



School Board's Goals

- ◆ High Academic Achievement
- ◆ Effective Standards-Based Instruction
- ◆ Fiscally Solvent and Increase Enrollment
- ◆ Accountability for all Stakeholders
- ◆ Safety and Security of Students and Staff

AB1200 Public Disclosure Collective Bargaining Agreement for 2015-2016

February 22, 2016

**Dr. Hasmik Danielian, Superintendent
Estuardo Santillan, Asst. Supt. of Business Services
Manuel Cardoso, Director of Fiscal Services**

Public Disclosure of Collective Bargaining Agreements

NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT

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NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT
12820 PIONEER BLVD
NORWALK, CA 90650

AB 1200 AND COLLECTIVE BARGAINING AGREEMENTS
PUBLIC DISCLOSURE

The attached information has been prepared to comply with the AB 1200 and collective bargaining agreement public disclosure requirements of Government Code Section 3547.5. The forms are designed to present multi-year costs and budget implications of negotiations once completed.

The forms and copies of the proposed bargaining agreements must be submitted to the Los Angeles County Office of Education for review at least ten (10) workdays prior to the date the Governing Board will take action on the proposed bargaining agreements. The forms must also be available to the public prior to the date of Governing Board action on the proposed agreements.

After the Governing Board has taken action on the proposed agreement, the forms must be resubmitted with the Board President's signature to meet the Salary Settlement Notification requirements of SB 1677 (Chapter/Statutes of 1988).

The District has reached a tentative agreement with the Classified School Employees Association (CSEA) Bargaining Unit. The cost element of the tentative agreement is listed below:

- The District will provide an **on-going salary increase of 5.00%** for CSEA approved salary schedules, retro-active to July 1, 2015.

HD:bn

Copy Available in Business and Superintendent's Office for Review.

**Cost Schedule of
Proposed Collective Bargaining Agreement
(All Funds of the District)**

Classified School Employees Association (CSEA) Chapter 404	
Estimated Cost Component(s)	
Description	Amount
Salary: District will provide an on-going salary increase of 5.00% for CSEA approved salary schedules, retro-active to July 1, 2015.	\$ 1,710,975
Subtotal:	\$ 1,710,975

Cost Schedule Grand Total:

\$ 1,710,975

**Los Angeles County Office of Education
Division of Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1992), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District:	Norwalk-La Mirada Unified School District
Name of Bargaining Unit:	California Schools Employee Association (CSEA)
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning: **July 1, 2015** and ending: **June 30, 2016**
(date) (date)

The Governing Board will act upon this agreement on: **February 22, 2016**
(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	Year 2	Year 3
			Increase/(Decrease) 2015-16	Increase/(Decrease) 2016-17	Increase/(Decrease) 2017-18
1. Salary Schedule Including Step and Column	\$ 31,934,755	\$ 1,400,860	\$ -	\$ -	
		4.39%	0.00%	0.00%	
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 6,132,212	\$ -	\$ -	\$ -	
		0.00%	0.00%	0.00%	
Description of Other Compensation		0	0	0	
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 7,845,482	\$ 310,115	\$ -	\$ -	
		3.95%	0.00%	0.00%	
4. Health/Welfare Plans	\$ 6,834,254	\$ -	\$ -		
		0.00%	0.00%	0.00%	
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 52,746,703	\$ 1,710,975	\$ -	\$ -	
		3.24%	0.00%	0.00%	
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	756.47				
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 69,727	\$ 2,262	\$ -	\$ -	
		3.24%	0.00%	0.00%	

Norwalk-La Mirada Unified School District
California Schools Employee Association (CSEA)

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

5.00 percent for CSEA approved salary schedules, retro-active to July 1, 2015. Other compensation (i.e. extra-pay, stipends, etc.) is increased effective February 1, 2016.

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, which has increased from \$9,800 to \$10,075. The District also contributes an annual on-going contribution of \$800,000 to cover yearly increases.

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

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

The contract allows for three (3) re-openers, in addition to health benefits, salary, and calendar during the 2016-2017 school year.

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 and Restricted), Adult Education Fund, Child Development Fund, Cafeteria Fund, Child Care Enterprise Fund, and Self-Insurance Funds

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 increases of this agreement will be funded by the Unrestricted and Restricted General Fund (increases in LCFF funding), 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: California Schools Employee Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of December 7, 2015 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	\$ 163,351,598		\$ -	\$ 163,351,598
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 12,986,090		\$ -	\$ 12,986,090
Other Local Revenue 8600-8799	\$ 1,050,689		\$ -	\$ 1,050,689
TOTAL REVENUES	\$ 177,388,377		\$ -	\$ 177,388,377
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 73,153,425	\$ -		\$ 73,153,425
Classified Salaries 2000-2999	\$ 22,225,612	\$ 696,780		\$ 22,922,392
Employee Benefits 3000-3999	\$ 28,729,226	\$ 154,250		\$ 28,883,476
Books and Supplies 4000-4999	\$ 5,948,002		\$ -	\$ 5,948,002
Services, Other Operating Expenses 5000-5999	\$ 11,015,459		\$ -	\$ 11,015,459
Capital Outlay 6000-6999	\$ 1,346,814		\$ -	\$ 1,346,814
Other Outgo 7100-7299 7400-7499	\$ 2,578,499		\$ -	\$ 2,578,499
Indirect/Direct Support Costs 7300-7399	\$ (1,960,521)		\$ -	\$ (1,960,521)
TOTAL EXPENDITURES	\$ 143,036,516	\$ 851,030	\$ -	\$ 143,887,546
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 900,000	\$ -	\$ -	\$ 900,000
Transfers Out and Other Uses 7600-7699	\$ 968,096	\$ -	\$ -	\$ 968,096
Contributions 8980-8999	\$ (19,549,924)	\$ (404,964)	\$ -	\$ (19,954,888)
OPERATING SURPLUS (DEFICIT)*	\$ 14,733,841	\$ (1,255,994)	\$ -	\$ 13,477,847
BEGINNING FUND BALANCE				
9791	\$ 24,518,599			\$ 24,518,599
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 39,252,440	\$ (1,255,994)	\$ -	\$ 37,996,446
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ 445,000	\$ -	\$ -	\$ 445,000
Restricted Amounts 9740				
Committed Amounts 9750-9760		\$ -	\$ -	\$ -
Assigned Amounts 9780		\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 5,823,209	\$ 37,229	\$ -	\$ 5,860,438
Unassigned/Unappropriated Amount 9790	\$ 32,984,231	\$ (1,293,223)	\$ -	\$ 31,691,008

*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: California Schools Employee Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of December 7, 2015 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	\$ 13,194,209		\$ -	\$ 13,194,209
Other State Revenue 8300-8599	\$ 15,649,940		\$ -	\$ 15,649,940
Other Local Revenue 8600-8799	\$ 1,760,945		\$ -	\$ 1,760,945
TOTAL REVENUES	\$ 30,605,094		\$ -	\$ 30,605,094
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 16,419,746	\$ -	\$ -	\$ 16,419,746
Classified Salaries 2000-2999	\$ 12,858,405	\$ 442,086	\$ -	\$ 13,300,491
Employee Benefits 3000-3999	\$ 8,949,946	\$ 97,867	\$ -	\$ 9,047,813
Books and Supplies 4000-4999	\$ 3,803,046		\$ (50,000)	\$ 3,753,046
Services, Other Operating Expenses 5000-5999	\$ 5,241,604		\$ (100,000)	\$ 5,141,604
Capital Outlay 6000-6999	\$ 158,262		\$ -	\$ 158,262
Other Outgo 7100-7299 7400-7499	\$ 1,374,888		\$ -	\$ 1,374,888
Indirect/Direct Support Costs 7300-7399	\$ 1,296,453		\$ -	\$ 1,296,453
TOTAL EXPENDITURES	\$ 50,102,350	\$ 539,953	\$ (150,000)	\$ 50,492,303
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 19,549,923	\$ 404,964	\$ -	\$ 19,954,887
OPERATING SURPLUS (DEFICIT)*	\$ 52,667	\$ (134,989)	\$ 150,000	\$ 67,678
BEGINNING FUND BALANCE				
9791	\$ 110,001			\$ 110,001
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 162,668	\$ (134,989)	\$ 150,000	\$ 177,679
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 162,668	\$ (134,989)	\$ 150,000	\$ 177,679
Committed Amounts 9750-9760				
Assigned Amounts 9780				
Reserve for Economic Uncertainties 9789		\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District

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

Bargaining Unit: California Schools Employee Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of December 7, 2015 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	\$ 163,351,598		\$ -	\$ 163,351,598
Federal Revenue 8100-8299	\$ 13,194,209		\$ -	\$ 13,194,209
Other State Revenue 8300-8599	\$ 28,636,030		\$ -	\$ 28,636,030
Other Local Revenue 8600-8799	\$ 2,811,634		\$ -	\$ 2,811,634
TOTAL REVENUES	\$ 207,993,471		\$ -	\$ 207,993,471
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 89,573,171	\$ -	\$ -	\$ 89,573,171
Classified Salaries 2000-2999	\$ 35,084,017	\$ 1,138,866	\$ -	\$ 36,222,883
Employee Benefits 3000-3999	\$ 37,679,172	\$ 252,117	\$ -	\$ 37,931,289
Books and Supplies 4000-4999	\$ 9,751,048		\$ (50,000)	\$ 9,701,048
Services, Other Operating Expenses 5000-5999	\$ 16,257,063		\$ (100,000)	\$ 16,157,063
Capital Outlay 6000-6999	\$ 1,505,076		\$ -	\$ 1,505,076
Other Outgo 7100-7299 7400-7499	\$ 3,953,387		\$ -	\$ 3,953,387
Indirect/Direct Support Costs 7300-7399	\$ (664,068)		\$ -	\$ (664,068)
TOTAL EXPENDITURES	\$ 193,138,866	\$ 1,390,983	\$ (150,000)	\$ 194,379,849
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 900,000	\$ -	\$ -	\$ 900,000
Transfers Out and Other Uses 7600-7699	\$ 968,096	\$ -	\$ -	\$ 968,096
Contributions 8980-8999	\$ (1)	\$ -	\$ -	\$ (1)
OPERATING SURPLUS (DEFICIT)*	\$ 14,786,508	\$ (1,390,983)	\$ 150,000	\$ 13,545,525
BEGINNING FUND BALANCE				
9791	\$ 24,628,600			\$ 24,628,600
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 39,415,108	\$ (1,390,983)	\$ 150,000	\$ 38,174,125
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ 445,000	\$ -	\$ -	\$ 445,000
Restricted Amounts 9740	\$ 162,668	\$ (134,989)	\$ 150,000	\$ 177,679
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 5,823,209	\$ 37,229	\$ -	\$ 5,860,438
Unassigned/Unappropriated Amount 9790	\$ 32,984,231	\$ (1,293,223)	\$ -	\$ 31,691,008

*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:

California Schools Employee Association (CSEA)

		Column 1	Column 2	Column 3	Column 4
Object Code		Latest Board- Approved Budget Before Settlement (As of December 7, 2015 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	\$ 517,368		\$ -	\$ 517,368
Other State Revenue	8300-8599	\$ 3,605,002		\$ -	\$ 3,605,002
Other Local Revenue	8600-8799	\$ 88,336		\$ -	\$ 88,336
TOTAL REVENUES		\$ 4,210,706		\$ -	\$ 4,210,706
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 1,724,957	\$ -	\$ -	\$ 1,724,957
Classified Salaries	2000-2999	\$ 514,435	\$ 18,100	\$ -	\$ 532,535
Employee Benefits	3000-3999	\$ 590,190	\$ 4,007	\$ -	\$ 594,197
Books and Supplies	4000-4999	\$ 209,916		\$ -	\$ 209,916
Services, Other Operating Expenses	5000-5999	\$ 812,743		\$ -	\$ 812,743
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo	7100-7299	\$ -		\$ -	\$ -
	7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 3,852,241	\$ 22,107	\$ -	\$ 3,874,348
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 358,465	\$ (22,107)	\$ -	\$ 336,358
BEGINNING FUND BALANCE					
	9791	\$ 381,151			\$ 381,151
Prior-Year Adjustments/Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 739,616	\$ (22,107)	\$ -	\$ 717,509
COMPONENTS OF ENDING BALANCE:					
Nonspendable Amounts	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts	9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts	9750-9760	\$ 739,617	\$ (22,107)	\$ -	\$ 717,510
Assigned Amounts	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ (0)	\$ -	\$ -	\$ (0)

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts in Columns 1 and 4 must be positiveLos Angeles County Office of Education
Division of Business Advisory Services

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

California Schools Employee Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of December 7, 2015 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	\$ 8,410,174		\$ -	\$ 8,410,174
Other State Revenue 8300-8599	\$ 1,346,397		\$ -	\$ 1,346,397
Other Local Revenue 8600-8799	\$ 629,465		\$ -	\$ 629,465
TOTAL REVENUES	\$ 10,386,036		\$ -	\$ 10,386,036
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 3,909,718	\$ -	\$ -	\$ 3,909,718
Classified Salaries 2000-2999	\$ 2,867,388	\$ 102,292	\$ (20,000)	\$ 2,949,680
Employee Benefits 3000-3999	\$ 2,631,566	\$ 22,645	\$ (3,000)	\$ 2,651,211
Books and Supplies 4000-4999	\$ 375,281		\$ (15,000)	\$ 360,281
Services, Other Operating Expenses 5000-5999	\$ 492,947		\$ (50,000)	\$ 442,947
Capital Outlay 6000-6999	\$ 12,985		\$ -	\$ 12,985
Other Outgo 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Indirect/Direct Support Costs 7300-7399	\$ 90,835		\$ -	\$ 90,835
TOTAL EXPENDITURES	\$ 10,380,720	\$ 124,937	\$ (88,000)	\$ 10,417,657
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 5,316	\$ (124,937)	\$ 88,000	\$ (31,621)
BEGINNING FUND BALANCE	\$ 139,405			\$ 139,405
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 144,721	\$ (124,937)	\$ 88,000	\$ 107,784
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 65,728	\$ -	\$ -	\$ 65,728
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ 78,993	\$ (124,937)	\$ 88,000	\$ 42,056
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 positiveLos Angeles County Office of Education
Division of Business Advisory Services

Norwalk-La Mirada Unified School District

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

Bargaining Unit: California Schools Employee Association (CSEA)

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of December 7, 2015 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	\$ 7,969,000		\$ -	\$ 7,969,000
Other State Revenue 8300-8599	\$ 672,000		\$ -	\$ 672,000
Other Local Revenue 8600-8799	\$ 1,546,300		\$ -	\$ 1,546,300
TOTAL REVENUES	\$ 10,187,300		\$ -	\$ 10,187,300
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 3,467,015	\$ 122,386	\$ -	\$ 3,589,401
Employee Benefits 3000-3999	\$ 1,328,656	\$ 27,093	\$ -	\$ 1,355,749
Books and Supplies 4000-4999	\$ 5,276,694		\$ -	\$ 5,276,694
Services, Other Operating Expenses 5000-5999	\$ 1,145,501		\$ -	\$ 1,145,501
Capital Outlay 6000-6999	\$ 1,434,550		\$ -	\$ 1,434,550
Other Outgo 7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ 573,233		\$ -	\$ 573,233
TOTAL EXPENDITURES	\$ 13,225,649	\$ 149,479	\$ -	\$ 13,375,128
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (3,038,349)	\$ (149,479)	\$ -	\$ (3,187,828)
BEGINNING FUND BALANCE				
9791	\$ 7,904,340			\$ 7,904,340
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 4,865,991	\$ (149,479)	\$ -	\$ 4,716,512
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ 133,835	\$ -	\$ -	\$ 133,835
Restricted Amounts 9740	\$ 4,732,157	\$ (149,479)	\$ -	\$ 4,582,678
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGETEnter Fund: **Fund 63 - Child Care Enterprise Fund**Bargaining Unit: **California Schools Employee Association (CSEA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of December 7, 2015 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	\$ 878,655		\$ -	\$ 878,655
TOTAL REVENUES	\$ 878,655		\$ -	\$ 878,655
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 375,923	\$ 14,198	\$ -	\$ 390,121
Employee Benefits 3000-3999	\$ 135,359	\$ 3,143	\$ -	\$ 138,502
Books and Supplies 4000-4999	\$ 43,705		\$ -	\$ 43,705
Services, Other Operating Expenses 5000-5999	\$ 22,827		\$ -	\$ 22,827
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299 7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 577,814	\$ 17,341	\$ -	\$ 595,155
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 200,000	\$ -	\$ -	\$ 200,000
OPERATING SURPLUS (DEFICIT)*	\$ 100,841	\$ (17,341)	\$ -	\$ 83,500
BEGINNING FUND BALANCE 9791	\$ 140,395			\$ 140,395
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 241,236	\$ (17,341)	\$ -	\$ 223,895
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 241,236	\$ (17,341)	\$ -	\$ 223,895

*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 67 - Self-Insurance Funds**
 Bargaining Unit: **California Schools Employee Association (CSEA)**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board-Approved Budget Before Settlement (As of December 7, 2015 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	\$ 28,125,714		\$ -	\$ 28,125,714
TOTAL REVENUES	\$ 28,125,714		\$ -	\$ 28,125,714
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 138,827	\$ 5,017	\$ -	\$ 143,844
Employee Benefits 3000-3999	\$ 42,075	\$ 1,111	\$ -	\$ 43,186
Books and Supplies 4000-4999	\$ 38,548		\$ -	\$ 38,548
Services, Other Operating Expenses 5000-5999	\$ 27,505,906		\$ -	\$ 27,505,906
Capital Outlay 6000-6999	\$ -		\$ -	\$ -
Other Outgo 7100-7299	\$ -		\$ -	\$ -
7400-7499	\$ -		\$ -	\$ -
Indirect/Direct Support Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 27,725,356	\$ 6,128	\$ -	\$ 27,731,484
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 400,358	\$ (6,128)	\$ -	\$ 394,230
BEGINNING FUND BALANCE	\$ 8,946,438			\$ 8,946,438
Prior-Year Adjustments/Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 9,346,796	\$ (6,128)	\$ -	\$ 9,340,668
COMPONENTS OF ENDING BALANCE:				
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ -	\$ -	\$ -	\$ -
Committed Amounts 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ 9,346,796	\$ (6,128)	\$ -	\$ 9,340,668

*Net Increase (Decrease) in Fund Balance

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

Norwalk-La Mirada Unified School District
 California Schools Employee Association (CSEA)

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	\$ (150,000)	Adjustment to operational expenses to cover the cost of negotiations
Other Financing Sources/Uses	\$ -	

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

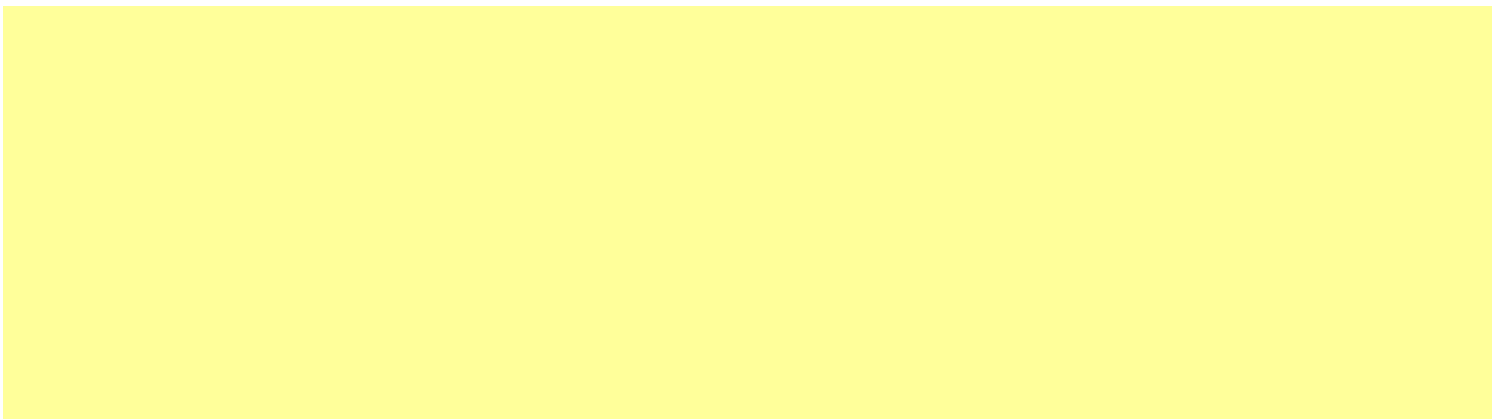
Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (88,000)	Adjustment to operational expenses to cover the cost of negotiations
Other Financing Sources/Uses	\$ -	

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:

California Schools Employee Association (CSEA)

Object Code	2015-16	2016-17	2017-18
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 163,351,598	\$ 161,074,410	\$ 158,787,456
Federal Revenue 8100-8299	\$ -	\$ -	\$ -
Other State Revenue 8300-8599	\$ 12,986,090	\$ 3,306,921	\$ 3,254,703
Other Local Revenue 8600-8799	\$ 1,050,689	\$ 1,050,689	\$ 1,050,689
TOTAL REVENUES	\$ 177,388,377	\$ 165,432,020	\$ 163,092,848
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 73,153,425	\$ 73,253,731	\$ 73,381,091
Classified Salaries 2000-2999	\$ 22,922,392	\$ 23,031,138	\$ 23,144,234
Employee Benefits 3000-3999	\$ 28,883,476	\$ 30,976,768	\$ 33,543,583
Books and Supplies 4000-4999	\$ 5,948,002	\$ 5,948,002	\$ 5,948,002
Services, Other Operating Expenses 5000-5999	\$ 11,015,459	\$ 10,892,793	\$ 11,378,294
Capital Outlay 6000-6999	\$ 1,346,814	\$ 830,130	\$ 830,130
Other Outgo 7100-7299 7400-7499	\$ 2,578,499	\$ 2,578,499	\$ 2,578,499
Indirect/Direct Support Costs 7300-7399	\$ (1,960,521)	\$ (1,960,521)	\$ (1,960,521)
Other Adjustments			\$ -
TOTAL EXPENDITURES	\$ 143,887,546	\$ 145,550,540	\$ 148,843,312
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 900,000	\$ 900,000	\$ 900,000
Transfers Out and Other Uses 7600-7699	\$ 968,096	\$ 3,968,096	\$ 3,968,096
Contributions 8980-8999	\$ (19,954,888)	\$ (19,954,888)	\$ (19,954,888)
OPERATING SURPLUS (DEFICIT)*	\$ 13,477,847	\$ (3,141,504)	\$ (8,773,448)
BEGINNING FUND BALANCE			
9791	\$ 24,518,599	\$ 37,996,446	\$ 34,854,942
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 37,996,446	\$ 34,854,942	\$ 26,081,494
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts 9711-9719	\$ 445,000	\$ 445,000	\$ 445,000
Restricted Amounts 9740			
Committed Amounts 9750-9760	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 5,860,438	\$ 5,961,803	\$ 6,060,703
Unassigned/Unappropriated Amount 9790	\$ 31,691,008	\$ 28,448,139	\$ 19,575,791

*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: California Schools Employee Association (CSEA)

Object Code	2015-16	2016-17	2017-18
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ -	\$ -	\$ -
Federal Revenue 8100-8299	\$ 13,194,209	\$ 13,194,209	\$ 13,194,209
Other State Revenue 8300-8599	\$ 15,649,940	\$ 14,261,843	\$ 14,261,843
Other Local Revenue 8600-8799	\$ 1,760,945	\$ 1,760,945	\$ 1,760,945
TOTAL REVENUES	\$ 30,605,094	\$ 29,216,997	\$ 29,216,997
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 16,419,746	\$ 15,519,746	\$ 15,519,746
Classified Salaries 2000-2999	\$ 13,300,491	\$ 13,300,491	\$ 13,300,491
Employee Benefits 3000-3999	\$ 9,047,813	\$ 9,071,203	\$ 9,225,111
Books and Supplies 4000-4999	\$ 3,753,046	\$ 3,678,046	\$ 3,628,046
Services, Other Operating Expenses 5000-5999	\$ 5,141,604	\$ 4,809,025	\$ 4,709,025
Capital Outlay 6000-6999	\$ 158,262	\$ 158,262	\$ 158,262
Other Outgo 7100-7299 7400-7499	\$ 1,374,888	\$ 1,374,888	\$ 1,374,888
Indirect/Dirrect Support Costs 7300-7399	\$ 1,296,453	\$ 1,296,453	\$ 1,296,453
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 50,492,303	\$ 49,208,114	\$ 49,212,022
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -
Contributions 8980-8999	\$ 19,954,887	\$ 19,954,887	\$ 19,954,887
OPERATING SURPLUS (DEFICIT)*	\$ 67,678	\$ (36,230)	\$ (40,138)
BEGINNING FUND BALANCE 9791	\$ 110,001	\$ 177,679	\$ 141,449
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 177,679	\$ 141,449	\$ 101,311
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts 9711-9719	\$ -	\$ -	\$ -
Restricted Amounts 9740	\$ 177,679	\$ 141,449	\$ 101,311
Committed Amounts 9750-9760			
Assigned Amounts 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: California Schools Employee Association (CSEA)

Object Code	2015-16	2016-17	2017-18
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 163,351,598	\$ 161,074,410	\$ 158,787,456
Federal Revenue 8100-8299	\$ 13,194,209	\$ 13,194,209	\$ 13,194,209
Other State Revenue 8300-8599	\$ 28,636,030	\$ 17,568,764	\$ 17,516,546
Other Local Revenue 8600-8799	\$ 2,811,634	\$ 2,811,634	\$ 2,811,634
TOTAL REVENUES	\$ 207,993,471	\$ 194,649,017	\$ 192,309,845
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 89,573,171	\$ 88,773,477	\$ 88,900,837
Classified Salaries 2000-2999	\$ 36,222,883	\$ 36,331,629	\$ 36,444,725
Employee Benefits 3000-3999	\$ 37,931,289	\$ 40,047,971	\$ 42,768,694
Books and Supplies 4000-4999	\$ 9,701,048	\$ 9,626,048	\$ 9,576,048
Services, Other Operating Expenses 5000-5999	\$ 16,157,063	\$ 15,701,818	\$ 16,087,319
Capital Outlay 6000-6999	\$ 1,505,076	\$ 988,392	\$ 988,392
Other Outgo 7100-7299 7400-7499	\$ 3,953,387	\$ 3,953,387	\$ 3,953,387
Indirect/Direct Support Costs 7300-7399	\$ (664,068)	\$ (664,068)	\$ (664,068)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 194,379,849	\$ 194,758,654	\$ 198,055,334
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 900,000	\$ 900,000	\$ 900,000
Transfers Out and Other Uses 7600-7699	\$ 968,096	\$ 3,968,096	\$ 3,968,096
Contributions 8980-8999	\$ (1)	\$ (1)	\$ (1)
OPERATING SURPLUS (DEFICIT)*	\$ 13,545,525	\$ (3,177,734)	\$ (8,813,586)
BEGINNING FUND BALANCE 9791	\$ 24,628,600	\$ 38,174,125	\$ 34,996,391
Prior-Year Adjustments/Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 38,174,125	\$ 34,996,391	\$ 26,182,805
COMPONENTS OF ENDING BALANCE:			
Nonspendable Amounts 9711-9719	\$ 445,000	\$ 445,000	\$ 445,000
Restricted Amounts 9740	\$ 177,679	\$ 141,449	\$ 101,311
Committed Amounts 9750-9760	\$ -	\$ -	\$ -
Assigned Amounts 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 5,860,438	\$ 5,961,803	\$ 6,060,703
Unassigned/Unappropriated Amount 9790	\$ 31,691,008	\$ 28,448,139	\$ 19,575,791

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District
California Schools Employee Association (CSEA)

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2015-16	2016-17	2017-18
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 195,347,945	\$ 198,726,750	\$ 202,023,430
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 195,347,945	\$ 198,726,750	\$ 202,023,430
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)	\$ 5,860,438	\$ 5,961,803	\$ 6,060,703

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 5,860,438	\$ 5,961,803	\$ 6,060,703
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 31,691,008	\$ 28,448,139	\$ 19,575,791
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	\$ 37,551,446	\$ 34,409,942	\$ 25,636,494
f.	Reserve for Economic Uncertainties Percentage	19.22%	17.32%	12.69%

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

2015-16	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2016-17	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>
2017-18	Yes	<input checked="" type="checkbox"/>	No	<input type="checkbox"/>

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

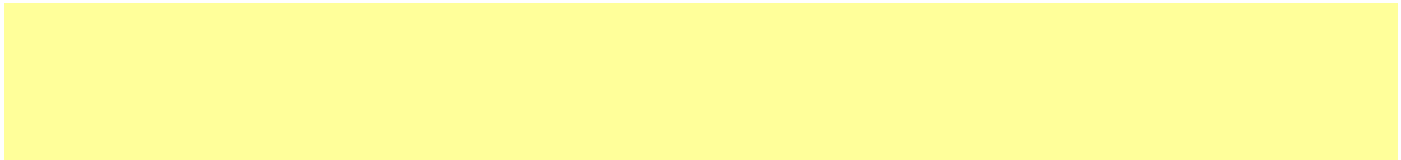
Norwalk-La Mirada Unified School District
California Schools Employee Association (CSEA)

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	\$ 1,710,975
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (1,390,983)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (22,107)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (124,937)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (149,479)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (17,341)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (6,128)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (1,710,975)

Variance \$ -

Variance Explanation:



6. Will this agreement create or increase deficit financing in the current or subsequent years?

"Deficit Financing" is defined to exist when a fund's expenditures and other financing uses exceed its revenues and other financing sources in a given year. If a deficit is shown below, provide an explanation and any deficit reduction plan, as necessary.

General Fund Combined	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$ 14,786,508	7.6%	
Current FY Surplus/(Deficit) after settlement(s)?	\$ 13,545,525	6.9%	
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (3,177,734)	(1.6%)	Negotiations, Declining enrollment
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$ (8,813,586)	(4.4%)	Negotiations, Declining enrollment

Deficit Reduction Plan (as necessary):

The District realizes the use of additional LCFF funds to cover the cost of the agreement and failure by the State to fund the LCFF could severely affect the District's solvency in future years, and will require the District to develop a fiscal stabilization contingency plan.

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

7. 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	\$ -	
1st Subsequent FY Restricted, Page 5b	\$ -	
2nd Subsequent FY Unrestricted, Page 5a	\$ -	
2nd Subsequent FY Restricted, Page 5b	\$ -	

California Schools Employee Association (CSEA)

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	2015-16	2016-17	2017-18
a. LCFF Funding per ADA	7,855.93	8,938.88	8,960.75	8,983.45
b. Amount Change from Prior Year Funding per ADA		1,082.95	21.87	22.70
c. Percentage Change from Prior Year Funding per ADA		13.79%	0.24%	0.25%
d. Total Compensation Amount Change (from Page 1, Section A, Line 5)		1,710,975.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		3.24%	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, 2015 to June 30, 2016.

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:	Budget Adjustment Increase/(Decrease)
Revenues/Other Financing Sources	\$ -
Expenditures/Other Financing Uses	\$ 1,472,975
Ending Balance(s) Increase/(Decrease)	<u>\$ (1,472,975)</u>

Subsequent Years

Budget Adjustment Categories:	Budget Adjustment Increase/(Decrease)
Revenues/Other Financing Sources	\$ -
Expenditures/Other Financing Uses	\$ -
Ending Balance(s) Increase/(Decrease)	<u>\$ -</u>

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)	_____ Date
--	----------------------

I hereby certify I am unable to certify

_____ Chief Business Official (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.

Norwalk-La Mirada Unified School District
California Schools Employee Association (CSEA)

Assumptions and Explanations (enter or attach documentation)

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

Attached is a copy of the multi-year projection assumptions

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

The District's assumptions include the use of one-time reserves to cover the cost of the negotiated agreement. Failure by the State to fund the LCFE at current Department of Finance projections could severely affect the District's solvency in future years, and will require developing a fiscal stabilization contingency plan.

Norwalk - La Mirada USD
Multi-year Financial Projections
(Unrestricted Changes)

Assumptions for 2016-17

The **2016-2017** projections are the same as **2015-2016** with the following significant changes:

<u>Revenue Changes:</u>	<u>Amount</u>
Cost-of-Living & GAP Adjustment for LCFF (1.60 % & 35.55%)	\$6,760,045
Zero-Funded COLA Assumption	\$0
Growth Funding (Declining Enrollment 300)	(\$2,277,188)
Other Adjustments (PERS Reduction CAP, SUI, etc.)	\$0
Special Education ADA Transfers	\$0
Net Change in Base Revenue Limit	(\$2,277,188)
Contribution To: Growth Funding (Declining Enrollment 340)	\$0
Interest Income (Declining Rates)	\$0
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	(\$53,033)
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i>)	\$0
Contribution To: Special Education Revenue Limit Transfer Change	\$0
<u>One-Time Revenues (Included in 2015-16)</u>	
Discretionary Funds (Mandated Cost Reimbursement)	(\$9,626,136)
<u>Other Revenues</u>	
Total Anticipated Change in Revenues	(\$11,956,357)

<u>Expenditure Changes:</u>	<u>Amount</u>
<u>Employee Salaries & Benefits</u>	
Step, Scale and Longevity Cost	\$902,309
Projected Cost Savings from Attrition (10 Retirements)	(\$250,000)
Reduction in Staff due to Enrollment Decline (7)	(\$469,000)
2013-14 & 14-15 Negotiations: TANLA On-going H&W Contribution (\$800k)	\$386,068
Increase in PERS Contribution Rates (from 11.847% to 13.05%)	\$240,310
Increase in STRS Contribution Rates (from 10.73% to 12.58%)	\$1,330,313
2013-14 & 14-15 Negotiations: CSEA On-going H&W Contribution (\$800k)	\$162,344
<u>Discretionary Spending (Supplies/Other Services/Equipment)</u>	
Elections	(\$303,964)
Increase in Utilities & Fuel	\$156,002
Liability Insurance	\$25,296
<u>Other Reductions/Adjustments</u>	
Adult Education program funding	\$3,000,000
LCAP Supplemental & Concentration Grant Proportionality	\$3,093,779
<u>One-Time Expenditure Changes in 2015-16 (Remove from 2016-17)</u>	
Suspension of Categorical Flexibility (Def. Maintenance)	\$0
Discretionary Funds (used for school buses)	(\$516,684)
Total Anticipated Changes in Expenditures	\$4,662,994

Norwalk - La Mirada USD
Multi-year Financial Projections
(Unrestricted Changes)

Assumptions for 2017-18

The **2017-2018** projections are the same as **2016-2017** with the following significant changes:

<u>Revenue Changes:</u>	<u>Amount</u>
Cost-of-Living & GAP Adjustment for LCFE (2.48% & 35.11%)	\$5,358,052
Zero-Funded COLA Assumption	\$0
Growth Funding (Declining Enrollment 300)	(\$2,286,954)
Other Adjustments (PERS Reduction CAP, SUI, etc.)	\$0
Special Education ADA Transfers	\$0
Net Change in Base Revenue Limit	(\$2,286,954)
Contribution To: Growth Funding (Declining Enrollment 340)	\$0
Interest Income (Declining Rates)	\$0
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	(\$52,218)
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i>)	\$0
Contribution To: Special Education Revenue Limit Transfer Change	\$0
<u>One-Time Revenues (Included in 2016-17)</u>	\$0

Other Revenues

Total Anticipated Change in Revenues

(\$2,339,172)

<u>Expenditure Changes:</u>	<u>Amount</u>
<u>Employee Salaries & Benefits</u>	
Step, Scale and Longevity Cost	\$938,402
Projected Cost Savings from Attrition (10 Retirements)	(\$250,000)
Reduction in Staff due to Enrollment Decline (7)	(\$469,000)
2013-14 & 14-15 Negotiations: TANLA On-going H&W Contribution (\$800k)	\$386,068
Increase in STRS Contribution Rates (from 12.58% to 14.43%)	\$1,330,313
Increase in PERS Contribution Rates (from 13.05% to 16.60%)	\$709,144
2013-14 & 14-15 Negotiations: CSEA On-going H&W Contribution (\$800k)	\$162,344
<u>Discretionary Spending (Supplies/Other Services/Equipment)</u>	
Elections	\$303,964
Increase in Utilities & Fuel	\$156,241
Liability Insurance	\$25,296
<u>Other Reductions/Adjustments</u>	
LCAP Supplemental & Concentration Grant Proportionality	\$1,792,200
<u>One-Time Expenditure Changes in 2016-17 (Remove from 2016-17)</u>	\$0

Total Anticipated Changes in Expenditures

\$3,292,772

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

District Name

District Superintendent
(Signature)

Date

Manuel Cardoso, Director of Fiscal Services

Contact Person

(562) 868-0431 ext. 2028

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on February 22, 2016, took action to approve the proposed agreement with the Classified School Employees 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.

Salary: Tentative Agreement (CSEA): 2/10/2016

VARIABLE	On-Going Cost
5% Salary Increase (Retro to 7/01/15)	\$6,750,000
TOTAL ON-GOING COSTS FOR THIS CONCEPT PROPOSAL	\$6,750,000 (2015-2016) \$13,500,000 (2016-17 & 2017-18)
Total Encumbered Budget Dollars to be reported on our AB1200 Report for LACOE	\$20,250,000

 2/10/2016
 Mark Sandquist 2/10/2016
~~Samuel Sanchez~~ 2/10/2016
 Sam Sanchez 2/10/16
 2/10/16
 Kelly 2/10/16
 Linda Sanchez 2-10-16
 Chris Morris. J 2-10-2016.
 Steve Clark 2-10-2016
 John H. Colon 2/10/2016