

**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:	Long Beach Unified School District
Name of Bargaining Unit:	Teachers' Association of Long Beach
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: **July 1, 2025** and ending: **June 30, 2026**
(date) (date)

The Governing Board will act upon this agreement on: **June 17, 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 All Funds - Combined		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2025-26	2026-27	2027-28
1. Salary Schedule Including Step and Column	\$ 416,704,428	\$ 4,167,044	\$ 4,167,044	\$ 4,167,044	\$ 4,167,044
			1.00%	0.99%	0.98%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ 6,250,566	\$ -	\$ -	\$ -
Description of Other Compensation		1.5% onetime off schedule increase			
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 95,050,050	\$ 2,376,251	\$ 950,501	\$ 950,501	\$ 950,501
			2.50%	0.98%	0.97%
4. Health/Welfare Plans	\$ 97,275,776	\$ -	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 609,030,254	\$ 12,793,861	\$ 5,117,545	\$ 5,117,545	\$ 5,117,545
			2.10%	0.82%	0.82%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	3,654.00				
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 166,675	\$ 3,501	\$ 1,401	\$ 1,401	\$ 1,401
			2.10%	0.82%	0.82%

Long Beach Unified School District
Teachers' Association of Long Beach

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"?

The agreements include an ongoing 1% increase in the salary schedule and a 1.5% onetime salary increase.

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

There were no additional steps, columns or ranges added to the schedule.

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

11. Does this bargaining unit have a negotiated cap for Health and Welfare benefits?

Yes ☒ No ☐

If yes, please describe the cap amount.

The CAP is based upon the 2013 PPO rates at each tier with a 3.5% annual escalator starting in 2014.

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

There are no negotiated changes in noncompensation items with the exception of terminology language change.

- 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.)**

There are currently no identifiable impacts on instructional and support programs regarding the settlement. The District will need to continue to identify additional fiscal stabilization plans to address its existing structural deficit.

Long Beach Unified School District
Teachers' Association of Long Beach

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

There is no contingency language included in the proposed agreement.

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

There are no other major provisions changes.

F. Source of Funding for Proposed Agreement:

1. Current Year

The District currently has a sufficient unrestricted ending balance to cover the cost of the agreement. The increase in the restricted portion of the agreement will be covered within existing restricted resources. Program adjustments will be made to make sure that restricted programs are self-sufficient.

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

The District currently has a sufficient unrestricted ending balance to cover the cost of the agreement. The District will need to identify additional fiscal stabilization plans in order to address its existing structural deficits. The increase in the restricted portion of the agreement will be covered within existing restricted resources. Program adjustments will be made to make sure that restricted programs are self-sufficient.

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.)

This is a single year agreement with an ongoing component.

Long Beach Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Unrestricted General Fund**

Bargaining Unit:

Teachers' Association of Long Beach

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 6/17/26)	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	\$ 820,694,775		\$ -	\$ 820,694,775
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 19,514,359		\$ -	\$ 19,514,359
Other Local Revenue 8600-8799	\$ 24,770,670		\$ -	\$ 24,770,670
TOTAL REVENUES	\$ 864,979,804		\$ -	\$ 864,979,804
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 338,546,333	\$ 7,359,667		\$ 345,906,000
Classified Salaries 2000-2999	\$ 100,996,539	\$ -		\$ 100,996,539
Employee Benefits 3000-3999	\$ 210,349,141	\$ 1,678,735		\$ 212,027,876
Books and Supplies 4000-4999	\$ 8,477,875		\$ -	\$ 8,477,875
Services and Other Operating Expenditures 5000-5999	\$ 71,259,952		\$ -	\$ 71,259,952
Capital Outlay 6000-6999	\$ 1,405,962		\$ -	\$ 1,405,962
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 409,261		\$ -	\$ 409,261
Transfers of Indirect Costs 7300-7399	\$ (20,453,862)		\$ -	\$ (20,453,862)
TOTAL EXPENDITURES	\$ 710,991,201	\$ 9,038,402	\$ -	\$ 720,029,603
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 4,791,000	\$ -	\$ -	\$ 4,791,000
Transfers Out and Other Uses 7600-7699	\$ 10,400,000	\$ -	\$ -	\$ 10,400,000
Contributions 8980-8999	\$ (198,854,566)	\$ (2,542,793)	\$ -	\$ (201,397,359)
OPERATING SURPLUS (DEFICIT)*	\$ (50,474,963)	\$ (11,581,195)	\$ -	\$ (62,056,158)
BEGINNING FUND BALANCE 9791	\$ 378,916,988			\$ 378,916,988
Audit Adjustments/Other Restatements 9793/9795				\$ -
ENDING FUND BALANCE	\$ 328,442,025	\$ (11,581,195)	\$ -	\$ 316,860,830
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 2,329,296	\$ -	\$ -	\$ 2,329,296
Restricted 9740				
Committed 9750-9760	\$ 300,940,730	\$ (11,827,016)	\$ -	\$ 289,113,714
Assigned 9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 25,171,999	\$ 245,821	\$ -	\$ 25,417,820
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Public Disclosure of Proposed Collective Bargaining Agreement
Long Beach Unified School District

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:		Restricted General Fund Teachers' Association of Long Beach			
Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/17/26)	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	\$ 66,842,839		\$ -	\$ 66,842,839
Other State Revenue	8300-8599	\$ 229,924,995		\$ -	\$ 229,924,995
Other Local Revenue	8600-8799	\$ 13,990,624		\$ -	\$ 13,990,624
TOTAL REVENUES		\$ 310,758,458		\$ -	\$ 310,758,458
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 152,581,807	\$ 2,648,539	\$ -	\$ 155,230,346
Classified Salaries	2000-2999	\$ 42,015,660	\$ -	\$ -	\$ 42,015,660
Employee Benefits	3000-3999	\$ 134,629,184	\$ 604,132	\$ -	\$ 135,233,316
Books and Supplies	4000-4999	\$ 25,827,701		\$ -	\$ 25,827,701
Services and Other Operating Expenditures	5000-5999	\$ 162,556,322		\$ -	\$ 162,556,322
Capital Outlay	6000-6999	\$ 737,630		\$ -	\$ 737,630
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 450,000		\$ -	\$ 450,000
Transfers of Indirect Costs	7300-7399	\$ 18,410,409		\$ -	\$ 18,410,409
TOTAL EXPENDITURES		\$ 537,208,713	\$ 3,252,671	\$ -	\$ 540,461,384
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 198,854,566	\$ 2,542,793	\$ -	\$ 201,397,359
OPERATING SURPLUS (DEFICIT)*		\$ (27,595,689)	\$ (709,878)	\$ -	\$ (28,305,567)
BEGINNING FUND BALANCE		\$ 150,668,155			\$ 150,668,155
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 123,072,466	\$ (709,878)	\$ -	\$ 122,362,588
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 123,072,466	\$ (709,878)	\$ -	\$ 122,362,588
Committed	9750-9760				
Assigned Amounts	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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit:

Teachers' Association of Long Beach

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 6/17/26)	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	\$ 33,396,214		\$ -	\$ 33,396,214
Other State Revenue 8300-8599	\$ 18,459,302		\$ -	\$ 18,459,302
Other Local Revenue 8600-8799	\$ 1,129,204		\$ -	\$ 1,129,204
TOTAL REVENUES	\$ 52,984,720		\$ -	\$ 52,984,720
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 19,961,066	\$ 391,884	\$ -	\$ 20,352,950
Classified Salaries 2000-2999	\$ 7,350,020	\$ -	\$ -	\$ 7,350,020
Employee Benefits 3000-3999	\$ 17,851,830	\$ 89,385	\$ -	\$ 17,941,215
Books and Supplies 4000-4999	\$ 1,970,847		\$ -	\$ 1,970,847
Services and Other Operating Expenditures 5000-5999	\$ 3,912,354		\$ -	\$ 3,912,354
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 1,973,803		\$ -	\$ 1,973,803
TOTAL EXPENDITURES	\$ 53,019,920	\$ 481,269	\$ -	\$ 53,501,189
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (35,200)	\$ (481,269)	\$ -	\$ (516,469)
BEGINNING FUND BALANCE				
9791	\$ 19,197,282			\$ 19,197,282
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 19,162,082	\$ (481,269)	\$ -	\$ 18,680,813
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 19,162,082	\$ (481,270)	\$ -	\$ 18,680,812
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ 1	\$ -	\$ 1

*Net Increase (Decrease) in Fund Balance

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

Long Beach Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Fund 11 - Adult Education Fund**

Bargaining Unit:

Teachers' Association of Long Beach

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 6/17/2026)	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)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ 426,949		\$ -	\$ 426,949
Other State Revenue	8300-8599	\$ 1,624,749		\$ -	\$ 1,624,749
Other Local Revenue	8600-8799	\$ 65,000		\$ -	\$ 65,000
TOTAL REVENUES		\$ 2,116,698		\$ -	\$ 2,116,698
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,241,868	\$ 17,522	\$ -	\$ 1,259,390
Classified Salaries	2000-2999	\$ 165,224	\$ -	\$ -	\$ 165,224
Employee Benefits	3000-3999	\$ 650,181	\$ 3,997	\$ -	\$ 654,178
Books and Supplies	4000-4999	\$ 87,300		\$ -	\$ 87,300
Services and Other Operating Expenditures	5000-5999	\$ 79,300		\$ -	\$ 79,300
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 61,033		\$ -	\$ 61,033
TOTAL EXPENDITURES		\$ 2,284,906	\$ 21,519	\$ -	\$ 2,306,425
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (168,208)	\$ (21,519)	\$ -	\$ (189,727)
BEGINNING FUND BALANCE					
	9791	\$ 381,063			\$ 381,063
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 212,855	\$ (21,519)	\$ -	\$ 191,336
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 129,604	\$ -	\$ -	\$ 129,604
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 83,251	\$ (21,519)	\$ -	\$ 61,732
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

Public Disclosure of Proposed Collective Bargaining Agreement
Long Beach Unified School District

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit:

Teachers' Association of Long Beach

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 6/17/26)	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	\$ 33,396,214		\$ -	\$ 33,396,214
Other State Revenue 8300-8599	\$ 18,459,302		\$ -	\$ 18,459,302
Other Local Revenue 8600-8799	\$ 1,129,204		\$ -	\$ 1,129,204
TOTAL REVENUES	\$ 52,984,720		\$ -	\$ 52,984,720
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 19,961,066	\$ 391,884	\$ -	\$ 20,352,950
Classified Salaries 2000-2999	\$ 7,350,020	\$ -	\$ -	\$ 7,350,020
Employee Benefits 3000-3999	\$ 17,851,830	\$ 89,386	\$ -	\$ 17,941,216
Books and Supplies 4000-4999	\$ 1,970,847		\$ -	\$ 1,970,847
Services and Other Operating Expenditures 5000-5999	\$ 3,912,354		\$ -	\$ 3,912,354
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 1,973,803		\$ -	\$ 1,973,803
TOTAL EXPENDITURES	\$ 53,019,920	\$ 481,270	\$ -	\$ 53,501,190
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (35,200)	\$ (481,270)	\$ -	\$ (516,470)
BEGINNING FUND BALANCE				
9791	\$ 19,197,282			\$ 19,197,282
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 19,162,082	\$ (481,270)	\$ -	\$ 18,680,812
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 19,162,082	\$ (481,270)	\$ -	\$ 18,680,812
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

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Teachers' Association of Long Beach

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	\$ -	
Other Financing Sources/Uses	\$ -	

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:

Long Beach Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**Unrestricted General Fund MYP**

Bargaining Unit:

Teachers' Association of Long Beach

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	\$ 820,694,775	\$ 837,407,224	\$ 842,739,066
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 19,514,359	\$ 19,521,526	\$ 20,985,327
Other Local Revenue 8600-8799	\$ 24,770,670	\$ 22,451,123	\$ 21,453,799
TOTAL REVENUES	\$ 864,979,804	\$ 879,379,873	\$ 885,178,192
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 345,906,000	\$ 329,260,619	\$ 325,057,741
Classified Salaries 2000-2999	\$ 100,996,539	\$ 104,851,244	\$ 105,375,500
Employee Benefits 3000-3999	\$ 212,027,876	\$ 216,815,284	\$ 220,678,526
Books and Supplies 4000-4999	\$ 8,477,875	\$ 12,857,175	\$ 19,037,974
Services and Other Operating Expenditures 5000-5999	\$ 71,259,952	\$ 87,081,136	\$ 87,148,563
Capital Outlay 6000-6999	\$ 1,405,962	\$ 870,000	\$ 870,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 409,261	\$ 205,543	\$ 205,543
Transfers of Indirect Costs 7300-7399	\$ (20,453,862)	\$ (18,809,728)	\$ (20,601,507)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 720,029,603	\$ 733,131,273	\$ 737,772,340
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 4,791,000	\$ 8,541,130	\$ 8,628,904
Transfers Out and Other Uses 7600-7699	\$ 10,400,000	\$ 11,800,000	\$ 12,800,000
Contributions 8980-8999	\$ (201,397,359)	\$ (192,437,440)	\$ (203,152,793)
OPERATING SURPLUS (DEFICIT)*	\$ (62,056,158)	\$ (49,447,710)	\$ (59,918,037)
BEGINNING FUND BALANCE			
9791	\$ 378,916,988	\$ 316,860,830	\$ 267,413,120
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 316,860,830	\$ 267,413,120	\$ 207,495,083
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 2,329,296	\$ 2,329,296	\$ 2,329,296
Restricted 9740			
Committed 9750-9760	\$ 289,113,714	\$ 239,229,197	\$ 179,444,636
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 25,417,820	\$ 25,854,627	\$ 25,721,151
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*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

Public Disclosure of Proposed Collective Bargaining Agreement
Long Beach Unified School District

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H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Restricted General Fund MYP Teachers' Association of Long Beach		
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	\$ -	\$ -	\$ -	
Federal Revenue 8100-8299	\$ 66,842,839	\$ 54,698,714	\$ 55,761,359	
Other State Revenue 8300-8599	\$ 229,924,995	\$ 290,754,540	\$ 235,835,637	
Other Local Revenue 8600-8799	\$ 13,990,624	\$ 10,317,867	\$ 6,563,896	
TOTAL REVENUES	\$ 310,758,458	\$ 355,771,121	\$ 298,160,892	
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 155,230,346	\$ 138,215,845	\$ 146,655,409	
Classified Salaries 2000-2999	\$ 42,015,660	\$ 42,843,739	\$ 43,057,958	
Employee Benefits 3000-3999	\$ 135,233,316	\$ 138,190,999	\$ 142,399,820	
Books and Supplies 4000-4999	\$ 25,827,701	\$ 39,670,302	\$ 26,225,059	
Services and Other Operating Expenditures 5000-5999	\$ 162,556,322	\$ 164,833,360	\$ 153,019,434	
Capital Outlay 6000-6999	\$ 737,630	\$ 495,000	\$ 495,000	
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 450,000	\$ 800,000	\$ 800,000	
Transfers of Indirect Costs 7300-7399	\$ 18,410,409	\$ 16,750,810	\$ 18,542,589	
Other Adjustments		\$ -	\$ -	
TOTAL EXPENDITURES	\$ 540,461,384	\$ 541,800,055	\$ 531,195,269	
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	
Contributions 8980-8999	\$ 201,397,359	\$ 192,437,440	\$ 203,152,793	
OPERATING SURPLUS (DEFICIT)*	\$ (28,305,567)	\$ 6,408,506	\$ (29,881,584)	
BEGINNING FUND BALANCE 9791	\$ 150,668,155	\$ 122,362,588	\$ 128,771,094	
Audit Adjustments/Other Restatements 9793/9795	\$ -			
ENDING FUND BALANCE	\$ 122,362,588	\$ 128,771,094	\$ 98,889,510	
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	
Restricted 9740	\$ 122,362,588	\$ 128,771,094	\$ 98,889,510	
Committed 9750-9760				
Assigned 9780				
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education
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Long Beach Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS**Combined General Fund MYP**

Bargaining Unit:

Teachers' Association of Long Beach

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	\$ 820,694,775	\$ 837,407,224	\$ 842,739,066
Federal Revenue 8100-8299	\$ 66,842,839	\$ 54,698,714	\$ 55,761,359
Other State Revenue 8300-8599	\$ 249,439,354	\$ 310,276,066	\$ 256,820,964
Other Local Revenue 8600-8799	\$ 38,761,294	\$ 32,768,990	\$ 28,017,695
TOTAL REVENUES	\$ 1,175,738,262	\$ 1,235,150,994	\$ 1,183,339,084
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 501,136,346	\$ 467,476,464	\$ 471,713,150
Classified Salaries 2000-2999	\$ 143,012,199	\$ 147,694,983	\$ 148,433,458
Employee Benefits 3000-3999	\$ 347,261,192	\$ 355,006,283	\$ 363,078,346
Books and Supplies 4000-4999	\$ 34,305,576	\$ 52,527,477	\$ 45,263,033
Services and Other Operating Expenditures 5000-5999	\$ 233,816,274	\$ 251,914,496	\$ 240,167,997
Capital Outlay 6000-6999	\$ 2,143,592	\$ 1,365,000	\$ 1,365,000
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 859,261	\$ 1,005,543	\$ 1,005,543
Transfers of Indirect Costs 7300-7399	\$ (2,043,453)	\$ (2,058,918)	\$ (2,058,918)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,260,490,987	\$ 1,274,931,328	\$ 1,268,967,609
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 4,791,000	\$ 8,541,130	\$ 8,628,904
Transfers Out and Other Uses 7600-7699	\$ 10,400,000	\$ 11,800,000	\$ 12,800,000
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (90,361,725)	\$ (43,039,204)	\$ (89,799,621)
BEGINNING FUND BALANCE 9791	\$ 529,585,143	\$ 439,223,418	\$ 396,184,214
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 439,223,418	\$ 396,184,214	\$ 306,384,593
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 2,329,296	\$ 2,329,296	\$ 2,329,296
Restricted 9740	\$ 122,362,588	\$ 128,771,094	\$ 98,889,510
Committed 9750-9760	\$ 289,113,714	\$ 239,229,197	\$ 179,444,636
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 25,417,820	\$ 25,854,627	\$ 25,721,151
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education

Business Advisory Services

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Long Beach Unified School District
Teachers' Association of Long Beach

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)	\$ 1,270,890,987	\$ 1,286,731,328	\$ 1,281,767,609
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 1,270,890,987	\$ 1,286,731,328	\$ 1,281,767,609
d.	State Standard Minimum Reserve Percentage for this District Enter percentage →	2.00%	2.00%	2.00%
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)	\$ 25,417,820	\$ 25,734,627	\$ 25,635,352

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 25,417,820	\$ 25,854,627	\$ 25,721,151
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
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	\$ 25,417,820	\$ 25,854,627	\$ 25,721,151
f.	Reserve for Economic Uncertainties Percentage	2.00%	2.01%	2.01%

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

2025-26

Yes

☒

No

☐

2026-27

Yes

☒

No

☐

2027-28

Yes

☒

No

☐

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

Long Beach Unified School District
Teachers' Association of Long Beach**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	\$ 12,793,861
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (12,291,073)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (21,519)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (481,269)
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	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (12,793,861)

Variance \$ -

Variance Explanation:**6. Will this agreement create or increase deficit financing in the current or subsequent years?**

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$(78,070,652)	(6.2%)	Enrollment decline & restricted onetime
Current FY Surplus/(Deficit) after settlement(s)?	\$(90,361,725)	(7.1%)	Enrollment decline & restricted onetime
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(43,039,204)	(3.3%)	Enrollment decline & restricted onetime
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(89,799,621)	(7.0%)	Enrollment decline & restricted onetime

Deficit Reduction Plan (as necessary):

The District is actively trying to address its current unrestricted structural deficit. It implemented a fiscal stabilization plan for 2026-27 and plans to identify additional measures starting 2027-28 to continue to address its spending deficit. Restricted resources are expected to be self sufficient.

7. Were "Other Adjustments" amount(s) 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 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 8a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
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 Long Beach 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, 2026.

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:

Revenues/Other Financing Sources
Expenditures/Other Financing Uses
Ending Balance(s) Increase/(Decrease)

Budget Adjustment Increase/(Decrease)

\$	-
\$	12,793,862
\$	(12,793,862)

Subsequent Years

Budget Adjustment Categories:

Revenues/Other Financing Sources
Expenditures/Other Financing Uses
Ending Balance(s) Increase/(Decrease)

Budget Adjustment Increase/(Decrease)

\$	-
\$	-
\$	-

Budget Revisions

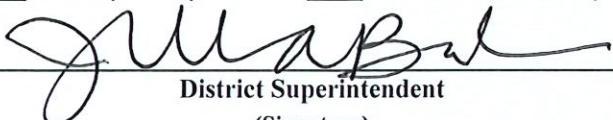
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified 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)

6/1/26

Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

6/1/26

Date

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

Long Beach Unified School District
Teachers' Association of Long Beach

Assumptions and Explanations (enter or attach documentation)

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

This disclosure document is based on the District's 2025-26 Estimated Actuals and 2026-27 Budget to be presented to the Board of Education at the public hearing on June 3, 2026, and scheduled for Board adoption on June 17, 2026.

The assumptions contained in this disclosure will modify the multiyear projections and ending fund balances reflected in the adopted budget. However, the District is projected to continue meeting the minimum 2% statutory reserve requirement in all years of the multiyear projection period.

Revenue assumptions incorporated in this disclosure include the additional Local Control Funding Formula (LCFF) Cost-of-Living Adjustment (COLA), increased Special Education AB 602 funding resulting from the adjustment to the base rate, and the one-time Student Support and Professional Development Block Grant.

The 2026-27 Budget also incorporates the implementation of the District's 2026-27 Fiscal Stabilization Plan.

The District continues to identify and evaluate additional fiscal stabilization measures for 2027-28 to address its structural spending deficits.

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

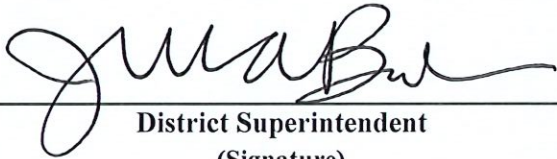
K. CERTIFICATION NO. 2

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.

Long Beach Unified School District

District Name



District Superintendent
(Signature)

6/1/26

Date

Margaret Lam

Contact Person

562-997-8126

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on June 17, 2026, took action to approve the proposed agreement with the Teachers' Association of Long Beach Bargaining Unit(s).

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.