

**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:	Confidential and Non-Unit Classified Employees
Certificated, Classified, Other:	Classified

The proposed agreement covers the period beginning: July 1, 2023 and ending: June 30, 2024
(date) (date)

The Governing Board will act upon this agreement on: April 22, 2024
(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		Annual Cost Prior to Proposed Settlement	Fiscal Impact of Proposed Agreement (Complete Years 2 and 3 for multiyear and overlapping agreements only)		
			Year 1 Increase/(Decrease)	Year 2 Increase/(Decrease)	Year 3 Increase/(Decrease)
			2023-24	2024-25	2025-26
1. Salary Schedule Including Step and Column	\$ 3,370,405	\$ 101,112			
		3.00%	0.00%	0.00%	
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ -				
Description of Other Compensation					
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 779,032	\$ 23,371			
		3.00%	0.00%	0.00%	
4. Health/Welfare Plans	\$ 121,764		\$ 1,750	\$ 1,750	
		0.00%	1.44%	1.42%	
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 4,271,201	\$ 124,483	\$ 1,750	\$ 1,750	
		2.91%	0.04%	0.04%	
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)		110.66			
7. Total Compensation <u>Average</u> Cost per Bargaining Unit Employee	\$ 38,598	\$ 1,125	\$ 16	\$ 16	
		2.91%	0.04%	0.04%	

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

3.00% increase to Confidential and Classified Non-Unit salary schedules, retro-active to July 1, 2023.

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; to be increased to \$10,600 as of January 1, 2025. 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
Confidential and Non-Unit Classified Employees

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

N/A

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

None

F. Source of Funding for Proposed Agreement:

1. Current Year

General Fund (Unrestricted LCFF funding & Restricted programs)

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

The on-going salary schedule increase will be funded by the General Fund (Unrestricted LCFF funding & Restricted programs)

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:

Confidential and Non-Unit Classified Employees

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/2024)	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	\$ 212,934,045		\$ -	\$ 212,934,045
Federal Revenue 8100-8299	\$ -		\$ -	\$ -
Other State Revenue 8300-8599	\$ 6,234,103		\$ -	\$ 6,234,103
Other Local Revenue 8600-8799	\$ 1,725,000		\$ -	\$ 1,725,000
TOTAL REVENUES	\$ 220,893,148		\$ -	\$ 220,893,148
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 81,063,295	\$ -	\$ 1,983,067	\$ 83,046,362
Classified Salaries 2000-2999	\$ 30,386,033	\$ 55,548	\$ -	\$ 30,441,581
Employee Benefits 3000-3999	\$ 49,675,364	\$ 12,774	\$ 451,762	\$ 50,139,900
Books and Supplies 4000-4999	\$ 7,102,075		\$ -	\$ 7,102,075
Services and Other Operating Expenditures 5000-5999	\$ 19,611,113		\$ -	\$ 19,611,113
Capital Outlay 6000-6999	\$ 283,215		\$ -	\$ 283,215
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 145,000		\$ -	\$ 145,000
Transfers of Indirect Costs 7300-7399	\$ (3,190,199)		\$ -	\$ (3,190,199)
TOTAL EXPENDITURES	\$ 185,075,896	\$ 68,322	\$ 2,434,829	\$ 187,579,047
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ 1,570,156	\$ -	\$ -	\$ 1,570,156
Transfers Out and Other Uses 7600-7699	\$ 624,314	\$ -	\$ -	\$ 624,314
Contributions 8980-8999	\$ (41,085,474)	\$ -	\$ (363,927)	\$ (41,449,401)
OPERATING SURPLUS (DEFICIT)*	\$ (4,322,380)	\$ (68,322)	\$ (2,798,756)	\$ (7,189,458)
BEGINNING FUND BALANCE				
9791	\$ 57,247,046			\$ 57,247,046
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 52,924,666	\$ (68,322)	\$ (2,798,756)	\$ 50,057,588
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -	\$ 321,197
Restricted 9740				
Committed 9750-9760	\$ 20,600,000	\$ -	\$ -	\$ 20,600,000
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,708,807	\$ 3,734	\$ 109,806	\$ 9,822,347
Unassigned/Unappropriated Amount 9790	\$ 22,294,662	\$ (72,056)	\$ (2,908,562)	\$ 19,314,044

*Net Increase (Decrease) in Fund Balance

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

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Business Advisory Services
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Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Confidential and Non-Unit Classified Employees

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/2024)	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	\$ 28,717,577		\$ -	\$ 28,717,577
Other State Revenue 8300-8599	\$ 55,259,558		\$ -	\$ 55,259,558
Other Local Revenue 8600-8799	\$ 2,497,311		\$ -	\$ 2,497,311
TOTAL REVENUES	\$ 86,474,446		\$ -	\$ 86,474,446
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 38,651,403	\$ -	\$ 998,005	\$ 39,649,408
Classified Salaries 2000-2999	\$ 19,419,565	\$ 45,565	\$ -	\$ 19,465,130
Employee Benefits 3000-3999	\$ 35,286,760	\$ 10,597	\$ 227,355	\$ 35,524,712
Books and Supplies 4000-4999	\$ 27,090,423		\$ -	\$ 27,090,423
Services and Other Operating Expenditures 5000-5999	\$ 10,141,814		\$ -	\$ 10,141,814
Capital Outlay 6000-6999	\$ 3,934,599		\$ -	\$ 3,934,599
Other Outgo (excluding Indirect Costs) 7100-7299	\$ 500,000		\$ -	\$ 500,000
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 2,402,132		\$ -	\$ 2,402,132
TOTAL EXPENDITURES	\$ 137,426,696	\$ 56,162	\$ 1,225,360	\$ 138,708,218
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	\$ 41,085,474	\$ -	\$ 363,927	\$ 41,449,401
OPERATING SURPLUS (DEFICIT)*	\$ (10,366,776)	\$ (56,162)	\$ (861,433)	\$ (11,284,371)
BEGINNING FUND BALANCE				
9791	\$ 48,596,437			\$ 48,596,437
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 38,229,661	\$ (56,162)	\$ (861,433)	\$ 37,312,066
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 38,229,661	\$ (56,162)	\$ (861,433)	\$ 37,312,066
Committed 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

Los Angeles County Office of Education

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Norwalk-La Mirada Unified School District

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

Bargaining Unit:

Confidential and Non-Unit Classified Employees

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/2024)	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	\$ 212,934,045		\$ -	\$ 212,934,045
Federal Revenue 8100-8299	\$ 28,717,577		\$ -	\$ 28,717,577
Other State Revenue 8300-8599	\$ 61,493,661		\$ -	\$ 61,493,661
Other Local Revenue 8600-8799	\$ 4,222,311		\$ -	\$ 4,222,311
TOTAL REVENUES	\$ 307,367,594		\$ -	\$ 307,367,594
EXPENDITURES				
Certificated Salaries 1000-1999	\$ 119,714,698	\$ -	\$ 2,981,072	\$ 122,695,770
Classified Salaries 2000-2999	\$ 49,805,598	\$ 101,113	\$ -	\$ 49,906,711
Employee Benefits 3000-3999	\$ 84,962,124	\$ 23,371	\$ 679,117	\$ 85,664,612
Books and Supplies 4000-4999	\$ 34,192,498		\$ -	\$ 34,192,498
Services and Other Operating Expenditures 5000-5999	\$ 29,752,927		\$ -	\$ 29,752,927
Capital Outlay 6000-6999	\$ 4,217,814		\$ -	\$ 4,217,814
Other Outgo (excluding Indirect Costs) 7100-7299 7400-7499	\$ 645,000		\$ -	\$ 645,000
Transfers of Indirect Costs 7300-7399	\$ (788,067)		\$ -	\$ (788,067)
TOTAL EXPENDITURES	\$ 322,502,592	\$ 124,484	\$ 3,660,189	\$ 326,287,265
OTHER FINANCING SOURCES/USES				
Transfer In and Other Sources 8900-8979	\$ 1,570,156	\$ -	\$ -	\$ 1,570,156
Transfers Out and Other Uses 7600-7699	\$ 1,124,314	\$ -	\$ -	\$ 1,124,314
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (14,689,156)	\$ (124,484)	\$ (3,660,189)	\$ (18,473,829)
BEGINNING FUND BALANCE 9791	\$ 105,843,483			\$ 105,843,483
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 91,154,327	\$ (124,484)	\$ (3,660,189)	\$ 87,369,654
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -	\$ 321,197
Restricted 9740	\$ 38,229,661	\$ (56,162)	\$ (861,433)	\$ 37,312,066
Committed 9750-9760	\$ 20,600,000	\$ -	\$ -	\$ 20,600,000
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,708,807	\$ 3,734	\$ 109,806	\$ 9,822,347
Unassigned/Unappropriated Amount 9790	\$ 22,294,662	\$ (72,056)	\$ (2,908,562)	\$ 19,314,044

*Net Increase (Decrease) in Fund Balance

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

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Confidential and Non-Unit Classified Employees

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 2,434,829	AB1200 adjustment for Teachers settlement board approved on 3/25/24
Other Financing Sources/Uses	\$ (363,927)	AB1200 adjustment for Teachers settlement board approved on 3/25/24

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 1,225,360	AB1200 adjustment for Teachers settlement board approved on 3/25/24
Other Financing Sources/Uses	\$ 363,927	AB1200 adjustment for Teachers settlement board approved on 3/25/24

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:

H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Unrestricted General Fund MYP
Bargaining Unit: Confidential and Non-Unit Classified Employees

		2023-24	2024-25	2025-26
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
Object Code				
REVENUES				
LCFF Revenue	8010-8099	\$ 212,934,045	\$ 205,555,954	\$ 205,752,509
Federal Revenue	8100-8299	\$ -	\$ -	\$ -
Other State Revenue	8300-8599	\$ 6,234,103	\$ 5,700,000	\$ 5,700,000
Other Local Revenue	8600-8799	\$ 1,725,000	\$ 1,000,000	\$ 1,000,000
TOTAL REVENUES		\$ 220,893,148	\$ 212,255,954	\$ 212,452,509
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 83,046,362	\$ 85,685,499	\$ 86,542,354
Classified Salaries	2000-2999	\$ 30,441,581	\$ 31,581,997	\$ 31,897,817
Employee Benefits	3000-3999	\$ 50,139,900	\$ 52,679,733	\$ 53,342,813
Books and Supplies	4000-4999	\$ 7,102,075	\$ 7,102,075	\$ 7,102,075
Services and Other Operating Expenditures	5000-5999	\$ 19,611,113	\$ 20,045,367	\$ 20,192,789
Capital Outlay	6000-6999	\$ 283,215	\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 145,000	\$ 145,000	\$ 145,000
Transfers of Indirect Costs	7300-7399	\$ (3,190,199)	\$ (2,390,199)	\$ (2,390,199)
Other Adjustments			\$ (9,600,000)	\$ (12,400,000)
TOTAL EXPENDITURES		\$ 187,579,047	\$ 185,249,472	\$ 184,432,649
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources	8900-8979	\$ 1,570,156	\$ 1,570,156	\$ 1,570,156
Transfers Out and Other Uses	7600-7699	\$ 624,314	\$ 624,314	\$ 624,314
Contributions	8980-8999	\$ (41,449,401)	\$ (41,449,401)	\$ (41,449,401)
OPERATING SURPLUS (DEFICIT)*		\$ (7,189,458)	\$ (13,497,077)	\$ (12,483,699)
BEGINNING FUND BALANCE	9791	\$ 57,247,046	\$ 50,057,588	\$ 36,560,511
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 50,057,588	\$ 36,560,511	\$ 24,076,812
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ 321,197	\$ 321,197	\$ 321,197
Restricted	9740			
Committed	9750-9760	\$ 20,600,000	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ 9,822,347	\$ 9,295,639	\$ 9,101,188
Unassigned/Unappropriated Amount	9790	\$ 19,314,044	\$ 26,943,675	\$ 14,654,427

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement
Norwalk-La Mirada Unified School District

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H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Bargaining Unit:		Restricted General Fund MYP Confidential and Non-Unit Classified Employees		
Object Code		2023-24	2024-25	2025-26
		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ 28,717,577	\$ 12,161,468	\$ 12,161,468
Other State Revenue	8300-8599	\$ 55,259,558	\$ 46,934,192	\$ 46,934,192
Other Local Revenue	8600-8799	\$ 2,497,311	\$ 1,947,311	\$ 1,947,311
TOTAL REVENUES		\$ 86,474,446	\$ 61,042,971	\$ 61,042,971
EXPENDITURES				
Certificated Salaries	1000-1999	\$ 39,649,408	\$ 31,616,586	\$ 31,616,586
Classified Salaries	2000-2999	\$ 19,465,130	\$ 17,991,604	\$ 17,991,604
Employee Benefits	3000-3999	\$ 35,524,712	\$ 34,147,378	\$ 34,147,378
Books and Supplies	4000-4999	\$ 27,090,423	\$ 18,522,840	\$ 12,057,942
Services and Other Operating Expenditures	5000-5999	\$ 10,141,814	\$ 9,400,314	\$ 7,400,314
Capital Outlay	6000-6999	\$ 3,934,599	\$ 100,000	\$ 100,000
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 500,000	\$ 500,000	\$ 500,000
Transfers of Indirect Costs	7300-7399	\$ 2,402,132	\$ 1,602,132	\$ 1,602,132
Other Adjustments			\$ 9,600,000	\$ 12,400,000
TOTAL EXPENDITURES		\$ 138,708,218	\$ 123,480,854	\$ 117,815,956
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	\$ 41,449,401	\$ 41,449,401	\$ 41,449,401
OPERATING SURPLUS (DEFICIT)*		\$ (11,284,371)	\$ (21,488,482)	\$ (15,823,584)
BEGINNING FUND BALANCE	9791	\$ 48,596,437	\$ 37,312,066	\$ 15,823,584
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 37,312,066	\$ 15,823,584	\$ -
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ -	\$ -	\$ -
Restricted	9740	\$ 37,312,066	\$ 15,823,584	\$ -
Committed	9750-9760			
Assigned	9780			
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Los Angeles County Office of Education
Business Advisory Services
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H. IMPACT OF PROPOSED AGREEMENT ON SUBSEQUENT YEARS

Combined General Fund MYP
 Bargaining Unit: Confidential and Non-Unit Classified Employees

Object Code	2023-24	2024-25	2025-26
	Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES			
LCFF Revenue 8010-8099	\$ 212,934,045	\$ 205,555,954	\$ 205,752,509
Federal Revenue 8100-8299	\$ 28,717,577	\$ 12,161,468	\$ 12,161,468
Other State Revenue 8300-8599	\$ 61,493,661	\$ 52,634,192	\$ 52,634,192
Other Local Revenue 8600-8799	\$ 4,222,311	\$ 2,947,311	\$ 2,947,311
TOTAL REVENUES	\$ 307,367,594	\$ 273,298,925	\$ 273,495,480
EXPENDITURES			
Certificated Salaries 1000-1999	\$ 122,695,770	\$ 117,302,085	\$ 118,158,940
Classified Salaries 2000-2999	\$ 49,906,711	\$ 49,573,601	\$ 49,889,421
Employee Benefits 3000-3999	\$ 85,664,612	\$ 86,827,111	\$ 87,490,191
Books and Supplies 4000-4999	\$ 34,192,498	\$ 25,624,915	\$ 19,160,017
Services and Other Operating Expenditures 5000-5999	\$ 29,752,927	\$ 29,445,681	\$ 27,593,103
Capital Outlay 6000-6999	\$ 4,217,814	\$ 100,000	\$ 100,000
Other Outgo (excuding Indirect Costs) 7100-7299 7400-7499	\$ 645,000	\$ 645,000	\$ 645,000
Transfers of Indirect Costs 7300-7399	\$ (788,067)	\$ (788,067)	\$ (788,067)
Other Adjustments		\$ -	\$ -
TOTAL EXPENDITURES	\$ 326,287,265	\$ 308,730,326	\$ 302,248,605
OTHER FINANCING SOURCES/USES			
Transfers In and Other Sources 8900-8979	\$ 1,570,156	\$ 1,570,156	\$ 1,570,156
Transfers Out and Other Uses 7600-7699	\$ 1,124,314	\$ 1,124,314	\$ 1,124,314
Contributions 8980-8999	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (18,473,829)	\$ (34,985,559)	\$ (28,307,283)
BEGINNING FUND BALANCE			
9791	\$ 105,843,483	\$ 87,369,654	\$ 52,384,095
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 87,369,654	\$ 52,384,095	\$ 24,076,812
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 321,197	\$ 321,197	\$ 321,197
Restricted 9740	\$ 37,312,066	\$ 15,823,584	\$ -
Committed 9750-9760	\$ 20,600,000	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,822,347	\$ 9,295,639	\$ 9,101,188
Unassigned/Unappropriated Amount 9790	\$ 19,314,044	\$ 26,943,675	\$ 14,654,427

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement

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Norwalk-La Mirada Unified School District
Confidential and Non-Unit Classified Employees

I. IMPACT OF PROPOSED AGREEMENT ON UNRESTRICTED RESERVES

1. State Reserve Standard

		2023-24	2024-25	2025-26
a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement)	\$ 327,411,579	\$ 309,854,640	\$ 303,372,919
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 327,411,579	\$ 309,854,640	\$ 303,372,919
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)	\$ 9,822,347	\$ 9,295,639	\$ 9,101,188

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 9,822,347	\$ 9,295,639	\$ 9,101,188
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 19,314,044	\$ 26,943,675	\$ 14,654,427
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	\$ 29,136,391	\$ 36,239,314	\$ 23,755,615
f.	Reserve for Economic Uncertainties Percentage	8.90%	11.70%	7.83%

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

2023-24

Yes

☒

No

☐

2024-25

Yes

☒

No

☐

2025-26

Yes

☒

No

☐

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

Los Angeles County Office of Education
Business Advisory Services
Revised 06/11/2021

Norwalk-La Mirada Unified School District
Confidential and Non-Unit Classified Employees**5. Does the Total Compensation Increase/(Decrease) on Page 1, Section A, #5 agree with the Total Increase/(Decrease) for all funds as a result of the settlement(s)? Please explain any variance.**

Total Compensation Increase/(Decrease) on Page 1, Section A, #5	\$ 124,483
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (124,484)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ -
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ -
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ -
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ -
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (124,484)

Variance \$ (1)

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

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

General Fund Combined	Surplus/ (Deficit)	(Deficit) %	Deficit primarily due to:
Current FY Surplus/(Deficit) before settlement(s)?	\$(14,689,156)	(4.5%)	Declining enrollment, Salary and Benefits
Current FY Surplus/(Deficit) after settlement(s)?	\$(18,473,829)	(5.6%)	Declining enrollment, Salary and Benefits
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(34,985,559)	(11.3%)	Declining enrollment, Salary and Benefits
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(28,307,283)	(9.3%)	Declining enrollment, Salary and Benefits

Deficit Reduction Plan (as necessary):

Staff has communicated with the Board of Education and stakeholders for the need of a budget contingency plan, and has previously taken reduction steps. The District is continuing to implement budget reallocations and reductions, and is in the process of developing additional fiscal contingency plans to address the deficit.

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

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

MYP	Amount	"Other Adjustments" Explanation
1st Subsequent FY Unrestricted, Page 5a	\$ (9,600,000)	One-time transfer of certificated salary/benefit expenditure from unrestrict
1st Subsequent FY Restricted, Page 5b	\$ 9,600,000	One-time transfer of certificated salary/benefit expenditure from unrestrict
2nd Subsequent FY Unrestricted, Page 5a	\$ (12,400,000)	One-time transfer of certificated salary/benefit expenditure from unrestrict
2nd Subsequent FY Restricted, Page 5b	\$ 12,400,000	One-time transfer of certificated salary/benefit expenditure from unrestrict

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

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

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Norwalk-La Mirada Unified School District 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, 2023 to June 30, 2024.

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)

\$	-
\$	3,784,673
\$	(3,784,673)

Subsequent Years

Budget Adjustment Categories:

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

Budget Adjustment Increase/(Decrease)

\$	-
\$	-
\$	-

Budget Revisions

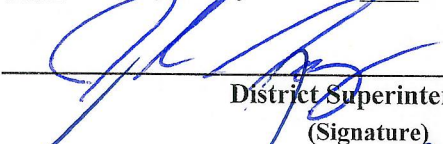
If the district does not adopt and submit within 45 days all of the revisions to its budget needed in the current year to meet the costs of the agreement at the time of the approval of the proposed collective bargaining agreement, the county superintendent of schools is required to issue a qualified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

4/18/24

Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

4-19-2024

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
Confidential and Non-Unit Classified Employees

Assumptions and Explanations (enter or attach documentation)

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

2023-24 LCFF COLA of 8.22%

2024-25 LCFF COLA of 0.76%

2025-26 LCFF COLA of 2.73%

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

See page #7, Item 6

K. CERTIFICATION NO. 2

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

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

Norwalk-La Mirada Unified School District

District Name



District Superintendent
(Signature)

4/23/24

Date

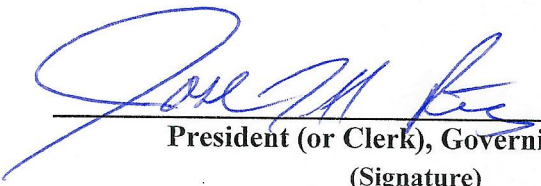
Alva C. Diaz, Director - Fiscal Services

Contact Person

562-210-2028

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on April 22, 2024, took action to approve the proposed agreement with the Classified Confidential and Non-Unit Employees Bargaining Unit(s).



President (or Clerk), Governing Board
(Signature)

07/22/2024

Date

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