

**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:	CSEA & Management
Certificated, Classified, Other:	Classified & Certificated

The proposed agreement covers the period beginning:	July 1, 2023 (date)	and ending:	June 30, 2024 (date)
The Governing Board will act upon this agreement on:	June 10, 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		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)
			2023-24	2024-25	2025-26
1. Salary Schedule Including Step and Column	\$ 62,821,128	\$ 1,884,634			
			3.00%	0.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 4,908,807	\$ 147,264			
			3.00%	0.00%	0.00%
Description of Other Compensation		Classified Stipends, Extra Pay, Overtime			
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 23,139,429	\$ 694,182			
			3.00%	0.00%	0.00%
4. Health/Welfare Plans	\$ 14,511,836	\$ -	\$ 125,000	\$ 125,000	
			0.00%	0.86%	0.85%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 105,381,200	\$ 2,726,080	\$ 125,000	\$ 125,000	
			2.59%	0.12%	0.12%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	1,009.00				
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 104,441	\$ 2,702	\$ 124	\$ 124	
			2.59%	0.12%	0.12%

Los Angeles County Office of Education
Business Advisory Services
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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, 2023	and ending:	6/30/2025
	(date)		(date)
The Governing Board will act upon this agreement on:	June 10, 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		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)
			2023-24	2024-25	2025-26
1. Salary Schedule Including Step and Column	\$ 43,346,021	\$ 1,300,381			
			3.00%	0.00%	0.00%
2. Other Compensation Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.	\$ 4,908,807	\$ 147,264			
			3.00%	0.00%	0.00%
Description of Other Compensation		Stipends, Extra Pay, Overtime			
3. Statutory Benefits - STRS, PERS, FICA, WC, UI, Medicare, etc.	\$ 17,642,448	\$ 529,273			
			3.00%	0.00%	0.00%
4. Health/Welfare Plans	\$ 11,908,379	\$ -	\$ 108,750	\$ 108,750	
			0.00%	0.91%	0.90%
5. Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 77,805,655	\$ 1,976,918	\$ 108,750	\$ 108,750	
			2.54%	0.14%	0.14%
6. Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	870.00				
7. Total Compensation Average Cost per Bargaining Unit Employee	\$ 89,432	\$ 2,272	\$ 125	\$ 125	
			2.54%	0.14%	0.14%

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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 full year, what is the annualized percentage of that change for "Year 1"?

3.00% increase to CSEA 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
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.

None

F. Source of Funding for Proposed Agreement:

1. Current Year

General Fund (Unrestricted & Restricted), Adult Education Fund, Child Development Fund, Cafeterial Fund, Building Fund, Special Reserve for Capital Outlay 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 General Fund (Unrestricted-increases in LCFF funding & Restricted), Adult Education Fund, Child Development Fund, Cafeterial Fund, Building Fund, Special Reserve for Capital Outlay 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.

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Business Advisory Services**

**PUBLIC DISCLOSURE OF PROPOSED COLLECTIVE BARGAINING AGREEMENT
in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

Name of School District:	Norwalk-La Mirada Unified School District
Name of Bargaining Unit:	Management (Me Too)
Certificated, Classified, Other:	Certificated and 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:	June 10, 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		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)
			2023-24	2024-25	2025-26
1.	Salary Schedule Including Step and Column	\$ 19,475,107	\$ 584,253		
			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.	\$ 5,496,981	\$ 164,909		
			3.00%	0.00%	0.00%
4.	Health/Welfare Plans	\$ 2,603,457	\$ -	\$ 16,250	\$ 16,250
			0.00%	0.62%	0.62%
5.	Total Bargaining Unit Compensation Add Items 1 through 4 to equal 5	\$ 27,575,545	\$ 749,162	\$ 16,250	\$ 16,250
			2.72%	0.06%	0.06%
6.	Total Number of Bargaining Unit Employees (Use FTEs if appropriate)	139.00			
7.	Total Compensation Average Cost per Bargaining Unit Employee	\$ 198,385	\$ 5,390	\$ 117	\$ 117
			2.72%	0.06%	0.06%

Norwalk-La Mirada Unified School District
Management

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 Management 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

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-increases in LCFF funding & Restricted), Adult Education Fund, Child Development Fund, Cafeteria Fund, Building Fund, Special Reserve Fund for Capital Outlay 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 General Fund (Unrestricted-increases in LCFF funding & Restricted), Adult Education Fund, Child Development Fund, Cafeteria Fund, Building Fund, Special Reserve Fund for Capital Outlay 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:

CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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				
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	\$ 273,384	\$ 1,983,067	\$ 83,319,746
Classified Salaries 2000-2999	\$ 30,386,033	\$ 852,221	\$ 55,548	\$ 31,293,802
Employee Benefits 3000-3999	\$ 49,675,364	\$ 373,860	\$ 464,536	\$ 50,513,760
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	\$ 145,000		\$ -	\$ 145,000
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ (3,190,199)		\$ -	\$ (3,190,199)
TOTAL EXPENDITURES	\$ 185,075,896	\$ 1,499,465	\$ 2,503,151	\$ 189,078,512
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)	\$ (146,982)	\$ (363,927)	\$ (41,596,383)
OPERATING SURPLUS (DEFICIT)*	\$ (4,322,380)	\$ (1,646,447)	\$ (2,867,078)	\$ (8,835,905)
BEGINNING FUND BALANCE				
9791	\$ 57,247,046			\$ 57,247,046
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 52,924,666	\$ (1,646,447)	\$ (2,867,078)	\$ 48,411,141
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	\$ 68,070	\$ 113,540	\$ 9,890,417
Unassigned/Unappropriated Amount 9790	\$ 22,294,662	\$ (1,714,517)	\$ (2,980,618)	\$ 17,599,527

*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 06/11/2021

Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Restricted General Fund
 Bargaining Unit: CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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				
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	\$ 47,149	\$ 998,005	\$ 39,696,557
Classified Salaries 2000-2999	\$ 19,419,565	\$ 521,121	\$ 45,565	\$ 19,986,251
Employee Benefits 3000-3999	\$ 35,286,760	\$ 201,269	\$ 237,952	\$ 35,725,981
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	\$ 769,539	\$ 1,281,522	\$ 139,477,757
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	\$ 146,982	\$ 363,927	\$ 41,596,383
OPERATING SURPLUS (DEFICIT)*	\$ (10,366,776)	\$ (622,557)	\$ (917,595)	\$ (11,906,928)
BEGINNING FUND BALANCE				
9791	\$ 48,596,437			\$ 48,596,437
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 38,229,661	\$ (622,557)	\$ (917,595)	\$ 36,689,509
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 38,229,661	\$ (622,557)	\$ (917,595)	\$ 36,689,509
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
 Business Advisory Services
 Revised 06/11/2021

Norwalk-La Mirada Unified School District

G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Bargaining Unit: Combined General Fund
CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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				
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	\$ 320,533	\$ 2,981,072	\$ 123,016,303
Classified Salaries 2000-2999	\$ 49,805,598	\$ 1,373,342	\$ 101,113	\$ 51,280,053
Employee Benefits 3000-3999	\$ 84,962,124	\$ 575,129	\$ 702,488	\$ 86,239,741
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	\$ 645,000		\$ -	\$ 645,000
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ (788,067)		\$ -	\$ (788,067)
TOTAL EXPENDITURES	\$ 322,502,592	\$ 2,269,004	\$ 3,784,673	\$ 328,556,269
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)	\$ (2,269,004)	\$ (3,784,673)	\$ (20,742,833)
BEGINNING FUND BALANCE				
9791	\$ 105,843,483			\$ 105,843,483
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 91,154,327	\$ (2,269,004)	\$ (3,784,673)	\$ 85,100,650
COMPONENTS OF ENDING FUND				
Nonspendable 9711-9719	\$ 321,197	\$ -	\$ -	\$ 321,197
Restricted 9740	\$ 38,229,661	\$ (622,557)	\$ (917,595)	\$ 36,689,509
Committed 9750-9760	\$ 20,600,000	\$ -	\$ -	\$ 20,600,000
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,708,807	\$ 68,070	\$ 113,540	\$ 9,890,417
Unassigned/Unappropriated Amount 9790	\$ 22,294,662	\$ (1,714,517)	\$ (2,980,618)	\$ 17,599,527

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

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 11 - Adult Education Fund

Bargaining Unit:

CSEA & Management

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ 314,597		\$ -	\$ 314,597
Other State Revenue	8300-8599	\$ 5,336,071		\$ -	\$ 5,336,071
Other Local Revenue	8600-8799	\$ 192,000		\$ -	\$ 192,000
TOTAL REVENUES		\$ 5,842,668		\$ -	\$ 5,842,668
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 2,344,536	\$ 15,538	\$ 52,279	\$ 2,412,353
Classified Salaries	2000-2999	\$ 803,307	\$ 23,304	\$ -	\$ 826,611
Employee Benefits	3000-3999	\$ 1,362,563	\$ 12,060	\$ 11,910	\$ 1,386,533
Books and Supplies	4000-4999	\$ 348,366		\$ -	\$ 348,366
Services and Other Operating Expenditures	5000-5999	\$ 865,399		\$ -	\$ 865,399
Capital Outlay	6000-6999	\$ 1,389,000		\$ (65,000)	\$ 1,324,000
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 7,113,171	\$ 50,902	\$ (811)	\$ 7,163,262
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (1,270,503)	\$ (50,902)	\$ 811	\$ (1,320,594)
BEGINNING FUND BALANCE					
	9791	\$ 1,346,392			\$ 1,346,392
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 75,889	\$ (50,902)	\$ 811	\$ 25,798
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 68,862	\$ (50,902)	\$ 811	\$ 18,771
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 7,027	\$ -	\$ -	\$ 7,027
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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Public Disclosure of Proposed Collective Bargaining Agreement
Norwalk-La Mirada Unified School District

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Fund 12 - Child Development Fund

Bargaining Unit:

CSEA & Management

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ 13,817,118		\$ -	\$ 13,817,118
Other State Revenue	8300-8599	\$ 6,578,754		\$ -	\$ 6,578,754
Other Local Revenue	8600-8799	\$ 223,700		\$ -	\$ 223,700
TOTAL REVENUES		\$ 20,619,572		\$ -	\$ 20,619,572
EXPENDITURES					
Certificated Salaries	1000-1999	\$ 5,752,790	\$ 17,335	\$ 133,100	\$ 5,903,225
Classified Salaries	2000-2999	\$ 3,789,063	\$ 108,692	\$ -	\$ 3,897,755
Employee Benefits	3000-3999	\$ 5,651,033	\$ 43,688	\$ 30,321	\$ 5,725,042
Books and Supplies	4000-4999	\$ 4,440,692		\$ (330,000)	\$ 4,110,692
Services and Other Operating Expenditures	5000-5999	\$ 1,140,048		\$ -	\$ 1,140,048
Capital Outlay	6000-6999	\$ 56,700		\$ -	\$ 56,700
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$ 42,000		\$ -	\$ 42,000
Transfers of Indirect Costs	7300-7399	\$ 345,780		\$ -	\$ 345,780
TOTAL EXPENDITURES		\$ 21,218,106	\$ 169,715	\$ (166,579)	\$ 21,221,242
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (598,534)	\$ (169,715)	\$ 166,579	\$ (601,670)
BEGINNING FUND BALANCE					
	9791	\$ 781,291			\$ 781,291
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 182,757	\$ (169,715)	\$ 166,579	\$ 179,621
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 180,724	\$ (169,715)	\$ 166,579	\$ 177,588
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 2,033	\$ -	\$ -	\$ 2,033
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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

Bargaining Unit:

CSEA & Management

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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				
LCFF Revenue 8010-8099	\$ -		\$ -	\$ -
Federal Revenue 8100-8299	\$ 10,314,731		\$ -	\$ 10,314,731
Other State Revenue 8300-8599	\$ 3,652,713		\$ -	\$ 3,652,713
Other Local Revenue 8600-8799	\$ 200,230		\$ -	\$ 200,230
TOTAL REVENUES	\$ 14,167,674		\$ -	\$ 14,167,674
EXPENDITURES				
Certificated Salaries 1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries 2000-2999	\$ 4,876,863	\$ 138,310	\$ -	\$ 5,015,173
Employee Benefits 3000-3999	\$ 2,998,758	\$ 50,568	\$ -	\$ 3,049,326
Books and Supplies 4000-4999	\$ 5,129,326		\$ -	\$ 5,129,326
Services and Other Operating Expenditures 5000-5999	\$ 497,657		\$ -	\$ 497,657
Capital Outlay 6000-6999	\$ 236,000		\$ -	\$ 236,000
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ 442,287		\$ -	\$ 442,287
TOTAL EXPENDITURES	\$ 14,180,891	\$ 188,878	\$ -	\$ 14,369,769
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (13,217)	\$ (188,878)	\$ -	\$ (202,095)
BEGINNING FUND BALANCE				
9791	\$ 7,676,952			\$ 7,676,952
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 7,663,735	\$ (188,878)	\$ -	\$ 7,474,857
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ 133,835	\$ -	\$ -	\$ 133,835
Restricted 9740	\$ 7,529,900	\$ (188,878)	\$ -	\$ 7,341,022
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 21 - Building Fund**
 Bargaining Unit: **CSEA & Management**

Object Code	Column 1	Column 2	Column 3	Column 4
	Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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	\$ -		\$ -	\$ -
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	\$ 419,151	\$ 12,575	\$ -	\$ 431,726
Employee Benefits 3000-3999	\$ 208,874	\$ 4,597	\$ -	\$ 213,471
Books and Supplies 4000-4999	\$ -		\$ -	\$ -
Services and Other Operating Expenditures 5000-5999	\$ 1,210,000		\$ -	\$ 1,210,000
Capital Outlay 6000-6999	\$ 51,288,500		\$ -	\$ 51,288,500
Other Outgo (excluding Indirect Costs) 7100-7299	\$ -		\$ -	\$ -
7400-7499				
Transfers of Indirect Costs 7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES	\$ 53,126,525	\$ 17,172	\$ -	\$ 53,143,697
OTHER FINANCING SOURCES/USES				
Transfers In and Other Sources 8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*	\$ (52,126,525)	\$ (17,172)	\$ -	\$ (52,143,697)
BEGINNING FUND BALANCE 9791	\$ 99,347,690			\$ 99,347,690
Audit Adjustments/Other Restatements 9793/9795	\$ -			\$ -
ENDING FUND BALANCE	\$ 47,221,165	\$ (17,172)	\$ -	\$ 47,203,993
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable 9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted 9740	\$ 47,221,165	\$ (17,172)	\$ -	\$ 47,203,993
Committed 9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount 9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 40 - Special Reserve for Capital Outlay Projects**
Bargaining Unit: **CSEA & Management**

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenue	8600-8799	\$ 2,930,000		\$ -	\$ 2,930,000
TOTAL REVENUES		\$ 2,930,000		\$ -	\$ 2,930,000
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 314,898	\$ 9,447	\$ -	\$ 324,345
Employee Benefits	3000-3999	\$ 150,146	\$ 3,453	\$ -	\$ 153,599
Books and Supplies	4000-4999	\$ 41,875		\$ -	\$ 41,875
Services and Other Operating Expenditures	5000-5999	\$ 110,700		\$ -	\$ 110,700
Capital Outlay	6000-6999	\$ 4,525,000		\$ -	\$ 4,525,000
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 5,142,619	\$ 12,900	\$ -	\$ 5,155,519
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ (2,212,619)	\$ (12,900)	\$ -	\$ (2,225,519)
BEGINNING FUND BALANCE					
	9791	\$ 12,973,710			\$ 12,973,710
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 10,761,091	\$ (12,900)	\$ -	\$ 10,748,191
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 3,064,847	\$ (12,900)	\$ -	\$ 3,051,947
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ 7,696,244		\$ -	\$ 7,696,244
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 63 - Other Enterprise Fund (Child Care)**
Bargaining Unit: **CSEA & Management**

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ 2,373		\$ -	\$ 2,373
Other Local Revenue	8600-8799	\$ 415,349		\$ -	\$ 415,349
TOTAL REVENUES		\$ 417,722		\$ -	\$ 417,722
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 261,170	\$ 6,886	\$ -	\$ 268,056
Employee Benefits	3000-3999	\$ 148,976	\$ 2,517	\$ -	\$ 151,493
Books and Supplies	4000-4999	\$ 5,076		\$ -	\$ 5,076
Services and Other Operating Expenditures	5000-5999	\$ 2,500		\$ -	\$ 2,500
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 417,722	\$ 9,403	\$ -	\$ 427,125
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ -	\$ (9,403)	\$ -	\$ (9,403)
BEGINNING FUND BALANCE					
	9791	\$ 583,871			\$ 583,871
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 583,871	\$ (9,403)	\$ -	\$ 574,468
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ 583,871	\$ (9,403)	\$ -	\$ 574,468
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

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

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G. IMPACT OF PROPOSED AGREEMENT ON CURRENT YEAR OPERATING BUDGET

Enter Fund: **Fund 67 - Self-Insurance Fund**
 Bargaining Unit: **CSEA & Management**

		Column 1	Column 2	Column 3	Column 4
		Latest Board- Approved Budget Before Settlement (As of 3/11/2024 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)
Object Code					
REVENUES					
Federal Revenue	8100-8299	\$ -		\$ -	\$ -
Other State Revenue	8300-8599	\$ -		\$ -	\$ -
Other Local Revenue	8600-8799	\$ 44,513,976		\$ -	\$ 44,513,976
TOTAL REVENUES		\$ 44,513,976		\$ -	\$ 44,513,976
EXPENDITURES					
Certificated Salaries	1000-1999	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2000-2999	\$ 197,876	\$ 5,936	\$ -	\$ 203,812
Employee Benefits	3000-3999	\$ 94,729	\$ 2,170	\$ -	\$ 96,899
Books and Supplies	4000-4999	\$ 20,000		\$ -	\$ 20,000
Services and Other Operating Expenditures	5000-5999	\$ 42,511,334		\$ -	\$ 42,511,334
Capital Outlay	6000-6999	\$ -		\$ -	\$ -
Other Outgo (excluding Indirect Costs)	7100-7299	\$ -		\$ -	\$ -
	7400-7499				
Transfers of Indirect Costs	7300-7399	\$ -		\$ -	\$ -
TOTAL EXPENDITURES		\$ 42,823,939	\$ 8,106	\$ -	\$ 42,832,045
OTHER FINANCING SOURCES/USES					
Transfers In and Other Sources	8900-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses	7600-7699	\$ -	\$ -	\$ -	\$ -
OPERATING SURPLUS (DEFICIT)*		\$ 1,690,037	\$ (8,106)	\$ -	\$ 1,681,931
BEGINNING FUND BALANCE					
	9791	\$ 15,516,275			\$ 15,516,275
Audit Adjustments/Other Restatements	9793/9795	\$ -			\$ -
ENDING FUND BALANCE		\$ 17,206,312	\$ (8,106)	\$ -	\$ 17,198,206
COMPONENTS OF ENDING FUND BALANCE:					
Nonspendable	9711-9719	\$ -	\$ -	\$ -	\$ -
Restricted	9740	\$ -	\$ -	\$ -	\$ -
Committed	9750-9760	\$ -	\$ -	\$ -	\$ -
Assigned	9780	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ 17,206,312	\$ (8,106)	\$ -	\$ 17,198,206

*Net Increase (Decrease) in Fund Balance

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

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

Page 4a: Unrestricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 2,503,151	AB1200 adjustments for Teachers settlement board approved on 3/25/24 ;
Other Financing Sources/Uses	\$ (363,927)	AB1200 adjustments for Teachers settlement board approved on 3/25/24 ;

Page 4b: Restricted General Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ 1,281,522	AB1200 adjustments for Teachers settlement board approved on 3/25/24 ;
Other Financing Sources/Uses	\$ 363,927	AB1200 adjustments for Teachers settlement board approved on 3/25/24 ;

Page 4d: Fund 11 - Adult Education Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (811)	AB1200 adjustment for Teachers settlement board approved on 3/25/24, c
Other Financing Sources/Uses	\$ -	

Page 4e: Fund 12 - Child Development Fund	Amount	Explanation
Revenues	\$ -	
Expenditures	\$ (166,579)	AB1200 adjustment for Teachers settlement board approved on 3/25/24, c
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:

CSEA & Management

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	\$ -	\$ -	\$ -
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	\$ 83,319,746	\$ 85,961,617	\$ 86,821,233
Classified Salaries 2000-2999	\$ 31,293,802	\$ 32,442,740	\$ 32,767,167
Employee Benefits 3000-3999	\$ 50,513,760	\$ 53,192,083	\$ 53,990,197
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	\$ 189,078,512	\$ 186,898,683	\$ 186,228,262
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	\$ (41,596,383)	\$ (41,596,383)	\$ (41,596,383)
OPERATING SURPLUS (DEFICIT)*	\$ (8,835,905)	\$ (15,293,270)	\$ (14,426,294)
BEGINNING FUND BALANCE			
9791	\$ 57,247,046	\$ 48,411,141	\$ 33,117,871
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 48,411,141	\$ 33,117,871	\$ 18,691,577
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	\$ 9,890,417	\$ 9,368,202	\$ 9,122,112
Unassigned/Unappropriated Amount 9790	\$ 17,599,527	\$ 23,428,472	\$ 9,248,268

*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:

CSEA & Management

		CSLA & Management		
		2023-24	2024-25	2025-26
Object Code		Total Revised Budget After Settlement	First Subsequent Year After Settlement	Second Subsequent Year After Settlement
REVENUES				
LCFF Revenue	8010-8099	\$ -	\$ -	\$ -
Federal Revenue	8100-8299	\$ 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	\$ 39,696,557	\$ 31,663,735	\$ 31,663,735
Classified Salaries	2000-2999	\$ 19,986,251	\$ 18,512,725	\$ 18,512,725
Employee Benefits	3000-3999	\$ 35,725,981	\$ 34,348,647	\$ 34,348,647
Books and Supplies	4000-4999	\$ 27,090,423	\$ 18,522,840	\$ 10,190,271
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		\$ 139,477,757	\$ 124,250,393	\$ 116,717,824
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	\$ 41,596,383	\$ 41,596,383	\$ 41,596,383
OPERATING SURPLUS (DEFICIT)*		\$ (11,906,928)	\$ (22,111,039)	\$ (14,578,470)
BEGINNING FUND BALANCE	9791	\$ 48,596,437	\$ 36,689,509	\$ 14,578,470
Audit Adjustments/Other Restatements	9793/9795	\$ -		
ENDING FUND BALANCE		\$ 36,689,509	\$ 14,578,470	\$ -
COMPONENTS OF ENDING FUND BALANCE:				
Nonspendable	9711-9719	\$ -	\$ -	\$ -
Restricted	9740	\$ 36,689,509	\$ 14,578,470	\$ -
Committed	9750-9760			
Assigned	9780			
Reserve for Economic Uncertainties	9789	\$ -	\$ -	\$ -
Unassigned/Unappropriated Amount	9790	\$ -	\$ -	\$ -

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Norwalk-La Mirada Unified School District

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

Bargaining Unit:

CSEA & Management

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	\$ 123,016,303	\$ 117,625,352	\$ 118,484,968
Classified Salaries 2000-2999	\$ 51,280,053	\$ 50,955,465	\$ 51,279,892
Employee Benefits 3000-3999	\$ 86,239,741	\$ 87,540,730	\$ 88,338,844
Books and Supplies 4000-4999	\$ 34,192,498	\$ 25,624,915	\$ 17,292,346
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	\$ 328,556,269	\$ 311,149,076	\$ 302,946,086
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)*	\$ (20,742,833)	\$ (37,404,309)	\$ (29,004,764)
BEGINNING FUND BALANCE			
9791	\$ 105,843,483	\$ 85,100,650	\$ 47,696,341
Audit Adjustments/Other Restatements 9793/9795	\$ -		
ENDING FUND BALANCE	\$ 85,100,650	\$ 47,696,341	\$ 18,691,577
COMPONENTS OF ENDING FUND BALANCE:			
Nonspendable 9711-9719	\$ 321,197	\$ 321,197	\$ 321,197
Restricted 9740	\$ 36,689,509	\$ 14,578,470	\$ -
Committed 9750-9760	\$ 20,600,000	\$ -	\$ -
Assigned 9780	\$ -	\$ -	\$ -
Reserve for Economic Uncertainties 9789	\$ 9,890,417	\$ 9,368,202	\$ 9,122,112
Unassigned/Unappropriated Amount 9790	\$ 17,599,527	\$ 23,428,472	\$ 9,248,268

*Net Increase (Decrease) in Fund Balance

NOTE: 9790 amounts must be positive

Public Disclosure of Proposed Collective Bargaining Agreement

Page 6

Norwalk-La Mirada Unified School District
CSEA & Management

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)	\$ 329,680,583	\$ 312,273,390	\$ 304,070,400
b.	Less: Special Education Pass-Through Funds	\$ -	\$ -	\$ -
c.	Net Expenditures, Transfers Out, and Uses	\$ 329,680,583	\$ 312,273,390	\$ 304,070,400
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)	\$ 9,890,417	\$ 9,368,202	\$ 9,122,112

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

a.	General Fund Budgeted Unrestricted Designated for Economic Uncertainties (9789)	\$ 9,890,417	\$ 9,368,202	\$ 9,122,112
b.	General Fund Budgeted Unrestricted Unassigned/Unappropriated Amount (9790)	\$ 17,599,527	\$ 23,428,472	\$ 9,248,268
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	\$ 27,489,944	\$ 32,796,674	\$ 18,370,380
f.	Reserve for Economic Uncertainties Percentage	8.34%	10.50%	6.04%

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

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	\$ 2,726,080
General Fund balance Increase/(Decrease), Page 4c, Column 2	\$ (2,269,004)
Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2	\$ (50,902)
Child Development Fund balance Increase/(Decrease), Page 4e, Column 2	\$ (169,715)
Cafeteria Fund balance Increase/(Decrease), Page 4f, Column 2	\$ (188,878)
Other Fund balance Increase/(Decrease), Page 4g, Column 2	\$ (17,172)
Other Fund balance Increase/(Decrease), Page 4h, Column 2	\$ (12,900)
Total all fund balances Increase/(Decrease) as a result of the settlement(s)	\$ (2,708,571)

Variance \$ 17,509

Variance Explanation:

Funds with increases not included above:

Fund 63 = \$9,403

Fund 67 = \$8,106

Total = \$17,509

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

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

<u>General Fund Combined</u>	<u>Surplus/ (Deficit)</u>	<u>(Deficit) %</u>	<u>Deficit primarily due to:</u>
Current FY Surplus/(Deficit) before settlement(s)?	\$(14,689,156)	(4.5%)	Declining enrollment, Salary and Benefit ir
Current FY Surplus/(Deficit) after settlement(s)?	\$(20,742,833)	(6.3%)	Declining enrollment, Salary and Benefit ir
1st Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(37,404,309)	(12.0%)	Declining enrollment, Salary and Benefit ir
2nd Subsequent FY Surplus/(Deficit) after settlement(s)?	\$(29,004,764)	(9.5%)	Declining enrollment, Salary and Benefit ir

Deficit Reduction Plan (as necessary):

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

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

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

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

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)

\$	-
\$	6,325,854
\$	(6,325,854)

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)

5-20-24

Date

☒ I hereby certify ☐ I am unable to certify



Chief Business Official
(Signature)

5-20-2024

Date

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

Public Disclosure of Proposed Collective Bargaining Agreement

Page 8a

Norwalk-La Mirada Unified School District

CSEA & Management

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)

6-10-24

Date

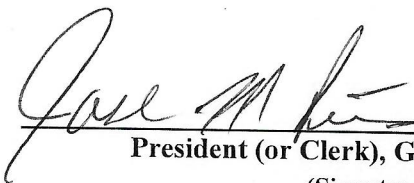
Alva C. Diaz, Director - Fiscal Services

Contact Person

562-210-2028

Phone

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on May 20, 2024, took action to approve the proposed agreement with the Classified School Employees Bargaining Unit & Management Bargaining Unit(s).



President (or Clerk), Governing Board
(Signature)

6-10-24

Date

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