

**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:	CSEA & Management
Certificated, Classified, Other:	Classified & Certificated

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: May 8, 2023
(date)

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

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (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)
			2022-23	2023-24	2024-25
1. Salary Schedule Including Step and Column	\$ 56,821,972	\$ 6,250,417			
			11.00%	0.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 4,082,532				
			0.00%	0.00%	0.00%
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 20,165,423	\$ 2,056,959			
			10.20%	0.00%	0.00%
4. Health/Welfare Plans	\$ 12,366,826	\$ -			
			0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 93,436,753	\$ 8,307,376	\$ -	\$ -	
			8.89%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	924.00				
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 101,122	\$ 8,991	\$ -	\$ -	
			8.89%	0.00%	0.00%

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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, 2022 and ending: June 30, 2023
(date) (date)

The Governing Board will act upon this agreement on: May 8, 2023
(date)

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

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (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)
			2022-23	2023-24
1. Salary Schedule Including Step and Column	\$ 37,410,143	\$ 4,115,116		
			11.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 4,082,532			
			0.00%	0.00%
Description of Other Compensation				
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 14,897,530	\$ 1,477,491		
			9.92%	0.00%
4. Health/Welfare Plans	\$ 9,733,888	\$ -		
			0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 66,124,093	\$ 5,592,607	\$ -	\$ -
			8.46%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	780.00			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 84,774	\$ 7,170	\$ -	\$ -
			8.46%	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"?

11.00% increase to CSEA 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
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.

None

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 General Fund (Unrestricted-increases in LCFF funding & Restricted), 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.

**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:	Management
Certificated, Classified, Other:	Certificated and 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: May 8, 2023
(date)

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

A. Proposed Change in Compensation

Bargaining Unit Compensation All Funds - Combined		Fiscal Impact of Proposed Agreement (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)
			2022-23	2023-24	2024-25
1. Salary Schedule Including Step and Column		\$ 19,411,829	\$ 2,135,301		
			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.		\$ 5,267,893	\$ 579,468		
			11.00%	0.00%	0.00%
4. Health/Welfare Plans		\$ 2,632,938	\$ -		
			0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5		\$ 27,312,660	\$ 2,714,769	\$ -	\$ -
			9.94%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		144.00			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee		\$ 189,671	\$ 18,853	\$ -	\$ -
			9.94%	0.00%	0.00%

Norwalk-La Mirada Unified School District
Management

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 Management 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
Management

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-increases in LCFF funding & Restricted), Adult Education Fund, Child Development Fund, Cafeteria Fund, Building Fund, Special Reserve Fund for Capital Outlay 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 General Fund (Unrestricted-increases in LCFF funding & Restricted), Adult Education Fund, Child Development Fund, Cafeteria Fund, Building Fund, Special Reserve Fund for Capital Outlay 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:

CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 202,327,250		\$ -	\$ 202,327,250
Federal Revenue 8100-8299	\$ 1,735,808		\$ -	\$ 1,735,808
Other State Revenue 8300-8599	\$ 3,075,792		\$ -	\$ 3,075,792
Other Local Revenue 8600-8799	\$ 1,215,114		\$ -	\$ 1,215,114
TOTAL REVENUES	\$ 208,353,964		\$ -	\$ 208,353,964
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 83,051,461	\$ 979,914	\$ -	\$ 84,031,375
Classified Salaries 2000-2999	\$ 28,887,386	\$ 2,594,374	\$ -	\$ 31,481,760
Employee Benefits 3000-3999	\$ 47,457,768	\$ 1,161,705	\$ -	\$ 48,619,473
Books and Supplies 4000-4999	\$ 6,196,873		\$ -	\$ 6,196,873
Services and Other Operating Expenditures 5000-5999	\$ 14,174,434		\$ -	\$ 14,174,434
Capital Outlay 6000-6999	\$ 18,464		\$ -	\$ 18,464
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 260,000		\$ -	\$ 260,000
Transfers of Indirect Costs 7300-7399	\$ (4,399,819)		\$ -	\$ (4,399,819)
TOTAL EXPENDITURES	\$ 175,646,567	\$ 4,735,993	\$ -	\$ 180,382,560
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	\$ (34,724,849)	\$ (1,419,047)	\$ -	\$ (36,143,896)
OPERATING SURPLUS (DEFICIT)*	\$ (1,601,971)	\$ (6,155,040)	\$ -	\$ (7,757,011)
BEGINNING FUND BALANCE				
9791	\$ 49,765,041			\$ 49,765,041
Audit Adjustments/Other Restatements 9793/9795	\$ 393,916			\$ 393,916
ENDING FUND BALANCE	\$ 48,556,986	\$ (6,155,040)	\$ -	\$ 42,401,946
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -	\$ 321,197
Restricted 9740				
Committed 9750-9760	\$ 17,700,000	\$ -	\$ -	\$ 17,700,000
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,180,774	\$ -	\$ -	\$ 9,180,774
Unassigned/Unappropriated Amount 9790	\$ 21,355,015	\$ (6,155,040)	\$ -	\$ 15,199,975

*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

Bargaining Unit:

**Restricted General Fund
CSEA & Management**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 40,206,525		\$ -	\$ 40,206,525
Other State Revenue 8300-8599	\$ 75,772,983		\$ -	\$ 75,772,983
Other Local Revenue 8600-8799	\$ 2,473,363		\$ -	\$ 2,473,363
TOTAL REVENUES	\$ 118,452,871		\$ -	\$ 118,452,871
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 35,237,445	\$ 415,739	\$ -	\$ 35,653,184
Classified Salaries 2000-2999	\$ 16,665,014	\$ 1,261,735	\$ -	\$ 17,926,749
Employee Benefits 3000-3999	\$ 31,110,138	\$ 550,688	\$ -	\$ 31,660,826
Books and Supplies 4000-4999	\$ 24,683,373		\$ -	\$ 24,683,373
Services and Other Operating Expenditures 5000-5999	\$ 12,290,109		\$ -	\$ 12,290,109
Capital Outlay 6000-6999	\$ 4,543,851		\$ -	\$ 4,543,851
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 810,000		\$ -	\$ 810,000
Transfers of Indirect Costs 7300-7399	\$ 3,790,269		\$ -	\$ 3,790,269
TOTAL EXPENDITURES	\$ 129,130,199	\$ 2,228,162	\$ -	\$ 131,358,361
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	\$ 34,724,849	\$ 1,419,047	\$ -	\$ 36,143,896
OPERATING SURPLUS (DEFICIT)*	\$ 23,547,521	\$ (809,115)	\$ -	\$ 22,738,406
BEGINNING FUND BALANCE 9791	\$ 13,091,742			\$ 13,091,742
Audit Adjustments/Other Restatements 9793/9795	\$ 774,774			\$ 774,774
ENDING FUND BALANCE	\$ 37,414,037	\$ (809,115)	\$ -	\$ 36,604,922
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 37,414,037	\$ (809,115)	\$ -	\$ 36,604,922
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

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 202,327,250		\$ -	\$ 202,327,250
Federal Revenue 8100-8299	\$ 41,942,333		\$ -	\$ 41,942,333
Other State Revenue 8300-8599	\$ 78,848,775		\$ -	\$ 78,848,775
Other Local Revenue 8600-8799	\$ 3,688,477		\$ -	\$ 3,688,477
TOTAL REVENUES	\$ 326,806,835		\$ -	\$ 326,806,835
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 118,288,906	\$ 1,395,653	\$ -	\$ 119,684,559
Classified Salaries 2000-2999	\$ 45,552,400	\$ 3,856,109	\$ -	\$ 49,408,509
Employee Benefits 3000-3999	\$ 78,567,906	\$ 1,712,393	\$ -	\$ 80,280,299
Books and Supplies 4000-4999	\$ 30,880,246		\$ -	\$ 30,880,246
Services and Other Operating Expenditures 5000-5999	\$ 26,464,543		\$ -	\$ 26,464,543
Capital Outlay 6000-6999	\$ 4,562,315		\$ -	\$ 4,562,315
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,070,000		\$ -	\$ 1,070,000
Transfers of Indirect Costs 7300-7399	\$ (609,550)		\$ -	\$ (609,550)
TOTAL EXPENDITURES	\$ 304,776,766	\$ 6,964,155	\$ -	\$ 311,740,921
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)*	\$ 21,945,550	\$ (6,964,155)	\$ -	\$ 14,981,395
BEGINNING FUND BALANCE				
9791	\$ 62,856,783			\$ 62,856,783
Audit Adjustments/Other Restatements 9793/9795	\$ 1,168,690			\$ 1,168,690
ENDING FUND BALANCE	\$ 85,971,023	\$ (6,964,155)	\$ -	\$ 79,006,868
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -	\$ 321,197
Restricted 9740	\$ 37,414,037	\$ (809,115)	\$ -	\$ 36,604,922
Committed 9750-9760	\$ 17,700,000	\$ -	\$ -	\$ 17,700,000
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,180,774	\$ -	\$ -	\$ 9,180,774
Unassigned/Unappropriated Amount 9790	\$ 21,355,015	\$ (6,155,040)	\$ -	\$ 15,199,975

*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:

CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 410,740		\$ -	\$ 410,740
Other State Revenue 8300-8599	\$ 4,955,500		\$ -	\$ 4,955,500
Other Local Revenue 8600-8799	\$ 186,450		\$ -	\$ 186,450
TOTAL REVENUES	\$ 5,552,690		\$ -	\$ 5,552,690
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 2,037,103	\$ 50,947	\$ -	\$ 2,088,050
Classified Salaries 2000-2999	\$ 712,199	\$ 72,110	\$ -	\$ 784,309
Employee Benefits 3000-3999	\$ 1,146,020	\$ 37,859	\$ -	\$ 1,183,879
Books and Supplies 4000-4999	\$ 385,256		\$ -	\$ 385,256
Services and Other Operating Expenditures 5000-5999	\$ 1,021,674		\$ -	\$ 1,021,674
Capital Outlay 6000-6999	\$ 490,978		\$ -	\$ 490,978
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 5,793,230	\$ 160,916	\$ -	\$ 5,954,146
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (240,540)	\$ (160,916)	\$ -	\$ (401,456)
BEGINNING FUND BALANCE 9791	\$ 1,135,654			\$ 1,135,654
Audit Adjustments/Other Restatements 9793/9795	\$ 5,627			\$ 5,627
ENDING FUND BALANCE	\$ 900,741	\$ (160,916)	\$ -	\$ 739,825
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 823,663	\$ (160,916)	\$ -	\$ 662,747
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 77,078	\$ -	\$ -	\$ 77,078
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 Advisory Services

Revised 06/11/2021

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 11,351,823		\$ -	\$ 11,351,823
Other State Revenue 8300-8599	\$ 4,149,247		\$ 45,478	\$ 4,194,725
Other Local Revenue 8600-8799	\$ 575,030		\$ 171,083	\$ 746,113
TOTAL REVENUES	\$ 16,076,100		\$ 216,561	\$ 16,292,661
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 5,120,397	\$ 61,783	\$ -	\$ 5,182,180
Classified Salaries 2000-2999	\$ 3,782,709	\$ 309,541	\$ -	\$ 4,092,250
Employee Benefits 3000-3999	\$ 4,918,862	\$ 125,653	\$ -	\$ 5,044,515
Books and Supplies 4000-4999	\$ 1,462,621		\$ -	\$ 1,462,621
Services and Other Operating Expenditures 5000-5999	\$ 420,672		\$ -	\$ 420,672
Capital Outlay 6000-6999	\$ 128,833		\$ -	\$ 128,833
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 21,000		\$ -	\$ 21,000
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 221,006		\$ -	\$ 221,006
TOTAL EXPENDITURES	\$ 16,076,100	\$ 496,977	\$ -	\$ 16,573,077
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ -	\$ (496,977)	\$ 216,561	\$ (280,416)
BEGINNING FUND BALANCE 9791	\$ 278,383			\$ 278,383
Audit Adjustments/Other Restatements 9793/9795	\$ 2,033			\$ 2,033
ENDING FUND BALANCE	\$ 280,416	\$ (496,977)	\$ 216,561	\$ -
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 278,383	\$ (496,977)	\$ 216,561	\$ (2,033)
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 2,033	\$ -	\$ -	\$ 2,033
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 13/61 - Cafeteria Fund**

Bargaining Unit:

CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 8,546,445		\$ -	\$ 8,546,445
Other State Revenue 8300-8599	\$ 2,052,713		\$ -	\$ 2,052,713
Other Local Revenue 8600-8799	\$ 107,232		\$ -	\$ 107,232
TOTAL REVENUES	\$ 10,706,390		\$ -	\$ 10,706,390
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 4,666,398	\$ 388,326	\$ -	\$ 5,054,724
Employee Benefits 3000-3999	\$ 2,319,354	\$ 139,424	\$ -	\$ 2,458,778
Books and Supplies 4000-4999	\$ 3,483,373		\$ -	\$ 3,483,373
Services and Other Operating Expenditures 5000-5999	\$ 288,385		\$ -	\$ 288,385
Capital Outlay 6000-6999	\$ 606,000		\$ -	\$ 606,000
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 388,544		\$ -	\$ 388,544
TOTAL EXPENDITURES	\$ 11,752,054	\$ 527,750	\$ -	\$ 12,279,804
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (1,045,664)	\$ (527,750)	\$ -	\$ (1,573,414)
BEGINNING FUND BALANCE				
9791	\$ 5,478,705			\$ 5,478,705
Audit Adjustments/Other Restatements 9793/9795	\$ 12,169			\$ 12,169
ENDING FUND BALANCE	\$ 4,445,210	\$ (527,750)	\$ -	\$ 3,917,460
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 133,835	\$ -	\$ -	\$ 133,835
Restricted 9740	\$ 4,311,375	\$ (527,750)	\$ -	\$ 3,783,625
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund:

Fund 21 - Building Fund

Bargaining Unit:

CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 600,001		\$ -	\$ 600,001
TOTAL REVENUES	\$ 600,001		\$ -	\$ 600,001
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 371,473	\$ 41,131	\$ -	\$ 412,604
Employee Benefits 3000-3999	\$ 178,253	\$ 14,768	\$ -	\$ 193,021
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures 5000-5999	\$ 1,081,000		\$ -	\$ 1,081,000
Capital Outlay 6000-6999	\$ 69,209,000		\$ -	\$ 69,209,000
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 70,839,726	\$ 55,899	\$ -	\$ 70,895,625
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (70,239,725)	\$ (55,899)	\$ -	\$ (70,295,624)
BEGINNING FUND BALANCE 9791	\$ 90,362,485			\$ 90,362,485
Audit Adjustments/Other Restatements 9793/9795	\$ 582,721			\$ 582,721
ENDING FUND BALANCE	\$ 20,705,481	\$ (55,899)	\$ -	\$ 20,649,582
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 20,705,481	\$ (55,899)	\$ -	\$ 20,649,582
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 40 - Special Reserve for Capital Outlay Projects**
 Bargaining Unit: **CSEA & Management**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 2,943,057		\$ -	\$ 2,943,057
TOTAL REVENUES	\$ 2,943,057		\$ -	\$ 2,943,057
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 287,984	\$ 31,409	\$ -	\$ 319,393
Employee Benefits 3000-3999	\$ 138,561	\$ 11,277	\$ -	\$ 149,838
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures 5000-5999	\$ 101,600		\$ -	\$ 101,600
Capital Outlay 6000-6999	\$ 598,528		\$ -	\$ 598,528
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 1,126,673	\$ 42,686	\$ -	\$ 1,169,359
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 1,816,384	\$ (42,686)	\$ -	\$ 1,773,698
BEGINNING FUND BALANCE 9791	\$ 9,990,329			\$ 9,990,329
Audit Adjustments/Other Restatements 9793/9795	\$ 44,911			\$ 44,911
ENDING FUND BALANCE	\$ 11,851,624	\$ (42,686)	\$ -	\$ 11,808,938
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 199,198	\$ -	\$ -	\$ 199,198
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 11,652,426	\$ (42,686)	\$ -	\$ 11,609,740
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 - Other Enterprise Fund (Child Care)**
 Bargaining Unit: **CSEA & Management**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 342		\$ -	\$ 342
Other Local Revenue 8600-8799	\$ 304,055		\$ -	\$ 304,055
TOTAL REVENUES	\$ 304,397		\$ -	\$ 304,397
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 195,703	\$ 24,709	\$ -	\$ 220,412
Employee Benefits 3000-3999	\$ 105,569	\$ 8,871	\$ -	\$ 114,440
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures 5000-5999	\$ 3,125		\$ -	\$ 3,125
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 304,397	\$ 33,580	\$ -	\$ 337,977
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ -	\$ (33,580)	\$ -	\$ (33,580)
BEGINNING FUND BALANCE 9791	\$ 761,030			\$ 761,030
Audit Adjustments/Other Restatements 9793/9795	\$ 4,349			\$ 4,349
ENDING FUND BALANCE	\$ 765,379	\$ (33,580)	\$ -	\$ 731,799
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 765,379	\$ (33,580)	\$ -	\$ 731,799
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

Los Angeles County Office of Education

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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:

CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/13/2023 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	\$ 36,279,338		\$ -	\$ 36,279,338
TOTAL REVENUES	\$ 36,279,338		\$ -	\$ 36,279,338
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 177,404	\$ 18,699	\$ -	\$ 196,103
Employee Benefits 3000-3999	\$ 83,036	\$ 6,714	\$ -	\$ 89,750
Books and Supplies 4000-4999	\$ 6,500		\$ -	\$ 6,500
Services and Other Operating Expenditures 5000-5999	\$ 36,826,869		\$ -	\$ 36,826,869
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 37,093,809	\$ 25,413	\$ -	\$ 37,119,222
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (814,471)	\$ (25,413)	\$ -	\$ (839,884)
BEGINNING FUND BALANCE 9791	\$ 16,681,153			\$ 16,681,153
Audit Adjustments/Other Restatements 9793/9795	\$ 186,684			\$ 186,684
ENDING FUND BALANCE	\$ 16,053,366	\$ (25,413)	\$ -	\$ 16,027,953
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 16,053,366	\$ (25,413)	\$ -	\$ 16,027,953

*Net Increase (Decrease) in Fund Balance

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

Los Angeles County Office of Education

Business Advisory Services

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Norwalk-La Mirada Unified School District
CSEA & Management

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

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

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

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

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ 216,561	Additional to be reimbursed from State Preschool and Headstart programs
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:

CSEA & Management

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	\$ 202,327,250	\$ 205,460,827	\$ 199,482,382
Federal Revenue 8100-8299	\$ 1,735,808	\$ -	\$ -
Other State Revenue 8300-8599	\$ 3,075,792	\$ 2,800,000	\$ 2,800,000
Other Local Revenue 8600-8799	\$ 1,215,114	\$ 800,000	\$ 800,000
TOTAL REVENUES	\$ 208,353,964	\$ 209,060,827	\$ 203,082,382
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 84,031,375	\$ 84,871,689	\$ 85,720,406
Classified Salaries 2000-2999	\$ 31,481,760	\$ 31,796,578	\$ 32,114,543
Employee Benefits 3000-3999	\$ 48,619,473	\$ 49,014,242	\$ 49,392,946
Books and Supplies 4000-4999	\$ 6,196,873	\$ 6,196,873	\$ 6,196,873
Services and Other Operating Expenditures 5000-5999	\$ 14,174,434	\$ 14,318,434	\$ 14,453,602
Capital Outlay 6000-6999	\$ 18,464	\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 260,000	\$ 260,000	\$ 260,000
Transfers of Indirect Costs 7300-7399	\$ (4,399,819)	\$ (3,399,819)	\$ (3,399,819)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 180,382,560	\$ 183,057,997	\$ 184,738,551
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	\$ (36,143,896)	\$ (36,143,896)	\$ (36,143,896)
OPERATING SURPLUS (DEFICIT)*	\$ (7,757,011)	\$ (9,725,585)	\$ (17,384,584)
BEGINNING FUND BALANCE			
9791	\$ 49,765,041	\$ 42,401,946	\$ 32,676,361
Audit Adjustments/Other Restatements 9793/9795	\$ 393,916		
ENDING FUND BALANCE	\$ 42,401,946	\$ 32,676,361	\$ 15,291,777
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -
Restricted 9740			
Committed 9750-9760	\$ 17,700,000	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,180,774	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 15,199,975	\$ 32,676,361	\$ 15,291,777

*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:

CSEA & Management

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	\$ 40,206,525	\$ 25,564,911	\$ 12,528,075
Other State Revenue 8300-8599	\$ 75,772,983	\$ 44,015,782	\$ 44,015,782
Other Local Revenue 8600-8799	\$ 2,473,363	\$ 1,923,363	\$ 1,923,363
TOTAL REVENUES	\$ 118,452,871	\$ 71,504,056	\$ 58,467,220
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 35,653,184	\$ 33,052,008	\$ 27,837,274
Classified Salaries 2000-2999	\$ 17,926,749	\$ 17,468,263	\$ 16,034,034
Employee Benefits 3000-3999	\$ 31,660,826	\$ 30,577,918	\$ 28,168,159
Books and Supplies 4000-4999	\$ 24,683,373	\$ 19,895,974	\$ 17,679,712
Services and Other Operating Expenditures 5000-5999	\$ 12,290,109	\$ 9,559,046	\$ 7,733,889
Capital Outlay 6000-6999	\$ 4,543,851	\$ 543,851	\$ 20,800
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 810,000	\$ 810,000	\$ 810,000
Transfers of Indirect Costs 7300-7399	\$ 3,790,269	\$ 2,790,269	\$ 2,790,269
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 131,358,361	\$ 114,697,329	\$ 101,074,137
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	\$ 36,143,896	\$ 36,143,896	\$ 36,143,896
OPERATING SURPLUS (DEFICIT)*	\$ 22,738,406	\$ (7,549,377)	\$ (6,963,021)
BEGINNING FUND BALANCE			
9791	\$ 13,091,742	\$ 36,604,922	\$ 29,055,545
Audit Adjustments/Other Restatements 9793/9795	\$ 774,774		
ENDING FUND BALANCE	\$ 36,604,922	\$ 29,055,545	\$ 22,092,524
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 36,604,922	\$ 29,055,545	\$ 22,092,524
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:

CSEA & Management

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	\$ 202,327,250	\$ 205,460,827	\$ 199,482,382
Federal Revenue 8100-8299	\$ 41,942,333	\$ 25,564,911	\$ 12,528,075
Other State Revenue 8300-8599	\$ 78,848,775	\$ 46,815,782	\$ 46,815,782
Other Local Revenue 8600-8799	\$ 3,688,477	\$ 2,723,363	\$ 2,723,363
TOTAL REVENUES	\$ 326,806,835	\$ 280,564,883	\$ 261,549,602
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 119,684,559	\$ 117,923,697	\$ 113,557,680
Classified Salaries 2000-2999	\$ 49,408,509	\$ 49,264,841	\$ 48,148,577
Employee Benefits 3000-3999	\$ 80,280,299	\$ 79,592,160	\$ 77,561,105
Books and Supplies 4000-4999	\$ 30,880,246	\$ 26,092,847	\$ 23,876,585
Services and Other Operating Expenditures 5000-5999	\$ 26,464,543	\$ 23,877,480	\$ 22,187,491
Capital Outlay 6000-6999	\$ 4,562,315	\$ 543,851	\$ 20,800
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 1,070,000	\$ 1,070,000	\$ 1,070,000
Transfers of Indirect Costs 7300-7399	\$ (609,550)	\$ (609,550)	\$ (609,550)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 311,740,921	\$ 297,755,326	\$ 285,812,688
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)*	\$ 14,981,395	\$ (17,274,962)	\$ (24,347,605)
BEGINNING FUND BALANCE			
9791	\$ 62,856,783	\$ 79,006,868	\$ 61,731,906
Audit Adjustments/Other Restatements 9793/9795	\$ 1,168,690		
ENDING FUND BALANCE	\$ 79,006,868	\$ 61,731,906	\$ 37,384,301
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -
Restricted 9740	\$ 36,604,922	\$ 29,055,545	\$ 22,092,524
Committed 9750-9760	\$ 17,700,000	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,180,774	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 15,199,975	\$ 32,676,361	\$ 15,291,777

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District
CSEA & Management

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)	\$ 312,989,964	\$ 299,004,369	\$ 287,061,731
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 312,989,964	\$ 299,004,369	\$ 287,061,731
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)	\$ 9,389,699	\$ 8,970,131	\$ 8,611,852

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 9,180,774	\$ -	\$ -
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 15,199,975	\$ 32,676,361	\$ 15,291,777
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	\$ 24,380,749	\$ 32,676,361	\$ 15,291,777
f.	Reserve for Economic Uncertainties Percentage	7.79%	10.93%	5.33%

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?

Norwalk-La Mirada Unified School District
CSEA & Management**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 8,307,376
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (6,964,155)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (160,916)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (496,977)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (527,750)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (55,899)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (42,686)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (8,248,383)

Variance \$ 58,993

Variance Explanation:

Funds with increases not included above:

Fund 63 = \$33,580

Fund 67 = \$25,413

Total = \$58,993

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.

General Fund Combined	Surplus/ (Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$ 21,945,550	7.2%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ 14,981,395	4.8%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(17,274,962)	(5.8%)	Declining enrollment, Salary and Benefit ir
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(24,347,605)	(8.5%)	Declining enrollment, Salary and Benefit ir

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.

MYP	Amount	"Other Adjustments" Explanation
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)

\$	216,561
\$	8,248,383
\$	(8,031,822)

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	-
\$	-
\$	-

Budget Revisions

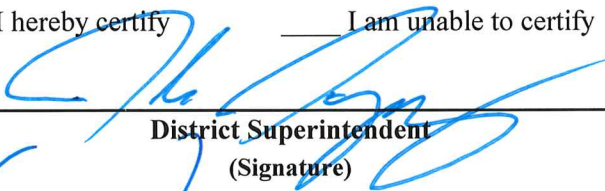
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

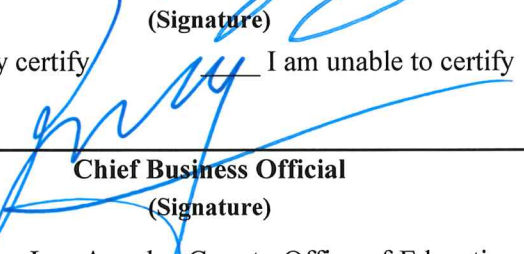


District Superintendent
(Signature)

5-2-2023

Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

5-2-2023

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

CSEA & Management

Assumptions and Explanations (enter or attach documentation)

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

See Attachment.

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)

5-8-2023

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 May 8, 2023, took action to approve the proposed agreement with the Classified School Employees Bargaining Unit & Management Bargaining Unit(s).



President (or Clerk), Governing Board
(Signature)

5-8-2023

Date

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

Income Assumptions

Income	2022-2023	2023-2024	2024-2025
COLA (as projected)	6.560%	8.130%	3.540%
COLA Augmentation	6.700%		
Total Projected Enrollment	15,320	14,820	14,320
Total Projected Unduplicated Count	10,376	10,033	9,695
Unduplicated Pupil Percentage	67.73%	67.70%	67.70%
Total LCFF ADA (3 Year Average)	15,636	14,852	13,915
Total LCFF ADA (P2 Projected)	13,990	13,533	13,077
Total LCFF Entitlement	\$202.3 M	\$205.5 M	\$199.5 M
Total Sup/Concentration Grant	\$37.4 M	\$36.0 M	\$34.8 M

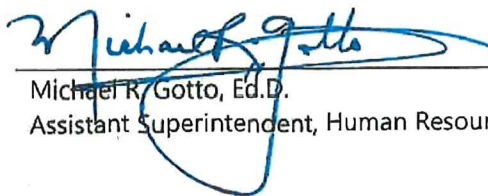
Expenditures Assumptions

Expenditures	2022-2023	2023-2024	2024-2025
Step and Column Adj. (on-going)	\$1.1 M	\$1.1 M	\$1.1 M
Benefits - Insurance Cap (on-going)			
\$10,350 per employee	\$25.1 M	\$25.1 M	\$25.1 M
H/W Yearly Contribution (on-going)	\$1.0 M	\$1.0 M	\$1.0 M
CalSTRS Rates (on-going)	19.10%	19.10%	19.10%
CalPERS Rates (on-going)	25.37%	27.00%	28.10%
Utilities Increase (on-going)	3.8%	2.4%	2.2%

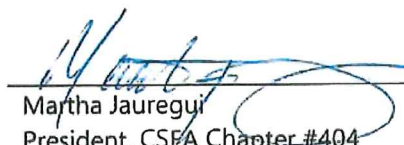
**Norwalk-La Mirada Unified School District
and the
California School Employees Association and
Its Norwalk-La Mirada Chapter #404 (CSEA)
2022-2023 School Year | Tentative Agreement**

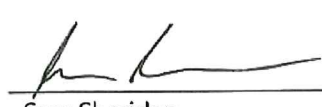
Increase to Wages for All Bargaining Unit Members	
On-Schedule/Ongoing For the 2022-23 school year (retroactive to July 1, 2022 or an employee's start date in the 2022-23 school year), the Norwalk-La Mirada Unified School District and the California School Employees Association and its Norwalk-La Mirada Chapter #404 agree to an increase in the amount of 11% to all Monthly and Hourly Salary Schedules.	11%
Included are Master Agreement article(s) language items as denoted in subsequent pages.	
This tentative agreement concludes all negotiation items inclusive of salary and health and welfare benefits for the 2022-2023 school year.	
This tentative agreement is pending the following processes: CSEA Field Office Approval (CSEA 610 Policy Approval), Chapter #404 ratification, and Board of Education approval.	

FOR THE DISTRICT (NLMUSD):

 4-28-2023
Michael R. Gotto, Ed.D.
Assistant Superintendent, Human Resources

FOR THE ASSOCIATION (CSEA):

 4-28-2023
Martha Jauregui
President, CSEA Chapter #404

 4/28/2023
Sam Sheridan
Labor Relations Representative