

**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, 2022 (date)	and ending:	June 30, 2023 (date)
The Governing Board will act upon this agreement on:	November 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		Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)			
		Annual Cost Prior to Proposed Settlement	Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2022-23	2023-24	2024-25
1. Salary Schedule Including Step and Column	\$ 92,260,113	\$ 10,148,612			
			11.00%	0.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 5,601,896	\$ 437,500			
			7.81%	0.00%	0.00%
Description of Other Compensation		Increase to Extra Pay Rate effective 1/1/2023			
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 21,675,591	\$ 2,484,940			
			11.46%	0.00%	0.00%
4. Health/Welfare Plans	\$ 13,631,910				
			0.00%	0.00%	0.00%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 133,169,510	\$ 13,071,052	\$ -	\$ -	
			9.82%	0.00%	0.00%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	929.00				
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 143,347	\$ 14,070	\$ -	\$ -	
			9.82%	0.00%	0.00%

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

11.00% increase to TANLA salary schedules, retro-active to July 1, 2022.

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

No

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

None

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

Yes ☒ No ☐

If yes, please describe the cap amount.

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

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

None

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

None

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

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

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

None

F. Source of Funding for Proposed Agreement:

1. Current Year

General Fund (Unrestricted & Restricted), Adult Education Fund and Child Development Fund.

2. If this is a single year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years?

The on-going salary schedule increase will be funded by the General Fund (Unrestricted-increases in LCFF funding & Restricted), Adult Education Fund and Child Development Fund).

3. If this is a multiyear agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years? (Remember to include compounding effects in meeting obligations.)

Not applicable.

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 9/12/2022)	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	\$ 196,124,184		\$ -	\$ 196,124,184
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 3,024,950		\$ -	\$ 3,024,950
Other Local Revenue 8600-8799	\$ 890,000		\$ -	\$ 890,000
TOTAL REVENUES	\$ 200,039,134		\$ -	\$ 200,039,134
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 77,565,852	\$ 7,152,944		\$ 84,718,796
Classified Salaries 2000-2999	\$ 28,977,657	\$ -		\$ 28,977,657
Employee Benefits 3000-3999	\$ 45,748,235	\$ 1,679,988		\$ 47,428,223
Books and Supplies 4000-4999	\$ 4,981,444		\$ -	\$ 4,981,444
Services and Other Operating Expenditures 5000-5999	\$ 13,012,146		\$ -	\$ 13,012,146
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 260,000		\$ -	\$ 260,000
Transfers of Indirect Costs 7300-7399	\$ (3,075,142)		\$ -	\$ (3,075,142)
TOTAL EXPENDITURES	\$ 167,470,192	\$ 8,832,932	\$ -	\$ 176,303,124
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 1,018,093	\$ -	\$ -	\$ 1,018,093
Transfers Out and Other Uses 7600-7699	\$ 749,043	\$ -	\$ -	\$ 749,043
Contributions 8980-8999	\$ (29,476,643)	\$ -	\$ (2,297,854)	\$ (31,774,497)
OPERATING SURPLUS (DEFICIT)*	\$ 3,361,349	\$ (8,832,932)	\$ (2,297,854)	\$ (7,769,437)
BEGINNING FUND BALANCE				
9791	\$ 56,363,528			\$ 56,363,528
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 59,724,877	\$ (8,832,932)	\$ (2,297,854)	\$ 48,594,091
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740				
Committed 9750-9760	\$ 34,000,000	\$ -	\$ -	\$ 34,000,000
Assigned 9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 25,724,877	\$ (8,832,932)	\$ (2,297,854)	\$ 14,594,091

*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 9/12/2022)	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	\$ 35,391,565		\$ -	\$ 35,391,565
Other State Revenue 8300-8599	\$ 34,360,978		\$ 33,860,075	\$ 68,221,053
Other Local Revenue 8600-8799	\$ 1,999,885		\$ -	\$ 1,999,885
TOTAL REVENUES	\$ 71,752,428		\$ 33,860,075	\$ 105,612,503
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 31,847,907	\$ 2,928,019	\$ -	\$ 34,775,926
Classified Salaries 2000-2999	\$ 15,131,199	\$ -	\$ -	\$ 15,131,199
Employee Benefits 3000-3999	\$ 29,583,108	\$ 686,272	\$ -	\$ 30,269,380
Books and Supplies 4000-4999	\$ 6,372,253		\$ -	\$ 6,372,253
Services and Other Operating Expenditures 5000-5999	\$ 9,696,420		\$ -	\$ 9,696,420
Capital Outlay 6000-6999	\$ 6,117,520		\$ -	\$ 6,117,520
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 860,000		\$ -	\$ 860,000
Transfers of Indirect Costs 7300-7399	\$ 2,536,793		\$ -	\$ 2,536,793
TOTAL EXPENDITURES	\$ 102,145,200	\$ 3,614,291	\$ -	\$ 105,759,491
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 500,000	\$ -	\$ -	\$ 500,000
Contributions 8980-8999	\$ 29,476,643	\$ -	\$ 2,297,854	\$ 31,774,497
OPERATING SURPLUS (DEFICIT)*	\$ (1,416,129)	\$ (3,614,291)	\$ 36,157,929	\$ 31,127,509
BEGINNING FUND BALANCE				
9791	\$ 2,325,129			\$ 2,325,129
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 909,000	\$ (3,614,291)	\$ 36,157,929	\$ 33,452,638
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 2,520,129	\$ -	\$ 30,932,509	\$ 33,452,638
Committed 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ (1,611,129)	\$ (3,614,291)	\$ 5,225,420	\$ -

*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 9/12/2022)	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	\$ 196,124,184		\$ -	\$ 196,124,184
Federal Revenue 8100-8299	\$ 35,391,565		\$ -	\$ 35,391,565
Other State Revenue 8300-8599	\$ 37,385,928		\$ 33,860,075	\$ 71,246,003
Other Local Revenue 8600-8799	\$ 2,889,885		\$ -	\$ 2,889,885
TOTAL REVENUES	\$ 271,791,562		\$ 33,860,075	\$ 305,651,637
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 109,413,759	\$ 10,080,963	\$ -	\$ 119,494,722
Classified Salaries 2000-2999	\$ 44,108,856	\$ -	\$ -	\$ 44,108,856
Employee Benefits 3000-3999	\$ 75,331,343	\$ 2,366,260	\$ -	\$ 77,697,603
Books and Supplies 4000-4999	\$ 11,353,697		\$ -	\$ 11,353,697
Services and Other Operating Expenditures 5000-5999	\$ 22,708,566		\$ -	\$ 22,708,566
Capital Outlay 6000-6999	\$ 6,117,520		\$ -	\$ 6,117,520
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 1,120,000		\$ -	\$ 1,120,000
Transfers of Indirect Costs 7300-7399	\$ (538,349)		\$ -	\$ (538,349)
TOTAL EXPENDITURES	\$ 269,615,392	\$ 12,447,223	\$ -	\$ 282,062,615
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 1,018,093	\$ -	\$ -	\$ 1,018,093
Transfers Out and Other Uses 7600-7699	\$ 1,249,043	\$ -	\$ -	\$ 1,249,043
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 1,945,220	\$ (12,447,223)	\$ 33,860,075	\$ 23,358,072
BEGINNING FUND BALANCE				
9791	\$ 58,688,657			\$ 58,688,657
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 60,633,877	\$ (12,447,223)	\$ 33,860,075	\$ 82,046,729
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 2,520,129	\$ -	\$ 30,932,509	\$ 33,452,638
Committed 9750-9760	\$ 34,000,000	\$ -	\$ -	\$ 34,000,000
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 24,113,748	\$ (12,447,223)	\$ 2,927,566	\$ 14,594,091

*Net Increase (Decrease) in Fund Balance

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

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Business Advisory Services
Revised 06/11/2021

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 6/27/2022 Adopted Budget)	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	\$ 5,016,842		\$ -	\$ 5,016,842
Other Local Revenue 8600-8799	\$ 185,000		\$ -	\$ 185,000
TOTAL REVENUES	\$ 5,568,041		\$ -	\$ 5,568,041
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 1,874,592	\$ 79,052	\$ -	\$ 1,953,644
Classified Salaries 2000-2999	\$ 681,184	\$ -	\$ -	\$ 681,184
Employee Benefits 3000-3999	\$ 1,187,139	\$ 18,573	\$ -	\$ 1,205,712
Books and Supplies 4000-4999	\$ 344,186		\$ -	\$ 344,186
Services and Other Operating Expenditures 5000-5999	\$ 989,962		\$ -	\$ 989,962
Capital Outlay 6000-6999	\$ 490,978		\$ -	\$ 490,978
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 5,568,041	\$ 97,625	\$ -	\$ 5,665,666
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ -	\$ (97,625)	\$ -	\$ (97,625)
BEGINNING FUND BALANCE				
9791	\$ 726,811			\$ 726,811
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 726,811	\$ (97,625)	\$ -	\$ 629,186
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -	\$ -	\$ -	\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 726,811	\$ (97,625)	\$ -	\$ 629,186
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET**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 9/12/2022)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES				
Federal Revenue 8100-8299	\$ 10,526,170		\$ -	\$ 10,526,170
Other State Revenue 8300-8599	\$ 2,817,960		\$ 76,205	\$ 2,894,165
Other Local Revenue 8600-8799	\$ 336,000		\$ 450,000	\$ 786,000
TOTAL REVENUES	\$ 13,680,130		\$ 526,205	\$ 14,206,335
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 4,543,219	\$ 426,098	\$ -	\$ 4,969,317
Classified Salaries 2000-2999	\$ 3,427,341	\$ -	\$ -	\$ 3,427,341
Employee Benefits 3000-3999	\$ 4,460,206	\$ 100,107	\$ -	\$ 4,560,313
Books and Supplies 4000-4999	\$ 583,924		\$ -	\$ 583,924
Services and Other Operating Expenditures 5000-5999	\$ 387,802		\$ -	\$ 387,802
Capital Outlay 6000-6999	\$ 106,833		\$ -	\$ 106,833
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 21,000		\$ -	\$ 21,000
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 149,805		\$ -	\$ 149,805
TOTAL EXPENDITURES	\$ 13,680,130	\$ 526,205	\$ -	\$ 14,206,335
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ -	\$ (526,205)	\$ 526,205	\$ -
BEGINNING FUND BALANCE				
9791	\$ 90,200			\$ 90,200
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 90,200	\$ (526,205)	\$ 526,205	\$ 90,200
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 87,996	\$ -	\$ -	\$ 87,996
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ 2,204	\$ -	\$ -	\$ 2,204
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (526,205)	\$ 526,205	\$ -

*Net Increase (Decrease) in Fund Balance

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

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Business Advisory Services
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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	\$ (2,297,854)	Contribution from unrestricted to cover restricted program settlement cost

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ 33,860,075	New 2022-23 State grants not included in Adopted budget.
Expenditures	\$ -	
Other Financing Sources/Uses	\$ 2,297,854	Contribution from unrestricted to cover restricted program settlement cost

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	\$ 526,205	Additional to be reimbursed from State Preschool and Headstart programs
Expenditures	\$ -	
Other Financing Sources/Uses	\$ -	

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

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

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

Additional Comments:

Norwalk-La Mirada Unified School District

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

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

		Teachers Association of Norwalk-La Mirada (TANLA)		
		2022-23	2023-24	2024-25
Object Code		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 196,124,184	\$ 195,398,866	\$ 191,269,151
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 3,024,950	\$ 2,800,000	\$ 2,800,000
Other Local Revenue	8600-8799	\$ 890,000	\$ 438,000	\$ 438,000
TOTAL REVENUES		\$ 200,039,134	\$ 198,636,866	\$ 194,507,151
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 84,718,796	\$ 85,458,671	\$ 86,313,258
Classified Salaries	2000-2999	\$ 28,977,657	\$ 29,102,657	\$ 29,227,657
Employee Benefits	3000-3999	\$ 47,428,223	\$ 47,877,822	\$ 48,356,600
Books and Supplies	4000-4999	\$ 4,981,444	\$ 4,981,444	\$ 4,981,444
Services and Other Operating Expenditures	5000-5999	\$ 13,012,146	\$ 13,012,146	\$ 13,012,146
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	\$ (3,075,142)	\$ (2,536,793)	\$ (2,536,793)
Other Adjustments				\$ -
TOTAL EXPENDITURES		\$ 176,303,124	\$ 178,155,947	\$ 179,614,312
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	\$ 749,043	\$ 764,569	\$ 764,569
Contributions	8980-8999	\$ (31,774,497)	\$ (31,774,497)	\$ (31,774,497)
OPERATING SURPLUS (DEFICIT)*		\$ (7,769,437)	\$ (11,040,054)	\$ (16,628,134)
BEGINNING FUND BALANCE	9791	\$ 56,363,528	\$ 48,594,091	\$ 37,554,037
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 48,594,091	\$ 37,554,037	\$ 20,925,903
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ -	\$ 250,000	\$ 250,000
Restricted	9740			
Committed	9750-9760	\$ 34,000,000	\$ 135,710	\$ 135,710
Assigned	9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ 8,291,744	\$ 7,760,365
Unassigned/Unappropriated Amount	9790	\$ 14,594,091	\$ 28,876,583	\$ 12,779,828

*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)

		Teacher's Association of Norwalk-La Mirada (TANLA)		
		2022-23	2023-24	2024-25
Object Code		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ 35,391,565	\$ 10,375,882	\$ 10,375,882
Other State Revenue	8300-8599	\$ 68,221,053	\$ 27,571,618	\$ 27,571,618
Other Local Revenue	8600-8799	\$ 1,999,885	\$ 1,919,514	\$ 1,919,514
TOTAL REVENUES		\$ 105,612,503	\$ 39,867,014	\$ 39,867,014
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 34,775,926	\$ 34,789,123	\$ 25,137,014
Classified Salaries	2000-2999	\$ 15,131,199	\$ 15,282,511	\$ 13,235,336
Employee Benefits	3000-3999	\$ 30,269,380	\$ 30,495,125	\$ 23,023,410
Books and Supplies	4000-4999	\$ 6,372,253	\$ 6,025,007	\$ 6,025,007
Services and Other Operating Expenditures	5000-5999	\$ 9,696,420	\$ 6,961,601	\$ 6,961,601
Capital Outlay	6000-6999	\$ 6,117,520	\$ 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	\$ 2,536,793	\$ 2,536,793	\$ 2,536,793
Other Adjustments			\$ -	\$ -
TOTAL EXPENDITURES		\$ 105,759,491	\$ 96,970,960	\$ 77,799,961
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	\$ 31,774,497	\$ 31,774,497	\$ 31,774,497
OPERATING SURPLUS (DEFICIT)*		\$ 31,127,509	\$ (25,829,449)	\$ (6,658,450)
BEGINNING FUND BALANCE	9791	\$ 2,325,129	\$ 33,452,638	\$ 7,623,189
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 33,452,638	\$ 7,623,189	\$ 964,739
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ -	\$ -	\$ -
Restricted	9740	\$ 33,452,638	\$ 7,623,189	\$ 964,739
Committed	9750-9760			
Assigned	9780			
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District

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

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

		TEACHERS ASSOCIATION OF NORWALK-LA MIRADA (TANLA)		
		2022-23	2023-24	2024-25
Object Code		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ 196,124,184	\$ 195,398,866	\$ 191,269,151
Federal Revenue	8100-8299	\$ 35,391,565	\$ 10,375,882	\$ 10,375,882
Other State Revenue	8300-8599	\$ 71,246,003	\$ 30,371,618	\$ 30,371,618
Other Local Revenue	8600-8799	\$ 2,889,885	\$ 2,357,514	\$ 2,357,514
TOTAL REVENUES		\$ 305,651,637	\$ 238,503,880	\$ 234,374,165
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 119,494,722	\$ 120,247,794	\$ 111,450,272
Classified Salaries	2000-2999	\$ 44,108,856	\$ 44,385,168	\$ 42,462,993
Employee Benefits	3000-3999	\$ 77,697,603	\$ 78,372,947	\$ 71,380,010
Books and Supplies	4000-4999	\$ 11,353,697	\$ 11,006,451	\$ 11,006,451
Services and Other Operating Expenditures	5000-5999	\$ 22,708,566	\$ 19,973,747	\$ 19,973,747
Capital Outlay	6000-6999	\$ 6,117,520	\$ 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	\$ (538,349)	\$ -	\$ -
Other Adjustments			\$ -	\$ -
TOTAL EXPENDITURES		\$ 282,062,615	\$ 275,126,907	\$ 257,414,273
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	\$ 1,249,043	\$ 1,264,569	\$ 1,264,569
Contributions	8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 23,358,072	\$ (36,869,503)	\$ (23,286,584)
BEGINNING FUND BALANCE	9791	\$ 58,688,657	\$ 82,046,729	\$ 45,177,226
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 82,046,729	\$ 45,177,226	\$ 21,890,642
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ -	\$ 250,000	\$ 250,000
Restricted	9740	\$ 33,452,638	\$ 7,623,189	\$ 964,739
Committed	9750-9760	\$ 34,000,000	\$ 135,710	\$ 135,710
Assigned	9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ 8,291,744	\$ 7,760,365
Unassigned/Unappropriated Amount	9790	\$ 14,594,091	\$ 28,876,583	\$ 12,779,828

*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**

		2022-23	2023-24	2024-25
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 283,311,658	\$ 276,391,476	\$ 258,678,842
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 283,311,658	\$ 276,391,476	\$ 258,678,842
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)	\$ 8,499,350	\$ 8,291,744	\$ 7,760,365

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ -	\$ 8,291,744	\$ 7,760,365
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 14,594,091	\$ 28,876,583	\$ 12,779,828
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	\$ 14,594,091	\$ 37,168,327	\$ 20,540,193
f.	Reserve for Economic Uncertainties Percentage	5.15%	13.45%	7.94%

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

2022-23

Yes ☒No ☐

2023-24

Yes ☒No ☐

2024-25

Yes ☒No ☐**4. If no, how do you plan to restore your reserves?**

Norwalk-La Mirada Unified School District
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	\$ 13,071,052
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (12,447,223)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (97,625)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (526,205)
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)	\$ (13,071,053)

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.

General Fund Combined	Surplus/ (Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$ 1,945,220	0.7%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ 23,358,072	8.2%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(36,869,503)	(13.3%)	Declining enrollment, Salary and Benefits
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(23,286,584)	(9.0%)	Declining enrollment, Salary and Benefits

Deficit Reduction Plan (as necessary):

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

7. Were "Other Adjustments" amount(s) entered in the multiyear projections (pages 5a and 5b) for 1st and 2nd Subsequent FY?

"Other Adjustments" could indicate that a budget reduction plan was/is being developed to address deficit spending, and to rebuild reserves. Any amount shown below must have an explanation. If additional space is needed, attach a separate sheet, or use page 8a.

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

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

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

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Norwalk-La Mirada Unified School District, hereby certify that the District can meet the costs incurred under this Collective Bargaining Agreement during the term of the agreement from July 1 2022 to June 20 2023.

Board Actions

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

Current Year

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	34,386,280
\$	13,071,053
\$	21,315,227

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	-
\$	-
\$	-

Budget Revisions

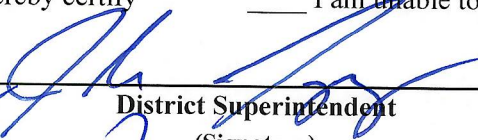
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

11-7-2022

Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

11-7-2022

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:

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

2023-24 LCFF COLA of 5.38%

2024-25 LCFF COLA of 4.02%

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

See page #7, Item 6

K. CERTIFICATION NO. 2

The disclosure document must be signed by the district Superintendent at the time of public disclosure and by the President or Clerk of the Governing Board at the time of formal board action on the proposed agreement.

The information provided in this document summarizes the financial implications of the proposed agreement and is submitted to the Governing Board for public disclosure of the major provisions of the agreement (as provided in the "Public Disclosure of Proposed Collective Bargaining Agreement") in accordance with the requirements of AB 1200 and Government Code Sections 3540.2(a) and 3547.5.

Norwalk-La Mirada Unified School District

District Name

**District Superintendent
(Signature)**

Alva C. Diaz, Director - Fiscal Services

Contact Person

Date

562-210-2028

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on November 14, 2022, took action to approve the proposed agreement with the _Teachers Association of Norwalk-La Mirada 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.