

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 and Confidential Employees
Certificated, Classified, Other:	Certificated and Classified Management

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)		
		Year 1 Increase/(Decrease) 2021-22	Year 2 Increase/(Decrease) 2022-23	Year 3 Increase/(Decrease) 2023-24
		Annual Cost Prior to Proposed Settlement		
1. Salary Schedule Including Step and Column	\$ 18,358,453	\$ 1,114,358		
		6.07%	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.	\$ 4,211,263	\$ 258,818		
		6.15%	0.00%	0.00%
4. Health/Welfare Plans	\$ 1,545,514			
		0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 24,115,230	\$ 1,373,176	\$ -	\$ -
		5.69%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	149.00			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 161,847	\$ 9,216	\$ -	\$ -
		5.69%	0.00%	0.00%

Norwalk-La Mirada Unified School District
Management and Confidential Employees

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 Management and Confidential employees 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
Management and Confidential Employees**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.

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.)

N/A

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Management and Confidential Employees

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	\$ 518,326		\$ 75,942,068
Classified Salaries 2000-2999	\$ 27,160,070	\$ 216,913		\$ 27,376,983
Employee Benefits 3000-3999	\$ 41,691,477	\$ 168,065		\$ 41,859,542
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	\$ 903,304	\$ -	\$ 159,105,440
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	\$ (903,304)	\$ -	\$ 8,688,622
BEGINNING FUND BALANCE				
9791	\$ 46,840,121			\$ 46,840,121
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 56,432,047	\$ (903,304)	\$ -	\$ 55,528,743
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	\$ (903,304)	\$ -	\$ 46,301,070

*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:

Management and Confidential Employees

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	\$ 170,313	\$ -	\$ 30,573,414
Classified Salaries 2000-2999	\$ 15,504,643	\$ 79,559		\$ 15,584,202
Employee Benefits 3000-3999	\$ 27,039,793	\$ 57,745		\$ 27,097,538
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	\$ 307,617	\$ -	\$ 108,077,755
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)	\$ (307,617)	\$ -	\$ (8,519,354)
BEGINNING FUND BALANCE				
9791	\$ 10,536,866			\$ 10,536,866
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,325,129	\$ (307,617)	\$ -	\$ 2,017,512
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	\$ -	\$ (307,617)	\$ -	\$ (307,617)

*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:		Combined General Fund Management and Confidential Employees			
Object Code		Column 1 Latest Board- Approved Budget Before Settlement (As of 12/13/2021 First Interim)	Column 2 Adjustments as a Result of Settlement (compensation)	Column 3 Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Column 4 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	\$ 688,639	\$ -	\$ 106,515,482
Classified Salaries	2000-2999	\$ 42,664,713	\$ 296,472	\$ -	\$ 42,961,185
Employee Benefits	3000-3999	\$ 68,731,270	\$ 225,810	\$ -	\$ 68,957,080
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	\$ 1,210,921	\$ -	\$ 267,183,195
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	\$ (1,210,921)	\$ -	\$ 169,268
BEGINNING FUND BALANCE					
	9791	\$ 57,376,987			\$ 57,376,987
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 58,757,176	\$ (1,210,921)	\$ -	\$ 57,546,255
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	\$ (1,210,921)	\$ -	\$ 45,993,453

*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:

Management and Confidential Employees

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	\$ 27,028	\$ -	\$ 1,864,206
Classified Salaries 2000-2999	\$ 655,371		\$ -	\$ 655,371
Employee Benefits 3000-3999	\$ 1,072,168	\$ 5,321	\$ -	\$ 1,077,489
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	\$ 32,349	\$ -	\$ 5,196,580
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ -	\$ (32,349)	\$ -	\$ (32,349)
BEGINNING FUND BALANCE				
9791	\$ 1,060,327			\$ 1,060,327
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,060,327	\$ (32,349)	\$ -	\$ 1,027,978
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	\$ -	\$ (32,349)	\$ -	\$ (32,349)

*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:

Management and Confidential Employees

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	\$ 31,877	\$ -	\$ 4,495,789
Classified Salaries 2000-2999	\$ 3,457,752	\$ 10,525	\$ -	\$ 3,468,277
Employee Benefits 3000-3999	\$ 4,126,279	\$ 9,480	\$ -	\$ 4,135,759
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	\$ 51,882	\$ -	\$ 14,915,547
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (135,608)	\$ (51,882)	\$ -	\$ (187,490)
BEGINNING FUND BALANCE				
9791	\$ 225,808			\$ 225,808
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 90,200	\$ (51,882)	\$ -	\$ 38,318
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)	\$ (51,882)	\$ -	\$ (51,883)

*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:

Management and Confidential Employees

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	\$ 27,874	\$ -	\$ 3,943,415
Employee Benefits 3000-3999	\$ 2,093,892	\$ 8,484	\$ -	\$ 2,102,376
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	\$ 36,358	\$ -	\$ 11,405,313
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 157,092	\$ (36,358)	\$ -	\$ 120,734
BEGINNING FUND BALANCE				
9791	\$ 3,820,822			\$ 3,820,822
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 3,977,914	\$ (36,358)	\$ -	\$ 3,941,556
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	\$ -	\$ (36,358)	\$ -	\$ (36,358)

*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: **Management and Confidential Employees**

		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)
Object Code					
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	\$ 16,476	\$ -	\$ 324,864
Employee Benefits	3000-3999	\$ 142,317	\$ 5,015	\$ -	\$ 147,332
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	\$ 21,491	\$ -	\$ 22,472,196
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (21,450,705)	\$ (21,491)	\$ -	\$ (21,472,196)
BEGINNING FUND BALANCE					
	9791	\$ 100,599,634			\$ 100,599,634
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 79,148,929	\$ (21,491)	\$ -	\$ 79,127,438
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	\$ -	\$ (21,491)	\$ -	\$ (21,491)

*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: **Management and Confidential Employees**

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	\$ 7,960	\$ -	\$ 321,292
Employee Benefits 3000-3999	\$ 147,967	\$ 2,423	\$ -	\$ 150,390
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	\$ 10,383	\$ -	\$ 781,682
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 423,178	\$ (10,383)	\$ -	\$ 412,795
BEGINNING FUND BALANCE 9791	\$ 7,946,377			\$ 7,946,377
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 8,369,555	\$ (10,383)	\$ -	\$ 8,359,172
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	\$ -	\$ (10,383)	\$ -	\$ (10,383)

*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: **Management and Confidential Employees**

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: **Management and Confidential Employees**

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	\$ 7,508	\$ -	\$ 174,760
Employee Benefits 3000-3999	\$ 76,510	\$ 2,285	\$ -	\$ 78,795
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	\$ 9,793	\$ -	\$ 36,128,571
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (574,549)	\$ (9,793)	\$ -	\$ (584,342)
BEGINNING FUND BALANCE				
9791	\$ 18,035,379			\$ 18,035,379
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 17,460,830	\$ (9,793)	\$ -	\$ 17,451,037
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	\$ (9,793)	\$ -	\$ 17,451,037

*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
Management and Confidential Employees

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: Management and Confidential Employees

	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	\$ 75,942,068	\$ 75,593,972	\$ 75,766,441
Classified Salaries	2000-2999	\$ 27,376,983	\$ 27,284,462	\$ 27,409,103
Employee Benefits	3000-3999	\$ 41,859,542	\$ 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		\$ 159,105,440	\$ 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)*		\$ 8,688,622	\$ (11,565,384)	\$ (11,853,402)
BEGINNING FUND BALANCE	9791	\$ 46,840,121	\$ 55,528,743	\$ 43,963,359
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 55,528,743	\$ 43,963,359	\$ 32,109,957
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	\$ 46,301,070	\$ 36,886,218	\$ 24,831,616

*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: Management and Confidential Employees

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	\$ 30,573,414	\$ 17,383,868	\$ 17,383,868
Classified Salaries 2000-2999	\$ 15,584,202	\$ 13,297,856	\$ 13,297,856
Employee Benefits 3000-3999	\$ 27,097,538	\$ 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	\$ 108,077,755	\$ 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)*	\$ (8,519,354)	\$ 436,537	\$ 374,942
BEGINNING FUND BALANCE			
9791	\$ 10,536,866	\$ 2,017,512	\$ 2,454,049
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 2,017,512	\$ 2,454,049	\$ 2,828,991
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	\$ (307,617)	\$ (307,617)	\$ (307,617)

*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: Management and Confidential Employees

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	\$ 106,515,482	\$ 92,977,840	\$ 93,150,309
Classified Salaries 2000-2999	\$ 42,961,185	\$ 40,582,318	\$ 40,706,959
Employee Benefits 3000-3999	\$ 68,957,080	\$ 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 (excluding 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	\$ 267,183,195	\$ 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)*	\$ 169,268	\$ (11,128,847)	\$ (11,478,460)
BEGINNING FUND BALANCE			
9791	\$ 57,376,987	\$ 57,546,255	\$ 46,417,408
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 57,546,255	\$ 46,417,408	\$ 34,938,948
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	\$ 45,993,453	\$ 36,578,601	\$ 24,523,999

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District
Management and Confidential Employees

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)	\$ 268,447,764	\$ 223,898,870	\$ 222,045,787
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 268,447,764	\$ 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)	\$ 8,053,433	\$ 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)	\$ 46,301,070	\$ 36,886,218	\$ 24,831,616
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	\$ 54,318,175	\$ 43,577,649	\$ 31,724,247
f.	Reserve for Economic Uncertainties Percentage	20.23%	19.46%	14.29%

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

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 1,373,176
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (1,210,921)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (32,349)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (51,882)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (36,358)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (21,491)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (10,383)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (1,363,384)

Variance \$ 9,792

Variance Explanation:

Fund 67 is not included in the summary

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)?	\$ 169,268	0.1%	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	\$ -	

Management and Confidential Employees

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)	1,373,176.00		-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)	5.69%		0.00%	0.00%
f. Proposed agreement is within/exceeds change in LCFF Funding (f vs. e)	Within		-	-

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

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

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Norwalk - La Mirada Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1, 2018 to June 30, 2019.

Board Actions

The board actions necessary to meet the cost of the agreement in each year of its term are as follows:

Current Year

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	-
\$	1,363,384
\$	(1,363,384)

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	-
\$	-
\$	-

Budget Revisions

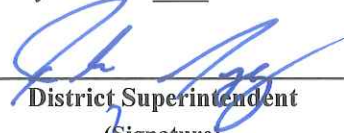
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

3-23-2022

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
Management and Confidential Employees

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

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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

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.

* 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.

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.