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 <u>provide a copy of the tentative agreement</u>, 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.

	Perris Union High School District	lame)	Certificated Classified	X	
	Perris Secondary Association (PSEA)	(Bargaining Unit	Name)		
The	proposed <u>new</u> agreement covers the period f		to		
	or				
The	e proposed <u>reopened</u> agreement covers the pe	7/1/23	to	6/30/24	
		_		•	
The	e governing board is to act on this agreement a	March 2	0, 2024	(Date)	

X

Does the bargaining unit remain open, or have contingency reopener language, for Yes salaries or health & welfare benefits in the current fiscal year?

(A) Proposed Change in Compensation 2024-25 2025-26 2023-24 COST PRIOR FISCAL IMPACT OF PROPOSED AGREEMENT TO PROPOSED COMPENSATION **Current Year** Year 2 Year 3 (ALL FUNDS COMBINED) **AGREEMENT** Increase/ Increase/ Increase/ (Decrease) (Decrease) (Decrease) (Current Budget) 63,714,300 Salary Schedule - Increase (Decrease) 1,873,965 % Salary Schedule 0.00% (Includes Step and Column reported on Line 8) 2.94% 0.00% Statutory Benefits 15,355,146 451,626 (STRS, PERS, FICA, Medicare, etc) % Statutory Benefits 0.00% 0.00% 2.94% \$ **Base Costs** 79,069,447 \$ 2,325,591 3. (Total of Lines 1 & 2) % Base Costs 2.94% 0.00% 0.00% Ν/Δ a. Other Compensation - Increase (Decrease) % Salary Schedule 0.00% 0.00% 0.00% (Describe in Section 12, Page 2) b. Changes to Step and Column With Agreement N/A 4 0.00% (Describe in Section 13, Page 2) % Salary Schedule 0.00% 0.00% c. Applicable Statutory Benefits N/A % Salary Schedule 0.00% 0.00% 0.00% Health/Welfare Benefits - Increase (Decrease) 7,387,123 5. Current Cap: \$___80% Soft cap % Salary Schedule 0.00% 0.00% 0.00% Proposed Cap: \$_ Proposed Negotiated Change in Compensation 1,873,965 6. % Salary Schedule 0.00% 0.00% (Excludes Statutory Benefits) (Lines 1, 4a, 4b, & 5) 2.94% 86,456,570 **Total Cost of Agreement** 2,325,591 (Includes Statutory Benefits) (Lines 3, 4, & 5) % Base Costs 0.00% 0.00% Step and Column Due to Movement N/A (Included in Salary Schedule reported on Line 1) % Salary Schedule 0.00% 0.00% 0.00% N/A 518 518 518 9. Total Number of Represented Employees 166,911 #DIV/0! Cost of Agreement per Average Employee 4,490 10 #DIV/0! % from Prior Year 2.69% 0.00%

11. What is the negotiated percentage increase or decrease in compensation? If the increase in "Year 1" is for less than a full year, indicate the annualized percentage of that increase for "Year 1". Page 1, Section A, 1.
An ongoing 5% increase effective 7/1/23, inclusive of the 2% increase previously negotiated.
12. Are there any other compensation items included in the agreement? Please explain any changes indicated on

13. Is the district adding any steps, columns, or ranges due to the agreement? Please explain any changes indicated on **Page 1**, **Section A**, **4b**.

N/A

Page 1, Section A, 4a.

14. Does this unit have a negotiated cap for health and welfare benefits? yes no X Please describe the district's annual health and welfare cost per employee for this bargaining unit, and indicate the current and proposed cap on **Page 1, Section A, 5.**

The District has an 80% soft cap. The cost per employee ranges from as low as \$356 to as high as \$24,379, with an average of \$14,288 per employee.

(B) Proposed Negotiated Changes in Non-Compensation Items

Please discuss proposed changes in non-compensation items such as class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.

N/A

(C) Proposed Contingency Language

Please detail proposed contingency language relating to funding restoration, reopening, applicable fiscal years, or other significant provisions. Please indicate when restoration will occur, if applicable.

N/A

(E) Impact on Deficit Spending

Will this agreement increase deficit spending in the current or subsequent years? yes X no

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.

	Perris Union High School District	(School District N	lame)	Certificated Classified	X
	CSEA Chapter 469	(Bargaining Unit	Name)	Classifica	^
The	e proposed <u>new</u> agreement covers the period		to		
The	Or e proposed <u>reopened</u> agreement covers the p	eriod from:	7/1/23	to	6/30/24
The	e governing board is to act on this agreement a	at its meeting on:	March 2	0, 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 \mathbf{X}

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

11. What is the negotiated percentage increase or decrease in compensation? If the increase in "Year 1" is for less than a full year, indicate the annualized percentage of that increase for "Year 1". Page 1, Section A, 1.	
An ongoing 5% increase effective 7/1/2023, inclusive of the 2% increase previously negotiated.	
12. Are there any other compensation items included in the agreement? Please explain any changes indicated of	on.

13. Is the district adding any steps, columns, or ranges due to the agreement? Please explain any changes indicated on **Page 1**, **Section A**, **4b**.

N/A

Page 1, Section A, 4a.

14. Does this unit have a negotiated cap for health and welfare benefits? yes no X Please describe the district's annual health and welfare cost per employee for this bargaining unit, and indicate the current and proposed cap on **Page 1, Section A, 5.**

The district has a hard cap with various tierred rates. The cost per employee ranges from as low as \$387 to as high as \$16,279, with an average of \$8,932 per employee.

(B) Proposed Negotiated Changes in Non-Compensation Items

Please discuss proposed changes in non-compensation items such as class size adjustments, staff development days, teacher prep time, classified staffing ratios, etc.

N/A

(C) Proposed Contingency Language

Please detail proposed contingency language relating to funding restoration, reopening, applicable fiscal years, or other significant provisions. Please indicate when restoration will occur, if applicable.

N/A

(E) Impact on Deficit Spending

Will this agreement increase deficit spending in the current or subsequent years? yes X no

(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

				OIV	RESTRICTED	GLI	ALIXAL I UN	
			(Col. 1)		(Col. 2)*		(Col. 3)*	(Col. 4)
CURRENT YEAR OPERATING	RUDGET	Е	Board-Approved	,	Adjustments	Oth	ner Revisions	Total Revised
CORRENT TEAR OF ERATING	BODOLI	ı	Budget Prior to	Resulting from		Board Approved		Budget
		Settlement			Settlement	Da	te	(Col. 1+2+3)
REVENUES								
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
TOTAL REVENUES		\$	155,706,965	\$	-	\$	3,487,191	\$ 159,194,156
EXPENDITURES								
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				1	350,000
Indirect/Direct Support Costs	7300-7399	\$	(3,506,639)				(54,949)	(3,561,588)
TOTAL EXPENDITURES		\$	137,789,111	\$	2,475,888	\$	345,825	\$ 140,610,823
OTHER FINANCING SOURCES/USE	S							
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
TOTAL EXPENDITURES AND USES	i	\$	137,793,493	\$	2,475,888	\$	345,825	\$ 140,615,205
INCREASE (DECREASE) IN FUND E	BALANCE	\$	(12,357,757)	\$	(3,218,808)	\$	3,059,366	\$ (12,517,198)
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
COMPONENTS OF ENDING BALAN	CE							
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

				SIRICIED				
		(Col. 1)		(Col. 2)*		(Col. 3)*		(Col. 4)
BUDGET	Вс	ard-Approved	1	Adjustments	Other Revisions		To	otal Revised
BODGET	В	udget Prior to	R	esulting from	Board Approved			Budget
		Settlement		Settlement	Date		((Col. 1+2+3)
8010-8099	\$	-					\$	-
8100-8299	\$	17,050,585				337,806		17,388,391
8300-8599	\$	12,086,534				163,262		12,249,796
8600-8799	\$	7,927,207						7,927,207
	\$	37,064,326	\$	-	\$	501,068	\$	37,565,394
1000-1999	\$	20,141,549	\$	445,929	\$	280,398	\$	20,867,876
2000-2999	\$	11,785,693		244,054		(79,606)		11,950,141
3000-3999	\$	19,115,045		199,917		(84,236)		19,230,726
4000-4999	\$	7,010,319				230,698		7,241,017
5000-5999	\$	10,278,424				519,184		10,797,608
6000-6999	\$	5,656,993				(189,730)		5,467,263
7100-7299 7400-7499	\$	593,031				-		593,031
7300-7399	\$	2,399,186				50,652		2,449,838
	\$	76,980,240	\$	889,900	\$	727,360	\$	78,597,500
3								
8980-8999	\$	30,271,229	\$	742,920	\$	82,000	\$	31,096,149
8910-8979	\$	-					\$	-
7610-7699	\$	-					\$	-
	\$	76,980,240	\$	889,900	\$	727,360	\$	78,597,500
ALANCE	\$	(9,644,685)	\$	(146,980)	\$	(144,292)	\$	(9,935,957)
9791,9793,9795	\$	33,864,476					\$	33,864,476
	\$	24,219,791	\$	(146,980)	\$	(144,292)	\$	23,928,519
E								
9711-9719							\$	-
9740	\$	24,219,791	\$	(146,980)	\$	(144,292)		23,928,519
9750-9760								_
9780								-
9789								-
9790	\$	_	\$	-	\$	_	\$	-
	8100-8299 8300-8599 8600-8799 1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7300-7399 8980-8999 8910-8979 7610-7699 ALANCE 9791,9793,9795 EE 9711-9719 9740 9750-9760 9780 9789	8010-8099 \$ 8100-8299 \$ 8300-8599 \$ 8600-8799 \$ 1000-1999 \$ 2000-2999 \$ 3000-3999 \$ 4000-4999 \$ 5000-5999 \$ 6000-6999 \$ 7100-7299 7400-7499 7300-7399 \$ 8980-8999 \$ 8910-8979 \$ 7610-7699 \$ \$ \$ALANCE \$ 9791,9793,9795 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 9711-9719 \$ 9740 \$ 9750-9760 \$ 9780 \$ 9789	BUDGET Board-Approved Budget Prior to Settlement 8010-8099 \$ - 8100-8299 \$ 17,050,585 8300-8599 \$ 12,086,534 8600-8799 \$ 7,927,207 \$ 37,064,326 1000-1999 \$ 20,141,549 2000-2999 \$ 11,785,693 3000-3999 \$ 19,115,045 4000-4999 \$ 7,010,319 5000-5999 \$ 10,278,424 6000-6999 \$ 5,656,993 7100-7299 7400-7499 \$ 593,031 7300-7399 \$ 2,399,186 \$ 76,980,240 8 8980-8999 \$ 30,271,229 8910-8979 \$ - 7610-7699 \$ - \$ 76,980,240 ALANCE \$ (9,644,685) 9791,9793,9795 \$ 33,864,476 \$ 24,219,791 9740 \$ 24,219,791 9750-9760 9780 9789	BUDGET Board-Approved Budget Prior to Settlement 8010-8099 \$ 8100-8299 \$ 17,050,585 8300-8599 \$ 12,086,534 8600-8799 \$ 7,927,207 \$ 37,064,326 \$ 1000-1999 \$ 20,141,549 \$ 2000-2999 \$ 11,785,693 3000-3999 \$ 19,115,045 4000-4999 \$ 7,010,319 5000-5999 \$ 10,278,424 6000-6999 \$ 5,656,993 7100-7299 \$ 593,031 7300-7399 \$ 2,399,186 \$ 76,980,240 \$ 8980-8999 \$ 30,271,229 \$ 8910-8979 \$ - 7610-7699 \$ - \$ 76,980,240 \$ \$ 4LANCE \$ (9,644,685) \$ 9791,9793,9795 \$ 33,864,476 \$ 24,219,791 \$ 9740 \$ 24,219,791 \$ 9750-9760 9780 9789	BUDGET Board-Approved Budget Prior to Settlement 8010-8099 \$ - Settlement 8010-8299 \$ 17,050,585 \$ 8300-8599 \$ 12,086,534 \$ 8600-8799 \$ 7,927,207 \$ 37,064,326 \$ - \$ 1000-1999 \$ 20,141,549 \$ 445,929 \$ 2000-2999 \$ 11,785,693 \$ 244,054 \$ 199,917 \$ 4000-4999 \$ 7,010,319 \$ 5000-5999 \$ 10,278,424 \$ 6000-6999 \$ 5,656,993 \$ 7100-7299 \$ 7400-7499 \$ 593,031 \$ 7300-7399 \$ 2,399,186 \$ \$ 76,980,240 \$ 889,900 \$ 8980-8999 \$ 30,271,229 \$ 742,920 \$ 8910-8979 \$ - \$ 76,980,240 \$ 889,900 \$ 10,000,000,000,000,000,000,000,000,000,	BUDGET Board-Approved Budget Prior to Settlement 8010-8099 \$ -	BUDGET Board-Approved Budget Prior to Settlement 8010-8099 \$ -	BUDGET Board-Approved Budget Prior to Settlement Board-Approved Settlement Board Approved Settlement Board Approved Date ((c) 8010-8099 \$ - \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

^{*}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.

COMBINED GENERAL FUND

				COMBINED G				
			(Col. 1)	(Col. 2)*		(Col. 3)*		(Col. 4)
CURRENT YEAR OPERATING	RUDGET	В	oard-Approved	Adjustments	c	ther Revisions	1	otal Revised
SOURCENT TEAR OF ERATING	BODOLI	E	Budget Prior to	Resulting from		Board Approved		Budget
			Settlement	Settlement)ate		(Col. 1+2+3)
REVENUES								
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
TOTAL REVENUES		\$	192,771,291	\$ -	\$	3,988,259	\$	196,759,550
EXPENDITURES								
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)
TOTAL EXPENDITURES		\$	214,769,351	\$ 3,365,788	\$	1,073,185	\$	219,208,323
OTHER FINANCING SOURCES/USE	S							
Contributions	8980-8999	\$	-	\$ -	\$	-	\$	-
Transfers In and Other Sources	8910-8979	\$	-	\$ -	\$	-	\$	-
Transfers Out and Other Uses	7610-7699	\$	4,382	\$ -	\$	-	\$	4,382
TOTAL EXPENDITURES AND USES		\$	214,773,733	\$ 3,365,788	\$	1,073,185	\$	219,212,705
INCREASE (DECREASE) IN FUND E	BALANCE	\$	(22,002,442)	\$ (3,365,788)	\$	2,915,074	\$	(22,453,155)
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
COMPONENTS OF ENDING BALAN	CE							
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).

Perris Union High School District

Combined General Fund Multi-Year Financial Projections 2021-22 to 2026-27

			Percent		Percent		Percent		Percent	1	Percent	1	Percent
	Prior Year	Prior Year	of	First Interim	of	vised Second Inte	of	Projected	of	Projected	of	Projected	of
	Actuals	Actuals	Change	Budget	Change	Budget	Change	Budget	Change	Budget	Change	Budget	Change
	2021-22	2022-23	over PY	2023-24	over PY	2023-24	over PY	2024-25	over PY	2025-26	over PY	2026-27	over PY
REVENUES													
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 22069	\$ 168.810.714	4.62%
Federal	\$ 18,453,997	\$ 19,498,107	5.66%	\$ 17,249,485	-11.53%	,	-10.21%	,,	-57.115%	\$ 7,508,070	0.0000%	\$ 7,508,070	0.00%
State			83.57%	\$ 16.132.621	-51.74%		-50.69%		-10.099%				0.00%
Local	\$ 5.800.448	\$ 10.267.112	77.01%	,,	17.30%	,,	33.90%	, ,, ,,	-15.460%		-4.3021%		0.00%
Loodi	ψ 0,000,140	Ψ 10,207,112	77.01%	Ψ 12,040,000	17.30%	Ψ 10,747,010	33.80%	Ψ 11,022,007	-13.400%	Ψ 11,122,007	4.30217	Ψ 11,122,007	0.0076
Total Revenues	\$ 162,441,111	\$ 199,709,033	22.94%	\$ 192,771,291	-3.47%	\$ 196,759,550	-1.48%	\$ 188,749,593	-4.071%	\$ 194,798,587	3.2048%	\$ 202,259,310	3.83%
EXPENDITURES													
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	26.26%	\$ 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%
Total Expenditures	\$ 150,933,763	\$ 183,575,962	21.63%	\$ 214,769,351	16.99%	\$ 219,208,323	19.41%	\$ 200,311,224	-8.621%	\$ 207,037,060	3.3577%	\$ 211,213,650	2.02%
OTHER SOURCES & USES													
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!
Total Expenditures & Uses	\$ 153,846,164	\$ 184,627,300	20.01%	\$ 214,773,733	16.33%	\$ 219,212,705	18.73%	\$ 200,311,224	-8.622%	\$ 207,037,060	3.3577%	\$ 211,213,650	2.02%
NET INCREASE (DECREASE) IN FUND BALANCE	\$ 8,670,817	\$ 15,455,492	78.25%	\$ (22,002,442)	-242.36%	\$ (22,453,155)	-245.28%	\$ (11,561,631)	-48.508%	\$ (12,238,473)	5.8542%	\$ (8,954,340)	-26.83%
FUND BALANCE, RESERVES													
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%
Components of Ending Fund Balance:													
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			\$ 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	
Total Ending Balance	\$54,330,665	\$69,786,157		\$47,783,715		\$47,333,001		\$35,771,370		\$23,532,897		\$14,578,557	
% Reserve (9789 and 9790)	6.00%	6.00%		6.00%		6.00%		6.00%		6.00%		3.06%	

(I) Impact of Proposed Agreement on Unrestricted Reserves

1. 8	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/	Amount	County Use Only:
	Budget Resolution Numbers		Date Action Taken
		\$ -	
		-	
		\$ -	
		-	
		\$ -	
		\$ -	
		\$ -	
		-	
		\$ -	
		\$ -	
		-	
		-	
		-	
		-	
		\$ -	
		-	
		-	
		\$ -	
		\$ -	
TOTAL REVISIONS		-	

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:
		-	
		\$ -	
		-	
		-	
		-	
		-	
		\$ -	
		\$ -	
TOTAL YEAR 2		\$ -	

Year 3: 2024-25

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

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.

Phone: 951-943-6369 x 80211

District Contact Person: Nymia Capistrano-Director of Fiscal Services

(L) Certification No. 1

-) 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	316/24 Date	
Signature - Chief Business Official	3/6/24 Date	

Phone: <u>951-943-6369 x 80211</u>

District Contact Person: Nymia Capistrano-Director of Fiscal Services

(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 Coll District's Governing Board, at its meeting on: March 20, 2020 proposed agreement with the following bargaining unit: Pe		
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.

The information provided in this document summarizes the financial ir agreement and is submitted to the Governing Board for certification are provisions of the agreement, in accordance with Government Code Se	nd public disclosure of the major
After public disclosure of the major provisions contained in this Collect District's Governing Board, at its meeting on: March 20, 2024 proposed agreement with the following bargaining unit:	tive Bargaining Disclosure, the, took action to approve the CSEA Chapter 469
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