

**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:	California School Employee Association, Long Beach Chapter 2, Unit A & B
Certificated, Classified, Other:	Classified

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: **August 5, 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) 2026-27	Year 2 Increase/(Decrease) 2027-28	Year 3 Increase/(Decrease) 2028-29
1. Salary Schedule Including Step and Column	\$ 97,019,139	\$ 970,191	\$ 970,191	\$ 970,191	\$ 970,191
			1.00%	0.99%	0.98%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ 2,425,478	\$ -	\$ -	\$ -
Description of Other Compensation		25-26 1% retro and 1.5% one-time			
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 35,625,450	\$ 1,246,891	\$ 431,698	\$ 431,698	\$ 431,698
			3.50%	1.17%	1.16%
4. Health/Welfare Plans	\$ 31,263,873	\$ -	\$ -	\$ -	\$ -
			0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 163,908,462	\$ 4,642,560	\$ 1,401,889	\$ 1,401,889	\$ 1,401,889
			2.83%	0.83%	0.82%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	1,677.25				
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 97,725	\$ 2,768	\$ 836	\$ 836	\$ 836
			2.83%	0.83%	0.82%

Public Disclosure of Proposed Collective Bargaining Agreement
Long Beach Unified School District
California School Employee Association, Long Beach Chapter 2, Unit A & B

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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 agreement include an ongoing 1% increase in the salary schedule and a 1.5% onetime salary increase for 2025-26

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.

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

There is 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 is currently no identify impacts on instructionla and support programs to accommodate 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

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

Bargaining Unit: fornia School Employee Association, Long Beach Chapter 2, Unit A

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	\$ 837,407,224		\$ -	\$ 837,407,224
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 19,521,526		\$ -	\$ 19,521,526
Other Local Revenue 8600-8799	\$ 22,451,123		\$ -	\$ 22,451,123
TOTAL REVENUES	\$ 879,379,873		\$ -	\$ 879,379,873
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 326,316,752	\$ -	\$ 2,943,867	\$ 329,260,619
Classified Salaries 2000-2999	\$ 104,851,244	\$ 1,622,653		\$ 106,473,897
Employee Benefits 3000-3999	\$ 216,143,790	\$ 595,840	\$ 671,494	\$ 217,411,124
Books and Supplies 4000-4999	\$ 12,857,175		\$ -	\$ 12,857,175
Services and Other Operating Expenditures 5000-5999	\$ 87,081,136		\$ -	\$ 87,081,136
Capital Outlay 6000-6999	\$ 870,000		\$ -	\$ 870,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 205,543		\$ -	\$ 205,543
Transfers of Indirect Costs 7300-7399	\$ (18,809,728)		\$ -	\$ (18,809,728)
TOTAL EXPENDITURES	\$ 729,515,912	\$ 2,218,493	\$ 3,615,361	\$ 735,349,766
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 8,541,130	\$ -	\$ -	\$ 8,541,130
Transfers Out and Other Uses 7600-7699	\$ 11,800,000	\$ -	\$ -	\$ 11,800,000
Contributions 8980-8999	\$ (191,471,014)	\$ (897,098)	\$ (966,426)	\$ (193,334,538)
OPERATING SURPLUS (DEFICIT)*	\$ (44,865,923)	\$ (3,115,591)	\$ (4,581,787)	\$ (52,563,301)
BEGINNING FUND BALANCE				
9791	\$ 316,860,830			\$ 316,860,830
Audit Adjustments/Other Restatements 9793/9795				\$ -
ENDING FUND BALANCE	\$ 271,994,907	\$ (3,115,591)	\$ (4,581,787)	\$ 264,297,529
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 2,329,296	\$ -	\$ -	\$ 2,329,296
Restricted 9740				
Committed 9750-9760	\$ 243,909,313	\$ (3,162,473)	\$ (4,581,787)	\$ 236,165,053
Assigned 9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 25,756,298	\$ 46,882	\$ -	\$ 25,803,180
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*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**Combined General Fund**

Bargaining Unit: alifornia School Employee Association, Long Beach Chapter 2, Unit A &

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	\$ 837,407,224		\$ -	\$ 837,407,224
Federal Revenue 8100-8299	\$ 54,698,714		\$ -	\$ 54,698,714
Other State Revenue 8300-8599	\$ 310,276,066		\$ -	\$ 310,276,066
Other Local Revenue 8600-8799	\$ 32,768,990		\$ -	\$ 32,768,990
TOTAL REVENUES	\$ 1,235,150,994		\$ -	\$ 1,235,150,994
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 463,473,181	\$ -	\$ 4,003,283	\$ 467,476,464
Classified Salaries 2000-2999	\$ 147,694,983	\$ 2,946,915	\$ -	\$ 150,641,898
Employee Benefits 3000-3999	\$ 354,093,136	\$ 1,082,109	\$ 913,147	\$ 356,088,392
Books and Supplies 4000-4999	\$ 52,527,477		\$ -	\$ 52,527,477
Services and Other Operating Expenditures 5000-5999	\$ 251,914,496		\$ -	\$ 251,914,496
Capital Outlay 6000-6999	\$ 1,365,000		\$ -	\$ 1,365,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,005,543		\$ -	\$ 1,005,543
Transfers of Indirect Costs 7300-7399	\$ (2,058,918)		\$ -	\$ (2,058,918)
TOTAL EXPENDITURES	\$ 1,270,014,898	\$ 4,029,024	\$ 4,916,430	\$ 1,278,960,352
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 8,541,130	\$ -	\$ -	\$ 8,541,130
Transfers Out and Other Uses 7600-7699	\$ 11,800,000	\$ -	\$ -	\$ 11,800,000
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (38,122,774)	\$ (4,029,024)	\$ (4,916,430)	\$ (47,068,228)
BEGINNING FUND BALANCE				
9791	\$ 439,223,418			\$ 439,223,418
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 401,100,644	\$ (4,029,024)	\$ (4,916,430)	\$ 392,155,190
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ 2,329,296	\$ -	\$ -	\$ 2,329,296
Restricted 9740	\$ 129,105,737	\$ (913,433)	\$ (334,643)	\$ 127,857,661
Committed 9750-9760	\$ 243,909,313	\$ (3,162,473)	\$ (4,581,787)	\$ 236,165,053
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 25,756,298	\$ 46,882	\$ -	\$ 25,803,180
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*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 12 - Child Development Fund**

Bargaining Unit: California School Employee Association, Long Beach Chapter 2, Unit A &

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	\$ 31,280,604		\$ -	\$ 31,280,604
Other State Revenue 8300-8599	\$ 20,759,355		\$ -	\$ 20,759,355
Other Local Revenue 8600-8799	\$ 1,141,974		\$ -	\$ 1,141,974
TOTAL REVENUES	\$ 53,181,933		\$ -	\$ 53,181,933
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 19,831,825	\$ -	\$ 152,966	\$ 19,984,791
Classified Salaries 2000-2999	\$ 7,403,198	\$ 136,168	\$ -	\$ 7,539,366
Employee Benefits 3000-3999	\$ 17,342,746	\$ 50,001	\$ 34,892	\$ 17,427,639
Books and Supplies 4000-4999	\$ 3,057,790		\$ -	\$ 3,057,790
Services and Other Operating Expenditures 5000-5999	\$ 3,551,892		\$ -	\$ 3,551,892
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 1,984,482		\$ -	\$ 1,984,482
TOTAL EXPENDITURES	\$ 53,171,933	\$ 186,169	\$ 187,858	\$ 53,545,960
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 10,000	\$ (186,169)	\$ (187,858)	\$ (364,027)
BEGINNING FUND BALANCE 9791	\$ 18,692,437			\$ 18,692,437
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 18,702,437	\$ (186,169)	\$ (187,858)	\$ 18,328,410
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 18,702,437	\$ (186,169)	\$ (187,858)	\$ 18,328,410
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

Long Beach Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGETEnter Fund: **Fund 21 Building Fund**Bargaining Unit: **ornia School Employee Association, Long Beach Chapter 2, Unit A**

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	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 7,000,000		\$ -	\$ 7,000,000
TOTAL REVENUES	\$ 7,000,000		\$ -	\$ 7,000,000
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 2,489,680	\$ 19,122	\$ -	\$ 2,508,802
Employee Benefits 3000-3999	\$ 1,572,668	\$ 7,019	\$ -	\$ 1,579,687
Books and Supplies 4000-4999	\$ 1,750,000		\$ -	\$ 1,750,000
Services and Other Operating Expenditures 5000-5999	\$ 33,100,000		\$ -	\$ 33,100,000
Capital Outlay 6000-6999	\$ 411,391,548		\$ -	\$ 411,391,548
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 450,303,896	\$ 26,141	\$ -	\$ 450,330,037
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (443,303,896)	\$ (26,141)	\$ -	\$ (443,330,037)
BEGINNING FUND BALANCE 9791	\$ 495,591,256			\$ 495,591,256
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 52,287,360	\$ (26,141)	\$ -	\$ 52,261,219
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 52,287,360	\$ (26,141)	\$ -	\$ 52,261,219
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

Long Beach Unified School District

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

Bargaining Unit: rnia School Employee Association, Long Beach Chapter 2, Unit

Object Code	2026-27	2027-28	2028-29
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 837,407,224	\$ 842,739,066	\$ 849,439,502
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 19,521,526	\$ 20,985,327	\$ 20,380,273
Other Local Revenue 8600-8799	\$ 22,451,123	\$ 21,453,799	\$ 21,468,911
TOTAL REVENUES	\$ 879,379,873	\$ 885,178,192	\$ 891,288,686
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 329,260,619	\$ 325,057,741	\$ 325,654,524
Classified Salaries 2000-2999	\$ 106,473,897	\$ 105,839,116	\$ 106,365,993
Employee Benefits 3000-3999	\$ 217,411,124	\$ 220,848,766	\$ 224,435,149
Books and Supplies 4000-4999	\$ 12,857,175	\$ 19,037,974	\$ 21,857,175
Services and Other Operating Expenditures 5000-5999	\$ 87,081,136	\$ 87,148,563	\$ 87,686,919
Capital Outlay 6000-6999	\$ 870,000	\$ 870,000	\$ 870,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 205,543	\$ 205,543	\$ 205,543
Transfers of Indirect Costs 7300-7399	\$ (18,809,728)	\$ (20,601,507)	\$ (22,368,712)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 735,349,766	\$ 738,406,196	\$ 744,706,591
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 8,541,130	\$ 8,628,904	\$ 8,571,713
Transfers Out and Other Uses 7600-7699	\$ 11,800,000	\$ 12,800,000	\$ 13,700,000
Contributions 8980-8999	\$ (193,334,538)	\$ (203,409,107)	\$ (216,511,895)
OPERATING SURPLUS (DEFICIT)*	\$ (52,563,301)	\$ (60,808,207)	\$ (75,058,087)
BEGINNING FUND BALANCE			
9791	\$ 316,860,830	\$ 264,297,529	\$ 203,489,322
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 264,297,529	\$ 203,489,322	\$ 128,431,235
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 2,329,296	\$ 2,329,296	\$ 2,329,296
Restricted 9740			
Committed 9750-9760	\$ 236,165,053	\$ 175,274,376	\$ 99,803,375
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 25,803,180	\$ 25,885,650	\$ 26,298,564
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

Long Beach Unified School District

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

Bargaining Unit: rnia School Employee Association, Long Beach Chapter 2, Unit

Object Code	2026-27	2027-28	2028-29
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 837,407,224	\$ 842,739,066	\$ 849,439,502
Federal Revenue 8100-8299	\$ 54,698,714	\$ 54,698,714	\$ 55,761,359
Other State Revenue 8300-8599	\$ 310,276,066	\$ 311,739,867	\$ 256,215,910
Other Local Revenue 8600-8799	\$ 32,768,990	\$ 31,771,666	\$ 28,032,807
TOTAL REVENUES	\$ 1,235,150,994	\$ 1,240,949,313	\$ 1,189,449,578
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 467,476,464	\$ 463,273,586	\$ 472,309,933
Classified Salaries 2000-2999	\$ 150,641,898	\$ 149,741,992	\$ 149,802,312
Employee Benefits 3000-3999	\$ 356,088,392	\$ 359,428,680	\$ 366,973,902
Books and Supplies 4000-4999	\$ 52,527,477	\$ 58,708,276	\$ 48,082,234
Services and Other Operating Expenditures 5000-5999	\$ 251,914,496	\$ 251,981,923	\$ 240,706,353
Capital Outlay 6000-6999	\$ 1,365,000	\$ 1,365,000	\$ 1,365,000
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 1,005,543	\$ 1,005,543	\$ 1,005,543
Transfers of Indirect Costs 7300-7399	\$ (2,058,918)	\$ (3,850,697)	\$ (3,826,123)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,278,960,352	\$ 1,281,654,303	\$ 1,276,419,154
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 8,541,130	\$ 8,628,904	\$ 8,571,713
Transfers Out and Other Uses 7600-7699	\$ 11,800,000	\$ 12,800,000	\$ 13,700,000
Contributions 8980-8999	\$ -	\$ (10,074,569)	\$ (13,102,788)
OPERATING SURPLUS (DEFICIT)*	\$ (47,068,228)	\$ (54,950,655)	\$ (105,200,651)
BEGINNING FUND BALANCE			
9791	\$ 439,223,418	\$ 392,155,190	\$ 337,204,535
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 392,155,190	\$ 337,204,535	\$ 232,003,884
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 2,329,296	\$ 2,329,296	\$ 2,329,296
Restricted 9740	\$ 127,857,661	\$ 133,715,213	\$ 103,572,649
Committed 9750-9760	\$ 236,165,053	\$ 175,274,376	\$ 99,803,375
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 25,803,180	\$ 25,885,650	\$ 26,298,564
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

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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	\$ 4,642,560
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (4,029,024)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (1,009)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (186,169)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (400,217)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (26,141)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (4,642,560)

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)?	\$(38,122,774)	(3.0%)	Enrollment decline & restricted onetime
Current FY Surplus/(Deficit) after settlement(s)?	\$(47,068,228)	(3.6%)	Enrollment decline & restricted onetime
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(54,950,655)	(4.2%)	Enrollment decline & restricted onetime
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	#####	(8.2%)	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 structural deficit starting 2027-28 to continue to address its spending deficit. Restricted resources is expected to be self sufficient and needs program

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	\$ -	

Long Beach Unified School District
California School Employee Association, Long Beach Chapter 2, Unit A & B

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 adopted by the Board of Education on June 17, 2026 and the after the impact of the TALB agreement.

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):