



UNITED TEACHERS LOS ANGELES

Fact-Finding Report

March 9 and 11, 2026

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UNITED TEACHERS LOS ANGELES

Unit Composition

United Teachers Los Angeles is a union of 37,500 LAUSD educators, including classroom teachers, Psychiatric Social Workers, School Psychiatrists, Nurses, Counselors, and others providing education and critical support to students.

UTLA members work in Elementary, Middle and High Schools as well as Early Education Centers, Primary Centers, Special Education Centers, Options Schools, Virtual Academies, Adult Education and the Districts Central and Regional offices.

Previous Negotiation History

UTLA has engaged in near 100 percent participation strikes in the last two rounds of contract negotiations, both of which resulted in successful agreements.

In 2019, UTLA members engaged in a six-day strike. The city’s first educators’ strike in 30 years achieved a historic agreement that ended the employer’s ability to raise class sizes unilaterally, added a nurse in every school, 77 more middle and high school counselors, and a six percent raise. We won every one of our demands.¹

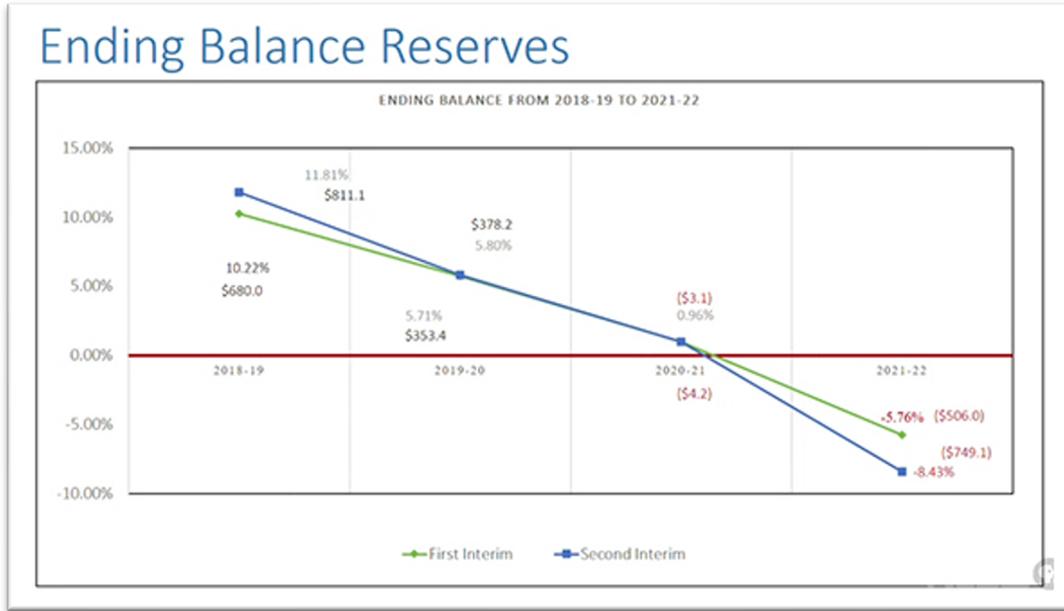
At the time, LAUSD had a \$2 billion reserve which it claimed would be exhausted within three years, leading to a deficit and the need for a Fiscal Stabilization Plan.²



1. 2019 Rally during UTLA strike.

¹ Medina, Jennifer and Dana Goldstein, "Los Angeles Teachers’ Strike to End as Deal Is Reached," New York Times, January 22, 2019. <https://www.nytimes.com/2019/01/22/us/la-teacher-strike-deal.html>

² Swaak, Taylor, "LAUSD continues to struggle to stay afloat as it waits for new revenue, latest financial report shows," Los Angeles Daily News, March 21, 2019. <https://www.dailynews.com/2019/03/21/lausd-continues-to-struggle-to-stay-afloat-as-it-waits-for-new-revenue-latest-financial-report-shows/>

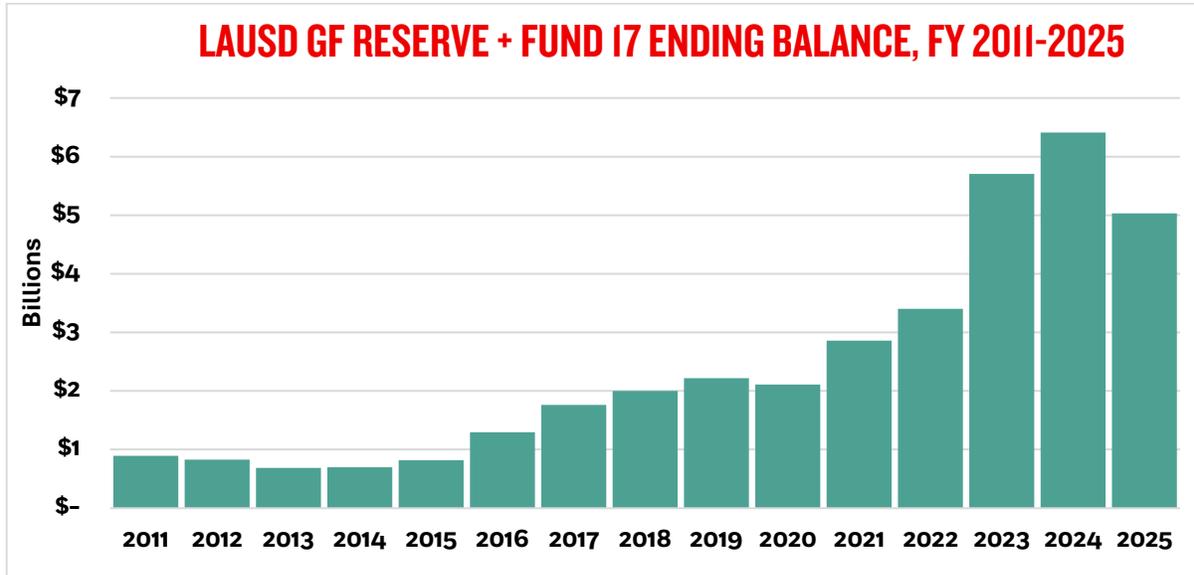


2. LAUSD multi-year projection in Spring 2019. (Source: Los Angeles Daily News)

Despite LAUSD officials claims that agreeing to our demands would bankrupt the school district, it accumulated an additional \$1.4 billion in reserves by the end of the contract term (2022).

In 2023, while in negotiations for our own contract, nearly all UTLA members walked out in solidarity with 28,000 members of SEIU Local 99 who were engaged in a three-day Unfair Practice strike.

At the time LAUSD was on track to have \$5.7 billion in reserves by the end of the school year. Once again officials claimed that the district would exhaust reserves in three years and face a financial crisis. The district has historically projected a "fiscal cliff" in its multi-year projection only to then accumulate more reserves by the third year.



3. LAUSD GF Reserve + Fund 17 Ending Balance, 2010-2025. (Source: Unaudited Actuals, 2010-2025)

Shortly after the 3-day solidarity strike in 2023, LAUSD agreed to a contract with a 21 percent pay increase over three years. The agreement also included a \$20,000 pay increase to the nurse salary scale to recruit and retain school nurses, a \$1,500 Increase to the Early Educator pay scale, \$3,000 Increase to the Special Services Salary Table, \$2,500 Increase to the Special Ed Salary Table, reductions in class sizes, caseloads, and more.³

LAUSD did not go over a financial cliff but instead accumulated billions in additional reserves, even with a significant spike in services costs due to the pandemic. This additional revenue was in the form of federal ESSER funding which has now expired. ESSER funds were intended to be used for a broad variety of supports for low-income, disabled, English learner, homeless, and foster care students. It was intended to provide mental health supports and community schools, summer school programs, evidence-based activities, improving attendance, technology for remote learning, and facility HVAC repairs (to address air quality health concerns during COVID-19).

LAUSD has tremendous need for all the above investments, yet during this period it accumulated reserves almost equal to the ESSER aid it received. Since 2021, the district has only increased the number of School Psychologists and Psychiatric Social Workers by about 4 percent and has become more reliant on subcontracting for many SPED services. Despite additional grant funding from the state for it, LAUSD failed to have state

³ UTLA 2023 Tentative Agreement Summary https://utla.net/app/uploads/2023/04/TA-SUMMARY-2023_FINAL.pdf

mandated servicing done to most of its HVAC systems, even after the city was submerged in toxic smoke from wildfires for several days in early 2025. Many schools routinely run out of hygiene supplies. The conclusion of many UTLA members (supported by the research in this report) is that the billions in additional funding the district received over this time has not reached students effectively.

This has created the conditions in which educators are demanding reprioritization of the district budget, more services for mental health and social-emotional needs, a voice in subcontracting and advanced technology, and a fix to the broken and chaotic salary table to address high turnover of new educators.

In 2023 and again in 2025, UTLA members developed our bargaining demands through hundreds of school site meetings that inform the 150-member bargaining team's development of a platform of demands that is then refined by over 850 elected chapter leaders before going to the entire membership for a vote.

In the last week of January 2026, after almost a year of negotiations, UTLA members voted by 94 percent to authorize a strike if necessary. To understand why educators are once again poised to strike, we need to understand what we have experienced over the past three years.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Enrollment and Geography

The Los Angeles Unified School District (LAUSD) is the largest public school system in California, the second largest public school district in the United States and the second largest employer in LA county.⁴

LAUSD serves 390,748 students across 783 schools over an area of 710 square miles, which includes most of the city of Los Angeles, along with all or portions of 25 cities and unincorporated areas of Los Angeles County. Approximately 4.8 million people live within district boundaries, and 10 million in LA County.

The next largest school district in the state is San Diego Unified at 121,000 students⁵ followed by Fresno Unified with 71,151 students, Elk Grove Unified with 64,358 students, and Long Beach Unified with 62,947.

LAUSD makes up 10 percent of all student enrollment in unified school districts in the state.⁶ LAUSD is 34 times the size of the average unified school district in the state.

Student Demographics

California's Local Control Funding Formula provides more revenue to those school districts with a larger population of higher-needs students, its unduplicated pupil population (UPP). Unduplicated pupils include (1) English learners, (2) student who meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) foster youth. "Unduplicated count" means that each pupil is counted only once even if the pupil meets more than one of these criteria.

LAUSD's unduplicated student count is 337,794 or 83.4 percent.⁷ The subcategory counts are as follows:

- Eligible for Free/Reduced Price Meals: 334,168
- English Learners, 74,887
- Foster Youth: 2,257

⁴ <https://www.cde.ca.gov/ds/ad/ceflargesmallldist.asp>

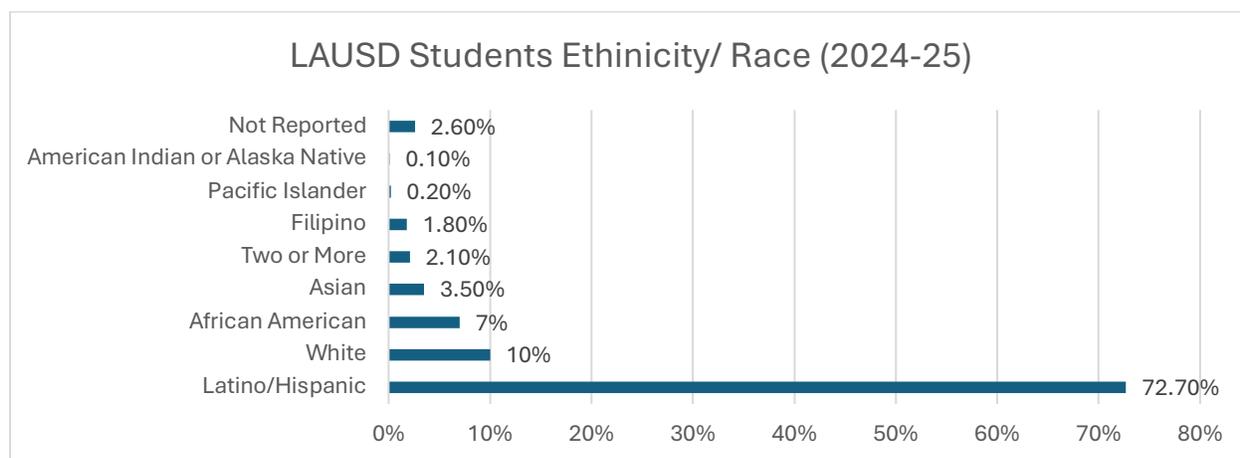
⁵ https://www.sandiegounified.org/about/about_s_d_u_s_d/about_us

⁶ <https://www.cde.ca.gov/ds/ad/ceffingertipfacts.asp>

⁷ Unduplicated Pupil data is sourced from the CDE's 2024-25 CALPADs report

According to data collected by the state department of education, 17,390 LAUSD students experienced homelessness during the 2024-25 school year. This does not include thousands of housing insecure students.⁸

LAUSD has one of the highest numbers of English learners in the country. As of Fall 2024, English and 160 languages are spoken by students at Los Angeles Unified schools. The primary language spoken by students other than English are Spanish (88% of English learners), Armenian (2%), Russian (2%), Farsi (1%), Korean (1%), Filipino (1%), Bengali, Arabic, Vietnamese, Mandarin, Japanese and other languages each account for less than 1% of the total.



4. LAUSD Student Demographics. (Source: LAUSD Fingertip Facts)

Workforce

Employing 83,307 people LAUSD is the second largest employer in LA County behind only the county itself. Due to its size within the certificated educator labor market, LAUSD, through the collective bargaining agreement with UTLA, sets standards in the region for

⁸ The term “homeless children and youths” (A) means individuals who lack a fixed, regular, and adequate nighttime residence (within the meaning of section 103(a)(1)); and (B) includes—(i) children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative adequate accommodations; are living in emergency or transitional shelters; or are abandoned in hospitals;* (ii) children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings (within the meaning of section 103(a)(2)(C)); (iii) children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and (iv) migratory children (as such term is defined in section 1309 of the Elementary and Secondary Education Act of 1965) who qualify as homeless for the purposes of this subtitle because the children are living in circumstances described in clauses (i) through (iii).*Per Title IX, Part A of the Every Student Succeeds Act, “awaiting foster care placement” was removed from the definition of homeless on December 10, 2016; the only exception to his removal is that “covered states” have until December 10, 2017 to remove “awaiting foster care placement” from their definition of homeless.

salaries, benefits, and working (learning) conditions in the region. Forty-four (44) percent of all certificated educators employed in the 80 school districts within LA County are in the UTLA bargaining unit at LAUSD.⁹

LA COUNTY CERTIFICATED EDUCATOR WORKFORCE*					
	AY 2020-21	AY 2021-22	AY 2022-23	AY 2023-24	AY 2024-25
Non-Instructional Support	9,405	10,200	10,813	11,697	12,422
Teacher	64,433	63,654	63,904	63,664	62,884
Pupil Services	8,673	9,103	9,729	10,167	10,379
Total	82,511	82,957	84,446	85,528	85,685
UTLA Bargaining Unit at LAUSD**	35,083	34,947	35,969	36,479	37,481
LAUSD/ UTLA Percent of total certificated workforce in the county	43%	42%	43%	43%	44%

* <https://www.ed-data.org/County/Los-Angeles>
 **This figure is the distinct number of bargaining unit members we have on the monthly membership files received as of September for each year

5. LA County Certificated Workforce. (Source: ed-data.org)

Charts of Comparable Districts

There are no true comparable districts to LAUSD. For this report, we are using the following comparable districts:

LARGE URBAN DISTRICTS			SURROUNDING DISTRICTS		
District	Unduplica- ted Pupil Count	Full Time Equivalent (primary table only)	District	Unduplica- ted Pupil Count	Full Time Equivalent (primary table only)
Santa Ana	92%	2,474	Montebello	90%	1,005
San Bernardino	93%	2,966	Los Angeles	83%	22,880
Fresno	88%	4,059	Alhambra	61%	845
Los Angeles	83%	22,880	Long Beach Unified	64%	3,150
Garden Grove	81%	1,910	Pasadena	68%	760
Sacramento City	67%	225	Glendale	68%	1,173
Long Beach	64%	3,150	Culver City	36%	363
San Diego	61%	5,589	Santa Monica-Malibu	33%	541
San Francisco	61%	3,264	Beverly Hills	34%	255
Elk Grove	63%	2,861			
San Jose	48%	1,510			
Corona Norco	72%	2,278			
Capistrano	37%	2,080			
Oakland	82%	2,010			

6. Comparable Districts: FTE and UPP. (Source: 2024-25 J-90s and CALPADs)

⁹ <https://www.ed-data.org/County/Los-Angeles>

ECONOMIC CONTEXT

While the cost of living rises and families are slowly pushed out of Los Angeles for economic reasons, this past year was very different from prior years. Declining enrollment spiked as the city was occupied by the military and ICE patrols. This situation is not part of a long slow decline in enrollment; it is an anomaly. It is a crisis that must be faced by LAUSD (and UTLA) with a distinct response that will mitigate the long-term damage to our school communities. Investment in the staff that can help bring students back to the classroom and keep students enrolled and supported is an existential decision the district must make to stabilize schools.

Immigration Raids

“One 2nd grader is dealing with trauma after being separated from Mom in a detention center. He cries if he doesn't see her right away at after school pickup. Our PSA counselor shared that one of my students' families is going through a lot of financial hardship after visiting the home.” (UTLA member survey)

Immigration enforcement activity has had a barbaric effect on LAUSD school communities. ICE has entered school properties looking for students. Students have discovered their parent has been detained because no one comes to pick them up from school. Families are in extreme distress, losing loved ones, caregivers and livelihoods. Children have disappeared. Some are staying home from school to stay safe from ICE. Families are more and more at risk of eviction and hunger.

This is a double crisis: students and families need the support of school communities more than ever, but those school communities are at risk of losing funding when they serve fewer students. One example of this is enrollment in SNAP (food stamps), which is one metric used by the state to measure the number of students in poverty when school funding is determined. A study published in February 2026 by the Los Angeles County Economic Development Corporation:

The leader of a community program shared that more than 50 percent of their usual clients have opted out of receiving services in person. Another nonprofit leader indicated that “resources ask for a lot of information like address, income, etc. I understand why they need it, but people aren't going to trust them with their personal information out of fear that it will be used against them.” Respondents traced the decline in community use of resources to schools and youth programs, despite very public efforts of educational institutions to shield youth and families

from enforcement actions. One respondent indicated her friends and neighbors were “worried about sending their children to school,” and the owner of a bakery spoke of how ICE raids have “not only affected businesses but also recreational activities.”¹⁰

Enrollment declined 3.4 percent in the 2025-26 school year, although it was projected to be only 1.6 percent. UTLA members are the social workers, school psychologists, attendance counselors, and educators that are critical to the effort to rebuild and maintain trust within the immigrant community and bring students back to the classroom.

City and County Affordability Crisis

Los Angeles is a place of deep inequality and a growing affordability crisis. According to the Zillow Observed Rent Index, average monthly rent in Los Angeles as of January 31, 2026, is \$2,750.¹¹ The chart below shows the income limits for affordable housing in the County of Los Angeles. According to the chart, the area median income for a 4-person household is \$106,000. The salaries on the chart are the maximum salaries eligible for an earner to qualify under a certain income threshold, and thus for certain forms of low-income housing.

- **21 percent** of UTLA represented educators in LAUSD qualify for affordable housing assistance as a single person household (income under \$84,850). Based on a census of over ten thousand educators, 15 percent are single parents.
- **34 percent** of UTLA represented educators in LAUSD would qualify for affordable housing as a single wage earner with one child (income under \$96,950).

¹⁰ https://opportunity.lacounty.gov/wp-content/uploads/2026/02/LAEDCxDEO_Immigration-Enforcement-Report-2026.02.01.pdf

¹¹ <https://www.zillow.com/home-values/96409/los-angeles-ca-91399/>

Department of Regional Planning
Los Angeles County Affordable Housing Program

INCOME LIMITS
Effective 5/12/2025

<u>Income Limits</u>								
Household Size	1	2	3	4	5	6	7	8
	person	persons						
Acutely Low Income (Maximum 15% AMI)	\$ 11,200	\$ 12,800	\$ 14,400	\$ 16,000	\$ 17,300	\$ 18,550	\$ 19,850	\$ 21,100
Extremely Low Income (Maximum 30% AMI)	\$ 31,850	\$ 36,400	\$ 40,950	\$ 45,450	\$ 49,100	\$ 52,750	\$ 56,400	\$ 60,000
Very Low Income (Maximum 50% AMI)	\$ 53,000	\$ 60,600	\$ 68,150	\$ 75,750	\$ 81,800	\$ 87,850	\$ 93,900	\$ 100,000
Lower Income (Maximum 80% AMI)	\$ 84,850	\$ 96,950	\$ 109,050	\$ 121,150	\$ 130,850	\$ 140,550	\$ 150,250	\$ 159,950
Moderate Income (Maximum 120% AMI)	\$ 89,550	\$ 102,300	\$ 115,100	\$ 127,900	\$ 138,150	\$ 148,350	\$ 158,600	\$ 168,850
Middle Income (Maximum 150% AMI)	\$ 111,950	\$ 127,950	\$ 143,950	\$ 159,900	\$ 172,700	\$ 185,500	\$ 198,300	\$ 211,100

This chart presents income limits under the County of Los Angeles Affordable Housing Program. The 2025 State area median income (AMI) for a four-person household in Los Angeles County is \$108,800.

Acutely low income is defined as not more than 15 percent of the area median income. Extremely low income is defined as not more than 30 percent of the area median income. Very low income is defined as not more than 50 percent of the area median income. Lower income is defined as not more than 80 percent of the area median income. Moderate income is defined as not more than 120 percent of the area median income. See Health and Safety Code Sections 50063.5, 50079.5, 50093, 50105 and 50106.

Income limits for extremely low, very low and lower income households are established by the U.S. Department of Housing and Urban Development on an annual basis.

Income limits for acutely low and moderate income households and the area median income are established by the California Department of Housing and Community Development on an annual basis.

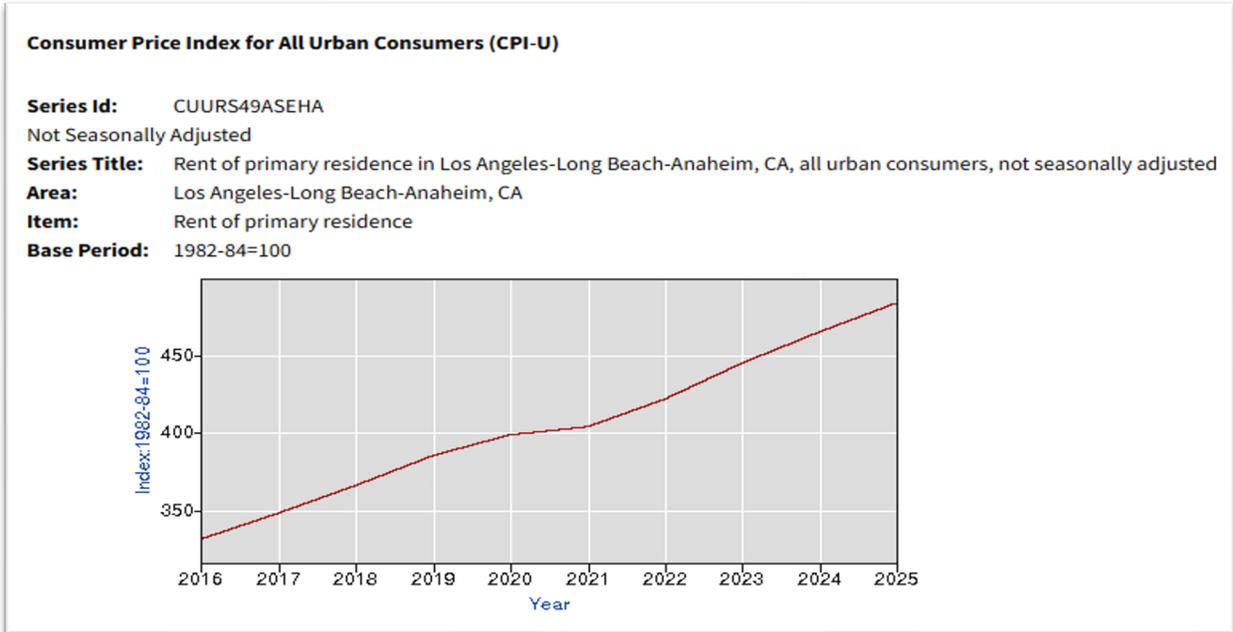
Income limits for middle income households are established by the L.A. County Department of Regional Planning on an annual basis.

Household size:	1 person	2 persons	3 persons	4 persons	5 persons	6 persons	7 persons	8 persons
Adjustment factors:	0.7	0.8	0.9	1	1.08	1.16	1.24	1.32

To calculate income limits for households larger than eight persons: 1) multiply the 4-person income limit by eight percent, 2) multiply result by number of persons in excess of eight, 3) add the amount to the 8-person income limit, and 4) round to the nearest \$50.

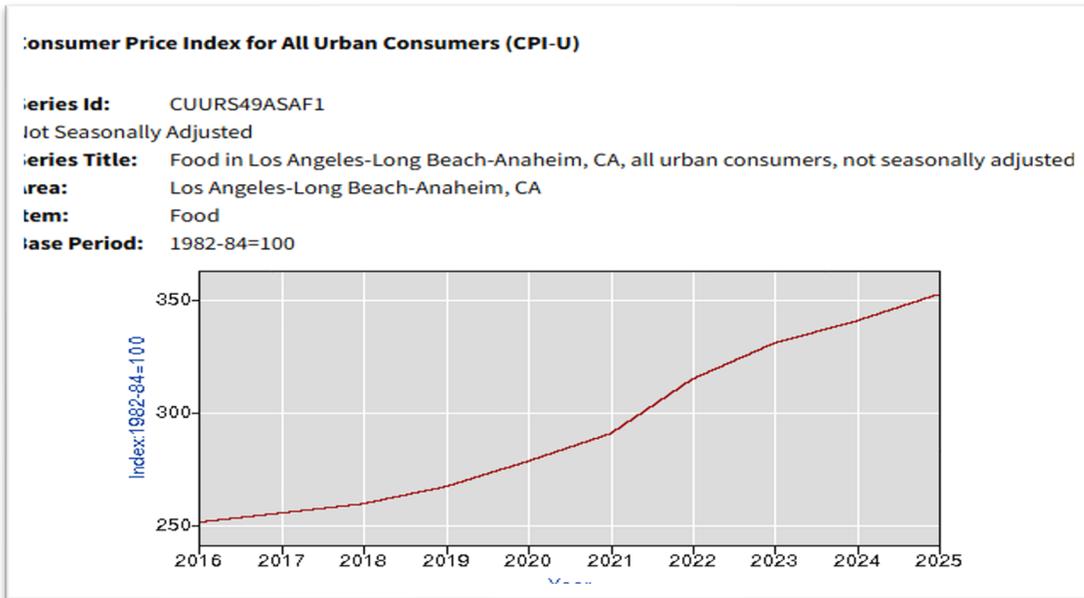
7. Income Limits - May 2025. (Source: Los Angeles County Department of Regional Planning)

The graphs below illustrate the steep increase in the cost of living in the Los Angeles area over the past decade. The relative price level of rent of primary residence has increased nearly 50 percent over the past decade:



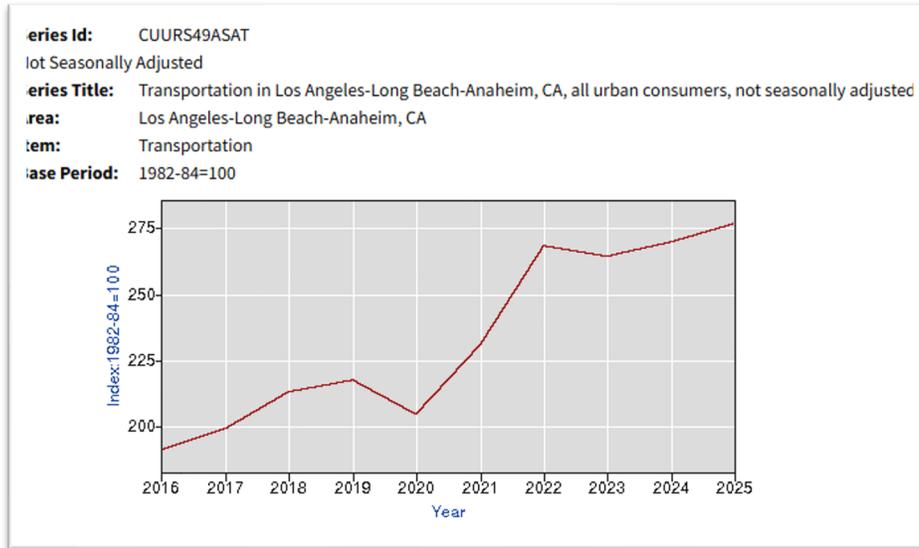
8. **Rent (Primary Residence) for All Urban Consumers.** (Source: Bureau of Labor Statistics)

The price of food has increased by nearly 40 percent in the last ten years:



9. **Food for All Urban Consumers.** (Source: Bureau of Labor Statistics)

The price of transportation skyrocketed between 2020 and 2022, and has increased about 45 percent:



10. **Transportation for All Urban Consumers.** (Source: Bureau of Labor Statistics CPI Data)

As the *LA Times* reports in February of this year, Los Angeles is the second least affordable city in the world for homebuyers.¹² According to Zillow, average home prices in the city have hovered above \$900,000 for the last several years and have increased dramatically since 2018.

¹² <https://www.latimes.com/business/story/2026-02-10/la-long-beach-among-least-affordable-cities-for-homebuyers>

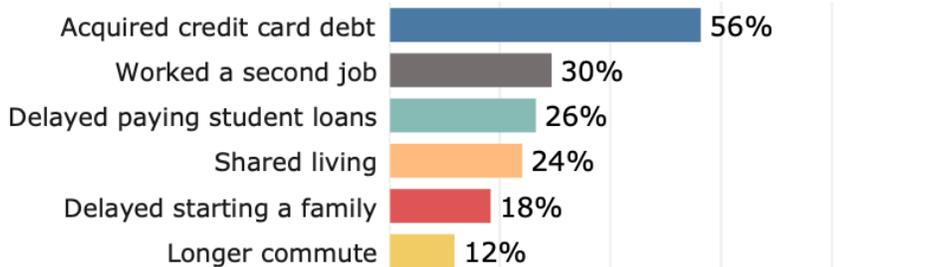


11. Los Angeles Home Prices. (Source: Zillow Home Value Index)

Between December 2025 and January 2026, UTLA conducted a census survey among bargaining unit educators and received responses from over 10,000 educators across Los Angeles. The survey shows that educators are struggling to make ends meet and taking on debt for basic expenses.

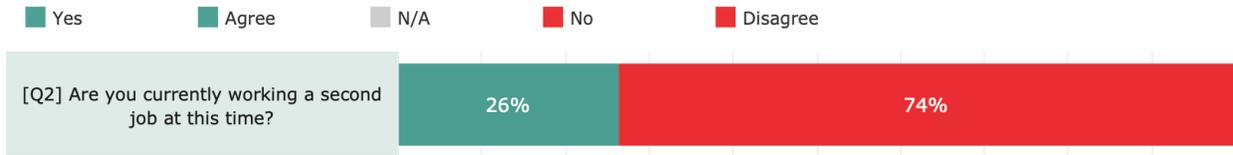
[Q1] The current salary schedule is so low that thousands of LAUSD educators qualify as low-income for affordable housing in LA County, and thousands more are barely getting by just above the median income, living paycheck to paycheck after decades working for the district.

Please select all statements that apply. In the past 12 months, to make ends meet, I have...



12. UTLA Member Survey Responses: Economic Need. (Source: UTLA Member Survey, 2026)

Moreover, one in four educators who responded are working a second job to bring home additional income:



13 UTLA Member Survey Responses: Second Job (Source: UTLA Member Survey, 2026)

And over a third of educators have had other income earners in their household experience job insecurity:



14. UTLA Member Survey Responses: Job Insecurity. (Source: UTLA Member Survey, 2026)

Here are only a handful of quotes from UTLA educators on how the affordability crisis has affected them:

- “I got a second mortgage to pay credit card debt.”*
- “I’ve skipped meals for myself to minimize spending and keep costs low.”*
- “Right now, I am currently experiencing homelessness with nowhere to go. I am currently in a recuperative care center, but after my time here ends, I will still be homeless with nowhere to go.”*
- “I have to do tutoring to make ends meet. I also have to rely on credit cards to pay for essentials like gas and food. I am going to have to apply for a personal loan to pay them off!”*
- “I have worked a second and third job to be able to afford living in Los Angeles and supporting my family. After many, many years of working three jobs, I’ve been able to work only two, but at the price of missing family events and spending time with my family. I work six days a week, not out of enjoyment, but out of necessity.”*
- “I took a second mortgage on my home, then had to file for bankruptcy.”*
- “I have had to skip meals to pay for gas to get to work.”*
- “I’ve reduced the number of meals and necessities I purchase because I can’t afford them. I have also started attending food pantries and food kitchens to alleviate some of the food expenses due to rising cost of living and not sufficient salary to make ends meet.”*

“I can't qualify for food stamps, but I can barely afford my rent, bills, and car insurance. I don't get to save money because I'm living paycheck to paycheck, and it's very disheartening. As a fourth-year teacher, I've had many moments where I've thought about leaving this profession because I'm barely surviving, much less thriving. Access to living a worry free life should be something I should be allowed to do, especially having a Master's degree in Education, but instead I just feel disillusioned and taken advantage of - that the second largest school district in the nation prioritizes saving BILLIONS for a rainy day or spends it to hire consultants rather than investing in happier teachers who can afford a better quality of life. I literally pay my rent late every month because my paycheck doesn't leave me with enough left over for the next month, and my paycheck never kicks in on the first.”

LAUSD Decreases Investment in Educators and Classrooms

Revenues, Expenditures, and Reserves

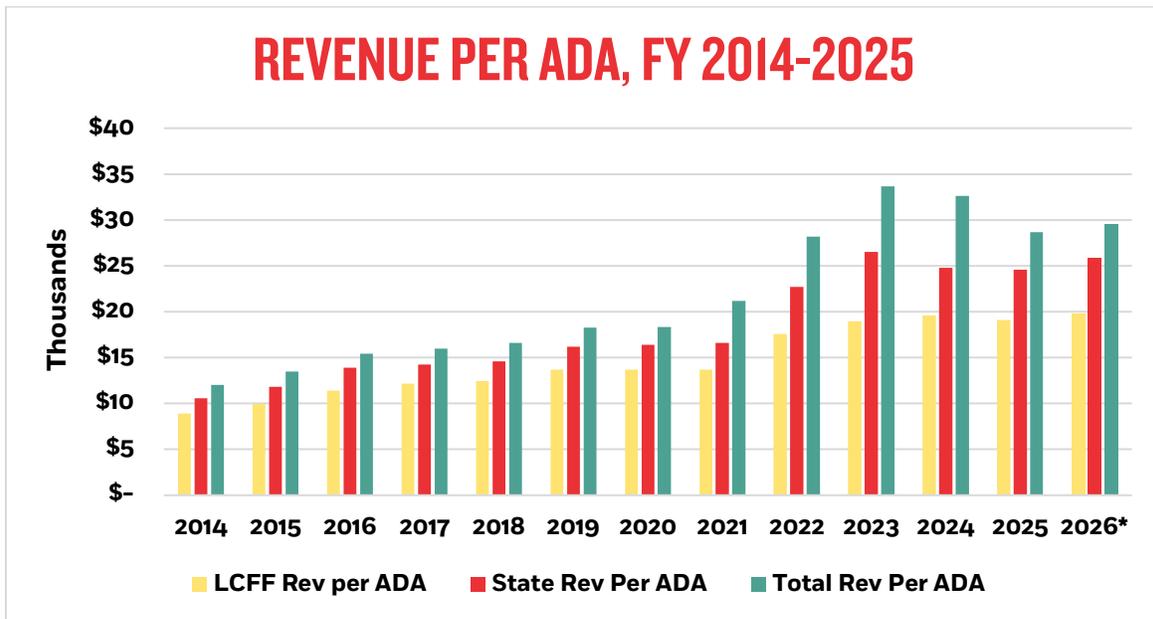
The fiscal management of the district has been a revolving door, with three CFOs since 2024, and turnover of many people in the budget and finance offices. Soon after Superintendent Carvalho arrived, the district issued Certificates of Participation (a more expensive form of debt that is not backed by property taxes and does not have to be voter-approved) primarily to fund more technology infrastructure (despite the billions of unrestricted reserves). Unlike traditional General Obligation bonds that the district has access to, COPs debt expense is paid by the general fund and therefore competes with staffing and other operational budgets. In 2025, the district corrected this and defeased the COPs using new voter-approved GO bonds.

\$1.6 billion has been committed to new multi-year technology contracts since Carvalho arrived in February of 2022. Educators and students have been inundated with new required online assessments, curriculums, data platforms, and requirements related to technology. At the same time, the district website has been hacked, sensitive student data breaches have occurred, and much fanfare was made over an AI chatbot that was supposed to revolutionize student engagement and individualized instruction only to have the company developing it dramatically fail within six months.

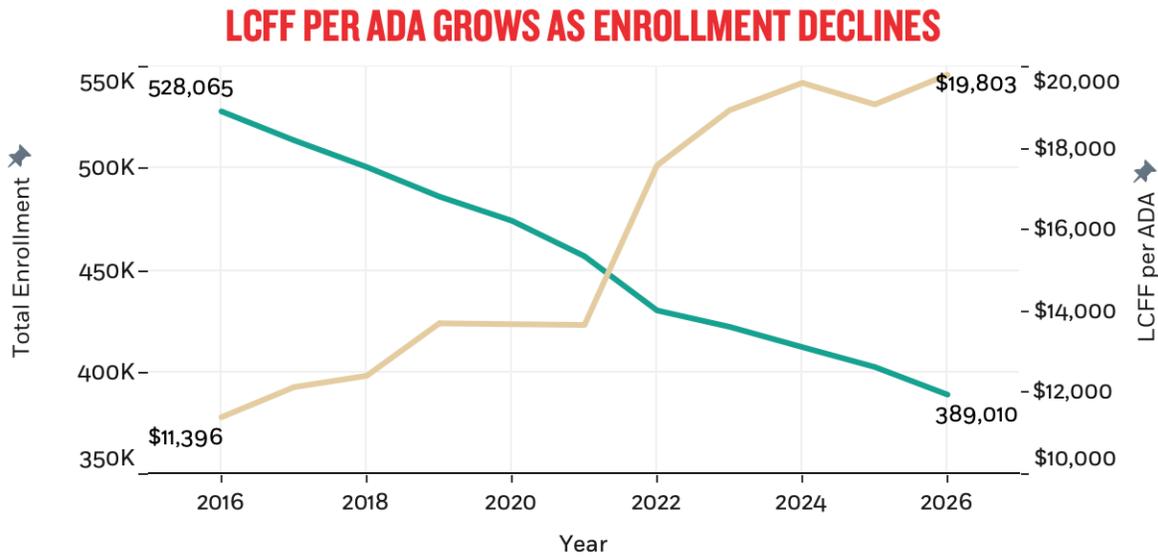
The state education budget is determined by Proposition 98, which requires 40 percent of all state revenues be used for Education. This means that even as enrollment declines across the state, the education budget does not. The variable is how the state allocates the education funding to districts, and how that relates to enrollment and unduplicated pupil populations (poverty, English learners, foster youth). One result of this has been a steady

increase in per pupil funding. The yellow bars in the chart below are the primary per pupil funding which have stayed flat or gone up. This contrasts with other revenue that went up during the pandemic and has tapered off.

LAUSD's total revenue per Average Daily Attendance (ADA: students in the classroom) grew during the pandemic years and then declined with Federal ESSER funding ran out. However, total revenue per ADA is projected to be higher in 2025-26, and state revenue including Local Control Funding Formula and block grants have remained higher than pre-pandemic years. LCFF revenue was higher in FY 2024 than in FY 2023. LAUSD's projections of revenue are historically lower than actuals.



15. Revenue Per ADA. (Source: Unaudited Actuals & 2nd Interim Financial Report 2025-26)



16. **LCFF per ADA Since 2016** (Source: Unaudited Actuals, 2nd Interim Financial Report 2025-26, Norm Day Enrollment)

LAUSD ranks highest in 2024-25 revenue per student compared to other comparable districts. (Beverly Hills is a basic aid district, so the "LCFF" for BHUSD is made up of local property tax revenues. Santa Monica and San Jose are also basic aid and labelled as such.)

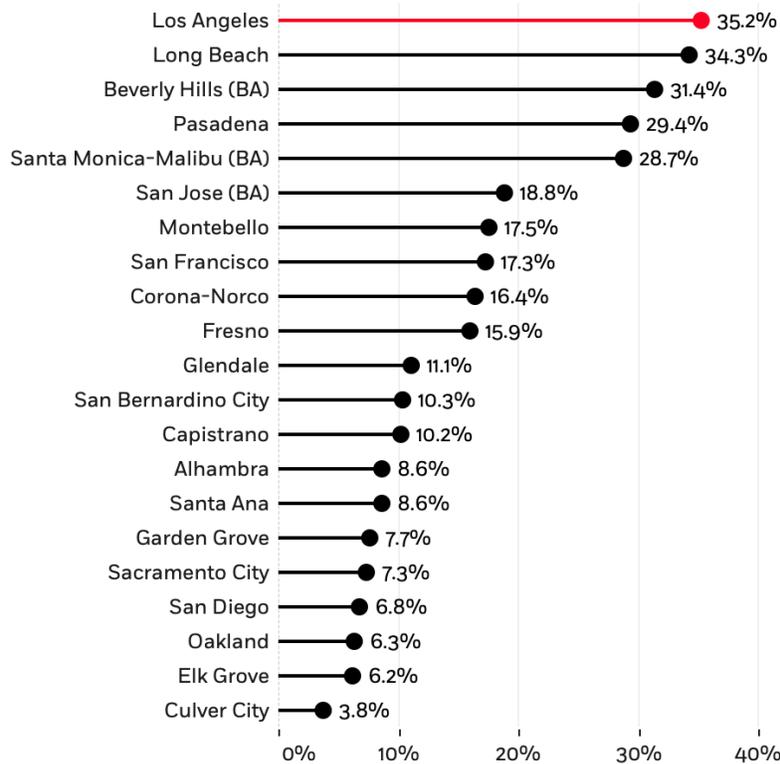
COMPARABLE DISTRICTS REVENUE PER ADA			
District	LCFF Per ADA	State Rev Per ADA	Total Rev Per ADA
Beverly Hills (BA)	\$24,901	\$27,266	\$34,497
Los Angeles	\$19,169	\$24,723	\$28,794
Santa Ana Unified	\$17,688	\$22,441	\$25,156
San Bernardino	\$17,186	\$22,383	\$25,446
Oakland	\$15,843	\$21,564	\$27,611
Fresno	\$16,179	\$20,954	\$24,870
Montebello	\$16,791	\$20,846	\$25,882
Garden Grove	\$16,097	\$20,573	\$22,466
San Jose Unified (BA)	\$17,585	\$19,834	\$21,382
Pasadena	\$15,120	\$19,498	\$23,673
Sacramento City	\$14,723	\$18,780	\$21,251
San Francisco	\$15,035	\$18,629	\$27,546

San Diego	\$14,090	\$18,478	\$21,043
Long Beach	\$14,473	\$18,412	\$20,785
Corona Norco	\$14,685	\$18,231	\$19,630
Santa Monica-Malibu Unified (BA)	\$16,246	\$17,552	\$27,982
Alhambra	\$14,067	\$17,152	\$20,426
Glendale	\$12,968	\$16,385	\$18,343
Elk Grove	\$12,793	\$16,052	\$17,591
Culver City	\$12,707	\$15,918	\$18,937
Capistrano	\$12,802	\$15,668	\$16,694

17. **Comparable Districts Revenue Per ADA.** (Source: CTA)

Much of the district's increased revenues during the last four years has been kept in reserves. This has led to the largest reserve by dollar amount and percentage of any district in the state. Measured as a percentage of total outgo (expenditures + transfers), LAUSD ranks 1st out of our comparable group.

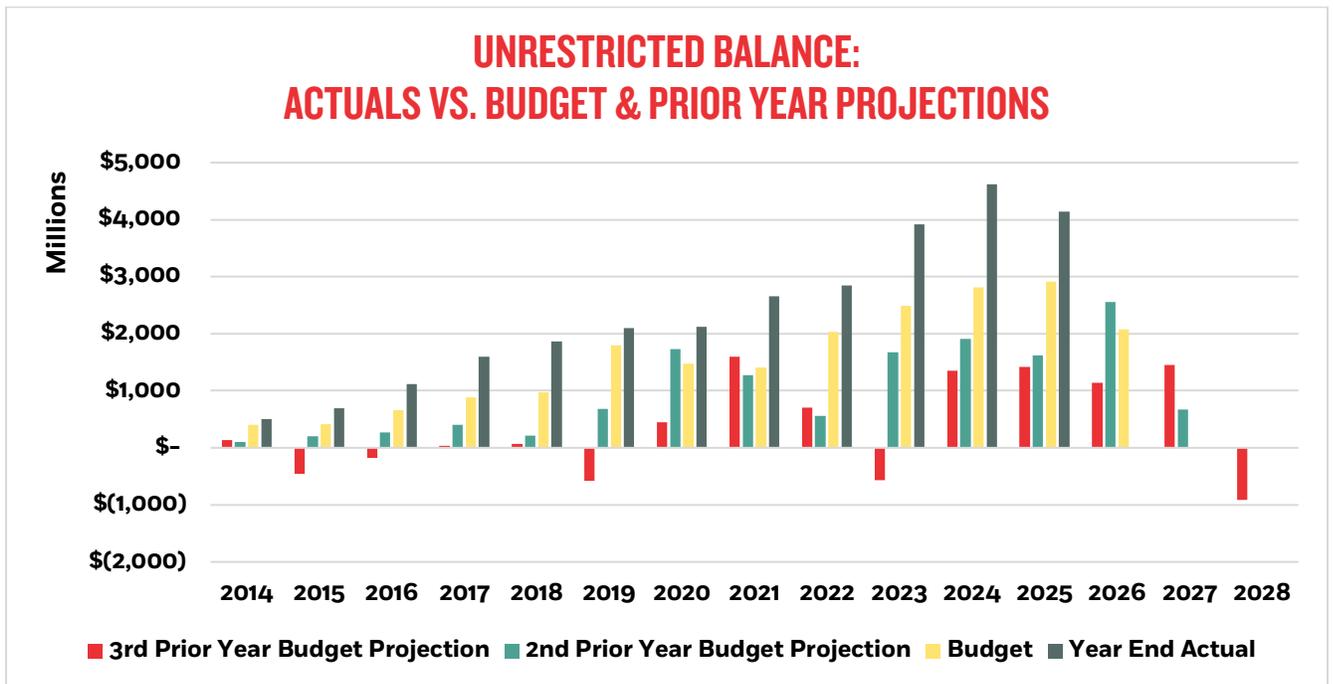
FY25 UNRESTRICTED TOTAL RESERVES (FUND 01 + FUND 17)
Percent of Total Outgo



18. **Comparable Districts Reserves as % of Outgo** (Source: Unaudited Actuals)
 BA indicates a basic aid district that is funded by local taxes

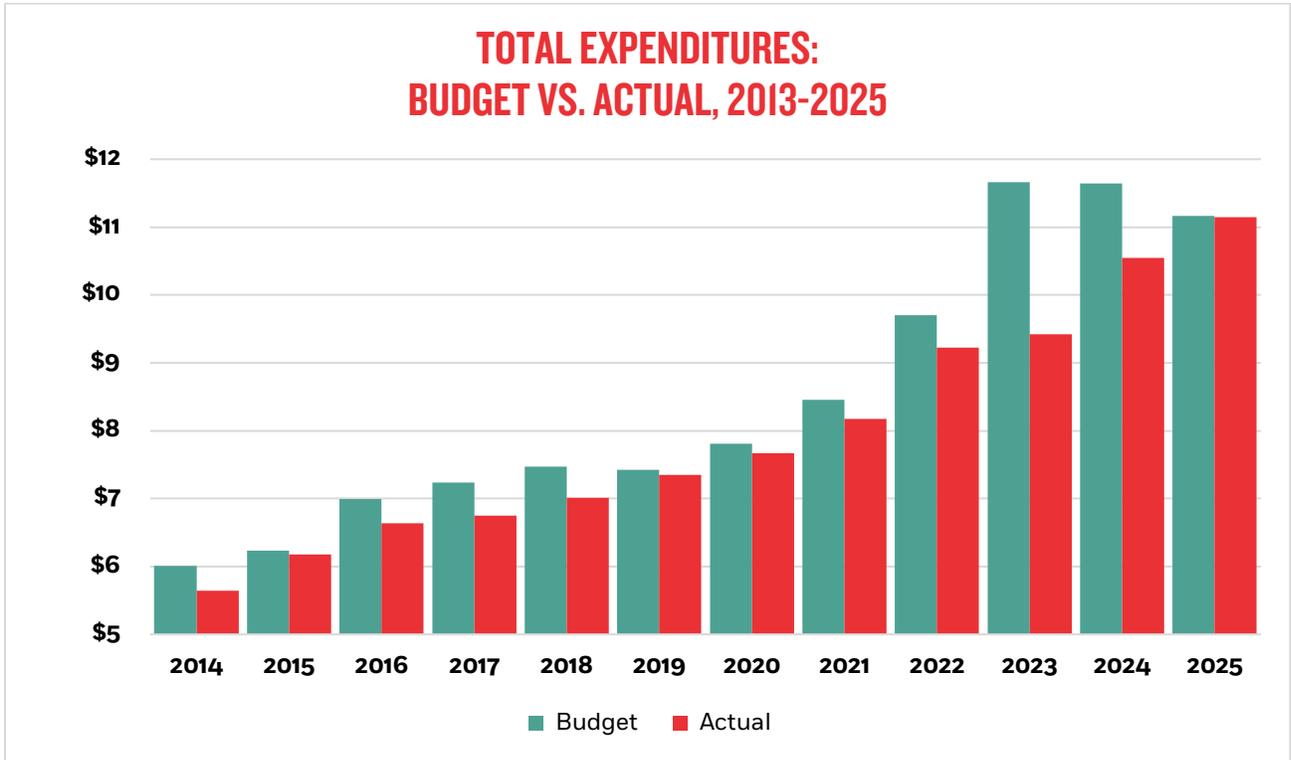
Statewide, Unified school districts average unrestricted reserves are at 15 percent for 2025-26. LAUSD hold almost double that percentage.

School Districts are required to do a three-year projection of revenues and expenditures (budget). The chart below shows LAUSD’s historic and current projections for the unrestricted reserve (including fund 17) from the 2013-2014 school year through 2024-2025. The red is bar what they projected they would have 3 years out. The green bar is the real ending balance (reserve) at the end of the fiscal year. **Historically, on average, the difference between what the district projects and what they end up with one year later is off by 57 percent. Two years out they are off by 268 percent and three years out they are off by 888 percent.**

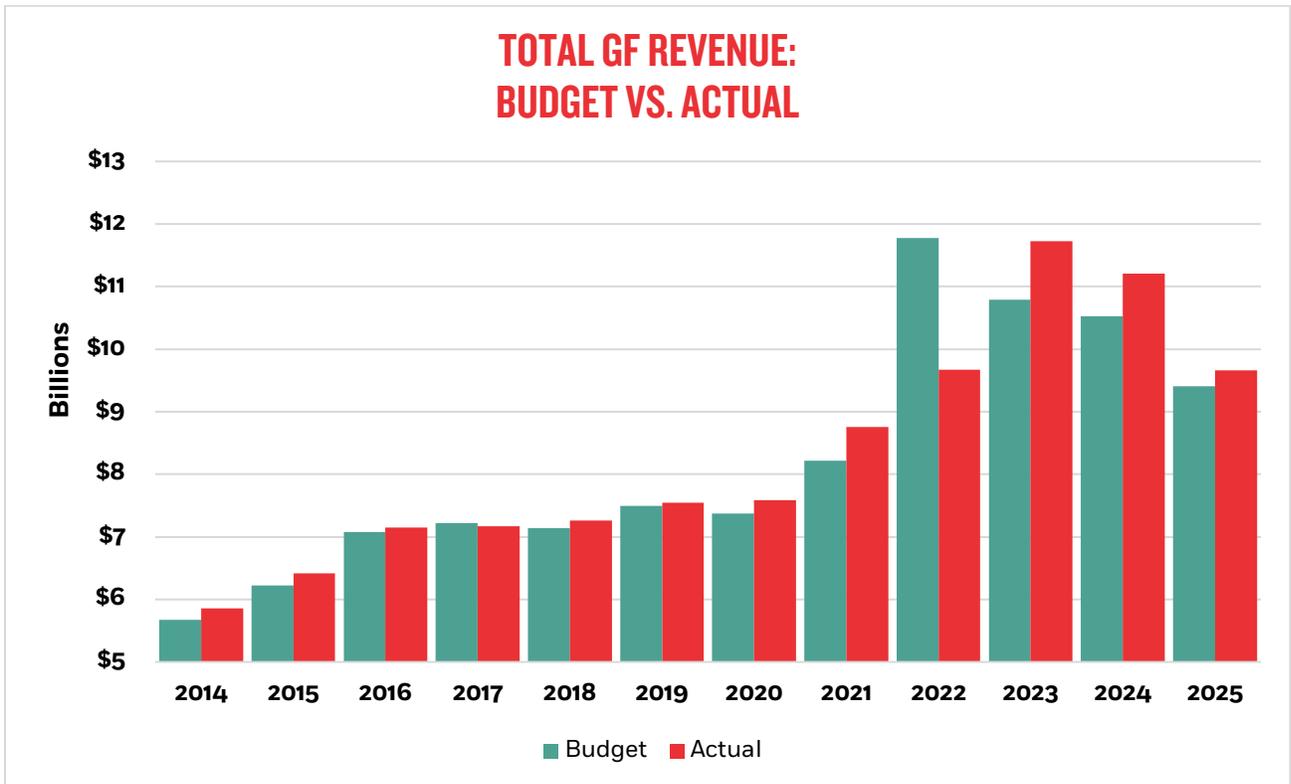


19. **Unrestricted Balance: Actuals vs Budget and Prior Year Projections** (Source: Unaudited Actuals and Adopted Budgets)

LAUSD has accumulated its incomparable level of reserves by regularly over-projecting expenses (at an average of 5.42 percent) and under-projecting revenues (at an average of 1.2 percent) over the last 12 years, leading to reserve balances that far outperform projections.



20. Budget vs. Actuals: Total Spending (Source: Unaudited Actuals)



21. Budget vs. Actuals: Total General Fund Revenue (Source: Unaudited Actuals)

LAUSD is aware of its tendency to dramatically over-perform conservative budget assumptions. In a 2024 presentation to the credit rating agencies on the district’s financial metrics, they showcased how much better the year-end reserve balance ends up compared to prior projections:

Track Record of Solution-Driven Financial Management



- History of operating surpluses at end of each fiscal year, except in FY 2019-20 (COVID)
- Strong audited ending fund balances, particularly when compared to Multi-Year Projections (MYP) from prior budgets
 - Provided below is a comparison of the projected Ending General Fund Balance in Year 3 from Prior Year Budgets and their actual Audited Ending Fund Balance

Multi-Year Projection (MYP) vs. Actual Ending General Fund Balances

(\$ in millions)

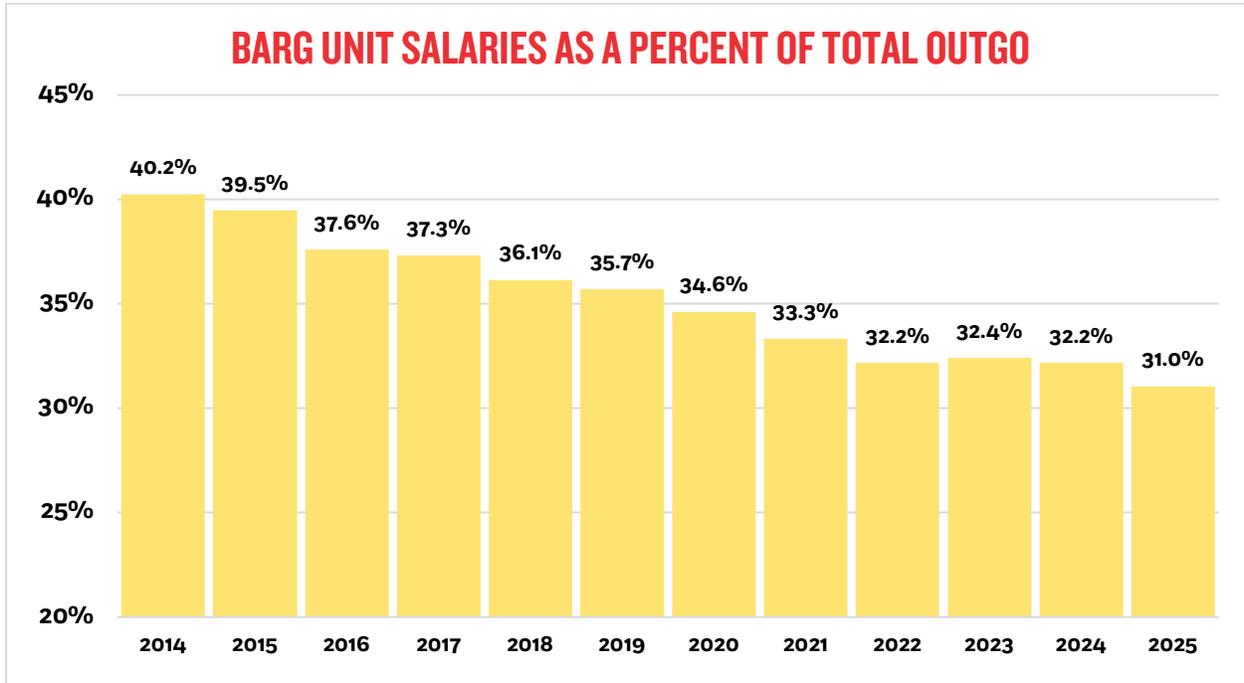
Budget Fiscal Year	MYP Projected GF Balance in 3rd Year	Audit Fiscal Year	Actual GF Balance	Difference
2012-13	\$489.3			
2013-14	\$482.0			
2014-15	\$525.5	2014-15	\$819.8	+\$330.5
2015-16	\$104.5	2015-16	\$1,310.2	+\$828.2
2016-17	(\$415.7)	2016-17	\$1,765.1	+\$1,239.6
2017-18	\$546.7	2017-18	\$2,010.8	+\$1,906.3
2018-19	\$1,675.6	2018-19	\$2,216.9	+\$2,632.6
2019-20	\$777.6	2019-20	\$2,049.5	+\$1,502.8
2020-21	\$853.9	2020-21	\$2,855.3	+\$1,179.7
		2021-22	\$3,328.3	+\$2,550.7
		2022-23	\$5,708.3	+\$4,854.4

Sources: The District's Audited Annual Financial Report for FY 2014-15 through 2021-22; FY 2022-23 Audited Actuals from the District's Financial Report. Multi-Year Projection of Year 3 from Final Revised Budgets, General Fund Restricted & Unrestricted.

31

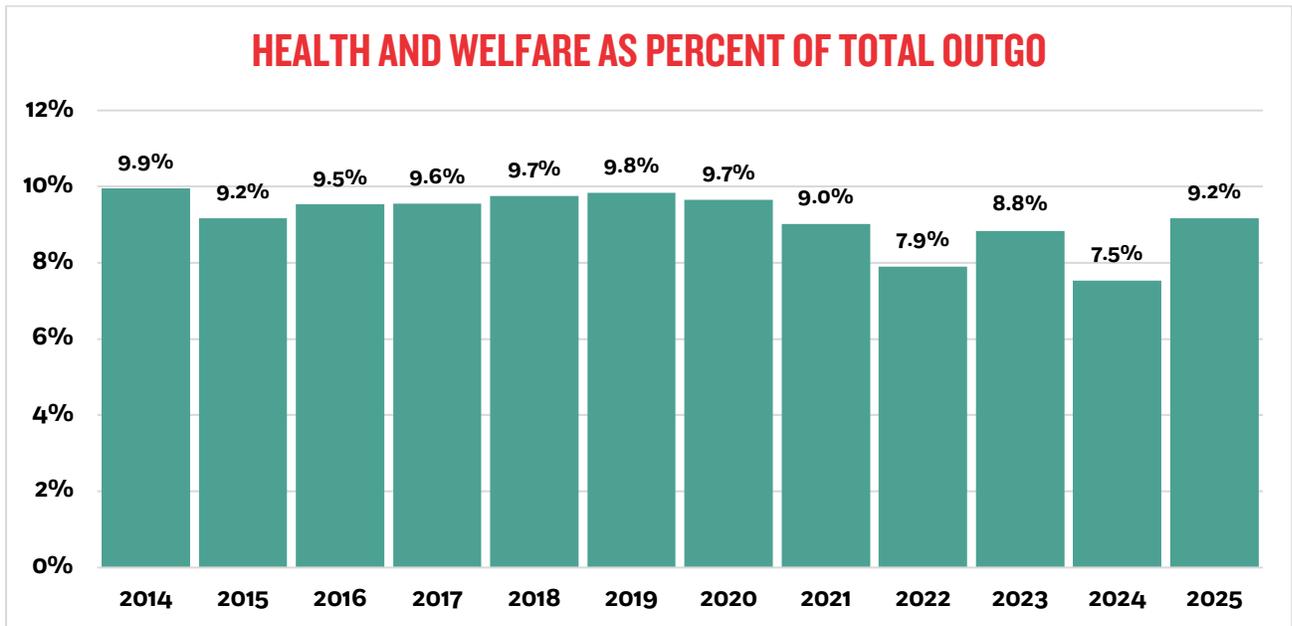
22. **Credit Rating Roadshow: Track Record of Solution-Driven Financial Management** (Source: 2024 General Obligation Refunding Bonds, Series A, Rating Presentation, April 11, 2024)

This type of budgeting has a significant impact on the UTLA bargaining unit. Despite significant salary increases won in 2019 and 2023, the share of total general fund outgo belonging to UTLA members’ salaries has steadily declined over the past decade. If the 40.2 percent of outgo in 2013-14 was applied to the 2025-26 budget, it would mean more than a billion dollars in additional bargaining unit salary spending.



23. Bargaining Unit Salaries as a Percent of Total Outgo Since FY 2014 (Source: Unaudited Actuals)

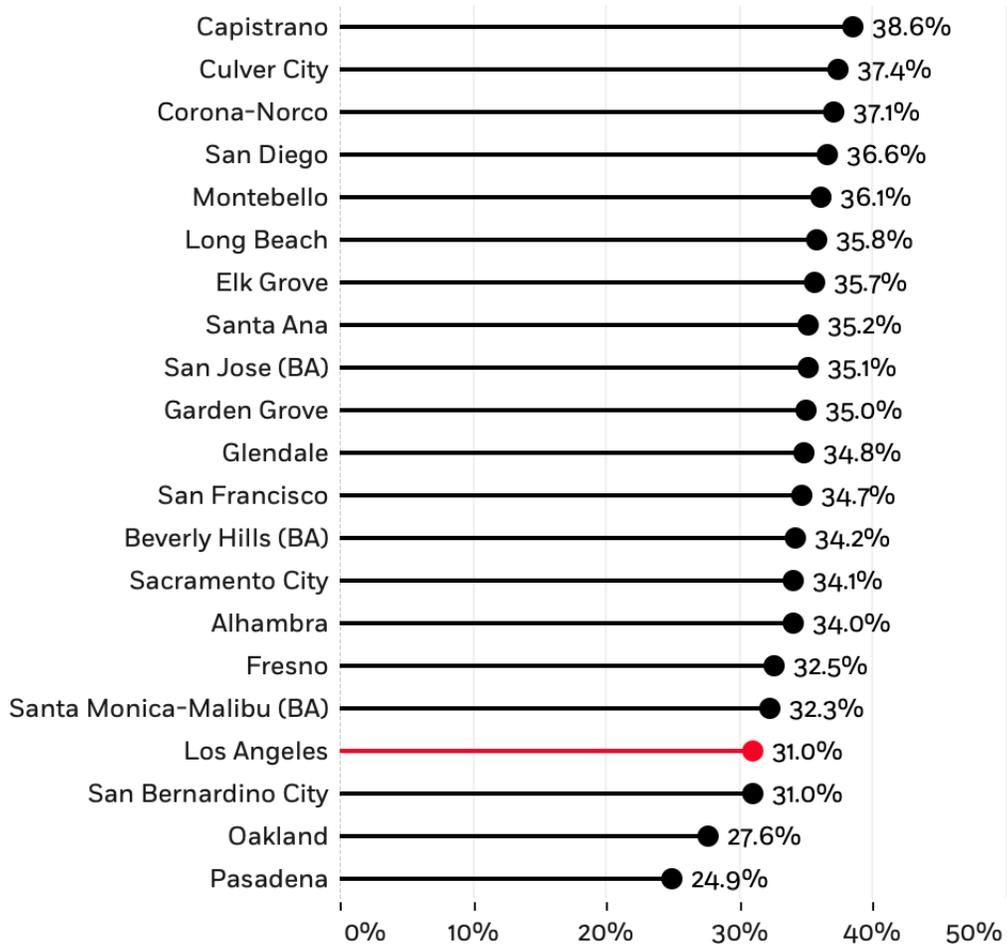
Meanwhile, employee health benefits as a portion of outgo have remained relatively steady and has remained below a 2019-20 peak. Broken out separately, the health and welfare component of employee benefits has been a relatively static portion of total outgo over the past 12 years:



24. Health and Welfare Costs as a Percent of Total Outgo (Source: Unaudited Actuals)

Against comparable districts, LAUSD ranks 4th to last in its certificated bargaining unit spending:

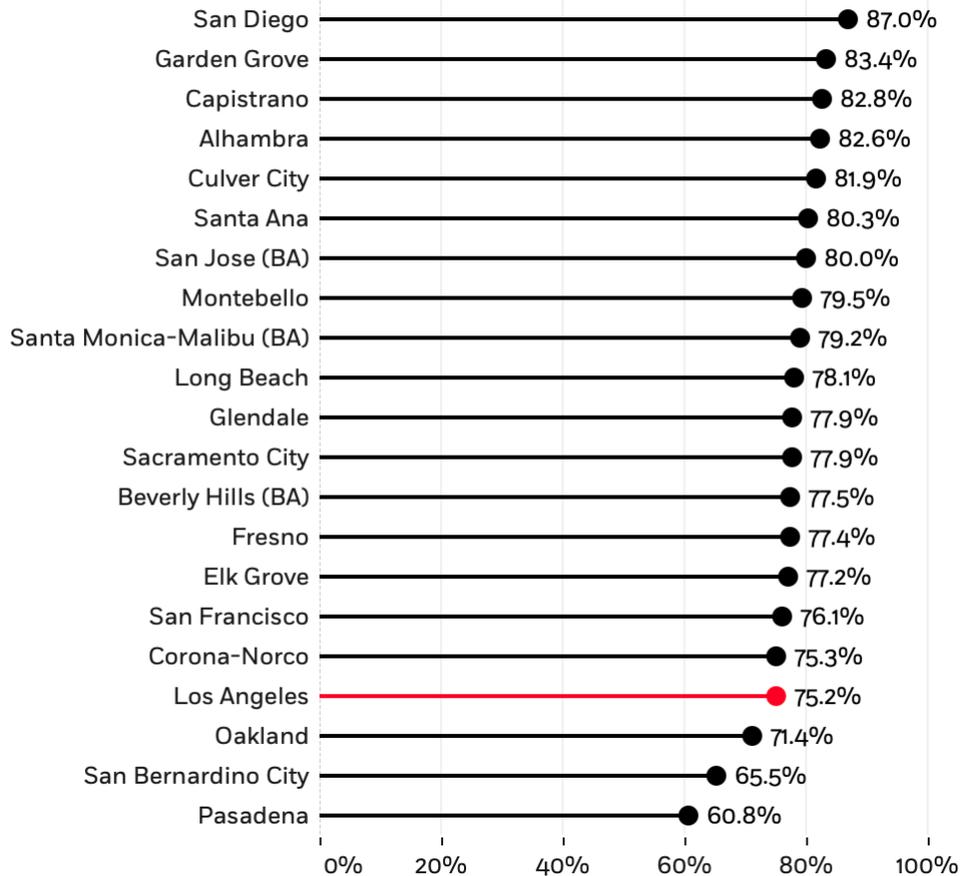
FY25 CERTIFICATED BARGAINING UNIT SALARIES Percent of Total Outgo



25. **Certificated Bargaining Unit Salaries as Percent of Total Outgo -Comparable Districts** (Source: Unaudited Actuals)

LAUSD may claim that while they are lower in salary, they contribute more for health benefits, but when you add in total benefit costs, they are still fourth to last in comparable school districts.

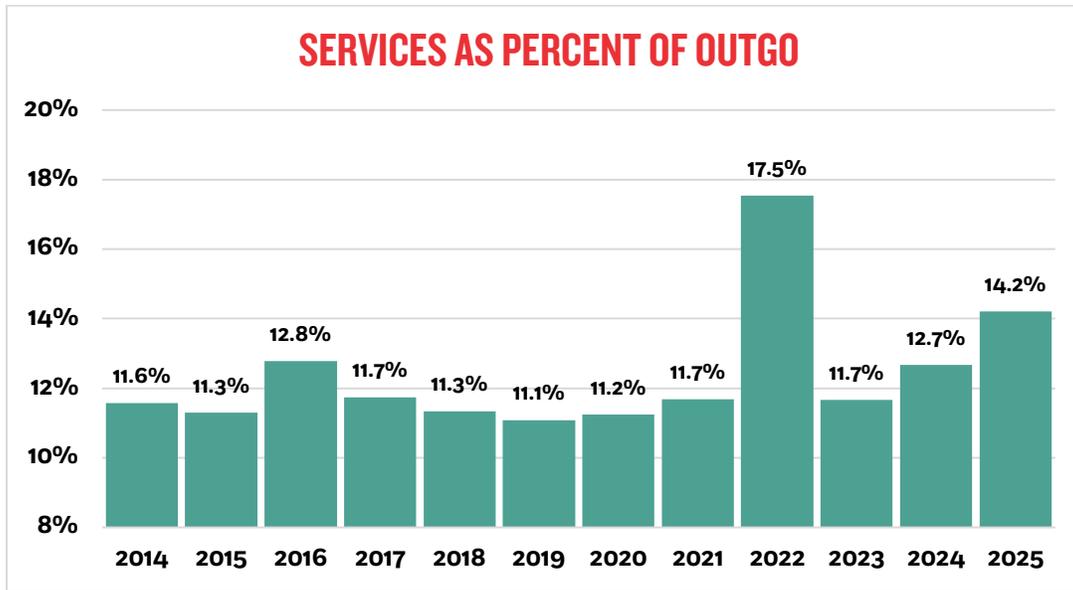
FY25 TOTAL SALARY & BENEFIT COSTS
Percent of Total Outgo



26. Total Salary and Benefit Costs as Percent of Outgo - Comparable Districts (Source: Unaudited Actuals)

Services and Other Operating Expenditures

One factor in UTLA salaries declining share of LAUSD’s total outgo is the growing share occupied by services spending (including subcontracting). Since a COVID-induced peak in 2021-22, contract and services spending has been gradually increasing beyond historical norms.

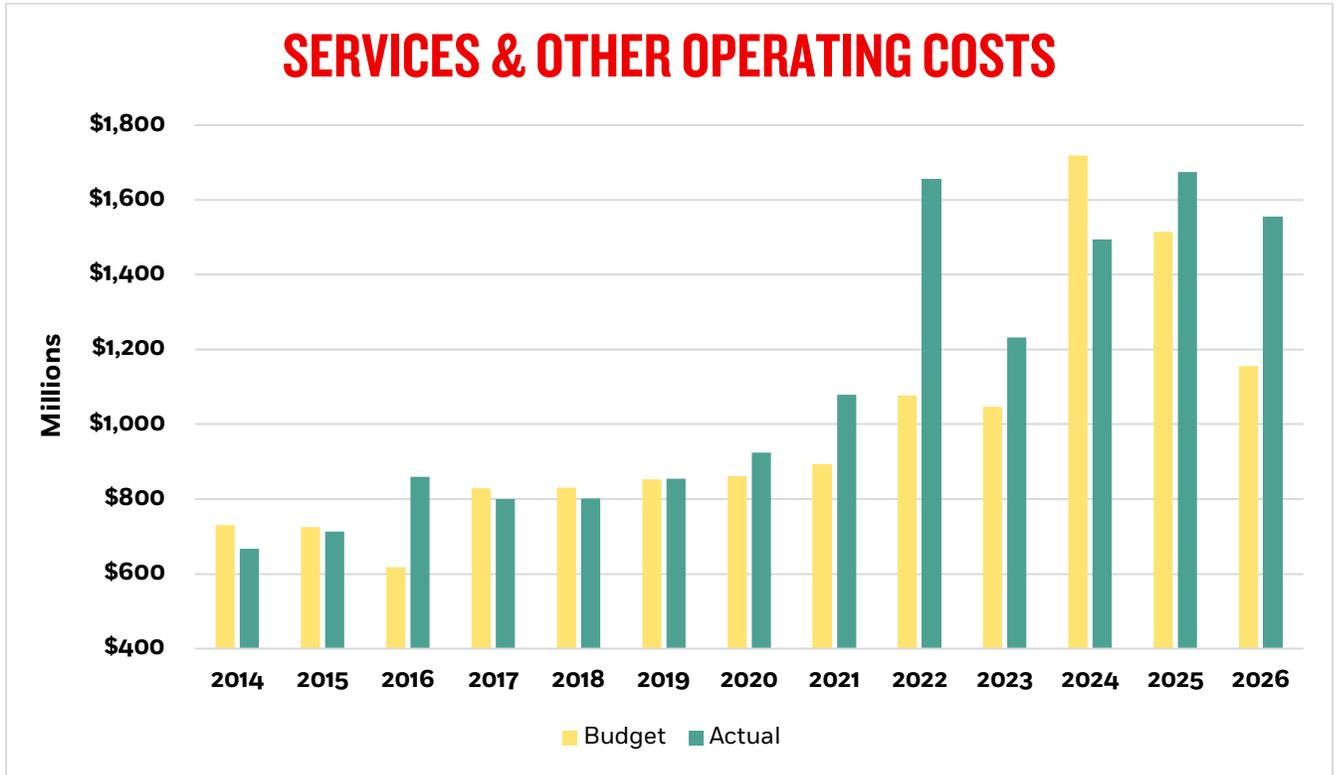


27. Service Spending as Percent of Outgo. (Source: Unaudited Actuals, 2013-2025)

In LAUSD's finances, "Services and Other Operating Expenditures" refers to all expenses for things other than district employees or classroom materials. The California School Accounting manual lists the following subcategories: services, rentals, short-term leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other operating expenditures. The manual explains that such expenses may be "authorized by contracts, agreements, purchase orders, and so forth."¹³

In 7 of the past 12 years, LAUSD has overspent its budget for Services and Other Operating Costs. Even accounting for the years LAUSD underspent the services budget, on average LAUSD has overspent the original budget by 10 percent the past 12 years.

¹³ California School Accounting Manual (2024)



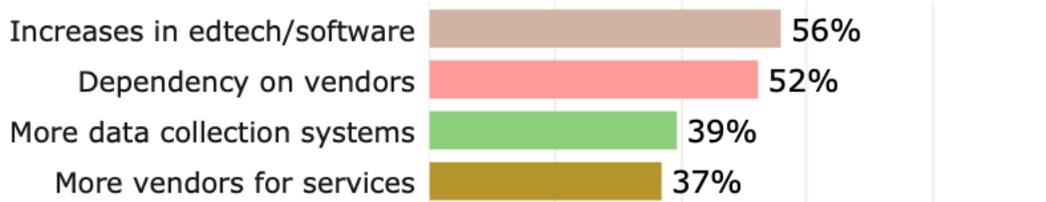
28. Services & Other Operating: Budget vs Actual. (Source: Unaudited Actuals & 2025-26 2nd Interim Report)

As of the 2025-26 Second Interim Financial Report, LAUSD is projecting to overspend its original Services and Other Operating Expenditures budget by **\$401 million**. This money should be redirected toward UTLA staffing costs. See the sections of this report on *Subcontracting and Advanced Technology* to understand how Services spending could be reduced.

Educators Concerned About Subcontracting

LAUSD educators are increasingly concerned about the increase in subcontracting. In a survey conducted between December 2025 and January 2026, over half of our nearly 10,000 respondents believe that an increase in EdTech and dependency of vendors had become more prevalent at the district.

[Q8] Over the last three years, LAUSD has increased spending on subcontracting by \$176 million (+48%) and on services by \$443 million (+35%). What impacts have you experienced?



29. UTLA Member Survey Responses: Contracting Out. (Source: UTLA Member Survey, 2026)

In particular, educators are taking issue with iReady, an assessment and intervention curriculum software that was added in 2023:

“iReady is taking over our classes and preventing real teaching. iReady data is not always accurate and we are spending a lot of money and wasting a lot of time on it.”

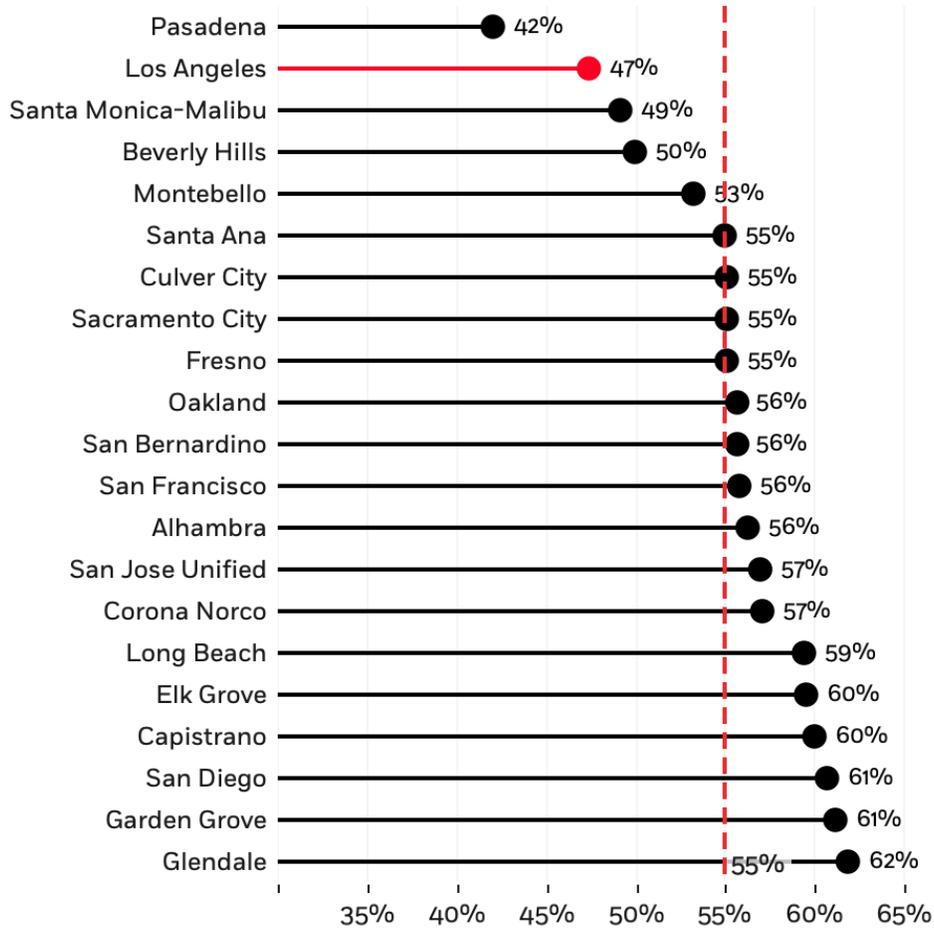
“After years of using iReady without an independent assessment of its effectiveness, we are getting little change in the results. Using surface impressions of faulty data only serves to stoke “urgency,” which strikes at our dignity as professionals and drops morale, which seems to be the only gameplan from the superintendent.”

Classroom Compensation: Violation of Education Code 41372 for Five Years

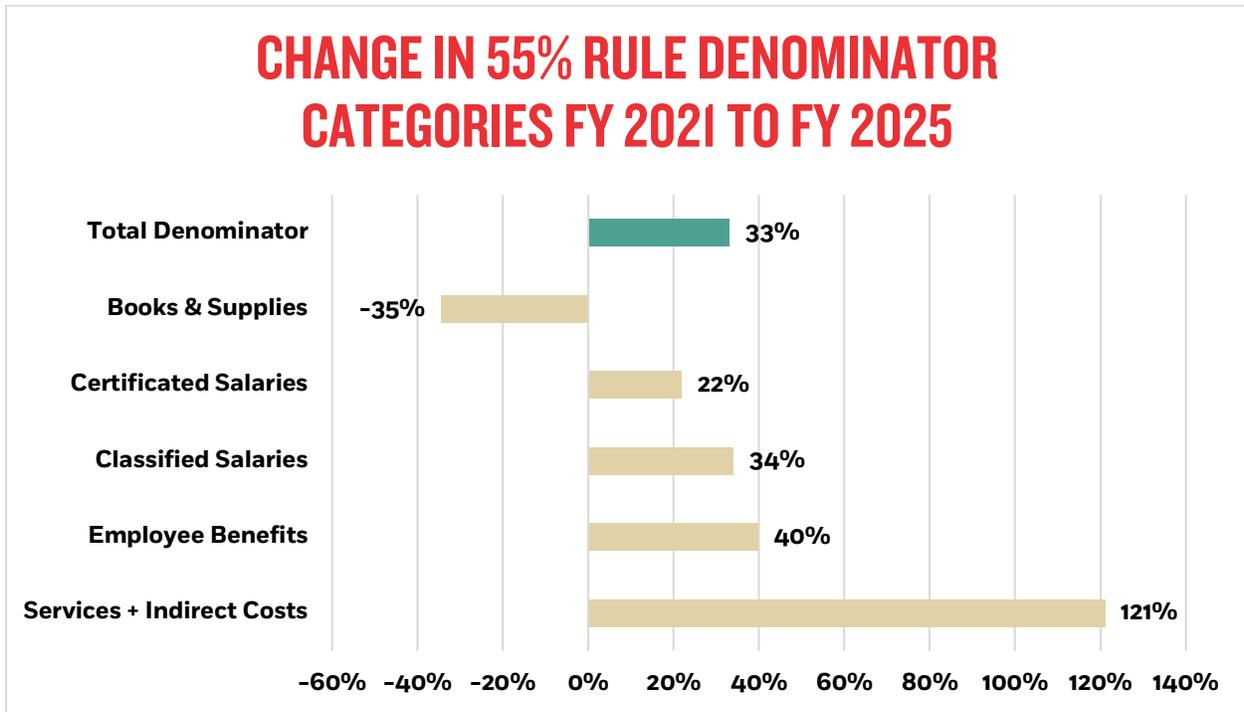
California Education Code §41372 mandates that unified school districts spend 55 percent of the “current expense of education” on compensation for classroom teachers and instructional aides—a law designed to ensure school districts spend tax dollars on the primary mission of public schools: classroom instruction. During fiscal year 2021 through 2025, the total current expense of education grew by 33 percent, but certificated salaries grew by 22 percent. LAUSD increased spending on the service contracts included in the denominator of the formula by 121 percent, more than double the rate of growth of any other category in denominator.¹⁴ This has greatly shifted spending priorities away from the classroom.

¹⁴ From \$587 million to \$1.3 billion

FY25 PERCENT OF EDUCATION EXPENSE SPENT ON CLASSROOM SALARIES



30. Percent of Education Expense Spent on Classroom Salaries. (Source: Form CEA, Unaudited Actuals, 2nd Interims)

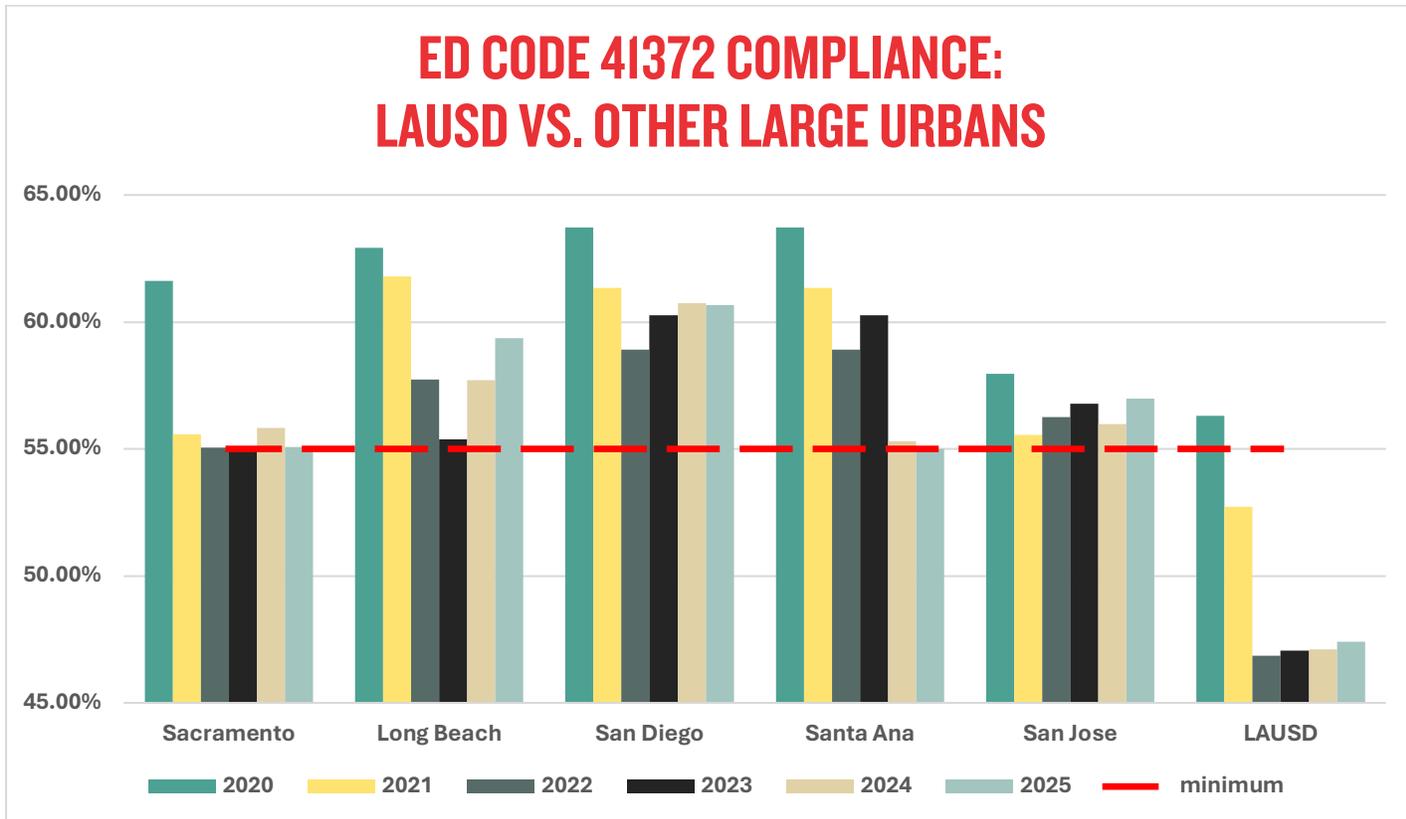


31. **Change in 55% Rule Denominator Categories Between FY 2021-2025.** (Source: Form CEA, Unaudited Actuals, 2nd Interim, 2024-25)

LAUSD received waivers from LACOE for violating this requirement in FY 2021, 2022, 2023, and 2024, and will seek one for FY 2025. If they do not get a waiver, the County can restrict the amount needed in classroom spending in the following year's budget. Each previous year on the waiver application LAUSD has stipulated nearly the same rationale:

*The District never experienced this shortfall prior to Fiscal Year 2020-21. If the District were required to allocate dollars to meet the 55% requirement while it continues to receive and expend COVID-19 relief funds, it would cause serious hardship. The rate by which the District spends one-time COVID funding dollars to cover a wide array of expenses other than classroom teacher salaries remains significantly high brought about by operational needs and **District strategic investment priorities.** (emphasis added)*

Other major urban districts including San Diego, Sacramento, Santa Ana, and San Jose have managed to comply with this rule without any manual overrides in the Standardized Account Code forms which automatically calculate the percent spent on classroom salaries.



32. Ed Code 41372 Compliance LAUSD vs. Other Large Urban Districts. (Source: Form CEA, Unaudited Actuals, 2nd Interims)

Accounting Manipulation and PERB Unfair Practice Charge

Since June 2025, when school board members began to question the non-compliance over so many years, the district has acted in a way that only raises more concerns. When challenged by board members and UTLA on the waiver application in June, the district resorted to accounting manipulation. The Superintendent and CFO told the board the calculations were wrong all these years and had suddenly been revised.

The district has failed to give an accounting of its revised number for 2024-25 and put out conflicting information to UTLA and the school board about how it arrived at the revised number. The cumulative amount the district has been below this standard is ~\$3 billion, averaging \$612 million per year below the threshold. If LAUSD is using similar manual overrides for 2024-25 as they did for the revised 2023-24 percentage, they are misrepresenting this metric to auditors and the board. UTLA has a pending PERB charge for failure to provide information under the EERA and has asked the state Department of Education to investigate this accounting manipulation. See the Appendix for the resource codes LAUSD deducted to revise its 2023-24 percentage for the board of education presentation.

Timeline

June 2025 Budget Hearing and Board Meetings:

- The district requested that the school board approve an application for a waiver for FY 2023-24, having only spent 47 percent of the current expense of education on teacher and teacher aide compensation. At that time, it reported an estimate of 46.6 percent for the current year (2024-25) as well. Board members expressed concerns about the continued failure to meet the standard and questioned the boilerplate COVID-19 rationale.
- In response, Superintendent Alberto Carvahlo announced he was taking the waiver application off the board agenda because he had just been informed by staff that the district had been calculating the current expense incorrectly for twenty years, and gave examples of things mistakenly included. But these examples are all things that are already automatically excluded by the SACs forms (such as transportation).
- At the next board meeting, the (now former) CFO, Chris Mount Benitez, informed the board in a public meeting that staff had been doing the calculation incorrectly and that LACOE had recently brought this to their attention. The CFO presented revised percentages going back to 2021, but did not provide any details showing what changes had been made in the calculations. They gave a few examples of new deductions from the denominator, which made no sense because they were expenses already automatically deducted by the SACs forms.¹⁵
- Board members then asked why, if they are compliant, did they still need the waiver? The CFO explained it would be very costly to revise the audit to reflect the new percentage, so the waiver was still necessary. Some members of the board expressed concern about voting on a waiver with incorrect figures. A slim majority of the board voted for the waiver application.
- UTLA immediately made a request for information on how the revised calculations for 2023-24 were done. We also requested from LACOE all correspondence with the district on this issue going back one year.

August 2025:

¹⁵ Standardized Account Code Structure (SACS) financial reporting system used to report finances to the state calculates the current expense of education and classroom compensation percentage automatically. Only through allowable manual overrides in column 4b can a district revise these calculations.

- By the end of August, we had not received any information from LAUSD on how the calculations were revised.
- Labor Relations emailed a partial response saying no manual overrides were used in the revisions. However, soon after this email, the deputy CFO told the board in a public meeting he was working through “manual” changes with the help of LACOE.

September 2025:

- UTLA filed an unfair practice charge with PERB for failure to provide information.
- Unaudited Actuals now show the calculation for FY 2024-25 revised from 46.6 percent estimated in the June budget to 54.53 percent in September. No details of resource codes for expenses being excluded from the denominator were given to the board or UTLA.
- LAUSD used \$1.5 billion of manual overrides to get the revised 54.53 percent. If the district had not used the manual overrides, they would have been 8.4 percent (\$1.6 billion) below the 55 percent standard—the lowest it has ever been. Again, no explanation for the overrides.

November 2025:

- We received from LACOE all correspondence between LACOE and LAUSD regarding this topic since January 1, 2025. Despite what the CFO told the LAUSD board in June, there had been no email correspondence with LACOE regarding any miscalculations prior to the board meeting.
- In fact, the correspondence LACOE provided shows that it was only *after* the June board meeting that the district’s accounting firm Simpson and Simpson reached out to LACOE looking for guidance on possible manual overrides.
- LACOE did not know how to advise them, so LACOE reached out to School Services of California for advice. A CPA with SSC advised them in accordance with accounting rules that the types of overrides they wanted to do were not permitted.
- **In one email regarding these manual overrides from August (just before the Unaudited Actuals are due), LACOE tells School Services, "Of course, there is significant pressure for the district to meet the CEA requirement and avoid having a repeat finding."**

Please see email correspondence below.

From: Martinez_Belinda <[Martinez_Belinda@lacoedu.edu](mailto:Belinda_Martinez@lacoedu.edu)>
Sent: Thursday, July 24, 2025 3:39 PM
To: Linette Hodson <linetteh@sscal.com>; Matt Phillips <mattp@sscal.com>
Subject: [EXTERNAL] Form CEA - Reduction Overrides

Hello Linette and Matt,

I'm reaching out for Form CEA advice on behalf of a district that is trying to understand how to properly utilize column 4b. Their question concerns EC 41372, which allows for exclusions and uses language referring to "expenditures in a program." The district is asking whether "program" in the deductions for column 4b necessarily means "resource code," and whether LEAs may enter deductions in column 4b at the locally-defined program level, as long as those programs have no expenditures as defined by EC 41011.

They mentioned that there are many revenue streams in Resource 9010 (Other Local) and asked if they have the flexibility to deduct individual programs within that resource that have no "teacher salary" expenditures, rather than necessarily excluding the entire resource. Similarly, there may be other resource codes with individual locally-defined programs that they would like to consider for deduction.

Any guidance or recommendations on this matter would be greatly appreciated

Thank you,

Belinda Martinez-Garcia
Business Services Consultant
Business Advisory Services Division
562.922.8739 Office
belinda_martinez@lacoedu.edu | www.lacoedu.edu



**Los Angeles County
Office of Education**

Business Advisory Services

From: Matt Phillips
Sent: Thursday, July 24, 2025 5:11 PM
To: Martinez_Belinda <[Martinez_Belinda@lacoed.edu](mailto:Belinda@lacoed.edu)>
Cc: Linette Hodson <linetteh@sscal.com>
Subject: RE: [EXTERNAL] Form CEA - Reduction Overrides

Good Afternoon Belinda,

Thank you for the question. I've never seen "program" applied to anything except the entire resource code. The logic is that 4b can be used to exclude, "other federal or state categorical aid in which funds were granted for expenditures in a program.....". Further local resources are not excludable in 4b as 4b is only limited to federal or state categorical aid. The CDE help guide on SACS uses Resource Code 8150 as an illustrative example of a resource code that is not excludable in column 4b because it is not federal or state categorical aid.

Expenditures of the Restricted Maintenance Account (RMA) (Ongoing and Major Maintenance Account, Resource 8150) should not be excluded in Form CEA. They are not "amount[s] expended from categorical aid received from the federal or state government which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of [EC Section 41372]."

For your reference, here's the complete list of resource and function codes that are already excluded in column 4a.

Following is the complete list of codes extracted as "reductions" in Column 4a and Line 13a: resources 1100, 3316, 3326, 3327, 3372, 3386, 3515, 3724, 4123, 4124, 5035, 5314, 5316, 5370, 5460, 5465, 5652, 6010, 6030, 6126, 6140, 6230, 6300, 6355, 6385, 6386, 6392, 6512, 7010, 7027, 7028, 7085, 7121, 7124, 7126, 7236, 7388, 7410, 8210, and functions 1180, 3600.

Regards,



Matt Phillips, CPA
Associate Vice President
916.446.7517
www.sscal.com

From: Matt Phillips <mattp@sscal.com>
Sent: Monday, August 25, 2025 7:52 AM
To: Martinez_Belinda <martinez_belinda@lacoed.edu>
Subject: RE: [EXTERNAL] Form CEA - Reduction Overrides

Morning Belinda,

Thanks for the call on Friday. The contact from LAUSD that I referenced was Joseph Moussa. He works for a CPA firm, Simpson LLP and LAUSD has hired him to perform some consulting work. His question is specific to column 4b in the Form CEA, and I want to check in with you before contacting him. Would you prefer I stay on the sideline and let you correspond directly with the district?

35. **Emails between LACOE and School Services of CA regarding 55% rule.** (Source: UTLA PRA Request)

From: Martinez_Belinda
Sent: Monday, August 25, 2025 10:01 AM
To: Matt Phillips
Subject: RE: [EXTERNAL] Form CEA - Reduction Overrides

Hi Matt,

Thanks for checking in and keeping me in the loop on this.

My understanding is that Joseph Moussa is with Simpson LLP and is the assigned auditor on the District's engagement. I was able to connect with the District after our call on Friday, and I believe the district staff will be going back to review their expenditures and considerations for utilizing column 4b. Of course, there is significant pressure for the District to meet the CEA requirement and avoid having a repeat finding.

So as for whether you should reach out to him directly, I'll leave that call up to you. In our Zoom call, I mentioned that SSC was invited to present and provide information last November, which is why he may have reached out to you directly. If you do respond, it'll be helpful to reiterate what our role as a county is—that the actual determination of compliance happens through the District's audit process itself, even though we do provide support to help districts navigate these types of requirements.

Thanks again for everything,

Belinda Martinez-Garcia
Business Services Consultant
Business Advisory Services (BAS)
562.922.8739 Office
martinez_belinda@lacoed.edu | www.lacoed.edu



**Los Angeles County
Office of Education** +

36. **Emails between LACOE and School Services of CA regarding 55% rule.** (Source: UTLA PRA Request)

December 2025:

LAUSD expressed interest in settling the PERB charge with UTLA. They provided information about the revision to the 2023-24 calculation that shows they were using deductions that are not allowable, including the restricted maintenance account mentioned by School Services in the emails above. They have not provided any information for the manual deductions used in the 2024-25 Unaudited Actuals, which shifted \$1.6 billion in expenses out of the denominator.

LAUSD’s Recruitment and Retention Problems

In AY 2022-23 and AY 2023-24, LAUSD began the school year with over 4,000 certificated vacancies. In AY 2024-25, this figure was 2,485. As of February 2026, there are 967 vacant positions.¹⁶ This number declines as the year progresses, and though some of these positions are filled, many are eliminated from the budget throughout the year.

Teacher retention is a problem at LAUSD.¹⁷ According to a study commissioned by LAUSD in February 2024, 30 percent of Black and Latino educators under 30 years old said they were not likely to remain a teacher for their entire career. In a follow-up question of those not likely to remain a teacher, 71 percent expected to leave in two years or less.¹⁸

SALARIED EDUCATOR RETENTION

Starting Term	Completed Terms of Service									
	0	1	2	3	4	5	6	7	8	
AY 2016-2017	100%	88%	78%	71%	68%	65%	60%	56%	52%	49%
AY 2017-2018	100%	91%	82%	76%	72%	66%	61%	57%	53%	
AY 2018-2019	100%	90%	83%	78%	71%	66%	61%	56%		
AY 2019-2020	100%	93%	85%	76%	69%	64%	58%			
AY 2020-2021	100%	95%	83%	74%	67%	62%				
AY 2021-2022	100%	91%	80%	73%	67%					
AY 2022-2023	100%	90%	78%	71%						
AY 2023-2024	100%	87%	73%							
AY 2024-2025	100%	86%								
AY 2025-2026	100%									
All	100%	90%	80%	74%	69%	65%	60%	57%	53%	49%
Percent Decline		-10%	-10%	-6%	-5%	-4%	-4%	-4%	-4%	-4%

37. Educator Retention (Source: UTLA using LAUSD data)

Failing to Retain New Educators

Table 36 shows the percentage of educators retained broken out by the year they started at LAUSD. On average, LAUSD loses 35 percent of educators after completion of 5 terms of service. For this analysis, a "term" is equal to a year of service.

Separating classroom teachers from out-of-classroom salaried staff clarifies that the issue is more prevalent among classroom teachers. Salaried classroom teachers have worse retention rates than out-of-classroom staff – 36 percent leave after 5 years compared to 28 percent. Refer to the tables below.

¹⁶ LAUSD Open Data Portal

¹⁷ This UTLA original analysis was conducted by combining three sources of data received from LAUSD: 1) monthly bargaining unit data since September 2019 2), monthly separation data since January 2019 3) job assignment data since July 2015. These data were combined to create a holistic picture of member employment since AY 2015-2016 and detailed separation statistics since AY 2019-2020.

¹⁸ <https://gpsnla.org/wp-content/uploads/2024/09/GPSN-2024-Gen-Z-Black-Latino-Educators-Study-FINAL-1.pdf>

SALARIED CLASSROOM TEACHER RETENTION

Starting Term	Completed Terms of Service									
	0	1	2	3	4	5	6	7	8	
AY 2016-2017	100%	88%	78%	71%	68%	65%	60%	55%	51%	47%
AY 2017-2018	100%	90%	82%	77%	73%	66%	62%	57%	52%	
AY 2018-2019	100%	90%	84%	79%	72%	66%	60%	55%		
AY 2019-2020	100%	93%	86%	77%	69%	63%	56%			
AY 2020-2021	100%	96%	83%	73%	66%	60%				
AY 2021-2022	100%	91%	79%	70%	63%					
AY 2022-2023	100%	89%	77%	68%						
AY 2023-2024	100%	85%	68%							
AY 2024-2025	100%	84%								
AY 2025-2026	100%									
All	100%	90%	79%	73%	68%	64%	60%	56%	52%	47%
Percent Decline		-10%	-10%	-6%	-5%	-4%	-4%	-4%	-4%	-4%

38 Salaried Classroom Support Retention. (Source: UTLA using LAUSD data)

SALARIED OUT OF CLASSROOM SUPPORT RETENTION

Starting Term	Completed Terms of Service									
	0	1	2	3	4	5	6	7	8	
AY 2016-2017	100%	93%	86%	79%	76%	73%	69%	66%	63%	61%
AY 2017-2018	100%	96%	87%	81%	77%	71%	67%	64%	61%	
AY 2018-2019	100%	94%	87%	83%	77%	73%	70%	66%		
AY 2019-2020	100%	96%	88%	79%	73%	70%	66%			
AY 2020-2021	100%	95%	84%	79%	75%	71%				
AY 2021-2022	100%	94%	86%	81%	75%					
AY 2022-2023	100%	92%	84%	78%						
AY 2023-2024	100%	93%	87%							
AY 2024-2025	100%	95%								
AY 2025-2026	100%									
All	100%	94%	86%	80%	76%	72%	68%	66%	62%	61%
Percent Decline		-6%	-8%	-6%	-4%	-4%	-4%	-3%	-3%	-1%

39 Salaried Out of Classroom Teacher Retention. (Source: UTLA using LAUSD data)

Voluntary Separations Increasing

In recent years, increases in "voluntary" separations accounted for most of the increase in overall separations. These are separations that do not include retirements, terminations, or non-reelects (teachers who are not asked to return). Between AY 2021-22 and AY 2023-24, the number of voluntary separations from LAUSD increased by a figure of 1.5. In that time, the share of all separations that were voluntary has increased by 16 percentage points, from 30 percent (2018-2020) to 46 percent (2021-2023).

The median number of terms served for a salaried educator voluntarily separating appears to be about 5 years. In the years that followed the surge of new hires in AY 2021-22, that figure dropped to 4 years. In AY 2024-25, that median term of service has increased back to 5 years. Refer to the table below.

Median Terms Completed by Ending Term

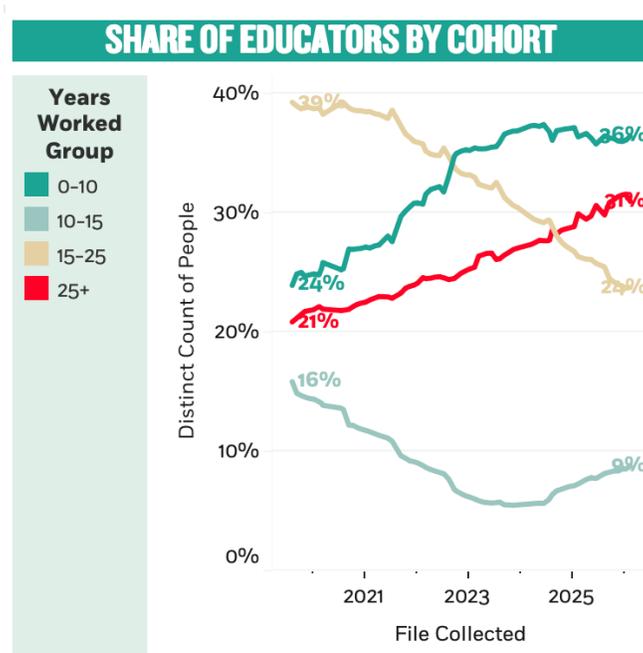
Ending Term	Voluntary		Involuntary		Retired	
	Count	Median	Count	Median	Count	Median
AY 2019-2020	326	5	245	17	729	30
AY 2020-2021	490	5	172	19	736	28
AY 2021-2022	760	5	190	6	778	30
AY 2022-2023	826	4	228	4.5	621	30
AY 2023-2024	716	4	256	8	660	30
AY 2024-2025	522	5	199	5	823	31

40 Median Terms Completed by Ending Term. (Source: UTLA using LAUSD data)

In the years following COVID-19, the number of educators who have separated voluntarily has increased. Though separations are more prevalent among new hires, voluntary separations appear to have increased across every cohort.

Loss of Middle Experience Educators

Adding to the complexity, there has been a consistent decline in the share of educators with 10–25 years of experience. In August 2019, 55 percent of all educators had between 10–25 years of experience. Only 6 years later, that share rapidly declined to only 33 percent.

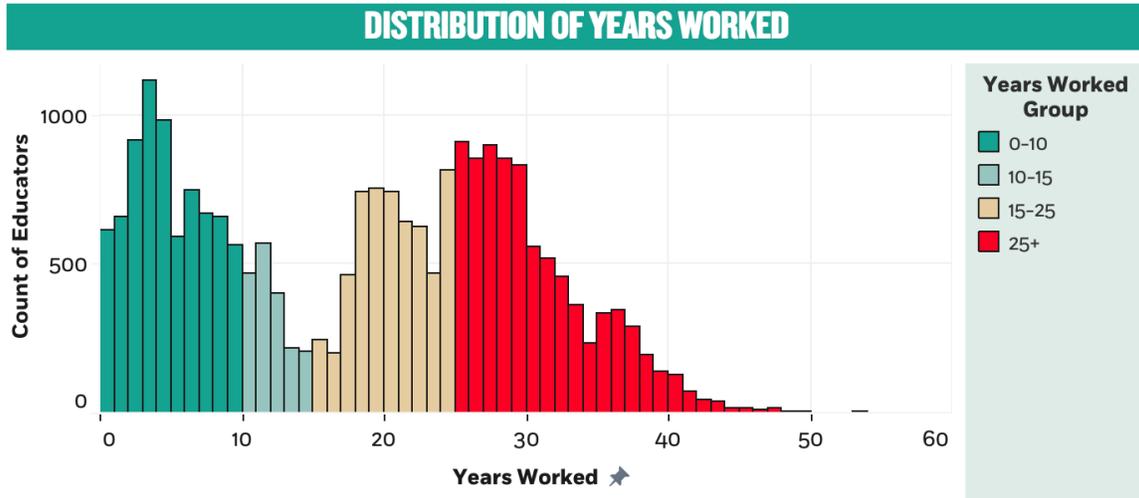


41 Share of Educators by Cohort. (Source: UTLA using LAUSD data)

This cohort is vital to success school-by-school – middle experience educators help develop and support younger educators and have the experience to take on key leadership roles.

Retirement Cliff

If the trend continues, LAUSD is two years away from seeing an uptick in retirements. Many educators retire after 30 years of service. The share of educators who are 5 years away from likely retirement (25+ years of service) has increased sharply, from 21 percent in August 2019 to 30 percent by August 2025. Nearly one in three educators at LAUSD is five years away from potential retirement.



42 **Current Distribution of Years Worked.** (Source: UTLA using LAUSD data)

The hollowing out of the middle-experience cohort, combined with the increased share of educators close to retirement, suggests an overall decline in experienced educators at LAUSD – a concerning trend for our students.

Substitutes Covering Teacher Vacancies

Substitutes play a vital role in supporting classroom teachers’ ability to take time off for any number of reasons – illness, parental leave, bereavement, perform UTLA duties, etc. Worryingly, however, one third of all substitute hours are used to fulfill the classroom vacancies caused by insufficient staffing.¹⁹ Refer to the table below.

¹⁹ This UTLA original analysis was conducted using three years’ (AY 2022-23, AY 2023-24, and AY 2024-25) worth of substitute assignments received from LAUSD. Assignment reasons were then categorized into the following four categories: Employee Use, LAUSD Use, UTLA Use, and Insufficient Staffing.

SUBSTITUTE STATISTICS

Metrics	AY 2022-2023	AY 2023-2024	AY 2024-2025
Unique Employees	3,978	4,635	5,106
Total FTE	2,110	2,284	2,169
Employee Use	1,093	1,281	1,238
Insufficient Staffing	802	775	738
LAUSD Use	205	213	177
UTLA Use	10	15	15

43 **Substitute Statistics.** (Source: UTLA using LAUSD data)

On average across the past three academic years, substitutes worked the equivalent hours of between 2,100 – 2,300 full time equivalent (FTE) positions. About two thirds (65 percent) of those substitutes are filling in for a current roster carrying teacher, with the remaining third (35 percent) used to fulfill the classroom vacancies caused by insufficient staffing.²⁰

In other words, LAUSD is using substitutes to cover 700 unfilled classroom teacher positions. In AY 2024-2025, a full-time substitute costs the district \$53,776 annually, which is substantially lower than the current average teacher cost to LAUSD of \$123,244.

In using substitutes to fill vacancies caused by insufficient staffing at current rates, LAUSD is saving at least \$48.6 million annually. Parents and students are particularly concerned when classes are covered by rotating subs for extended periods.

²⁰ The following reasons have been assigned to the “Insufficient staffing” category: Additional coverage, Vacant Position, RESIDENCY PROGRAM, and ETO RESIDENT SUBSTITUTE. This category is meant to capture the mitigation of salaried teachers with part-time or temporary staff either through vacancies or dependency on long-term substitutes, such as residency substitutes.

Core Issues in Dispute

UTLA members seek to address fundamental issues in these negotiations:

1. **Recruitment, Retention, and Compensation:** 21 percent of UTLA educators qualify for affordable housing assistance as just a family of one, significantly contributing to a 35 percent turnover rate in the first 5 years of employment. Educators are held back by a wage schedule that is 1) too low, 2) structured in a way that does not reward years of service appropriately, and 3) contains barriers to advancement that are most acutely felt by those educators with family responsibilities and less economic support.
2. **Special Education:** LAUSD is failing to meet the needs of the increasing number of special education students who deserve a quality education with educators and staff assigned and trained in a manner to meet their needs. Despite agreeing to class size and caseload caps in previous contracts, LAUSD is failing in its obligation to apply those caps in all special education settings, failing to appropriately track and monitor staffing, and failing to consistently and evenly implement even the minor enforcement mechanism provided in the current contract. While educators work to meet the goal of providing education to students in the least restrictive environment, LAUSD has failed to provide the training, support, and staffing necessary to make such an important program a success.
3. **Social-Emotional Student Needs:** Poverty, unmet social needs, and intense immigration enforcement experienced as a paramilitary siege on communities have exasperated an already critical mental and socio-emotional health crisis among LAUSD students who require more support from UTLA Psychiatric Social Workers, Pupil Services and Attendance Counselors, School Psychiatrists and others whose support for individual students is often critical in helping them succeed in their education in spite of such immense obstacles.
4. **Class Sizes:** LAUSD is failing to meet the contractual class size caps in far too many classrooms. Over the course of the school year, anywhere between 3,500 and 4,500 classrooms are above the cap with no effective and timely redress in the contract.
5. **Preparation Time:** Elementary school classroom teachers are not afforded a preparation period and are instead only allotted 17 minutes before school and 10 minutes after school as preparation time.

6. **Subcontracting and Advanced Technology:** While reducing expenditures on UTLA educator salary and staffing as a percentage of overall expenditures by 9.2 percent over the last twelve years (the equivalent of \$1 billion in this year's budget), LAUSD has massively increased its spending in services with private companies by \$1 billion or 151 percent. Since 2022, multi-year contractual commitments to Ed Tech companies totals \$1.6 billion, including \$2.9 million spent on a failed AI chatbot.²¹ We face the reality of tech and AI specifically encroaching on the classroom in a way that diminishes the quality of education and threatens the livelihoods of educators. With record-high spending on outside contracts with private companies to perform roles provided by key staff, UTLA members seek limits on subcontracting of work that has been traditionally performed by bargaining unit members who are employed by LAUSD, covered by the collective bargaining agreement, and accountable to the Board of Education.
7. **Onsite Obligation:** LAUSD has refused to correct what was admittedly an agreement made in error by UTLA, which had the unexpected (to UTLA) impact of changing the established onsite obligation hours of thousands of educators, creating hardship in their personal lives.
8. **Assignments:** The lack of investment in the school staffing has required existing staff to take on additional work to an extent that they are unable to fulfill their primary duties. Counselors, Community School Coordinators and others are spending hours on supervision, and other duties outside of their primary assignment.
9. **Community Schools:** While Community Schools create opportunities for vibrant programs and community engagement, the funding that LAUSD provides to each of the seventy schools in the program is almost taken up by the requirement to fund the critical Community Schools Coordinator and Community Schools Parent Representative, with that funding leaving very little for the programs they help to build.
10. **Parental Leave:** LAUSD provides no paid parental leave to educators (who also have no access to state parental leave benefits), requiring them to use up their own sick time.
11. **Arts Education:** Thousands of LAUSD students lack appropriate access to arts education because LAUSD has failed to spend an average of \$27 million dollars a

²¹ Winton, Richard, Howard Blume, Britny Mejia, "Carvalho's big bet on AI imploded at L.A. schools. Now, it's the center of FBI raids," LA Times, February 27, 2026. <https://www.latimes.com/california/story/2026-02-27/lausd-ai-chatbot-superintendent-carvalho-fbi-raid>

year in money allocated by the State of California under Proposition 28 for the last three years.

PROPOSALS

The Impasse and Mediation process so far has helped UTLA adjust its proposals to bring us closer to an agreement. While we have submitted our joint statement of issues for the record based on our position at the time of our declaration of impasse, we will present modified proposals to the panel today for consideration. We are interested in resolving this contract and see no reason to be anything less than direct about the movement that the Impasse and Mediation process has helped us to identify.

Salary and Compensation

Comparable Districts

While there are no school districts in California that are comparable to LAUSD in terms of size and budget, for the purpose of Fact Funding, UTLA asserts that the districts below are the closest to being comparable. Of the 21, “comparable” districts, LAUSD is,

- 5th from the bottom in average salary
- 2nd from the bottom in classroom teacher salary at 20 years (including the Masters Differential)
- 3rd from the bottom in max classroom teacher salary
- 1 of only five districts that take 30 or more years to reach the max salary
- The only district in the comparable list that requires 98 salary points

COMPARABLE DISTRICT SALARY TABLES						
District	2024-25 Avg Salary (J-90)	Starting Salary	Max Salary (w/ MA)	Pay Groups	Years to Top	Salary Credits Needed to Max
Garden Grove Unified	\$125,040	\$72,504	\$141,634	5	25	60
Corona Norco Unified	\$122,109	\$76,100	\$142,273	4	25	75
Montebello Unified	\$119,832	\$60,124	\$135,884	6	30	90
Santa Ana Unified	\$114,951	\$70,919	\$138,788	4	26	MA only
Long Beach Unified	\$114,406	\$73,336	\$137,718	5	30	75
Alhambra Unified	\$110,564	\$69,225	\$148,983	5	36	75
Beverly Hills Unified	\$110,113	\$78,293	\$149,593	6	22	84

Sacramento City Unified	\$109,230	\$64,225	\$135,137	5	20	90
Capistrano Unified	\$107,787	\$66,197	\$135,076	4	23	75
Santa Monica-Malibu Unified	\$106,842	\$63,719	\$128,087	6	18	70
San Bernardino Unified	\$106,502	\$70,657	\$135,999	4	25	60
San Diego Unified	\$105,672	\$59,490	\$125,917	5	23	90
San Jose Unified	\$103,746	\$72,051	\$138,338	1	35	N/A
San Francisco Unified	\$103,472	\$79,468	\$131,654	3	28	60
Fresno Unified	\$103,209	\$69,250	\$124,224	5	26	90
Culver City Unified	\$99,267	\$60,904	\$120,579	5	25	72
Los Angeles Unified	\$99,155	\$68,965	\$119,823	8	30	98
Pasadena Unified	\$97,019	\$64,658	\$127,842	6	26	75
Elk Grove Unified	\$96,855	\$58,641	\$118,702	8	22	90
Glendale Unified	\$96,005	\$58,956	\$125,703	6	28	70
Oakland Unified	\$84,127	\$62,695	\$109,878	6	24	90

44 **Comparable District Salary Tables.** (Source: Statewide J-90 Summary & certificated salary schedules)

Teacher Pay Penalty

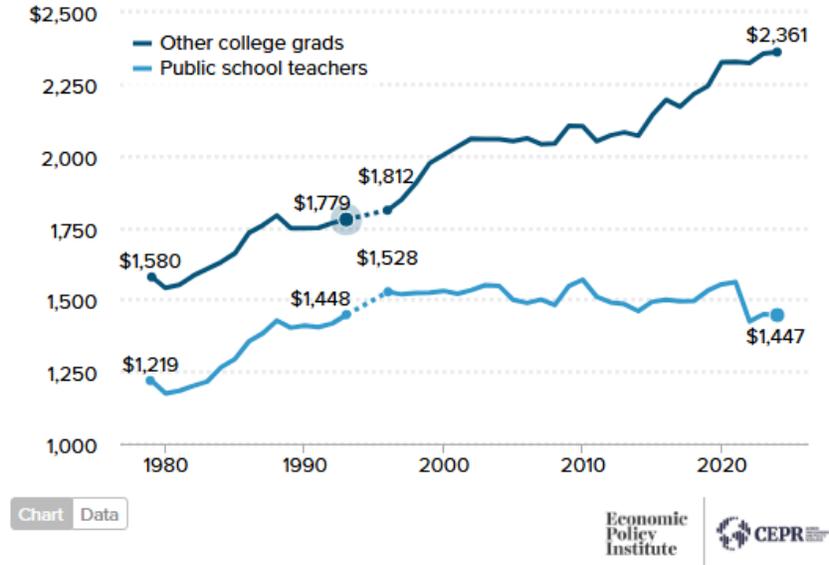
LAUSD's broken salary schedule is emblematic of what the labor economist Sylvia Allegretto has referred to as the "teacher pay penalty." The teacher pay penalty is the gap between what teachers make and college graduates in other careers and has gotten much worse in recent years--falling from 7.1 percent penalty in 1979 to 25.6 percent penalty in 2024.²²

By punishing new teachers with slow advancement and not adequately rewarding veteran teachers with competitive pay, LAUSD is exacerbating the gap between UTLA educators and their college-educated peers in other professions. By virtue of being the largest K-12 employer in the state, moreover, LAUSD's compensation package has an outsized influence on market norms across the state.

²² <https://www.epi.org/publication/the-teacher-pay-penalty-reached-a-record-high-in-2024-three-decades-of-leaving-public-school-teachers-behind/>

FIGURE A

Average weekly wages of public school teachers and other college graduates (\$2024), 1979–2024



Notes: Figure shows average weekly wages (2024\$) of public school teachers (elementary, middle, and secondary) and other college graduate (nonteacher) peers. Data points for 1994 and 1995 are unavailable; dotted lines represent interpolated data. See [Allegretto and Mishel 2019, Appendix A](#), for more details on data and methodology.

Source: Author's analysis of Current Population Survey Outgoing Rotation Group data accessed via the EPI Current Population Survey Extracts, Version 2025.710 (EPI 2025a), <https://microdata.epi.org>.

45 **Teacher Pay Penalty.** (Source: Sylvia Allegretto, "The Teacher Pay Penalty")

LAUSD 2025–26 Salaries for C-Basis Classroom Teachers

CURRENT T-TABLE SALARY SCHEDULE FOR C-BASIS EDUCATORS															
Pay Scale Level (each step between columns is one year)															
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
Pay Scale Group (based on educational credits/points)	20 (min)	\$68,965	69,047	69,782	70,518	\$70,599	\$70,713	\$72,739	\$74,439	\$77,004	\$79,193				
	21 (+14 pts)	\$69,047	\$69,782	\$70,518	\$70,599	\$70,713	\$73,442	\$74,439	\$77,772	\$80,010	\$82,674				
	22 (+28 pts)	\$69,782	\$69,864	\$70,599	\$70,713	\$73,116	\$75,958	\$78,524	\$80,811	\$83,131	\$86,970				
	23 (+42 pts)	\$69,864	\$70,599	\$70,713	\$73,116	\$75,632	\$78,573	\$81,595	\$83,932	\$86,382	\$91,578				
	24 (+56 pts)	\$70,599	\$70,713	\$73,116	\$75,632	\$78,573	\$81,644	\$84,781	\$87,216	\$90,205	\$96,039				
	25 (+70 pts)	\$70,713	\$73,116	\$75,207	\$79,520	\$82,608	\$85,843	\$88,065	\$90,794	\$94,323	\$100,597				
	26 (+84 pts)	\$73,442	\$75,566	\$77,772	\$82,690	\$85,909	\$89,274	\$91,513	\$94,699	\$98,457	\$105,057				
27 (+98 pts)	\$75,076	\$78,556	\$80,844	\$86,006	\$89,356	\$92,852	\$95,074	\$98,669	\$102,574	\$109,697	\$110,221	\$110,694	\$111,201	\$111,675	

46 **Current T-Table Salary Schedule for C-basis Educators.**

The T-Table is the salary schedule that most UTLA members are on (21,524 of 32,654 educators). The special ed, nurse, and alt certification tables are structured the same as

the T-table, with the special ed and nurse tables being higher and the alt certification table lower. There are four other scales - the Early Education or C table, the special services or D table, Adult Ed, and nurse practitioner. They are structured a little differently. Some need less structural adjustment than others, but *all* will get the same increase to the start rate that we are proposing for the T-Table. For simplicity, we are going to focus on the T-Table.

The table works as follows:

- Employees move over one column based on your anniversary date of hire through year 1
- Employees move one row down when reaching salary point thresholds.
- If an employee makes it to row 27 through salary points on their year 10th year (or after) they can move over on anniversary date to step 11.
- If an educator does not reach row 27 (98 salary points, the equivalent of two master's degrees), they stay at step 10 indefinitely.
- 21 percent of UTLA members on the T-Table are stuck in column 10 long after their tenth year.
- Longevity steps are 5 years each.

Structural Problems with the Current Salary Table

The problems with the current salary table are as follows:

- The start rate is too low to recruit new educators at the rate needed to replace those retiring,
- Percentage increases on anniversary steps are arbitrary and inexplicably minuscule in the early years.
- It takes too many courses to reach the threshold for advancement past column 10 (98 points)
- Percentage increases for salary point movement (rows) are also arbitrary and often miniscule in the first five years.

The chart below shows the percentage increases for years of service during the first five years.

Increases between each year of service

Req. Salary Points		2	3	4	5
20 (min)	Year 1	0.12%	1.06%	1.06%	0.12%
21 (+14 pts)		1.06%	1.06%	0.12%	0.16%
22 (+28 pts)		0.12%	1.05%	0.16%	3.40%
23 (+42 pts)		1.05%	0.16%	3.40%	3.44%
24 (+56 pts)		0.16%	3.40%	3.44%	3.89%
25 (+70 pts)		3.40%	2.86%	5.74%	3.88%
26 (+84 pts)		2.89%	2.92%	6.32%	3.89%
27 (+98 pts)		4.64%	2.91%	6.39%	3.89%

47 T-Table Detail: "Corner of Despair" for New Teachers.

The UTLA bargaining team refers to this part of the salary table as the "corner of despair" for new educators. A new teacher completes their first year and get a raise of 0.12 percent. These very low steps persist until the sixth year. Other steps in the table increase over 6 percent. Different years of service are valued differently, for no apparent reason. It is no wonder that over one third—36 percent—of classroom teachers leave by the end of their 5th year of service. Percent increases for moving down the rows by earning salary points for completing coursework are similarly chaotic and disparate:

SALARY POINT ROW (% BETWEEN EACH ROW)									
1	2	3	4	5	6	7	8	9	10
0.12%	0.12%	1.06%	0.12%	0.16%	3.86%	2.34%	4.48%	3.90%	4.40%
1.06%	1.06%	0.12%	0.16%	3.40%	3.43%	5.49%	3.91%	3.90%	5.20%
0.12%	0.12%	0.16%	3.40%	3.44%	3.44%	3.91%	3.86%	3.91%	5.30%
1.05%	1.05%	3.40%	3.44%	3.89%	3.91%	3.90%	3.91%	4.43%	4.87%
0.16%	0.16%	2.86%	5.14%	5.14%	5.14%	3.87%	4.10%	4.56%	4.75%
3.86%	3.86%	3.41%	3.98%	4.00%	4.00%	3.91%	4.30%	4.38%	4.43%
2.22%	2.22%	3.95%	4.01%	4.01%	4.01%	3.89%	4.19%	4.18%	4.42%

48 T-table Salary Point Row Percent Increases.

LAUSD's Salary Point System is Punitive

Unlike LAUSD, no other comparable district requires 98 points. This unnecessary obstacle to salary advancement hurts some educators more than others:

- The classes needed to earn salary points are in the evening and on weekends, it is much more difficult for those with family and childcare/ eldercare responsibilities to earn the points necessary to advance up the scale.
- Educators often must pay out of pocket to take these classes, some going into debt to afford them.
- Caregiving responsibilities generally fall more on women and disproportionately limit the salary opportunities for women, most educators.

Add to this the arbitrary and chaotic raises earned for levels of salary points:

- If an educator in their 4th year takes courses to hit 28 salary points, they get a 0.16 percent salary increase.
- If they take the exact same classes in their 5th year, they get a 3.4 percent salary increase.
- It takes 98 salary points—the equivalent of 2 master’s degrees—to get to the bottom row, so thousands of people are stuck in column 10, some for 20+ years.

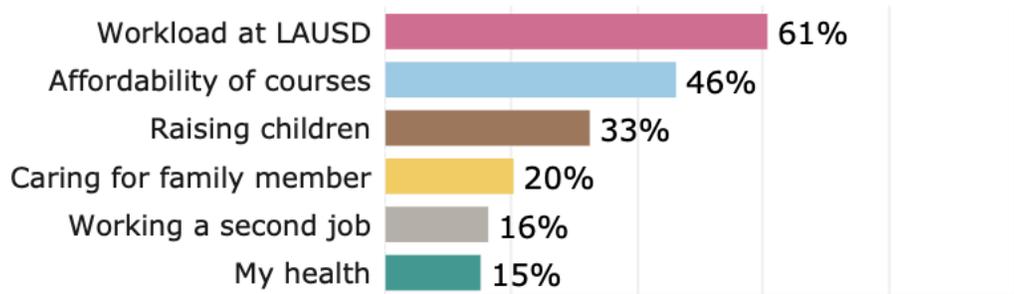
		CURRENT T-TABLE PLACEMENTS									
		1	2	3	4	5	6	7	8	9	10
20	279	59	66	65	47	20	9	5	6	65	
21	11	21	29	29	21	14	7	14	9	84	
22	148	97	168	171	82	46	42	28	21	333	
23	62	109	189	235	186	118	86	79	73	623	
24	19	60	131	213	169	134	100	94	77	838	
25	16	35	89	180	155	154	106	85	91	988	
26	5	12	39	108	94	84	97	100	89	963	
27	6	10	33	96	136	137	188	176	241	464	
Total	546	403	744	1097	890	707	635	581	607	4358	
% of total	2.54%	1.87%	3.46%	5.10%	4.13%	3.28%	2.95%	2.70%	2.82%	20.25%	

49 Current T-Table Placement (Scattergram).

In the member survey, UTLA educators named workload at LAUSD and affordability of courses as key inhibiting factors in reaching 98 salary points.

[Q5] Many educators have not reached 98 salary points and cannot advance past the 10th year step on the salary scale.

Please select all, if any, that have ever proved to be an obstacle for you in earning salary points:



50 UTLA Member Survey Responses: Salary Points (Source: UTLA Member Survey, 2026)

More specifically, here’s what some of UTLA educators say about the challenges they’ve experienced reaching the top of the pay scale:

“It can be challenging to take salary point courses when working a full-time teaching job. Getting to the top of the pay scale can be costly just by the limit on what courses can be accepted by the district. Courses can up \$600+ (last time I checked) for a 3 units course that might or might not equate to 3 salary points. Getting to the top of the pay scale in a 10-year period might not be attainable for some with those limitations. Especially if some people work multiple jobs to make ends meet.”

“Although I have been chipping away at completing salary classes over the years, I simply do not have the time to take classes and teach full-time. I have a long way to go to earn 98 points and have been working for the district for 17 years. Due to ongoing chronic health issues, juggling work and classes is extremely difficult.”

“Extracurricular assignments, such as clubs and micro-credential workload, in addition to my regular planning and grading, are a lot. I had to decide: do I want to add salary points even though I won’t see an increase in my pay until months from now when I finish my coursework, OR do I want to rest & recharge so I can be better for my

students and myself? It feels like choosing between my own career goals or being 100% present and ready for my current students.”

“98 points is not feasible or attainable in 10 years. That is the equivalent of 2 master’s degrees. Other surrounding districts require 70-80 salary points to max. As a new teacher, the workload of 1 salary point is ridiculous, let alone 3 salary points. What is stopping me from going to a new district where they require less salary points to advance to the top?”

“I’m still at 89 points after 29 years. I raised my kids as a single parent, cared for dying parents, and I now have lupus. All have been contributing causes to not completing.”

“I’m so ashamed and have severe anxiety about the fact that I’ve been teaching for 23 years and am still not at the top of the pay scale. It’s all because I’ve taught at a high priority school and with high class sizes, students with trauma and behavior issues and many students with low skills and I’m just so exhausted, I can’t imagine taking on more work.”

“Honestly, it’s so difficult trying to do a good job with teaching and balancing a life outside of work. It’s taken me a long time to get up to where I am now with salary points. I recently went back to school and completed my Master’s program, but I am still 6 points short of hitting the top of the pay scale... Coursework to advance is so expensive, too! Even ones promoted by the district. People are paying \$300+ dollars per every 3 units... to have to earn 98 is a LOT to ask.”

UTLA’s Proposal: Salary

Our proposal at the declaration of impasse was based on the starting rate for the T-Table being set at \$80,000 starting on July 1, 2025, and then adding a 3 percent increase on July 1, 2026, with corresponding changes made to all other salary tables.

However, because of the impasse procedures so far and in the interest of moving toward an agreement, what we are presenting to the panel for your consideration is a modified proposal that saves \$140 million a year in ongoing costs relative to our proposal at the time of our declaration of impasse.

For the purposes of explanation, UTLA’s proposal for the T-Table is:

		3.25% increase for steps 1-10									
		1	2	3	4	5	6	7	8	9	10
1.5% Rows 20-25	20 (min)	\$77,669.90	\$80,194.17	\$82,800.48	\$85,491.50	\$88,269.97	\$91,138.75	\$94,100.76	\$97,159.03	\$100,316.70	\$103,576.99
	21 (+14 pts)	\$78,834.95	\$81,397.08	\$84,042.49	\$86,773.87	\$89,594.02	\$92,505.83	\$95,512.27	\$98,616.42	\$101,821.45	\$105,130.65
	22 (+28 pts)	\$80,017.47	\$82,618.04	\$85,303.13	\$88,075.48	\$90,937.93	\$93,893.41	\$96,944.95	\$100,095.66	\$103,348.77	\$106,707.61
	23 (+42 pts)	\$81,217.74	\$83,857.31	\$86,582.67	\$89,396.61	\$92,302.00	\$95,301.82	\$98,399.12	\$101,597.10	\$104,899.00	\$108,308.22
	24 (+56 pts)	\$82,436.00	\$85,115.17	\$87,881.41	\$90,737.56	\$93,686.53	\$96,731.34	\$99,875.11	\$103,121.05	\$106,472.49	\$109,932.84
	25 (+70 pts)	\$83,672.54	\$86,391.90	\$89,199.64	\$92,098.62	\$95,091.83	\$98,182.31	\$101,373.24	\$104,667.87	\$108,069.57	\$111,581.84

		2.5% Steps 11-15					1% Longevity Steps		
		11	12	13	14	15-19	20-24	25-29	30+
1.5% rows 20-25	20 (min)								
	21 (+14 pts)								
	22 (+28 pts)								
	23 (+42 pts)								
	24 (+56 pts)								
	25 (+70 pts)	\$114,371.38	\$117,230.67	\$120,161.43	\$123,165.47	\$126,244.61	\$127,507.05	\$128,782.12	\$130,069.94

51 UTLA T-Table Proposal.

Effective July 1, 2025:

1. Increase the T Table start rate by 12.6222% to \$77,669.90
2. Even out the percentage between the columns to 3.25% each year for columns 1 - 10, 2.5% each year for columns 10 to 15 and 1% for the longevity steps
3. Eliminate the bottom two salary point rows and redistribute those individuals stuck there to the column on the salary schedule that they should be on based on years. In this proposal one maxes out on salary points at 70.
4. Even out the percentage between the rows to 1.5%
5. Apply minimum increase of 5% to anyone in cells increasing less than 5%.
6. The Union proposes to add full time Career Technical Education teachers to the T – Table.

Effective July 1, 2026: 3% across the board increase to all salary tables.

For all other salary tables, the union proposes:

Effective July 1, 2025:

1. Make the same structural adjustments to the Special Education Table (SE – Table), the Alternative Certification Table (L-Table), the Nurse Table (N –Table) with a 12.6222% increase to the start rate of each.
2. Make the same structural adjustments to the Early Education Table (C-Table) with the additional adjustment of allowing all rows to continue to the 10-year column with existing staff who are stuck in the 5th year column redistributed based on their years of service. (Currently, there are 386 educators, or 66% of all C-table educators, stuck in the 5th year column beyond their 5th year.)
3. In addition to the increase in the starting hourly rate of 12.622% and corresponding increases throughout the C-Table, the union proposes to change criteria for advancing cross the columns so that an employee advances to the next column after one year of at least 734 hours and 30 hours of staff development for all columns.
4. Increase the start rate of all remaining salary schedules by the same percentage increase applied to the start rate of the T-Table (12.6222%) with corresponding increases throughout those scales.
5. Increase all substitute hourly rates by the same percentage increase applied to the start rate of the T-Table (12.6222%)

Effective July 1, 2026: 3% across the board increase to all salary tables.

*See the union's full proposal in the **Appendix** for full detailed description of the additional adjustments to the salary tables to even out the steps in those structured differently than the T-Table.*

Additionally, see union's full proposal on stipends and differentials in the same document.

Special Education

Enforcement

Special education teachers and designated service providers service one of the most marginalized student populations in the district. Since 2022, the number of LAUSD students enrolled in special education services has grown by 7.1 percent (76,673 to 82,369) even as LAUSD enrollment has declined -3.8 percent (539,228 to 518,647).²³ Despite special education (SPED) being the only growing population in the district, there are severe gaps in district priorities and the actual day-to-day experiences UTLA members and students

²³ CDE Sped

face at the school sites. It's become apparent that notwithstanding the significant gains UTLA has made in special education over the last two bargaining cycles, the current contract language is not enforceable despite a mutual and shared understanding of the intent of the language agreed upon in the 2023 CBA.

LAUSD is in many ways a destination district for families with children with special needs. The district offers services ranging from Pre-K to transition centers, which serve students up to the age of 22. The district offers a spectrum of services ranging from least restrictive to alternate curriculum programs in order to provide the multitude of services needed in a district of its size. Relative to independent charter schools, LAUSD schools and affiliated charters have a much higher needs population – only 10.4 percent of independent charter school enrollment is higher needs, compared with 31.3 percent of LAUSD schools and affiliated charter enrollment.²⁴

In the 2019 contract negotiations, the parties recognized the need to ensure that special education caseloads and class size maximums were consistently implemented.

UTLA and LAUSD agreed to the following contract language in Article XXII Section 2.0:

If a Special Education class has exceeded the norm by two or more students, the teacher may notify the Special Education Administrator. Within ten (10) workdays of the notification, if the condition persists, the District shall remedy the situation, after consultation with the affected teacher, by taking one of the following actions:

- a. The transfer of student(s) to another class.*
- b. The opening of an additional class.*
- c. The assignment of additional aide(s) to the class.*

Then in 2023 UTLA and LAUSD also agreed to the following contact language as Section 2.1 of the same article:

Compensation at \$625 per semester in which the District has exceeded the class size cap by two (2) students for at least one classification period following norm day.
Compensation at \$1,250 per semester in which the District has exceeded the class size cap by three (3) or more students for at least one classification period following norm day. Compensation under this section shall not exceed \$1,250 per semester.

At the time, UTLA expressed serious concern that the stipend would create a perverse incentive for the district, disincentivizing the district from opening new programs to

²⁴ CDE Sped

alleviate over-normed SPED classes and instead keep adding students after they have already incurred the cost of the stipend. Both parties stated that they wanted to avoid such a situation, however, special education teachers have found their classrooms more crowded than ever, with less supports in place and student needs growing at a pace that teachers and service providers simply cannot keep up.

“Over-normed special education classrooms present a lot of challenges for our students and the educators in the classrooms. I have been a special education teacher for 8 years, so I understand the challenges education is facing around staffing, especially in Special Education. I was under the impression that the district recognized this as well and that the stipend we won in 2023 was a way to help the issue while other solutions were being implemented. But what resulted from this perhaps well-intended language ended up being disastrous, not just for me but for many of my friends across the district. The amount of information collection that I had to do and the time it took to argue that the district was ignoring my contractual rights resulted in frustration and a feeling of disrespect from the district. There were times where I wanted to give up because the effort I was putting into resolving this issue did not seem to warrant the result. This is time and energy I could have been putting into lesson planning or addressing other aspects of my workload. What kept my persistence going was knowing that the district is wrong on this issue. The district is purposely impacting educators in every aspect of this issue. They are closing down programs and overcrowding our classrooms and then putting the burden on us to prove we are owed a stipend on an issue they created.”

-Roger Buena, Marshall HS

Adding insult to injury LAUSD has refused to pay stipends in full or in part for many educators, which has pushed UTLA into legal arbitration to settle disputes in payment of these stipends. UTLA recognizes the need for clarity on caseload versus class size for the purposes of reimbursement in secondary settings and has since added Caseload to Article XXII, Section 15.0.

If a UTLA member does not receive a stipend, an almost insurmountable burden is placed on them to remedy this. This is largely because the data that LAUSD uses to determine whether someone qualifies for a stipend is not made easily available to the UTLA member. The lack of data makes the enforcement of any class size violation cumbersome, often discouraging members to take all the necessary steps and withstand the length of time for reimbursement for a minuscule and almost meaningless stipend. In an effort to enforce

this language, UTLA made information requests. However, the district provided Welligent and MiSiS data only after an arbitrator ruled in favor of UTLA.

*Refer to the below **Stipend History** section in the **Appendix** for a detailed history on UTLA's attempts to settle this issue amicably.*

The district has been lax in the enforcement of class size and caseload caps, depending on the setting. The recent expansion of the Virtual Academy setting has proven that it is difficult to enforce all of the SPED contract language, despite there being no agreement between UTLA and the district stating that VA members were waiving any of their contractual rights. The district often uses arbitrary norms in CTC and SPED centers as well as inclusion programs, but has yet to propose a caseload norm, making class and caseload enforcement in these settings even more challenging and leaving it up to "practice" versus contractual language, leaving a void for enforceability.

As the need for SPED program grows, enforcing the current language has proven to be unmanageable and unenforceable for both parties.

UTLA Proposal: Special Education Class Size/Caseload Enforcement

To remedy these issues and address workload concerns, UTLA has proposed the following:

1. Replace the stipend for caseload and class size violations with a \$75 per day payment to the impacted educator when class size or case load is exceeded
2. Update the "Class Size" header to be "Class Size/Caseload"
3. Make the contract language absolutely clear that class size and caseload to apply in all settings (Virtual Academy, Special Ed Centers, Career Transitional Centers, Options Programs, Early Education Centers)
4. Class Size and caseload are to be reflected in all class rosters, MiSiS, and Welligent
5. Add caps that were not previously on the contract table:
 - a. Recreational Therapy cap at 30
 - b. Resource Specialist Teacher cap at 28

Speech and Language Providers as well as Adaptive PE Teachers often times support the younger elementary school age students by class rather than by individual, which requires more resources from the associated staff. To better support educator's workload, UTLA has proposed the following:

1. Reduce Adaptive PE from 60 students to 50 students (Educators report the average is close, and often below 50)
2. Reduce Language / Speech from 55 students to 40 students in Early Education and 50 students in all other settings

Inclusion

LAUSD has rapidly increased the pressure to include students with IEPs in less restrictive environments. This is because for too long we have allowed eligibility to drive placement. UTLA sees this change in approach as an attempt to remedy an archaic way of placing Students With Disabilities (SWD) in a setting. Although UTLA is completely in agreement in upholding the civil rights of students, the chaotic and unsupported Inclusion rollout has created huge discrepancies on supports and services delivered to students with IEPs.

To preserve stability, LAUSD must maintain a continuum of special education services. SWD should not unilaterally be placed in general education settings nor should they be segregated entirely on the basis of their disability.

Refer to following the quote from the Learning Disabilities Association (LDA) of America:

LDA believes that the placement of ALL children with disabilities in the regular education classroom is as much of a violation of IDEA as the placement of ALL children in separate classrooms on the basis of their type of disability. The regular education classroom is not the least restrictive environment for a student if the student cannot make progress in that setting; without progress a student is being denied FAPE.²⁵

Unfortunately, when an Inclusion program is unsupported and unfunded the latter becomes reality.

"It saddens me to see so many students must leave our school because the general education setting is not the right placement for them. I recently had two of my students leave our school because of the issues that come from inclusion. The forced placement of students into inclusion affects everyone. Even Gen Ed students have been affected—parents have complained, parents have requested room changes and at our school a teacher even left because of the lack of supports. Proceeding with inclusion as is, is hurting special education students more than we care to admit. We need supports at our school. We need planning time, we need to collaborate with teachers and we need

²⁵ <https://ldaamerica.org/core-principles-full-inclusion-of-all-students-with-learning-disabilities/>

parents to understand how the needs of their children will be met. It worries me that parents are being misled that their children's needs are being met in the same fashion as in a Special Day Class."

- Second year teacher, Valerie Street Elementary

UTLA Proposal: Inclusion

UTLA is proposing that the offer of a Free and Appropriate Public Education (FAPE) is consistent with meeting individualized student needs, IEP goals, and a continuum of services anything short of that is a direct violation of the student rights under the Individuals with Disabilities Education Act passed in November of 1975. UTLA's proposals aim to provide clarity and structure for schools that offer more inclusive practices while upholding and honoring the unique and individualized needs of all students:

- Establishing an LRE Committee that can address the needs at the school site that arise from the implementation of Inclusive Practices
- The district will maintain, uphold and provide stability for Inclusive Practices there will be no displacements of special education teachers at schools who implement Inclusive Practices
- Lead inclusion teacher will receive a yearly stipend of \$1800
- Up to 10 hours a month of collaborative planning time among special education and general education teachers
- Offer of FAPE should not solely be based on the setting available at a resident school but rather on the needs of a student and upholding the continuum of service
- Addition of contract language to codify that the caseloads follow article XXII Section 15.0
- More transparency about change in service delivery model for parents or caregivers.
- The IEP team decision shall be adhered to under the guidelines of IDEA
- FAPE will be reflective of an IEP team decision under the guidelines of IDEA. Decisions made by the IEP team shall not eroded by mid-management decision makers who are far removed from the student needs
- District will provide a Special Education Coordinator and Special Education Clerk at all schools with an LRE Action Plan

UTLA Proposal: Restructuring Service Delivery- Special Day Programs

UTLA acknowledges the need for evolved language and descriptors as well as the district's desire to offer a continuum of services based on curriculum versus eligibility. Since the roll-out of other special education initiatives has created unnecessary chaos in special education classrooms across the district, UTLA proposes class size caps and paraprofessional minimums as follows:

1. Core Curriculum (in agreement with district): 12
2. Modified Core Curriculum: 8
3. Upholding paraprofessional minimum as articulated in Article XXII Section 7.1
 - a. Core Curriculum minimum of one paraprofessional
 - b. Modified Core Curriculum minimum of two paraprofessionals
4. Class size violations will adhere to Article XXII, 2.1.

Class Size

Enforcement of Class Size

In 2019, UTLA engaged in a 6-day strike to win enforceable class size maximums. In 2023, after the 3-day solidarity strike in support of SEIU Local 99, UTLA reached an agreement with LAUSD to further reduce class size maximums. While major progress has been made over the last 7 years, corresponding with improved student outcomes much trumpeted by LAUSD, class size maximums have not been consistently implemented. This is because the current contract provides an inadequate enforcement mechanism, and LAUSD does not monitor or track class size violations.

Violations

- As of November 2025, there are 99,610 elementary and secondary classes being taught. Of these classes, 3,899 (3.9%) affecting 9.5% of students were over the contractual cap.
- LAUSD operates 783 schools that cover 1,034 school programs, such as magnet and dual language programs. Of the 1,034 school programs operated by LAUSD or affiliated LAUSD charters, 372 (36%) of these programs have at least one class in violation.

- This problem is more prominent in secondary education: 220 of 297 (74.1%) secondary programs have classes in violation compared to 155 of 770 (20.1%) elementary programs.
- Over the course of the school year, anywhere between 3,500 and 4,500 classrooms are above the cap with no effective and timely redress in the contract.

In Spring 2025, UTLA researchers met with LAUSD Information Technology Services (ITS) and Labor Relations regarding data requests by UTLA that are necessary for analyzing class size violations. During those conversations, LAUSD stated that the district **does not monitor or track class size violations**, despite being under a federal consent decree since 1978 to reduce overcrowding in PHBAO schools. When they budget office determines staffing needs based on class size caps, they only look at projections for future years without any look back at past overcrowding.

Primary obstacles to class size enforcement:

- Class size caps vary across school type, class type, grade, and mix of students, so educators do not always know which caps in the CBA apply to them.
- The class size cap is not visible to teachers on the attendance roster system (MiSiS).
- Class size enforcement is up to individual educators to bring to the school site admin.

While MiSiS has this capability, **LAUSD chooses not to centrally push this information out to schools**. (Class sizes can be added to MiSiS at the discretion of School Site Administrators, who are free to enter whatever class size they choose.) This is why MiSiS reports on violations are inaccurate, according to the budget office and ITS.

In lieu of LAUSD-generated class size caps in MiSiS, UTLA has had to generate our own violations analysis, which has required additional data from LAUSD, and developing complex business logic and records maintenance systems to accurately associate class size caps with classes from multiple data sources, including PHBAO designations, Section Grade Enrollment reports, and magnet school lists. UTLA then generates categories off those designations and applies class size caps based on the youngest grade in the class.

LAUSD obscures the contract-compliant class size cap from teachers, which has the effect of disempowering teachers from being able to enforce the class sizes in the collective bargaining agreement.

UTLA Proposal: Class Size Enforcement

To improve compliance, UTLA has proposed that the impacted employee be paid \$100 a day for each day that the contractual class size, staffing ratio, caseload or central funding commitment is in violation.

Similar contract language exists in the Sacramento City Teachers Association contract (at \$90 a day) and has been in force with that school district for decades.

As a result of the work within the impasse process thus far, the Union has amended its proposal to \$75 a day instead of \$100.

UTLA is proposing that class size caps for each classroom be displayed clearly on the class roster (in MiSiS) where educators can see it, and the district can produce an accurate report of any classes over the cap.

UTLA Proposal: Class Size

UTLA and LAUSD are in agreement to reduce class size in 11th and 12th grade Academic classes by 1 student a year starting July 1, 2026. The only issue is the implementation date of the second reduction as UTLA is proposing the contract state June 30, 2027, the last day of its proposed term, as opposed to LAUSD's proposal of July 1st.

As a result of the work within the impasse process thus far, the Union drops its proposal for reductions in non-academic classes.

UTLA Proposal: Early Education Class Size

The union proposes an adult to student ratio in Early Education classrooms of 1 adult to 4 students who are two years of age and 1 adult to 6 students of all other ages.

I now work with 2-3 years-olds and although I absolutely love to see my students grow and discover their new abilities, the younger students do bring a set of new challenges. Working with the younger students means that safety is always top of mind. Our little ones are always exploring. Having more adults in the classroom ensures exploring and learning will be done safely. Exploring and learning is at the heart of our programs. Having a smaller student to adult ratio for two-year-olds upholds student safety while we tend to the needs of our students, such as diapering. When our aids step out to changing diapers, we cannot lose the supports needed for valuable instructional time.

-Margarita Cardenas, Monte Vista Early Education Center

Student Support Staffing

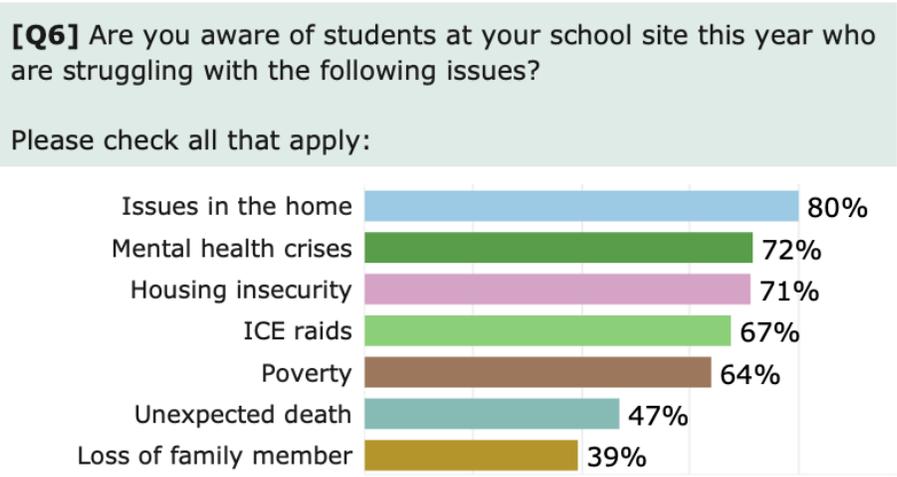
As stated above, poverty, unmet social needs, and intense immigration enforcement experienced as a paramilitary siege on communities have exasperated an already critical mental and socio –emotional health crisis among LAUSD students who require more support from UTLA **Psychiatric Social Workers, Pupil Services and Attendance Counselors, School Psychologists** and others whose support for individual students is often critical in helping them succeed in their education in spite of such immense obstacles.

- **School Psychologists** address academic, social-emotional, and behavioral needs through direct services, consultation, and assessment. They play a key role in special education evaluations, crisis response, mental health supports, and the development of Individualized Education Programs (IEPs). The overarching mission of the department is to ensure equitable access to education and to provide all students with the opportunity to thrive.
- **Psychiatric Social Workers** are specialized mental health professionals who improve student academic outcomes by providing preventive, early intervention, and acute mental health services. They deliver individual/group therapy, conduct crisis intervention, and link families with community resources to address behavioral, emotional, and social barriers to learning. LAUSD's website states that "there is growing research and evidence that children who receive school-based mental health services demonstrate positive academic outcomes, such as increased rates of high school graduation, increased feelings of school connectedness, and high grade-point average (GPA). Additionally, there is a decrease in absenteeism, incidences of suspension and expulsion."
- **Pupil Services and Attendance (PSA) counselors** are child welfare and attendance experts who work to create a welcoming environment to foster school engagement and remove barriers to good attendance. They are master's-level educators specializing in counseling, social work, and family therapy. They are trained to know the signs of human trafficking involvement in the schools and community. They go out into the community to find the students who have stopped attending or have dropped out. They reengage them by finding out what their goals are and building a path together to meet them. PSA counselors need to be at every school in the district to meet this need to reduce chronic absenteeism and increase school enrollment.

- Specialized Student Services (SSS) PSA counselors** provide case management to special population students in foster care, experiencing homelessness and in contact with the juvenile justice system. Daily they see the impact of the trauma that the families experience navigating the foster care system and housing insecurity. They are experts in the laws and policies that protect special populations.

Both PSA and SSS Counselors are supporting families through the crisis created by our federal government kidnappings. They are referring families to legal services from We Are One campaign and for financial support from the Compassion Fund. They are enrolling them in Virtual Academy so they can have flexibility and safety if needed at home. They are communicating through the service they provide that their school campus welcomes and protects all students, including our immigrant families.

In the Los Angeles Unified School District, such positions are funded through both central and school site budgets. The central funding allocation for these positions is outlined in the contract, and additional positions are funded through the school site budget, where they are in competition for funding with other critical needs.



51. UTLA Member Survey Responses: Student Issues (Source: UTLA Member Survey, 2026)

Here are some comments from educators:

“The new kinders really struggle with regulation and lack of readiness skills necessary to approach grade level. The social-emotional needs of students and their families are so high, and there is not enough staff to sustain meeting the needs without burnout and compassion fatigue. I also see the impact of so many changes to classes after norm day goes through. The kids get used to someone and have begun to feel safe and trust, and BAM, the district moves them!”

“One 2nd grader is dealing with trauma after being separated from Mom in a detention center. He cries if he doesn't see her right away at after school pickup. Our PSA counselor shared that one of my students' families is going through a lot of financial hardship after visiting the home.”

“Rather than hoarding and hiding money, the District should do its best to care for those who deserve it: our students, and those of us (teachers, counselors, psychologists, arts teachers, nurses, TAs, yard aids, custodians) who are in the field every single day doing what must be done to ensure that our kids are all right with all that it entails: hours of unpaid work because we care, hours of planning for our students, because we care, hours of being there for our students in all ways - including literally being willing to lay down our lives for them because we care and because this is the world in which we live. The District will never be able to pay us what we're worth. Well, it could, but it won't. The least that the District can do is stop the disrespect.”

“There are many students on campus who have behavioral challenges - whether they are not getting adequate support/care at home, or do not have the emotional capacity to deal with complex issues in their home life. Our coordinator triples as a coordinator, counselor, and yard supervisor. Having a dedicated counselor would definitely help with all the behavioral/social-emotional issues at school”

UTLA Proposal: Student Support Staffing

UTLA had proposed to add to the additional central funding of Pupil Services and Attendance Counselors at 400 to 1, Psychiatric Social Workers at 400 to 1 and School Psychologists at a rate of one for every school and an additional for all schools over 1000 students. As a result of the work within the impasse process thus far, the Union has amended its proposal as follows:

For Psychiatric Social Workers (PSW):

- The District will continue to provide the allocation dictated by the 2023 MOU (Schools with enrollment of 600 or more provided with a centrally funded PSW position and schools with enrollment of 1,200 students or more provide with an additional centrally funded PSW position)
- Additionally, the district will fund 125 additional PSW positions. The positions will be assigned by mutual agreement between LAUSD and UTLA.

For Pupil Services and Attendance (PSA) Counselor:

- The District will continue to provide the allocation dictated by the 2023 MOU (a .5 FTE of a PSA to schools with chronic absence rates of 35 percent or higher).
- Additionally, the district will fund 125 additional PSA positions. The positions will be assigned by mutual agreement between LAUSD and UTLA.
- Additionally, UTLA proposes that LAUSD fund one additional PSA and PSW per LAUSD region to support options schools.

For Psychologist Services: On July 1, 2026, the base allocation of School Psychologist at schools shall be as follows:

- Elementary Schools – From 0.35 to 0.6 full-time equivalent
- Middle Schools – From 0.5 to 0.6 full-time equivalent
- High Schools – Maintain at 0.6 full-time equivalent

UTLA is now in agreement with LAUSD on Secondary Counselor Ratios with the only issue is the implementation date of the second reduction as UTLA is proposing the contract state Jan 1, 2027, as opposed LAUSD’s proposal of July 1, 2027

UTLA’s proposed changes to the contract language increases the number of positions in the following groups:

- **Psychiatric Social Workers (PSW):** 219 to 344 for a net increase of 125 contract-mandated positions.
- **Pupil Services & Attendance (PSA) Counselors:** 114 to 239 for a net increase of 125 contract-mandated positions.
- **School Psychologists:** 337 to 470 for a net increase of 133 contract-mandated positions.

Elementary Prep Time

Elementary school teachers at LAUSD do not have a single prep period over a full workday, which contributes to burnout and difficulty in teacher retention. They are allotted only 17 minutes before school and 10 minutes after school for preparation time. Elementary school teachers often fulfill the role of elementary physical education teachers and must supervise students while the arts itinerant teachers provide instruction, which is a large obstacle in preventing their ability to prepare lesson plans. In a 2026 survey conducted by EdWeek Research Center, 54 percent of respondents said their morale would improve significantly with increased planning time during the workday. This was the most

important factor to improve morale across all teachers surveyed and more important among younger generations than older generations.²⁶

UTLA Proposal: Elementary Prep Time

To provide elementary school teachers more prep time, UTLA is proposing the central funding of dedicated elementary PE or arts teachers in the following ratios:

- For Elementary Schools with 300 or more students: 0.5 FTE
- For Elementary Schools with 300 or more students: 1.0 FTE
- To the extent possible, these decision of whether a school gets a Physical Education Teacher or an Arts Teacher would be made by the Local School Leadership Council

Funding is available to help meet the cost of this proposal. Under Proposition 28 LAUSD receives funding from the state specifically for arts education. Over the three years that the funding has been in existence LAUSD will have accumulated \$78 Million in reserves at the end of FY 2025-26.

UTLA members agree – 87 percent believe that their students would benefit from LAUSD using this funding to hire dedicated Arts Teachers:²⁷

“There are more outside non-profit organizations providing Arts Education rather than credentialed arts instructors. This is bad for everyone involved, including the teaching artists hired by these nonprofits, as they receive very, very little pay for their work and have absolutely zero job security and benefits. It’s a terrible system. We need more arts instructors in the district”

“For many years 2 of our 5 grade levels have not been serviced by LAUSD creative arts network teachers. We have had to apply for grants to make up for it.”

Community Schools

LAUSD Community School’s evidence-informed, school improvement framework centers on four pillars, which together create the conditions necessary for students to thrive:

https://edsources.org/2026/survey-reveals-almost-50-of-california-teachers-may-quit-teaching-soon/752575?utm_source=EdSource&utm_campaign=e890ac6174-Daily+Newsletter+-+March+4&utm_medium=email&utm_term=0_a54dc0b8a6-e890ac6174-302686466

²⁷ UTLA 2025 Census

1. Integrated Student Supports - Removing barriers to school success by connecting students and families to service providers or bringing holistic programs and services into the school to help families meet their basic needs so students can focus on learning.
2. Expanded and Enriched Learning Time and Opportunities - Ensuring there are before- and after-school learning opportunities that augment traditional learning, including summer instruction, mentoring, and out-of-school learning experiences.
3. Family and Community Engagement - Incorporating strategies that cultivate clear communication among all stakeholders and embracing community organizing for school and District improvement.
4. Collaborative Leadership and Practice - Strengthening processes so stakeholders with different areas of expertise work together, share decisions and responsibilities, with mutual accountability toward a shared vision.

To facilitate and coordinate all of the projects that make a community school successful, the UTLA – LAUSD agreement calls for each school to have a Community School Coordinator (UTLA) and a Community School Parent Representative (SEIU Local 99).

Each community school receives \$250,000 a year in additional funding but from that \$250,000 they have to pay the salary and benefits of the Community School Coordinator and Community School Parent Representative. That leaves very little money left for projects and programs.

UTLA Proposal: Community Schools

UTLA proposes that LAUSD centrally fund the Community Schools Coordinator and Parent Representative so that schools can spend the full allocation (\$300,000 going forward) on projects and programs.

Parental Leave

Currently teachers have no access to paid parental leave and are allowed up to 12 weeks of unpaid parental leave.²⁸ If the district intends to recruit and retain educators, it needs to provide some paid parental leave in line with other professions covered by state law. UTLA is proposing educators at LAUSD receive 4 weeks of paid parental leave.

Onsite Obligation

²⁸https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=EDC§ionNum=44977.5

UTLA educators work 8-hour shifts but have a variety of onsite obligations. Classroom teachers generally have a six-hour onsite obligation and have the flexibility to work the remaining two hours offsite.

In 2023 UTLA and LAUSD reached an agreement on the onsite obligation for all Special Services (D-Table Staff) regardless of whether they worked at a school site or at a central or regional office. That agreement allowed for the flexibility to work a seven-hour onsite obligation and finish the last hour of work from home.

In 2025 UTLA and LAUSD entered discussions related to onsite obligations for out of classroom staff. While these discussions were initially related to school site coordinators, they eventually expanded and resulted in a broader Memorandum of Understanding. UTLA acknowledges that it inadvertently agreed to change the onsite obligation of Special Services Staff working outside of school sites as well as School Psychologists.

The resulting MOU has been used to require Special Services (D-Table) staff working at non-school site locations to remain onsite for 8 hours despite the fact that over previous years educators had built their personal and family schedules – things like child pick up – around the agreed upon seven-hour onsite obligation.

UTLA's Proposal: Onsite Obligation

- Return School Psychologists to same onsite obligation as classroom teachers
- Return Special Services (T-Table) staff working outside of school sites to the flexibility to work a 7-hour onsite obligation

Additional Duties

The lack of investment in the school staffing has required existing staff to take on work in additional extent that they are unable to fulfill their primary duties. Counselors, Community School Coordinators and others are spending hours on supervision, and other duties outside of their primary assignment.

UTLA's Proposal: Additional Duties

- Supervision is not a regular duty of non-classroom staff unless it is voluntary and paid.
- If required, it must be paid and assigned in a rotating and equitable manner.

Use of Advanced Technology

LAUSD is currently embroiled in a crisis of leadership due to its Superintendent being investigated in relation to an "ed tech" start-up called AllHere, and a long-time associate who represented several ed tech firms as a sales executive and sold products to both Miami Dade County Public Schools and LAUSD.²⁹ Since the Superintendent's arrival at LAUSD in 2022, contractual commitments for hardware, software, data services, digital learning platforms, cloud computing, and other services have ballooned to \$1.6 billion in multi-year contracts.³⁰ The district is projecting it will overspend its \$1.16 billion original services budget (which includes these contracts) this year by \$401 million.

According to The Economist, "In 2024 American schools spent \$30bn on education technology. Globally, it is a \$165bn industry. Technology does save money on textbooks and streamline lesson planning. But licensing and training costs add up, and many teachers feel burdened rather than liberated by all the admin and dashboards."

Firms selling digital learning tools are competing for venture capital and public-school dollars with aggressive marketing at events like the ASU+ Global Silicon Valley Summit, where school leaders, venture capital, private equity, and tech start-ups get together.³¹ Salespeople that market these products make most of their earnings on commission. Due to the number of start-ups, there is intense competition to gain market share in education.

More concerning is the dismal track record of LAUSD when it comes to managing technology, including a website that is not easily searchable or up to date, data security problems (ransom wear attacks and data breaches of sensitive student SPED and health data), a failed AI chatbot and a history of no-bid contracts.

There is a lot at stake for educators and students. Testimony by Dr. Jared Cooney Horvath, PhD, MEd Neuroscientist and Educator Before the U.S. Senate Committee on Commerce, Science, and Transportation on January 15, 2026:

Over the past two decades, the cognitive development of children across much of the developed world has stalled and, in many domains, reversed. Literacy, numeracy, attention, and higher-order reasoning have declined despite increased school attendance and expanded public investment.

²⁹ Mejia, Britny, Howard Blume, Richard Winton, "A charismatic L.A. educator, a connected consultant and the FBI probe of a failed AI company," Los Angeles Times, March 1, 2026.

<https://www.latimes.com/california/story/2026-03-01/how-probe-into-failed-startup-led-to-laUSD-superintendent-investigation>

³⁰ Based on a roster of all current contracts and commitments provided by LAUSD and dated February 2025.

³¹ <https://asugsvsummit.com/>

One major structural change distinguishes today's classrooms from those of prior generations: the rapid and largely unregulated expansion of educational technology (EdTech). Digital devices now occupy a significant share of instructional time, assessment, homework, and student attention.

The available evidence (from international assessments, large-scale academic studies, and meta-analyses) shows that increased classroom screen exposure is generally associated with weaker learning outcomes, not stronger ones. In narrow circumstances (e.g., tightly constrained adaptive practice and remediation), digital tools can support surface-level skill acquisition, but in most core academic contexts screens slow learning, reduce depth of understanding, and weaken retention.

This is not primarily a question of teacher quality, student motivation, or access to devices. It reflects a structural mismatch between how human cognition develops and how digital platforms are engineered to capture attention, fragment focus, and accelerate task switching.

If federal policy continues to incentivize large-scale digital adoption without demanding independent efficacy evidence, privacy protections, and developmental safeguards, it risks compounding long-term educational and workforce harm.³²

Instead of increasing Ed Tech contracting after the height of the pandemic, LAUSD should be doing the opposite. According to EdWeek, Denver public schools are showing the scale of potential savings:

The number of ed-tech products school districts use in a single school year has surged over the past five years. With an influx of federal funding as part of pandemic relief aid, schools purchased devices, internet connectivity, and digital learning apps... But now, the bill is coming due. The time to spend pandemic relief funds is close to running out—states and school districts now have until March 2026 to spend any remaining dollars...

Some, like the Denver public schools, have started to reexamine their array of ed-tech products to decide which ones are still serving students and staff and which should be axed. The Denver district started the process of consolidating its ed-tech tools two years ago, said Luke Mund, the district's manager of education technology...

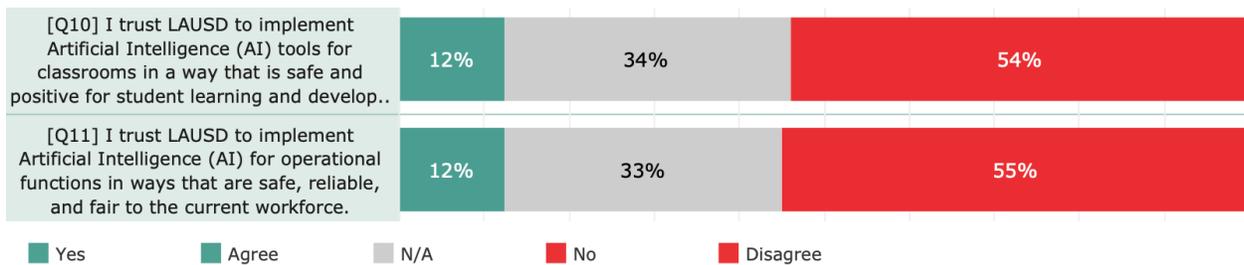
³² <https://www.commerce.senate.gov/services/files/A19DF2E8-3C69-4193-A676-430CF0C83DC2>

The 90,000-student district has since reduced the number of digital tools it uses from more than 1,000 to 346, saving about \$1 million, Mund said.³³

The Economist recently ran the headline, "Ed tech is profitable. It is also mostly useless," and highlighted the research now coming out about whether all this screen time and individualized instruction is as effective as human beings teaching children.

Although ed-tech companies tout huge learning gains, independent research has made clear that technology rarely boosts learning in schools—and often impairs it. A 2024 meta-analysis of 119 studies of early-literacy tech interventions, led by Rebecca Silverman of Stanford University, found the studies described programmes that delivered at best only marginal gains on standardized tests. The majority had little effect, no effect or harmful ones.³⁴

Notably, at least half of LAUSD educators do not trust LAUSD to adequately implement AI in a way that is safe for the classrooms and workforce:



52 UTLA Survey: AI tools

UTLA's Proposal on Advanced Technology

- Advanced Technology, including but not limited to what is commonly referred to as Artificial Intelligence, shall not be used to replace Bargaining Unit positions or members in doing work generally provided by bargaining unit employees without the express written agreement of the Union.

³³ Langreo, Lorraine, "How This District Cut Hundreds of Ed-Tech Tools and Saved \$1M," Education Week, July 2, 2025. <https://www.edweek.org/technology/how-this-district-cut-hundreds-of-ed-tech-tools-and-saved-1m/2025/07>

³⁴ The Economist, "Ed Tech is Profitable. It is also mostly useless," January 2026. <https://www.economist.com/united-states/2026/01/22/ed-tech-is-profitable-it-is-also-mostly-useless>

- Advanced Technology, including but not limited to what is commonly referred to as Artificial Intelligence, shall not be used to surveil or share information of any employees or students.
- LAUSD and UTLA shall convene a task force to discuss AI-related issues and implementation. The task force shall consist of four (4) UTLA appointees and four (4) District appointees and shall meet no less than four (4) times a year on District paid release time.

Oakland Unified, San Francisco Unified, and Sacramento City Unified school districts have recently agreed to similar language on Advanced Technology in their labor agreements with educator unions. Oakland's recent tentative agreement includes the following clause:

The Employer shall not implement or utilize AI Systems to eliminate, reduce, or replace work traditionally performed by bargaining unit members without prior written agreement of the Union.³⁵

Sacramento's language is similar:

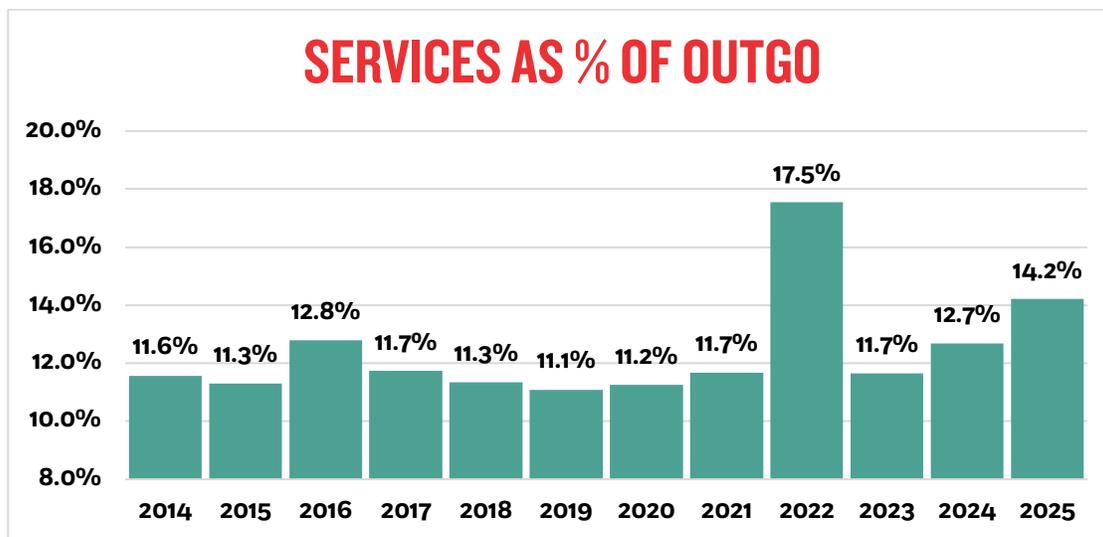
Artificial Intelligence shall not be used to replace bargaining unit positions or to perform work regularly or exclusively performed by bargaining unit members without prior notice to and the expressed written agreement of SCTA.³⁶

Subcontracting

LAUSD uses outside contracts to supplement the UTLA bargaining unit. This is because it does not recruit and retain enough out of classroom certificated staff to adequately service the student population. Services spending (which includes subcontracting) increased in many districts during the pandemic, but at LAUSD it has crept back up over the last three years:

³⁵ "Tentative Agreement, Oakland Unified School District - Oakland Education Association," February 26, 2026.

³⁶ Collective Bargaining Agreement Between Sacramento City Unified School District and Sacramento City Teachers Association, 2025-2027.



53 Services as Percent of Outgo. (Source: Unaudited Actuals, 2014-2025)

Sacramento Unified has subcontracting language similar to our proposal:

The District agrees that it will not subcontract out SCTA bargaining unit work without prior notice to and the written agreement of SCTA. In the event of an emergency, an agreement to subcontract will not be unreasonably denied. "Emergency" for purposes of this paragraph would include a circumstance where the District has posted a position for a reasonable period of time in an effort to provide legally mandated services to students, but has been unable to fill the position. If a position is subcontracted, bargaining unit employees will not be required to cover the duties of the position that has been subcontracted in addition to their own regular duties, except in the case of emergencies.³⁷

In Oakland's recent TA, the parties agreed to language that is nearly identical to Sacramento's, with similar clauses around emergency scenarios and the required prior notice and consent of the bargaining unit.³⁸

Unlike LAUSD, Sacramento Unified also provides the union, the public and the board of education with full contracts and reporting on contracting in board meetings. When UTLA has requested contracts, the district refuses to provide those under the EERA, and instead often requires these requests be done as a CPRA. CPRA requests are slow to be filled, and we have had to take the district to state court to get information this way.

³⁷ Ibid.

³⁸ "Tentative Agreement, Oakland Unified School District - Oakland Education Association," February 26, 2026.

Between 2020 and early 2024, LAUSD entered contracts with at least 56 providers of Special Education services with total commitments of \$312 million. This is an estimate based on a list of contracts provided to UTLA by LAUSD via information request. The whole contracts are not readily available in materials presented to the board so UTLA cannot easily ascertain how much of this spending is going towards work that would otherwise be done by our bargaining unit members.

Subcontracting Example: Speech Language Pathology

In AY 2025-26, LAUSD paid outside contractors for Speech & Language Pathology services an average of \$749 per diem. For context, bargaining unit Speech & Language Pathologists cost an average of \$698 per diem. LAUSD pays 7.3 percent higher costs to supplement the UTLA workforce that performs these services.

- 22 vendors are currently providing SLP services in addition to UTLA members, for total contract commitments of \$31 million for 2025-26
- In 2026, these vendors are serving ~4,500 students out of ~30,000 that have SLP in their IEPs
- In 2024-25, the district paid nine of these vendors a total of \$8,685,533. (We do not know current costs in 2025-26, but five additional vendors were added.)
- There are additional costs to SLP services being provided by outside vendors. If the services are provided remotely, an LAUSD staff person must accompany the student.
- Last year's expense for just nine of these vendors was enough to employ ~58 additional UTLA speech and language pathologists.

UTLA's Proposal: Subcontracting

- There shall be no subcontracting of work consistent with that provided by Bargaining Unit employees without the express written agreement of the Union.
- Within six (6) months of the ratification the parties will begin discussions of the process and timeline, to bring existing subcontracted bargaining unit work back into the direct employ of LAUSD with said process to be completed within the term of this agreement
- Bargaining unit staff not required to cover work of subcontracted staff. Subcontracted employee laid off before Bargaining Unit staff. Bargaining Unit staff have priority over subcontracted staff in all matters of assignment.

Term of Agreement

UTLA Proposal:

- July 1, 2025, through June 30, 2027

COST OF UTLA PROPOSALS

Total Cost of UTLA Proposal

	UTLA PROPOSAL COSTING				
	Cost in AY 2025-26	Cost in AY 2026-27	Cost in AY 2027-28	Two-Year Contract Cost	Ongoing
Salary & Compensation	555M	695M		1.25B	695M
Class Size*		11.6M	8.3M	19.8M	14.7M
Academic 11th & 12th		5.2M	8.3M	13.4M	8.3M
Enforcement (Gen Ed. & SPED)		6.4M		6.4M	6.4M
Student Support Staffing		57.0M		57.0M	57.0M
Psychiatric Social Workers (PSW)		18.3M		18.3M	18.3M
Pupil Services & Attendance (PSA) Counselors		18.3M		18.3M	18.3M
School Psychologist		20.4M		20.4M	20.4M
Elementary Prep Time (Arts & PE)		49.8M		49.8M	49.8M
Special Education**		17.6M		17.6M	17.6M
Community Schools		16.8M		16.8M	16.8M
Parental Leave		2.6M		2.6M	2.6M
Secondary Counselors		17.6M	32.7M	50.3M	32.7M
ALL PROPOSALS	555M	868M	41M	1.46B	886M

54. UTLA Proposal Costs

* This proposal does not include costing for Early Education class size reduction.

** This proposal does not include costing for SPED cap enforcement in all settings, Adaptive PE caseload reduction and codification of inclusion support.

Costing Methodology

Salary & Compensation

The table below reflects the cost of our most recent salary table proposal. Our previous proposal cost was \$1.5 billion over the two years of the proposed contract term, with an ongoing cost of \$840 million. The new proposal’s ongoing cost is \$695 million at the second (final) year of the term.

	AY 2026-27	AY 2027-28 (& Ongoing)	Two Year Contract Cost
Status Quo Total Cost	\$4,109,651,743	\$4,109,651,743	\$8,219,303,485
Modified Proposal Cost	\$4,664,753,520	\$4,804,696,126	\$9,469,449,646
Modified less Status Quo	\$555,101,778	\$695,044,383	\$1,250,146,161
Modified % Cost	13.51%	16.91%	15.21%

55 Salary Proposal Cost

UTLA and LAUSD agreed to calculate Class Size, Staffing, and SPED proposal costs using the current average salary across the affected staffing groups. UTLA added statutory benefits to the average salary of each relevant group. The table below shows these staffing groups, their average salaries, and the average cost to LAUSD.

Position	Average Salary	Average LAUSD Cost
Teacher	\$100,698	\$123,244
Psychiatric Social Worker (PSW)	\$119,474	\$146,224
Pupil Services & Attendance (PSA) Counselor	\$119,647	\$146,436
School Psychologist	\$125,479	\$153,574
Secondary Counselor	\$99,942	\$122,319
Speech & Language Pathologist	\$122,396	\$149,800

56 Average Salary by Position

Class Size

Academic 11th and 12th Grade

UTLA developed methodology to calculate the number of students over the cap by each school and course to determine the number of sections needed. From there, UTLA calculated the number of positions needed under the assumption that each teacher is working at minimum 1 section and at most 5 sections.

Using this methodology and November 2025 section data, UTLA determined that reducing class size in 11th and 12th grade Academic classes by 1 student in AY 2026-27 requires adding an additional 42 teachers and by 2 students in AY 2027-28 requires adding an additional 67 teachers. Teachers make an average salary of \$100,698 and would cost LAUSD \$123,244 per position. Using these figures, UTLA estimates that this proposal costs \$5.2 million in AY 2026-27 and \$8.3 million in AY 2027-28 for a total cost for this proposal over the term of the contract of \$13.4 million.

Enforcement

Using November 2025 section data, a total of 2,124 educators taught a class that was over the cap and would be owed a payment under this new language. UTLA estimates that LAUSD would take 40 business days or 2 months to fully pay a stipend. Using these figures, UTLA estimates that this proposal costs \$6.4 million (2,124 teachers * \$75 / day * 40 days).

Early Education Reduction

In order to cost this proposal, UTLA needs to understand the age distribution of EEC students at each EEC. There is an outstanding data request aimed at helping UTLA understand this.

Student Support Staffing

Psychiatric Social Workers (PSW)

PSWs will receive an addition of 125 positions. PSWs make an average salary of \$119,474 and would cost LAUSD \$146,224 per position. Using these figures, UTLA estimates that this proposal costs \$18.3 million.

Pupil Services & Attendance (PSA) Counselors

PSAs will receive an addition of 125 positions. PSAs make an average salary of \$119,647 and would cost LAUSD \$146,436 per position. Using these figures, UTLA estimates that this proposal costs \$18.3 million.

School Psychologists

Increasing the FTE in elementary and middle schools to 0.6 FTE changes the contract-mandated headcount from 337 to 470 for a net increase of 133 contract-mandated positions. School Psychologists make an average salary of \$125,479 and would cost LAUSD

\$153,574 per position. Using these figures, UTLA estimates that this proposal costs \$20.4 million.

Elementary Prep Time (Arts & PE)

In AY 2025-26 there are 490 elementary schools, 318 of which have an enrollment of 300 or greater. Adding 1 FTE for schools with enrollment of 300 or greater, and 0.5 FTE for schools with enrollment less than 300 produces the need to hire 404 (318 + 86) full-time new teacher positions. Teachers make an average salary of \$100,698 and would cost LAUSD \$123,244 per position.

Special Education

UTLA has identified 7 SPED economic proposals. At the time of writing, 4 of these proposals can be costed out, while 3 cannot.

\$75 / Day Cap Enforcement

UTLA last received combined MiSiS and Welligent data from LAUSD in Spring 2025. Using this data, at least 1,662 SPED teachers were owed a stipend due to their class size being over the required cap. UTLA estimates that LAUSD would take 40 business days or 2 months to fully pay a stipend. Using these figures, UTLA estimates that this proposal costs \$5 million (1,662 SPED teachers * \$75 / day * 40 days).

Language/Speech Caseload Reduction

Caseloads would be reduced from 55 to 40 at EEC cost centers and 50 at all other sites. Using current Speech & Language Pathologist (SLP) caseloads and FTE distribution, UTLA calculated how many students would need to be redistributed to other SLPs, and how many SLPs would need to be hired to ensure contract compliance.

In order to be compliant with these caseload maximums, LAUSD would need to hire an additional 20 Speech & Language Pathologists, which would cost LAUSD \$149,800 for a total cost of \$3 million.

Inclusion RST Planning Time

Under this proposal, Resource Specialist Teachers (RSTs) assigned to Inclusion gain 3 hours of planning and the associated general education teacher gains 1 hour of planning. UTLA estimates that there are approximately 900 inclusion Resource Specialist Teachers. This proposal would require the addition of 32,400 general education hours (1 hour per week * 36 weeks * 900 inclusion RST). Under the assumption that a substitute would be

used to cover this cost, this proposal would cost \$1.5 million (32,400 general education hours * \$47.6 hourly for a substitute).

Including SPED Students in General Education Caps

Under this proposal, SPED students placed in a general education class setting where they are not on the roster would be included toward the class size cap. This is difficult to cost out, but under a rough assumption that each of the 900 inclusion RSTs have enough students to put 3 classes over the cap, this proposal would cost \$8.1 million ($\$75 / \text{day} * 40 \text{ days} * 900 \text{ inclusion RSTs} * 3 \text{ classes being put over the cap}$).

Unable to Cost

There are three economic proposals UTLA has not been able to adequately cost out and would be contingent on data received from LAUSD:

1. **Cap Enforcement in All Settings:** UTLA MiSiS and Welligent data received from LAUSD is currently not robust enough to allow us the ability to cost the application of caseload in all settings. There is an outstanding data request aimed at helping UTLA understand this.
2. **Adaptive PE Caseload Reduction:** UTLA needs additional data from LAUSD to cost this proposal.
3. **Codification of Inclusion Caseload:** UTLA needs additional data from LAUSD to cost this proposal, however LAUSD administrators regularly state that the ratio they are operating from is 20 to 1 so we expect this proposal is likely cost neutral to policy and only of minimal additional cost in practice.

Community Schools

Under this proposal, each of UTLA's 70 community schools will receive central funding for their existing staffing (parent rep and community school coordinators). We estimate that these staff will cost \$240,000 per school site. Using these assumptions, the total cost for this proposal over the term of the contract is \$16.8 million.

Parental Leave

Under this proposal, UTLA educators will receive 4 weeks of paid parental leave. To provide this, LAUSD must incur payment of a substitute teacher for 20 days for each employee taking paid parental leave. In AY 2024-25, 450 UTLA employees took unpaid parental leave. Using these assumptions, the total cost for this proposal over the term of the contract is \$2.6 million ($450 \text{ employees} * 20 \text{ days} * \$285.6 \text{ substitute daily}$).

Secondary Counselors

Currently, the contract mandates one counselor for every 500 students at a secondary school with a new counselor added once the school has gone 40% over the cap. This results in a contract-mandated position count of 355.

UTLA and LAUSD have agreed to language that reduces the cap gradually depending on school type:

- **Middle School**
 - 450 students in AY 2026-27
 - 400 students in AY 2027-28
- **High School**
 - 350 students in AY 2026-27
 - 275 students in AY 2027-28

Both of these caps add a new counselor once the school has gone 50% over the cap.

Under this proposal, LAUSD will need to increase the contract-mandated position count from 355 to 499 in AY 2026-27 and 622 in AY 2027-28.

This is 144 new positions in AY 2026-27 and a cumulative 267 new positions in AY 2027-28. Secondary Counselors make an average salary of \$99,942 and would cost LAUSD \$122,319 per position. Using these figures, UTLA estimates that this proposal costs \$17.6 million in AY 2026-27 and \$32.7 million in AY 2027-28 for a total cost for this proposal over the term of the contract of \$50.3 million.

LAUSD CAN AFFORD UTLA’S PROPOSAL

Current Budget Projections and Available Funds

Based on the second interim and current budget, LAUSD can pay for our proposals using the following sources of funds.

Unrestricted Sources

Unrestricted Reserves (General Fund and Fund 17)

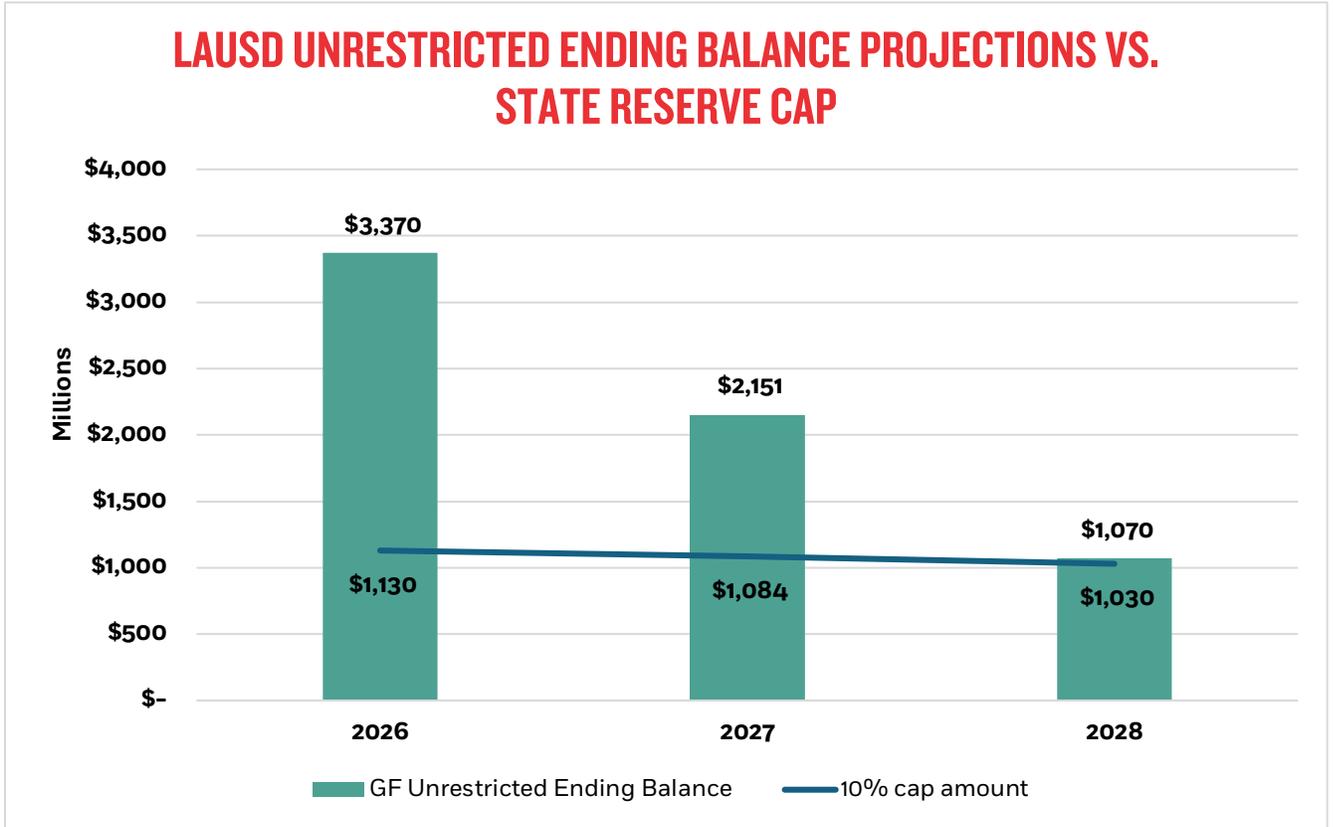
LAUSD’s current general fund reserve balance projections will put them out of compliance with the state-mandated 10 percent reserve cap starting in the 2026-27 fiscal year. Because the planned deposit into the Proposition 98 reserve in the Governor’s proposed budget will bring the total balance to over 3 percent of “the total TK-12 share of the Proposition 98 guarantee,” local school districts will be limited to holding 10 percent of budgeted expenditures in their combined assigned and unassigned balances in 2025-26 and 2026-27.³⁹ Statutory reserve requirements are 1 percent of Outgo. The LAUSD Board policy is to maintain a 5 percent of Outgo minimum General Fund reserve.

According to LAUSD’s projections at second interim, the unrestricted reserve balance will be well above this cap in the current year and future years.

LAUSD WILL BE OVER STATE RESERVE CAPS			
	FY 26	FY 27	FY 28
Total Unrestricted	\$3,370,052,867	\$2,151,176,737	\$1,070,276,798
Total Outgo	\$11,296,865,357	\$10,840,691,120	\$10,298,167,675
Reserve %	29.83%	19.84%	10.39%
Amount over cap	\$2,240,366,331	\$1,067,107,625	\$40,460,031

⁵⁷ Reserve Projections vs. Reserve Cap. (Source: 25-26 Second Interim Financial Report)

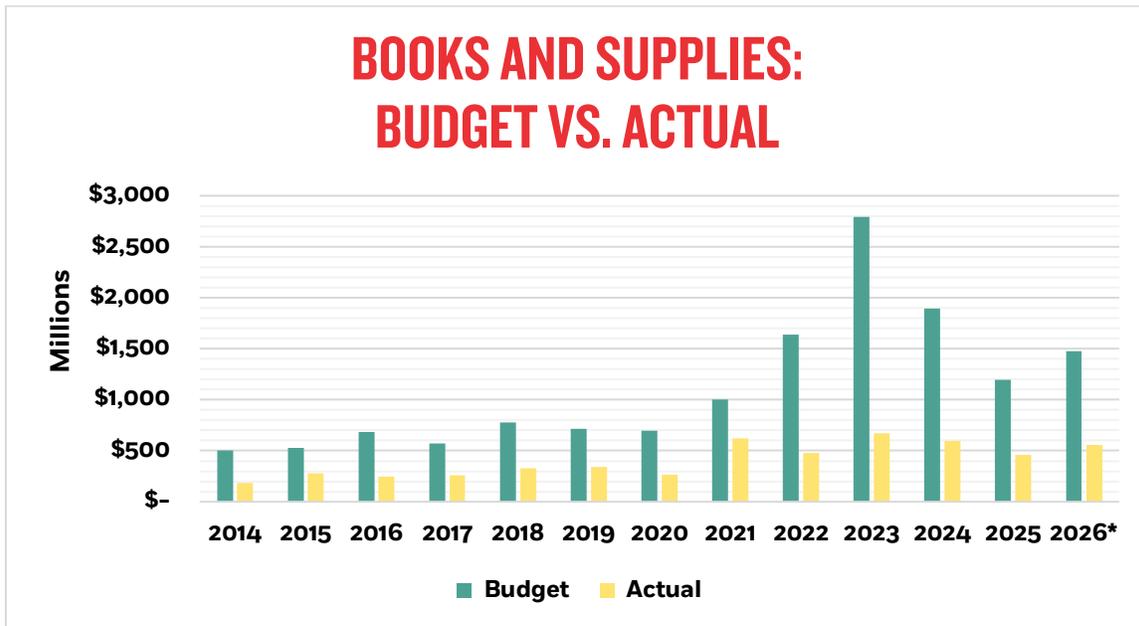
³⁹ January Proposed Budget Summary, p. 18



58 Multi-Year Projections vs. Reserve Cap. (Source: 2025-26 2nd Interim Financial Report)

Within this unrestricted reserve, there are funds that can be reprioritized for UTLA proposal costs, the largest of which are Books and Supplies and the OPEB Trust contributions.

Books and Supplies Budget



59 Books & Supplies: Budget to Actual. (Source: Unaudited Actuals 2013-2025 & 2025-26 2nd Interim Report)

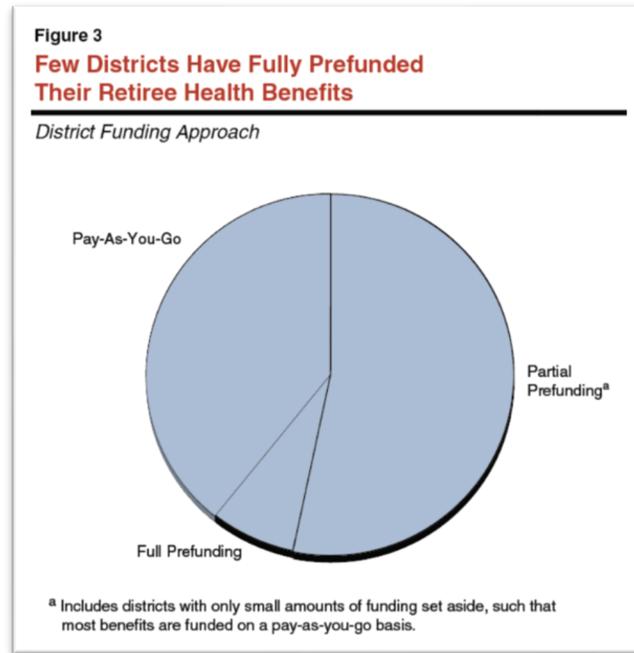
Since 2013, the closest LAUSD has gotten to spending its full books and supplies budget is about 60 percent (on average the district only spends 40 percent). As of Second Interims, LAUSD has spent ~\$140 million on books and supplies out of an approved budget of \$1.44 billion. The district still claims it expects to spend \$556 million of this budget, or 38 percent. This would leave **\$918 million** unspent in 2025-26.

Unnecessary Planned OPEB Trust Contributions

The OPEB Trust--referred to as the "Retiree Health Benefits Fund" in LAUSD's financials is an irrevocable trust that the district can contribute money to, invest, and possibly one day pay for retiree health benefits with. Currently, Other Post Employment Benefits are paid entirely on a pay-as-you-go basis from the general fund, not the trust – contributions to the trust are an entirely separate expense from the actual cost of providing the benefits. Under GASB Rule 75, school districts are only required to calculate and report OPEB liability. They are not statutorily required to pre-fund retiree health benefits.

According to the LAO, the only districts that have been able to fully pre-fund their OPEB liabilities are the very smallest ones, representing just 7% of all CA school districts that

offer other post-employment benefits.⁴⁰ Approximately a third of districts don't even prefund benefits at all:



60 **OPEB Prefunding Across Districts.** (Source: LAO Report)

Faced with a Fiscal Stabilization Plan and qualified budget, Board members wanted to reduce the original trust contributions in the budget last June. They landed on \$20 million per year instead of ~\$340 million per year. But then at the last minute they were told by the (now former) CFO that they could not change the “pre-programmed” amounts of ~\$120 million per year. This was untrue: it is entirely board discretion what goes into the trust. The result is that each year (including 2025-26) now has a budget of ~\$143 million in trust contributions.

Since the original budget passed in June 2025, future total net OPEB liability decreased \$785 million without any new contributions. The most recent actuarial report from Aon confirmed that the OPEB liability decrease was due to an improved discount rate, which was itself a product of better-than-expected asset performance. **The board should reverse planned trust contributions through 2027-28, which would free up \$428 million in unrestricted funds.**

⁴⁰ <https://www.lao.ca.gov/Publications/Report/3704>

Restricted Sources

In addition to the unrestricted sources, UTLA salary costs can also be covered by certain restricted funds in some instances.

Non-General Fund

Two of the salary tables in UTLA's contract are mostly paid for outside of the general fund: the Adult Education (THR) Table, and the EEC (C) table. Adult Ed educators are paid out of the **Adult Education Fund** and EEC educators are paid out of the **Child Development fund**. Those funds are budgeted to have a combined fund balance of \$75 million at year end for FY26. That money can pay for nearly all UTLA's Adult Ed and EEC salary proposals.

	Adult Education Fund	Child Development Fund
Projected Year End Balance	\$22,000,000	\$118,000,000
UTLA Proposal Cost (Two Year)	\$33,188,219	\$39,939,858
Difference	(\$11,188,219)	\$78,060,142

61 **Non-General Fund Balances and Proposal Costs** (Source: 2025-26 2nd Interim Financials Presentation)

Other Restricted Funds (General Fund Restricted Reserve)

- **Prop 28:** According to Second Interim, funds from Proposition 28 will have a projected year-end balance of **\$78 million**. This can be used to hire additional arts teachers in elementary grades.
- **Student Support and Professional Development Block Grant (SSPDBG):** The SSPDBG is a discretionary grant from the state, which is restricted because it is intended to fund programs according to state priorities, but ultimately is discretionary and has been presented by LAUSD as such. In the 25-26 Second Interim, LAUSD projected a **\$79 million** year-end balance in the restricted General Fund reserve for the SSPDBG.

2026-27 State Budget

California tax receipts this current budget year have far outperformed projections from last June, which means that LAUSD's current revenue projections are severely underestimating future state revenues. As of the second interim financial report, LAUSD has slightly increased their expectations of new revenues from the state budget up to **\$428 million:**

Additional Revenue Estimates & Available Resources:

- Additional revenue estimates are based on various methods used for allocations in previous years:
 - **\$52M** Updated COLA in LAO’s latest fiscal outlook
 - **\$376M** of Non-COLA related items of the Governor’s January Proposed Budget (e.g. Discretionary Block Grant, SPED base rate, LREBG)

62 LAUSD Expected Additional State Revenue. (Source: LAUSD 2025-26 2nd Interim Financial Presentation)

LAUSD HISTORIC SHARE OF PROP 98 FUNDS			
Funding Levels (in billions)	Prop 98	LAUSD	District Portion
2016-17	71.9	6.393	8.89%
2017-18	75.6	6.4	8.47%
2018-19	78.5	6.69	8.52%
2019-20	79.3	6.78	8.55%
2020-21	96.1	6.88	7.16%
2021-22	110.5	7.79	7.05%
2022-23	103.7	9.24	8.91%
2023-24	98.5	8.52	8.65%
2024-25	118	8.3	7.03%
2025-26*	114.56	8.17	7.13%
AVG			8.04%
<i>*Budgeted LAUSD state rev</i>			

63 LAUSD Historic Share of Prop 98 Funds

Historically, however, LAUSD’s state revenue as a portion of the total Proposition 98 guarantee has averaged around 8 percent.

Statewide, total TK-12 enrollment has dropped from 6.2 million in 2014-15 to 5.8 million in 2024-25, or about 6.5 percent. LAUSD has had much steeper declines in enrollment during this time. However, LAUSD's share of total Prop 98 funding has remained relatively the same as a percentage of total funding. This is why the district's revenue per ADA continues to climb. As discussed in the earlier sections of this report, LAUSD tends to underestimate its revenues and overestimate expenses.

Prop 98 Education Budget Outlook

2025 tax receipts used in the Governor's draft budget were far beyond all projections made last June. December-May tax receipts which have not yet been included will get rolled into the state budget in May, 40 percent going to Prop 98. And the receipts continue to grow:

- December alone was \$2.9 billion higher than the June 2025 projections
- January was another \$3 billion over projections, which means \$2.76 billion in prop 98 funds from these two months
- Because of this, the LAO has now recommended the governor rescind the planned \$5.6 billion "IOU" from Prop 98, as the deficit on the other side of the budget can be filled by this new revenue instead of borrowing from Prop 98.

Highlights from Kevin Gordon, Capitol Advisors, February 18th memo:

- *This week, the Department of Finance released the revenues reported for the month of January and December, showing an estimated \$6.9 billion of growth beyond what was included in the Governor's January projections.*
- *The Governor's January budget proposal asserted an outlook for revenues that was nearly \$30 billion above the overall forecast of the LAO over the three-year budget period. Even that optimistic projection of revenue is turning out to be lower than what is actually showing up.*
- *The Assembly's veteran budget writer, Jason Sisney commented that based on the recent revenue results, "it seems possible that actual tax collection in 2026 could exceed the Governor's recent forecast by tens of billions of dollars."*
- *Significant revenue growth beyond expectations has the potential of adding to overall budget reserves, providing even more one-time dollars to K-14 education, and potentially curbing the need for the Governor's manipulation of the Proposition 98 minimum guarantee that borrows \$5.6 billion of current year funding from schools to fund other parts of the state budget. While traditionally roughly 40*

percent of the dollars accrue to education, 60 percent will help the non-education side of the budget, which is facing big challenges over the forecast period.

Special Ed Rate Increase (Ongoing funding)

In addition to the increase to the LCFF apportionment, the January draft budget also includes a significant increase in ongoing special education funding, with an additional \$509 million being allocated to equalize base rates across the state. In January, LAUSD estimated this would represent a \$49.1 million increase in the district's revenue. The 2-year cost for UTLA's special education salary table proposal is \$176 million.

Total Available Funds for UTLA Proposal Costs: \$2 Billion

Funding Source	Amount
Unrestricted	
Books and Supplies Underspend (25-26)	\$917,924,072
Unnecessary OPEB Contribution (multi-year)	\$428,000,000
3rd Year Unrestricted Reserve Cap Overage (multi-year)	\$40,460,031
Restricted	
Adult Ed Projected Reserve Balance (25-26)	\$22,000,000
Child Development Projected Reserve Balance (25-26)	\$39,939,858
Prop 28 Restricted Reserve Projected Balance (25-26)	\$78,199,286
SSPDDBG Restricted Reserve Projected Balance (25-26)	\$78,851,213
New State Money	
LAUSD Estimation	\$428,000,000
Total	\$2,033,374,459

64 Total Available Funds to Cover UTLA Proposal

Conclusion

The district continues to show the school board and the public the "fiscal cliff" using only its projected unassigned unrestricted balance in 2027-28, misleading everyone about its fiscal health. This is a consistent historic pattern. While conservative budgeting is responsible, the scale of this deception has created serious doubts about the stated goals of the budget process.

While labor contracts are scrutinized publicly, the multi-year commitments in ballooning procurement contracts are hidden from the public and even the school board. When the non-labor services overspending leads to embarrassing non-compliance with ed code on classroom staffing spending requirements, the district has resorted to accounting manipulations that it seeks to keep secret. It is unlikely the district will meet Ed Code 41372 (Classroom Salaries spending ratio) this fiscal year without accounting manipulations. Here is why: it is projecting it will overspend its services budget by \$400 million, and due to protracted labor negotiations, it has given no wage increases to classroom teachers or instructional aides. Agreeing to our contract demands will enable the district to meet this state requirement on classroom salary spending.

Using LAUSD's current Second Interim projections which have historically been conservative, UTLA has identified \$2 billion in budgeted funds that could be utilized to cover the costs of the full UTLA proposal for salary and staffing (\$1.46 billion total and \$885 million in ongoing cost). The state budget outlook is far beyond expectations and is on track to include significantly more revenue than the January draft. The district can and should reduce its spending on service contracts, invest in the workforce to stabilize enrollment and comply with education code, and spend down the reserves to appropriate levels.

APPENDIX

Bargaining Timeline

United Teachers Los Angeles (UTLA) submitted sunshine letter to Los Angeles Unified School District (LAUSD) February 11, 2025.

1. February 18, 2025: 1st Bargaining Session

a. UTLA Proposals

- i. Article IV – UTLA Rights
- ii. Article IX-B – Professional Development
- iii. Article IX-D – Temporary Reassignments Pending Investigation
- iv. Article X – Educator Development, Support and Evaluation
- v. Article XIII – School Stability, Subcontracting, Granting of Probationary Contracts, Reduction in Force and Reassignment, And Resignation/Reinstatement
- vi. Article XXI – Adult and Career Education
- vii. Article XXIII – Early Education Program
- viii. Article XXIII-A – California State Preschool (CSPP)
- ix. Article XXIV – Positive Student Behavior Intervention and Support,
- x. Legal Support and Property Loss
- xi. Article XXV – Academic Freedom and Responsibility
- xii. Article XXV-A – Instructional Committees
- xiii. Article XXV-B – Black Student Achievement Plan (BASP)
- xiv. Article XXVII – Shared Decision Making
- xv. Article XXIX – Charter Co-Location
- xvi. Article XXI – Working Conditions
- xvii. New Article – School Closure During Natural Disasters
- xviii. New Article – Healthy Green Public Schools
- xix. New Article – Use and Impact of Advanced Technology
- xx. New Article – Support for LGBTQIA + Students and Staff
- xxi. New Article – Support for Immigrants Students and Families
- xxii. New Article – Technology for Students
- xxiii. New Article – Options Programs
- xxiv. New Article – Support for Pregnant and Parenting Students
- xxv. New Article – Pre-K-12 Virtual Academy Educational Program Option School

2. February 21, 2025: 2nd Bargaining Session

a. UTLA Proposals

- i. Article IX- Hours, Duties and Work Year
- ii. Article IX- A – Assignments

- iii. Article IX-B – Master Plan Program
- iv. Article XII – Leaves and Absences
- v. Article XVIII – Class Size
- vi. Article XIX – Substitute Employees
- vii. Article XXII – Special Education
- viii. Article XXII-A – Special Education Inclusion Programs
- ix. Article XXII-B – Inclusion Facilitator
- x. Article XXV – C – Community Schools
- xi. Article XXXII – Term of Agreement
- xii. New Article: Career Ladder
- xiii. New Article: Childcare
- xiv. New Article: Housing Supports
- xv. Memorandum of Understanding: Autonomous School
- b. Salary Tables
- c. UTLA Salary proposal
 - i. Article XVI: Health and Welfare

3. March 10, 2025: 3rd Bargaining Session

- a. LAUSD Counter Proposal
 - i. Article I - Recognition
 - ii. Article IV – UTLA Rights
 - iii. Article VIII – Small Learning Communities
 - iv. Article IX-B – Professional Development
 - v. Article X – Educator Development, Support and Evaluation
 - vi. Article XI-A – Urban Classroom Teacher Program (UCTP)
 - vii. Article XII-A – Attendance Incentive
 - viii. Article XIX – Substitute Employees
 - ix. Article XXVIII-A – Emergency Circumstances – Closure of School Facilities

4. March 24, 2025: 4th Bargaining Session

- a. UTLA Proposals
 - i. Article IV – UTLA Rights
 - ii. Article IB-B – Professional Development
 - iii. Article XI-A – Urban Classroom Teacher Program (UCTP)
- b. LAUSD Counter
 - i. Article I – Recognition
 - ii. Article XXIV – Positive Student Behavior Intervention and Support, Legal Support and Property Loss
- c. LAUSD Proposal
 - i. Article V – Grievance Procedure
 - ii. Article X-A – Discipline
 - iii. Article XI – Transfers

- iv. Article XX – Summer/Winter/Intervention/Extended Learning Program Sessions
- v. Article XXVIII – Safety
- vi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Inclusive practices within the Least Restrictive Environment

5. April 1, 2025: 5th Bargaining Session

- a. UTLA Proposals
 - i. Article X-A – Discipline
 - ii. Article XX – Summer/Winter Intervention/Extended Learning Program Sessions
- b. UTLA Counter
 - i. Article IX- B
- c. LAUSD Counter
 - i. Article IV – UTLA Rights
 - ii. Article IX-B – Professional Development
 - iii. Article X – Educator Development, Support and Evaluation
 - iv. Article XVIII – Early Education Centers
- d. LAUSD Proposal
 - i. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles TK-12 Virtual Academy

6. April 28, 2025: 6th Bargaining Session

- a. UTLA Proposal
 - i. Article X – Educator Development, Support and Evaluation
- b. UTLA Counter
 - i. Emergency Circumstances – Closure of School Facilities
- c. LAUSD Counter
 - i. Article V – Grievance Procedure
 - ii. Article IX-B – Professional Development
 - iii. Article IX-D – Temporary Reassignments Pending Investigation
 - iv. Article X – A – Discipline
 - v. Article XI-B – Master Plan Program
 - vi. Article XX – Summer/Winter/ Intervention/Extended Learning Program Sessions
 - vii. Article XXI – Adult and Career Education
 - viii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Autonomous Schools

7. May 19, 2025: 7th Bargaining Session

- a. UTLA Proposal
 - i. Article XXI – Adult and Career Education

- b. LAUSD Counter
 - i. Article IX-A – Assignments
 - ii. Article XXV – Academic Freedom and Responsibility
 - iii. Article XXV-A – Instructional Committees
 - iv. Article XXV-C – Community Schools
 - v. Article XXVII – Shared Decision Making
 - vi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Autonomous School
 - vii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Educational Options – Support for Students
 - viii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Healthy Green Public Schools
 - ix. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Housing Support
 - x. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Opportunities for Professional Growth
 - xi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Support for Immigrant Students and Families
 - xii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Support for LGBTQIA + Students and Staff
 - xiii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Use of Technology to Support Instruction

8. May 28, 2025: 8th Bargaining Session

- a. LAUSD Counter
 - i. Article IX – Hours, Duties, and Work Year
 - ii. Article X – Educator Development, Support and Evaluation
 - iii. Article XII – Leaves and Absences
 - iv. Article XII-B – Charter Schools
 - v. Article XIII – Granting of Probationary Contracts, Reduction In Force, Reassignment, and Resignation/Reinstatement
 - vi. Article XVIII – Class Size
 - vii. Article XXII – Special Education
 - viii. Article XXVIII-A – Emergency Circumstances – Closure of School Facilities
 - ix. Article XXV-B – Black Student Achievement Plan (BSAP)
 - x. Article XXVIII-A – Emergency Circumstances – Closure of School Facilities

- xi. Article XXIX – Charter Co-Location
- xii. Article XXXI – Working Conditions
- xiii. Article XXXII – Term of Agreement
- xiv. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Black Student Achievement Plan (BSAP)
- xv. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Infant and Early Education Centers
- xvi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Restructuring Service Delivery – Special Day Programs
- xvii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Special Education Initial Assessments

9. June 17, 2025: 9th Bargaining Session

- a. UTLA Proposal
 - i. Article IV – UTLA Rights
 - ii. Article IX – Hours, Duties and Work Year
 - iii. Article IX-A – Assignments
 - iv. Article XI – B – Master Plan Program
 - v. Article X – Educator Development, Support and Evaluation
 - vi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Black Student Achievement Plan (BSAP)
 - vii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Implementation of the Community Schools Board Resolution (RES-066-24/25)
 - viii. Los Angeles Unified School District – Teacher, Early Childhood Education

10. August 20, 2025: 10th Bargaining Session

- a. LAUSD Counter Proposal
 - i. Article IV - UTLA Rights
 - ii. Article IX-A – Assignments
 - iii. Article X – Educator Development, Support and Evaluation
 - iv. Article XXI – Adult and Career Education
 - v. Article XXII – Special Education
 - vi. Article XXIII – Early Education Centers
 - vii. Article XXIV – Positive Student Behavior Intervention and Support, Legal Support and Property Loss
 - viii. Article XXV-B – Black Student Achievement Plan (BSAP)
 - ix. Article XXV-C – Community Schools

- x. Article XXVII – Share Decision Making
- xi. Article XXVIII-A – Emergency Circumstances – Closure of School Facilities
- xii. Article XXXII – Term of Agreement
- xiii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Infant and Early Centers
- xiv. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles California State Preschool Programs (CSPP)
- xv. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Black Student Achievement Plan (BASP)
- xvi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Community Schools
- xvii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Inclusive Practices within the Least Restrictive Environment
- xviii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Restructuring Service delivery – Special day Programs
- xix. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Special Education Initial Assessments
- xx. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Educational Options – Support for Students
- xxi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Opportunities for Professional Growth

11. September 10, 2025: 11th Bargaining Session

- a. UTLA Proposals
 - i. Article IV – UTLA Rights
 - ii. Article X – Educator Development, Support and Evaluation
 - iii. Article XXI – Adult and Career Education
 - iv. Article XXIV – Positive Student Behavior Intervention and Support, Legal Support and Property Loss
 - v. Memorandum of Understanding LAUSD and UTLA Infant and Childcare, Early Education Programs
 - vi. Memorandum of Understanding LAUSD and UTLA Opportunities for Professional Growth
- b. LAUSD Counter Proposal
 - i. Article V – Grievance Procedure

- ii. Article XIV – Salaries
- iii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Community Schools
- iv. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Healthy Green Public Schools
- v. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Housing Support
- vi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Support for Immigrant Students and Families
- vii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Support for LGBTQIA+ Students and Staff
- viii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Use of Technology to Support Instruction

12. October 7, 2025: 12th Bargaining Session

- a. UTLA Proposal
 - i. Article IX – Assignments
 - ii. Article IX-D – Temporary Reassignments Pending Investigation
 - iii. Memorandum of Understanding: Autonomous Schools
 - iv. Memorandum of Understanding: Los Angeles Unified School District and United Teachers Los Angeles Healthy Green Public Schools
 - v. New Article: Pre K-12 Virtua; Academy Educational Program Option Schools
- b. LAUSD Counter Article
 - i. Article IV – UTLA Rights
 - ii. Article X -Educator Development, Support and Evaluation
 - iii. Article XVIII – Class Size
 - iv. Article XXI – Adult and Career Education
 - v. Article XXIV – Positive Student Behavior Intervention and Support, Legal Support and Property Loss
 - vi. Article XXVIII – Safety
 - vii. Article XXXI – Working Conditions
 - viii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Opportunities for Professional Growth
- c. Tentative Agreements
 - i. Article V – Grievance Procedure
 - ii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Support for LGBTQIA+ Students and Staff

13. October 21, 2025: 13th Bargaining Session

- a. UTLA Counter Proposals
 - i. Article IV – UTLA Rights
 - ii. Article X – Educator Development, Support and Evaluation
 - iii. Article XVIII – Class Size
 - iv. Article XXI – Adult and Career Education
 - v. Article XXV-B – Black Student Achievement Plan (BSAP)
 - vi. Article XXV-C – Community Schools
 - vii. Article XXVIII – Safety
 - viii. Article XXIX – Charter Co-Location
 - ix. Article XXXI – Working Conditions
- b. LAUSD Counter Proposals
 - i. Article IX-A – Assignments
 - ii. Article IX-D – Temporary Reassignments Pending Investigation
 - iii. Article XXI – Adult and Career Education
 - iv. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Autonomous Schools
 - v. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Healthy Green Public Schools
 - vi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles TK-12 Virtual Academy

14. October 27, 2025: 14th Bargaining Session

- a. UTLA Counter Proposals
 - i. Article IV – UTLA Rights
 - ii. Article IX-D – Temporary Reassignments Pending Investigation
 - iii. Article IX-A – Assignments
 - iv. Article XIX – Substitute Employees
 - v. Article XXV – Academic Freedom and Responsibility
 - vi. Article XXVII – Shared Decision Making
 - vii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Housing Support
 - viii. New Article: Support For Immigrant Student and Families
- b. LAUSD Counter Proposals
 - i. Article IV – UTLA Rights
 - ii. Article IX – D – Temporary Reassignments Pending Investigation
 - iii. Article XIX – Substitute Employees
 - iv. Tentative Agreements
 - v. Article X – Educator Development, Support and Evaluation
 - vi. Article XXIV – Positive Student Behavior Intervention and Support, Legal Support and Property Loss
 - vii. Article XXVIII - Safety

15. November 3, 2025: 15th Bargaining Session

- a. UTLA Counter Proposals
 - i. Article XIX – Substitute Employees
 - ii. Article XXIII-A – California State Preschool (CSPP)
 - iii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Opportunities for Professional Growth
 - iv. New Article: Pre- K-12 Virtual Academy Educational Program Option Schools
- b. LAUSD Counter Proposal
 - i. Article IV – UTLA Rights
 - ii. Article VIII – Small Learning Communities
 - iii. Article IX- A – Assignments
 - iv. Article XII – Leaves and Absences
 - v. Article XII – B – Charter Schools
 - vi. Article XXI – Adult and Career Education
 - vii. Article XXV -Academic Freedom and Responsibility
 - viii. Article XXV-B – Black Student Achievement Plan (BSAP)
 - ix. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Black Student Achievement Plan (BSAP)
 - x. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Opportunities for Professional Growth
 - xi. Tentative Agreement
 - xii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Healthy Green Public Schools

16. November 10, 2025: 16th Bargaining Session

- a. UTLA Counter Proposals
 - i. Article IX-D – Temporary Reassignments Pending Investigation
 - ii. Article XII – Leaves and Absences
 - iii. Article XXII – Special Education
 - iv. Article XXII-A – Inclusive Practices within the Least Restrictive Environment
 - v. Article XXV – Academic Freedom and Responsibility
 - vi. Article XXV-B – Black Student Achievement Plan (BASP)
 - vii. Memorandum of Understanding
- b. LAUSD Counter Proposals
 - i. Article IX-D – Temporary Reassignments Pending Investigation
 - ii. Article XVIII – Class Size
 - iii. Article XIX – Substitute Employees

- iv. Article XXV – A – Instructional Committees
- v. Article XXVII – Shared Decision Making
- c. Tentative Agreements
 - i. Article XII – B – Charter Schools
 - ii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Opportunities for Professional Growth

17. November 20, 2025: 17th Bargaining Session

- a. UTLA Counter Proposals
 - i. Article VIII – Small Learning Communities
 - ii. Article IX-D – Temporary Reassignments Pending Investigation
 - iii. Article XXV-A – Instructional Committees
 - iv. Article XXVII – Shared Decision Making
 - v. Article XXIX – Charter Co-Location
- b. LAUSD District Counter Proposals
 - i. Article IX-A – Assignments
 - ii. Article X-A – Discipline
 - iii. Article XI – Transfers
 - iv. Article XI – B – Master Plan Program
 - v. Article XII-A – Attendance Incentive Plan
 - vi. Article XIII – Granting of Probationary Contracts, Reduction In Force, Reassignment, Resignation/Reinstatement and Subcontracting
 - vii. Article XVIII – Class Size
 - viii. Article XX – Summer/Winter/Intersession – Intervention/Extended Learning Program Sessions
 - ix. Article XXII – Special Education
 - x. Article XXV-C – Community Schools
 - xi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Community Schools
 - xii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Housing Support
 - xiii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Inclusive Practices within the Least Restrictive Environment
 - xiv. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Restructuring Service Delivery – Special Day Programs
 - xv. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles
 - xvi. Support for Immigrant Students and Families

18. December 2, 2025: 18th Bargaining Session

- a. UTLA Counter Proposals
 - i. Article IX – A – Assignments
 - ii. Article X-A – Discipline
 - iii. Article XI-B – Master Plan Program
 - iv. Article XVIII- Class Size
 - v. Article XXII – Special Education
 - vi. Article XII-A – Inclusive Practices with the Least Restrictive Environment
 - vii. Article XXV – C – Community Schools
 - viii. New Article – Support for Immigrant Students and Families
 - ix. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Housing Support
- b. LAUSD Counter Proposals
 - i. Article IV – UTLA Rights
 - ii. Article VIII – Small Learning Communities
 - iii. Article XIV – Salaries
 - iv. Article XIX – Substitute Employees
 - v. Article XXII – Early Education Centers
 - vi. Article XXV – Academic Freedom and Responsibility
 - vii. Article XXV – B – Black Student Achievement Plan (BSAP)
 - viii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Autonomous Schools
 - ix. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Black Student Achievement Plan (BSAP)
 - x. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles California State Preschool Programs (CSPP)
 - xi. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Educational Options – Support for Students
 - xii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Infant and Early Education Centers
 - xiii. Memorandum of Understanding Los Angeles Unified School District and United Teachers Los Angeles Use of Technology to Support Instruction
- c. Tentative Agreements
 - i. Article IX-D – Temporary Reassignments Pending Investigation
 - ii. Article XX- Summer/Winter/Intersession – Intervention/Extended Learning Program Sessions
 - iii. Article XXV-A – Instructional Committees

19. December 5, 2025: 19th Bargaining Session

- a. LAUSD Counter Proposals
 - i. December 3, 2025: Impasse Declared and approved by PERB on December

20. January 20, 2025: 1st Mediation

21. January 21, 2025: 2nd Mediation

Fact Finding Criteria

.3548.2. Fact finding panel; hearing, investigations and inquiries; subpoenas; records from various agencies; considerations in arriving at findings.

(a) The panel shall, within 10 days after its appointment, meet with the parties or their representatives, either jointly or separately, and may make inquiries and investigations, hold hearings, and take any other steps, as it may deem appropriate. For the purpose of the hearings, investigations, and inquiries, the panel shall have the power to issue subpoenas requiring the attendance and testimony of witnesses and the production of evidence. The several departments, commissions, divisions, authorities, boards, bureaus, agencies, and officers of the state, or any political subdivision or agency thereof, including any board of education, shall furnish the panel, upon its request, with all record, papers and information in their possession relating to any matter under investigation by or in issue before the panel.

(b) In arriving at their findings and recommendations, the factfinders shall consider, with, and be guided by all the following criteria:

- (1)** State and federal laws that are applicable to the employer.
- (2)** Stipulations of the parties.
- (3)** The interests and welfare of the public and the financial ability of the public school employer.
- (4)** Comparison of the wages, hours, and conditions of employment of the employees involved in the factfinding proceeding with the wages, hours, and conditions of employment of other employees performing similar services and with other employees generally in public school employment in comparable communities.
- (5)** The consumer price index for goods and services, commonly known as the cost of living.
- (6)** The overall compensations presently received by the employees, including direct wage compensation, vacations holidays, and other excused time, insurance and pensions, medical and hospitalization benefits; the continuity and stability of employment; and all other benefits received.
- (7)** Any other facts not confined to those specified in paragraphs (1) to (6), inclusive, which are normally or traditionally taken into consideration in making the findings and recommendations.

CDE Local Control Funding Formula (LCFF) Overview



Home / Finance & Grants / Allocations & Apportionments / Local Control Funding Formula

LOCAL CONTROL FUNDING FORMULA OVERVIEW

Information about the funding provisions of the Local Control Funding Formula.

Funding Provisions

The Local Control Funding Formula (LCFF) was enacted in 2013-14, and it replaced the previous kindergarten through grade 12 (K-12) finance system which had been in existence for roughly 40 years. For school districts and charter schools, the LCFF established uniform grade span grants in place of the myriad of previously existing K-12 funding streams, including revenue limits, general purpose block grants, and most state categorical programs (see [School District and Charter School LCFF Entitlement](#) below). For county offices of education (COEs), the LCFF established funding for oversight activities and instructional programs (see [County Office of Education LCFF Entitlement](#) below).

Full implementation of LCFF required additional funding allocations over a multi-year period and a transition formula to bridge the gap between prior funding levels and the new LCFF target levels. The 2018-19 Budget Act fully funded the LCFF gap, bringing all LEAs to their LCFF Target level.

LCFF funding is allocated through the [Principal Apportionment](#) and is funded through a combination of local property taxes and state funding from the State School Fund and

Education Protection Account.

For information on other components of the LCFF, including accountability and system of support, refer to the [Local Control Funding Formula](#) web page.

School District and Charter School LCFF Entitlement

School districts and charter schools receive the LCFF entitlement comprised of the components described in Figure 1 below, as applicable.

Figure 1: LCFF Entitlement Components for School Districts and Charter Schools

LCFF Component	Description
LCFF Grade Span Base Grant	Uniform base grant for each school district and charter school based on the grade span of pupils, i.e. kindergarten through grade 3 (K-3), grades 4-6, grades 7-8, grades 9-12, multiplied by units of average daily attendance (ADA). Beginning in fiscal year 2022-23, for school districts, funded ADA is equal to the greater of current, prior, or the average of the three most recent prior years' ADA.
K-3 Grade Span Adjustment of 10.4 percent	As a condition of receiving these funds, school districts are required to maintain an average class enrollment of no more than 24 pupils in K-3 classes, unless the district has collectively bargained alternative average class enrollment in those grades for each school site. Charter schools receive the adjustment but do not have to comply with this condition.
Grades 9-12 Adjustment of 2.6 percent	There are no compliance requirements associated with this adjustment.
Supplemental Grant	Equal to 20 percent of the adjusted base grant multiplied by ADA and the unduplicated percentage of targeted disadvantaged pupils. Targeted pupils are those classified as English learners (EL), meet income requirements to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
Concentration Grant	Equal to 65 percent of the adjusted base grant multiplied by ADA and the percentage of targeted pupils exceeding 55 percent of a school district's or charter school's enrollment.
Necessary Small School (NSS) Allowance	Funding for school districts with qualifying schools that serve a small population of students and are geographically isolated. NSS funding is provided in lieu of LCFF Base Grant funding.
Add-on Funding	Funding equal to Home-to-School Transportation and Targeted Instructional Improvement Block Grant funding received by school districts in 2012-13; requires that 2012-13 expenditure levels continue to be maintained for Home-to-School Transportation.
Economic Recovery Target	Additional funding for those LEAs that would have received a higher level of funding under revenue limits and various categorical programs, based on certain assumptions.
Additional State Aid to Meet the Minimum Guarantee	Amount based on the state aid school districts and charter schools received in 2012-13. Portions of the calculation is adjusted for changes in local revenue and ADA.
Transitional Kindergarten (TK) Add-on	Equal to the TK add-on rate multiplied by current year TKADA.

A summary of the current and historical LCFF grant amounts, as well as other funding information, can be found on the [Funding Rates and Information web page](#).

County Office of Education LCFF Entitlement

LCFF entitlement for COEs is comprised of the components described in Figure 2 below, as applicable.

Figure 2: LCFF Entitlement Components for County Offices of Education

LCFF Component	Description
Operations Grant	Oversight responsibilities are funded through a COE operations grant, with amounts based on (1) a minimum grant per county, (2) the number of school districts in the county, and (3) the ADA in the county attributable to school districts and charter schools.
Alternative Education Grant	COE instructional programs are funded through an Alternative Education Grant allocated on the basis of ADA for students in juvenile court schools and county program students that are on probation, probation referred or expelled under certain provisions. Commencing 2023-24 fiscal year, Alternative Education Grant funded ADA is equal to the greater of current, prior, or the average of the three most recent prior years' ADA. COEs also receive supplemental and concentration grants based on this ADA and the unduplicated percentage of targeted students (percent thresholds differ from school districts and charter schools). Other pupils served by the COEs are funded based on the LCFF funding of their school district of residence.
Juvenile Court School Funding	Funding for COEs operating at least one Juvenile Court School, including authorized county charter schools.
County Community School Funding	Funding for COEs operating at one County Community School, including authorized county charter schools.
Add-on Funding	Funding equal to Home-to-School Transportation and Targeted Instructional Improvement Block Grant funding received in 2012-13; requires that 2012-13 expenditure levels continue to be maintained for Home-to-School Transportation.
Additional LCFF State Aid to Meet the Minimum Guarantee	Additional State Aid is provided to meet the level of Minimum Guarantee equal to the amount of categorical funding received by each COE in fiscal year 2012-13.

COEs that received revenue limit and categorical program funding at a higher level than their LCFF entitlement are subject to the hold harmless provisions that hold their funding at the 2012-13 levels, adjusted by current year Alternative Education Grant ADA, until their

LCFF entitlement grows and surpasses the 2012-13 funding levels.

Additional LCFF State Aid for COEs

Commencing with the 2017-18 fiscal year, additional funding is provided to COEs in recognition of their new responsibilities under the LCFF for oversight of school districts' Local Control and Accountability Plans and support of school districts' continuous improvement, as follows:

- The 2017-18 Budget Act authorized additional LCFF state aid for 24 COEs funded at the LCFF Entitlement (Target) as of the 2016-17 Second Principal Apportionment, based on the number of school districts under each COE's jurisdiction.
- The 2018-19 Budget Act authorized a base allowance for each COE with more than one school district under its jurisdiction plus an additional allowance for each school district identified for differentiated assistance.
- The 2022-23 Budget Act authorized additional state aid based on charter schools identified for differentiated assistance.

A summary of the current and historical COE LCFF grant amounts, as well as other funding information, can be found on the [Funding Rates and Information web page](#).

Contact Information

For all LCFF funding questions, contact the Principal Apportionment Section at PASE@cde.ca.gov. For all LCFF program questions, contact the Local Agency Systems Support Office at LCFF@cde.ca.gov.

Questions: Local Agency Systems Support Office | LCFF@cde.ca.gov

Last Reviewed: Friday, February 23, 2024

Salary Table Rationale

T, SE, L and N Table Analysis and Proposal Rationale:

- The Preparation Salary (T) Table is the main table for educators holding regular credentials and accounts for the majority of UTLA members.
- The Special Education (SE) Salary Table is structurally the same as the T Table with each cell containing an additional \$2,869 special ed salary premium.
- The Preparation Salary (L) Table (Alternative Certification) is nearly structurally the same as the T table aside from granting no raises between 6 cells in the upper lefthand corner.
- The Nurses (N) Table is structurally the same as the T Table but only has one pay-scale group, so there is no advancement based on salary points.
- As each of these tables is structurally the same, they all share the same general problem: there is no consistency, predictableness, or logic to the amount of raise given for each year of service or for each advancement into a new pay scale group based on salary credits.
- These scales are particularly punishing for newer teachers: raises for the first 5-6 years of service (depending on someone's rate of advancement down the scale due to salary points) are often less than or just over 1.0 percent, with some raises as low as 0.11 percent. The raises generally get higher as one moves diagonally down and across the scales, but at no clear regular percentage. UTLA members refer to this as the "corner of despair." Over their first 3 years of teaching, and earning 28 salary points (advancing down a row each year), a new teacher would see their salary increase by a cumulative of only 2.37 percent
- For the T, SE, and L table, it takes 98 salary points to move to the bottom row and progress beyond the 10th year column. As such, 4,546 UTLA educators in those tables are stuck in the 10th year column beyond their 10th year of service.

C Table Analysis and Proposal Rationale:

- **NOTE:** The C table also has an E basis, but UTLA is only showing A and C basis here for simplicity, as they are the only two classifications UTLA members on the C table are currently paid under.
- Raises between columns and rows are more substantial and consistent than the main tables, but not consistent.
- To advance past the 5th column, educators need to acquire a BA and a specific early education credential. A vast majority of educators on this table are stuck in the 5th column and therefore unable to reach the remaining six columns.

The Rates Analysis and Proposal Rationale:

- Raises between columns are more substantial and consistent than the main tables, but not uniform.

D Table Analysis and Proposal Rationale:

- **NOTE:** Rows in the D table are not salary point classes but rather refer to job classifications. Therefore, educators on this table do not advance down the rows (unless they change job titles). As such, UTLA is only proposing to restructure advancement through the columns.
 - The D table includes more rows than are show in the graphic below. For sake of space, UTLA is only presenting here that rows that UTLA members are currently classified under.
- Raises between columns are more substantial and consistent than the main tables, but not uniform.

NP Table Analysis and Proposal Rationale:

- Raises between columns are more substantial and consistent than the main tables, but not uniform.

LOS ANGELES UNIFIED SCHOOL DISTRICT

Request for support of \$1,861,174,657.07

Fiscal Year Ended June 30, 2024

Hypothetical changes to Form CEA

"Additional Reductions" - Resource Code

Note that these changes were not made to Form CEA. The final Form CEA was submitted with column 4b blank.

Resource	[this column was added by UTLA]	"Additional Reductions"
2600	Expanded Learning Opportunities Program (ELOP)	185,409,147
3010	Every Student Succeeds Act (ESSA): Title I, Part A, Basic Grants Low Income and Neglected	64,143,876
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	458,872
3155	ESSA: Consolidated Administrative Funds	0
3211	ESSER - California Community Schools Partnership Program	6
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	75,777
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	220,848,696
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss Expanded Learning Opportunities (ELO)	179,782,401
3218	Grant: ESSER III State Reserve Emergency Needs	14,005
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	3,245,807
3227	21st Century Community Learning Centers (CCLC) Rate Increase: ESSER III State Reserve Afterschool Programs	686,579
3305	Special Ed: ARP Individuals with Disabilities Act (IDEA) Part B, Sec. 611, Local Assistance Entitlement	1,562,269
3309	Special Ed: ARP IDEA Part B, Sec. 619, Preschool Grants Coordinated Early Intervening Services	269,813

3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	61,208,407
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School Individual Service Plans (ISPs)	2,060,367
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	673,406
3318	Special Ed: IDEA Part B, Sec 619, Preschool Grants Early Intervening Services	492
3385	Special Ed: IDEA Early Intervention Grants	436,629
3395	Special Ed: Alternative Dispute Resolution	39,465
3410	Department of Rehab: Workability II, Transition Partnership	1,166,134
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary, Section 131	4,952,701
4035	ESSA: Title II, Part A, Supporting Effective Instruction	4,621,159
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	4,918,817
4201	ESSA: Title III, Immigrant Student Program	6,153
4203	ESSA: Title III, English Learner Student Program	141,424
4510	Indian Education	53,130
5630	ESSA: Title IX, Part A, McKinney-Vento Homeless Assistance Grants	313,278
5632	American Rescue Plan-Homeless Children and Youth (ARP - Homeless I)	84,756
5634	American Rescue Plan – Homeless Children and Youth II (ARP HCY II)	5,421,217
5650	Federal Emergency Management Agency (FEMA) Public Assistance Funds	1,443
5810	Other Restricted Federal	38,699,926
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	606,950
6211	Literacy Coaches and Reading Specialists Grant Program	157
6266	Educator Effectiveness, FY 2021–22	3,948,960

6271	National Board for Professional Teaching Standards Certification Incentive Program	-2,102
6387	Career Technical Education Incentive Grant Program	5,582,955
6500	Special Education	374,286,101
6515	Special Ed: Infant Discretionary Funds	18,889
6536	Special Ed: Dispute Prevention and Dispute Resolution	-
6546	Mental Health-Related Services	7,728,211
6695	Tobacco Use Prevention Education (Prop. 56): Local Assistance	1,387,404
7220	Partnership Academies Program	4,875
7311	Classified School Employee Professional Development Block Grant	922,551
7370	Supplementary Programs-Specialized Secondary	0
7415	Classified School Employee Summer Assistance Program	5,224,335
7425	Expanded Learning Opportunities (ELO) Grant	4,677
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	19,496,313
7690	California State Teachers' Retirement System (STRS) On-Behalf Pension Contribution	299,224,342
7810	Other Restricted State	4,336,695
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	349,275,975
9010	Other Restricted Local	7,831,215
		1,861,174,657

65 LAUSD Hypothetical changes to Form CEA

Ed Code Rule 41372- Manual Deductions Used to Manipulate Current Expense

Under education code, districts cannot deduct expenditures funded by programs that also support the classroom. Yet the district revised the 2023-24 percentage spent on classroom salaries using manual deductions that do not follow these rules and presented these revisions to the school board last June in order to assure them it was in compliance. The largest deduction in LAUSD's "hypothetical" is for the Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75), which is explicitly not allowed to be

deducted (as pointed out in the School Services emails in the section of this report on this issue). The data below was provided by LAUSD, except for the center column that identifies the Resource code description. LAUSD has provided no data on FY 2025, which was similarly revised.

CA Department of Finance Monthly Cash Report- January Tax Receipts

January 2026 and 2025-26 Year-to-Date (YTD)

Revenue Source	Forecast (Mo.)	Actual (Mo.)	Difference (Mo.)	Pct. Diff. (Mo.)	Forecast (YTD)	Actual (YTD)	Difference (YTD)	Pct. Diff. (YTD)
Personal Income	\$18,884	\$22,022	\$3,138	16.6%	\$83,492	\$88,203	\$4,712	5.6%
Withholding	\$9,609	\$9,559	-\$49	-0.5%	\$63,947	\$64,015	\$68	0.1%
Estimated Payments	\$9,497	\$12,473	\$2,976	31.3%	\$18,749	\$22,624	\$3,875	20.7%
Final Payments	\$276	\$155	-\$121	-43.8%	\$5,781	\$5,669	-\$112	-1.9%
Other Payments	\$692	\$649	-\$44	-6.3%	\$3,906	\$3,837	-\$68	-1.8%
Refunds	-\$848	-\$416	\$433	-51.0%	-\$7,303	-\$6,266	\$1,037	-14.2%
MHSF Transfer	-\$338	-\$395	-\$56	16.6%	-\$1,496	-\$1,580	-\$84	5.6%
Corporation	\$2,428	\$2,672	\$244	10.0%	\$19,389	\$20,852	\$1,463	7.5%
Estimated Payments	\$1,008	\$1,165	\$157	15.6%	\$9,471	\$8,833	-\$637	-6.7%
PTET Payments	\$1,285	\$1,423	\$139	10.8%	\$10,346	\$12,175	\$1,829	17.7%
Other Payments	\$399	\$339	-\$60	-15.1%	\$3,345	\$3,224	-\$121	-3.6%
Refunds	-\$263	-\$255	\$9	-3.2%	-\$3,772	-\$3,380	\$393	-10.4%
Sales & Use	\$1,940	\$1,704	-\$236	-12.2%	\$19,116	\$18,937	-\$179	-0.9%
Insurance	\$49	\$87	\$37	75.2%	\$2,169	\$2,186	\$17	0.8%
Pooled Money Interest	\$231	\$242	\$10	4.4%	\$1,810	\$1,829	\$20	1.1%
Alcohol	\$45	\$59	\$14	31.7%	\$260	\$263	\$3	1.2%
Tobacco	\$3	\$3	\$0	-2.0%	\$22	\$21	-\$0	-2.1%
Other	\$181	\$348	\$167	92.5%	\$1,160	\$1,998	\$838	72.3%
Total	\$23,762	\$27,137	\$3,374	14.2%	\$127,417	\$134,291	\$6,873	5.4%

66 CA Dept of Finance’s latest “Monthly Cash Report”

The screenshot above is from the CA Dept of Finance’s latest “Monthly Cash Report,” which shows that tax receipts for January were \$3.4 billion above what was projected in the January draft budget and \$6.9 billion above projections from last year. December receipts were \$3.5 billion above both the year-to-date and January projections.

Stipend History

Timeline: March 2024 - February 2025

Relevant Contract Sections: Article XXII, Section 2.1 and 15.0

In March of 2024, UTLA staff and elected leaders began receiving a significant number of emails and calls from UTLA members reporting that they had not received special education stipends.

Initial Actions Taken

Upon receiving these reports, UTLA reached out to LAUSD. LAUSD advised UTLA to instruct members to contact askhr@lausd.net when concerns came up. However, members who reached out to this email received responses indicating that this was not the correct contact and were instead directed to spedsfss@lausd.net. Despite following these instructions, members received responses stating that an investigation would be conducted, but no follow-up was provided.

Escalation History

As the issue persisted, UTLA representatives continued receiving outreach from members who had not received their stipends. Some key developments:

- **September 2024:** UTLA Executive Director Cheryl Coney reached out to Assistant Superintendent Kristen Murphy to inform the district that there were still significant numbers of UTLA members who were still awaiting stipend payment.
- **October 2024:** UTLA connected with district representatives to address the issue.
- **November-December 2024:** UTLA and the district collaborated on a Google Sheet to document impacted members and track payments.
- **January 2025:** Despite initial meetings that showed some progress between LAUSD and UTLA around getting special education teachers their missing stipends, throughout January, LAUSD was non-responsive to UTLA's attempts to schedule more meetings. At least 7 attempts were made by UTLA to meet with LAUSD.
- **February 2025:** UTLA filed an official grievance on behalf of UTLA members claiming a missing stipend.

In 2025 LAUSD also took positions that were in conflict with UTLA's contractual interpretation of Article XXII, section 2.1, including:

1. That LAUSD did not need to pay qualifying special education teachers going back to Fall 2022.

2. That, despite there being no contractual language permitting this, LAUSD was prorating stipends for special education teachers at secondary schools,
 3. That LAUSD had excluded Special Education Centers from Article XXII, Section 2.1/ Section 15.0
- **February to June 2025:** UTLA and LAUSD moved through the grievance process on behalf of grievants who said they were not paid a stipend owed to them. During this time period, UTLA and LAUSD agreed to not do a deeper analysis on grievants claiming a stipend from Fall 2022, and to allow an arbitrator to make the ultimate determination in regard to whether or not the current contract applies to them.
 - **Fall 2025:** Another “class action” grievance was filed on behalf of special education educators for the Spring 2025 semester.

Status of Grievance

LAUSD and UTLA began an arbitration over three concerns:

1. LAUSDs refusal to include the class sizes in Article XXII, section 15.0 to special education centers,
2. LAUSDs proration of stipends for secondary teachers,
3. LAUSDs refusal to pay qualifying educators back to Fall of 2022.

At this point both parties are near a settlement on the second and third listed concerns and have completed their arbitration on the first.

Overarching concerns

1. **Impractical contract enforcement.** Usually, if there is a contractual dispute, the process begins with a UTLA member filing an informal conference at their local school site. If it cannot be settled at the school site, a meeting can be convened with the local school site director to settle the dispute, and then, if no settlement can be reached, UTLA can take a case to arbitration. Because the data used to determine stipend eligibility is held “centrally” (as in away from the school site), the normal contractual enforcement procedure is difficult to apply in regard to Article XXII, section 15.0. As a result, UTLA and LAUSD created a special system solely for this article, which necessitates centralizing data on UTLA’s end into a single google spreadsheet, and having meetings with LAUSD to discuss outstanding disputes. This enforcement system is neither practical nor efficient, and stems from the method LAUSD created to implement article XXII, section 2.1

2. **Data needed to enforce Article XXII section 2.1 has not been made easily available from LAUSD.** To qualify for a stipend an educator needs to be 2 or more students over the special day class cap for at least one classification period beginning after norm day. When working through the 2022-2024 based grievance, UTLA made requests for data from LAUSD (specifically data from MiSiS and Welligent systems, which shows class enrollment and SPED IEPs, respectively). This data was essential in getting special education teachers compensated when LAUSD took the position that they were not entitled to a stipend. It took a ruling from an arbitrator for LAUSD to share MiSiS & Welligent joint data as requested by UTLA.

3. **A significant error rate.** Looking back to the 2022-2024 grievance, these claims were raised for 151 semesters. Of these semesters, 27 were not looked into because they came from Fall 2022, a concern for the ongoing arbitration. This means there were 124 semesters that were reviewed as part of the ongoing 2022-2024 grievance. Of these 124 semesters, LAUSD admitted to errors in 29 cases. This means that of the cases submitted, there was an error rate of over 23 percent.

