



School Board's Goals

- ◆ Engaging and Responsive Climate and Culture
- ◆ College and Career Ready Graduates
- ◆ Exemplary Staff
- ◆ Parent and Community Engagement
- ◆ Access to Rigorous Instruction and Support
- ◆ Operational Excellence

AB1200 Public Disclosure Collective Bargaining Agreement for 2017-2018

(Teachers Association of Norwalk-La Mirada)

September 25, 2017

Dr. Hasmik Danielian, Superintendent
Estuardo Santillan, Asst. Supt. of Business Services
Manuel Cardoso, Director of Fiscal Services

Public Disclosure of Collective Bargaining Agreements

NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT

TABLE OF CONTENTS

	Page
Public Disclosure of Proposed Collective Bargaining Agreement.....	1
Cost Schedule of Proposed Collective Bargaining Agreement.....	2
Teachers Association of Norwalk-La Mirada (TANLA).....	3-5
SECTION:	
G. Impact of Proposed Agreement on Current Year Operating Budget..	6-11
H. Impact of Proposed Agreement on Subsequent Years.....	12-14
I. Impact of Proposed Agreement on Unrestricted Reserves.....	15-16
J. Comparison of Proposed Change in Total Compensation to Change In LCFF Funding for the Negotiated Period.....	17
K. Certification No. 1	18
Multi-year Financial Projections Assumptions.....	19-21
L. Certification No. 2	22
Tentative Agreements.....	23

NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT
12820 PIONEER BLVD
NORWALK, CA 90650

AB 1200 AND COLLECTIVE BARGAINING AGREEMENTS
PUBLIC DISCLOSURE

The attached information has been prepared to comply with the AB 1200 and collective bargaining agreement public disclosure requirements of Government Code Section 3547.5. The forms are designed to present multi-year costs and budget implications of negotiations once completed.

The forms and copies of the proposed bargaining agreements must be submitted to the Los Angeles County Office of Education for review at least ten (10) workdays prior to the date the Governing Board will take action on the proposed bargaining agreements. The forms must also be available to the public prior to the date of Governing Board action on the proposed agreements.

After the Governing Board has taken action on the proposed agreement, the forms must be resubmitted with the Board President's signature to meet the Salary Settlement Notification requirements of SB 1677 (Chapter/Statutes of 1988).

The District has reached a tentative agreement with the Teachers Association of Norwalk-La Mirada (TANLA) Bargaining Unit. The cost element of the tentative agreement is listed below:

- The District will provide an on-going salary increase of 1.56% for TANLA approved salary schedules, effective July 1, 2017.

HD:bn

Copy Available in Business and
Superintendent's Office for Review.

**Cost Schedule of
Proposed Collective Bargaining Agreement
(All Funds of the District)**

Teachers Association of Norwalk-La Mirada (TANLA)	
Estimated Cost Component(s)	
Description	Amount
<u>Salary:</u> District will provide an on-going salary increase of 1.56% for TANLA approved salary schedules, effective July 1, 2017.	\$ 1,690,343
Subtotal:	\$ 1,690,343

Cost Schedule Grand Total:

\$ 1,690,343

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:	Norwalk-La Mirada Unified School District
Name of Bargaining Unit:	Teachers Association of Norwalk-La Mirada (TANLA)
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: **July 1, 2017** and ending: **June 30, 2018**
 (date) (date)

The Governing Board will act upon this agreement on: **September 25, 2017**
 (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		Fiscal Impact of Proposed Agreement			
		(Complete Years 2 and 3 for multiyear and overlapping agreements only)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
All Funds - Combined			2017-18	2018-19	2019-20
1.	Salary Schedule Including Step and Column	\$ 88,939,732	\$ 1,430,475		
			1.61%	0.00%	0.00%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 2,570,886			
			0.00%	0.00%	0.00%
	Description of Other Compensation				
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 17,180,369	\$ 259,868		
			1.51%	0.00%	0.00%
4.	Health/Welfare Plans	\$ 12,282,288			
			0.00%	0.00%	0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 120,973,275	\$ 1,690,343	\$ -	\$ -
			1.40%	0.00%	0.00%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	987.36			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 122,522	\$ 1,712	\$ -	\$ -
			1.40%	0.00%	0.00%

Norwalk-La Mirada Unified School District
Teachers Association of Norwalk-La Mirada (TANLA)

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"?

1.56% for TANLA approved salary schedules, retro-active to July 1, 2017.

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.)

None

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

Yes ☒

No ☐

If yes, please describe the cap amount.

The District contributes an amount per-active eligible employee of \$10,350; and the District also contributes an annual on-going contribution of \$1,000,000.

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

None

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.)

None

Norwalk-La Mirada Unified School District
Teachers Association of Norwalk-La Mirada (TANLA)

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

The master agreement allows for three (3) reopeners, in addition to health benefits, salary and calendar.

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

No changes

F. Source of Funding for Proposed Agreement:

1. Current Year

General Fund (Unrestricted Restricted), Adult Education Fund, and Child Development Fund

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

The on-going salary schedule increase will be funded by the Unrestricted and Restricted General Fund (increases in LCFF funding), Adult Education Fund, and Child Development Fund

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.)

Not applicable

Norwalk-La Mirada Unified School District

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

Bargaining Unit: Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 08/21/17 Adopted w/ 45-Day	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	\$ 173,573,632		\$ -	\$ 173,573,632
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 5,860,321		\$ -	\$ 5,860,321
Other Local Revenue 8600-8799	\$ 1,066,849		\$ -	\$ 1,066,849
TOTAL REVENUES	\$ 180,500,802		\$ -	\$ 180,500,802
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 79,491,016	\$ 1,081,238		\$ 80,572,254
Classified Salaries 2000-2999	\$ 26,213,987			\$ 26,213,987
Employee Benefits 3000-3999	\$ 36,637,958	\$ 196,423		\$ 36,834,381
Books and Supplies 4000-4999	\$ 5,859,946		\$ -	\$ 5,859,946
Services and Other Operating Expenditures 5000-5999	\$ 10,230,689		\$ -	\$ 10,230,689
Capital Outlay 6000-6999	\$ 16,801		\$ -	\$ 16,801
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 284,087		\$ -	\$ 284,087
Transfers of Indirect Costs 7300-7399	\$ (1,783,677)		\$ -	\$ (1,783,677)
TOTAL EXPENDITURES	\$ 156,950,807	\$ 1,277,661	\$ -	\$ 158,228,468
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 823,056	\$ -	\$ -	\$ 823,056
Transfers Out and Other Uses 7600-7699	\$ 1,148,203	\$ -	\$ -	\$ 1,148,203
Contributions 8980-8999	\$ (26,491,320)	\$ -	\$ (325,000)	\$ (26,816,320)
OPERATING SURPLUS (DEFICIT)*	\$ (3,266,472)	\$ (1,277,661)	\$ (325,000)	\$ (4,869,133)
BEGINNING FUND BALANCE				
9791	\$ 36,604,894			\$ 36,604,894
Audit Adjustments/Other Restatements 9793/9795				\$ -
ENDING FUND BALANCE	\$ 33,338,422	\$ (1,277,661)	\$ (325,000)	\$ 31,735,761
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 395,000	\$ -	\$ -	\$ 395,000
Restricted 9740				
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 341,716	\$ -	\$ -	\$ 341,716
Reserve for Economic Uncertainties 9789	\$ 6,523,627	\$ -	\$ 30,583	\$ 6,554,210
Unassigned/Unappropriated Amount 9790	\$ 26,078,079	\$ (1,277,661)	\$ (355,583)	\$ 24,444,835

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District

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

Bargaining Unit: Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 08/21/17 Adopted w/ 45-Day	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	\$ 11,970,054		\$ -	\$ 11,970,054
Other State Revenue 8300-8599	\$ 16,358,146		\$ -	\$ 16,358,146
Other Local Revenue 8600-8799	\$ 511,792		\$ -	\$ 511,792
TOTAL REVENUES	\$ 28,839,992		\$ -	\$ 28,839,992
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 19,029,169	\$ 272,834	\$ -	\$ 19,302,003
Classified Salaries 2000-2999	\$ 12,163,003	\$ -	\$ -	\$ 12,163,003
Employee Benefits 3000-3999	\$ 10,494,658	\$ 49,564	\$ -	\$ 10,544,222
Books and Supplies 4000-4999	\$ 3,934,887		\$ -	\$ 3,934,887
Services and Other Operating Expenditures 5000-5999	\$ 6,927,981		\$ -	\$ 6,927,981
Capital Outlay 6000-6999	\$ 4,048,497		\$ (580,612)	\$ 3,467,885
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,105,140		\$ -	\$ 1,105,140
Transfers of Indirect Costs 7300-7399	\$ 1,151,878		\$ -	\$ 1,151,878
TOTAL EXPENDITURES	\$ 58,855,213	\$ 322,398	\$ (580,612)	\$ 58,596,999
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 500,000	\$ -	\$ -	\$ 500,000
Contributions 8980-8999	\$ 26,491,320	\$ -	\$ 325,000	\$ 26,816,320
OPERATING SURPLUS (DEFICIT)*	\$ (4,023,901)	\$ (322,398)	\$ 905,612	\$ (3,440,687)
BEGINNING FUND BALANCE 9791	\$ 4,068,573			\$ 4,068,573
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 44,672	\$ (322,398)	\$ 905,612	\$ 627,886
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -		\$ -
Restricted 9740	\$ 44,672	\$ (322,398)	\$ 905,612	\$ 627,886
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 08/21/17 Adopted w/ 45-Day	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	\$ 173,573,632		\$ -	\$ 173,573,632
Federal Revenue 8100-8299	\$ 11,970,054		\$ -	\$ 11,970,054
Other State Revenue 8300-8599	\$ 22,218,467		\$ -	\$ 22,218,467
Other Local Revenue 8600-8799	\$ 1,578,641		\$ -	\$ 1,578,641
TOTAL REVENUES	\$ 209,340,794		\$ -	\$ 209,340,794
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 98,520,185	\$ 1,354,072	\$ -	\$ 99,874,257
Classified Salaries 2000-2999	\$ 38,376,990	\$ -	\$ -	\$ 38,376,990
Employee Benefits 3000-3999	\$ 47,132,616	\$ 245,987	\$ -	\$ 47,378,603
Books and Supplies 4000-4999	\$ 9,794,833		\$ -	\$ 9,794,833
Services and Other Operating Expenditures 5000-5999	\$ 17,158,670		\$ -	\$ 17,158,670
Capital Outlay 6000-6999	\$ 4,065,298		\$ (580,612)	\$ 3,484,686
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,389,227		\$ -	\$ 1,389,227
Transfers of Indirect Costs 7300-7399	\$ (631,799)		\$ -	\$ (631,799)
TOTAL EXPENDITURES	\$ 215,806,020	\$ 1,600,059	\$ (580,612)	\$ 216,825,467
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 823,056	\$ -	\$ -	\$ 823,056
Transfers Out and Other Uses 7600-7699	\$ 1,648,203	\$ -	\$ -	\$ 1,648,203
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (7,290,373)	\$ (1,600,059)	\$ 580,612	\$ (8,309,820)
BEGINNING FUND BALANCE 9791	\$ 40,673,467			\$ 40,673,467
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 33,383,094	\$ (1,600,059)	\$ 580,612	\$ 32,363,647
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 395,000	\$ -	\$ -	\$ 395,000
Restricted 9740	\$ 44,672	\$ (322,398)	\$ 905,612	\$ 627,886
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 341,716	\$ -	\$ -	\$ 341,716
Reserve for Economic Uncertainties 9789	\$ 6,523,627	\$ -	\$ 30,583	\$ 6,554,210
Unassigned/Unappropriated Amount 9790	\$ 26,078,079	\$ (1,277,661)	\$ (355,583)	\$ 24,444,835

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**Fund 11 - Adult Education Fund**

Bargaining Unit:

Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 08/21/17 Adopted w/ 45-Day	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	\$ 486,640		\$ -	\$ 486,640
Other State Revenue 8300-8599	\$ 3,963,097		\$ -	\$ 3,963,097
Other Local Revenue 8600-8799	\$ 522,312		\$ -	\$ 522,312
TOTAL REVENUES	\$ 4,972,049		\$ -	\$ 4,972,049
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 1,801,318	\$ 21,051	\$ -	\$ 1,822,369
Classified Salaries 2000-2999	\$ 751,959	\$ -	\$ -	\$ 751,959
Employee Benefits 3000-3999	\$ 759,691	\$ 3,825	\$ -	\$ 763,516
Books and Supplies 4000-4999	\$ 140,850		\$ -	\$ 140,850
Services and Other Operating Expenditures 5000-5999	\$ 737,663		\$ -	\$ 737,663
Capital Outlay 6000-6999	\$ 583,293		\$ -	\$ 583,293
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 4,774,774	\$ 24,876	\$ -	\$ 4,799,650
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 197,275	\$ (24,876)	\$ -	\$ 172,399
BEGINNING FUND BALANCE 9791	\$ 1,781,217			\$ 1,781,217
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,978,492	\$ (24,876)	\$ -	\$ 1,953,616
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 1,978,492	\$ (24,876)	\$ -	\$ 1,953,616
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

Los Angeles County Office of Education

Business Advisor Services

Revised 7/11/17

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 08/21/17 Adopted w/ 45-Day	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	\$ 9,009,480		\$ -	\$ 9,009,480
Other State Revenue 8300-8599	\$ 1,610,237		\$ -	\$ 1,610,237
Other Local Revenue 8600-8799	\$ 733,100		\$ -	\$ 733,100
TOTAL REVENUES	\$ 11,352,817		\$ -	\$ 11,352,817
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 4,137,216	\$ 55,352	\$ -	\$ 4,192,568
Classified Salaries 2000-2999	\$ 3,183,113	\$ -	\$ -	\$ 3,183,113
Employee Benefits 3000-3999	\$ 3,202,157	\$ 10,056	\$ -	\$ 3,212,213
Books and Supplies 4000-4999	\$ 201,042		\$ -	\$ 201,042
Services and Other Operating Expenditures 5000-5999	\$ 542,067		\$ -	\$ 542,067
Capital Outlay 6000-6999	\$ 1,500		\$ -	\$ 1,500
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 21,000		\$ -	\$ 21,000
Transfers of Indirect Costs 7300-7399	\$ 83,137		\$ -	\$ 83,137
TOTAL EXPENDITURES	\$ 11,371,232	\$ 65,408	\$ -	\$ 11,436,640
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (18,415)	\$ (65,408)	\$ -	\$ (83,823)
BEGINNING FUND BALANCE 9791	\$ 159,501			\$ 159,501
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 141,086	\$ (65,408)	\$ -	\$ 75,678
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 24,925	\$ -	\$ -	\$ 24,925
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 116,161	\$ (65,408)	\$ -	\$ 50,753
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

Los Angeles County Office of Education

Business Advisor Services

Revised 7/11/17

Norwalk-La Mirada Unified School District
Teachers Association of Norwalk-La Mirada (TANLA)

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	\$ (325,000)	Additional contribution to cover restricted program settlement costs

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (580,612)	See comments below
Other Financing Sources/Uses	\$ 325,000	Additional contribution to cover restricted program settlement costs

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:

2017-18 budgeted expenditures included carryover from 2016-17 as of estimated actuals; however, the final 2016-17 actual expenditures for work completed was higher than anticipated, resulting in a negative ending balance for Resource 6230.

Norwalk-La Mirada Unified School District

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

Bargaining Unit: Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	2017-18	2018-19	2019-20
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 173,573,632	\$ 177,071,709	\$ 178,730,117
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 5,860,321	\$ 3,226,695	\$ 3,179,445
Other Local Revenue 8600-8799	\$ 1,066,849	\$ 1,013,179	\$ 977,582
TOTAL REVENUES	\$ 180,500,802	\$ 181,311,583	\$ 182,887,144
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 80,572,254	\$ 81,320,383	\$ 82,087,476
Classified Salaries 2000-2999	\$ 26,213,987	\$ 26,334,891	\$ 26,458,213
Employee Benefits 3000-3999	\$ 36,834,381	\$ 39,665,465	\$ 42,532,447
Books and Supplies 4000-4999	\$ 5,859,946	\$ 5,859,946	\$ 5,859,946
Services and Other Operating Expenditures 5000-5999	\$ 10,230,689	\$ 10,806,132	\$ 10,576,161
Capital Outlay 6000-6999	\$ 16,801	\$ 16,801	\$ 16,801
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 284,087	\$ 284,087	\$ 284,087
Transfers of Indirect Costs 7300-7399	\$ (1,783,677)	\$ (1,704,877)	\$ (1,704,877)
Other Adjustments		\$ 1,256,640	\$ 1,497,365
TOTAL EXPENDITURES	\$ 158,228,468	\$ 163,839,468	\$ 167,607,619
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 823,056	\$ 823,056	\$ 823,056
Transfers Out and Other Uses 7600-7699	\$ 1,148,203	\$ 1,148,203	\$ 1,148,203
Contributions 8980-8999	\$ (26,816,320)	\$ (27,516,320)	\$ (28,216,320)
OPERATING SURPLUS (DEFICIT)*	\$ (4,869,133)	\$ (10,369,352)	\$ (13,261,942)
BEGINNING FUND BALANCE 9791	\$ 36,604,894	\$ 31,735,761	\$ 21,366,409
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 31,735,761	\$ 21,366,409	\$ 8,104,467
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 395,000	\$ 395,000	\$ 395,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 341,716	\$ 341,716	\$ 341,716
Reserve for Economic Uncertainties 9789	\$ 6,554,210	\$ 6,645,997	\$ 6,779,048
Unassigned/Unappropriated Amount 9790	\$ 24,444,835	\$ 13,983,696	\$ 588,703

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District

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

Bargaining Unit: Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	2017-18	2018-19	2019-20
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 11,970,054	\$ 11,970,054	\$ 11,970,054
Other State Revenue 8300-8599	\$ 16,358,146	\$ 16,358,146	\$ 16,358,146
Other Local Revenue 8600-8799	\$ 511,792	\$ 511,792	\$ 511,792
TOTAL REVENUES	\$ 28,839,992	\$ 28,839,992	\$ 28,839,992
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 19,302,003	\$ 18,890,740	\$ 18,890,740
Classified Salaries 2000-2999	\$ 12,163,003	\$ 12,056,927	\$ 12,056,927
Employee Benefits 3000-3999	\$ 10,544,222	\$ 10,613,305	\$ 10,805,171
Books and Supplies 4000-4999	\$ 3,934,887	\$ 3,876,920	\$ 3,801,920
Services and Other Operating Expenditures 5000-5999	\$ 6,927,981	\$ 6,197,981	\$ 6,047,981
Capital Outlay 6000-6999	\$ 3,467,885	\$ 1,531,485	\$ 1,531,485
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,105,140	\$ 1,105,140	\$ 1,105,140
Transfers of Indirect Costs 7300-7399	\$ 1,151,878	\$ 1,073,078	\$ 1,073,078
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 58,596,999	\$ 55,345,576	\$ 55,312,442
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 500,000	\$ 1,200,000	\$ 1,900,000
Contributions 8980-8999	\$ 26,816,320	\$ 27,516,320	\$ 28,216,320
OPERATING SURPLUS (DEFICIT)*	\$ (3,440,687)	\$ (189,264)	\$ (156,130)
BEGINNING FUND BALANCE 9791	\$ 4,068,573	\$ 627,886	\$ 438,622
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 627,886	\$ 438,622	\$ 282,492
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 627,886	\$ 438,622	\$ 282,492
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

Norwalk-La Mirada Unified School District

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

Bargaining Unit: Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	2017-18	2018-19	2019-20
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 173,573,632	\$ 177,071,709	\$ 178,730,117
Federal Revenue 8100-8299	\$ 11,970,054	\$ 11,970,054	\$ 11,970,054
Other State Revenue 8300-8599	\$ 22,218,467	\$ 19,584,841	\$ 19,537,591
Other Local Revenue 8600-8799	\$ 1,578,641	\$ 1,524,971	\$ 1,489,374
TOTAL REVENUES	\$ 209,340,794	\$ 210,151,575	\$ 211,727,136
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 99,874,257	\$ 100,211,123	\$ 100,978,216
Classified Salaries 2000-2999	\$ 38,376,990	\$ 38,391,818	\$ 38,515,140
Employee Benefits 3000-3999	\$ 47,378,603	\$ 50,278,770	\$ 53,337,618
Books and Supplies 4000-4999	\$ 9,794,833	\$ 9,736,866	\$ 9,661,866
Services and Other Operating Expenditures 5000-5999	\$ 17,158,670	\$ 17,004,113	\$ 16,624,142
Capital Outlay 6000-6999	\$ 3,484,686	\$ 1,548,286	\$ 1,548,286
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 1,389,227	\$ 1,389,227	\$ 1,389,227
Transfers of Indirect Costs 7300-7399	\$ (631,799)	\$ (631,799)	\$ (631,799)
Other Adjustments		\$ 1,256,640	\$ 1,497,365
TOTAL EXPENDITURES	\$ 216,825,467	\$ 219,185,044	\$ 222,920,061
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 823,056	\$ 823,056	\$ 823,056
Transfers Out and Other Uses 7600-7699	\$ 1,648,203	\$ 2,348,203	\$ 3,048,203
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (8,309,820)	\$ (10,558,616)	\$ (13,418,072)
BEGINNING FUND BALANCE 9791	\$ 40,673,467	\$ 32,363,647	\$ 21,805,031
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 32,363,647	\$ 21,805,031	\$ 8,386,959
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 395,000	\$ 395,000	\$ 395,000
Restricted 9740	\$ 627,886	\$ 438,622	\$ 282,492
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 341,716	\$ 341,716	\$ 341,716
Reserve for Economic Uncertainties 9789	\$ 6,554,210	\$ 6,645,997	\$ 6,779,048
Unassigned/Unappropriated Amount 9790	\$ 24,444,835	\$ 13,983,696	\$ 588,703

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District
Teachers Association of Norwalk-La Mirada (TANLA)

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2017-18	2018-19	2019-20
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 218,473,670	\$ 221,533,247	\$ 225,968,264
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 218,473,670	\$ 221,533,247	\$ 225,968,264
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)	\$ 6,554,210	\$ 6,645,997	\$ 6,779,048

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 6,554,210	\$ 6,645,997	\$ 6,779,048
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 24,444,835	\$ 13,983,696	\$ 588,703
c.	Special Reserve Fund (Fund 17) Budgeted Designated for Economic Uncertainties (9789)	\$ -	\$ -	\$ -
d.	Special Reserve Fund (Fund 17) Budgeted Unassigned/Unappropriated Amount (9790)	\$ -	\$ -	\$ -
e.	Total Available Reserves	\$ 30,999,045	\$ 20,629,693	\$ 7,367,751
f.	Reserve for Economic Uncertainties Percentage	14.19%	9.31%	3.26%

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

2017-18

Yes

☒

No

☐

2018-19

Yes

☒

No

☐

2019-20

Yes

☒

No

☐

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

Norwalk-La Mirada Unified School District
Teachers Association of Norwalk-La Mirada (TANLA)

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	\$ 1,690,343
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (1,600,059)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (24,876)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (65,408)
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)	\$ (1,690,343)

Variance \$ -

Variance Explanation:

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

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

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ (7,290,373)	(3.4%)	Enrollment decline, STRS/PERS increases
Current FY Surplus/(Deficit) after settlement(s)?	\$ (8,309,820)	(3.8%)	Enrollment decline, STRS/PERS increases
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(10,558,616)	(4.8%)	Enrollment decline, STRS/PERS increases
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(13,418,072)	(5.9%)	Enrollment decline, STRS/PERS increases

Deficit Reduction Plan (as necessary):

The District realizes the inclusion of LCFF funds in subsequent years, and failure by the State to fund the LCFF at estimated levels could severely affect the District's solvency in future years, in addition, staff has been working on a budget contingency plan to present to the Board of Education in December to mitigate 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 9a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ 1,256,640	LCAP proportionality requirement and initial contingency plans
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ 1,497,365	LCAP proportionality requirement
2nd Subsequent FY Restricted, Page 5b	\$ -	

Los Angeles County Office of Education

Business Advisor Services

Revised 7/11/17

Teachers Association of Norwalk-La Mirada (TANLA)

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	2017-18	2018-19	2019-20
a. LCFF Funding per ADA	9,557.00	9,833.00	10,208.00	10,485.00
b. Amount Change from Prior Year Funding per ADA		276.00	375.00	277.00
c. Percentage Change from Prior Year Funding per ADA		2.89%	3.81%	2.71%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		1,690,343.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		1.40%	0.00%	0.00%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)		Within	-	-

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 Norwalk-La Mirada 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, 2017 to June 30, 2018.

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)

\$	-
\$	1,109,731
\$	(1,109,731)

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)

Date

☐ I hereby certify ☐ I am unable to certify

Chief Business Official
(Signature)

Date

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

Norwalk-La Mirada Unified School District
Teachers Association of Norwalk-La Mirada (TANLA)

Assumptions and Explanations (enter or attach documentation)

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

Multi-year projection assumptions are attached (Pages #19-20)

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

As discussed in the 2017-18 Adopted Budget, the District's assumptions for subsequent years include increases in LCFF funding and the use of one-time reserves to cover the cost of the negotiated agreement. Failure by the State to fund the LCFF or further restrict control could severely affect the District's solvency in future years. Staff has communicated with the Board of Education and stakeholders about the need for a budget contingency plan to offset the forecasts of low growth in the future, declining enrollment, negotiated settlement agreements, and increases to pension contributions to mitigate deficit spending and maintain fiscal solvency.

Norwalk - La Mirada USD
Multi-year Financial Projections
(Unrestricted Changes)

Assumptions for 2018-19

The **2018-2019** projections are the same as **2017-2018** with the following significant changes:

<u>Revenue Changes:</u>	<u>Amount</u>
Cost-of-Living & GAP Adjustment for LCFF (2.15% & 66.12%)	\$6,091,666
Growth Funding (Declining Enrollment 300)	(\$2,593,589)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~\$0~~
Special Education ADA Transfers	\$0
Net Change in Base Revenue Limit	\$3,498,077
Contribution To: Growth Funding (Declining Enrollment 340)	\$0
Interest Income (declining balances)	(\$53,670)
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	(\$47,817)
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i>)	\$0
Contribution To: Special Education Revenue Limit Transfer Change	\$0
<u>One-Time Revenues (Included in 2017-18)</u>	
Discretionary Funds \$147/ADA	(\$2,585,809)
<u>Other Revenues</u>	
AB 104 Restricted Routine Maintenance Contribution Phase-in	(\$700,000)
Total Anticipated Change in Revenues	\$110,781

<u>Expenditure Changes:</u>	<u>Amount</u>
<u>Employee Salaries & Benefits</u>	
Step, Scale and Longevity Cost	\$1,003,187
Projected Cost Savings from Attrition (10 Retirements)	(\$250,000)
Reduction in Staff due to Enrollment Decline (7)	(\$469,000)
Negotiations: TANLA On-going H&W Contribution (\$1.0mil)	\$470,929
Negotiations: CSEA On-going H&W Contribution (\$1.0mil)	\$215,763
Increase in PERS Contribution Rates (from 15.531% to 18.10%)	\$615,839
Increase in STRS Contribution Rates (from 14.43% to 16.28%)	\$1,446,830
<u>Discretionary Spending (Supplies/Other Services/Equipment)</u>	
Elections	\$373,834
Increase in Utilities & Fuel	\$201,609
Liability Insurance	\$0
<u>Other Reductions/Adjustments</u>	
Budget Contingency Plan	(\$600,000)
LCAP Supplemental & Concentration Grant Proportionality	\$2,523,209
<u>One-Time Expenditure Changes in 2017-18 (Remove from 2018-19)</u>	
Indirect cost from restricted carryover	\$78,800
Total Anticipated Changes in Expenditures	\$5,611,000

Norwalk - La Mirada USD
Multi-year Financial Projections
(Unrestricted Changes)

Assumptions for 2019-20

The **2019-2020** projections are the same as **2018-2019** with the following significant changes:

<u>Revenue Changes:</u>	<u>Amount</u>
Cost-of-Living & GAP Adjustment for LCFF (2.35% & 64.92%)	\$4,302,713
Growth Funding (Declining Enrollment 300)	(\$2,644,305)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	~~\$0~~
Special Education ADA Transfers	\$0
Net Change in Base Revenue Limit	\$1,658,408
Contribution To: Growth Funding (Declining Enrollment 340)	\$0
Interest Income (Declining Rates)	(\$35,597)
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	(\$47,250)
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i>)	\$0
Contribution To: Special Education Revenue Limit Transfer Change	\$0
<u>One-Time Revenues (Included in 2018-19)</u>	
<u>Other Revenues</u>	
AB 104 Restricted Routine Maintenance Contribution Phase-in	(\$700,000)
Total Anticipated Change in Revenues	\$875,561

<u>Expenditure Changes:</u>	<u>Amount</u>
<u>Employee Salaries & Benefits</u>	
Step, Scale and Longevity Cost	\$1,015,731
Projected Cost Savings from Attrition (10 Retirements)	(\$250,000)
Reduction in Staff due to Enrollment Decline (7)	(\$469,000)
Negotiations: TANLA On-going H&W Contribution (\$1.0mil)	\$470,929
Negotiations: CSEA On-going H&W Contribution (\$1.0mil)	\$215,763
Increase in PERS Contribution Rates (from 18.10% to 20.80%)	\$647,243
Increase in STRS Contribution Rates (from 16.28% to 18.13%)	\$1,446,830
<u>Discretionary Spending (Supplies/Other Services/Equipment)</u>	
Elections	(\$373,834)
Increase in Utilities & Fuel	\$110,801
Liability Insurance	\$33,062
<u>Other Reductions/Adjustments</u>	
Adult Education program funding	\$0
LCAP Supplemental & Concentration Grant Proportionality	\$920,625
<u>One-Time Expenditure Changes in 2018-19 (Remove from 2019-20)</u>	
	\$0
Total Anticipated Changes in Expenditures	\$3,768,150

L. CERTIFICATION NO. 2

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

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

Norwalk-La Mirada Unified School District

District Name

**District Superintendent
(Signature)**

Manuel Cardoso, Director of Fiscal Services

Contact Person

Date

(562) 210-2028

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on September 25, 201, took action to approve the proposed agreement with the Teachers Association of Norwalk-La Mirada Bargaining Unit(s).

**President (or Clerk), Governing Board
(Signature)**

Date

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

**Norwalk-La Mirada Unified School District
and the
Teachers Association of the Norwalk-La Mirada Area
2017-2018 School Year
Tentative Agreement**

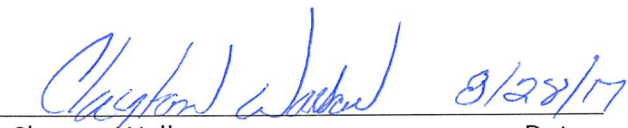
Items	Cost
For the 2017-2018 school year (retroactive to July 1, 2017), the Norwalk – La Mirada Unified School District (NLMUSD) and the Teacher’s Association of the Norwalk-La Mirada Area (TANLA) agree to an increase in the amount of 1.56% to all compensation areas, including salary, rates, and stipends (Article XXII: WAGES – Appendices A-K) to reflect the Cost of Living Adjustment (COLA).	1.56% Retro to July 1, 2017 (On-Going)
In addition, no other re-openers will be discussed or negotiated for the 2017-2018 school year.	


 John M. Lopez
 Assist. Supt., Human Resources
 NLMUSD

8/28/17
 Date


 Maureen Quiros
 Negotiations Chair, TANLA

8/28/17
 Date


 Clayton Walker
 President, TANLA

8/28/17
 Date