -	\$ -	\$ 1,450,146,026

*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

Bargaining Unit:		Restricted General Fund SEIU, Local 99			
Object Code	Column 1	Column 2	Column 3	Column 4	
	Latest Board- Approved Budget Before Settlement (As of 06/24/2025)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)	
REVENUES					
LCFF Revenue 8010-8099	\$ 32,558,650		\$ -	\$ 32,558,650	
Federal Revenue 8100-8299	\$ 842,015,738		\$ -	\$ 842,015,738	
Other State Revenue 8300-8599	\$ 1,574,836,251		\$ -	\$ 1,574,836,251	
Other Local Revenue 8600-8799	\$ 47,772,008		\$ -	\$ 47,772,008	
TOTAL REVENUES	\$ 2,497,182,647		\$ -	\$ 2,497,182,647	
EXPENDITURES					
Certificated Salaries 1000-1999	\$ 1,330,649,500		\$ -	\$ 1,330,649,500	
Classified Salaries 2000-2999	\$ 692,377,999	\$ 1,172,088	\$ -	\$ 693,550,087	
Employee Benefits 3000-3999	\$ 1,295,296,911	\$ 424,869	\$ -	\$ 1,295,721,780	
Books and Supplies 4000-4999	\$ 781,454,382		\$ (1,596,957)	\$ 779,857,425	
Services and Other Operating Expenditures 5000-5999	\$ 596,093,598		\$ -	\$ 596,093,598	
Capital Outlay 6000-6999	\$ 23,573,766		\$ -	\$ 23,573,766	
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -	
Transfers of Indirect Costs 7300-7399	\$ 280,461,409		\$ -	\$ 280,461,409	
TOTAL EXPENDITURES	\$ 4,999,907,565	\$ 1,596,957	\$ (1,596,957)	\$ 4,999,907,565	
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -	
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -	
Contributions 8980-8999	\$ 1,711,154,278	\$ -	\$ -	\$ 1,711,154,278	
OPERATING SURPLUS (DEFICIT)*	\$ (791,570,640)	\$ (1,596,957)	\$ 1,596,957	\$ (791,570,640)	
BEGINNING FUND BALANCE					
9791	\$ 870,268,582			\$ 870,268,582	
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -	
ENDING FUND BALANCE	\$ 78,697,943	\$ (1,596,957)	\$ 1,596,957	\$ 78,697,943	
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable 9711-9719	\$ 59,725	\$ -	\$ -	\$ 59,725	
Restricted 9740	\$ 78,638,217	\$ -	\$ -	\$ 78,638,217	
Committed 9750-9760					
Assigned Amounts 9780					
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -	
Unassigned/Unappropriated Amount 9790	\$ 0	\$ (1,596,957)	\$ 1,596,957	\$ 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	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of 06/24/2025)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 6,435,410,646		\$ -	\$ 6,435,410,646
Federal Revenue 8100-8299	\$ 843,826,366		\$ -	\$ 843,826,366
Other State Revenue 8300-8599	\$ 1,726,074,183		\$ -	\$ 1,726,074,183
Other Local Revenue 8600-8799	\$ 331,558,016		\$ -	\$ 331,558,016
TOTAL REVENUES	\$ 9,336,869,211		\$ -	\$ 9,336,869,211
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 4,019,027,094	\$ -	\$ -	\$ 4,019,027,094
Classified Salaries 2000-2999	\$ 1,545,658,780	\$ 1,172,088	\$ -	\$ 1,546,830,868
Employee Benefits 3000-3999	\$ 3,260,431,434	\$ 424,869	\$ -	\$ 3,260,856,303
Books and Supplies 4000-4999	\$ 1,474,327,447		\$ (1,596,957)	\$ 1,472,730,490
Services and Other Operating Expenditures 5000-5999	\$ 1,155,378,906		\$ -	\$ 1,155,378,906
Capital Outlay 6000-6999	\$ 62,822,180		\$ -	\$ 62,822,180
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 7,653,474		\$ -	\$ 7,653,474
Transfers of Indirect Costs 7300-7399	\$ (49,016,868)		\$ -	\$ (49,016,868)
TOTAL EXPENDITURES	\$ 11,476,282,447	\$ 1,596,957	\$ (1,596,957)	\$ 11,476,282,447
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 47,335,000	\$ -	\$ -	\$ 47,335,000
Transfers Out and Other Uses 7600-7699	\$ 28,513,404	\$ -	\$ -	\$ 28,513,404
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (2,120,591,640)	\$ (1,596,957)	\$ 1,596,957	\$ (2,120,591,640)
BEGINNING FUND BALANCE				
9791	\$ 4,273,167,980			\$ 4,273,167,980
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,152,576,340	\$ (1,596,957)	\$ 1,596,957	\$ 2,152,576,340
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 49,471,344	\$ -	\$ -	\$ 49,471,344
Restricted 9740	\$ 78,638,217	\$ -	\$ -	\$ 78,638,217
Committed 9750-9760	\$ 46,110,802	\$ -	\$ -	\$ 46,110,802
Assigned 9780	\$ 413,009,951	\$ -	\$ -	\$ 413,009,951
Reserve for Economic Uncertainties 9789	\$ 115,200,000	\$ -	\$ -	\$ 115,200,000
Unassigned/Unappropriated Amount 9790	\$ 1,450,146,026	\$ (1,596,957)	\$ 1,596,957	\$ 1,450,146,026

*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

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board-Approved Budget Before Settlement (As of June 24, 2025)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	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	\$ -	\$ -	\$ 23,672,732
Employee Benefits	3000-3999	\$ 50,388,235	\$ -	\$ -	\$ 50,388,235
Books and Supplies	4000-4999	\$ 9,046,540		\$ -	\$ 9,046,540
Services and Other Operating Expenditures	5000-5999	\$ 15,507,000		\$ -	\$ 15,507,000
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 7,231,090		\$ -	\$ 7,231,090
TOTAL EXPENDITURES		\$ 178,067,641	\$ -	\$ -	\$ 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)	\$ -	\$ -	\$ (13,381,014)
BEGINNING FUND BALANCE					
Audit Adjustments/Other Restatements	9791	\$ 45,258,327			\$ 45,258,327
	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 31,877,313	\$ -	\$ -	\$ 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)	\$ -	\$ -	\$ (0)

*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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit:

SEIU, Local 99

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of 06/24/2025)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	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	\$ -	\$ -	\$ 77,111,163
Employee Benefits	3000-3999	\$ 87,702,723		\$ -	\$ 87,702,723
Books and Supplies	4000-4999	\$ 29,611,663			\$ 29,611,663
Services and Other Operating Expenditures	5000-5999	\$ 4,724,392		\$ -	\$ 4,724,392
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 22,060,484		\$ -	\$ 22,060,484
TOTAL EXPENDITURES		\$ 287,122,057	\$ -	\$ -	\$ 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)	\$ -	\$ -	\$ (45,011,505)
BEGINNING FUND BALANCE					
Audit Adjustments/Other Restatements	9791 9793/9795	\$ 88,930,839			\$ 88,930,839
ENDING FUND BALANCE		\$ 43,919,334	\$ -	\$ -	\$ 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)	\$ -	\$ -	\$ (0)

*Net Increase (Decrease) in Fund Balance

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

Los Angeles Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit:

SEIU, Local 99

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 06/24/2025)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	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	\$ -	\$ -	\$ 156,434,606
Employee Benefits	3000-3999	\$ 149,611,268	\$ -	\$ -	\$ 149,611,268
Books and Supplies	4000-4999	\$ 190,096,725		\$ -	\$ 190,096,725
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 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 19,725,294		\$ -	\$ 19,725,294
TOTAL EXPENDITURES		\$ 519,979,380	\$ -	\$ -	\$ 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)	\$ -	\$ -	\$ (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	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Business Advisory Services

Revised 07/23/2024

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	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (1,596,957)	For restricted costs, the costs will be absorbed within existing
Other Financing Sources/Uses	\$ -	Special Education program budgets.

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

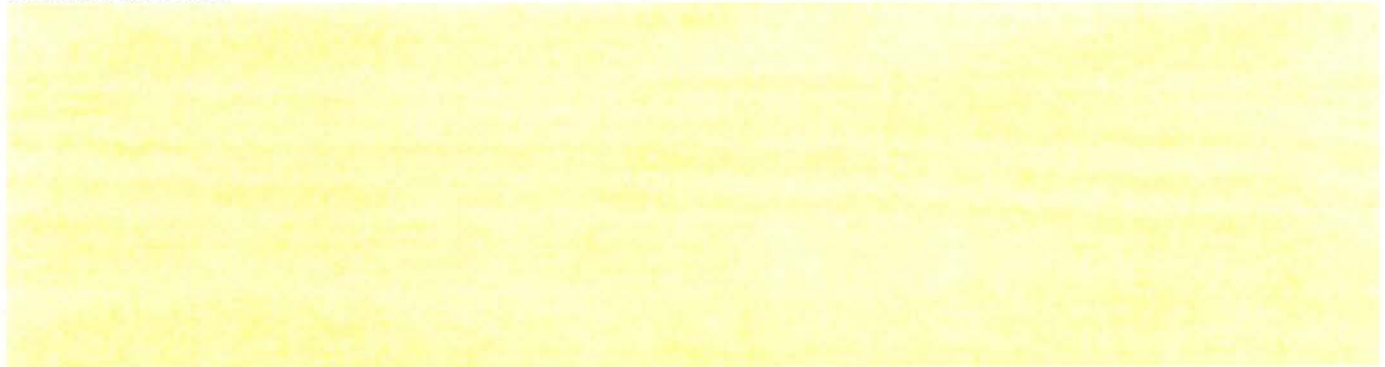
Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4f: Fund 13/61 - Cafeteria Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

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

Page 4h: Other	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
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	2026-27	2027-28
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,402,851,996	\$ 6,497,914,808	\$ 6,550,032,269
Federal Revenue 8100-8299	\$ 1,810,628	\$ 1,810,628	\$ 1,810,628
Other State Revenue 8300-8599	\$ 151,237,932	\$ 148,806,391	\$ 145,670,437
Other Local Revenue 8600-8799	\$ 283,786,008	\$ 229,771,932	\$ 191,070,154
TOTAL REVENUES	\$ 6,839,686,564	\$ 6,878,303,759	\$ 6,888,583,488
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 2,688,377,594	\$ 2,747,503,560	\$ 2,728,542,267
Classified Salaries 2000-2999	\$ 853,280,781	\$ 832,601,906	\$ 831,205,922
Employee Benefits 3000-3999	\$ 1,965,134,523	\$ 2,056,312,529	\$ 2,159,496,472
Books and Supplies 4000-4999	\$ 692,873,065	\$ 580,367,395	\$ 575,038,027
Services and Other Operating Expenditures 5000-5999	\$ 559,285,308	\$ 507,970,165	\$ 515,512,949
Capital Outlay 6000-6999	\$ 39,248,414	\$ 69,424,251	\$ 79,684,550
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 7,653,474	\$ 7,653,474	\$ 7,653,474
Transfers of Indirect Costs 7300-7399	\$ (329,478,277)	\$ (158,271,480)	\$ (178,490,252)
Other Adjustments		\$ (1,005,000,000)	\$ (595,000,000)
TOTAL EXPENDITURES	\$ 6,476,374,882	\$ 5,638,561,800	\$ 6,123,643,408
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 47,335,000	\$ 71,670,000	\$ 30,010,000
Transfers Out and Other Uses 7600-7699	\$ 28,513,404	\$ 54,410,487	\$ 59,349,004
Contributions 8980-8999	\$ (1,711,154,278)	\$ (1,659,672,458)	\$ (1,720,397,929)
OPERATING SURPLUS (DEFICIT)*	\$ (1,329,021,000)	\$ (402,670,987)	\$ (984,796,854)
BEGINNING FUND BALANCE			
9791	\$ 3,402,899,398	\$ 2,073,878,398	\$ 1,671,207,411
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,073,878,398	\$ 1,671,207,411	\$ 686,410,558
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 49,411,619	\$ 49,411,619	\$ 49,411,619
Restricted 9740			
Committed 9750-9760	\$ 46,110,802	\$ 46,110,802	\$ 46,110,802
Assigned 9780	\$ 413,009,951	\$ 448,621,249	\$ 476,840,780
Reserve for Economic Uncertainties 9789	\$ 115,200,000	\$ 106,810,000	\$ 107,780,000
Unassigned/Unappropriated Amount 9790	\$ 1,450,146,026	\$ 1,020,253,742	\$ 6,267,357

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement
Los Angeles Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:

SEIU, Local 99

Object Code	2025-26	2026-27	2027-28
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 32,558,650	\$ 32,558,650	\$ 32,558,650
Federal Revenue 8100-8299	\$ 842,015,738	\$ 643,406,842	\$ 644,696,693
Other State Revenue 8300-8599	\$ 1,574,836,251	\$ 1,616,184,432	\$ 1,538,234,011
Other Local Revenue 8600-8799	\$ 47,772,008	\$ 46,628,304	\$ 46,628,304
TOTAL REVENUES	\$ 2,497,182,647	\$ 2,338,778,228	\$ 2,262,117,658
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 1,330,649,500	\$ 963,472,018	\$ 934,135,030
Classified Salaries 2000-2999	\$ 693,550,087	\$ 607,958,538	\$ 598,601,064
Employee Benefits 3000-3999	\$ 1,295,721,780	\$ 1,202,217,132	\$ 1,259,616,603
Books and Supplies 4000-4999	\$ 779,857,425	\$ 384,594,079	\$ 375,231,154
Services and Other Operating Expenditures 5000-5999	\$ 596,093,598	\$ 608,106,310	\$ 600,607,036
Capital Outlay 6000-6999	\$ 23,573,766	\$ 75,333,069	\$ 74,854,634
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -	\$ -	\$ -
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ 280,461,409	\$ 131,003,130	\$ 146,079,407
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 4,999,907,565	\$ 3,972,684,275	\$ 3,989,124,929
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 1,711,154,278	\$ 1,659,672,458	\$ 1,720,397,929
OPERATING SURPLUS (DEFICIT)*	\$ (791,570,640)	\$ 25,766,411	\$ (6,609,342)
BEGINNING FUND BALANCE			
9791	\$ 870,268,582	\$ 78,697,943	\$ 104,464,353
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 78,697,943	\$ 104,464,353	\$ 97,855,012
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 59,725	\$ 59,725	\$ 59,725
Restricted 9740	\$ 78,638,217	\$ 104,404,628	\$ 97,795,287
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

Los Angeles County Office of Education
Business Advisory Services
Revised 07/23/2024

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit:

SEIU, Local 99

Object Code	2025-26	2026-27	2027-28
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 6,435,410,646	\$ 6,530,473,458	\$ 6,582,590,919
Federal Revenue 8100-8299	\$ 843,826,366	\$ 645,217,470	\$ 646,507,321
Other State Revenue 8300-8599	\$ 1,726,074,183	\$ 1,764,990,823	\$ 1,683,904,448
Other Local Revenue 8600-8799	\$ 331,558,016	\$ 276,400,236	\$ 237,698,458
TOTAL REVENUES	\$ 9,336,869,211	\$ 9,217,081,987	\$ 9,150,701,146
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 4,019,027,094	\$ 3,710,975,578	\$ 3,662,677,297
Classified Salaries 2000-2999	\$ 1,546,830,868	\$ 1,440,560,443	\$ 1,429,806,986
Employee Benefits 3000-3999	\$ 3,260,856,303	\$ 3,258,529,661	\$ 3,419,113,075
Books and Supplies 4000-4999	\$ 1,472,730,490	\$ 964,961,474	\$ 950,269,180
Services and Other Operating Expenditures 5000-5999	\$ 1,155,378,906	\$ 1,116,076,474	\$ 1,116,119,985
Capital Outlay 6000-6999	\$ 62,822,180	\$ 144,757,320	\$ 154,539,184
Other Outgo (excuding Indirect Costs) 7100-7299	\$ 7,653,474	\$ 7,653,474	\$ 7,653,474
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ (49,016,868)	\$ (27,268,349)	\$ (32,410,845)
Other Adjustments		\$ (1,005,000,000)	\$ (595,000,000)
TOTAL EXPENDITURES	\$ 11,476,282,447	\$ 9,611,246,076	\$ 10,112,768,337
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 47,335,000	\$ 71,670,000	\$ 30,010,000
Transfers Out and Other Uses 7600-7699	\$ 28,513,404	\$ 54,410,487	\$ 59,349,004
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (2,120,591,640)	\$ (376,904,576)	\$ (991,406,195)
BEGINNING FUND BALANCE			
9791	\$ 4,273,167,980	\$ 2,152,576,340	\$ 1,775,671,765
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,152,576,340	\$ 1,775,671,765	\$ 784,265,570
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 49,471,344	\$ 49,471,344	\$ 49,471,344
Restricted 9740	\$ 78,638,217	\$ 104,404,628	\$ 97,795,287
Committed 9750-9760	\$ 46,110,802	\$ 46,110,802	\$ 46,110,802
Assigned 9780	\$ 413,009,951	\$ 448,621,249	\$ 476,840,780
Reserve for Economic Uncertainties 9789	\$ 115,200,000	\$ 106,810,000	\$ 107,780,000
Unassigned/Unappropriated Amount 9790	\$ 1,450,146,026	\$ 1,020,253,742	\$ 6,267,357

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education
Business Advisory Services

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)	\$ 11,504,795,851	\$ 9,665,656,563	\$ 10,172,117,341
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 11,504,795,851	\$ 9,665,656,563	\$ 10,172,117,341
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)	\$ 115,047,959	\$ 96,656,566	\$ 101,721,173

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 115,200,000	\$ 106,810,000	\$ 107,780,000
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 1,450,146,026	\$ 1,020,253,742	\$ 6,267,357
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 1,565,346,026	\$ 1,127,063,742	\$ 114,047,357
f.	Reserve for Economic Uncertainties Percentage	13.61%	11.66%	1.12%

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

2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2026-27	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2027-28	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

Public Disclosure of Proposed Collective Bargaining Agreement
 Los Angeles Unified School District
 SEIU Local 99

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	\$	1,596,957
General Fund balance Increase/(Decrease), Page 4c, Column 3	\$	(1,596,957)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$	-
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$	-
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)	\$	(1,596,957)
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)	\$ (2,120,591,640)	-18.4%	
Current FY Surplus/(Deficit) after settlement(s)	\$ (2,120,591,640)	-18.4%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (376,904,576)	-3.9%	
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (991,406,195)	-9.7%	

Deficit Reduction Plan (as necessary):

The deficit of \$1.6B in the Unassigned/Unappropriated in FY2027-28 was addressed through the adoption of the 2025–2026 Fiscal Stabilization Plan, as outlined in Board Report 384-24/25 on June 17, 2025, which was reviewed and approved by Los Angeles County Office of Education (LACOE).

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.

The deficit of \$1.6B in the Unassigned/Unappropriated in FY2027-28 was addressed through the adoption of the 2025–2026 Fiscal Stabilization Plan, as outlined in Board Report 384-24/25 on June 17, 2025, which was reviewed and approved by Los Angeles County Office of Education (LACOE).

MYP	Amount	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

J. 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 district's Governing Board.

In accordance with the requirements of Government Code Sections 3540.2 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 June 30, 2030.

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 Categories:	Budget Adjustment Increase/(Decrease)
Revenues/Other Financing Sources	\$ -
Expenditures/Other Financing Uses	\$ -
Ending Balance(s) Increase/(Decrease)	\$ -

Subsequent Years

Budget Adjustment Categories:	Budget Adjustment Increase/(Decrease)
Revenues/Other Financing Sources	\$ -
Expenditures/Other Financing Uses	\$ -
Ending Balance(s) Increase/(Decrease)	\$ -

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

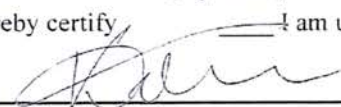


 District Superintendent
 (Signature)

9/4/25

 Date

I hereby certify I am unable to certify



 Chief Business Official
 (Signature)

09/02/2025

 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 FY2025-2026 Adopted budget, approved by LAUSD Board of Education on June 24, 2025, which includes the District's current and multi-year projections.
2. The restricted impact to this agreement is \$1.6M and the costs will be absorbed within existing Special Education program budgets.
3. The deficit of \$1.6B in the Unassigned/Unappropriated in FY2027-28 was addressed through the adoption of the 2025-2026 Fiscal Stabilization Plan, as outlined in Board Report 384-24/25 on June 17, 2025, which was reviewed and approved by Los Angeles County Office of Education (LACOE).

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

We believe this AB 1200 represents projections that are fair and accurate based on information that is known.

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)

9/4/25
Date

Nirupama Jayaraman
Contact Person

213-241-2140
Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on 9/16/25, took action to approve the proposed agreement with the Bargaining Unit(s).


President (or Clerk), Governing Board
(Signature)

9/18/25
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
 Summary of Cost¹ - Fiscal Impact to All Funds

Number	Article	Agreement	FY25-26	FY26-27	FY27-28	3-Year Total Impact
1	SideLetter	The District shall assign Health Care Assistants in the classifications listed below, currently assigned fewer than 7 hours, to a 7 hour assignment, effective July 1, 2025 or 60 days after the signing of this agreement, whichever comes last: a. Health Care Assistant- (Class Code 4700) b. Health Care Assistant (Male)- (Class Code 4701)	\$1,596,957	\$1,597,944	\$1,608,475	\$4,803,376
Grand Total			\$1,596,957	\$1,597,944	\$1,608,475	\$4,803,376

¹Summary of Cost shall be read in conjunction with the UTLA AB 1200 document presented to the LAUSD Board of Education on August 21, 2025.