

**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
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: July 1, 2023 and ending: June 30, 2024
(date) (date)

The Governing Board will act upon this agreement on: November 14, 2023
(date)

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

A. Proposed Change in Compensation

Bargaining Unit Compensation	All Funds - Combined	Fiscal Impact of Proposed Agreement <small>(Complete Years 2 and 3 for multiyear and overlapping agreements only)</small>			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2023-24	2024-25	2025-26
1.	Salary Schedule Including Step and Column	\$ 38,487,561	\$ 2,039,840	\$ -	-
			5.30%	0.00%	0.00%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -	\$ -	\$ -	\$ -
	Description of Other Compensation				
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 9,641,134	\$ 510,980		
			5.30%	0.00%	0.00%
4.	Health/Welfare Plans	\$ 2,221,354	\$ 427,500		\$ -
			19.25%	0.00%	0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 50,350,049	\$ 2,978,321	\$ -	\$ -
			5.92%	0.00%	0.00%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	446.00			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 112,892	\$ 6,678	\$ -	\$ -
			5.92%	0.00%	0.00%

Azusa Unified School District

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

Each AEA unit member will receive an on-schedule salary increase of 5.30%, and the district's contribution toward medical benefits will increase by \$1,500.00 retroactive to July 1, 2023 with two reductions in workdays and no change in class size.

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 2023-2024 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.

Azusa Unified School District

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

Bargaining Unit:

AEA

Object Code	Column 1	Column 2	Column 3	Column 4
	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				
LCFF Revenue 8010-8099	\$ 105,822,601		\$ -	\$ 105,822,601
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 1,223,879		\$ -	\$ 1,223,879
Other Local Revenue 8600-8799	\$ 1,566,481		\$ -	\$ 1,566,481
TOTAL REVENUES	\$ 108,612,961		\$ -	\$ 108,612,961
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 38,366,146	\$ 1,891,991		\$ 40,258,137
Classified Salaries 2000-2999	\$ 12,610,897			\$ 12,610,897
Employee Benefits 3000-3999	\$ 18,604,608	\$ 901,444		\$ 19,506,052
Books and Supplies 4000-4999	\$ 5,186,532		\$ -	\$ 5,186,532
Services and Other Operating Expenditures 5000-5999	\$ 9,262,966		\$ -	\$ 9,262,966
Capital Outlay 6000-6999	\$ 497,561		\$ -	\$ 497,561
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,198,266		\$ -	\$ 1,198,266
Transfers of Indirect Costs 7300-7399	\$ (1,967,687)		\$ -	\$ (1,967,687)
TOTAL EXPENDITURES	\$ 83,759,289	\$ 2,793,435	\$ -	\$ 86,552,724
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	\$ (22,131,985)	\$ -	\$ -	\$ (22,131,985)
OPERATING SURPLUS (DEFICIT)*	\$ 1,721,687	\$ (2,793,435)	\$ -	\$ (1,071,748)
BEGINNING FUND BALANCE				
9791	\$ 20,375,489			\$ 20,375,489
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 22,097,176	\$ (2,793,435)	\$ -	\$ 19,303,741
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 1,029,846	\$ -	\$ -	\$ 1,029,846
Restricted 9740				
Committed 9750-9760	\$ 11,427,488	\$ -	\$ -	\$ 11,427,488
Assigned 9780	\$ 4,590,017	\$ (3,182,003)	\$ -	\$ 1,408,014
Reserve for Economic Uncertainties 9789	\$ 5,049,825	\$ 388,568	\$ -	\$ 5,438,393
Unassigned/Unappropriated Amount 9790	\$ -	\$ (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**Restricted General Fund**

Bargaining Unit:

AEA

Object Code	Column 1	Column 2	Column 3	Column 4
	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				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 30,538,984		\$ -	\$ 30,538,984
Other State Revenue 8300-8599	\$ 18,890,936		\$ -	\$ 18,890,936
Other Local Revenue 8600-8799	\$ 8,362,473		\$ -	\$ 8,362,473
TOTAL REVENUES	\$ 57,792,393		\$ -	\$ 57,792,393
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 12,993,884	\$ 127,006	\$ -	\$ 13,120,890
Classified Salaries 2000-2999	\$ 6,422,262		\$ -	\$ 6,422,262
Employee Benefits 3000-3999	\$ 11,546,059	\$ 31,815	\$ -	\$ 11,577,874
Books and Supplies 4000-4999	\$ 27,549,856		\$ -	\$ 27,549,856
Services and Other Operating Expenditures 5000-5999	\$ 20,738,833		\$ -	\$ 20,738,833
Capital Outlay 6000-6999	\$ 128,545		\$ -	\$ 128,545
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 2,533,406		\$ -	\$ 2,533,406
Transfers of Indirect Costs 7300-7399	\$ 1,655,149		\$ -	\$ 1,655,149
TOTAL EXPENDITURES	\$ 83,567,994	\$ 158,821	\$ -	\$ 83,726,815
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 22,131,985	\$ -	\$ -	\$ 22,131,985
OPERATING SURPLUS (DEFICIT)*	\$ (3,643,616)	\$ (158,821)	\$ -	\$ (3,802,437)
BEGINNING FUND BALANCE				
9791	\$ 47,087,882			\$ 47,087,882
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 43,444,266	\$ (158,821)	\$ -	\$ 43,285,445
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 43,444,266	\$ (158,821)	\$ -	\$ 43,285,445
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
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**Combined General Fund**

Bargaining Unit:

AEA

Object Code	Column 1	Column 2	Column 3	Column 4
	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				
LCFF Revenue 8010-8099	\$ 105,822,601		\$ -	\$ 105,822,601
Federal Revenue 8100-8299	\$ 30,538,984		\$ -	\$ 30,538,984
Other State Revenue 8300-8599	\$ 20,114,815		\$ -	\$ 20,114,815
Other Local Revenue 8600-8799	\$ 9,928,954		\$ -	\$ 9,928,954
TOTAL REVENUES	\$ 166,405,354		\$ -	\$ 166,405,354
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 51,360,030	\$ 2,018,997	\$ -	\$ 53,379,027
Classified Salaries 2000-2999	\$ 19,033,159	\$ -	\$ -	\$ 19,033,159
Employee Benefits 3000-3999	\$ 30,150,667	\$ 933,259	\$ -	\$ 31,083,926
Books and Supplies 4000-4999	\$ 32,736,388		\$ -	\$ 32,736,388
Services and Other Operating Expenditures 5000-5999	\$ 30,001,799		\$ -	\$ 30,001,799
Capital Outlay 6000-6999	\$ 626,106		\$ -	\$ 626,106
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 3,731,672		\$ -	\$ 3,731,672
Transfers of Indirect Costs 7300-7399	\$ (312,538)		\$ -	\$ (312,538)
TOTAL EXPENDITURES	\$ 167,327,283	\$ 2,952,256	\$ -	\$ 170,279,539
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)*	\$ (1,921,929)	\$ (2,952,256)	\$ -	\$ (4,874,185)
BEGINNING FUND BALANCE				
9791	\$ 67,463,371			\$ 67,463,371
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 65,541,442	\$ (2,952,256)	\$ -	\$ 62,589,186
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ 1,029,846	\$ -	\$ -	\$ 1,029,846
Restricted 9740	\$ 43,444,266	\$ (158,821)	\$ -	\$ 43,285,445
Committed 9750-9760	\$ 11,427,488	\$ -	\$ -	\$ 11,427,488
Assigned 9780	\$ 4,590,017	\$ (3,182,003)	\$ -	\$ 1,408,014
Reserve for Economic Uncertainties 9789	\$ 5,049,825	\$ 388,568	\$ -	\$ 5,438,393
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 12 - Child Development Fund**

Bargaining Unit:

AEA

Object Code		Column 1	Column 2	Column 3	Column 4
		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	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 3,182,166		\$ -	\$ 3,182,166
Other Local Revenue	8600-8799	\$ 1,001		\$ -	\$ 1,001
TOTAL REVENUES		\$ 3,183,167		\$ -	\$ 3,183,167
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 868,892	\$ 20,843	\$ -	\$ 889,735
Classified Salaries	2000-2999	\$ 337,036		\$ -	\$ 337,036
Employee Benefits	3000-3999	\$ 393,056	\$ 5,221	\$ -	\$ 398,277
Books and Supplies	4000-4999	\$ 1,479,046		\$ -	\$ 1,479,046
Services and Other Operating Expenditures	5000-5999	\$ 69,390		\$ -	\$ 69,390
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		\$ 3,205,702	\$ 26,064	\$ -	\$ 3,231,766
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (22,535)	\$ (26,064)	\$ -	\$ (48,599)
BEGINNING FUND BALANCE					
	9791	\$ 63,743			\$ 63,743
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 41,208	\$ (26,064)	\$ -	\$ 15,144
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719		\$ -	\$ -	\$ -
Restricted	9740	\$ 265		\$ -	\$ 265
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 40,944	\$ (26,064)	\$ -	\$ 14,880
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ (0)	\$ (0)	\$ -	\$ (0)

*Net Increase (Decrease) in Fund Balance

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

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Explanations for Column 3 "Other Revisions" entered on Pages 4a through 4h:

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

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

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

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

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

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

Additional Comments:

Azusa Unified School District

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

Bargaining Unit:

AEA

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 105,822,601	\$ 103,023,190	\$ 99,970,726
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 1,223,879	\$ 1,194,142	\$ 1,183,536
Other Local Revenue 8600-8799	\$ 1,566,481	\$ 1,566,481	\$ 1,566,481
TOTAL REVENUES	\$ 108,612,961	\$ 105,783,813	\$ 102,720,743
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 40,258,137	\$ 40,632,810	\$ 41,011,487
Classified Salaries 2000-2999	\$ 12,610,897	\$ 12,721,269	\$ 12,832,808
Employee Benefits 3000-3999	\$ 19,506,052	\$ 19,886,382	\$ 19,690,527
Books and Supplies 4000-4999	\$ 5,186,532	\$ 5,025,806	\$ 4,171,343
Services and Other Operating Expenditures 5000-5999	\$ 9,262,966	\$ 9,543,937	\$ 9,638,416
Capital Outlay 6000-6999	\$ 497,561	\$ 497,561	\$ 497,561
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 1,198,266	\$ 1,198,266	\$ 1,198,266
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ (1,967,687)	\$ (1,036,329)	\$ (1,063,190)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 86,552,724	\$ 88,469,702	\$ 87,977,218
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	\$ (22,131,985)	\$ (22,548,964)	\$ (16,867,780)
OPERATING SURPLUS (DEFICIT)*	\$ (1,071,748)	\$ (6,234,853)	\$ (3,124,255)
BEGINNING FUND BALANCE			
9791	\$ 20,375,489	\$ 19,303,741	\$ 13,068,888
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 19,303,741	\$ 13,068,888	\$ 9,944,632
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 1,029,846	\$ 838,855	\$ 647,864
Restricted 9740			
Committed 9750-9760	\$ 11,427,488		
Assigned 9780	\$ 1,408,014	\$ 7,765,772	\$ 4,831,360
Reserve for Economic Uncertainties 9789	\$ 5,438,393	\$ 4,464,261	\$ 4,465,409
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**Restricted General Fund MYP**

Bargaining Unit:

AEA

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -		
Federal Revenue 8100-8299	\$ 30,538,984	\$ 6,977,110	\$ 6,977,110
Other State Revenue 8300-8599	\$ 18,890,936	\$ 15,375,416	\$ 15,369,649
Other Local Revenue 8600-8799	\$ 8,362,473	\$ 8,362,473	\$ 8,362,473
TOTAL REVENUES	\$ 57,792,393	\$ 30,714,999	\$ 30,709,232
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 13,120,890	\$ 11,884,232	\$ 12,008,287
Classified Salaries 2000-2999	\$ 6,422,262	\$ 6,410,842	\$ 6,475,299
Employee Benefits 3000-3999	\$ 11,577,874	\$ 11,261,619	\$ 11,377,434
Books and Supplies 4000-4999	\$ 27,549,856	\$ 5,189,060	\$ 5,183,292
Services and Other Operating Expenditures 5000-5999	\$ 20,738,833	\$ 11,263,633	\$ 11,502,298
Capital Outlay 6000-6999	\$ 128,545	\$ 39,063	\$ 39,063
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 2,533,406	\$ 2,533,406	\$ 2,533,406
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ 1,655,149	\$ 723,791	\$ 750,652
Other Adjustments			
TOTAL EXPENDITURES	\$ 83,726,815	\$ 49,305,646	\$ 49,869,731
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -		
Transfers Out and Other Uses 7600-7699	\$ -		
Contributions 8980-8999	\$ 22,131,985	\$ 22,548,964	\$ 16,867,780
OPERATING SURPLUS (DEFICIT)*	\$ (3,802,437)	\$ 3,958,317	\$ (2,292,719)
BEGINNING FUND BALANCE 9791	\$ 47,087,882	\$ 43,285,445	\$ 47,243,762
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 43,285,445	\$ 47,243,762	\$ 44,951,042
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -		
Restricted 9740	\$ 43,285,445	\$ 47,243,762	\$ 44,951,042
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

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 105,822,601	\$ 103,023,190	\$ 99,970,726
Federal Revenue 8100-8299	\$ 30,538,984	\$ 6,977,110	\$ 6,977,110
Other State Revenue 8300-8599	\$ 20,114,815	\$ 16,569,558	\$ 16,553,185
Other Local Revenue 8600-8799	\$ 9,928,954	\$ 9,928,954	\$ 9,928,954
TOTAL REVENUES	\$ 166,405,354	\$ 136,498,812	\$ 133,429,975
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 53,379,027	\$ 52,517,042	\$ 53,019,774
Classified Salaries 2000-2999	\$ 19,033,159	\$ 19,132,111	\$ 19,308,107
Employee Benefits 3000-3999	\$ 31,083,926	\$ 31,148,001	\$ 31,067,961
Books and Supplies 4000-4999	\$ 32,736,388	\$ 10,214,866	\$ 9,354,635
Services and Other Operating Expenditures 5000-5999	\$ 30,001,799	\$ 20,807,570	\$ 21,140,714
Capital Outlay 6000-6999	\$ 626,106	\$ 536,624	\$ 536,624
Other Outgo (excuding Indirect Costs) 7100-7299	\$ 3,731,672	\$ 3,731,672	\$ 3,731,672
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ (312,538)	\$ (312,538)	\$ (312,538)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 170,279,539	\$ 137,775,348	\$ 137,846,949
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)*	\$ (4,874,185)	\$ (2,276,536)	\$ (5,416,974)
BEGINNING FUND BALANCE			
9791	\$ 67,463,371	\$ 62,589,186	\$ 60,312,649
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 62,589,186	\$ 60,312,649	\$ 54,895,675
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 1,029,846	\$ 838,855	\$ 647,864
Restricted 9740	\$ 43,285,445	\$ 47,243,762	\$ 44,951,042
Committed 9750-9760	\$ 11,427,488	\$ -	\$ -
Assigned 9780	\$ 1,408,014	\$ 7,765,772	\$ 4,831,360
Reserve for Economic Uncertainties 9789	\$ 5,438,393	\$ 4,464,261	\$ 4,465,409
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (1)	\$ 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

		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 171,279,539	\$ 138,775,348	\$ 138,846,949
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 171,279,539	\$ 138,775,348	\$ 138,846,949
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)	\$ 5,138,386	\$ 4,163,260	\$ 4,165,408

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 5,438,393	\$ 4,464,261	\$ 4,465,409
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	\$ 9,086,060	\$ 8,131,928	\$ 8,133,075
f.	Reserve for Economic Uncertainties Percentage	5.30%	5.86%	5.86%

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

2023-24	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2024-25	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2025-26	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

N/A

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	\$ 2,978,321
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (2,952,256)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (26,064)
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)	\$ (2,978,321)

Variance \$ (0)

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.

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (1,921,929)	(1.1%)	PY CY and decline in student enrollment
Current FY Surplus/(Deficit) after settlement(s)?	\$ (4,874,185)	(2.8%)	PY CY and decline in student enrollment
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (2,276,536)	(1.6%)	PY CY and decline in student enrollment
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (5,416,974)	(3.9%)	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.

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

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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	2023-24	2024-25	2025-26
a. LCFF Funding per ADA	14,323.00	11,259.00	11,805.00	12,722.00
b. Amount Change from Prior Year Funding per ADA		(3,064.00)	546.00	917.00
c. Percentage Change from Prior Year Funding per ADA		-21.39%	4.85%	7.77%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		2,978,320.50	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		5.92%	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)	
\$	-
\$	2,978,321
\$	(2,978,321)

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
Arturo Ortega (Oct 30, 2023, 11:30 PDT)

District Superintendent
 (Signature)

10/30/2023

Date

I hereby certify I am unable to certify

Latasha D. Jamal

Chief Business Official
 (Signature)

10/30/2023

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

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Assumptions and Explanations (enter or attach documentation)

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

Assumptions based on 2023-2024 Adopted Budget Report.

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

None.

