

**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:         | Newhall School District |
| Name of Bargaining Unit:         | Combined                |
| Certificated, Classified, Other: | All                     |

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: November 14, 2023  
(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<br><br>All Funds - Combined                                                               |               | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |                               |                               |
|------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
|                                                                                                                        |               | Annual Cost Prior to<br>Proposed Settlement                                                                   | Year 1<br>Increase/(Decrease) | Year 2<br>Increase/(Decrease) |
|                                                                                                                        |               |                                                                                                               | 2023-24                       | 2024-25                       |
| 1. <b>Salary Schedule</b><br>Including Step and Column                                                                 | \$ 42,909,499 | \$ 2,145,475                                                                                                  |                               |                               |
|                                                                                                                        |               | 5.00%                                                                                                         | 0.00%                         | 0.00%                         |
| 2. <b>Other Compensation</b><br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. | \$ 360,154    | \$ 27,000                                                                                                     |                               |                               |
|                                                                                                                        |               | 7.50%                                                                                                         | 0.00%                         | 0.00%                         |
| <b>Description of Other Compensation</b>                                                                               |               | 23-24 Stipend<br>increases                                                                                    |                               |                               |
| 3. <b>Statutory Benefits - STRS, PERS,<br/>FICA, WC, UI, Medicare, etc.</b>                                            | \$ 9,779,759  | \$ 487,793                                                                                                    |                               |                               |
|                                                                                                                        |               | 4.99%                                                                                                         | 0.00%                         | 0.00%                         |
| 4. <b>Health/Welfare Plans</b>                                                                                         | \$ 2,307,933  | \$ 262,331                                                                                                    |                               |                               |
|                                                                                                                        |               | 11.37%                                                                                                        | 0.00%                         | 0.00%                         |
| 5. <b>Total Bargaining Unit Compensation</b><br>Add Items 1 through 4 to equal 5                                       | \$ 55,357,346 | \$ 2,922,599                                                                                                  | \$ -                          | \$ -                          |
|                                                                                                                        |               | 5.28%                                                                                                         | 0.00%                         | 0.00%                         |
| 6. <b>Total Number of Bargaining Unit<br/>Employees (Use FTEs if appropriate)</b>                                      | 577.60        |                                                                                                               |                               |                               |
| 7. <b>Total Compensation Average Cost per<br/>Bargaining Unit Employee</b>                                             | \$ 95,840     | \$ 5,060                                                                                                      | \$ -                          | \$ -                          |
|                                                                                                                        |               | 5.28%                                                                                                         | 0.00%                         | 0.00%                         |

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

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in accordance with AB 1200 (Chapter 1213/Statutes 1991), AB 2756 (Chapter 52/Statutes 2004), GC 3547.5**

|                                  |                              |
|----------------------------------|------------------------------|
| Name of School District:         | Newhall School District      |
| Name of Bargaining Unit:         | Newhall Teachers Association |
| Certificated, Classified, Other: | Certificated                 |

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: November 14, 2023  
(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<br><br>All Funds - Combined                                                               |               | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |                               |                               |
|------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
|                                                                                                                        |               | Year 1<br>Increase/(Decrease)                                                                                 | Year 2<br>Increase/(Decrease) | Year 3<br>Increase/(Decrease) |
|                                                                                                                        |               | 2023-24                                                                                                       | 2024-25                       | 2025-26                       |
| 1. <b>Salary Schedule</b><br>Including Step and Column                                                                 | \$ 26,967,667 | \$ 1,348,383                                                                                                  |                               |                               |
|                                                                                                                        |               | 5.00%                                                                                                         | 0.00%                         | 0.00%                         |
| 2. <b>Other Compensation</b><br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. | \$ 347,654    | \$ 17,500                                                                                                     |                               |                               |
|                                                                                                                        |               | 5.03%                                                                                                         | 0.00%                         | 0.00%                         |
| <b>Description of Other Compensation</b>                                                                               |               | 23-24 Stipend<br>increases                                                                                    |                               |                               |
| 3. <b>Statutory Benefits - STRS, PERS,<br/>FICA, WC, UI, Medicare, etc.</b>                                            | \$ 6,309,840  | \$ 311,477                                                                                                    |                               |                               |
|                                                                                                                        |               | 4.94%                                                                                                         | 0.00%                         | 0.00%                         |
| 4. <b>Health/Welfare Plans</b>                                                                                         | \$ 2,213,516  | \$ 159,036                                                                                                    |                               |                               |
|                                                                                                                        |               | 7.18%                                                                                                         | 0.00%                         | 0.00%                         |
| 5. <b>Total Bargaining Unit Compensation</b><br>Add Items 1 through 4 to equal 5                                       | \$ 35,838,677 | \$ 1,836,396                                                                                                  | \$ -                          | \$ -                          |
|                                                                                                                        |               | 5.12%                                                                                                         | 0.00%                         | 0.00%                         |
| 6. <b>Total Number of Bargaining Unit<br/>Employees (Use FTEs if appropriate)</b>                                      | 316.25        |                                                                                                               |                               |                               |
| 7. <b>Total Compensation <u>Average</u> Cost per<br/>Bargaining Unit Employee</b>                                      | \$ 113,324    | \$ 5,807                                                                                                      | \$ -                          | \$ -                          |
|                                                                                                                        |               | 5.12%                                                                                                         | 0.00%                         | 0.00%                         |



Newhall School District  
Combined

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"?

The negotiated change was a 5% on schedule retro to July 1, 2023. Increases in Stipends for teachers are in the proposal which have been quantified on the NTA Agreement.

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

N/A

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

Health & Welfare increase CAP from \$10,860 to \$13,000.

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

Yes ☒ No ☐

If yes, please describe the cap amount.

The new CAP is \$13,000 for Medical, Dental, Vision.

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

- 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.)

**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.**

N/A

**F. Source of Funding for Proposed Agreement:**

**1. Current Year**

General Fund

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

Ongoing State & LCFF Funding

**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.)**

N/A

**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:         | Newhall School District                 |
| Name of Bargaining Unit:         | Newhall Education Support Professionals |
| 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: November 14, 2023  
(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<br><br>All Funds - Combined                                                               |               | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |                               |                               |
|------------------------------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
|                                                                                                                        |               | Annual Cost Prior to<br>Proposed Settlement                                                                   | Year 1<br>Increase/(Decrease) | Year 2<br>Increase/(Decrease) |
|                                                                                                                        |               |                                                                                                               | 2023-24                       | 2024-25                       |
| 1. <b>Salary Schedule</b><br>Including Step and Column                                                                 | \$ 8,572,716  | \$ 428,636                                                                                                    |                               |                               |
|                                                                                                                        |               | 5.00%                                                                                                         | 0.00%                         | 0.00%                         |
| 2. <b>Other Compensation</b><br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. | \$ 12,500     | \$ 9,500                                                                                                      |                               |                               |
|                                                                                                                        |               | 76.00%                                                                                                        | 0.00%                         | 0.00%                         |
| <b>Description of Other Compensation</b>                                                                               |               |                                                                                                               |                               |                               |
| 3. <b>Statutory Benefits - STRS, PERS,<br/>FICA, WC, UI, Medicare, etc.</b>                                            | \$ 1,839,871  | \$ 94,814                                                                                                     |                               |                               |
|                                                                                                                        |               | 5.15%                                                                                                         | 0.00%                         | 0.00%                         |
| 4. <b>Health/Welfare Plans</b>                                                                                         | \$ 94,417     | \$ 40,039                                                                                                     |                               |                               |
|                                                                                                                        |               | 42.41%                                                                                                        | 0.00%                         | 0.00%                         |
| 5. <b>Total Bargaining Unit Compensation</b><br>Add Items 1 through 4 to equal 5                                       | \$ 10,519,504 | \$ 572,989                                                                                                    | \$ -                          | \$ -                          |
|                                                                                                                        |               | 5.45%                                                                                                         | 0.00%                         | 0.00%                         |
| 6. <b>Total Number of Bargaining Unit<br/>Employees (Use FTEs if appropriate)</b>                                      | 190.35        |                                                                                                               |                               |                               |
| 7. <b>Total Compensation <u>Average</u> Cost per<br/>Bargaining Unit Employee</b>                                      | \$ 55,264     | \$ 3,010                                                                                                      | \$ -                          | \$ -                          |
|                                                                                                                        |               | 5.45%                                                                                                         | 0.00%                         | 0.00%                         |



Newhall School District  
Combined

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"?

The negotiated change was a 5% on schedule retro to July 1, 2023. Bi-lingual annual stipend increase, which is quantified in the agreement.

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

N/A

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

Health & Welfare increase CAP from \$10,860 to \$13,000.

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

Yes ☒ No ☐

If yes, please describe the cap amount.

The new CAP is \$13,000 for Medical, Dental, Vision.

- 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.**

N/A

**F. Source of Funding for Proposed Agreement:**

**1. Current Year**

General Fund

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

Ongoing State & LCFF Funding

**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.)**

N/A

**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:         | Newhall School District                 |
| Name of Bargaining Unit:         | Administrations, Managers, Confidential |
| Certificated, Classified, Other: | Both                                    |

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: November 14, 2023  
(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<br><br>All Funds - Combined                                                               |              | Fiscal Impact of Proposed Agreement<br>(Complete Years 2 and 3 for multiyear and overlapping agreements only) |                               |                               |
|------------------------------------------------------------------------------------------------------------------------|--------------|---------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------|
|                                                                                                                        |              | Annual Cost Prior to<br>Proposed Settlement                                                                   | Year 1<br>Increase/(Decrease) | Year 2<br>Increase/(Decrease) |
|                                                                                                                        |              |                                                                                                               | 2022-23                       | 2023-24                       |
| 1. <b>Salary Schedule</b><br>Including Step and Column                                                                 | \$ 7,369,116 | \$ 368,456                                                                                                    |                               | \$ -                          |
|                                                                                                                        |              |                                                                                                               | 5.00%                         | 0.00%                         |
| 2. <b>Other Compensation</b><br>Stipends, Bonuses, Longevity, Overtime,<br>Differential, Callback or Standby Pay, etc. | \$ -         | \$ -                                                                                                          | \$ -                          | \$ -                          |
|                                                                                                                        |              |                                                                                                               |                               |                               |
| <b>Description of Other Compensation</b>                                                                               |              |                                                                                                               |                               |                               |
| 3. <b>Statutory Benefits - STRS, PERS,<br/>FICA, WC, UI, Medicare, etc.</b>                                            | \$ 1,630,048 | \$ 81,502.42                                                                                                  | \$ -                          | \$ -                          |
|                                                                                                                        |              |                                                                                                               | 5.00%                         | 0.00%                         |
| 4. <b>Health/Welfare Plans</b>                                                                                         | \$ 647,880   | \$ 63,256                                                                                                     | \$ -                          | \$ -                          |
|                                                                                                                        |              |                                                                                                               | 9.76%                         | 0.00%                         |
| 5. <b>Total Bargaining Unit Compensation</b><br>Add Items 1 through 4 to equal 5                                       | \$ 9,647,044 | \$ 513,214                                                                                                    | \$ -                          | \$ -                          |
|                                                                                                                        |              |                                                                                                               | 5.32%                         | 0.00%                         |
| 6. <b>Total Number of Bargaining Unit<br/>Employees (Use FTEs if appropriate)</b>                                      | 71.00        |                                                                                                               |                               |                               |
| 7. <b>Total Compensation Average Cost per<br/>Bargaining Unit Employee</b>                                             | \$ 135,874   | \$ 7,228                                                                                                      | \$ -                          | \$ -                          |
|                                                                                                                        |              |                                                                                                               | 5.32%                         | 0.00%                         |



Newhall School District  
Combined

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

5% on schedule retro to July 1, 2023.

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

N/A

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

N/A

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

Yes ☒ No ☐

If yes, please describe the cap amount.

A -tiered CAP based on Singe, Two-party Family status.

**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.**

N/A

**F. Source of Funding for Proposed Agreement:**

**1. Current Year**

General Fund

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

Ongoing State & LCFF Funding

**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.)**

N/A



## Newhall School District

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

Bargaining Unit:

Combined

| Object Code                                                   | Column 1                                                                   | Column 2                                                   | Column 3                                                                                       | Column 4                                   |
|---------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------------------------------------------|
|                                                               | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of 6/27/2023) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>                                               |                                                                            |                                                            |                                                                                                |                                            |
| LCFF Revenue 8010-8099                                        | \$ 67,746,461                                                              |                                                            | \$ -                                                                                           | \$ 67,746,461                              |
| Federal Revenue 8100-8299                                     | \$ 75,000                                                                  |                                                            | \$ -                                                                                           | \$ 75,000                                  |
| Other State Revenue 8300-8599                                 | \$ 1,233,736                                                               |                                                            | \$ -                                                                                           | \$ 1,233,736                               |
| Other Local Revenue 8600-8799                                 | \$ 513,000                                                                 |                                                            | \$ -                                                                                           | \$ 513,000                                 |
| <b>TOTAL REVENUES</b>                                         | \$ 69,568,197                                                              |                                                            | \$ -                                                                                           | \$ 69,568,197                              |
| <b>EXPENDITURES</b>                                           |                                                                            |                                                            |                                                                                                |                                            |
| Certificated Salaries 1000-1999                               | \$ 26,617,674                                                              | \$ 1,392,024                                               |                                                                                                | \$ 28,009,698                              |
| Classified Salaries 2000-2999                                 | \$ 8,355,971                                                               | \$ 244,918                                                 |                                                                                                | \$ 8,600,889                               |
| Employee Benefits 3000-3999                                   | \$ 12,669,691                                                              | \$ 454,211                                                 |                                                                                                | \$ 13,123,902                              |
| Books and Supplies 4000-4999                                  | \$ 1,412,913                                                               |                                                            | \$ -                                                                                           | \$ 1,412,913                               |
| Services and Other Operating Expenditures 5000-5999           | \$ 6,779,752                                                               |                                                            | \$ -                                                                                           | \$ 6,779,752                               |
| Capital Outlay 6000-6999                                      | \$ -                                                                       |                                                            | \$ -                                                                                           | \$ -                                       |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 110,212                                                                 |                                                            | \$ -                                                                                           | \$ 110,212                                 |
| Transfers of Indirect Costs 7300-7399                         | \$ (527,831)                                                               |                                                            | \$ -                                                                                           | \$ (527,831)                               |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 55,418,382                                                              | \$ 2,091,153                                               | \$ -                                                                                           | \$ 57,509,535                              |
| <b>OTHER FINANCING SOURCES/USES</b>                           |                                                                            |                                                            |                                                                                                |                                            |
| Transfers In and Other Sources 8900-8979                      | \$ -                                                                       | \$ -                                                       | \$ -                                                                                           | \$ -                                       |
| Transfers Out and Other Uses 7600-7699                        | \$ 700,000                                                                 | \$ -                                                       | \$ -                                                                                           | \$ 700,000                                 |
| Contributions 8980-8999                                       | \$ (12,263,470)                                                            | \$ -                                                       | \$ -                                                                                           | \$ (12,263,470)                            |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ 1,186,345                                                               | \$ (2,091,153)                                             | \$ -                                                                                           | \$ (904,808)                               |
| <b>BEGINNING FUND BALANCE</b> 9791                            | \$ 10,359,020                                                              |                                                            |                                                                                                | \$ 10,359,020                              |
| Audit Adjustments/Other Restatements 9793/9795                |                                                                            |                                                            |                                                                                                | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                                    | \$ 11,545,365                                                              | \$ (2,091,153)                                             | \$ -                                                                                           | \$ 9,454,211                               |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |                                                                            |                                                            |                                                                                                |                                            |
| Nonspendable 9711-9719                                        | \$ 5,000                                                                   | \$ -                                                       | \$ -                                                                                           | \$ 5,000                                   |
| Restricted 9740                                               |                                                                            |                                                            |                                                                                                |                                            |
| Committed 9750-9760                                           | \$ 6,473,065                                                               | \$ -                                                       | \$ -                                                                                           | \$ 6,473,065                               |
| Assigned 9780                                                 | \$ 2,490,217                                                               | \$ (2,091,153)                                             | \$ -                                                                                           | \$ 399,064                                 |
| Reserve for Economic Uncertainties 9789                       | \$ 2,577,083                                                               | \$ -                                                       | \$ -                                                                                           | \$ 2,577,083                               |
| Unassigned/Unappropriated Amount 9790                         | \$ (0)                                                                     | \$ (0)                                                     | \$ -                                                                                           | \$ (1)                                     |

\*Net Increase (Decrease) in Fund Balance

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



## Newhall School District

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

Bargaining Unit:

Combined

| Object Code                                                   | Column 1                                                                   | Column 2                                                   | Column 3                                                                                       | Column 4                                   |
|---------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------------------------------------------|
|                                                               | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of 6/27/2023) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
| <b>REVENUES</b>                                               |                                                                            |                                                            |                                                                                                |                                            |
| LCFF Revenue 8010-8099                                        | \$ -                                                                       |                                                            | \$ -                                                                                           | \$ -                                       |
| Federal Revenue 8100-8299                                     | \$ 4,320,263                                                               |                                                            | \$ -                                                                                           | \$ 4,320,263                               |
| Other State Revenue 8300-8599                                 | \$ 3,995,697                                                               |                                                            | \$ -                                                                                           | \$ 3,995,697                               |
| Other Local Revenue 8600-8799                                 | \$ 5,222,646                                                               |                                                            | \$ -                                                                                           | \$ 5,222,646                               |
| <b>TOTAL REVENUES</b>                                         | \$ 13,538,606                                                              |                                                            | \$ -                                                                                           | \$ 13,538,606                              |
| <b>EXPENDITURES</b>                                           |                                                                            |                                                            |                                                                                                |                                            |
| Certificated Salaries 1000-1999                               | \$ 6,544,469                                                               | \$ 329,928                                                 | \$ -                                                                                           | \$ 6,874,397                               |
| Classified Salaries 2000-2999                                 | \$ 3,778,560                                                               | \$ 188,267                                                 | \$ -                                                                                           | \$ 3,966,827                               |
| Employee Benefits 3000-3999                                   | \$ 7,082,306                                                               | \$ 286,192                                                 | \$ -                                                                                           | \$ 7,368,498                               |
| Books and Supplies 4000-4999                                  | \$ 1,164,005                                                               |                                                            | \$ -                                                                                           | \$ 1,164,005                               |
| Services and Other Operating Expenditures 5000-5999           | \$ 6,589,125                                                               |                                                            | \$ -                                                                                           | \$ 6,589,125                               |
| Capital Outlay 6000-6999                                      | \$ 20,000                                                                  |                                                            | \$ -                                                                                           | \$ 20,000                                  |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 1,250,000                                                               |                                                            | \$ -                                                                                           | \$ 1,250,000                               |
| Transfers of Indirect Costs 7300-7399                         | \$ 460,376                                                                 |                                                            | \$ -                                                                                           | \$ 460,376                                 |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 26,888,841                                                              | \$ 804,387                                                 | \$ -                                                                                           | \$ 27,693,228                              |
| <b>OTHER FINANCING SOURCES/USES</b>                           |                                                                            |                                                            |                                                                                                |                                            |
| Transfers In and Other Sources 8900-8979                      | \$ -                                                                       | \$ -                                                       | \$ -                                                                                           | \$ -                                       |
| Transfers Out and Other Uses 7600-7699                        | \$ -                                                                       | \$ -                                                       | \$ -                                                                                           | \$ -                                       |
| Contributions 8980-8999                                       | \$ 12,263,470                                                              | \$ -                                                       | \$ -                                                                                           | \$ 12,263,470                              |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ (1,086,765)                                                             | \$ (804,387)                                               | \$ -                                                                                           | \$ (1,891,152)                             |
| <b>BEGINNING FUND BALANCE</b> 9791                            | \$ 17,751,495                                                              |                                                            |                                                                                                | \$ 17,751,495                              |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -                                                                       |                                                            |                                                                                                | \$ -                                       |
| <b>ENDING FUND BALANCE</b>                                    | \$ 16,664,730                                                              | \$ (804,387)                                               | \$ -                                                                                           | \$ 15,860,343                              |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |                                                                            |                                                            |                                                                                                |                                            |
| Nonspendable 9711-9719                                        | \$ -                                                                       | \$ -                                                       | \$ -                                                                                           | \$ -                                       |
| Restricted 9740                                               | \$ 16,664,730                                                              | \$ (804,387)                                               | \$ -                                                                                           | \$ 15,860,343                              |
| Committed 9750-9760                                           |                                                                            |                                                            |                                                                                                |                                            |
| Assigned Amounts 9780                                         |                                                                            |                                                            |                                                                                                |                                            |
| Reserve for Economic Uncertainties 9789                       |                                                                            | \$ -                                                       | \$ -                                                                                           | \$ -                                       |
| Unassigned/Unappropriated Amount 9790                         | \$ 0                                                                       | \$ -                                                       | \$ -                                                                                           | \$ 0                                       |

\*Net Increase (Decrease) in Fund Balance

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



## Newhall School District

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

| Bargaining Unit:                          |                        | Combined General Fund                                                      |                                                            |                                                                                                |                                            |
|-------------------------------------------|------------------------|----------------------------------------------------------------------------|------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------------------------------------------|
|                                           |                        | Column 1                                                                   | Column 2                                                   | Column 3                                                                                       | Column 4                                   |
| Object Code                               |                        | Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of 6/27/2023) | Adjustments as a<br>Result of Settlement<br>(compensation) | Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Total Revised<br>Budget<br>(Columns 1+2+3) |
|                                           |                        |                                                                            |                                                            |                                                                                                |                                            |
| REVENUES                                  |                        |                                                                            |                                                            |                                                                                                |                                            |
| LCFF Revenue                              | 8010-8099              | \$ 67,746,461                                                              |                                                            | \$ -                                                                                           | \$ 67,746,461                              |
| Federal Revenue                           | 8100-8299              | \$ 4,395,263                                                               |                                                            | \$ -                                                                                           | \$ 4,395,263                               |
| Other State Revenue                       | 8300-8599              | \$ 5,229,433                                                               |                                                            | \$ -                                                                                           | \$ 5,229,433                               |
| Other Local Revenue                       | 8600-8799              | \$ 5,735,646                                                               |                                                            | \$ -                                                                                           | \$ 5,735,646                               |
| TOTAL REVENUES                            |                        | \$ 83,106,803                                                              |                                                            | \$ -                                                                                           | \$ 83,106,803                              |
| EXPENDITURES                              |                        |                                                                            |                                                            |                                                                                                |                                            |
| Certificated Salaries                     | 1000-1999              | \$ 33,162,143                                                              | \$ 1,721,952                                               | \$ -                                                                                           | \$ 34,884,095                              |
| Classified Salaries                       | 2000-2999              | \$ 12,134,531                                                              | \$ 433,185                                                 | \$ -                                                                                           | \$ 12,567,716                              |
| Employee Benefits                         | 3000-3999              | \$ 19,751,997                                                              | \$ 740,403                                                 | \$ -                                                                                           | \$ 20,492,400                              |
| Books and Supplies                        | 4000-4999              | \$ 2,576,918                                                               |                                                            | \$ -                                                                                           | \$ 2,576,918                               |
| Services and Other Operating Expenditures | 5000-5999              | \$ 13,368,877                                                              |                                                            | \$ -                                                                                           | \$ 13,368,877                              |
| Capital Outlay                            | 6000-6999              | \$ 20,000                                                                  |                                                            | \$ -                                                                                           | \$ 20,000                                  |
| Other Outgo (excluding Indirect Costs)    | 7100-7299<br>7400-7499 | \$ 1,360,212                                                               |                                                            | \$ -                                                                                           | \$ 1,360,212                               |
| Transfers of Indirect Costs               | 7300-7399              | \$ (67,455)                                                                |                                                            | \$ -                                                                                           | \$ (67,455)                                |
| TOTAL EXPENDITURES                        |                        | \$ 82,307,223                                                              | \$ 2,895,540                                               | \$ -                                                                                           | \$ 85,202,763                              |
| OTHER FINANCING SOURCES/USES              |                        |                                                                            |                                                            |                                                                                                |                                            |
| Transfer In and Other Sources             | 8900-8979              | \$ -                                                                       | \$ -                                                       | \$ -                                                                                           | \$ -                                       |
| Transfers Out and Other Uses              | 7600-7699              | \$ 700,000                                                                 | \$ -                                                       | \$ -                                                                                           | \$ 700,000                                 |
| Contributions                             | 8980-8999              | \$ -                                                                       | \$ -                                                       | \$ -                                                                                           | \$ -                                       |
| OPERATING SURPLUS (DEFICIT)*              |                        | \$ 99,580                                                                  | \$ (2,895,540)                                             | \$ -                                                                                           | \$ (2,795,960)                             |
|                                           |                        |                                                                            |                                                            |                                                                                                |                                            |
| BEGINNING FUND BALANCE                    |                        | \$ 28,110,515                                                              |                                                            |                                                                                                | \$ 28,110,515                              |
| Audit Adjustments/Other Restatements      | 9793/9795              | \$ -                                                                       |                                                            |                                                                                                | \$ -                                       |
| ENDING FUND BALANCE                       |                        | \$ 28,210,095                                                              | \$ (2,895,540)                                             | \$ -                                                                                           | \$ 25,314,555                              |
| COMPONENTS OF ENDING FUND                 |                        |                                                                            |                                                            |                                                                                                |                                            |
| Nonspendable                              | 9711-9719              | \$ 5,000                                                                   | \$ -                                                       | \$ -                                                                                           | \$ 5,000                                   |
| Restricted                                | 9740                   | \$ 16,664,730                                                              | \$ (804,387)                                               | \$ -                                                                                           | \$ 15,860,343                              |
| Committed                                 | 9750-9760              | \$ 6,473,065                                                               | \$ -                                                       | \$ -                                                                                           | \$ 6,473,065                               |
| Assigned                                  | 9780                   | \$ 2,490,217                                                               | \$ (2,091,153)                                             | \$ -                                                                                           | \$ 399,064                                 |
| Reserve for Economic Uncertainties        | 9789                   | \$ 2,577,083                                                               | \$ -                                                       | \$ -                                                                                           | \$ 2,577,083                               |
| Unassigned/Unappropriated Amount          | 9790                   | \$ 0                                                                       | \$ (0)                                                     | \$ -                                                                                           | \$ (0)                                     |

\*Net Increase (Decrease) in Fund Balance

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

## Newhall School District

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

Bargaining Unit:

Combined

| Object Code                               |                        | Column 1<br>Latest Board-<br>Approved Budget<br>Before Settlement<br>(As of 6/27/2023) | Column 2<br>Adjustments as a<br>Result of Settlement<br>(compensation) | Column 3<br>Other Revisions<br>(agreement support<br>and/or other unit<br>agreement)<br>Explain on Page 4i | Column 4<br>Total Revised<br>Budget<br>(Columns 1+2+3) |
|-------------------------------------------|------------------------|----------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|
| <b>REVENUES</b>                           |                        |                                                                                        |                                                                        |                                                                                                            |                                                        |
| Federal Revenue                           | 8100-8299              | \$ -                                                                                   |                                                                        | \$ -                                                                                                       | \$ -                                                   |
| Other State Revenue                       | 8300-8599              | \$ 1,057,953                                                                           |                                                                        | \$ -                                                                                                       | \$ 1,057,953                                           |
| Other Local Revenue                       | 8600-8799              | \$ 4,000                                                                               |                                                                        | \$ -                                                                                                       | \$ 4,000                                               |
| <b>TOTAL REVENUES</b>                     |                        | \$ 1,061,953                                                                           |                                                                        | \$ -                                                                                                       | \$ 1,061,953                                           |
| <b>EXPENDITURES</b>                       |                        |                                                                                        |                                                                        |                                                                                                            |                                                        |
| Certificated Salaries                     | 1000-1999              | \$ 358,513                                                                             | \$ 12,387                                                              | \$ -                                                                                                       | \$ 370,900                                             |
| Classified Salaries                       | 2000-2999              | \$ 184,064                                                                             | \$ 4,951                                                               | \$ -                                                                                                       | \$ 189,015                                             |
| Employee Benefits                         | 3000-3999              | \$ 257,135                                                                             | \$ 9,721                                                               | \$ -                                                                                                       | \$ 266,856                                             |
| Books and Supplies                        | 4000-4999              | \$ 61,388                                                                              |                                                                        | \$ -                                                                                                       | \$ 61,388                                              |
| Services and Other Operating Expenditures | 5000-5999              | \$ 129,398                                                                             |                                                                        | \$ (13,682)                                                                                                | \$ 115,716                                             |
| Capital Outlay                            | 6000-6999              | \$ -                                                                                   |                                                                        | \$ -                                                                                                       | \$ -                                                   |
| Other Outgo (excluding Indirect Costs)    | 7100-7299<br>7400-7499 | \$ -                                                                                   |                                                                        | \$ -                                                                                                       | \$ -                                                   |
| Transfers of Indirect Costs               | 7300-7399              | \$ 67,455                                                                              |                                                                        | \$ -                                                                                                       | \$ 67,455                                              |
| <b>TOTAL EXPENDITURES</b>                 |                        | \$ 1,057,953                                                                           | \$ 27,059                                                              | \$ (13,682)                                                                                                | \$ 1,071,330                                           |
| <b>OTHER FINANCING SOURCES/USES</b>       |                        |                                                                                        |                                                                        |                                                                                                            |                                                        |
| Transfers In and Other Sources            | 8900-8979              | \$ -                                                                                   | \$ -                                                                   | \$ -                                                                                                       | \$ -                                                   |
| Transfers Out and Other Uses              | 7600-7699              | \$ -                                                                                   | \$ -                                                                   | \$ -                                                                                                       | \$ -                                                   |
| <b>OPERATING SURPLUS (DEFICIT)*</b>       |                        | \$ 4,000                                                                               | \$ (27,059)                                                            | \$ 13,682                                                                                                  | \$ (9,377)                                             |
| <b>BEGINNING FUND BALANCE</b>             |                        |                                                                                        |                                                                        |                                                                                                            |                                                        |
|                                           | 9791                   | \$ 10,210                                                                              |                                                                        |                                                                                                            | \$ 10,210                                              |
| Audit Adjustments/Other Restatements      | 9793/9795              | \$ -                                                                                   |                                                                        |                                                                                                            | \$ -                                                   |
| <b>ENDING FUND BALANCE</b>                |                        | \$ 14,210                                                                              | \$ (27,059)                                                            | \$ 13,682                                                                                                  | \$ 833                                                 |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b> |                        |                                                                                        |                                                                        |                                                                                                            |                                                        |
| Nonspendable                              | 9711-9719              | \$ -                                                                                   | \$ -                                                                   | \$ -                                                                                                       | \$ -                                                   |
| Restricted                                | 9740                   | \$ 833                                                                                 | \$ -                                                                   | \$ -                                                                                                       | \$ 833                                                 |
| Committed                                 | 9750-9760              | \$ -                                                                                   | \$ -                                                                   | \$ -                                                                                                       | \$ -                                                   |
| Assigned                                  | 9780                   | \$ 13,377                                                                              | \$ (27,059)                                                            | \$ 13,682                                                                                                  | \$ -                                                   |
| 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



## Newhall School District

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

Bargaining Unit:

Combined

| Object Code                                                   | 2023-24                               | 2024-25                                | 2025-26                                 |
|---------------------------------------------------------------|---------------------------------------|----------------------------------------|-----------------------------------------|
|                                                               | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| <b>REVENUES</b>                                               |                                       |                                        |                                         |
| LCFF Revenue 8010-8099                                        | \$ 67,746,461                         | \$ 68,617,712                          | \$ 70,654,820                           |
| Federal Revenue 8100-8299                                     | \$ 75,000                             | \$ 75,000                              | \$ 75,000                               |
| Other State Revenue 8300-8599                                 | \$ 1,233,736                          | \$ 1,233,736                           | \$ 1,233,736                            |
| Other Local Revenue 8600-8799                                 | \$ 513,000                            | \$ 513,000                             | \$ 513,000                              |
| <b>TOTAL REVENUES</b>                                         | \$ 69,568,197                         | \$ 70,439,448                          | \$ 72,476,556                           |
| <b>EXPENDITURES</b>                                           |                                       |                                        |                                         |
| Certificated Salaries 1000-1999                               | \$ 28,009,698                         | \$ 29,917,293                          | \$ 30,515,639                           |
| Classified Salaries 2000-2999                                 | \$ 8,600,889                          | \$ 9,468,905                           | \$ 9,564,074                            |
| Employee Benefits 3000-3999                                   | \$ 13,123,902                         | \$ 13,087,273                          | \$ 13,144,657                           |
| Books and Supplies 4000-4999                                  | \$ 1,412,913                          | \$ 1,412,913                           | \$ 1,412,913                            |
| Services and Other Operating Expenditures 5000-5999           | \$ 6,779,752                          | \$ 6,779,752                           | \$ 6,779,752                            |
| Capital Outlay 6000-6999                                      | \$ -                                  | \$ -                                   | \$ -                                    |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 110,212                            | \$ 212,127                             | \$ 212,127                              |
| Transfers of Indirect Costs 7300-7399                         | \$ (527,831)                          | \$ (527,831)                           | \$ (527,831)                            |
| Other Adjustments                                             |                                       |                                        | \$ -                                    |
| <b>TOTAL EXPENDITURES</b>                                     | \$ 57,509,535                         | \$ 60,350,432                          | \$ 61,101,332                           |
| <b>OTHER FINANCING SOURCES/USES</b>                           |                                       |                                        |                                         |
| Transfers In and Other Sources 8900-8979                      | \$ -                                  | \$ -                                   | \$ -                                    |
| Transfers Out and Other Uses 7600-7699                        | \$ 700,000                            | \$ 700,000                             | \$ 700,000                              |
| Contributions 8980-8999                                       | \$ (12,263,470)                       | \$ (12,518,821)                        | \$ (12,748,308)                         |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                           | \$ (904,808)                          | \$ (3,129,804)                         | \$ (2,073,083)                          |
| <b>BEGINNING FUND BALANCE</b> 9791                            | \$ 10,359,020                         | \$ 9,454,211                           | \$ 6,324,407                            |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -                                  |                                        |                                         |
| <b>ENDING FUND BALANCE</b>                                    | \$ 9,454,211                          | \$ 6,324,407                           | \$ 4,251,324                            |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                     |                                       |                                        |                                         |
| Nonspendable 9711-9719                                        | \$ 5,000                              | \$ 5,000                               | \$ 5,000                                |
| Restricted 9740                                               |                                       |                                        |                                         |
| Committed 9750-9760                                           | \$ 6,473,065                          | \$ 3,720,056                           | \$ 1,610,820                            |
| Assigned 9780                                                 | \$ 399,064                            | \$ -                                   | \$ -                                    |
| Reserve for Economic Uncertainties 9789                       | \$ 2,577,083                          | \$ 2,599,351                           | \$ 2,635,504                            |
| Unassigned/Unappropriated Amount 9790                         | \$ (1)                                | \$ (0)                                 | \$ (0)                                  |

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

## Newhall School District

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

Bargaining Unit:

Combined

| 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                                     | \$ 4,320,263                          | \$ 2,770,671                           | \$ 2,770,671                            |
| Other State Revenue 8300-8599                                 | \$ 3,995,697                          | \$ 3,995,697                           | \$ 3,995,697                            |
| Other Local Revenue 8600-8799                                 | \$ 5,222,646                          | \$ 5,222,646                           | \$ 5,222,646                            |
| TOTAL REVENUES                                                | \$ 13,538,606                         | \$ 11,989,014                          | \$ 11,989,014                           |
| EXPENDITURES                                                  |                                       |                                        |                                         |
| Certificated Salaries 1000-1999                               | \$ 6,874,397                          | \$ 5,997,027                           | \$ 6,239,307                            |
| Classified Salaries 2000-2999                                 | \$ 3,966,827                          | \$ 3,675,524                           | \$ 3,849,467                            |
| Employee Benefits 3000-3999                                   | \$ 7,368,498                          | \$ 6,798,797                           | \$ 6,836,770                            |
| Books and Supplies 4000-4999                                  | \$ 1,164,005                          | \$ 1,164,005                           | \$ 1,164,005                            |
| Services and Other Operating Expenditures 5000-5999           | \$ 6,589,125                          | \$ 6,330,785                           | \$ 6,330,785                            |
| Capital Outlay 6000-6999                                      | \$ 20,000                             | \$ 20,000                              | \$ 20,000                               |
| Other Outgo (excluding Indirect Costs) 7100-7299<br>7400-7499 | \$ 1,250,000                          | \$ 1,148,085                           | \$ 1,148,085                            |
| Transfers of Indirect Costs 7300-7399                         | \$ 460,376                            | \$ 460,376                             | \$ 460,376                              |
| Other Adjustments                                             |                                       | \$ -                                   | \$ -                                    |
| TOTAL EXPENDITURES                                            | \$ 27,693,228                         | \$ 25,594,600                          | \$ 26,048,795                           |
| OTHER FINANCING SOURCES/USES                                  |                                       |                                        |                                         |
| Transfers In and Other Sources 8900-8979                      | \$ -                                  | \$ -                                   | \$ -                                    |
| Transfers Out and Other Uses 7600-7699                        | \$ -                                  | \$ -                                   | \$ -                                    |
| Contributions 8980-8999                                       | \$ 12,263,470                         | \$ 12,518,821                          | \$ 12,748,308                           |
| OPERATING SURPLUS (DEFICIT)*                                  | \$ (1,891,152)                        | \$ (1,086,765)                         | \$ (1,311,473)                          |
|                                                               |                                       |                                        |                                         |
| BEGINNING FUND BALANCE 9791                                   | \$ 17,751,495                         | \$ 15,860,343                          | \$ 14,773,578                           |
| Audit Adjustments/Other Restatements 9793/9795                | \$ -                                  |                                        |                                         |
| ENDING FUND BALANCE                                           | \$ 15,860,343                         | \$ 14,773,578                          | \$ 13,462,105                           |
| COMPONENTS OF ENDING FUND BALANCE:                            |                                       |                                        |                                         |
| Nonspendable 9711-9719                                        | \$ -                                  | \$ -                                   | \$ -                                    |
| Restricted 9740                                               | \$ 15,860,343                         | \$ 14,773,578                          | \$ 13,462,105                           |
| Committed 9750-9760                                           |                                       |                                        |                                         |
| Assigned 9780                                                 |                                       |                                        |                                         |
| Reserve for Economic Uncertainties 9789                       | \$ -                                  | \$ -                                   | \$ -                                    |
| Unassigned/Unappropriated Amount 9790                         | \$ 0                                  | \$ 0                                   | \$ 0                                    |

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**



## Newhall School District

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

Bargaining Unit:

Combined

| Object Code                                                  | 2023-24                               | 2024-25                                | 2025-26                                 |
|--------------------------------------------------------------|---------------------------------------|----------------------------------------|-----------------------------------------|
|                                                              | Total Revised Budget After Settlement | First Subsequent Year After Settlement | Second Subsequent Year After Settlement |
| <b>REVENUES</b>                                              |                                       |                                        |                                         |
| LCFF Revenue 8010-8099                                       | \$ 67,746,461                         | \$ 68,617,712                          | \$ 70,654,820                           |
| Federal Revenue 8100-8299                                    | \$ 4,395,263                          | \$ 2,845,671                           | \$ 2,845,671                            |
| Other State Revenue 8300-8599                                | \$ 5,229,433                          | \$ 5,229,433                           | \$ 5,229,433                            |
| Other Local Revenue 8600-8799                                | \$ 5,735,646                          | \$ 5,735,646                           | \$ 5,735,646                            |
| <b>TOTAL REVENUES</b>                                        | \$ 83,106,803                         | \$ 82,428,462                          | \$ 84,465,570                           |
| <b>EXPENDITURES</b>                                          |                                       |                                        |                                         |
| Certificated Salaries 1000-1999                              | \$ 34,884,095                         | \$ 35,914,321                          | \$ 36,754,947                           |
| Classified Salaries 2000-2999                                | \$ 12,567,716                         | \$ 13,144,429                          | \$ 13,413,541                           |
| Employee Benefits 3000-3999                                  | \$ 20,492,400                         | \$ 19,886,070                          | \$ 19,981,427                           |
| Books and Supplies 4000-4999                                 | \$ 2,576,918                          | \$ 2,576,918                           | \$ 2,576,918                            |
| Services and Other Operating Expenditures 5000-5999          | \$ 13,368,877                         | \$ 13,110,537                          | \$ 13,110,537                           |
| Capital Outlay 6000-6999                                     | \$ 20,000                             | \$ 20,000                              | \$ 20,000                               |
| Other Outgo (excuding Indirect Costs) 7100-7299<br>7400-7499 | \$ 1,360,212                          | \$ 1,360,212                           | \$ 1,360,212                            |
| Transfers of Indirect Costs 7300-7399                        | \$ (67,455)                           | \$ (67,455)                            | \$ (67,455)                             |
| Other Adjustments                                            |                                       | \$ -                                   | \$ -                                    |
| <b>TOTAL EXPENDITURES</b>                                    | \$ 85,202,763                         | \$ 85,945,032                          | \$ 87,150,127                           |
| <b>OTHER FINANCING SOURCES/USES</b>                          |                                       |                                        |                                         |
| Transfers In and Other Sources 8900-8979                     | \$ -                                  | \$ -                                   | \$ -                                    |
| Transfers Out and Other Uses 7600-7699                       | \$ 700,000                            | \$ 700,000                             | \$ 700,000                              |
| Contributions 8980-8999                                      | \$ -                                  | \$ -                                   | \$ -                                    |
| <b>OPERATING SURPLUS (DEFICIT)*</b>                          | \$ (2,795,960)                        | \$ (4,216,569)                         | \$ (3,384,557)                          |
| <b>BEGINNING FUND BALANCE</b> 9791                           | \$ 28,110,515                         | \$ 25,314,555                          | \$ 21,097,985                           |
| Audit Adjustments/Other Restatements 9793/9795               | \$ -                                  |                                        |                                         |
| <b>ENDING FUND BALANCE</b>                                   | \$ 25,314,555                         | \$ 21,097,985                          | \$ 17,713,429                           |
| <b>COMPONENTS OF ENDING FUND BALANCE:</b>                    |                                       |                                        |                                         |
| Nonspendable 9711-9719                                       | \$ 5,000                              | \$ 5,000                               | \$ 5,000                                |
| Restricted 9740                                              | \$ 15,860,343                         | \$ 14,773,578                          | \$ 13,462,105                           |
| Committed 9750-9760                                          | \$ 6,473,065                          | \$ 3,720,056                           | \$ 1,610,820                            |
| Assigned 9780                                                | \$ 399,064                            | \$ -                                   | \$ -                                    |
| Reserve for Economic Uncertainties 9789                      | \$ 2,577,083                          | \$ 2,599,351                           | \$ 2,635,504                            |
| Unassigned/Unappropriated Amount 9790                        | \$ (0)                                | \$ 0                                   | \$ (0)                                  |

\*Net Increase (Decrease) in Fund Balance

**NOTE: 9790 amounts must be positive**

Newhall School District  
Combined**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<br>(Including Cost of Proposed Agreement)                                                                               | \$ 85,902,763 | \$ 86,645,032 | \$ 87,850,127 |
| b. | Less: Special Education Pass-Through Funds                                                                                                                          | \$ -          | \$ -          | \$ -          |
| c. | Net Expenditures, Transfers Out, and Uses                                                                                                                           | \$ 85,902,763 | \$ 86,645,032 | \$ 87,850,127 |
| d. | State Standard Minimum Reserve Percentage for<br>this District <b>Enter percentage</b> →                                                                            | 3.00%         | 3.00%         | 3.00%         |
| e. | State Standard Minimum Reserve Amount for this<br>District (For districts with less than 1,001 ADA,<br>this is the greater of Line a, times Line b, or<br>\$50,000) | \$ 2,577,083  | \$ 2,599,351  | \$ 2,635,504  |

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

|    |                                                                                         |              |              |              |
|----|-----------------------------------------------------------------------------------------|--------------|--------------|--------------|
| a. | General Fund Budgeted Unrestricted<br>Designated for Economic Uncertainties (9789)      | \$ 2,577,083 | \$ 2,599,351 | \$ 2,635,504 |
| b. | General Fund Budgeted Unrestricted<br>Unassigned/Unappropriated Amount (9790)           | \$ (1)       | \$ (0)       | \$ (0)       |
| c. | Special Reserve Fund (Fund 17) Budgeted<br>Designated for Economic Uncertainties (9789) | \$ -         | \$ -         | \$ -         |
| d. | Special Reserve Fund (Fund 17) Budgeted<br>Unassigned/Unappropriated Amount (9790)      | \$ -         | \$ -         | \$ -         |
| e. | Total Available Reserves                                                                | \$ 2,577,082 | \$ 2,599,351 | \$ 2,635,504 |
| f. | Reserve for Economic Uncertainties Percentage                                           | 3.00%        | 3.00%        | 3.00%        |

## 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?



Newhall School District  
Combined**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              | \$ 2,922,599   |
| General Fund balance Increase/(Decrease), Page 4c, Column 2                  | \$ (2,895,540) |
| Adult Education Fund balance Increase/(Decrease), Page 4d, Column 2          | \$ -           |
| Child Development Fund balance Increase/(Decrease), Page 4e, Column 2        | \$ (27,059)    |
| 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) | \$ (2,922,599) |

Variance \$ (0)

**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/<br>(Deficit) | (Deficit) % | Deficit primarily due to: |
|----------------------------------------------------------|-----------------------|-------------|---------------------------|
| Current FY Surplus/(Deficit) before settlement(s)?       | \$ 99,580             | 0.1%        | n/a                       |
| Current FY Surplus/(Deficit) after settlement(s)?        | \$ (2,795,960)        | (3.3%)      | Settlement                |
| 1st Subsequent FY Surplus/(Deficit) after settlement(s)? | \$ (4,216,569)        | (4.9%)      | Settlement                |
| 2nd Subsequent FY Surplus/(Deficit) after settlement(s)? | \$ (3,384,557)        | (3.9%)      | Settlement                |

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

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

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



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

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

In accordance with the requirements of Government Code Sections 3540.2 and 3547.5, the Superintendent and Chief Business Official of the Newhall 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, 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<br>Increase/(Decrease) |             |
|------------------------------------------|-------------|
| \$                                       | -           |
| \$                                       | 2,908,917   |
| \$                                       | (2,908,917) |

#### Subsequent Years

##### Budget Adjustment Categories:

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

| Budget Adjustment<br>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

Patricia Hernandez  
District Superintendent  
(Signature)

11-8-2023  
Date

☒ I hereby certify ☐ I am unable to certify

[Signature]  
Chief Business Official  
(Signature)

11.8.2023  
Date

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

**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.

NEWHALL SCHOOL DISTRICT

**District Name**

\_\_\_\_\_  
**District Superintendent**  
(Signature)

\_\_\_\_\_  
**Date**

ARIK AVANESYANS

**Contact Person**

661 291-4000

**Phone**

After public disclosure of the major provisions contained in this summary, the Governing Board at its meeting on \_\_\_\_11/14/2023\_\_\_\_, took action to approve the proposed agreement with the Newhall Teachers Association (NTA) & Newhall Educational Support Professionals (NESP)\_\_\_\_\_ 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.