

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:	Confidential and Non-Unit Classified Employees
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning: July 1, 2022 and ending: June 30, 2023
(date) (date)

The Governing Board will act upon this agreement on: February 27, 2023
(date)

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

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2022-23	2023-24	2024-25
1. Salary Schedule Including Step and Column	\$ 2,607,382	\$ 286,811			
		11.00%	0.00%	0.00%	
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -				
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 576,791	\$ 63,447			
		11.00%	0.00%	0.00%	
4. Health/Welfare Plans	\$ 106,780	\$ -			
		0.00%	0.00%	0.00%	
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 3,290,953	\$ 350,258	\$ -	\$ -	
		10.64%	0.00%	0.00%	
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		89.20			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 36,894	\$ 3,927	\$ -	\$ -	
		10.64%	0.00%	0.00%	

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Confidential and Non-Unit Classified Employees

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"?

11.00% increase to Confidential and Classified Non-Unit employee salary schedules, retro-active to July 1, 2022.

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

N/A

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

None

F. Source of Funding for Proposed Agreement:

1. Current Year

General Fund (Unrestricted LCFF funding & Restricted programs)

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 General Fund (Unrestricted LCFF funding & Restricted programs)

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:

Confidential and Non-Unit Classified Employees

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/12/2022 First 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	\$ 202,954,979		\$ -	\$ 202,954,979
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 3,024,950		\$ -	\$ 3,024,950
Other Local Revenue 8600-8799	\$ 1,040,114		\$ -	\$ 1,040,114
TOTAL REVENUES	\$ 207,020,043		\$ -	\$ 207,020,043
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 83,848,537	\$ -	\$ -	\$ 83,848,537
Classified Salaries 2000-2999	\$ 29,450,860	\$ 164,720	\$ -	\$ 29,615,580
Employee Benefits 3000-3999	\$ 47,558,966	\$ 38,838	\$ -	\$ 47,597,804
Books and Supplies 4000-4999	\$ 6,050,759		\$ -	\$ 6,050,759
Services and Other Operating Expenditures 5000-5999	\$ 13,600,405		\$ -	\$ 13,600,405
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 260,000		\$ -	\$ 260,000
Transfers of Indirect Costs 7300-7399	\$ (4,267,620)		\$ -	\$ (4,267,620)
TOTAL EXPENDITURES	\$ 176,501,907	\$ 203,558	\$ -	\$ 176,705,465
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 1,164,524	\$ -	\$ -	\$ 1,164,524
Transfers Out and Other Uses 7600-7699	\$ 749,043	\$ -	\$ -	\$ 749,043
Contributions 8980-8999	\$ (36,064,765)	\$ -	\$ -	\$ (36,064,765)
OPERATING SURPLUS (DEFICIT)*	\$ (5,131,148)	\$ (203,558)	\$ -	\$ (5,334,706)
BEGINNING FUND BALANCE				
9791	\$ 49,765,041			\$ 49,765,041
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 44,633,893	\$ (203,558)	\$ -	\$ 44,430,335
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -	\$ 321,197
Restricted 9740				
Committed 9750-9760	\$ 13,600,000	\$ -	\$ -	\$ 13,600,000
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,223,185	\$ -	\$ -	\$ 9,223,185
Unassigned/Unappropriated Amount 9790	\$ 21,489,511	\$ (203,558)	\$ -	\$ 21,285,953

*Net Increase (Decrease) in Fund Balance

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

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Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Confidential and Non-Unit Classified Employees

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/12/2022 First 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	\$ 40,388,639		\$ -	\$ 40,388,639
Other State Revenue 8300-8599	\$ 78,722,543		\$ -	\$ 78,722,543
Other Local Revenue 8600-8799	\$ 2,174,588		\$ -	\$ 2,174,588
TOTAL REVENUES	\$ 121,285,770		\$ -	\$ 121,285,770
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 35,818,781	\$ -	\$ -	\$ 35,818,781
Classified Salaries 2000-2999	\$ 16,059,384	\$ 122,091	\$ -	\$ 16,181,475
Employee Benefits 3000-3999	\$ 31,051,918	\$ 24,609	\$ -	\$ 31,076,527
Books and Supplies 4000-4999	\$ 23,350,451		\$ -	\$ 23,350,451
Services and Other Operating Expenditures 5000-5999	\$ 11,493,726		\$ -	\$ 11,493,726
Capital Outlay 6000-6999	\$ 6,649,253		\$ -	\$ 6,649,253
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,560,000		\$ -	\$ 1,560,000
Transfers of Indirect Costs 7300-7399	\$ 3,705,037		\$ -	\$ 3,705,037
TOTAL EXPENDITURES	\$ 129,688,550	\$ 146,700	\$ -	\$ 129,835,250
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	\$ 36,064,765	\$ -	\$ -	\$ 36,064,765
OPERATING SURPLUS (DEFICIT)*	\$ 27,161,985	\$ (146,700)	\$ -	\$ 27,015,285
BEGINNING FUND BALANCE				
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 40,253,727	\$ (146,700)	\$ -	\$ 40,107,027
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 40,253,727	\$ (146,700)	\$ -	\$ 40,107,027
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Confidential and Non-Unit Classified Employees

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/12/2022 First 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	\$ 202,954,979		\$ -	\$ 202,954,979
Federal Revenue 8100-8299	\$ 40,388,639		\$ -	\$ 40,388,639
Other State Revenue 8300-8599	\$ 81,747,493		\$ -	\$ 81,747,493
Other Local Revenue 8600-8799	\$ 3,214,702		\$ -	\$ 3,214,702
TOTAL REVENUES	\$ 328,305,813		\$ -	\$ 328,305,813
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 119,667,318	\$ -	\$ -	\$ 119,667,318
Classified Salaries 2000-2999	\$ 45,510,244	\$ 286,811	\$ -	\$ 45,797,055
Employee Benefits 3000-3999	\$ 78,610,884	\$ 63,447	\$ -	\$ 78,674,331
Books and Supplies 4000-4999	\$ 29,401,210		\$ -	\$ 29,401,210
Services and Other Operating Expenditures 5000-5999	\$ 25,094,131		\$ -	\$ 25,094,131
Capital Outlay 6000-6999	\$ 6,649,253		\$ -	\$ 6,649,253
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,820,000		\$ -	\$ 1,820,000
Transfers of Indirect Costs 7300-7399	\$ (562,583)		\$ -	\$ (562,583)
TOTAL EXPENDITURES	\$ 306,190,457	\$ 350,258	\$ -	\$ 306,540,715
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 1,164,524	\$ -	\$ -	\$ 1,164,524
Transfers Out and Other Uses 7600-7699	\$ 1,249,043	\$ -	\$ -	\$ 1,249,043
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 22,030,837	\$ (350,258)	\$ -	\$ 21,680,579
BEGINNING FUND BALANCE 9791	\$ 62,856,783			\$ 62,856,783
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 84,887,620	\$ (350,258)	\$ -	\$ 84,537,362
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -	\$ 321,197
Restricted 9740	\$ 40,253,727	\$ (146,700)	\$ -	\$ 40,107,027
Committed 9750-9760	\$ 13,600,000	\$ -	\$ -	\$ 13,600,000
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,223,185	\$ -	\$ -	\$ 9,223,185
Unassigned/Unappropriated Amount 9790	\$ 21,489,511	\$ (203,558)	\$ -	\$ 21,285,953

*Net Increase (Decrease) in Fund Balance

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

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

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

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

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

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

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

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

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

Additional Comments:

Norwalk-La Mirada Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP
 Bargaining Unit: Confidential and Non-Unit Classified Employees

Object Code	2022-23	2023-24	2024-25
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 202,954,979	\$ 200,109,411	\$ 195,020,981
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 3,024,950	\$ 2,800,000	\$ 2,800,000
Other Local Revenue 8600-8799	\$ 1,040,114	\$ 800,000	\$ 800,000
TOTAL REVENUES	\$ 207,020,043	\$ 203,709,411	\$ 198,620,981
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 83,848,537	\$ 84,687,022	\$ 85,533,893
Classified Salaries 2000-2999	\$ 29,615,580	\$ 29,911,736	\$ 30,210,853
Employee Benefits 3000-3999	\$ 47,597,804	\$ 47,900,581	\$ 48,206,386
Books and Supplies 4000-4999	\$ 6,050,759	\$ 6,050,759	\$ 6,050,759
Services and Other Operating Expenditures 5000-5999	\$ 13,600,405	\$ 13,600,405	\$ 13,600,405
Capital Outlay 6000-6999	\$ -	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 260,000	\$ 260,000	\$ 260,000
Transfers of Indirect Costs 7300-7399	\$ (4,267,620)	\$ (3,267,620)	\$ (3,267,620)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 176,705,465	\$ 179,142,883	\$ 180,594,676
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 1,164,524	\$ 1,164,524	\$ 1,164,524
Transfers Out and Other Uses 7600-7699	\$ 749,043	\$ 749,043	\$ 749,043
Contributions 8980-8999	\$ (36,064,765)	\$ (35,677,901)	\$ (35,677,901)
OPERATING SURPLUS (DEFICIT)*	\$ (5,334,706)	\$ (10,695,892)	\$ (17,236,115)
BEGINNING FUND BALANCE 9791	\$ 49,765,041	\$ 44,430,335	\$ 33,734,443
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 44,430,335	\$ 33,734,443	\$ 16,498,328
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -
Restricted 9740			
Committed 9750-9760	\$ 13,600,000	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,223,185	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 21,285,953	\$ 33,734,443	\$ 16,498,328

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

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Norwalk-La Mirada Unified School District

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Restricted General Fund MYP
 Bargaining Unit: Confidential and Non-Unit Classified Employees

Object Code	2022-23	2023-24	2024-25
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 40,388,639	\$ 17,914,516	\$ 11,912,502
Other State Revenue 8300-8599	\$ 78,722,543	\$ 46,184,119	\$ 46,184,119
Other Local Revenue 8600-8799	\$ 2,174,588	\$ 1,919,514	\$ 1,919,514
TOTAL REVENUES	\$ 121,285,770	\$ 66,018,149	\$ 60,016,135
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 35,818,781	\$ 29,717,715	\$ 27,129,114
Classified Salaries 2000-2999	\$ 16,181,475	\$ 15,078,003	\$ 14,528,736
Employee Benefits 3000-3999	\$ 31,076,527	\$ 28,279,396	\$ 27,139,974
Books and Supplies 4000-4999	\$ 23,350,451	\$ 19,320,711	\$ 18,346,019
Services and Other Operating Expenditures 5000-5999	\$ 11,493,726	\$ 8,528,025	\$ 8,128,925
Capital Outlay 6000-6999	\$ 6,649,253	\$ 649,253	\$ 20,800
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,560,000	\$ 860,000	\$ 860,000
Transfers of Indirect Costs 7300-7399	\$ 3,705,037	\$ 2,705,037	\$ 2,705,037
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 129,835,250	\$ 105,138,140	\$ 98,858,605
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	\$ 36,064,765	\$ 35,677,901	\$ 35,677,901
OPERATING SURPLUS (DEFICIT)*	\$ 27,015,285	\$ (3,942,090)	\$ (3,664,569)
BEGINNING FUND BALANCE 9791	\$ 13,091,742	\$ 40,107,027	\$ 36,164,937
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 40,107,027	\$ 36,164,937	\$ 32,500,368
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 40,107,027	\$ 36,164,937	\$ 32,500,368
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

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H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP
 Bargaining Unit: Confidential and Non-Unit Classified Employees

Object Code	2022-23	2023-24	2024-25
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 202,954,979	\$ 200,109,411	\$ 195,020,981
Federal Revenue 8100-8299	\$ 40,388,639	\$ 17,914,516	\$ 11,912,502
Other State Revenue 8300-8599	\$ 81,747,493	\$ 48,984,119	\$ 48,984,119
Other Local Revenue 8600-8799	\$ 3,214,702	\$ 2,719,514	\$ 2,719,514
TOTAL REVENUES	\$ 328,305,813	\$ 269,727,560	\$ 258,637,116
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 119,667,318	\$ 114,404,737	\$ 112,663,007
Classified Salaries 2000-2999	\$ 45,797,055	\$ 44,989,739	\$ 44,739,589
Employee Benefits 3000-3999	\$ 78,674,331	\$ 76,179,977	\$ 75,346,360
Books and Supplies 4000-4999	\$ 29,401,210	\$ 25,371,470	\$ 24,396,778
Services and Other Operating Expenditures 5000-5999	\$ 25,094,131	\$ 22,128,430	\$ 21,729,330
Capital Outlay 6000-6999	\$ 6,649,253	\$ 649,253	\$ 20,800
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 1,820,000	\$ 1,120,000	\$ 1,120,000
Transfers of Indirect Costs 7300-7399	\$ (562,583)	\$ (562,583)	\$ (562,583)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 306,540,715	\$ 284,281,023	\$ 279,453,281
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 1,164,524	\$ 1,164,524	\$ 1,164,524
Transfers Out and Other Uses 7600-7699	\$ 1,249,043	\$ 1,249,043	\$ 1,249,043
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 21,680,579	\$ (14,637,982)	\$ (20,900,684)
BEGINNING FUND BALANCE 9791	\$ 62,856,783	\$ 84,537,362	\$ 69,899,380
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 84,537,362	\$ 69,899,380	\$ 48,998,696
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -
Restricted 9740	\$ 40,107,027	\$ 36,164,937	\$ 32,500,368
Committed 9750-9760	\$ 13,600,000	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,223,185	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 21,285,953	\$ 33,734,443	\$ 16,498,328

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

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Norwalk-La Mirada Unified School District
Confidential and Non-Unit Classified Employees

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2022-23	2023-24	2024-25
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 307,789,758	\$ 285,530,066	\$ 280,702,324
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 307,789,758	\$ 285,530,066	\$ 280,702,324
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)	\$ 9,233,693	\$ 8,565,902	\$ 8,421,070

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 9,223,185	\$ -	\$ -
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 21,285,953	\$ 33,734,443	\$ 16,498,328
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	\$ 30,509,138	\$ 33,734,443	\$ 16,498,328
f.	Reserve for Economic Uncertainties Percentage	9.91%	11.81%	5.88%

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

2022-23

Yes

☒

No

☐

2023-24

Yes

☒

No

☐

2024-25

Yes

☒

No

☐

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

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Confidential and Non-Unit Classified Employees

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	\$ 350,258
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (350,258)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (350,258)

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)?	\$ 22,030,837	7.2%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ 21,680,579	7.0%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (14,637,982)	(5.1%)	Declining enrollment, Salary and Benefits i
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (20,900,684)	(7.4%)	Declining enrollment, Salary and Benefits i

Deficit Reduction Plan (as necessary):

Staff has communicated with the Board of Education and stakeholders for the need of a budget contingency plan, and has previously taken reduction steps. However, additional contingencies will be 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 8a.

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

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

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

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Norwalk-La Mirada Unified School District 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, 2022 to June 30, 2023.

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)**

\$	-
\$	350,258
\$	(350,258)

Subsequent Years**Budget Adjustment Categories:**

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

**Budget Adjustment
Increase/(Decrease)**

\$	-
\$	-
\$	-

Budget Revisions

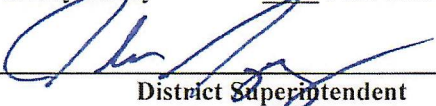
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

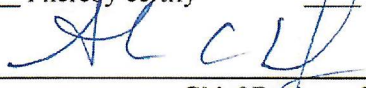


District Superintendent
(Signature)

2/21/2023

Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

2/21/2023

Date

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

Norwalk-La Mirada Unified School District
Confidential and Non-Unit Classified Employees

Assumptions and Explanations (enter or attach documentation)

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

2022-23 LCFF COLA of 6.56% plus additional base grant of 6.70%.

2023-24 LCFF COLA of 5.38%

2024-25 LCFF COLA of 4.02%

*LCFF COLA rates for 2023-24 and 2024-25 have been revised per the Governor's January budget revise, and will be reflected in the District's 2nd interim budget.

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

See page #7, Item 6

K. 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)

2-28-2023

Date

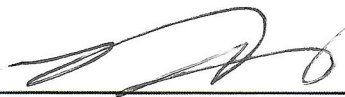
Alva C. Diaz, Director - Fiscal Services

Contact Person

562-210-2028

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on February 27, 2023, took action to approve the proposed agreement with the Classified Confidential and Non-Unit Employees Bargaining Unit(s).



President (or Clerk), Governing Board
(Signature)

2-27-2023

Date

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