

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:	Classified School Employees Association (CSEA)
Certificated, Classified, Other:	Classified

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		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)
			2021-22	2022-23	2023-24
1.	Salary Schedule Including Step and Column	\$ 42,032,885	\$ 2,551,396		
			6.07%	0.00%	0.00%
2.	Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 4,129,029			
			0.00%	0.00%	0.00%
	Description of Other Compensation				
3.	Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 15,289,140	\$ 776,572		
			5.08%	0.00%	0.00%
4.	Health/Welfare Plans	\$ 9,995,485			
			0.00%	0.00%	0.00%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 71,446,539	\$ 3,327,968	\$ -	\$ -
			4.66%	0.00%	0.00%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	833.68			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 85,700	\$ 3,992	\$ -	\$ -
			4.66%	0.00%	0.00%

Norwalk-La Mirada Unified School District
Classified School Employees Association (CSEA)

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

6.07% for CSEA 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
Classified School Employees Association (CSEA)

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

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

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

No changes

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

General Fund (Unrestricted & Restricted), Adult Education Fund, Child Development Fund, Cafeteria Fund, Building Fund, Special Reserve Fund, Child Care Enterprise Fund, and Self-Insurance Fund

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

The on-going salary schedule increase will be funded by the Unrestricted and Restricted General Fund (increases in LCFF funding), Adult Education Fund, Child Development Fund, Cafeteria Fund, Building Fund, Special Reserve Fund, Child Care Enterprise Fund, and Self-Insurance Fund

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

Not applicable

Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Unrestricted General Fund
 Bargaining Unit: Classified School Employees Association (CSEA)

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			\$ 75,423,742
Classified Salaries 2000-2999	\$ 27,160,070	\$ 1,368,113		\$ 28,528,183
Employee Benefits 3000-3999	\$ 41,691,477	\$ 416,414		\$ 42,107,891
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	\$ 1,784,527	\$ -	\$ 159,986,663
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	\$ (1,784,527)	\$ -	\$ 7,807,399
BEGINNING FUND BALANCE 9791	\$ 46,840,121			\$ 46,840,121
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 56,432,047	\$ (1,784,527)	\$ -	\$ 54,647,520
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	\$ (1,784,527)	\$ -	\$ 45,419,847

*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:

Classified School Employees Association (CSEA)

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	\$ -	\$ -	\$ 30,403,101
Classified Salaries 2000-2999	\$ 15,504,643	\$ 730,294		\$ 16,234,937
Employee Benefits 3000-3999	\$ 27,039,793	\$ 222,281		\$ 27,262,074
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	\$ 952,575	\$ -	\$ 108,722,713
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)	\$ (952,575)	\$ -	\$ (9,164,312)
BEGINNING FUND BALANCE				
9791	\$ 10,536,866			\$ 10,536,866
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 2,325,129	\$ (952,575)	\$ -	\$ 1,372,554
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	\$ -	\$ (952,575)	\$ -	\$ (952,575)

*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**Combined General Fund**

Bargaining Unit:

Classified School Employees Association (CSEA)

Object Code		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 12/13/2021 First Interim)	Adjustments as a Result of Settlement (compensation)	Other Revisions (agreement support and/or other unit agreement) Explain on Page 4i	Total Revised Budget (Columns 1+2+3)
REVENUES					
LCFF Revenue	8010-8099	\$ 190,025,656		\$ -	\$ 190,025,656
Federal Revenue	8100-8299	\$ 32,082,411		\$ -	\$ 32,082,411
Other State Revenue	8300-8599	\$ 42,612,350		\$ -	\$ 42,612,350
Other Local Revenue	8600-8799	\$ 2,878,522		\$ -	\$ 2,878,522
TOTAL REVENUES		\$ 267,598,939		\$ -	\$ 267,598,939
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 105,826,843	\$ -	\$ -	\$ 105,826,843
Classified Salaries	2000-2999	\$ 42,664,713	\$ 2,098,407	\$ -	\$ 44,763,120
Employee Benefits	3000-3999	\$ 68,731,270	\$ 638,695	\$ -	\$ 69,369,965
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	\$ 2,737,102	\$ -	\$ 268,709,376
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	\$ (2,737,102)	\$ -	\$ (1,356,913)
BEGINNING FUND BALANCE					
	9791	\$ 57,376,987			\$ 57,376,987
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 58,757,176	\$ (2,737,102)	\$ -	\$ 56,020,074
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	\$ (2,737,102)	\$ -	\$ 44,467,272

*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

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

Bargaining Unit:

Classified School Employees Association (CSEA)

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	\$ -	\$ -	\$ 1,837,178
Classified Salaries 2000-2999	\$ 655,371	\$ 38,949	\$ -	\$ 694,320
Employee Benefits 3000-3999	\$ 1,072,168	\$ 11,855	\$ -	\$ 1,084,023
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	\$ 50,804	\$ -	\$ 5,215,035
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ -	\$ (50,804)	\$ -	\$ (50,804)
BEGINNING FUND BALANCE				
9791	\$ 1,060,327			\$ 1,060,327
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 1,060,327	\$ (50,804)	\$ -	\$ 1,009,523
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	\$ -	\$ (50,804)	\$ -	\$ (50,804)

*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:

Classified School Employees Association (CSEA)

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		\$ -	\$ 4,463,912
Classified Salaries 2000-2999	\$ 3,457,752	\$ 185,529	\$ -	\$ 3,643,281
Employee Benefits 3000-3999	\$ 4,126,279	\$ 56,470	\$ -	\$ 4,182,749
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	\$ 241,999	\$ -	\$ 15,105,664
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (135,608)	\$ (241,999)	\$ -	\$ (377,607)
BEGINNING FUND BALANCE				
9791	\$ 225,808			\$ 225,808
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 90,200	\$ (241,999)	\$ -	\$ (151,799)
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)	\$ (241,999)	\$ -	\$ (242,000)

*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

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

Bargaining Unit:

Classified School Employees Association (CSEA)

		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					
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	\$ 200,284	\$ -	\$ 4,115,825
Employee Benefits	3000-3999	\$ 2,093,892	\$ 60,961	\$ -	\$ 2,154,853
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	\$ 261,245	\$ -	\$ 11,630,200
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 157,092	\$ (261,245)	\$ -	\$ (104,153)
BEGINNING FUND BALANCE					
	9791	\$ 3,820,822			\$ 3,820,822
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 3,977,914	\$ (261,245)	\$ -	\$ 3,716,669
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	\$ -	\$ (261,245)	\$ -	\$ (261,245)

*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 21 - Building Fund**
 Bargaining Unit: **Classified School Employees Association (CSEA)**

		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	\$ 5,524	\$ -	\$ 313,912
Employee Benefits	3000-3999	\$ 142,317	\$ 1,681	\$ -	\$ 143,998
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	\$ 7,205	\$ -	\$ 22,457,910
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (21,450,705)	\$ (7,205)	\$ -	\$ (21,457,910)
BEGINNING FUND BALANCE					
	9791	\$ 100,599,634			\$ 100,599,634
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 79,148,929	\$ (7,205)	\$ -	\$ 79,141,724
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	\$ -	\$ (7,205)	\$ -	\$ (7,205)

*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: **Classified School Employees Association (CSEA)**

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	\$ 7,778	\$ -	\$ 321,110
Employee Benefits 3000-3999	\$ 147,967	\$ 2,368	\$ -	\$ 150,335
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	\$ 10,146	\$ -	\$ 781,445
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 423,178	\$ (10,146)	\$ -	\$ 413,032
BEGINNING FUND BALANCE				
9791	\$ 7,946,377			\$ 7,946,377
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 8,369,555	\$ (10,146)	\$ -	\$ 8,359,409
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	\$ -	\$ (10,146)	\$ -	\$ (10,146)

*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: **Classified School Employees Association (CSEA)**

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	\$ 12,279	\$ -	\$ 229,567
Employee Benefits 3000-3999	\$ 110,048	\$ 3,737	\$ -	\$ 113,785
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	\$ 16,016	\$ -	\$ 347,852
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ 4,349	\$ (16,016)	\$ -	\$ (11,667)
BEGINNING FUND BALANCE 9791	\$ (4,349)			\$ (4,349)
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ -	\$ (16,016)	\$ -	\$ (16,016)
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ -			\$ -
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ (16,016)	\$ -	\$ (16,016)

*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 Fund**
 Bargaining Unit: **Classified School Employees Association (CSEA)**

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	\$ 2,644	\$ -	\$ 169,896
Employee Benefits 3000-3999	\$ 76,510	\$ 805	\$ -	\$ 77,315
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	\$ 3,449	\$ -	\$ 36,122,227
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (574,549)	\$ (3,449)	\$ -	\$ (577,998)
BEGINNING FUND BALANCE				
9791	\$ 18,035,379			\$ 18,035,379
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 17,460,830	\$ (3,449)	\$ -	\$ 17,457,381
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	\$ (3,449)	\$ -	\$ 17,457,381

*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
Classified School Employees 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	\$ -	
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: Classified School Employees Association (CSEA)

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	\$ 75,423,742	\$ 75,593,972	\$ 75,766,441
Classified Salaries 2000-2999	\$ 28,528,183	\$ 27,284,462	\$ 27,409,103
Employee Benefits 3000-3999	\$ 42,107,891	\$ 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	\$ 159,986,663	\$ 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)*	\$ 7,807,399	\$ (11,565,384)	\$ (11,853,402)
BEGINNING FUND BALANCE			
9791	\$ 46,840,121	\$ 54,647,520	\$ 43,082,136
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 54,647,520	\$ 43,082,136	\$ 31,228,734
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	\$ 45,419,847	\$ 36,004,995	\$ 23,950,393

*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:

Classified School Employees Association (CSEA)

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	\$ 30,403,101	\$ 17,383,868	\$ 17,383,868
Classified Salaries 2000-2999	\$ 16,234,937	\$ 13,297,856	\$ 13,297,856
Employee Benefits 3000-3999	\$ 27,262,074	\$ 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	\$ 860,000	\$ 860,000	\$ 860,000
7400-7499			
Transfers of Indirect Costs 7300-7399	\$ 2,590,294	\$ 1,409,201	\$ 1,409,201
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 108,722,713	\$ 66,434,351	\$ 66,695,946
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ 500,000	\$ 500,000	\$ 500,000
Contributions 8980-8999	\$ 26,146,258	\$ 27,503,874	\$ 27,703,874
OPERATING SURPLUS (DEFICIT)*	\$ (9,164,312)	\$ 436,537	\$ 374,942
BEGINNING FUND BALANCE			
9791	\$ 10,536,866	\$ 1,372,554	\$ 1,809,091
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 1,372,554	\$ 1,809,091	\$ 2,184,033
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	\$ (952,575)	\$ (952,575)	\$ (952,575)

*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: Classified School Employees Association (CSEA)

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	\$ 105,826,843	\$ 92,977,840	\$ 93,150,309
Classified Salaries 2000-2999	\$ 44,763,120	\$ 40,582,318	\$ 40,706,959
Employee Benefits 3000-3999	\$ 69,369,965	\$ 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	\$ 268,709,376	\$ 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)*	\$ (1,356,913)	\$ (11,128,847)	\$ (11,478,460)
BEGINNING FUND BALANCE			
9791	\$ 57,376,987	\$ 56,020,074	\$ 44,891,227
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 56,020,074	\$ 44,891,227	\$ 33,412,767
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	\$ 44,467,272	\$ 35,052,420	\$ 22,997,818

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District
Classified School Employees Association (CSEA)

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)	\$ 269,973,945	\$ 223,898,870	\$ 222,045,787
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 269,973,945	\$ 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)	\$ 8,099,218	\$ 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)	\$ 45,419,847	\$ 36,004,995	\$ 23,950,393
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	\$ 53,436,952	\$ 42,696,426	\$ 30,843,024
f.	Reserve for Economic Uncertainties Percentage	19.79%	19.07%	13.89%

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
Classified School Employees 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	\$ 3,327,968
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (2,737,102)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (50,804)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (241,999)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (261,245)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (7,205)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (10,146)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (3,308,501)

Variance \$ 19,467

Variance Explanation:

The difference is in Fd 63 and Fd 67 are not included in the totals above.

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)?	\$ 1,380,189	0.5%	Negotiations settlement
Current FY Surplus/(Deficit) after settlement(s)?	\$ (1,356,913)	(0.5%)	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.

MYP	Amount	"Other Adjustments" Explanation
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	\$ -	

Classified School Employees 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	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)		3,327,968.00	-	-
e. Total Compensation Percentage Change (from Page 1, Section A, Line 5)		4.66%	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)

\$	-
\$	3,308,501
\$	(3,308,501)

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	-
\$	-
\$	-

Budget Revisions

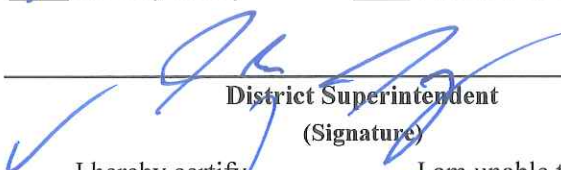
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

Assumptions and Explanations (enter or attach documentation)

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

Please see attachments.

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

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

L. CERTIFICATION NO. 2

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

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

Norwalk - La Mirada Unified School District

25

District Name

District Superintendent
(Signature)

Date

Estuardo A. Santillan, Assistant Superintendent, Business

Contact Person

562-210-2013

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on March 14, 2022, took action to approve the proposed agreement with the Classified School Employees Association Bargaining Unit(s).

President (or Clerk), Governing Board
(Signature)

Date

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

Income Assumptions

Income	2021-2022	2022-2023	2023-2024
COLA (as projected)	5.070%	2.480%	3.110%
Total Projected Enrollment	15,754	15,254	14,754
Total Projected Unduplicated Count	11,541	11,301	11,061
Unduplicated Count Percentage (rolling avg.)	72.15%	69.46%	68.10%
Total LCFF ADA	* 16,351	** 14,268	13,868
Total LCFF Entitlement	\$190.0 M	\$168.0 M	\$166.0 M
Total Sup/Concentration Grant	*** \$37.8 M	*** \$31.0 M	*** \$29.3 M

* 21-22 includes ADA Hold-harmless

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

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

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

Expenditures Assumptions

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

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

2XXX and 3XXX not including 34XX

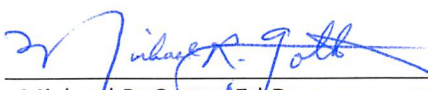
2XXX		Statutory Benefits 3XXX				
		Raise 6.07%	Raise 6.07%	0.3043714	0.3043714	
FD - 01	UN	1,368,113	1,251,771	416,414	381,003	1,784,527
FD - 01	RS	730,294	611,698	222,281	186,183	952,575
FD - 11		38,949	37,084	11,855	11,287	50,805
FD - 12		185,529	156,873	56,470	47,748	241,999
FD - 13		200,284	192,058	60,961	58,457	261,245
FD - 21		5,524	4,782	1,681	1,456	7,206
FD - 40		7,778	8,520	2,368	2,593	10,146
FD - 63		12,279	10,314	3,737	3,139	16,016
FD - 67		2,644	2,644	805	805	3,449
		2,551,396	2,275,746	776,572	692,672	3,327,968

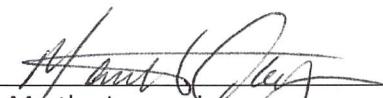
Salary Schedule 2XXX excluding extra pay

FD	RS	GL	FN	OB	Budget	Encumber	Actual	Balance	6.07%	6.07%
01.x	0000.x	xxxx	xxxx	xxxx	12,969,686	6,118,407	5,967,335	883,943	787,260	733,605
01.x	0071.x	xxxx	xxxx	xxxx	3,401,673	1,692,219	1,465,180	244,274	206,482	191,654
01.x	0072.x	xxxx	xxxx	xxxx	5,421,446	2,467,184	2,123,133	831,130	329,082	278,632
01.x	0835.x	xxxx	xxxx	xxxx	25,186	6,296	6,296	12,593	1,529	764
01.x	1100.x	xxxx	xxxx	xxxx	720,938	515,071	261,140	(55,273)	43,761	47,116
					22,538,929	10,799,177	9,823,085		1,368,113	1,251,771
01.x	3010.x	xxxx	xxxx	xxxx	786,437	397,402	336,172	52,863	47,737	44,528
01.x	3060.x	xxxx	xxxx	xxxx	65,986	38,309	30,549	(2,872)	4,005	4,180
01.x	3110.x	xxxx	xxxx	xxxx	5,716	3,118	2,598	0	347	347
01.x	3216.x	xxxx	xxxx	xxxx	457,483	8,151	84,226	365,106	27,769	5,607
01.x	3310.x	xxxx	xxxx	xxxx	1,641,002	879,789	706,682	54,532	99,609	96,299
01.x	3410.x	xxxx	xxxx	xxxx	41,394	25,953	19,652	(4,211)	2,513	2,768
01.x	5630.x	xxxx	xxxx	xxxx	30,197	10,934	10,934	8,330	1,833	1,327
01.x	5640.x	xxxx	xxxx	xxxx	131,937	83,609	59,731	(11,403)	8,009	8,701
01.x	6010.x	xxxx	xxxx	xxxx	1,251,984	207,857	222,302	821,826	75,995	26,111
01.x	6500.x	xxxx	xxxx	xxxx	3,489,254	1,758,910	1,500,082	230,263	211,798	197,821
01.x	6520.x	xxxx	xxxx	xxxx	94,736	35,140	37,381	22,215	5,750	4,402
01.x	6536.x	xxxx	xxxx	xxxx	82,160	-	-	82,160	4,987	-
01.x	6546.x	xxxx	xxxx	xxxx	24,217	13,446	7,475	3,296	1,470	1,270
01.x	6690.x	xxxx	xxxx	xxxx	57,355	21,557	26,384	9,415	3,481	2,910
01.x	6695.x	xxxx	xxxx	xxxx	50,468	29,761	23,167	(2,460)	3,063	3,213
01.x	7221.x	xxxx	xxxx	xxxx	6,120	3,840	2,604	(324)	371	391
01.x	7422.x	xxxx	xxxx	xxxx	1,090,187	-	1,090,185	2	66,174	66,174
01.x	7425.x	xxxx	xxxx	xxxx	-	-	3,675	(3,675)	-	223
01.x	7426.x	xxxx	xxxx	xxxx	173,237	25,138	17,137	130,962	10,515	2,566
01.x	8150.x	xxxx	xxxx	xxxx	2,493,935	1,152,850	1,143,297	197,787	151,382	139,376
01.x	9050.x	xxxx	xxxx	xxxx	57,400	28,700	28,700	0	3,484	3,484
					12,031,205	4,724,462	5,352,932		730,294	611,698
11.x	0000.x	xxxx	xxxx	xxxx	536,203	258,338	249,493	28,372	32,548	30,825
11.x	3905.x	xxxx	xxxx	xxxx	65,860	32,030	31,277	2,553	3,998	3,843
11.x	3913.x	xxxx	xxxx	xxxx	30,322	15,127	15,104	91	1,841	1,835
11.x	3926.x	xxxx	xxxx	xxxx	9,286	4,633	4,945	(292)	564	581
					641,671	310,127	300,820		38,949	37,084
12.x	5058.x	xxxx	xxxx	xxxx	40,110	12,557	6,792	20,761	2,435	1,174
12.x	6105.x	xxxx	xxxx	xxxx	437,056	183,941	174,253	78,862	26,529	21,742
12.x	6128.x	xxxx	xxxx	xxxx	5,211	3,168	1,572	471	316	288
12.x	9521.x	xxxx	xxxx	xxxx	2,257,959	1,016,043	955,159	286,757	137,058	119,652
12.x	9523.x	xxxx	xxxx	xxxx	55,470	12,557	6,792	36,121	3,367	1,174
12.x	9525.x	xxxx	xxxx	xxxx	75,820	32,217	28,650	14,954	4,602	3,695
12.x	9526.x	xxxx	xxxx	xxxx	83,878	45,681	32,462	5,735	5,091	4,743
12.x	9528.x	xxxx	xxxx	xxxx	100,988	36,737	35,826	28,425	6,130	4,405
					3,056,492	1,342,901	1,241,506		185,529	156,873
13.x	5310.x	xxxx	xxxx	xxxx	3,299,579	1,709,610	1,454,443	135,527	200,284	192,058
21.x	9017.x	xxxx	xxxx	xxxx	91,012	39,393	39,393	12,227	5,524	4,782
40.x	0000.x	xxxx	xxxx	xxxx	128,144	70,185	70,185	(12,227)	7,778	8,520
63.x	9010.x	xxxx	xxxx	xxxx	202,288	92,461	77,460	32,367	12,279	10,314
67.x	0000.x	xxxx	xxxx	xxxx	43,565	21,783	21,783	(0)	2,644	2,644
					42,032,885	19,110,098	18,381,606	Total	2,551,396	2,275,746
							37,491,703			
									425,233	379,291

**NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT
AND THE
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION AND ITS NORWALK-LA MIRADA
CHAPTER #404
2021-2022 SCHOOL YEAR | TENTATIVE AGREEMENT**

Increase to Wages for All Bargaining Unit Members	
On-Schedule/Ongoing For the 2021-2022 school year, (retroactive to July 1, 2021, or an employee's start date in the 2021-2022 school year), the Norwalk-La Mirada Unified School District and the California School Employees Association and Its Norwalk-La Mirada Chapter #404 agree to an increase in the amount of 6.07% to all monthly and hourly salary schedules.	6.07% (Retroactive to July 1, 2021)
Included are Master Agreement article(s) language items as denoted in subsequent pages.	
This tentative agreement concludes all negotiation items inclusive of salary and health & welfare benefits for the 2020-2021 and 2021-2022 school years.	
This tentative agreement is pending the following processes: CSEA Field Office approval (CSEA Policy 610), Chapter 404 ratification, and Board of Education approval.	

 3-14-22
 Michael R. Gotto, Ed.D. Date
 Assistant Superintendent, Human Resources
 Norwalk-La Mirada Unified School District

 3-14-22
 Martha Jauregui Date
 President, CSEA, Chapter 404

 3/14/2022
 Samuel Sheridan Date
 Labor Relations Representative