



NORWALK - LA MIRADA UNIFIED SCHOOL DISTRICT
Every Student. Future Ready. Our Promise!

**AB1200 Public Disclosure
Collective Bargaining
Agreement for 2018-2019**
(Classified School Employees Association - CSEA)

April 15, 2019

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

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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 Classified School Employees Association (CSEA) Bargaining Unit. The cost element of the tentative agreement is listed below:

- The District will provide an on-going salary increase of 4.00% for CSEA approved salary schedules, effective July 1, 2018.

HD:bn

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

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

Classified School Employees Association (CSEA) - Chapter 404	
Estimated Cost Component(s)	
Description	Amount
Salary: District will provide an on-going salary increase of 4.00% for CSEA approved salary schedules, effective July 1, 2018.	\$ 1,953,183
Subtotal:	\$ 1,953,183

Cost Schedule Grand Total:

\$ 1,953,183

**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:	Norwalk-La Mirada Unified School District
Name of Bargaining Unit:	Classified School Employees Association (CSEA)
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning:	July 1, 2018	and ending:	June 30, 2019
	(date)		(date)

The Governing Board will act upon this agreement on:	April 15, 2019
	(date)

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

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (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)
			2018-19	2019-20	2020-21
1. Salary Schedule Including Step and Column	\$ 35,950,957	\$ 1,419,691			
			3.95%	0.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 2,721,679	\$ 107,268			
			3.94%	0.00%	0.00%
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 10,614,007	\$ 426,224			
			4.02%	0.00%	0.00%
4. Health/Welfare Plans	\$ 8,830,395				
			0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 58,117,038	\$ 1,953,183	\$ -	\$ -	
			3.36%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	828.68				
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 70,132	\$ 2,357	\$ -	\$ -	
			3.36%	0.00%	0.00%

Norwalk-La Mirada Unified School District
Classified School Employees Association (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"?

4.00% for CSEA approved salary schedules, retro-active to July 1, 2018.

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
Classified School Employees Association (CSEA)

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, Child Development Fund, Cafeteria Fund, Building Fund, Special Reserve Fund, Child Care Enterprise Fund, and Self-Insurance 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, Child Development Fund, Cafeteria Fund, Building Fund, Special Reserve Fund, Child Care Enterprise Fund, and Self-Insurance 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:

Classified School Employees Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	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	\$ 183,160,050		\$ -	\$ 183,160,050
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 6,508,391		\$ -	\$ 6,508,391
Other Local Revenue 8600-8799	\$ 1,587,217		\$ -	\$ 1,587,217
TOTAL REVENUES	\$ 191,255,658		\$ -	\$ 191,255,658
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 81,272,198			\$ 81,272,198
Classified Salaries 2000-2999	\$ 25,546,243	\$ 844,275		\$ 26,390,518
Employee Benefits 3000-3999	\$ 40,271,091	\$ 235,664		\$ 40,506,755
Books and Supplies 4000-4999	\$ 5,750,974		\$ -	\$ 5,750,974
Services and Other Operating Expenditures 5000-5999	\$ 11,323,247		\$ -	\$ 11,323,247
Capital Outlay 6000-6999	\$ 5,449		\$ -	\$ 5,449
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 230,224		\$ -	\$ 230,224
Transfers of Indirect Costs 7300-7399	\$ (2,060,408)		\$ -	\$ (2,060,408)
TOTAL EXPENDITURES	\$ 162,339,018	\$ 1,079,939	\$ -	\$ 163,418,957
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 796,138	\$ -	\$ -	\$ 796,138
Transfers Out and Other Uses 7600-7699	\$ 2,461,244	\$ -	\$ -	\$ 2,461,244
Contributions 8980-8999	\$ (29,955,811)	\$ -	\$ (170,391)	\$ (30,126,202)
OPERATING SURPLUS (DEFICIT)*	\$ (2,704,277)	\$ (1,079,939)	\$ (170,391)	\$ (3,954,607)
BEGINNING FUND BALANCE				
9791	\$ 35,526,462			\$ 35,526,462
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 32,822,185	\$ (1,079,939)	\$ (170,391)	\$ 31,571,855
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 395,000	\$ -	\$ -	\$ 395,000
Restricted 9740				
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 233,987	\$ -	\$ -	\$ 233,987
Reserve for Economic Uncertainties 9789	\$ 7,030,302		\$ 42,061	\$ 7,072,363
Unassigned/Unappropriated Amount 9790	\$ 25,162,896	\$ (1,079,939)	\$ (212,452)	\$ 23,870,505

*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: Classified School Employees Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	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	\$ 11,516,212		\$ -	\$ 11,516,212
Other State Revenue 8300-8599	\$ 26,215,120		\$ -	\$ 26,215,120
Other Local Revenue 8600-8799	\$ 619,780		\$ -	\$ 619,780
TOTAL REVENUES	\$ 38,351,112		\$ -	\$ 38,351,112
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 19,656,378	\$ -	\$ -	\$ 19,656,378
Classified Salaries 2000-2999	\$ 12,266,111	\$ 388,599	\$ -	\$ 12,654,710
Employee Benefits 3000-3999	\$ 20,569,765	\$ 108,470	\$ -	\$ 20,678,235
Books and Supplies 4000-4999	\$ 4,646,206		\$ (75,000)	\$ 4,571,206
Services and Other Operating Expenditures 5000-5999	\$ 6,010,994		\$ (100,000)	\$ 5,910,994
Capital Outlay 6000-6999	\$ 3,303,771		\$ -	\$ 3,303,771
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,269,658		\$ -	\$ 1,269,658
Transfers of Indirect Costs 7300-7399	\$ 1,320,268		\$ -	\$ 1,320,268
TOTAL EXPENDITURES	\$ 69,043,151	\$ 497,069	\$ (175,000)	\$ 69,365,220
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	\$ 29,955,811	\$ -	\$ 170,391	\$ 30,126,202
OPERATING SURPLUS (DEFICIT)*	\$ (1,236,228)	\$ (497,069)	\$ 345,391	\$ (1,387,906)
BEGINNING FUND BALANCE				
9791	\$ 1,477,312			\$ 1,477,312
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 241,084	\$ (497,069)	\$ 345,391	\$ 89,406
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 241,084	\$ -	\$ (151,678)	\$ 89,406
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (497,069)	\$ 497,069	\$ (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:

Classified School Employees Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	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	\$ 183,160,050		\$ -	\$ 183,160,050
Federal Revenue 8100-8299	\$ 11,516,212		\$ -	\$ 11,516,212
Other State Revenue 8300-8599	\$ 32,723,511		\$ -	\$ 32,723,511
Other Local Revenue 8600-8799	\$ 2,206,997		\$ -	\$ 2,206,997
TOTAL REVENUES	\$ 229,606,770		\$ -	\$ 229,606,770
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 100,928,576	\$ -	\$ -	\$ 100,928,576
Classified Salaries 2000-2999	\$ 37,812,354	\$ 1,232,874	\$ -	\$ 39,045,228
Employee Benefits 3000-3999	\$ 60,840,856	\$ 344,134	\$ -	\$ 61,184,990
Books and Supplies 4000-4999	\$ 10,397,180		\$ (75,000)	\$ 10,322,180
Services and Other Operating Expenditures 5000-5999	\$ 17,334,241		\$ (100,000)	\$ 17,234,241
Capital Outlay 6000-6999	\$ 3,309,220		\$ -	\$ 3,309,220
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,499,882		\$ -	\$ 1,499,882
Transfers of Indirect Costs 7300-7399	\$ (740,140)		\$ -	\$ (740,140)
TOTAL EXPENDITURES	\$ 231,382,169	\$ 1,577,008	\$ (175,000)	\$ 232,784,177
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 796,138	\$ -	\$ -	\$ 796,138
Transfers Out and Other Uses 7600-7699	\$ 2,961,244	\$ -	\$ -	\$ 2,961,244
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (3,940,505)	\$ (1,577,008)	\$ 175,000	\$ (5,342,513)
BEGINNING FUND BALANCE				
9791	\$ 37,003,773			\$ 37,003,773
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 33,063,268	\$ (1,577,008)	\$ 175,000	\$ 31,661,260
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 395,000	\$ -	\$ -	\$ 395,000
Restricted 9740	\$ 241,084	\$ -	\$ (151,678)	\$ 89,406
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 233,987	\$ -	\$ -	\$ 233,987
Reserve for Economic Uncertainties 9789	\$ 7,030,302	\$ -	\$ 42,061	\$ 7,072,363
Unassigned/Unappropriated Amount 9790	\$ 25,162,895	\$ (1,577,008)	\$ 284,617	\$ 23,870,504

*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:

Classified School Employees Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	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	\$ 400,560		\$ -	\$ 400,560
Other State Revenue 8300-8599	\$ 4,325,872		\$ -	\$ 4,325,872
Other Local Revenue 8600-8799	\$ 465,000		\$ -	\$ 465,000
TOTAL REVENUES	\$ 5,191,432		\$ -	\$ 5,191,432
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 1,886,202	\$ -	\$ -	\$ 1,886,202
Classified Salaries 2000-2999	\$ 801,833	\$ 25,660	\$ -	\$ 827,493
Employee Benefits 3000-3999	\$ 999,839	\$ 7,163	\$ -	\$ 1,007,002
Books and Supplies 4000-4999	\$ 307,732		\$ -	\$ 307,732
Services and Other Operating Expenditures 5000-5999	\$ 1,103,907		\$ -	\$ 1,103,907
Capital Outlay 6000-6999	\$ 1,560,000		\$ -	\$ 1,560,000
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 6,659,513	\$ 32,823	\$ -	\$ 6,692,336
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (1,468,081)	\$ (32,823)	\$ -	\$ (1,500,904)
BEGINNING FUND BALANCE 9791	\$ 2,324,657			\$ 2,324,657
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 856,576	\$ (32,823)	\$ -	\$ 823,753
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 856,576	\$ (32,823)	\$ -	\$ 823,753
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

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	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	\$ 10,274,529		\$ -	\$ 10,274,529
Other State Revenue 8300-8599	\$ 2,230,926		\$ -	\$ 2,230,926
Other Local Revenue 8600-8799	\$ 671,847		\$ -	\$ 671,847
TOTAL REVENUES	\$ 13,177,302		\$ -	\$ 13,177,302
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 4,411,322	\$ -	\$ -	\$ 4,411,322
Classified Salaries 2000-2999	\$ 3,275,959	\$ 111,971	\$ -	\$ 3,387,930
Employee Benefits 3000-3999	\$ 3,784,914	\$ 31,257	\$ -	\$ 3,816,171
Books and Supplies 4000-4999	\$ 511,005		\$ (50,000)	\$ 461,005
Services and Other Operating Expenditures 5000-5999	\$ 770,015		\$ (100,000)	\$ 670,015
Capital Outlay 6000-6999	\$ 316,431		\$ -	\$ 316,431
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 21,000		\$ -	\$ 21,000
Transfers of Indirect Costs 7300-7399	\$ 136,512		\$ -	\$ 136,512
TOTAL EXPENDITURES	\$ 13,227,158	\$ 143,228	\$ (150,000)	\$ 13,220,386
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (49,856)	\$ (143,228)	\$ 150,000	\$ (43,084)
BEGINNING FUND BALANCE 9791	\$ 90,189			\$ 90,189
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 40,333	\$ (143,228)	\$ 150,000	\$ 47,105
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 25,314	\$ -	\$ -	\$ 25,314
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 15,019	\$ -	\$ -	\$ 15,019
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (143,228)	\$ 150,000	\$ 6,772

*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 13/61 - Cafeteria Fund**

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	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	\$ 8,287,788		\$ -	\$ 8,287,788
Other State Revenue 8300-8599	\$ 659,101		\$ -	\$ 659,101
Other Local Revenue 8600-8799	\$ 1,573,509		\$ -	\$ 1,573,509
TOTAL REVENUES	\$ 10,520,398		\$ -	\$ 10,520,398
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 3,927,071	\$ 134,390	\$ -	\$ 4,061,461
Employee Benefits 3000-3999	\$ 1,835,520	\$ 37,511	\$ -	\$ 1,873,031
Books and Supplies 4000-4999	\$ 4,801,293		\$ -	\$ 4,801,293
Services and Other Operating Expenditures 5000-5999	\$ 543,100		\$ -	\$ 543,100
Capital Outlay 6000-6999	\$ 2,594,773		\$ -	\$ 2,594,773
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 603,628		\$ -	\$ 603,628
TOTAL EXPENDITURES	\$ 14,305,385	\$ 171,901	\$ -	\$ 14,477,286
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (3,784,987)	\$ (171,901)	\$ -	\$ (3,956,888)
BEGINNING FUND BALANCE				
9791	\$ 6,226,881			\$ 6,226,881
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,441,894	\$ (171,901)	\$ -	\$ 2,269,993
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 133,835	\$ -	\$ -	\$ 133,835
Restricted 9740	\$ 2,308,060	\$ (171,901)	\$ -	\$ 2,136,159
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

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 21 - Building Fund**
 Bargaining Unit: **Classified School Employees Association (CSEA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 910,000		\$ -	\$ 910,000
TOTAL REVENUES	\$ 910,000		\$ -	\$ 910,000
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 284,525	\$ 2,604	\$ -	\$ 287,129
Employee Benefits 3000-3999	\$ 112,672	\$ 727	\$ -	\$ 113,399
Books and Supplies 4000-4999	\$ 99,990		\$ -	\$ 99,990
Services and Other Operating Expenditures 5000-5999	\$ 74,142		\$ -	\$ 74,142
Capital Outlay 6000-6999	\$ 45,578,156		\$ -	\$ 45,578,156
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 46,149,485	\$ 3,331	\$ -	\$ 46,152,816
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (45,239,485)	\$ (3,331)	\$ -	\$ (45,242,816)
BEGINNING FUND BALANCE 9791	\$ 55,880,133			\$ 55,880,133
Audit Adjustments/Other Restatements 9793/9795	\$ 253,168			\$ 253,168
ENDING FUND BALANCE	\$ 10,893,816	\$ (3,331)	\$ -	\$ 10,890,485
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 10,893,816	\$ (3,331)	\$ -	\$ 10,890,485
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

Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 40 - Special Reserve Fund - Capital Outlay**
 Bargaining Unit: **Classified School Employees Association (CSEA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 2,000,000		\$ -	\$ 2,000,000
Other Local Revenue 8600-8799	\$ 2,576,646		\$ -	\$ 2,576,646
TOTAL REVENUES	\$ 4,576,646		\$ -	\$ 4,576,646
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 119,830	\$ 3,005	\$ -	\$ 122,835
Employee Benefits 3000-3999	\$ 42,828	\$ 839	\$ -	\$ 43,667
Books and Supplies 4000-4999	\$ 1,350,822		\$ -	\$ 1,350,822
Services and Other Operating Expenditures 5000-5999	\$ 204,628		\$ -	\$ 204,628
Capital Outlay 6000-6999	\$ 6,439,899		\$ -	\$ 6,439,899
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 8,158,007	\$ 3,844	\$ -	\$ 8,161,851
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 200,000	\$ -	\$ -	\$ 200,000
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (3,381,361)	\$ (3,844)	\$ -	\$ (3,385,205)
BEGINNING FUND BALANCE 9791	\$ 10,929,246			\$ 10,929,246
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 7,547,885	\$ (3,844)	\$ -	\$ 7,544,041
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719		\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 7,547,885	\$ (3,844)	\$ -	\$ 7,544,041
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

Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 63 - Child Care Enterprise**
 Bargaining Unit: **Classified School Employees Association (CSEA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 807		\$ -	\$ 807
Other Local Revenue 8600-8799	\$ 1,003,822		\$ -	\$ 1,003,822
TOTAL REVENUES	\$ 1,004,629		\$ -	\$ 1,004,629
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 13,972	\$ -	\$ -	\$ 13,972
Classified Salaries 2000-2999	\$ 463,323	\$ 14,796	\$ -	\$ 478,119
Employee Benefits 3000-3999	\$ 200,756	\$ 4,130	\$ -	\$ 204,886
Books and Supplies 4000-4999	\$ 78,073		\$ (10,000)	\$ 68,073
Services and Other Operating Expenditures 5000-5999	\$ 74,334		\$ (10,000)	\$ 64,334
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 830,458	\$ 18,926	\$ (20,000)	\$ 829,384
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 170,000	\$ -	\$ -	\$ 170,000
OPERATING SURPLUS (DEFICIT)*	\$ 4,171	\$ (18,926)	\$ 20,000	\$ 5,245
BEGINNING FUND BALANCE 9791	\$ 5,215			\$ 5,215
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 9,386	\$ (18,926)	\$ 20,000	\$ 10,460
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 9,386	\$ (18,926)	\$ 20,000	\$ 10,460
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

Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 67 - Self-Insurance Fund**
 Bargaining Unit: **Classified School Employees Association (CSEA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/19 Second Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ 32,982,791		\$ -	\$ 32,982,791
TOTAL REVENUES	\$ 32,982,791		\$ -	\$ 32,982,791
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 160,437	\$ 1,659	\$ -	\$ 162,096
Employee Benefits 3000-3999	\$ 66,308	\$ 463	\$ -	\$ 66,771
Books and Supplies 4000-4999	\$ 21,268		\$ -	\$ 21,268
Services and Other Operating Expenditures 5000-5999	\$ 31,836,448		\$ -	\$ 31,836,448
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 32,084,461	\$ 2,122	\$ -	\$ 32,086,583
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 898,330	\$ (2,122)	\$ -	\$ 896,208
BEGINNING FUND BALANCE 9791	\$ 15,280,533			\$ 15,280,533
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 16,178,863	\$ (2,122)	\$ -	\$ 16,176,741
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 16,178,863	\$ (2,122)	\$ -	\$ 16,176,741

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District
Classified School Employees Association (CSEA)

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	\$ (170,391)	Contribution to cover restricted program (SpEd) settlement costs

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (175,000)	Program expenditure re-allocations to cover settlement costs
Other Financing Sources/Uses	\$ 170,391	Contribution to cover restricted program (SpEd) 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	\$ (150,000)	Program expenditure re-allocations to cover settlement costs
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:

Page 4ha Other (FUND 63 - Child Care Enterprise) which is not reflected above due to formatting issues, also includes an "other revision" in the amount of -\$20,000 for program expenditure re-allocations to cover settlement costs

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code	2018-19	2019-20	2020-21
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 183,160,050	\$ 186,189,154	\$ 188,634,172
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 6,508,391	\$ 3,314,233	\$ 3,222,754
Other Local Revenue 8600-8799	\$ 1,587,217	\$ 1,504,801	\$ 1,431,565
TOTAL REVENUES	\$ 191,255,658	\$ 191,008,188	\$ 193,288,491
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 81,272,198	\$ 82,039,290	\$ 82,234,123
Classified Salaries 2000-2999	\$ 26,390,518	\$ 26,513,840	\$ 26,639,012
Employee Benefits 3000-3999	\$ 40,506,755	\$ 43,513,768	\$ 45,647,737
Books and Supplies 4000-4999	\$ 5,750,974	\$ 5,262,974	\$ 5,262,974
Services and Other Operating Expenditures 5000-5999	\$ 11,323,247	\$ 11,112,594	\$ 11,650,806
Capital Outlay 6000-6999	\$ 5,449	\$ 5,449	\$ 5,449
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 230,224	\$ 230,224	\$ 230,224
Transfers of Indirect Costs 7300-7399	\$ (2,060,408)	\$ (2,047,678)	\$ (2,047,678)
Other Adjustments		\$ 1,058,129	\$ 2,740,362
TOTAL EXPENDITURES	\$ 163,418,957	\$ 167,688,590	\$ 172,363,009
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 796,138	\$ 796,138	\$ 796,138
Transfers Out and Other Uses 7600-7699	\$ 2,461,244	\$ 1,185,654	\$ 1,185,654
Contributions 8980-8999	\$ (30,126,202)	\$ (29,712,734)	\$ (29,824,271)
OPERATING SURPLUS (DEFICIT)*	\$ (3,954,607)	\$ (6,782,652)	\$ (9,288,305)
BEGINNING FUND BALANCE 9791	\$ 35,526,462	\$ 31,571,855	\$ 24,789,203
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 31,571,855	\$ 24,789,203	\$ 15,500,898
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 395,000	\$ 395,000	\$ 395,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 233,987	\$ 233,987	\$ 233,987
Reserve for Economic Uncertainties 9789	\$ 7,072,363	\$ 7,110,506	\$ 7,250,531
Unassigned/Unappropriated Amount 9790	\$ 23,870,505	\$ 17,049,710	\$ 7,621,380

*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:

Classified School Employees Association (CSEA)

Object Code			
	2018-19	2019-20	2020-21
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 11,516,212	\$ 11,516,212	\$ 11,516,212
Other State Revenue 8300-8599	\$ 26,215,120	\$ 26,215,120	\$ 26,215,120
Other Local Revenue 8600-8799	\$ 619,780	\$ 619,780	\$ 619,780
TOTAL REVENUES	\$ 38,351,112	\$ 38,351,112	\$ 38,351,112
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 19,656,378	\$ 19,648,736	\$ 19,648,736
Classified Salaries 2000-2999	\$ 12,654,710	\$ 12,654,296	\$ 12,654,296
Employee Benefits 3000-3999	\$ 20,678,235	\$ 20,874,883	\$ 21,072,986
Books and Supplies 4000-4999	\$ 4,571,206	\$ 4,156,399	\$ 4,076,399
Services and Other Operating Expenditures 5000-5999	\$ 5,910,994	\$ 5,397,468	\$ 5,272,468
Capital Outlay 6000-6999	\$ 3,303,771	\$ 2,333,636	\$ 2,333,636
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,269,658	\$ 1,269,658	\$ 1,269,658
Transfers of Indirect Costs 7300-7399	\$ 1,320,268	\$ 1,307,538	\$ 1,307,538
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 69,365,220	\$ 67,642,614	\$ 67,635,717
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 500,000	\$ 500,000	\$ 500,000
Contributions 8980-8999	\$ 30,126,202	\$ 29,712,734	\$ 29,824,271
OPERATING SURPLUS (DEFICIT)*	\$ (1,387,906)	\$ (78,768)	\$ 39,666
BEGINNING FUND BALANCE 9791	\$ 1,477,312	\$ 89,406	\$ 10,638
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 89,406	\$ 10,638	\$ 50,304
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 89,406	\$ 10,638	\$ 50,304
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (0)	\$ (0)	\$ (0)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code	2018-19	2019-20	2020-21
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 183,160,050	\$ 186,189,154	\$ 188,634,172
Federal Revenue 8100-8299	\$ 11,516,212	\$ 11,516,212	\$ 11,516,212
Other State Revenue 8300-8599	\$ 32,723,511	\$ 29,529,353	\$ 29,437,874
Other Local Revenue 8600-8799	\$ 2,206,997	\$ 2,124,581	\$ 2,051,345
TOTAL REVENUES	\$ 229,606,770	\$ 229,359,300	\$ 231,639,603
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 100,928,576	\$ 101,688,026	\$ 101,882,859
Classified Salaries 2000-2999	\$ 39,045,228	\$ 39,168,136	\$ 39,293,308
Employee Benefits 3000-3999	\$ 61,184,990	\$ 64,388,651	\$ 66,720,723
Books and Supplies 4000-4999	\$ 10,322,180	\$ 9,419,373	\$ 9,339,373
Services and Other Operating Expenditures 5000-5999	\$ 17,234,241	\$ 16,510,062	\$ 16,923,274
Capital Outlay 6000-6999	\$ 3,309,220	\$ 2,339,085	\$ 2,339,085
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 1,499,882	\$ 1,499,882	\$ 1,499,882
Transfers of Indirect Costs 7300-7399	\$ (740,140)	\$ (740,140)	\$ (740,140)
Other Adjustments		\$ 1,058,129	\$ 2,740,362
TOTAL EXPENDITURES	\$ 232,784,177	\$ 235,331,204	\$ 239,998,726
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 796,138	\$ 796,138	\$ 796,138
Transfers Out and Other Uses 7600-7699	\$ 2,961,244	\$ 1,685,654	\$ 1,685,654
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (5,342,513)	\$ (6,861,420)	\$ (9,248,639)
BEGINNING FUND BALANCE 9791	\$ 37,003,773	\$ 31,661,260	\$ 24,799,840
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 31,661,260	\$ 24,799,840	\$ 15,551,201
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 395,000	\$ 395,000	\$ 395,000
Restricted 9740	\$ 89,406	\$ 10,638	\$ 50,304
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 233,987	\$ 233,987	\$ 233,987
Reserve for Economic Uncertainties 9789	\$ 7,072,363	\$ 7,110,506	\$ 7,250,531
Unassigned/Unappropriated Amount 9790	\$ 23,870,504	\$ 17,049,709	\$ 7,621,379

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District
Classified School Employees Association (CSEA)

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2018-19	2019-20	2020-21
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 235,745,421	\$ 237,016,858	\$ 241,684,380
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 235,745,421	\$ 237,016,858	\$ 241,684,380
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)	\$ 7,072,363	\$ 7,110,506	\$ 7,250,531

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 7,072,363	\$ 7,110,506	\$ 7,250,531
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 23,870,505	\$ 17,049,710	\$ 7,621,380
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	\$ 30,942,868	\$ 24,160,216	\$ 14,871,911
f.	Reserve for Economic Uncertainties Percentage	13.13%	10.19%	6.15%

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

2018-19

Yes

☒

No

☐

2019-20

Yes

☒

No

☐

2020-21

Yes

☒

No

☐

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

Norwalk-La Mirada Unified School District
Classified School Employees Association (CSEA)

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	\$ 1,953,183
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (1,577,008)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (32,823)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (143,228)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (171,901)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (3,331)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (3,844)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (1,932,135)

Variance \$ 21,048

Variance Explanation:

Page 4ha, Other Fund (63 - Child Care Enterprise) Column 2 adjustments totaling -\$18,926 is not reflected in the total due to formatting issues. Page 4hb, Other Fund (67 - Self-Insurance) Column 2 adjustments totaling -\$2,122 is also not reflected in the total due to formatting issues.

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)?	\$ (3,940,505)	(1.7%)	Negotiations settlement
Current FY Surplus/(Deficit) after settlement(s)?	\$ (5,342,513)	(2.3%)	Enrollment decline, STRS/PERS increases
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (6,861,420)	(2.9%)	Enrollment decline, STRS/PERS increases
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (9,248,639)	(3.8%)	Enrollment decline, STRS/PERS increases

Deficit Reduction Plan (as necessary):

Staff has communicated with the Board of Education and stakeholders about the need for a budget contingency plan and has already taken initial steps in 2017-18 and incorporated those changes in the 2018-19 Adopted Budget. However, additional contingencies are needed to offset 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 9a.

<u>MYP</u>	<u>Amount</u>	<u>"Other Adjustments" Explanation</u>
1st Subsequent FY Unrestricted, Page 5a	\$ 1,058,129	LCAP minimum proportionality requirements
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ 2,740,362	LCAP minimum proportionality requirements
2nd Subsequent FY Restricted, Page 5b	\$ -	

Classified School Employees Association (CSEA)

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	2018-19	2019-20	2020-21
a. LCFF Funding per ADA	9,842.00	10,654.00	11,115.00	11,521.00
b. Amount Change from Prior Year Funding per ADA		812.00	461.00	406.00
c. Percentage Change from Prior Year Funding per ADA		8.25%	4.33%	3.65%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		1,953,183.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		3.36%	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, 2018 to June 30, 2019.

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)

\$	-
\$	1,607,135
\$	(1,607,135)

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
Classified School Employees Association (CSEA)

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 #25-26)

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

Staff has communicated with the Board of Education and stakeholders about the need for a budget contingency plan, and has previously taken initial steps last year and incorporated those changes in the 2018-19 Adopted Budget. However, additional contingencies are needed to offset the forecasts of low revenue growth in the future, declining enrollment, and increases to pension contributions.

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 (3.46% & ~~100.00%~~)	\$6,337,338
Growth Funding (Declining Enrollment 440)	(\$3,308,234)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	\$0
Special Education ADA Transfers	\$0
Net Change in Local Control Funding	\$3,029,104
Contribution To: Growth Funding (Declining Enrollment 340)	\$0
Interest Income (Declining Rates)	(\$82,416)
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	(\$39,596)
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i>)	\$0
Contribution To: Special Education program costs	(\$111,537)
<u>One-Time Revenues (Included in 2018-19)</u>	
Discretionary Funds \$184/ADA	(\$3,154,562)
Contribution to Emergency Repair Grant	\$525,005
<u>Other Revenues</u>	
Total Anticipated Change in Revenues	\$165,998

<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)	\$458,099
Negotiations: CSEA On-going H&W Contribution (\$1.0mil)	\$218,688
Increase in PERS Contribution Rates (from 18.062% to 20.70%)	\$621,830
Increase in STRS Contribution Rates (from 16.28% to 18.13%)	\$1,622,179
<u>Discretionary Spending (Supplies/Other Services/Equipment)</u>	
Elections	(\$400,000)
Increase in Utilities & Fuel	\$156,285
Liability Insurance	\$33,062
<u>Other Reductions/Adjustments</u>	
LCAP Supplemental & Concentration Grant Proportionality	\$1,738,029
<u>One-Time Expenditure Changes in 2018-19 (Remove from 2019-20)</u>	
Districtwide textbook order	(\$488,000)
Indirect from Carryover	\$12,730
School Buses for Transportation (10)	(\$1,275,590)
Total Anticipated Changes in Expenditures	\$2,994,043

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

Assumptions for 2020-21

The **2020-2021** projections are the same as **2019-2020** with the following significant changes:

<u>Revenue Changes:</u>	<u>Amount</u>
Cost-of-Living & ~~GAP Adjustment~~ for LCFF (2.86% & 100.00%)	\$5,325,010
Growth Funding (Declining Enrollment 379)	(\$2,879,992)
~~Other Adjustments (PERS Reduction CAP, SUI, etc.)~~	\$0
Special Education ADA Transfers	\$0
Net Change in Local Control Funding	\$2,445,018
Contribution To: Growth Funding (Declining Enrollment 340)	\$0
Interest Income (Declining Rates)	(\$91,479)
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	(\$73,236)
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i>)	\$0
Contribution To: Special Education program costs	(\$111,537)
<u>One-Time Revenues (Included in 2019-20)</u>	\$0
<u>Other Revenues</u>	\$0
Total Anticipated Change in Revenues	\$2,168,766

<u>Expenditure Changes:</u>	<u>Amount</u>
<u>Employee Salaries & Benefits</u>	
Step, Scale and Longevity Cost	\$1,030,968
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)	\$458,099
Negotiations: CSEA On-going H&W Contribution (\$1.0mil)	\$218,688
Increase in PERS Contribution Rates (from 20.70% to 23.40%)	\$642,937
Increase in STRS Contribution Rates (from 18.13% to 19.10%)	\$822,282
<u>Discretionary Spending (Supplies/Other Services/Equipment)</u>	
Elections	\$400,000
Increase in Utilities & Fuel	\$105,150
Liability Insurance	\$33,062
<u>Other Reductions/Adjustments</u>	
Budget Contingency Plan:	\$0
LCAP Supplemental & Concentration Grant Proportionality	\$1,682,233
<u>One-Time Expenditure Changes in 2019-20 (Remove from 2020-21)</u>	\$0
Total Anticipated Changes in Expenditures	\$4,674,419

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 April 15, 2019, took action to approve the proposed agreement with the Classified School Employees Association Bargaining Unit(s).

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

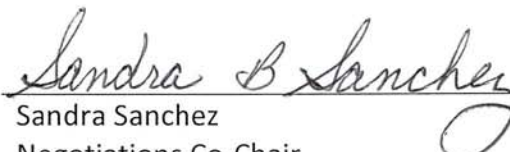
Date

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
California School Employees Association, Chapter 404
2018-2019 School Year
Tentative Agreement**

Items	Cost
For the 2018-2019 school year the District shall increase all bargaining unit employee salary schedules by 4%, retroactive to July 1, 2018.	4% Retro to July 1, 2018 (On-Going)
Master Agreement article(s) language item(s) as denoted in subsequent pages.	
This tentative agreement concludes all negotiation items inclusive of Health & Welfare benefits for the 2018-19 school year.	

 3/4/19
 John M. Lopez Date
 Assist. Supt., Human Resources
 NLMUSD

 3/4/19
 Sandra Sanchez Date
 Negotiations Co-Chair
 CSEA Chapter 404

 3/4/19
 Brittany Coleman Date
 Labor Relations Representative
 CSEA

 3/4/19
 Kelly Hollenbeck Date
 Negotiations Co-Chair
 CSEA Chapter 404