

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:	Teachers Association of Norwalk-La Mirada (TANLA)
Certificated, Classified, Other:	Certificated

The proposed agreement covers the period beginning: July 1, 2021 and ending: June 30, 2022
(date) (date)

The Governing Board will act upon this agreement on: March 14, 2022
(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) 2021-22	Year 2 Increase/(Decrease) 2022-23	Year 3 Increase/(Decrease) 2023-24
1.	Salary Schedule Including Step and Column	\$ 92,464,330	\$ 5,612,585		
			6.07%	0.00%	0.00%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 9,368,495			
			0.00%	0.00%	0.00%
	Description of Other Compensation				
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 24,947,541	\$ 1,104,957		
			4.43%	0.00%	0.00%
4.	Health/Welfare Plans	\$ 15,497,572			
			0.00%	0.00%	0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 142,277,938	\$ 6,717,542	\$ -	\$ -
			4.72%	0.00%	0.00%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	971.00			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 146,527	\$ 6,918	\$ -	\$ -
			4.72%	0.00%	0.00%

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

8. What was the negotiated percentage change? For example, if the change in "Year 1" was for less than a year, what is the annualized percentage of that change for "Year 1"?

6.07% for TANLA approved salary schedules, retro-active to July 1, 2021

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

No

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

None

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

Yes ☒ No ☐

If yes, please describe the cap amount.

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

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

None

- C. What are the specific impacts (positive or negative) on instructional and support programs to accommodate the settlement?** Include the impact of changes such as staff reductions or increases, program reductions or increases, elimination or expansion of other services or programs (i.e., counselors, librarians, custodial staff, etc.)

None

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

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

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

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

No changes

F. Source of Funding for Proposed Agreement:**1. Current Year**

General Fund (Unrestricted & Restricted), Adult Education Fund, 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: Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/13/2021 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	\$ 190,025,656		\$ -	\$ 190,025,656
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 3,065,476		\$ -	\$ 3,065,476
Other Local Revenue 8600-8799	\$ 595,664		\$ -	\$ 595,664
TOTAL REVENUES	\$ 193,686,796		\$ -	\$ 193,686,796
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 75,423,742	\$ 3,867,584		\$ 79,291,326
Classified Salaries 2000-2999	\$ 27,160,070			\$ 27,160,070
Employee Benefits 3000-3999	\$ 41,691,477	\$ 761,417		\$ 42,452,894
Books and Supplies 4000-4999	\$ 5,035,515		\$ -	\$ 5,035,515
Services and Other Operating Expenditures 5000-5999	\$ 11,727,057		\$ -	\$ 11,727,057
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 260,000		\$ -	\$ 260,000
Transfers of Indirect Costs 7300-7399	\$ (3,095,725)		\$ -	\$ (3,095,725)
TOTAL EXPENDITURES	\$ 158,202,136	\$ 4,629,001	\$ -	\$ 162,831,137
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 1,018,093	\$ -	\$ -	\$ 1,018,093
Transfers Out and Other Uses 7600-7699	\$ 764,569	\$ -	\$ -	\$ 764,569
Contributions 8980-8999	\$ (26,146,258)	\$ -		\$ (26,146,258)
OPERATING SURPLUS (DEFICIT)*	\$ 9,591,926	\$ (4,629,001)	\$ -	\$ 4,962,925
BEGINNING FUND BALANCE				
9791	\$ 46,840,121			\$ 46,840,121
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 56,432,047	\$ (4,629,001)	\$ -	\$ 51,803,046
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -	\$ 321,197
Restricted 9740				
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 889,371	\$ -	\$ -	\$ 889,371
Reserve for Economic Uncertainties 9789	\$ 8,017,105			\$ 8,017,105
Unassigned/Unappropriated Amount 9790	\$ 47,204,374	\$ (4,629,001)	\$ -	\$ 42,575,373

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District

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

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

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/13/2021 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	\$ 32,082,411		\$ -	\$ 32,082,411
Other State Revenue 8300-8599	\$ 39,546,874		\$ -	\$ 39,546,874
Other Local Revenue 8600-8799	\$ 2,282,858		\$ -	\$ 2,282,858
TOTAL REVENUES	\$ 73,912,143		\$ -	\$ 73,912,143
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 30,403,101	\$ 1,470,448	\$ -	\$ 31,873,549
Classified Salaries 2000-2999	\$ 15,504,643			\$ 15,504,643
Employee Benefits 3000-3999	\$ 27,039,793	\$ 289,489		\$ 27,329,282
Books and Supplies 4000-4999	\$ 15,998,026			\$ 15,998,026
Services and Other Operating Expenditures 5000-5999	\$ 9,216,145			\$ 9,216,145
Capital Outlay 6000-6999	\$ 6,158,136		\$ -	\$ 6,158,136
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 860,000		\$ -	\$ 860,000
Transfers of Indirect Costs 7300-7399	\$ 2,590,294		\$ -	\$ 2,590,294
TOTAL EXPENDITURES	\$ 107,770,138	\$ 1,759,937	\$ -	\$ 109,530,075
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 500,000	\$ -	\$ -	\$ 500,000
Contributions 8980-8999	\$ 26,146,258	\$ -		\$ 26,146,258
OPERATING SURPLUS (DEFICIT)*	\$ (8,211,737)	\$ (1,759,937)	\$ -	\$ (9,971,674)
BEGINNING FUND BALANCE				
9791	\$ 10,536,866			\$ 10,536,866
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,325,129	\$ (1,759,937)	\$ -	\$ 565,192
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 2,325,129	\$ -		\$ 2,325,129
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (1,759,937)	\$ -	\$ (1,759,937)

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Teachers Association of Norwalk-La Mirada (TANLA)

Object Code				
	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/13/2021 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	\$ 190,025,656		\$ -	\$ 190,025,656
Federal Revenue 8100-8299	\$ 32,082,411		\$ -	\$ 32,082,411
Other State Revenue 8300-8599	\$ 42,612,350		\$ -	\$ 42,612,350
Other Local Revenue 8600-8799	\$ 2,878,522		\$ -	\$ 2,878,522
TOTAL REVENUES	\$ 267,598,939		\$ -	\$ 267,598,939
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 105,826,843	\$ 5,338,032	\$ -	\$ 111,164,875
Classified Salaries 2000-2999	\$ 42,664,713	\$ -	\$ -	\$ 42,664,713
Employee Benefits 3000-3999	\$ 68,731,270	\$ 1,050,906	\$ -	\$ 69,782,176
Books and Supplies 4000-4999	\$ 21,033,541		\$ -	\$ 21,033,541
Services and Other Operating Expenditures 5000-5999	\$ 20,943,202		\$ -	\$ 20,943,202
Capital Outlay 6000-6999	\$ 6,158,136		\$ -	\$ 6,158,136
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,120,000		\$ -	\$ 1,120,000
Transfers of Indirect Costs 7300-7399	\$ (505,431)		\$ -	\$ (505,431)
TOTAL EXPENDITURES	\$ 265,972,274	\$ 6,388,938	\$ -	\$ 272,361,212
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 1,018,093	\$ -	\$ -	\$ 1,018,093
Transfers Out and Other Uses 7600-7699	\$ 1,264,569	\$ -	\$ -	\$ 1,264,569
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 1,380,189	\$ (6,388,938)	\$ -	\$ (5,008,749)
BEGINNING FUND BALANCE				
9791	\$ 57,376,987			\$ 57,376,987
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 58,757,176	\$ (6,388,938)	\$ -	\$ 52,368,238
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -	\$ 321,197
Restricted 9740	\$ 2,325,129	\$ -	\$ -	\$ 2,325,129
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 889,371	\$ -	\$ -	\$ 889,371
Reserve for Economic Uncertainties 9789	\$ 8,017,105	\$ -	\$ -	\$ 8,017,105
Unassigned/Unappropriated Amount 9790	\$ 47,204,374	\$ (6,388,938)	\$ -	\$ 40,815,436

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 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	\$ 366,199		\$ -	\$ 366,199
Other State Revenue 8300-8599	\$ 4,582,682		\$ -	\$ 4,582,682
Other Local Revenue 8600-8799	\$ 215,350		\$ -	\$ 215,350
TOTAL REVENUES	\$ 5,164,231		\$ -	\$ 5,164,231
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 1,837,178	\$ 57,489	\$ -	\$ 1,894,667
Classified Salaries 2000-2999	\$ 655,371		\$ -	\$ 655,371
Employee Benefits 3000-3999	\$ 1,072,168	\$ 11,318	\$ -	\$ 1,083,486
Books and Supplies 4000-4999	\$ 326,737		\$ -	\$ 326,737
Services and Other Operating Expenditures 5000-5999	\$ 901,418		\$ -	\$ 901,418
Capital Outlay 6000-6999	\$ 371,359		\$ -	\$ 371,359
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 5,164,231	\$ 68,807	\$ -	\$ 5,233,038
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ -	\$ (68,807)	\$ -	\$ (68,807)
BEGINNING FUND BALANCE				
9791	\$ 1,060,327			\$ 1,060,327
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,060,327	\$ (68,807)	\$ -	\$ 991,520
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 1,060,327		\$ -	\$ 1,060,327
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (68,807)	\$ -	\$ (68,807)

*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 07/03/18

Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit:

Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/13/2021 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				
Federal Revenue 8100-8299	\$ 11,147,705		\$ -	\$ 11,147,705
Other State Revenue 8300-8599	\$ 3,244,352		\$ -	\$ 3,244,352
Other Local Revenue 8600-8799	\$ 336,000		\$ -	\$ 336,000
TOTAL REVENUES	\$ 14,728,057		\$ -	\$ 14,728,057
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 4,463,912	\$ 217,064	\$ -	\$ 4,680,976
Classified Salaries 2000-2999	\$ 3,457,752		\$ -	\$ 3,457,752
Employee Benefits 3000-3999	\$ 4,126,279	\$ 42,734	\$ -	\$ 4,169,013
Books and Supplies 4000-4999	\$ 1,388,184			\$ 1,388,184
Services and Other Operating Expenditures 5000-5999	\$ 540,970			\$ 540,970
Capital Outlay 6000-6999	\$ 722,176		\$ -	\$ 722,176
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 21,000		\$ -	\$ 21,000
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 143,392		\$ -	\$ 143,392
TOTAL EXPENDITURES	\$ 14,863,665	\$ 259,798	\$ -	\$ 15,123,463
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (135,608)	\$ (259,798)	\$ -	\$ (395,406)
BEGINNING FUND BALANCE				
9791	\$ 225,808			\$ 225,808
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 90,200	\$ (259,798)	\$ -	\$ (169,598)
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 87,996	\$ -	\$ -	\$ 87,996
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 2,205	\$ -	\$ -	\$ 2,205
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (1)	\$ (259,798)	\$ -	\$ (259,799)

*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 07/03/18

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/13/2021 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	\$ 10,750,047		\$ -	\$ 10,750,047
Other State Revenue 8300-8599	\$ 686,000		\$ -	\$ 686,000
Other Local Revenue 8600-8799	\$ 90,000		\$ -	\$ 90,000
TOTAL REVENUES	\$ 11,526,047		\$ -	\$ 11,526,047
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 3,915,541		\$ -	\$ 3,915,541
Employee Benefits 3000-3999	\$ 2,093,892		\$ -	\$ 2,093,892
Books and Supplies 4000-4999	\$ 4,518,430		\$ -	\$ 4,518,430
Services and Other Operating Expenditures 5000-5999	\$ 426,794		\$ -	\$ 426,794
Capital Outlay 6000-6999	\$ 52,259		\$ -	\$ 52,259
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ 362,039		\$ -	\$ 362,039
TOTAL EXPENDITURES	\$ 11,368,955	\$ -	\$ -	\$ 11,368,955
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 157,092	\$ -	\$ -	\$ 157,092
BEGINNING FUND BALANCE				
9791	\$ 3,820,822			\$ 3,820,822
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 3,977,914	\$ -	\$ -	\$ 3,977,914
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 133,835	\$ -	\$ -	\$ 133,835
Restricted 9740	\$ 3,844,079		\$ -	\$ 3,844,079
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 21 - Building Fund**
 Bargaining Unit: **Teachers Association of Norwalk-La Mirada (TANLA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/13/2021 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				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenues 8600-8799	\$ 1,000,000		\$ -	\$ 1,000,000
TOTAL REVENUES	\$ 1,000,000		\$ -	\$ 1,000,000
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 308,388		\$ -	\$ 308,388
Employee Benefits 3000-3999	\$ 142,317		\$ -	\$ 142,317
Books and Supplies 4000-4999	\$ 32,277		\$ -	\$ 32,277
Services and Other Operating Expenditures 5000-5999	\$ 301,161		\$ -	\$ 301,161
Capital Outlay 6000-6999	\$ 21,666,562		\$ -	\$ 21,666,562
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 22,450,705	\$ -	\$ -	\$ 22,450,705
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (21,450,705)	\$ -	\$ -	\$ (21,450,705)
BEGINNING FUND BALANCE				
9791	\$ 100,599,634			\$ 100,599,634
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 79,148,929	\$ -	\$ -	\$ 79,148,929
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 79,148,929		\$ -	\$ 79,148,929
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: **Teachers Association of Norwalk-La Mirada (TANLA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/13/2021 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				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ 1,194,477		\$ -	\$ 1,194,477
TOTAL REVENUES	\$ 1,194,477		\$ -	\$ 1,194,477
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 313,332		\$ -	\$ 313,332
Employee Benefits 3000-3999	\$ 147,967		\$ -	\$ 147,967
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures 5000-5999	\$ 25,000		\$ -	\$ 25,000
Capital Outlay 6000-6999	\$ 285,000		\$ -	\$ 285,000
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 771,299	\$ -	\$ -	\$ 771,299
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 423,178	\$ -	\$ -	\$ 423,178
BEGINNING FUND BALANCE				
9791	\$ 7,946,377			\$ 7,946,377
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 8,369,555	\$ -	\$ -	\$ 8,369,555
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719		\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 8,369,555		\$ -	\$ 8,369,555
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 07/03/18

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: **Teachers Association of Norwalk-La Mirada (TANLA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/13/2021 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				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 342		\$ -	\$ 342
Other Local Revenue 8600-8799	\$ 335,843		\$ -	\$ 335,843
TOTAL REVENUES	\$ 336,185		\$ -	\$ 336,185
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 217,288		\$ -	\$ 217,288
Employee Benefits 3000-3999	\$ 110,048		\$ -	\$ 110,048
Books and Supplies 4000-4999	\$ -			\$ -
Services and Other Operating Expenditures 5000-5999	\$ 4,500			\$ 4,500
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ -		\$ -	\$ -
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 331,836	\$ -	\$ -	\$ 331,836
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 4,349	\$ -	\$ -	\$ 4,349
BEGINNING FUND BALANCE 9791	\$ (4,349)			\$ (4,349)
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -			\$ -
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
 Business Advisory Services
 Revised 07/03/18

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: **Teachers Association of Norwalk-La Mirada (TANLA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 12/13/2021 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				
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ -		\$ -	\$ -
Other Local Revenue 8600-8799	\$ 35,544,229		\$ -	\$ 35,544,229
TOTAL REVENUES	\$ 35,544,229		\$ -	\$ 35,544,229
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 167,252		\$ -	\$ 167,252
Employee Benefits 3000-3999	\$ 76,510		\$ -	\$ 76,510
Books and Supplies 4000-4999	\$ 6,500		\$ -	\$ 6,500
Services and Other Operating Expenditures 5000-5999	\$ 35,868,516		\$ -	\$ 35,868,516
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 36,118,778	\$ -	\$ -	\$ 36,118,778
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (574,549)	\$ -	\$ -	\$ (574,549)
BEGINNING FUND BALANCE 9791	\$ 18,035,379			\$ 18,035,379
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 17,460,830	\$ -	\$ -	\$ 17,460,830
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 17,460,830	\$ -	\$ -	\$ 17,460,830

*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 07/03/18

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

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

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

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: Teachers Association of Norwalk-La Mirada (TANLA)

Object Code	2021-22	2022-23	2023-24
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 190,025,656	\$ 168,447,890	\$ 166,309,844
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 3,065,476	\$ 2,999,026	\$ 2,934,376
Other Local Revenue 8600-8799	\$ 595,664	\$ 438,000	\$ 438,000
TOTAL REVENUES	\$ 193,686,796	\$ 171,884,916	\$ 169,682,220
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 79,291,326	\$ 75,593,972	\$ 75,766,441
Classified Salaries 2000-2999	\$ 27,160,070	\$ 27,284,462	\$ 27,409,103
Employee Benefits 3000-3999	\$ 42,452,894	\$ 44,607,700	\$ 44,906,175
Books and Supplies 4000-4999	\$ 5,035,515	\$ 3,093,308	\$ 3,093,308
Services and Other Operating Expenditures 5000-5999	\$ 11,727,057	\$ 11,470,425	\$ 11,358,183
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	\$ (3,095,725)	\$ (1,948,757)	\$ (1,948,757)
Other Adjustments		\$ (4,161,160)	\$ (6,759,181)
TOTAL EXPENDITURES	\$ 162,831,137	\$ 156,199,950	\$ 154,085,272
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 1,018,093	\$ 1,018,093	\$ 1,018,093
Transfers Out and Other Uses 7600-7699	\$ 764,569	\$ 764,569	\$ 764,569
Contributions 8980-8999	\$ (26,146,258)	\$ (27,503,874)	\$ (27,703,874)
OPERATING SURPLUS (DEFICIT)*	\$ 4,962,925	\$ (11,565,384)	\$ (11,853,402)
BEGINNING FUND BALANCE 9791	\$ 46,840,121	\$ 51,803,046	\$ 40,237,662
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 51,803,046	\$ 40,237,662	\$ 28,384,260
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 321,197	\$ 250,000	\$ 250,000
Restricted 9740			
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 889,371	\$ 135,710	\$ 135,710
Reserve for Economic Uncertainties 9789	\$ 8,017,105	\$ 6,691,431	\$ 6,892,631
Unassigned/Unappropriated Amount 9790	\$ 42,575,373	\$ 33,160,521	\$ 21,105,919

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District

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

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

Object Code	2021-22	2022-23	2023-24
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 32,082,411	\$ 10,375,882	\$ 10,375,882
Other State Revenue 8300-8599	\$ 39,546,874	\$ 27,571,618	\$ 27,571,618
Other Local Revenue 8600-8799	\$ 2,282,858	\$ 1,919,514	\$ 1,919,514
TOTAL REVENUES	\$ 73,912,143	\$ 39,867,014	\$ 39,867,014
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 31,873,549	\$ 17,383,868	\$ 17,383,868
Classified Salaries 2000-2999	\$ 15,504,643	\$ 13,297,856	\$ 13,297,856
Employee Benefits 3000-3999	\$ 27,329,282	\$ 23,476,018	\$ 23,737,613
Books and Supplies 4000-4999	\$ 15,998,026	\$ 4,025,007	\$ 4,025,007
Services and Other Operating Expenditures 5000-5999	\$ 9,216,145	\$ 5,961,601	\$ 5,961,601
Capital Outlay 6000-6999	\$ 6,158,136	\$ 20,800	\$ 20,800
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 860,000	\$ 860,000	\$ 860,000
Transfers of Indirect Costs 7300-7399	\$ 2,590,294	\$ 1,409,201	\$ 1,409,201
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 109,530,075	\$ 66,434,351	\$ 66,695,946
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	\$ 26,146,258	\$ 27,503,874	\$ 27,703,874
OPERATING SURPLUS (DEFICIT)*	\$ (9,971,674)	\$ 436,537	\$ 374,942
BEGINNING FUND BALANCE 9791	\$ 10,536,866	\$ 565,192	\$ 1,001,729
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 565,192	\$ 1,001,729	\$ 1,376,671
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ -	\$ -	\$ -
Restricted 9740	\$ 2,325,129	\$ 2,761,666	\$ 3,136,608
Committed 9750-9760			
Assigned 9780			
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (1,759,937)	\$ (1,759,937)	\$ (1,759,937)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District

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

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

Object Code	2021-22	2022-23	2023-24
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 190,025,656	\$ 168,447,890	\$ 166,309,844
Federal Revenue 8100-8299	\$ 32,082,411	\$ 10,375,882	\$ 10,375,882
Other State Revenue 8300-8599	\$ 42,612,350	\$ 30,570,644	\$ 30,505,994
Other Local Revenue 8600-8799	\$ 2,878,522	\$ 2,357,514	\$ 2,357,514
TOTAL REVENUES	\$ 267,598,939	\$ 211,751,930	\$ 209,549,234
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 111,164,875	\$ 92,977,840	\$ 93,150,309
Classified Salaries 2000-2999	\$ 42,664,713	\$ 40,582,318	\$ 40,706,959
Employee Benefits 3000-3999	\$ 69,782,176	\$ 68,083,718	\$ 68,643,788
Books and Supplies 4000-4999	\$ 21,033,541	\$ 7,118,315	\$ 7,118,315
Services and Other Operating Expenditures 5000-5999	\$ 20,943,202	\$ 17,432,026	\$ 17,319,784
Capital Outlay 6000-6999	\$ 6,158,136	\$ 20,800	\$ 20,800
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 1,120,000	\$ 1,120,000	\$ 1,120,000
Transfers of Indirect Costs 7300-7399	\$ (505,431)	\$ (539,556)	\$ (539,556)
Other Adjustments		\$ (4,161,160)	\$ (6,759,181)
TOTAL EXPENDITURES	\$ 272,361,212	\$ 222,634,301	\$ 220,781,218
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 1,018,093	\$ 1,018,093	\$ 1,018,093
Transfers Out and Other Uses 7600-7699	\$ 1,264,569	\$ 1,264,569	\$ 1,264,569
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (5,008,749)	\$ (11,128,847)	\$ (11,478,460)
BEGINNING FUND BALANCE 9791	\$ 57,376,987	\$ 52,368,238	\$ 41,239,391
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 52,368,238	\$ 41,239,391	\$ 29,760,931
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 321,197	\$ 250,000	\$ 250,000
Restricted 9740	\$ 2,325,129	\$ 2,761,666	\$ 3,136,608
Committed 9750-9760	\$ -	\$ -	\$ -
Assigned 9780	\$ 889,371	\$ 135,710	\$ 135,710
Reserve for Economic Uncertainties 9789	\$ 8,017,105	\$ 6,691,431	\$ 6,892,631
Unassigned/Unappropriated Amount 9790	\$ 40,815,436	\$ 31,400,584	\$ 19,345,982

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

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

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2021-22	2022-23	2023-24
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 273,625,781	\$ 223,898,870	\$ 222,045,787
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 273,625,781	\$ 223,898,870	\$ 222,045,787
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)	\$ 8,208,773	\$ 6,716,966	\$ 6,661,374

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 8,017,105	\$ 6,691,431	\$ 6,892,631
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 42,575,373	\$ 33,160,521	\$ 21,105,919
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	\$ 50,592,478	\$ 39,851,952	\$ 27,998,550
f.	Reserve for Economic Uncertainties Percentage	18.49%	17.80%	12.61%

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

2021-22

Yes

☒

No

☐

2022-23

Yes

☒

No

☐

2023-24

Yes

☒

No

☐

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

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

5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 6,717,542
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (6,388,938)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (68,807)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (259,798)
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)	\$ (6,717,543)

Variance \$ (1)

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)?	\$ 1,380,189	0.5%	Negotiations settlement
Current FY Surplus/(Deficit) after settlement(s)?	\$ (5,008,749)	(1.8%)	Enrollment decline, STRS/PERS increases
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (11,128,847)	(5.0%)	Enrollment decline, STRS/PERS increases
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (11,478,460)	(5.2%)	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 reduction steps starting in 2017-18 and incorporated those changes in all upcoming budgets as well. 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	\$ (4,161,160)	LCAP minimum proportionality requirements
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ (6,759,181)	LCAP minimum proportionality requirements
2nd Subsequent FY Restricted, Page 5b	\$ -	

Teachers Association of Norwalk-La Mirada (TANLA)

J. COMPARISON OF PROPOSED CHANGE IN TOTAL COMPENSATION TO CHANGE IN LCFF FUNDING FOR THE NEGOTIATED PERIOD

The purpose of this form is to determine if the district has entered into bargaining agreements that would result in salary increases that are expected to exceed the projected increase in LCFF funding.

(fill out columns for which there is an agreement)

	Prior Year	2021-22	2022-23	2023-24
a. LCFF Funding per ADA	10,993.00	11,622.00	11,739.00	11,992.00
b. Amount Change from Prior Year Funding per ADA		629.00	117.00	253.00
c. Percentage Change from Prior Year Funding per ADA		5.72%	1.01%	2.16%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		6,717,542.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		4.72%	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)

\$	-
\$	6,717,543
\$	(6,717,543)

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	-
\$	-
\$	-

Budget Revisions

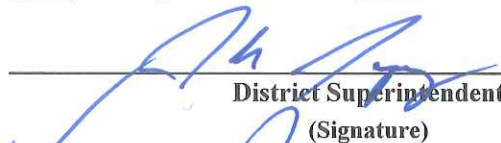
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

3-7-2022

Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

3-9-2022

Date

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

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

Assumptions and Explanations (enter or attach documentation)

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

Please see attachments.

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

See page #7 - Item 6 - Deficit Reduction Plan.

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

25

District Name

District Superintendent
(Signature)

Date

Estuardo A. Santillan, Assistant Superintendent, Business

Contact Person

562-210-2013

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 14, 2022, 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.

Income Assumptions

Income	2021-2022	2022-2023	2023-2024
COLA (as projected)	5.070%	2.480%	3.110%
Total Projected Enrollment	15,754	15,254	14,754
Total Projected Unduplicated Count	11,541	11,301	11,061
Unduplicated Count Percentage (rolling avg.)	72.15%	69.46%	68.10%
Total LCFF ADA	* 16.351	** 14.268	13,868
Total LCFF Entitlement	\$190.0 M	\$168.0 M	\$166.0 M
Total Sup/Concentration Grant	*** \$37.8 M	*** \$31.0 M	*** \$29.3 M

* 21-22 includes ADA Hold-harmless

** 22-23 does not include ADA Hold-harmless and includes declining enrollment

*** Subsequent years will depend on the prior year proportionality progress met.

Loss of ADA in FY 22-23 after the Hold-Harmless ends is included and also estimated adjustments due to declining enrollment, Independent Studies as well as ADA for quarantined students.

Expenditures Assumptions

Expenditures	2021-2022	2022-2023	2023-2024
Step and Column Adj. (on-going)	\$1.0 M	\$1.0 M	\$1.0 M
Benefits - Insurance Cap (on-going)			
\$10,350 per employee	\$17.8 M	\$17.8 M	\$17.8 M
H/W Yearly Contribution (on-going)	\$1.0 M	\$1.0 M	\$1.0 M
CalSTRS Rates (on-going)	16.92%	19.10%	19.10%
CalPERS Rates (on-going)	22.91%	26.10%	27.10%
Utilities Increase (on-going)	3.8%	2.4%	2.2%
Yearly On-going Obligations			
Declining Enrollment (projected)	-	10,134,384	4,695,600
Step and Column Adj. (on-going)	997,789	1,005,276	1,008,437
On-going H/W Yearly Contribution	1,000,000	1,000,000	1,000,000
CalSTRS Rates (on-going)	184,817	1,664,656	33,654
CalPERS Rates (on-going)	839,350	796,886	274,854
Utilities Increase (on-going)	50,378	53,970	53,970
Budget Contingency Plan	3,072,334	14,655,172	7,066,515

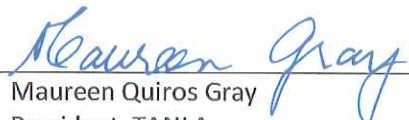
In order to keep up with declining enrollment and Step and Column, staff continues developing a "Budget Contingency Plan" to contain future operating deficits and maintain district solvency.

**NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT
AND THE
TEACHERS ASSOCIATION OF THE NORWALK-LA MIRADA AREA
2021-2022 SCHOOL YEAR | TENTATIVE AGREEMENT**

Increase to Wages for All Bargaining Unit Members	
On-Schedule/Ongoing For the 2021-2022 school year, (retroactive to July 1, 2021, or an employee's start date in the 2021-2022 school year), the Norwalk-La Mirada Unified School District and the Teachers Association of the Norwalk-La Mirada Area (TANLA) agree to an increase in the amount of 6.07% to all salaries and stipends in Appendices A-K.	6.07% (Retroactive to July 1, 2021)
Included are Master Agreement article(s) language items as denoted in subsequent pages.	
In addition, the District and TANLA have agreed to extend the Period Coverage Rate MOU through the 2022-2023 school year and Combination Reduction MOU through the 2023-2024 school year.	
This tentative agreement concludes all negotiation items inclusive of salary and health & welfare benefits for the 2021-2022 school year.	



Michael R. Gotto, Ed.D. 03/10/22
Assistant Superintendent, Human Resources Date
Norwalk-La Mirada Unified School District



Maureen Quiros Gray 03/10/22
President, TANLA Date