

**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:         | Bellflower Unified School District |
| Name of Bargaining Unit:         | Combined BTA, CSEA, Management     |
| 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: **May 8, 2025**  
(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<br><br>All Funds - Combined |   | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |                               |                               |                               |
|--|---|---|-------------------------------|-------------------------------|-------------------------------|
|  |   | Annual Cost Prior to<br>Proposed Settlement   | Year 1<br>Increase/(Decrease) | Year 2<br>Increase/(Decrease) | Year 3<br>Increase/(Decrease) |
|  |   |   | 2024-25                       | 2025-26                       | 2026-27                       |
| 1.   | <b>Salary Schedule</b><br>Including Step and Column   | \$ 111,114,840  | \$ 1,666,723                  | \$ 779,752                    | \$ 779,752                    |
|  |   |   | 1.50%                         | 0.69%                         | 0.69%                         |
| 2.   | <b>Other Compensation</b><br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. |   |                               |                               |                               |
|  | <b>Description of Other Compensation</b>  |   |                               |                               |                               |
| 3.   | <b>Statutory Benefits - STRS, PERS,<br/>FICA, WC, UI, Medicare, etc.</b>  | \$ 41,573,672   | \$ 497,599                    | \$ 224,299                    | \$ 224,299                    |
|  |   |   | 1.20%                         | 0.53%                         | 0.53%                         |
| 4.   | <b>Health/Welfare Plans</b>   | \$ 18,610,169   | \$ -                          | \$ -                          | \$ -                          |
|  |   |   | 0.00%                         | 0.00%                         | 0.00%                         |
| 5.   | <b>Total Bargaining Unit Compensation</b><br>Add Items 1 through 4 to equal 5                                       | \$ 171,298,681  | \$ 2,164,322                  | \$ 1,004,051                  | \$ 1,004,051                  |
|  |   |   | 1.26%                         | 0.58%                         | 0.58%                         |
| 6.   | <b>Total Number of Bargaining Unit<br/>Employees (Use FTEs if appropriate)</b>                                      | 1,452.00  |                               |                               |                               |
| 7.   | <b>Total Compensation <u>Average</u> Cost per<br/>Bargaining Unit Employee</b>                                      | \$ 117,974  | \$ 1,491                      | \$ 691                        | \$ 691                        |
|  |   |   | 1.26%                         | 0.58%                         | 0.58%                         |

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|                                  |                                    |
|----------------------------------|------------------------------------|
| Name of School District:         | Bellflower Unified School District |
| Name of Bargaining Unit:         | Bellflower Teachers Association    |
| Certificated, Classified, Other: | Certificated                       |

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: May 8, 2025  
(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<br><br>All Funds - Combined |  | Annual Cost Prior to<br>Proposed Settlement | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |                               |                               |
|--|--|---|---|-------------------------------|-------------------------------|
|  |  |   | Year 1<br>Increase/(Decrease)   | Year 2<br>Increase/(Decrease) | Year 3<br>Increase/(Decrease) |
|  |  |   | 2024-25   | 2025-26                       | 2026-27                       |
| 1.   | Salary Schedule<br>Including Step and Column   | \$ 65,169,067                               | \$ 977,536  | \$ 625,724                    | \$ 625,724                    |
|  |  |   | 1.50%   | 0.95%                         | 0.94%                         |
| 2.   | Other Compensation<br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. |   |   |                               |                               |
|  |  |   |   |                               |                               |
|  | Description of Other Compensation  |   |   |                               |                               |
| 3.   | Statutory Benefits - STRS, PERS,<br>FICA, WC, UI, Medicare, etc.   | \$ 24,383,038                               | \$ 255,697  | \$ 162,688                    | \$ 162,688                    |
|  |  |   | 1.05%   | 0.66%                         | 0.66%                         |
| 4.   | Health/Welfare Plans   | \$ 10,914,864                               |   |                               |                               |
|  |  |   | 0.00%   | 0.00%                         | 0.00%                         |
| 5.   | Total Bargaining Unit Compensation<br>Add Items 1 through 4 to equal 5                                       | \$ 100,466,969                              | \$ 1,233,233  | \$ 788,412                    | \$ 788,412                    |
|  |  |   | 1.23%   | 0.78%                         | 0.77%                         |
| 6.   | Total Number of Bargaining Unit<br>Employees (Use FTEs if appropriate)                                       | 686.00                                      |   |                               |                               |
| 7.   | Total Compensation <u>Average</u> Cost per<br>Bargaining Unit Employee                                       | \$ 146,453                                  | \$ 1,798  | \$ 1,149                      | \$ 1,149                      |
|  |  |   | 1.23%   | 0.78%                         | 0.77%                         |



Bellflower Unified School District  
Bellflower Teachers Association

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"?

1.5% retro to July 1, 2024

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

No

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

Additional 2 days added to pay schedule beginning with FY 2025-2026 through FY 2027-2028 for Professional development. Additional days must be negotiated again to continue after 2027-2028.

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

Yes ☐ No ☐

If yes, please describe the cap amount.

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

Class sizes for K-3 was negotiated to an average of 24 with a max classroom size of 26.

- 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.)

Bellflower Unified School District  
Bellflower Teachers Association

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

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

**F. Source of Funding for Proposed Agreement:**

1. Current Year

LCFF Funds

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

LCFF Funds

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.)

LCFF Funds



Tentative Agreement  
Between  
the  
Bellflower Unified School District  
and  
Bellflower Teachers' Association  
March 31, 2025

**Article XVII – Salaries and Benefits**

The District shall increase all certificated 2024-2025 salary schedules, appendices A, B, C, D, E, F, all stipends and Career Incentives by 1.5% for the 2024-2025 school year retroactive to July 1, 2024.

Effective July 1, 2025, an annual stipend of \$1,240 plus 1.5% shall be given to teachers whose teaching assignment is the District's dual immersion program and hold a current and valid BCLAD credential.

For the 2025-2026, 2026-2027, and 2027-2028 school years, the work year for all certificated bargaining unit members shall be increased by two (2) days for professional development provided by the District that supports instructional excellence, student achievement, school climate and culture, and the professional growth of unit members. Attendance and participation shall be mandatory. Unit members shall be paid at the unit member's daily rate which shall include Career Incentives.

Prior to the 2028-2029 school year, the District and the Association shall negotiate the continuation of these additional professional development days. If no agreement is reached, the work year for all certificated bargaining unit members shall revert to its length prior to 2025-2026, and unit members' salaries shall be reduced by an amount equivalent to two (2) workdays at their daily rate, including Career Incentives.

In order to accommodate the extra work days for the 2025-2026, 2026-2027, and 2027-2028 school years, the following adjustments shall be made to the 2025-2026, 2026-2027, and 2027-2028 calendars:

|                            | <b>2025-2026</b>     | <b>2026-2027</b>     | <b>2027-2028</b>     |
|----------------------------|----------------------|----------------------|----------------------|
| <b>New Teacher Start</b>   | Monday, August 11    | Monday, August 10    | Monday, August 9     |
| <b>Teachers' First Day</b> | Tuesday, August 12   | Tuesday, August 11   | Tuesday, August 10   |
| <b>New PD Day #1</b>       | Wednesday, August 13 | Wednesday, August 12 | Wednesday, August 11 |
| <b>New PD Day #2</b>       | Thursday, August 14  | Thursday, August 13  | Thursday, August 12  |
| <b>Existing PD Day</b>     | Friday, August 15    | Friday, August 14    | Friday, August 13    |
| <b>Students' First Day</b> | Monday, August 18    | Monday, August 17    | Monday, August 16    |

Additionally, the following coaching assignments are hereby added to Appendix E of the Stipend Schedule (with 2024-2025 pay levels indicated in parentheses for reference), and each of these stipends shall receive a 1.5% increase, retroactive to July 1, 2024.

- Girls Flag Football – Head Coach (\$3,130)
- Girls Flag Football – Assistant Coach (\$2,768)
- Girls Flag Football – JV/Frosh Coach (\$2,768)
- Girls Beach Volleyball – Head Coach (\$3,130)
- E-Sports – Head Coach (\$3,130)
- Stunts – Head Coach (\$3,130)



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BUSD Representative



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BTA Bargaining Chair

Tentative Agreement  
Between  
the  
Bellflower Unified School District  
and  
Bellflower Teachers' Association  
March 31, 2025

Article XII – Class Size

A. Regular Program: The District shall utilize the following classroom teacher-pupil staffing ratios and class size maximums to determine the number of regular staff to be assigned to each school site. The term “teacher” as used herein is intended to cover regular classroom teachers, and does not include instructional aides, management personnel (except Child Development Programs Head Teachers), psychologists, librarians, elementary music teachers, reading specialists, teachers on special assignment, or the like.

1. Grades TK through 3:

The District shall maintain an average class size of not more than twenty-four (24) students at each school site across K-3. Maximum class sizes shall not exceed twenty-six (26) students.

Transitional Kindergarten classes shall adhere to all state guidelines for class size.

2. Grades 4 through 6: 1 teacher per 32 students on a District-wide basis, maximum class size of 34 students.

3. Grades 7-11 (Classes that are not Large Group): 1 teacher per 26.67 students

4. Grade 12 (Classes that are not Large Group): 1 teacher per 32 students

An individual secondary teacher's class size average shall not exceed thirty-five (35), excluding such traditional large-group classes as physical education, band, etc. Maximum class sizes shall not exceed forty (40) students, except for physical education and other traditional large-group classes, which shall not exceed fifty-five (55) students without the permission of the teacher. The District shall make a good faith effort to remove any students in excess of thirty-five (35) from classes not designated as “large-group”.

5. Grades 7-12 (Large Group Classes):

Maximum class sizes for large-group classes like physical education, band, choir, athletics, ASB, Link Crew, et cetera shall not exceed fifty-five (55) students without the permission of the teacher.



6. Class Size Compliance:

Elementary class sizes shall be adjusted to meet specified limits within fifteen (15) school days after the start of the first trimester and within ten (10) school days for subsequent adjustments. For secondary classes, actual class sizes shall be adjusted within fifteen (15) school days following the beginning of the first semester and within ten (10) school days following the start of the second semester.

7. Continuation School: No teacher shall exceed the maximum of twenty-five (25) students per class.

8. Early Childhood Education Programs: Class sizes shall follow all applicable state and/or federal requirements.

B. Special Education Programs:

1. Resource Specialists, including Inclusion Staff, shall be provided on the basis of one (1) Resource Specialist per twenty-four (24) identified students, except at the secondary level, the maximum may be exceeded if the unit members involved agree. No Resource Specialist/Inclusion Staff shall be assigned more than twenty-eight (28) students.

2. Special Day Classes:

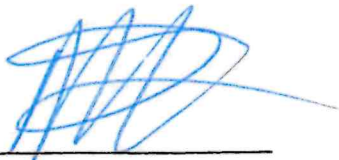
i) Mild/Moderate: No teacher shall exceed the maximum caseload of twelve (12) students and class size of fifteen (15) students. The maximum class size may be exceeded if the unit member agrees.

ii) Moderate/Severe: No teacher shall exceed the maximum caseload of ten (10) students and class size of thirteen (13) students.

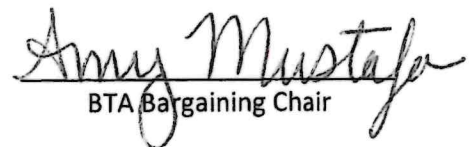
iii) Preschool shall be provided on the basis of one (1) teacher per ten (10) identified students across all sessions, and have a maximum class size of thirteen (13) students. Preschool teachers may have a maximum of seven (7) hours of direct student instruction during the day.

3. Adapted Physical Education Specialists: Each teacher shall support up to sixty (60) students.

4. Speech and Language Specialists: In accordance with state law, as amended or revised, the average caseload shall not exceed fifty-five (55) identified students. The maximum caseload for speech and language specialists providing services to students between the ages of three and five years, inclusive, shall not exceed forty (40) students as per Education Code 56441.7.



BUSD Representative



BTA Bargaining Chair

**Los Angeles County Office of Education  
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|                                  |                                    |
|----------------------------------|------------------------------------|
| Name of School District:         | Bellflower Unified School District |
| Name of Bargaining Unit:         | CSEA                               |
| Certificated, Classified, Other: | 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: **May 8, 2025**  
(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<br><br>All Funds - Combined  |               | Annual Cost Prior to<br>Proposed Settlement | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |                               |                               |
|---|---------------|---|---|-------------------------------|-------------------------------|
|   |               |   | Year 1<br>Increase/(Decrease)   | Year 2<br>Increase/(Decrease) | Year 3<br>Increase/(Decrease) |
|   |               |   | 2024-25   | 2025-26                       | 2026-27                       |
| 1. Salary Schedule<br>Including Step and Column   | \$ 18,610,267 | \$ 279,154                                  | \$ 154,028  | \$ 154,028                    |                               |
|   |               | 1.50%                                       | 0.82%   | 0.81%                         |                               |
| 2. Other Compensation<br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. |               |   |   |                               |                               |
|   |               |   |   |                               |                               |
| Description of Other Compensation   |               |   |   |                               |                               |
| 3. Statutory Benefits - STRS, PERS,<br>FICA, WC, UI, Medicare, etc.   | \$ 6,963,041  | \$ 116,476                                  | \$ 61,611   | \$ 61,611                     |                               |
|   |               | 1.67%                                       | 0.87%   | 0.86%                         |                               |
| 4. Health/Welfare Plans   | \$ 3,115,342  |   |   |                               |                               |
|   |               | 0.00%                                       | 0.00%   | 0.00%                         |                               |
| 5. Total Bargaining Unit Compensation<br>Add Items 1 through 4 to equal 5                                       | \$ 28,688,650 | \$ 395,630                                  | \$ 215,639  | \$ 215,639                    |                               |
|   |               | 1.38%                                       | 0.74%   | 0.74%                         |                               |
| 6. Total Number of Bargaining Unit<br>Employees (Use FTEs if appropriate)                                       | 371.00        |   |   |                               |                               |
| 7. Total Compensation Average Cost per<br>Bargaining Unit Employee  | \$ 77,328     | \$ 1,066                                    | \$ 581  | \$ 581                        |                               |
|   |               | 1.38%                                       | 0.74%   | 0.74%                         |                               |

Bellflower Unified School District  
CSEA

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"?

1.5% retro to July 1, 2024

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

No

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

Additional 5 days added to pay schedule for 9 month employees beginning with FY 2025-2026 through FY 2027-2028 for Professional development. Additional days must be negotiated again to continue after 2027-2028.

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

Yes ☐ No ☒

If yes, please describe the cap amount.

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

- 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.)



Bellflower Unified School District  
CSEA

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

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

**F. Source of Funding for Proposed Agreement:**

1. Current Year

LCFF Funds

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

LCFF Funds

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.)

LCFF Funds

Memorandum of Understanding  
By and Between  
Bellflower Unified School District (District)  
And  
California School Employees Association  
And Its  
Bellflower Chapter #32

Salary and Work Calendar Adjustment  
April 4, 2025

This memorandum of understanding (MOU) is agreed upon between Bellflower Unified School District ("District") and the California School Employees Association and its Bellflower Chapter #32 ("CSEA") addressing the District's interest in providing a salary adjustment for the year 2024-2025 and a work calendar adjustment for 9-month employees beginning with the 2025-2026 school year.

Both parties agree all provisions of the collective bargaining agreement, Personnel Commission Rules and Regulations, Board Policy, and State and Federal laws shall continue to govern items outside of this Agreement.

Background: The California School Employees Association and the Bellflower Unified School District have an interest in negotiating salary and benefits for the 2024-2025 and the 2025-2026 school year. In addition, we mutually seek to incorporate professional development days into the work calendar for our 9-month employees. Currently, 9-month classified employees work 180 school days in the academic year. Certificated staff currently work 184 days in the academic year. This agreement will add a minimum of three workdays to the work calendar for 9-month employees.

Therefore, the parties agree as follows:

Salary Adjustments

- The District shall increase all salary schedules (on-schedule) for the 2024-2025 school year by 1.5%, retroactive to July 1, 2024.
- The District agrees to match the increase to wages with the Certificated bargaining unit, if the negotiated increase is above the agreement between CSEA and BUSD for the year 2024-2025.
- This MOU does not waive the parties' right to open successor or reopener contract negotiations.

Work Year for 9-Month Employees

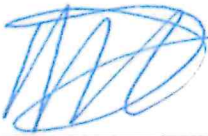
- Effective for the 2025-2026 school year, the 9-month work year shall be increased from 180 days to one (1) day fewer than the standard certificated teacher work year to allow for District-provided professional development and training. Compensation and benefits shall be adjusted proportionally based on the increase in workdays.
- The additional workdays (when applicable) shall be scheduled as follows:
  - All but one (1) day shall be scheduled immediately prior to the first instructional day of the school year, and;
  - One (1) day shall be scheduled immediately prior to the first instructional day of the

second semester.


- Accordingly, for the 2025–2026 school year, the work year for 9-month classified employees shall be 185 workdays, contingent upon the certificated teacher work year being increased to 186 days; otherwise, the work year shall be 183 days.
- If the standard certificated teacher work year is adjusted in the future, the 9-month classified calendar will be adjusted accordingly to maintain this one-day difference. Compensation and benefits shall be adjusted proportionally based on any change in workdays.

This language will be incorporated into the Collective Bargaining Agreement, Article XIII: Salary and Benefits, at the conclusion of 2024-2025 successor negotiations.

This MOU is non-precedent setting and is subject to CSEA's internal Policy 610 review, member ratification, and, if applicable, Board approval.

 4/4/25  
\_\_\_\_\_  
Dr. Ryan Smith  
Deputy Superintendent  
Bellflower Unified School District

4/4/25 J. Michelle Cuellar 4/4/25  
\_\_\_\_\_  
Michelle Cuellar  
CSEA President  
CSEA Bellflower Chapter #32

 4/4/25  
\_\_\_\_\_  
Oladotun Hospidales  
Labor Relations Representative  
CSEA



## Bellflower Unified School District

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

**Unrestricted General Fund**  
 Bargaining Unit: Combined BTA, CSEA, Management

| Object Code   | Column 1   | Column 2   | Column 3   | Column 4                                   |
|---|--|--|--|--|
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of March 13,<br>2025) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>   |  |  |  |  |
| LCFF Revenue 8010-8099  | \$ 142,430,075   |  | \$ -   | \$ 142,430,075                             |
| Federal Revenue 8100-8299                                     | \$ -   |  | \$ -   | \$ -                                       |
| Other State Revenue 8300-8599                                 | \$ 3,454,158   |  | \$ -   | \$ 3,454,158                               |
| Other Local Revenue 8600-8799                                 | \$ 5,004,728   |  | \$ -   | \$ 5,004,728                               |
| <b>TOTAL REVENUES</b>   | \$ 150,888,961   |  | \$ -   | \$ 150,888,961                             |
| <b>EXPENDITURES</b>   |  |  |  |  |
| Certificated Salaries 1000-1999                               | \$ 58,180,703  | \$ 1,030,870   |  | \$ 59,211,573                              |
| Classified Salaries 2000-2999                                 | \$ 16,228,879  | \$ 250,778   |  | \$ 16,479,657                              |
| Employee Benefits 3000-3999                                   | \$ 35,417,474  | \$ 374,488   |  | \$ 35,791,962                              |
| Books and Supplies 4000-4999                                  | \$ 2,323,225   |  | \$ -   | \$ 2,323,225                               |
| Services and Other Operating Expenditures 5000-5999           | \$ 14,941,646  |  | \$ -   | \$ 14,941,646                              |
| Capital Outlay 6000-6999                                      | \$ 6,232,938   |  | \$ -   | \$ 6,232,938                               |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 750,000   |  | \$ -   | \$ 750,000                                 |
| Transfers of Indirect Costs 7300-7399                         | \$ (4,554,901)   |  | \$ -   | \$ (4,554,901)                             |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 129,519,964   | \$ 1,656,136   | \$ -   | \$ 131,176,100                             |
| <b>OTHER FINANCING SOURCES/USES</b>                           |  |  |  |  |
| Transfers In and Other Sources 8900-8979                      |  | \$ -   | \$ -   | \$ -                                       |
| Transfers Out and Other Uses 7600-7699                        |  | \$ -   | \$ -   | \$ -                                       |
| Contributions 8980-8999                                       | \$ (37,195,611)  | \$ (342,881)   | \$ -   | \$ (37,538,492)                            |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ (15,826,614)  | \$ (1,999,017)   | \$ -   | \$ (17,825,631)                            |
| <b>BEGINNING FUND BALANCE</b>                                 |  |  |  |  |
| 9791  | \$ 96,075,007  |  |  | \$ 96,075,007                              |
| Audit Adjustments/Other Restatements 9793/9795                |  |  |  | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                                    | \$ 80,248,393  | \$ (1,999,017)   | \$ -   | \$ 78,249,376                              |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |  |  |  |  |
| Nonspendable 9711-9719  | \$ 3,009,995   | \$ -   | \$ -   | \$ 3,009,995                               |
| Restricted 9740   |  |  |  |  |
| Committed 9750-9760   | \$ 59,000,000  | \$ -   | \$ -   | \$ 59,000,000                              |
| Assigned 9780   |  | \$ -   | \$ -   | \$ -                                       |
| Reserve for Economic Uncertainties 9789                       | \$ 7,060,629   | \$ -   | \$ -   | \$ 7,060,629                               |
| Unassigned/Unappropriated Amount 9790                         | \$ 11,177,769  | \$ (1,999,017)   | \$ -   | \$ 9,178,752                               |

\*Net Increase (Decrease) in Fund Balance

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

## Bellflower Unified School District

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

Bargaining Unit:

Combined BTA, CSEA, Management

| Object Code   | Column 1   | Column 2   | Column 3   | Column 4                                   |
|---|--|--|--|--|
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of March 13,<br>2025) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>   |  |  |  |  |
| LCFF Revenue 8010-8099  | \$ 613,893   |  | \$ -   | \$ 613,893                                 |
| Federal Revenue 8100-8299                                     | \$ 18,474,946  |  | \$ -   | \$ 18,474,946                              |
| Other State Revenue 8300-8599                                 | \$ 32,995,587  |  | \$ -   | \$ 32,995,587                              |
| Other Local Revenue 8600-8799                                 | \$ 579,157   |  | \$ -   | \$ 579,157                                 |
| <b>TOTAL REVENUES</b>   | \$ 52,663,583  |  | \$ -   | \$ 52,663,583                              |
| <b>EXPENDITURES</b>   |  |  |  |  |
| Certificated Salaries 1000-1999                               | \$ 22,422,124  | \$ 231,767   | \$ -   | \$ 22,653,891                              |
| Classified Salaries 2000-2999                                 | \$ 10,730,428  | \$ 109,147   | \$ -   | \$ 10,839,575                              |
| Employee Benefits 3000-3999                                   | \$ 23,077,959  | \$ 106,165   | \$ -   | \$ 23,184,124                              |
| Books and Supplies 4000-4999                                  | \$ 10,383,716  |  | \$ -   | \$ 10,383,716                              |
| Services and Other Operating Expenditures 5000-5999           | \$ 31,048,069  |  | \$ -   | \$ 31,048,069                              |
| Capital Outlay 6000-6999                                      | \$ 4,007,314   |  | \$ -   | \$ 4,007,314                               |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 57,220  |  | \$ -   | \$ 57,220                                  |
| Transfers of Indirect Costs 7300-7399                         | \$ 4,107,527   |  | \$ -   | \$ 4,107,527                               |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 105,834,357   | \$ 447,079   | \$ -   | \$ 106,281,436                             |
| <b>OTHER FINANCING SOURCES/USES</b>                           |  |  |  |  |
| Transfers In and Other Sources 8900-8979                      | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Transfers Out and Other Uses 7600-7699                        | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Contributions 8980-8999                                       | \$ 37,195,611  | \$ 342,881   | \$ -   | \$ 37,538,492                              |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ (15,975,163)  | \$ (104,198)   | \$ -   | \$ (16,079,361)                            |
| <b>BEGINNING FUND BALANCE</b>                                 |  |  |  |  |
| 9791  | \$ 42,624,042  |  |  | \$ 42,624,042                              |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -   |  |  | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                                    | \$ 26,648,879  | \$ (104,198)   | \$ -   | \$ 26,544,681                              |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |  |  |  |  |
| Nonspendable 9711-9719  | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Restricted 9740   | \$ 26,648,879  | \$ (104,198)   | \$ -   | \$ 26,544,681                              |
| Committed 9750-9760   |  |  |  |  |
| Assigned Amounts 9780   |  |  |  |  |
| Reserve for Economic Uncertainties 9789                       |  | \$ -   | \$ -   | \$ -                                       |
| Unassigned/Unappropriated Amount 9790                         | \$ -   | \$ -   | \$ -   | \$ -                                       |

\*Net Increase (Decrease) in Fund Balance

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



## Bellflower Unified School District

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

Bargaining Unit:

Combined BTA, CSEA, Management

| Object Code   | Column 1   | Column 2   | Column 3   | Column 4                                   |
|---|--|--|--|--|
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of March 13,<br>2025) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>   |  |  |  |  |
| LCFF Revenue 8010-8099  | \$ 143,043,968   |  | \$ -   | \$ 143,043,968                             |
| Federal Revenue 8100-8299                                     | \$ 18,474,946  |  | \$ -   | \$ 18,474,946                              |
| Other State Revenue 8300-8599                                 | \$ 36,449,745  |  | \$ -   | \$ 36,449,745                              |
| Other Local Revenue 8600-8799                                 | \$ 5,583,885   |  | \$ -   | \$ 5,583,885                               |
| <b>TOTAL REVENUES</b>   | \$ 203,552,544   |  | \$ -   | \$ 203,552,544                             |
| <b>EXPENDITURES</b>   |  |  |  |  |
| Certificated Salaries 1000-1999                               | \$ 80,602,827  | \$ 1,262,637   | \$ -   | \$ 81,865,464                              |
| Classified Salaries 2000-2999                                 | \$ 26,959,307  | \$ 359,925   | \$ -   | \$ 27,319,232                              |
| Employee Benefits 3000-3999                                   | \$ 58,495,433  | \$ 480,653   | \$ -   | \$ 58,976,086                              |
| Books and Supplies 4000-4999                                  | \$ 12,706,941  |  | \$ -   | \$ 12,706,941                              |
| Services and Other Operating Expenditures 5000-5999           | \$ 45,989,715  |  | \$ -   | \$ 45,989,715                              |
| Capital Outlay 6000-6999                                      | \$ 10,240,252  |  | \$ -   | \$ 10,240,252                              |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 807,220   |  | \$ -   | \$ 807,220                                 |
| Transfers of Indirect Costs 7300-7399                         | \$ (447,374)   |  | \$ -   | \$ (447,374)                               |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 235,354,321   | \$ 2,103,215   | \$ -   | \$ 237,457,536                             |
| <b>OTHER FINANCING SOURCES/USES</b>                           |  |  |  |  |
| Transfer In and Other Sources 8900-8979                       | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Transfers Out and Other Uses 7600-7699                        | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Contributions 8980-8999                                       | \$ -   | \$ -   | \$ -   | \$ -                                       |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ (31,801,777)  | \$ (2,103,215)   | \$ -   | \$ (33,904,992)                            |
| <b>BEGINNING FUND BALANCE</b>                                 |  |  |  |  |
| 9791  | \$ 138,699,049   |  |  | \$ 138,699,049                             |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -   |  |  | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                                    | \$ 106,897,272   | \$ (2,103,215)   | \$ -   | \$ 104,794,057                             |
| <b>COMPONENTS OF ENDING FUND</b>                              |  |  |  |  |
| Nonspendable 9711-9719  | \$ 3,009,995   | \$ -   | \$ -   | \$ 3,009,995                               |
| Restricted 9740   | \$ 26,648,879  | \$ (104,198)   | \$ -   | \$ 26,544,681                              |
| Committed 9750-9760   | \$ 59,000,000  | \$ -   | \$ -   | \$ 59,000,000                              |
| Assigned 9780   | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Reserve for Economic Uncertainties 9789                       | \$ 7,060,629   | \$ -   | \$ -   | \$ 7,060,629                               |
| Unassigned/Unappropriated Amount 9790                         | \$ 11,177,769  | \$ (1,999,017)   | \$ -   | \$ 9,178,752                               |

\*Net Increase (Decrease) in Fund Balance

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



## Bellflower Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Fund 12 - Child Development Fund**

Bargaining Unit:

Combined BTA, CSEA, Management

| Object Code   | Column 1   | Column 2   | Column 3   | Column 4                                   |
|---|--|--|--|--|
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of March 13,<br>2025) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>                                     |  |  |  |  |
| Federal Revenue 8100-8299                           | \$ -   |  | \$ -   | \$ -                                       |
| Other State Revenue 8300-8599                       | \$ 3,645,206   |  | \$ -   | \$ 3,645,206                               |
| Other Local Revenue 8600-8799                       | \$ 71,090  |  | \$ -   | \$ 71,090                                  |
| <b>TOTAL REVENUES</b>                               | \$ 3,716,296   |  | \$ -   | \$ 3,716,296                               |
| <b>EXPENDITURES</b>                                 |  |  |  |  |
| Certificated Salaries 1000-1999                     | \$ 665,164   | \$ 9,514   | \$ -   | \$ 674,678                                 |
| Classified Salaries 2000-2999                       | \$ 817,069   | \$ 8,460   | \$ -   | \$ 825,529                                 |
| Employee Benefits 3000-3999                         | \$ 665,811   | \$ 6,021   | \$ -   | \$ 671,832                                 |
| Books and Supplies 4000-4999                        | \$ 1,657,468   |  | \$ (23,995)  | \$ 1,633,473                               |
| Services and Other Operating Expenditures 5000-5999 | \$ 221,809   |  | \$ -   | \$ 221,809                                 |
| Capital Outlay 6000-6999                            | \$ -   |  | \$ -   | \$ -                                       |
| Other Outgo (excluding Indirect Costs) 7100-7299    | \$ -   |  | \$ -   | \$ -                                       |
| 7400-7499   |  |  |  |  |
| Transfers of Indirect Costs 7300-7399               | \$ 275,857   |  | \$ -   | \$ 275,857                                 |
| <b>TOTAL EXPENDITURES</b>                           | \$ 4,303,178   | \$ 23,995  | \$ (23,995)  | \$ 4,303,178                               |
| <b>OTHER FINANCING SOURCES/USES</b>                 |  |  |  |  |
| Transfers In and Other Sources 8900-8979            | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Transfers Out and Other Uses 7600-7699              | \$ -   | \$ -   | \$ -   | \$ -                                       |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                 | \$ (586,882)   | \$ (23,995)  | \$ 23,995  | \$ (586,882)                               |
| <b>BEGINNING FUND BALANCE</b> 9791                  | \$ 586,972   |  |  | \$ 586,972                                 |
| Audit Adjustments/Other Restatements 9793/9795      | \$ -   |  |  | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                          | \$ 90  | \$ (23,995)  | \$ 23,995  | \$ 90                                      |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>           |  |  |  |  |
| Nonspendable 9711-9719                              | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Restricted 9740                                     | \$ 90  | \$ -   | \$ -   | \$ 90                                      |
| Committed 9750-9760                                 | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Assigned 9780                                       | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Reserve for Economic Uncertainties 9789             | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Unassigned/Unappropriated Amount 9790               | \$ -   | \$ (23,995)  | \$ 23,995  | \$ -                                       |

\*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

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## Bellflower Unified School District

**G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET****Fund 13/61 - Cafeteria Fund**

Bargaining Unit:

Combined BTA, CSEA, Management

| Object Code   | Column 1   | Column 2   | Column 3   | Column 4                                   |
|---|--|--|--|--|
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of March 13,<br>2025) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>   |  |  |  |  |
| LCFF Revenue 8010-8099  | \$ -   |  | \$ -   | \$ -                                       |
| Federal Revenue 8100-8299                                     | \$ 4,579,000   |  | \$ -   | \$ 4,579,000                               |
| Other State Revenue 8300-8599                                 | \$ 2,250,000   |  | \$ -   | \$ 2,250,000                               |
| Other Local Revenue 8600-8799                                 | \$ 255,500   |  | \$ -   | \$ 255,500                                 |
| <b>TOTAL REVENUES</b>   | \$ 7,084,500   |  | \$ -   | \$ 7,084,500                               |
| <b>EXPENDITURES</b>   |  |  |  |  |
| Certificated Salaries 1000-1999                               | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Classified Salaries 2000-2999                                 | \$ 1,852,876   | \$ 25,317  | \$ -   | \$ 1,878,193                               |
| Employee Benefits 3000-3999                                   | \$ 925,475   | \$ 10,562  | \$ -   | \$ 936,037                                 |
| Books and Supplies 4000-4999                                  | \$ 2,211,487   |  | \$ -   | \$ 2,211,487                               |
| Services and Other Operating Expenditures 5000-5999           | \$ 176,777   |  | \$ -   | \$ 176,777                                 |
| Capital Outlay 6000-6999                                      | \$ 2,248,475   |  | \$ -   | \$ 2,248,475                               |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ -   |  | \$ -   | \$ -                                       |
| Transfers of Indirect Costs 7300-7399                         | \$ 171,517   |  | \$ -   | \$ 171,517                                 |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 7,586,607   | \$ 35,879  | \$ -   | \$ 7,622,486                               |
| <b>OTHER FINANCING SOURCES/USES</b>                           |  |  |  |  |
| Transfers In and Other Sources 8900-8979                      | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Transfers Out and Other Uses 7600-7699                        | \$ -   | \$ -   | \$ -   | \$ -                                       |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ (502,107)   | \$ (35,879)  | \$ -   | \$ (537,986)                               |
| <b>BEGINNING FUND BALANCE</b> 9791                            | \$ 7,606,558   |  |  | \$ 7,606,558                               |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -   |  |  | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                                    | \$ 7,104,451   | \$ (35,879)  | \$ -   | \$ 7,068,572                               |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |  |  |  |  |
| Nonspendable 9711-9719  | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Restricted 9740   | \$ 7,104,451   | \$ (35,879)  | \$ -   | \$ 7,068,572                               |
| Committed 9750-9760   | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Assigned 9780   | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Reserve for Economic Uncertainties 9789                       | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Unassigned/Unappropriated Amount 9790                         | \$ -   | \$ -   | \$ -   | \$ -                                       |

\*Net Increase (Decrease) in Fund Balance

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

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## Bellflower Unified School District

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

Enter Fund:

**Self-Insurance Fund**

Bargaining Unit:

**Combined BTA, CSEA, Management**

| Object Code   | Column 1   | Column 2   | Column 3   | Column 4                                   |
|---|--|--|--|--|
|   | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of March 13,<br>2025) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>                                     |  |  |  |  |
| Federal Revenue 8100-8299                           | \$ -   |  | \$ -   | \$ -                                       |
| Other State Revenue 8300-8599                       | \$ -   |  | \$ -   | \$ -                                       |
| Other Local Revenues 8600-8799                      | \$ 19,594,056  |  | \$ -   | \$ 19,594,056                              |
| <b>TOTAL REVENUES</b>                               | \$ 19,594,056  |  | \$ -   | \$ 19,594,056                              |
| <b>EXPENDITURES</b>                                 |  |  |  |  |
| Certificated Salaries 1000-1999                     | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Classified Salaries 2000-2999                       | \$ 217,597   | \$ 870   | \$ -   | \$ 218,467                                 |
| Employee Benefits 3000-3999                         | \$ 97,122  | \$ 363   | \$ -   | \$ 97,485                                  |
| Books and Supplies 4000-4999                        | \$ -   |  | \$ -   | \$ -                                       |
| Services and Other Operating Expenditures 5000-5999 | \$ 17,217,997  |  | \$ -   | \$ 17,217,997                              |
| Capital Outlay 6000-6999                            | \$ -   |  | \$ -   | \$ -                                       |
| Other Outgo (excluding Indirect Costs) 7100-7299    | \$ -   |  | \$ -   | \$ -                                       |
| 7400-7499   |  |  |  |  |
| Transfers of Indirect Costs 7300-7399               | \$ -   |  | \$ -   | \$ -                                       |
| <b>TOTAL EXPENDITURES</b>                           | \$ 17,532,716  | \$ 1,233   | \$ -   | \$ 17,533,949                              |
| <b>OTHER FINANCING SOURCES/USES</b>                 |  |  |  |  |
| Transfers In and Other Sources 8900-8979            | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Transfers Out and Other Uses 7600-7699              | \$ -   | \$ -   | \$ -   | \$ -                                       |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                 | \$ 2,061,340   | \$ (1,233)   | \$ -   | \$ 2,060,107                               |
| <b>BEGINNING FUND BALANCE</b> 9791                  | \$ 15,096,055  |  |  | \$ 15,096,055                              |
| Audit Adjustments/Other Restatements 9793/9795      | \$ -   |  |  | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                          | \$ 17,157,395  | \$ (1,233)   | \$ -   | \$ 17,156,162                              |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>           |  |  |  |  |
| Nonspendable 9711-9719                              | \$ -   | \$ -   | \$ -   | \$ -                                       |
| Restricted 9740                                     | \$ 17,157,395  | \$ (1,233)   | \$ -   | \$ 17,156,162                              |
| 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**

Los Angeles County Office of Education

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Bellflower Unified School District  
Combined BTA, CSEA, Management

**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                              | \$ (23,995) | Reduce supply expenditures to accommodate raise |
| 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:



## Bellflower Unified School District

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

Bargaining Unit:

Combined BTA, CSEA, Management

| Object Code   | 2024-25                               | 2025-26                                | 2026-27                                 |
|---|---------------------------------------|--|---|
|   | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| <b>REVENUES</b>   |                                       |  |   |
| LCFF Revenue 8010-8099  | \$ 142,430,075                        | \$ 143,590,807                         | \$ 146,748,044                          |
| Federal Revenue 8100-8299                                     | \$ -                                  | \$ -                                   | \$ -                                    |
| Other State Revenue 8300-8599                                 | \$ 3,454,158                          | \$ 3,717,679                           | \$ 3,724,993                            |
| Other Local Revenue 8600-8799                                 | \$ 5,004,728                          | \$ 5,004,728                           | \$ 5,004,728                            |
| <b>TOTAL REVENUES</b>   | \$ 150,888,961                        | \$ 152,313,214                         | \$ 155,477,765                          |
| <b>EXPENDITURES</b>   |                                       |  |   |
| Certificated Salaries 1000-1999                               | \$ 59,211,573                         | \$ 60,501,669                          | \$ 59,443,569                           |
| Classified Salaries 2000-2999                                 | \$ 16,479,657                         | \$ 17,082,500                          | \$ 16,639,211                           |
| Employee Benefits 3000-3999                                   | \$ 35,791,962                         | \$ 36,169,735                          | \$ 36,696,934                           |
| Books and Supplies 4000-4999                                  | \$ 2,323,225                          | \$ 2,555,548                           | \$ 2,811,103                            |
| Services and Other Operating Expenditures 5000-5999           | \$ 14,941,646                         | \$ 15,461,499                          | \$ 16,002,651                           |
| Capital Outlay 6000-6999                                      | \$ 6,232,938                          | \$ 10,544,585                          | \$ 1,497,786                            |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 750,000                            | \$ 750,000                             | \$ 750,000                              |
| Transfers of Indirect Costs 7300-7399                         | \$ (4,554,901)                        | \$ (3,746,137)                         | \$ (3,809,072)                          |
| Other Adjustments   |                                       |  | \$ -                                    |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 131,176,100                        | \$ 139,319,399                         | \$ 130,032,182                          |
| <b>OTHER FINANCING SOURCES/USES</b>                           |                                       |  |   |
| Transfers In and Other Sources 8900-8979                      | \$ -                                  | \$ -                                   | \$ -                                    |
| Transfers Out and Other Uses 7600-7699                        | \$ -                                  | \$ -                                   | \$ -                                    |
| Contributions 8980-8999                                       | \$ (37,538,492)                       | \$ (39,038,492)                        | \$ (40,038,492)                         |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ (17,825,631)                       | \$ (26,044,677)                        | \$ (14,592,909)                         |
| <b>BEGINNING FUND BALANCE</b>                                 |                                       |  |   |
| 9791  | \$ 96,075,007                         | \$ 78,249,376                          | \$ 52,204,699                           |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -                                  |  |   |
| <b>ENDING FUND BALANCE</b>                                    | \$ 78,249,376                         | \$ 52,204,699                          | \$ 37,611,790                           |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |                                       |  |   |
| Nonspendable 9711-9719  | \$ 3,009,995                          | \$ 3,009,995                           | \$ 3,009,995                            |
| Restricted 9740   |                                       |  |   |
| Committed 9750-9760   | \$ 59,000,000                         | \$ 35,000,000                          | \$ 25,000,000                           |
| Assigned 9780   | \$ -                                  | \$ -                                   | \$ -                                    |
| Reserve for Economic Uncertainties 9789                       | \$ 7,060,629                          | \$ 6,652,640                           | \$ 6,437,428                            |
| Unassigned/Unappropriated Amount 9790                         | \$ 9,178,752                          | \$ 7,542,064                           | \$ 3,164,367                            |

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## Bellflower Unified School District

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

Bargaining Unit:

Combined BTA, CSEA, Management

| Object Code   | 2024-25                               | 2025-26                                | 2026-27                                 |
|---|---------------------------------------|--|---|
|   | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| <b>REVENUES</b>   |                                       |  |   |
| LCFF Revenue 8010-8099  | \$ 613,893                            | \$ 613,893                             | \$ 613,893                              |
| Federal Revenue 8100-8299                                     | \$ 18,474,946                         | \$ 7,978,631                           | \$ 7,978,631                            |
| Other State Revenue 8300-8599                                 | \$ 32,995,587                         | \$ 31,603,929                          | \$ 31,603,929                           |
| Other Local Revenue 8600-8799                                 | \$ 579,157                            | \$ 579,157                             | \$ 579,157                              |
| <b>TOTAL REVENUES</b>   | \$ 52,663,583                         | \$ 40,775,610                          | \$ 40,775,610                           |
| <b>EXPENDITURES</b>   |                                       |  |   |
| Certificated Salaries 1000-1999                               | \$ 22,653,891                         | \$ 20,814,335                          | \$ 21,126,550                           |
| Classified Salaries 2000-2999                                 | \$ 10,839,575                         | \$ 9,635,659                           | \$ 9,780,194                            |
| Employee Benefits 3000-3999                                   | \$ 23,184,124                         | \$ 19,967,117                          | \$ 20,480,065                           |
| Books and Supplies 4000-4999                                  | \$ 10,383,716                         | \$ 5,416,461                           | \$ 5,576,537                            |
| Services and Other Operating Expenditures 5000-5999           | \$ 31,048,069                         | \$ 25,307,869                          | \$ 26,228,644                           |
| Capital Outlay 6000-6999                                      | \$ 4,007,314                          | \$ 555,540                             | \$ 555,540                              |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 57,220                             | \$ 57,220                              | \$ 57,220                               |
| Transfers of Indirect Costs 7300-7399                         | \$ 4,107,527                          | \$ 3,341,244                           | \$ 3,404,179                            |
| Other Adjustments   |                                       | \$ -                                   | \$ -                                    |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 106,281,436                        | \$ 85,095,445                          | \$ 87,208,929                           |
| <b>OTHER FINANCING SOURCES/USES</b>                           |                                       |  |   |
| Transfers In and Other Sources 8900-8979                      | \$ -                                  | \$ -                                   | \$ -                                    |
| Transfers Out and Other Uses 7600-7699                        | \$ -                                  | \$ -                                   | \$ -                                    |
| Contributions 8980-8999                                       | \$ 37,538,492                         | \$ 38,695,611                          | \$ 39,695,611                           |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ (16,079,361)                       | \$ (5,624,224)                         | \$ (6,737,708)                          |
| <b>BEGINNING FUND BALANCE</b> 9791                            | \$ 42,624,042                         | \$ 26,544,681                          | \$ 20,920,457                           |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -                                  |  |   |
| <b>ENDING FUND BALANCE</b>                                    | \$ 26,544,681                         | \$ 20,920,457                          | \$ 14,182,749                           |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |                                       |  |   |
| Nonspendable 9711-9719  | \$ -                                  | \$ -                                   | \$ -                                    |
| Restricted 9740   | \$ 26,544,681                         | \$ 20,920,457                          | \$ 14,182,749                           |
| Committed 9750-9760   |                                       |  |   |
| Assigned 9780   |                                       |  |   |
| Reserve for Economic Uncertainties 9789                       | \$ -                                  | \$ -                                   | \$ -                                    |
| Unassigned/Unappropriated Amount 9790                         | \$ -                                  | \$ -                                   | \$ -                                    |

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Los Angeles County Office of Education

Business Advisory Services

Revised 07/23/2024



## Bellflower Unified School District

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

Bargaining Unit:

Combined BTA, CSEA, Management

| Object Code   | 2024-25                               | 2025-26                                | 2026-27                                 |
|---|---------------------------------------|--|---|
|   | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| <b>REVENUES</b>                                     |                                       |  |   |
| LCFF Revenue 8010-8099                              | \$ 143,043,968                        | \$ 144,204,700                         | \$ 147,361,937                          |
| Federal Revenue 8100-8299                           | \$ 18,474,946                         | \$ 7,978,631                           | \$ 7,978,631                            |
| Other State Revenue 8300-8599                       | \$ 36,449,745                         | \$ 35,321,608                          | \$ 35,328,922                           |
| Other Local Revenue 8600-8799                       | \$ 5,583,885                          | \$ 5,583,885                           | \$ 5,583,885                            |
| <b>TOTAL REVENUES</b>                               | \$ 203,552,544                        | \$ 193,088,824                         | \$ 196,253,375                          |
| <b>EXPENDITURES</b>                                 |                                       |  |   |
| Certificated Salaries 1000-1999                     | \$ 81,865,464                         | \$ 81,316,004                          | \$ 80,570,119                           |
| Classified Salaries 2000-2999                       | \$ 27,319,232                         | \$ 26,718,159                          | \$ 26,419,405                           |
| Employee Benefits 3000-3999                         | \$ 58,976,086                         | \$ 56,136,852                          | \$ 57,176,999                           |
| Books and Supplies 4000-4999                        | \$ 12,706,941                         | \$ 7,972,009                           | \$ 8,387,640                            |
| Services and Other Operating Expenditures 5000-5999 | \$ 45,989,715                         | \$ 40,769,368                          | \$ 42,231,295                           |
| Capital Outlay 6000-6999                            | \$ 10,240,252                         | \$ 11,100,125                          | \$ 2,053,326                            |
| Other Outgo (excuding Indirect Costs) 7100-7299     | \$ 807,220                            | \$ 807,220                             | \$ 807,220                              |
| 7400-7499   |                                       |  |   |
| Transfers of Indirect Costs 7300-7399               | \$ (447,374)                          | \$ (404,893)                           | \$ (404,893)                            |
| Other Adjustments                                   |                                       | \$ -                                   | \$ -                                    |
| <b>TOTAL EXPENDITURES</b>                           | \$ 237,457,536                        | \$ 224,414,844                         | \$ 217,241,111                          |
| <b>OTHER FINANCING SOURCES/USES</b>                 |                                       |  |   |
| Transfers In and Other Sources 8900-8979            | \$ -                                  | \$ -                                   | \$ -                                    |
| Transfers Out and Other Uses 7600-7699              | \$ -                                  | \$ -                                   | \$ -                                    |
| Contributions 8980-8999                             | \$ -                                  | \$ (342,881)                           | \$ (342,881)                            |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                 | \$ (33,904,992)                       | \$ (31,668,901)                        | \$ (21,330,617)                         |
| <b>BEGINNING FUND BALANCE</b>                       |                                       |  |   |
| 9791  | \$ 138,699,049                        | \$ 104,794,057                         | \$ 73,125,156                           |
| Audit Adjustments/Other Restatements 9793/9795      | \$ -                                  |  |   |
| <b>ENDING FUND BALANCE</b>                          | \$ 104,794,057                        | \$ 73,125,156                          | \$ 51,794,539                           |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>           |                                       |  |   |
| Nonspendable 9711-9719                              | \$ 3,009,995                          | \$ 3,009,995                           | \$ 3,009,995                            |
| Restricted 9740                                     | \$ 26,544,681                         | \$ 20,920,457                          | \$ 14,182,749                           |
| Committed 9750-9760                                 | \$ 59,000,000                         | \$ 35,000,000                          | \$ 25,000,000                           |
| Assigned 9780                                       | \$ -                                  | \$ -                                   | \$ -                                    |
| Reserve for Economic Uncertainties 9789             | \$ 7,060,629                          | \$ 6,652,640                           | \$ 6,437,428                            |
| Unassigned/Unappropriated Amount 9790               | \$ 9,178,752                          | \$ 7,542,064                           | \$ 3,164,367                            |

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Bellflower Unified School District  
Combined BTA, CSEA, Management

**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<br>(Including Cost of Proposed Agreement)   | \$ 237,457,536 | \$ 224,414,844 | \$ 217,241,111 |
| b. | Less: Special Education Pass-Through Funds  | \$ -           | \$ -           | \$ -           |
| c. | Net Expenditures, Transfers Out, and Uses   | \$ 237,457,536 | \$ 224,414,844 | \$ 217,241,111 |
| d. | State Standard Minimum Reserve Percentage for<br>this District <b>Enter percentage</b> →  | 3.00%          | 3.00%          | 3.00%          |
| e. | State Standard Minimum Reserve Amount for this<br>District (For districts with less than 1,001 ADA,<br>this is the greater of Line a, times Line b, or<br>\$50,000) | \$ 7,123,726   | \$ 6,732,445   | \$ 6,517,233   |

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

|    |   |               |               |              |
|----|---|---------------|---------------|--------------|
| a. | General Fund Budgeted Unrestricted<br>Designated for Economic Uncertainties (9789)      | \$ 7,060,629  | \$ 6,652,640  | \$ 6,437,428 |
| b. | General Fund Budgeted Unrestricted<br>Unassigned/Unappropriated Amount (9790)           | \$ 9,178,752  | \$ 7,542,064  | \$ 3,164,367 |
| c. | Special Reserve Fund (Fund 17) Budgeted<br>Designated for Economic Uncertainties (9789) | \$ -          | \$ -          | \$ -         |
| d. | Special Reserve Fund (Fund 17) Budgeted<br>Unassigned/Unappropriated Amount (9790)      | \$ -          | \$ -          | \$ -         |
| e. | Total Available Reserves  | \$ 16,239,381 | \$ 14,194,704 | \$ 9,601,795 |
| f. | Reserve for Economic Uncertainties Percentage   | 6.84%         | 6.33%         | 4.42%        |

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

2024-25

Yes

☒

No

☐

2025-26

Yes

☒

No

☐

2026-27

Yes

☒

No

☐

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



Bellflower Unified School District  
Combined BTA, CSEA, Management

**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              | \$ 2,164,322   |
| General Fund balance Increase/(Decrease), Page 4c, Column 2                  | \$ (2,103,215) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2          | \$ -           |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2        | \$ (23,995)    |
| Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2                | \$ (35,879)    |
| Other Fund balance Increase/(Decrease), Page 4g, Column 2                    | \$ (1,233)     |
| Other Fund balance Increase/(Decrease), Page 4h, Column 2                    | \$ -           |
| Total all fund balances Increase/(Decrease) as a result of the settlement(s) | \$ (2,164,322) |

Variance \$ -

**Variance Explanation:**

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

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

| <u>General Fund Combined</u>                             | <u>Surplus/<br/>(Deficit)</u> | <u>(Deficit) %</u> | <u>Deficit primarily due to:</u>          |
|--|-------------------------------|--------------------|---|
| Current FY Surplus/(Deficit) before settlement(s)?       | \$(31,801,777)                | (13.5%)            | Spending down one time monies and 1.07%   |
| Current FY Surplus/(Deficit) after settlement(s)?        | \$(33,904,992)                | (14.3%)            | Spending down one time monies and 1.07%   |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | \$(31,668,901)                | (14.1%)            | Spending down one time monies, capital ir |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | \$(21,330,617)                | (9.8%)             | Spending down one time monies, capital ir |

**Deficit Reduction Plan (as necessary):**

The District is reveiwing expenditure areas for improvements and monitoring our deficit spending.

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

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

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

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

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

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Bellflower 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, 2024 to June 30, 2025.

### 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)

|    |             |
|----|-------------|
| \$ | -           |
| \$ | 2,140,327   |
| \$ | (2,140,327) |

#### Subsequent Years

##### Budget Adjustment Categories:

Revenues/Other Financing Sources

Expenditures/Other Financing Uses

Ending Balance(s) Increase/(Decrease)

##### Budget Adjustment Increase/(Decrease)

|    |   |
|----|---|
| \$ | - |
| \$ | - |
| \$ | - |

### Budget Revisions


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

### Assumptions

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


### Certifications

☒ I hereby certify ☐ I am unable to certify

  
\_\_\_\_\_  
District Superintendent  
(Signature)

4/23/25  
\_\_\_\_\_  
Date

☒ I hereby certify ☐ I am unable to certify

  
\_\_\_\_\_  
Chief Business Official  
(Signature)

4/22/2025  
\_\_\_\_\_  
Date

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