

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

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

Name of School District:	Azusa Unified School District
Name of Bargaining Unit:	AEA, AFAE, AMA, CSEA, NE
Certificated, Classified, Other:	Certificated and Classified

The proposed agreement covers the period beginning: July 1, 2024 and ending: June 30, 2025
(date) (date)

The Governing Board will act upon this agreement on: December 09, 2024
(date)

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

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined	Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
		Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
		2024-25	2025-26	2026-27
1. Salary Schedule Including Step and Column	\$ 76,510,661	\$ -	\$ -	\$ -
		0.00%	0.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ 2,305,000	\$ -	\$ -
Description of Other Compensation				
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 28,043,978	\$ 735,415	\$ -	\$ -
		2.62%	0.00%	0.00%
4. Health/Welfare Plans	\$ 5,164,311	\$ 363,657	\$ -	\$ -
		7.04%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 109,718,950	\$ 3,404,072	\$ -	\$ -
		3.10%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	922.00			
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 119,001	\$ 3,692	\$ -	\$ -
		3.10%	0.00%	0.00%

Azusa Unified School District
AEA, AFAE, AMA, CSEA, NE

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

Every member of AEA, AFAE, AMA, CSEA, and NE will receive a one-time payment of \$2,500. Additionally, the District will increase its contribution towards medical benefits to match the rise in costs for both medical and dental plans. This will occur without any reduction in workdays or changes in class size, effective July 1, 2024.

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

N/A

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

N/A

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

Yes No

If yes, please describe the cap amount.

N/A

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

N/A

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

N/A

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

This agreement shall conclude compensation negotiations for the 2024-2025 school year.

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

N/A

F. Source of Funding for Proposed Agreement:

1. Current Year

Current year EFB.

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

Current year EFB and PY carryover.

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

Current year EFB and PY carryover.

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund
AEA, AFAE, AMA, CSEA, NE

Bargaining Unit:

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of July 1, 2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 100,364,053		\$ -	\$ 100,364,053
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 1,757,198		\$ -	\$ 1,757,198
Other Local Revenue	8600-8799	\$ 1,000,000		\$ -	\$ 1,000,000
TOTAL REVENUES		\$ 103,121,251		\$ -	\$ 103,121,251
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 41,342,103	\$ 1,097,500		\$ 42,439,603
Classified Salaries	2000-2999	\$ 12,728,531	\$ 1,190,000		\$ 13,918,531
Employee Benefits	3000-3999	\$ 20,438,401	\$ 1,092,501		\$ 21,530,902
Books and Supplies	4000-4999	\$ 4,984,761		\$ -	\$ 4,984,761
Services and Other Operating Expenditures	5000-5999	\$ 11,895,856		\$ -	\$ 11,895,856
Capital Outlay	6000-6999	\$ 310,000		\$ -	\$ 310,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 1,110,433		\$ -	\$ 1,110,433
Transfers of Indirect Costs	7300-7399	\$ (398,569)		\$ -	\$ (398,569)
TOTAL EXPENDITURES		\$ 92,411,516	\$ 3,380,001	\$ -	\$ 95,791,517
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Contributions	8980-8999	\$ (20,636,809)	\$ -	\$ -	\$ (20,636,809)
OPERATING SURPLUS (DEFICIT)*		\$ (10,927,074)	\$ (3,380,001)	\$ -	\$ (14,307,075)
BEGINNING FUND BALANCE					
	9791	\$ 27,871,532			\$ 27,871,532
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 16,944,458	\$ (3,380,001)	\$ -	\$ 13,564,457
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ 25,000	\$ -	\$ -	\$ 25,000
Restricted	9740				
Committed	9750-9760	\$ 3,089,813	\$ -	\$ -	\$ 3,089,813
Assigned	9780	\$ 9,139,951	\$ (3,481,401)	\$ -	\$ 5,658,550
Reserve for Economic Uncertainties	9789	\$ 4,689,694	\$ 101,400	\$ -	\$ 4,791,094
Unassigned/Unappropriated Amount	9790	\$ (0)	\$ (0)	\$ -	\$ (0)

*Net Increase (Decrease) in Fund Balance

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

Azusa Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit:

**Restricted General Fund AEA,
AEA, AFAE, AMA, CSEA, NE**

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of July 1, 2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ -		\$ -	\$ -
Federal Revenue	8100-8299	\$ 13,537,809		\$ -	\$ 13,537,809
Other State Revenue	8300-8599	\$ 20,568,532		\$ -	\$ 20,568,532
Other Local Revenue	8600-8799	\$ 5,639,084		\$ -	\$ 5,639,084
TOTAL REVENUES		\$ 39,745,425		\$ -	\$ 39,745,425
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 15,540,694		\$ -	\$ 15,540,694
Classified Salaries	2000-2999	\$ 6,899,333		\$ -	\$ 6,899,333
Employee Benefits	3000-3999	\$ 12,769,918		\$ -	\$ 12,769,918
Books and Supplies	4000-4999	\$ 2,789,135		\$ -	\$ 2,789,135
Services and Other Operating Expenditures	5000-5999	\$ 18,656,248		\$ -	\$ 18,656,248
Capital Outlay	6000-6999	\$ 6,084,077		\$ -	\$ 6,084,077
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 85,000		\$ -	\$ 85,000
Transfers of Indirect Costs	7300-7399	\$ 87,187		\$ -	\$ 87,187
TOTAL EXPENDITURES		\$ 62,911,593	\$ -	\$ -	\$ 62,911,593
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions	8980-8999	\$ 20,636,809	\$ -	\$ -	\$ 20,636,809
OPERATING SURPLUS (DEFICIT)*		\$ (2,529,359)	\$ -	\$ -	\$ (2,529,359)
BEGINNING FUND BALANCE					
	9791	\$ 50,147,741			\$ 50,147,741
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 47,618,382	\$ -	\$ -	\$ 47,618,382
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 47,618,382		\$ -	\$ 47,618,382
Committed	9750-9760				
Assigned Amounts	9780				
Reserve for Economic Uncertainties	9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 0	\$ -	\$ -	\$ 0

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Business Advisory Services

Revised 07/15/2020

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit: **Combined General Fund**
AEA, AFAE, AMA, CSEA, NE

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of July 1, 2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
LCFF Revenue 8010-8099	\$ 100,364,053		\$ -	\$ 100,364,053
Federal Revenue 8100-8299	\$ 13,537,809		\$ -	\$ 13,537,809
Other State Revenue 8300-8599	\$ 22,325,730		\$ -	\$ 22,325,730
Other Local Revenue 8600-8799	\$ 6,639,084		\$ -	\$ 6,639,084
TOTAL REVENUES	\$ 142,866,676		\$ -	\$ 142,866,676
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 56,882,797	\$ 1,097,500	\$ -	\$ 57,980,297
Classified Salaries 2000-2999	\$ 19,627,864	\$ 1,190,000	\$ -	\$ 20,817,864
Employee Benefits 3000-3999	\$ 33,208,319	\$ 1,092,501	\$ -	\$ 34,300,820
Books and Supplies 4000-4999	\$ 7,773,896		\$ -	\$ 7,773,896
Services and Other Operating Expenditures 5000-5999	\$ 30,552,104		\$ -	\$ 30,552,104
Capital Outlay 6000-6999	\$ 6,394,077		\$ -	\$ 6,394,077
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,195,433		\$ -	\$ 1,195,433
Transfers of Indirect Costs 7300-7399	\$ (311,382)		\$ -	\$ (311,382)
TOTAL EXPENDITURES	\$ 155,323,109	\$ 3,380,001	\$ -	\$ 158,703,110
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (13,456,433)	\$ (3,380,001)	\$ -	\$ (16,836,434)
BEGINNING FUND BALANCE				
9791	\$ 78,019,273			\$ 78,019,273
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 64,562,840	\$ (3,380,001)	\$ -	\$ 61,182,839
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 25,000	\$ -	\$ -	\$ 25,000
Restricted 9740	\$ 47,618,382	\$ -	\$ -	\$ 47,618,382
Committed 9750-9760	\$ 3,089,813	\$ -	\$ -	\$ 3,089,813
Assigned 9780	\$ 9,139,951	\$ (3,481,401)	\$ -	\$ 5,658,550
Reserve for Economic Uncertainties 9789	\$ 4,689,694	\$ 101,400	\$ -	\$ 4,791,094
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (0)	\$ -	\$ (0)

*Net Increase (Decrease) in Fund Balance

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

Azusa Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

Bargaining Unit:

AEA, AFAE, AMA, CSEA, NE

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of December 14, 2021)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
Federal Revenue	8100-8299	\$ 230,373		\$ -	\$ 230,373
Other State Revenue	8300-8599	\$ 1,629,076		\$ -	\$ 1,629,076
Other Local Revenue	8600-8799	\$ 15,000		\$ -	\$ 15,000
TOTAL REVENUES		\$ 1,874,449		\$ -	\$ 1,874,449
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 782,857	\$ 17,500	\$ -	\$ 800,357
Classified Salaries	2000-2999	\$ 294,509	\$ -	\$ -	\$ 294,509
Employee Benefits	3000-3999	\$ 455,593	\$ 6,571	\$ -	\$ 462,164
Books and Supplies	4000-4999	\$ 101,250		\$ -	\$ 101,250
Services and Other Operating Expenditures	5000-5999	\$ 232,500		\$ -	\$ 232,500
Capital Outlay	6000-6999	\$ 25,000		\$ -	\$ 25,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 77,100		\$ -	\$ 77,100
TOTAL EXPENDITURES		\$ 1,968,809	\$ 24,071	\$ -	\$ 1,992,880
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (94,360)	\$ (24,071)	\$ -	\$ (118,431)
BEGINNING FUND BALANCE					
	9791	\$ 740,071			\$ 740,071
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 645,711	\$ (24,071)	\$ -	\$ 621,640
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 251,263	\$ -	\$ -	\$ 251,263
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 394,448	\$ (24,071)	\$ -	\$ 370,377
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Azusa Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit:

AEA, AFAE, AMA, CSEA, NE

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of July 1, 2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 2,462,466		\$ -	\$ 2,462,466
Other Local Revenue	8600-8799	\$ 120,440		\$ -	\$ 120,440
TOTAL REVENUES		\$ 2,582,906		\$ -	\$ 2,582,906
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 557,417		\$ -	\$ 557,417
Classified Salaries	2000-2999	\$ 440,294	\$ -	\$ -	\$ 440,294
Employee Benefits	3000-3999	\$ 318,914	\$ -	\$ -	\$ 318,914
Books and Supplies	4000-4999	\$ 165,204		\$ -	\$ 165,204
Services and Other Operating Expenditures	5000-5999	\$ 361,003		\$ -	\$ 361,003
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 58,282		\$ -	\$ 58,282
TOTAL EXPENDITURES		\$ 1,901,114	\$ -	\$ -	\$ 1,901,114
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 681,792	\$ -	\$ -	\$ 681,792
BEGINNING FUND BALANCE					
Audit Adjustments/Other Restatements	9791 9793/9795	\$ 691,422 \$ -			\$ 691,422 \$ -
ENDING FUND BALANCE		\$ 1,373,215	\$ -	\$ -	\$ 1,373,215
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719		\$ -	\$ -	\$ -
Restricted	9740	\$ 1,318,215		\$ -	\$ 1,318,215
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 55,000	\$ -	\$ -	\$ 55,000
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 13/61 - Cafeteria Fund

Bargaining Unit:

AEA, AFAE, AMA, CSEA, NE

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of July 1, 2023)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099			\$ -	\$ -
Federal Revenue	8100-8299	\$ 4,682,323		\$ -	\$ 4,682,323
Other State Revenue	8300-8599	\$ 1,920,000		\$ -	\$ 1,920,000
Other Local Revenue	8600-8799	\$ 127,000		\$ -	\$ 127,000
TOTAL REVENUES		\$ 6,729,323		\$ -	\$ 6,729,323
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 2,378,195	\$ -	\$ -	\$ 2,378,195
Employee Benefits	3000-3999	\$ 910,557	\$ -	\$ -	\$ 910,557
Books and Supplies	4000-4999	\$ 3,033,374		\$ -	\$ 3,033,374
Services and Other Operating Expenditures	5000-5999	\$ 233,922		\$ -	\$ 233,922
Capital Outlay	6000-6999	\$ 156,039		\$ -	\$ 156,039
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs	7300-7399	\$ 176,000		\$ -	\$ 176,000
TOTAL EXPENDITURES		\$ 6,888,087	\$ -	\$ -	\$ 6,888,087
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (158,764)	\$ -	\$ -	\$ (158,764)
BEGINNING FUND BALANCE					
	9791	\$ 5,714,793			\$ 5,714,793
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 5,556,029	\$ -	\$ -	\$ 5,556,029
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 5,556,029	\$ -	\$ -	\$ 5,556,029
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ (0)	\$ -	\$ -	\$ (0)

*Net Increase (Decrease) in Fund Balance

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

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP

Bargaining Unit:

AEA, AFAE, AMA, CSEA, NE

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 100,364,053	\$ 96,597,456	\$ 96,158,873
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 1,757,198	\$ 1,757,198	\$ 1,757,198
Other Local Revenue 8600-8799	\$ 1,000,000	\$ 450,000	\$ 450,000
TOTAL REVENUES	\$ 103,121,251	\$ 98,804,654	\$ 98,366,071
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 42,439,603	\$ 41,962,235	\$ 42,591,668
Classified Salaries 2000-2999	\$ 13,918,531	\$ 12,919,459	\$ 13,113,251
Employee Benefits 3000-3999	\$ 21,530,902	\$ 19,918,199	\$ 19,970,911
Books and Supplies 4000-4999	\$ 4,984,761	\$ 1,759,629	\$ 1,759,761
Services and Other Operating Expenditures 5000-5999	\$ 11,895,856	\$ 8,624,356	\$ 8,895,856
Capital Outlay 6000-6999	\$ 310,000	\$ 310,000	\$ 310,000
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 1,110,433	\$ 1,110,433	\$ 1,110,433
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ (398,569)	\$ (388,969)	\$ (388,969)
Other Adjustments		\$ -	\$ (11,060,000)
TOTAL EXPENDITURES	\$ 95,791,517	\$ 86,215,342	\$ 76,302,911
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	
Transfers Out and Other Uses 7600-7699	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Contributions 8980-8999	\$ (20,636,809)	\$ (21,009,952)	\$ (21,366,335)
OPERATING SURPLUS (DEFICIT)*	\$ (14,307,075)	\$ (9,420,639)	\$ (303,175)
BEGINNING FUND BALANCE			
9791	\$ 27,871,532	\$ 13,564,457	\$ 4,143,817
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 13,564,457	\$ 4,143,817	\$ 3,840,642
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 25,000	\$ 25,000	\$ 25,000
Restricted 9740			
Committed 9750-9760	\$ 3,089,813		
Assigned 9780	\$ 5,658,550	\$ -	
Reserve for Economic Uncertainties 9789	\$ 4,791,094	\$ 4,118,818	\$ 3,815,643
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (0)	\$ (0)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP

Bargaining Unit:

AEA, AFAE, AMA, CSEA, NE

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -		
Federal Revenue 8100-8299	\$ 13,537,809	\$ 6,773,770	\$ 6,773,770
Other State Revenue 8300-8599	\$ 20,568,532	\$ 17,952,693	\$ 17,962,693
Other Local Revenue 8600-8799	\$ 5,639,084	\$ 5,639,083	\$ 5,639,083
TOTAL REVENUES	\$ 39,745,425	\$ 30,365,546	\$ 30,375,546
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 15,540,694	\$ 15,317,278	\$ 15,527,038
Classified Salaries 2000-2999	\$ 6,899,333	\$ 6,644,072	\$ 6,740,733
Employee Benefits 3000-3999	\$ 12,769,918	\$ 12,532,923	\$ 12,553,596
Books and Supplies 4000-4999	\$ 2,789,135	\$ 1,872,691	\$ 1,869,691
Services and Other Operating Expenditures 5000-5999	\$ 18,656,248	\$ 13,523,892	\$ 12,988,437
Capital Outlay 6000-6999	\$ 6,084,077	\$ 24,999	\$ 24,999
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 85,000	\$ 85,000	\$ 85,000
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ 87,187	\$ 77,587	\$ 77,587
Other Adjustments			
TOTAL EXPENDITURES	\$ 62,911,593	\$ 50,078,442	\$ 49,867,081
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -		
Transfers Out and Other Uses 7600-7699	\$ -		
Contributions 8980-8999	\$ 20,636,809	\$ 21,009,952	\$ 21,366,335
OPERATING SURPLUS (DEFICIT)*	\$ (2,529,359)	\$ 1,297,055	\$ 1,874,800
BEGINNING FUND BALANCE			
9791	\$ 50,147,741	\$ 47,618,382	\$ 48,915,438
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 47,618,382	\$ 48,915,438	\$ 50,790,238
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -		
Restricted 9740	\$ 47,618,382	\$ 48,915,438	\$ 50,790,238
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -		
Unassigned/Unappropriated Amount 9790	\$ 0	\$ 0	\$ 0

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Azusa Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP

Bargaining Unit:

AEA, AFAE, AMA, CSEA, NE

Object Code	2024-25	2025-26	2026-27
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 100,364,053	\$ 96,597,456	\$ 96,158,873
Federal Revenue 8100-8299	\$ 13,537,809	\$ 6,773,770	\$ 6,773,770
Other State Revenue 8300-8599	\$ 22,325,730	\$ 19,709,891	\$ 19,719,891
Other Local Revenue 8600-8799	\$ 6,639,084	\$ 6,089,083	\$ 6,089,083
TOTAL REVENUES	\$ 142,866,676	\$ 129,170,200	\$ 128,741,617
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 57,980,297	\$ 57,279,513	\$ 58,118,706
Classified Salaries 2000-2999	\$ 20,817,864	\$ 19,563,531	\$ 19,853,984
Employee Benefits 3000-3999	\$ 34,300,820	\$ 32,451,122	\$ 32,524,507
Books and Supplies 4000-4999	\$ 7,773,896	\$ 3,632,320	\$ 3,629,452
Services and Other Operating Expenditures 5000-5999	\$ 30,552,104	\$ 22,148,248	\$ 21,884,293
Capital Outlay 6000-6999	\$ 6,394,077	\$ 334,999	\$ 334,999
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 1,195,433	\$ 1,195,433	\$ 1,195,433
Transfers of Indirect Costs 7300-7399	\$ (311,382)	\$ (311,382)	\$ (311,382)
Other Adjustments		\$ -	\$ (11,060,000)
TOTAL EXPENDITURES	\$ 158,703,110	\$ 136,293,784	\$ 126,169,992
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (16,836,434)	\$ (8,123,584)	\$ 1,571,625
BEGINNING FUND BALANCE			
9791	\$ 78,019,273	\$ 61,182,839	\$ 53,059,255
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 61,182,839	\$ 53,059,255	\$ 54,630,880
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 25,000	\$ 25,000	\$ 25,000
Restricted 9740	\$ 47,618,382	\$ 48,915,438	\$ 50,790,238
Committed 9750-9760	\$ 3,089,813	\$ -	\$ -
Assigned 9780	\$ 5,658,550	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 4,791,094	\$ 4,118,818	\$ 3,815,643
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (0)	\$ (0)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2024-25	2025-26	2026-27
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 159,703,110	\$ 137,293,784	\$ 127,169,992
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 159,703,110	\$ 137,293,784	\$ 127,169,992
d.	State Standard Minimum Reserve Percentage for this District Enter percentage →	3.00%	3.00%	3.00%
e.	State Standard Minimum Reserve Amount for this District (For districts with less than 1,001 ADA, this is the greater of Line a, times Line b, or \$50,000)	\$ 4,791,093	\$ 4,118,814	\$ 3,815,100

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 4,791,094	\$ 4,118,818	\$ 3,815,643
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ (0)	\$ (0)	\$ (0)
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ 3,647,667	\$ 3,667,667	\$ 3,667,667
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 8,438,761	\$ 7,786,484	\$ 7,483,309
f.	Reserve for Economic Uncertainties Percentage	5.28%	5.67%	5.88%

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

2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2026-27	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

N/A

Azusa Unified School District
AEA, AFAE, AMA, CSEA, NE

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

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 3,404,072
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (3,380,001)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (24,071)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (3,404,072)

Variance \$ -

Variance Explanation:

N/A

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

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

General Fund Combined	Surplus/ (Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$(13,456,433)	(8.6%)	PY CY and decline in student enrollment
Current FY Surplus/(Deficit) after settlement(s)?	\$(16,836,434)	(10.5%)	PY CY and decline in student enrollment
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (8,123,584)	(5.9%)	PY CY and decline in student enrollment
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ 1,571,625	1.2%	PY CY and decline in student enrollment

Deficit Reduction Plan (as necessary):

Deficit spending will be absorbed by the prior year carryover, the beginning fund balance.

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 9a.

MYP	Amount	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ (11,060,000)	This has been addressed in the adjustments made at First Interim.
2nd Subsequent FY Restricted, Page 5b	\$ -	

Public Disclosure of Proposed Collective Bargaining Agreement

AEA, AFAE, AMA, CSEA, NE

J. COMPARISON OF PROPOSED CHANGE IN TOTAL COMPENSATION TO CHANGE IN LCFF FUNDING FOR THE NEGOTIATED PERIOD

The purpose of this form is to determine if the district has entered into bargaining agreements that would result in salary increases that are expected to exceed the projected increase in LCFF funding.

(fill out columns for which there is an agreement)

	Prior Year	2024-25	2025-26	2026-27
a. LCFF Funding per ADA	15,660.00	15,990.00	16,470.00	16,976.00
b. Amount Change from Prior Year Funding per ADA		330.00	480.00	506.00
c. Percentage Change from Prior Year Funding per ADA		2.11%	3.00%	3.07%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		3,404,072.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		3.10%	0.00%	0.00%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)		Exceeds	-	-

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

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

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Azusa Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2023 to June 30, 2024.

Board Actions

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

Current Year

Budget Adjustment Categories:

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

**Budget Adjustment
 Increase/(Decrease)**

\$	-
\$	3,404,072
\$	(3,404,072)

Subsequent Years

Budget Adjustment Categories:

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

**Budget Adjustment
 Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions

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

Assumptions

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

Certifications

I hereby certify I am unable to certify

Arturo Ortega

11/19/2024

District Superintendent
 (Signature)

Date

I hereby certify I am unable to certify

Washa D. Jamal

11/19/2024

Chief Business Official
 (Signature)

Date

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

Azusa Unified School District
AEA, AFAE, AMA, CSEA, NE

Assumptions and Explanations (enter or attach documentation)

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

Assumptions based on 2024-2025 Adopted Budget Report and the adjusted BFB that was reflected in UA.

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

None.

L. CERTIFICATION NO. 2

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

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

Azusa Unified School District

District Name

Arturo Ortega

District Superintendent
(Signature)

11/19/2024

Date

Latasha D. Jamal

Contact Person

626-858-6162

Phone

After public disclosure of the major provisions contained in this summary, the Board of Education at its meeting on December 09, 2024 , took action to approve the proposed agreement with the AEA, AFEA, AMA, CSEA, and NE Bargaining Unit(s).

President (or Clerk), Governing Board
(Signature)

12/092024

Date

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