

## DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In accordance with California Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

**Instructions to complete this disclosure are provided in the AB1200 Fiscal Oversight Manual Section 800 Collective Bargaining. Please provide a copy of the tentative agreement, along with this disclosure and your latest LCFF calculator, to RCOE at least ten (10) working days prior to the date the governing board is to take action. Additionally, please contact DFS retirement prior to any retroactive pay.**

<b>Perris Union High School District</b>	(School District Name)	Certificated	X
Perris Secondary Association (PSEA)	(Bargaining Unit Name)	Classified	

The proposed <b>new</b> agreement covers the period from:		to	
<b>or</b>			
The proposed <b>reopened</b> agreement covers the period from:	7/1/23	to	6/30/24

The governing board is to act on this agreement at its meeting on: March 20, 2024 (Date)

Does the bargaining unit remain open, or have contingency reopener language, for salaries or health & welfare benefits in the current fiscal year? Yes  
No X

**(A) Proposed Change in Compensation**

	COMPENSATION (ALL FUNDS COMBINED)	COST PRIOR TO PROPOSED AGREEMENT (Current Budget)	FISCAL IMPACT OF PROPOSED AGREEMENT		
			2023-24	2024-25	2025-26
			Current Year Increase/ (Decrease)	Year 2 Increase/ (Decrease)	Year 3 Increase/ (Decrease)
1.	<b>Salary Schedule</b> - Increase (Decrease) <i>(Includes Step and Column reported on Line 8)</i>	\$ 63,714,300 % Salary Schedule	\$ 1,873,965 2.94%	0.00%	0.00%
2.	<b>Statutory Benefits</b> <i>(STRS, PERS, FICA, Medicare, etc)</i>	\$ 15,355,146 % Statutory Benefits	\$ 451,626 2.94%	\$ - 0.00%	\$ - 0.00%
3.	<b>Base Costs</b> <i>(Total of Lines 1 &amp; 2)</i>	\$ 79,069,447 % Base Costs	\$ 2,325,591 2.94%	\$ - 0.00%	\$ - 0.00%
4.	<b>a. Other Compensation</b> - Increase (Decrease) <i>(Describe in Section 12, Page 2)</i> <b>b. Changes to Step and Column With Agreement</b> <i>(Describe in Section 13, Page 2)</i> <b>c. Applicable Statutory Benefits</b>	<b>N/A</b> % Salary Schedule <b>N/A</b> % Salary Schedule <b>N/A</b> % Salary Schedule	0.00%	0.00%	0.00%
5.	<b>Health/Welfare Benefits</b> - Increase (Decrease) Current Cap: \$ 80% Soft cap Proposed Cap: \$ _____	\$ 7,387,123 % Salary Schedule	0.00%	0.00%	0.00%
6.	<b>Proposed Negotiated Change in Compensation</b> <i>(Excludes Statutory Benefits) (Lines 1, 4a, 4b, &amp; 5)</i>	\$ - % Salary Schedule	\$ 1,873,965 2.94%	\$ - 0.00%	\$ - 0.00%
7.	<b>Total Cost of Agreement</b> <i>(Includes Statutory Benefits) (Lines 3, 4, &amp; 5)</i>	\$ 86,456,570 % Base Costs	\$ 2,325,591 2.94%	\$ - 0.00%	\$ - 0.00%
8.	<b>Step and Column Due to Movement</b> <i>(Included in Salary Schedule reported on Line 1)</i> % Salary Schedule	0.00%	<b>N/A</b> <b>N/A</b>	0.00%	0.00%
9.	<b>Total Number of Represented Employees</b>	518	518	518	
10.	<b>Cost of Agreement per Average Employee</b>	166,911 % from Prior Year	4,490 2.69%	\$ - 0.00%	#DIV/0! #DIV/0!



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**Instructions to complete this disclosure are provided in the AB1200 Fiscal Oversight Manual Section 800 Collective Bargaining. Please provide a copy of the tentative agreement, along with this disclosure and your latest LCFF calculator, to RCOE at least ten (10) working days prior to the date the governing board is to take action. Additionally, please contact DFS retirement prior to any retroactive pay.**

<b>Perris Union High School District</b>	(School District Name)	Certificated		
CSEA Chapter 469	(Bargaining Unit Name)	Classified		X

The proposed <b>new</b> agreement covers the period from:		to		
<b>or</b>				
The proposed <b>reopened</b> agreement covers the period from:	7/1/23	to	6/30/24	

The governing board is to act on this agreement at its meeting on: March 20, 2024 (Date)

Does the bargaining unit remain open, or have contingency reopener language, for salaries or health & welfare benefits in the current fiscal year? Yes  
No X

**(A) Proposed Change in Compensation**

	COMPENSATION (ALL FUNDS COMBINED)	COST PRIOR TO PROPOSED AGREEMENT (Current Budget)	FISCAL IMPACT OF PROPOSED AGREEMENT		
			2023-24	2024-25	2025-26
			Current Year Increase/ (Decrease)	Year 2 Increase/ (Decrease)	Year 3 Increase/ (Decrease)
1.	<b>Salary Schedule</b> - Increase (Decrease) <i>(Includes Step and Column reported on Line 8)</i>	\$ 27,748,096 % Salary Schedule	\$ 816,127 2.94%	0.00%	0.00%
2.	<b>Statutory Benefits</b> <i>(STRS, PERS, FICA, Medicare, etc)</i>	\$ 10,510,979 % Statutory Benefits	\$ 309,149 2.94%	\$ - 0.00%	\$ - 0.00%
3.	<b>Base Costs</b> <i>(Total of Lines 1 &amp; 2)</i>	\$ 38,259,075 % Base Costs	\$ 1,125,276 2.94%	\$ - 0.00%	\$ - 0.00%
4.	<b>a. Other Compensation</b> - Increase (Decrease) <i>(Describe in Section 12, Page 2)</i> <b>b. Changes to Step and Column With Agreement</b> <i>(Describe in Section 13, Page 2)</i> <b>c. Applicable Statutory Benefits</b>	<b>N/A</b> % Salary Schedule <b>N/A</b> % Salary Schedule <b>N/A</b> % Salary Schedule	0.00% 0.00% \$ -   0.00%	0.00% 0.00% \$ -   0.00%	0.00% 0.00% \$ -   0.00%
5.	<b>Health/Welfare Benefits</b> - Increase (Decrease) Current Cap: \$ 80% Soft cap Proposed Cap: \$ _____	\$ 3,391,595 % Salary Schedule	0.00%	0.00%	0.00%
6.	<b>Proposed Negotiated Change in Compensation</b> <i>(Excludes Statutory Benefits) (Lines 1, 4a, 4b, &amp; 5)</i>	\$ - % Salary Schedule	\$ 816,127 2.94%	\$ - 0.00%	\$ - 0.00%
7.	<b>Total Cost of Agreement</b> <i>(Includes Statutory Benefits) (Lines 3, 4, &amp; 5)</i>	\$ 41,650,670 % Base Costs	\$ 1,125,276 2.94%	\$ - 0.00%	\$ - 0.00%
8.	<b>Step and Column Due to Movement</b> <i>(Included in Salary Schedule reported on Line 1)</i> % Salary Schedule	0.00%	<b>N/A</b> <b>N/A</b>	0.00%	0.00%
9.	<b>Total Number of Represented Employees</b>	496	496	496	
10.	<b>Cost of Agreement per Average Employee</b>	83,973 % from Prior Year	2,269 2.70%	\$ - 0.00%	#DIV/0! #DIV/0!



**(G) Impact of Proposed Agreement on Current Year General Fund Operating Budget**

In accordance with California Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

**UNRESTRICTED GENERAL FUND**

<b>CURRENT YEAR OPERATING BUDGET</b>		(Col. 1) Board-Approved Budget Prior to Settlement	(Col. 2)* Adjustments Resulting from Settlement	(Col. 3)* Other Revisions Board Approved Date	(Col. 4) Total Revised Budget (Col. 1+2+3)
<b>REVENUES</b>					
LCFF Sources	8010-8099	\$ 147,345,497		\$ 1,676,154	\$ 149,021,651
Federal Revenue	8100-8299	\$ 198,900		(80,000)	118,900
Other State Revenue	8300-8599	\$ 4,046,087		187,209	4,233,296
Other Local Revenue	8600-8799	\$ 4,116,481		1,703,828	5,820,309
<b>TOTAL REVENUES</b>		<b>\$ 155,706,965</b>	<b>\$ -</b>	<b>\$ 3,487,191</b>	<b>\$ 159,194,156</b>
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 57,746,140	\$ 1,428,036	\$ 285,527	\$ 59,459,703
Classified Salaries	2000-2999	\$ 23,221,388	510,368	126,997	23,858,753
Employee Benefits	3000-3999	\$ 33,420,498	537,484	(117,713)	33,840,269
Books and Supplies	4000-4999	\$ 4,562,169		(31,086)	4,531,083
Services & Operating Expenditures	5000-5999	\$ 19,022,448		17,874	19,040,322
Capital Outlay	6000-6999	\$ 2,973,107		119,175	3,092,282
Other Outgo	7100-7299 7400-7499	\$ 350,000		-	350,000
Indirect/Direct Support Costs	7300-7399	\$ (3,506,639)		(54,949)	(3,561,588)
<b>TOTAL EXPENDITURES</b>		<b>\$ 137,789,111</b>	<b>\$ 2,475,888</b>	<b>\$ 345,825</b>	<b>\$ 140,610,823</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Contributions	8980-8999	\$ (30,271,229)	\$ (742,920)	\$ (82,000)	\$ (31,096,149)
Transfers In and Other Sources	8910-8979	\$ -			\$ -
Transfers Out and Other Uses	7610-7699	\$ 4,382		\$ -	\$ 4,382
<b>TOTAL EXPENDITURES AND USES</b>		<b>\$ 137,793,493</b>	<b>\$ 2,475,888</b>	<b>\$ 345,825</b>	<b>\$ 140,615,205</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (12,357,757)</b>	<b>\$ (3,218,808)</b>	<b>\$ 3,059,366</b>	<b>\$ (12,517,198)</b>
BEGINNING BALANCE	9791,9793,9795	\$ 35,921,681			\$ 35,921,681
ENDING BALANCE		\$ 23,563,924	\$ (3,218,808)	\$ 3,059,366	\$ 23,404,482
<b>COMPONENTS OF ENDING BALANCE</b>					
Nonspendable	9711-9719	\$ 25,000			\$ 25,000
Restricted	9740				\$ -
Committed	9750-9760				-
Assigned	9780	10,652,500	(3,420,756)	2,994,974	10,226,718
Reserve for Economic Uncertainties	9789	12,886,424	201,948	64,392	13,152,764
Unassigned/Unappropriated	9790	\$ -	\$ -	\$ -	\$ -

\*If the total adjustments in Col. 2 do not agree with the Total Cost of Agreement on page 1, Section A, Line 7, please explain the variance below (e.g. partially budgeted, salaries and benefits are budgeted in other funds), and/or explain any revisions included in Col. 3.

The portion of negotiated salaries and benefits for CSEA is budgeted in other funds (Fund 11, Fund 13, and Fund 25).

**(G) Impact of Proposed Agreement on Current Year General Fund Operating Budget**

In accordance with Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

**RESTRICTED GENERAL FUND**

<b>CURRENT YEAR OPERATING BUDGET</b>		(Col. 1) Board-Approved Budget Prior to Settlement	(Col. 2)* Adjustments Resulting from Settlement	(Col. 3)* Other Revisions Board Approved Date _____	(Col. 4) Total Revised Budget (Col. 1+2+3)
<b>REVENUES</b>					
LCFF Sources	8010-8099	\$ -			\$ -
Federal Revenue	8100-8299	\$ 17,050,585		337,806	17,388,391
Other State Revenue	8300-8599	\$ 12,086,534		163,262	12,249,796
Other Local Revenue	8600-8799	\$ 7,927,207			7,927,207
<b>TOTAL REVENUES</b>		<b>\$ 37,064,326</b>	<b>\$ -</b>	<b>\$ 501,068</b>	<b>\$ 37,565,394</b>
<b>EXPENDITURES</b>					
Certificated Salaries	1000-1999	\$ 20,141,549	\$ 445,929	\$ 280,398	\$ 20,867,876
Classified Salaries	2000-2999	\$ 11,785,693	244,054	(79,606)	11,950,141
Employee Benefits	3000-3999	\$ 19,115,045	199,917	(84,236)	19,230,726
Books and Supplies	4000-4999	\$ 7,010,319		230,698	7,241,017
Services & Operating Expenditures	5000-5999	\$ 10,278,424		519,184	10,797,608
Capital Outlay	6000-6999	\$ 5,656,993		(189,730)	5,467,263
Other Outgo	7100-7299 7400-7499	\$ 593,031		-	593,031
Indirect/Direct Support Costs	7300-7399	\$ 2,399,186		50,652	2,449,838
<b>TOTAL EXPENDITURES</b>		<b>\$ 76,980,240</b>	<b>\$ 889,900</b>	<b>\$ 727,360</b>	<b>\$ 78,597,500</b>
<b>OTHER FINANCING SOURCES/USES</b>					
Contributions	8980-8999	\$ 30,271,229	\$ 742,920	\$ 82,000	\$ 31,096,149
Transfers In and Other Sources	8910-8979	\$ -			\$ -
Transfers Out and Other Uses	7610-7699	\$ -			\$ -
<b>TOTAL EXPENDITURES AND USES</b>		<b>\$ 76,980,240</b>	<b>\$ 889,900</b>	<b>\$ 727,360</b>	<b>\$ 78,597,500</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>		<b>\$ (9,644,685)</b>	<b>\$ (146,980)</b>	<b>\$ (144,292)</b>	<b>\$ (9,935,957)</b>
BEGINNING BALANCE	9791,9793,9795	\$ 33,864,476			\$ 33,864,476
ENDING BALANCE		\$ 24,219,791	\$ (146,980)	\$ (144,292)	\$ 23,928,519
<b>COMPONENTS OF ENDING BALANCE</b>					
Nonspendable	9711-9719				\$ -
Restricted	9740	\$ 24,219,791	\$ (146,980)	\$ (144,292)	23,928,519
Committed	9750-9760				-
Assigned	9780				-
Reserve for Economic Uncertainties	9789				-
Unassigned/Unappropriated	9790	\$ -	\$ -	\$ -	\$ -

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The portion of negotiated salaries and benefits for CSEA is budgeted in other funds (Fund 11, Fund 13, and Fund 25).

**(G) Impact of Proposed Agreement on Current Year General Fund Operating Budget**

In accordance with Government Code Section 3547.5, Education Code Section 42142, and the criteria and standards adopted by the State Board of Education.

**COMBINED GENERAL FUND**

<b>CURRENT YEAR OPERATING BUDGET</b>	(Col. 1) Board-Approved Budget Prior to Settlement	(Col. 2)* Adjustments Resulting from Settlement	(Col. 3)* Other Revisions Board Approved Date _____	(Col. 4) Total Revised Budget (Col. 1+2+3)
<b>REVENUES</b>				
LCFF Sources 8010-8099	\$ 147,345,497	\$ -	\$ 1,676,154	\$ 149,021,651
Federal Revenue 8100-8299	\$ 17,249,485	\$ -	\$ 257,806	17,507,291
Other State Revenue 8300-8599	\$ 16,132,621	\$ -	\$ 350,471	16,483,092
Other Local Revenue 8600-8799	\$ 12,043,688	\$ -	\$ 1,703,828	13,747,516
<b>TOTAL REVENUES</b>	<b>\$ 192,771,291</b>	<b>\$ -</b>	<b>\$ 3,988,259</b>	<b>\$ 196,759,550</b>
<b>EXPENDITURES</b>				
Certificated Salaries 1000-1999	\$ 77,887,689	\$ 1,873,965	\$ 565,925	\$ 80,327,579
Classified Salaries 2000-2999	\$ 35,007,081	\$ 754,422	\$ 47,391	35,808,894
Employee Benefits 3000-3999	\$ 52,535,543	\$ 737,401	\$ (201,949)	53,070,995
Books and Supplies 4000-4999	\$ 11,572,488	\$ -	\$ 199,612	11,772,100
Services & Operating Expenditures 5000-5999	\$ 29,300,872	\$ -	\$ 537,058	29,837,930
Capital Outlay 6000-6999	\$ 8,630,100	\$ -	\$ (70,555)	8,559,545
Other Outgo 7100-7299 7400-7499	\$ 943,031	\$ -	\$ -	943,031
Indirect/Direct Support Costs 7300-7399	\$ (1,107,453)	\$ -	\$ (4,297)	(1,111,750)
<b>TOTAL EXPENDITURES</b>	<b>\$ 214,769,351</b>	<b>\$ 3,365,788</b>	<b>\$ 1,073,185</b>	<b>\$ 219,208,323</b>
<b>OTHER FINANCING SOURCES/USES</b>				
Contributions 8980-8999	\$ -	\$ -	\$ -	\$ -
Transfers In and Other Sources 8910-8979	\$ -	\$ -	\$ -	\$ -
Transfers Out and Other Uses 7610-7699	\$ 4,382	\$ -	\$ -	\$ 4,382
<b>TOTAL EXPENDITURES AND USES</b>	<b>\$ 214,773,733</b>	<b>\$ 3,365,788</b>	<b>\$ 1,073,185</b>	<b>\$ 219,212,705</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (22,002,442)</b>	<b>\$ (3,365,788)</b>	<b>\$ 2,915,074</b>	<b>\$ (22,453,155)</b>
BEGINNING BALANCE 9791,9793,9795	\$ 69,786,157			\$ 69,786,157
ENDING BALANCE	\$ 47,783,715	\$ (3,365,788)	\$ 2,915,074	\$ 47,333,001
<b>COMPONENTS OF ENDING BALANCE</b>				
Nonspendable 9711-9719	\$ 25,000	\$ -	\$ -	\$ 25,000
Restricted 9740	\$ 24,219,791	\$ (146,980)	\$ (144,292)	23,928,519
Committed 9750-9760	\$ -	\$ -	\$ -	-
Assigned 9780	\$ 10,652,500	\$ (3,420,756)	\$ 2,994,974	10,226,718
Reserve for Economic Uncertainties 9789	\$ 12,886,424	\$ 201,948	\$ 64,392	13,152,764
Unassigned/Unappropriated 9790	\$ -	\$ -	\$ -	\$ -

\*If the total adjustments in Col. 2 do not agree with the Total Cost of Agreement on page 1, Section A, Line 7, please explain the variance below (e.g. partially budgeted, salaries and benefits are budgeted in other funds), and/or explain any revisions included in Col. 3.

The portion of negotiated salaries and benefits for CSEA is budgeted in other funds (Fund 11, Fund 13, and Fund 25).

(H) Multi-Year Financial Projections

Perris Union High School District

Combined General Fund

Multi-Year Financial Projections 2021-22 to 2026-27

	Prior Year Actuals 2021-22	Prior Year Actuals 2022-23	Percent of Change over PY	First Interim Budget 2023-24	Percent of Change over PY	Revised Second Int Budget 2023-24	Percent of Change over PY	Projected Budget 2024-25	Percent of Change over PY	Projected Budget 2025-26	Percent of Change over PY	Projected Budget 2026-27	Percent of Change over PY
<b>REVENUES</b>													
LCFF Sources	\$ 119,975,590	\$ 136,514,197	13.7850%	\$ 147,345,497	7.9342%	\$ 149,021,651	9.16%	\$ 154,800,997	3.878%	\$ 161,349,991	4.2306%	\$ 168,810,714	4.62%
Federal	\$ 18,453,997	\$ 19,498,107	5.66%	\$ 17,249,485	-11.53%	\$ 17,507,291	-10.21%	\$ 7,508,070	-57.115%	\$ 7,508,070	0.0000%	\$ 7,508,070	0.00%
State	\$ 18,211,076	\$ 33,429,616	83.57%	\$ 16,132,621	-51.74%	\$ 16,483,092	-50.69%	\$ 14,818,429	-10.099%	\$ 14,818,429	0.0000%	\$ 14,818,429	0.00%
Local	\$ 5,800,448	\$ 10,267,112	77.01%	\$ 12,043,688	17.30%	\$ 13,747,516	33.90%	\$ 11,622,097	-15.460%	\$ 11,122,097	-4.3021%	\$ 11,122,097	0.00%
<b>Total Revenues</b>	<b>\$ 162,441,111</b>	<b>\$ 199,709,033</b>	<b>22.94%</b>	<b>\$ 192,771,291</b>	<b>-3.47%</b>	<b>\$ 196,759,550</b>	<b>-1.48%</b>	<b>\$ 188,749,593</b>	<b>-4.071%</b>	<b>\$ 194,798,587</b>	<b>3.2048%</b>	<b>\$ 202,259,310</b>	<b>3.83%</b>
<b>EXPENDITURES</b>													
Certificated Salaries	\$ 60,450,663	\$ 71,597,287	18.44%	\$ 77,887,689	8.79%	\$ 80,327,579	12.19%	\$ 76,203,712	-5.134%	\$ 78,142,643	2.5444%	\$ 79,565,749	1.82%
Classified Salaries	\$ 24,595,960	\$ 30,281,101	23.11%	\$ 35,007,081	15.61%	\$ 35,808,894	18.25%	\$ 34,139,324	-4.662%	\$ 35,707,848	4.5945%	\$ 36,425,974	2.01%
Benefits	\$ 37,838,823	\$ 44,648,854	18.00%	\$ 52,535,543	17.66%	\$ 53,070,995	18.86%	\$ 50,443,468	-4.951%	\$ 52,648,357	4.3710%	\$ 54,083,445	2.73%
Books & Supplies	\$ 6,832,877	\$ 9,575,390	40.14%	\$ 11,572,488	20.86%	\$ 11,772,100	22.94%	\$ 8,318,606	-29.336%	\$ 7,585,501	-8.8128%	\$ 6,036,416	-20.42%
Contracts & Services	\$ 19,127,037	\$ 23,633,044	23.56%	\$ 29,300,872	23.98%	\$ 29,837,930	26.29%	\$ 30,308,758	1.578%	\$ 32,157,842	6.1008%	\$ 34,512,786	7.32%
Capital Outlay	\$ 2,102,368	\$ 3,822,671	81.83%	\$ 8,630,100	125.76%	\$ 8,559,545	123.92%	\$ 1,053,825	-87.688%	\$ 938,659	-10.9284%	\$ 719,947	-23.30%
Other Outgo	\$ 815,029	\$ 945,023	15.95%	\$ 943,031	-0.21%	\$ 943,031	-0.21%	\$ 955,281	1.299%	\$ 967,960	1.3273%	\$ 981,083	1.36%
Support Costs	\$ (828,994)	\$ (927,408)	11.87%	\$ (1,107,453)	19.41%	\$ (1,111,750)	19.88%	\$ (1,111,750)	0.000%	\$ (1,111,750)	0.0000%	\$ (1,111,750)	0.00%
<b>Total Expenditures</b>	<b>\$ 150,933,763</b>	<b>\$ 183,575,962</b>	<b>21.63%</b>	<b>\$ 214,769,351</b>	<b>16.99%</b>	<b>\$ 219,208,323</b>	<b>19.41%</b>	<b>\$ 200,311,224</b>	<b>-8.621%</b>	<b>\$ 207,037,060</b>	<b>3.3577%</b>	<b>\$ 211,213,650</b>	<b>2.02%</b>
<b>OTHER SOURCES &amp; USES</b>													
Transfers In & Other Sources	\$ 75,870	\$ 373,759	392.63%	\$ -	-100.00%	\$ -	-100.00%	\$ -	#DIV/0!	\$ -	#DIV/0!	\$ -	#DIV/0!
Transfers Out & Other Uses	\$ 2,912,401	\$ 1,051,338	-63.90%	\$ 4,382	-99.58%	\$ 4,382	-99.58%	\$ -	-100.000%	\$ -	#DIV/0!	\$ -	#DIV/0!
<b>Total Expenditures &amp; Uses</b>	<b>\$ 153,846,164</b>	<b>\$ 184,627,300</b>	<b>20.01%</b>	<b>\$ 214,773,733</b>	<b>16.33%</b>	<b>\$ 219,212,705</b>	<b>18.73%</b>	<b>\$ 200,311,224</b>	<b>-8.622%</b>	<b>\$ 207,037,060</b>	<b>3.3577%</b>	<b>\$ 211,213,650</b>	<b>2.02%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 8,670,817</b>	<b>\$ 15,455,492</b>	<b>78.25%</b>	<b>\$ (22,002,442)</b>	<b>-242.36%</b>	<b>\$ (22,453,155)</b>	<b>-245.28%</b>	<b>\$ (11,561,631)</b>	<b>-48.508%</b>	<b>\$ (12,238,473)</b>	<b>5.8542%</b>	<b>\$ (8,954,340)</b>	<b>-26.83%</b>
<b>FUND BALANCE, RESERVES</b>													
Beginning Balance	\$ 45,659,848	\$ 54,330,665	18.99%	\$ 69,786,157	28.45%	\$ 69,786,157	28.45%	\$ 47,333,001	-32.174%	\$ 35,771,370	-24.4262%	\$ 23,532,897	-34.21%
Ending Balance	\$ 54,330,665	\$ 69,786,157	28.45%	\$ 47,783,715	-31.53%	\$ 47,333,001	-32.17%	\$ 35,771,370	-24.426%	\$ 23,532,897	-34.2130%	\$ 14,578,557	-38.05%
<b>Components of Ending Fund Balance:</b>													
Nonspendable	\$25,000	\$25,000		\$25,000		\$ 25,000		\$ 25,000		\$ 25,000		\$ 25,000	
Restricted	\$14,687,382	\$33,864,476		\$24,219,791		\$ 23,928,519		\$ 14,549,524		\$ 6,954,888		\$ 8,092,343	
Committed				\$ -		\$ -		\$ 0		\$ 0		\$ 0	
Assigned	\$ 30,387,513	\$ 24,819,043		\$ 10,652,500		\$ 10,226,718		\$ 9,178,172		\$ 4,130,785		\$ (6,211,605)	
6% Reserve for Economic Uncertainties	\$9,230,770	\$11,077,638		\$12,886,424		\$ 13,152,764		\$12,018,674		\$12,422,224		\$12,672,819	
Unassigned/Unappropriated	\$0	\$0		\$0		\$ -		\$0		\$0		\$0	
<b>Total Ending Balance</b>	<b>\$54,330,665</b>	<b>\$69,786,157</b>		<b>\$47,783,715</b>		<b>\$47,333,001</b>		<b>\$35,771,370</b>		<b>\$23,532,897</b>		<b>\$14,578,557</b>	
<b>% Reserve (9789 and 9790)</b>	<b>6.00%</b>	<b>6.00%</b>		<b>6.00%</b>		<b>6.00%</b>		<b>6.00%</b>		<b>6.00%</b>		<b>3.06%</b>	



**(I) Impact of Proposed Agreement on Unrestricted Reserves**

**1. State Reserve Standard Calculation**

		Current Year	Year 2	Year 3
1a.	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) for both Unrestricted and Restricted General Fund	\$ 219,212,705	\$ 200,311,224	\$ 207,037,060
1b.	Enter State Standard Minimum Reserve Percentage			
1c.	State Standard Minimum Unrestricted Fund Reserve (Line 1a times Line 1b. For a district with less than 1,001 ADA, the greater of Line 1a times 1b or \$60,000)	\$ -	\$ -	\$ -

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

2a.	General Fund Reserve for Economic Uncertainties (Object 9789)	\$ 13,152,764	\$ 12,018,674	\$ 12,422,224
2b.	General Fund Budgeted as Unassigned/ Unappropriated Amount (Object 9790)	\$ -	\$ -	\$ -
2c.	Special Reserve Fund for Other Than Capital Outlay Projects Budgeted for Economic Uncertainties (Fund 17, Object 9789)	\$ -	\$ -	\$ -
2d.	Total District Budgeted Unrestricted Reserves	\$ 13,152,764	\$ 12,018,674	\$ 12,422,224
2e.	Reserve for Economic Uncertainties Percentage (Line 2d divided by Line 1a)	6.00%	6.00%	6.00%

**3. Does the district's budgeted unrestricted reserves meet the state standard minimum reserve amount?**  
(Line 1c is less than or equal to Line 2d?)

Current Year:	2022-23	yes	X	no
Year 2:	2023-24	yes	X	no
Year 3:	2024-25	yes	X	no

**4. If no, how does the district plan to restore reserves?**

N/A

**(J) Impact of Proposed Agreement on Current Year Operating Budget**

Itemized Budget Revisions Necessary to Meet Agreement's Cost

Year 1: 2023-24

Description of the Revision	Attached Fund Transfer/ Budget Resolution Numbers	Amount	County Use Only: Date Action Taken
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL REVISIONS</b>		\$ -	

Please provide an explanation if no budget revisions are necessary.

**(K) Impact of Proposed Agreement on Subsequent Fiscal Year Budgets**

Itemized Budget Revisions Included in the Multi-Year Financial Projections to Meet Agreement's Cost

**Year 2: 2023-24**

Description of the Revision	Major Object	Amount	County Use Only:
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL YEAR 2</b>		<b>\$ -</b>	

**Year 3: 2024-25**

Description of the Revision	Major Object	Amount	County Use Only:
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
<b>TOTAL YEAR 3</b>		<b>\$ -</b>	

Please provide an explanation if no budget revisions are necessary.

**(L) Certification No. 1**

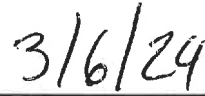
**Perris Union High School District  
Perris Secondary Association (PSEA)**

The District Superintendent and Chief Business Official should sign this certification at the time of public disclosure.

In accordance with the requirements of Government Code Section 3547.5, the undersigned hereby certify that the costs incurred under the provisions of the agreement can be met by the district during the term of the agreement, and that the itemized budget revisions necessary to meet such costs, as indicated in sections J and K, are included in the district's budget and multi-year financial projections.



\_\_\_\_\_  
Signature - District Superintendent



\_\_\_\_\_  
Date



\_\_\_\_\_  
Signature - Chief Business Official



\_\_\_\_\_  
Date

District Contact Person: Nymia Capistrano-Director of Fiscal Services

Phone: 951-943-6369 x 80211

**(L) Certification No. 1**

**Perris Union High School District  
CSEA Chapter 469**

The District Superintendent and Chief Business Official should sign this certification at the time of public disclosure.


In accordance with the requirements of Government Code Section 3547.5, the undersigned hereby certify that the costs incurred under the provisions of the agreement can be met by the district during the term of the agreement, and that the itemized budget revisions necessary to meet such costs, as indicated in sections J and K, are included in the district's budget and multi-year financial projections.



\_\_\_\_\_  
Signature - District Superintendent



\_\_\_\_\_  
Date



\_\_\_\_\_  
Signature - Chief Business Official



\_\_\_\_\_  
Date

District Contact Person: Nymia Capistrano-Director of Fiscal Services

Phone: 951-943-6369 x 80211

**(M) Certification No. 2**

**Perris Union High School District  
Perris Secondary Association (PSEA)**

The District Superintendent and Governing Board Clerk or President should sign this certification 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 certification and public disclosure of the major provisions of the agreement, in accordance with Government Code Section 3547.5.

After public disclosure of the major provisions contained in this Collective Bargaining Disclosure, the District's Governing Board, at its meeting on: March 20, 2024, took action to approve the proposed agreement with the following bargaining unit: Perris Secondary Association (PSEA)

\_\_\_\_\_  
Signature - District Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature - Governing Board Clerk/President

\_\_\_\_\_  
Date

District Contact Person: Nymia Capistrano-Director of Fiscal Services

Phone: 951-943-6369 x 80211

**(M) Certification No. 2**

**Perris Union High School District  
CSEA Chapter 469**

The District Superintendent and Governing Board Clerk or President should sign this certification at the time of formal board action on the proposed agreement.

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\_\_\_\_\_  
Signature - District Superintendent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature - Governing Board Clerk/President

\_\_\_\_\_  
Date

District Contact Person: Nymia Capistrano-Director of Fiscal Services

Phone: 951-943-6369 x 80211