Yes

No

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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	х					
	Perris Secondary Association (PSEA)	ondary Association (PSEA) (Bargaining Unit Name)							
The	proposed <u>new</u> agreement covers the period fi		to						
	or								
The	proposed <u>reopened</u> agreement covers the pe	eriod from:	7/1/22	to	6/30/23				
The	governing board is to act on this agreement a	October	19, 2022	(Date)					

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

<u>(A)</u>	Proposed Change in Compensation			2022-23		2023-24		2024-25
	COMPENSATION (ALL FUNDS COMBINED)	COST PRIOR TO PROPOSED AGREEMENT (Current Budget)	Current Year Increase/ (Decrease)			OF PROPOSED Year 2 Increase/ (Decrease)	Year 3 Increase/ (Decrease)	
1.	Salary Schedule - Increase (Decrease) (Includes Step and Column reported on Line 8)	\$ 56,980,273 % Salary Schedule	\$	2,001,562 3.51%	\$	1,667,968 2.83%		0.00%
2.	Statutory Benefits (STRS, PERS, FICA, Medicare, etc)	\$ 13,732,246 % Statutory Benefits	\$	482,377 3.51%	\$	385,301 2.71%	\$	- 0.00%
3.	Base Costs (Total of Lines 1 & 2)	\$ 70,712,519 % Base Costs	\$	2,483,939 3.51%	\$	2,053,269 2.81%	\$	- 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	\$	2,118,754 3.72% 0.00% 510,620 0.90%	\$	78,961 0.13% 0.00% 18,240 0.03%	\$	0.00% 0.00% - 0.00%
5.	Health/Welfare Benefits - Increase (Decrease) Current Cap: \$80% Soft cap Proposed Cap: \$	\$ 7,420,066 % Salary Schedule		0.00%		0.00%		0.00%
6.	Proposed <u>Negotiated</u> Change in Compensation (<u>Excludes</u> Statutory Benefits) (Lines 1, 4a, 4b, & 5)	% Salary Schedule	\$	4,120,316 7.23%	\$	1,746,929 2.96%	\$	- 0.00%
7.	Total Cost of Agreement (<u>Includes</u> Statutory Benefits) (Lines 3, 4, & 5)	\$ 78,132,585 % Base Costs	\$	5,113,313 7.2 3%	\$	2,150,470 2.94%	\$	- 0.00%
8.	Step and Column Due to Movement (Included in Salary Schedule reported on Line 1)			N/A				

	% Salary Schedule	0.00%	N/A	0.00%	0.00%
9.	Total Number of Represented Employees	506	506	506	
10.	Cost of Agreement per <u>Average</u> Employee	154,412 % from Prior Year	10,105 6.54%		#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.**

6.44% on schedule effective January 1, 2023; 2% increase effective 7/1/2023 (already negotiated)

12. Are there any other compensation items included in the agreement? Please explain any changes indicated on **Page 1, Section A, 4a.**

\$4,000 per FTE one time off schedule to be paid in November 2022

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

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 \$545 to as high as \$22,856, with an average of \$14,415 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.

by the State Board of Education.				UN	RESTRICTED	GEN	IERAL FUNC)	
			(Col. 1)		(Col. 2)*		(Col. 3)*		(Col. 4)
CURRENT YEAR OPERATING		Board-Approved		Adjustments		Other Revisions		т	otal Revised
CORRENT TEAR OF ERATING	BODGET	В	udget Prior to	Resulting from		Board Approved			Budget
			Settlement		Settlement	Date			Col. 1+2+3)
REVENUES									
LCFF Sources	8010-8099	\$	136,679,845					\$	136,679,845
Federal Revenue	8100-8299	\$	181,724						181,724
Other State Revenue	8300-8599	\$	3,744,673						3,744,673
Other Local Revenue	8600-8799	\$	2,309,788						2,309,788
TOTAL REVENUES		\$	142,916,030	\$	-	\$	-	\$	142,916,030
EXPENDITURES									
Certificated Salaries	1000-1999	\$	50,459,349	\$	3,076,640			\$	53,535,989
Classified Salaries	2000-2999	\$	16,556,468				1,179,602		17,736,070
Employee Benefits	3000-3999	\$	27,484,644		741,471		210,328		28,436,443
Books and Supplies	4000-4999	\$	5,263,034						5,263,034
Services & Operating Expenditures	5000-5999	\$	16,614,877						16,614,877
Capital Outlay	6000-6999	\$	2,301,893						2,301,893
Other Outgo	7100-7299 7400-7499	\$	600,000						600,000
Indirect/Direct Support Costs	7300-7399	\$	(2,557,793)						(2,557,793)
TOTAL EXPENDITURES		\$	116,722,472	\$	3,818,111	\$	1,389,930	\$	121,930,513
OTHER FINANCING SOURCES/USE	S								
Contributions	8980-8999	\$	(25,941,888)	\$	(888,297)	\$	(946,590)	\$	(27,776,775)
Transfers In and Other Sources	8910-8979	\$	-					\$	-
Transfers Out and Other Uses	7610-7699	\$	1,056,953					\$	1,056,953
TOTAL EXPENDITURES AND USES	5	\$	117,779,425	\$	3,818,111	\$	1,389,930	\$	122,987,466
INCREASE (DECREASE) IN FUND E	BALANCE	\$	(805,283)	\$	(4,706,408)	\$	(2,336,520)	\$	(7,848,211)
BEGINNING BALANCE	9791,9793,9795	\$	39,463,282					\$	39,463,282
ENDING BALANCE		\$	38,658,000	\$	(4,706,408)	\$	(2,336,520)	\$	31,615,072
COMPONENTS OF ENDING BALAN	CE								
Nonspendable	9711-9719	\$	25,000					\$	25,000
Restricted	9740							\$	-
Committed	9750-9760		8,947,420						8,947,420
Assigned	9780		17,861,538		(4,980,568)		(2,472,628)		10,408,342
Reserve for Economic Uncertainties	9789		11,824,042		274,160		136,108		12,234,310
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.

(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.

				RE		ENE	RAL FUND		
			(Col. 1)		(Col. 2)*		(Col. 3)*		(Col. 4)
	PUDCET	Bo	ard-Approved	A	Adjustments	Oth	er Revisions	Т	otal Revised
CURRENT YEAR OPERATING	BUDGET	В	Budget Prior to		Resulting from		Board Approved		Budget
		Settlement		Settlement		Date		(Col. 1+2+3)
REVENUES									
LCFF Sources	8010-8099	\$	-					\$	-
Federal Revenue	8100-8299	\$	29,157,947						29,157,947
Other State Revenue	8300-8599	\$	14,558,439						14,558,439
Other Local Revenue	8600-8799	\$	6,065,526						6,065,526
TOTAL REVENUES		\$	49,781,912	\$	-	\$	-	\$	49,781,912
EXPENDITURES									
Certificated Salaries	1000-1999	\$	18,235,496	\$	1,043,676			\$	19,279,172
Classified Salaries	2000-2999	\$	11,879,267				1,067,686		12,946,953
Employee Benefits	3000-3999	\$	19,015,761		251,526		224,278		19,491,565
Books and Supplies	4000-4999	\$	15,793,023		(543,985)		(413,428)		14,835,610
Services & Operating Expenditures	5000-5999	\$	9,968,264						9,968,264
Capital Outlay	6000-6999	\$	2,031,498						2,031,498
Other Outgo	7100-7299 7400-7499	\$	593,031						593,031
Indirect/Direct Support Costs	7300-7399	\$	1,771,594						1,771,594
TOTAL EXPENDITURES		\$	79,287,934	\$	751,217	\$	878,536	\$	80,917,687
OTHER FINANCING SOURCES/USES	;								
Contributions	8980-8999	\$	25,941,888	\$	888,297	\$	946,590	\$	27,776,775
Transfers In and Other Sources	8910-8979	\$	-					\$	-
Transfers Out and Other Uses	7610-7699	\$	-					\$	-
TOTAL EXPENDITURES AND USES		\$	79,287,934	\$	751,217	\$	878,536	\$	80,917,687
INCREASE (DECREASE) IN FUND BA		\$	(3,564,134)	\$	137,080	\$	68,054	\$	(3,359,000)
BEGINNING BALANCE	9791,9793,9795	\$	14,867,382					\$	14,867,382
ENDING BALANCE		\$	11,303,248	\$	137,080	\$	68,054	\$	11,508,382
COMPONENTS OF ENDING BALANC	E								
Nonspendable	9711-9719							\$	-
Restricted	9740	\$	11,303,248	\$	137,080	\$	68,054		11,508,382
Committed	9750-9760								-
Assigned	9780								-
Reserve for Economic Uncertainties	9789								-
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.

(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.

				С	OMBINED GI	ENE	RAL FUND		
			(Col. 1)		(Col. 2)*		(Col. 3)*		(Col. 4)
CURRENT YEAR OPERATING		Bo	ard-Approved	/	Adjustments	Otl	ner Revisions	Т	otal Revised
CORRENT TEAR OPERATING	BODGET	В	udget Prior to	R	esulting from	Boa	ard Approved		Budget
			Settlement		Settlement		te		(Col. 1+2+3)
REVENUES									
LCFF Sources	8010-8099	\$	136,679,845	\$	-	\$	-	\$	136,679,845
Federal Revenue	8100-8299	\$	29,339,671	\$	-	\$	-		29,339,671
Other State Revenue	8300-8599	\$	18,303,112	\$	-	\$	-		18,303,112
Other Local Revenue	8600-8799	\$	8,375,314	\$	-	\$	-		8,375,314
TOTAL REVENUES		\$	192,697,942	\$	-	\$	-	\$	192,697,942
EXPENDITURES									
Certificated Salaries	1000-1999	\$	68,694,845	\$	4,120,316	\$	-	\$	72,815,161
Classified Salaries	2000-2999	\$	28,435,735	\$	-	\$	2,247,288		30,683,023
Employee Benefits	3000-3999	\$	46,500,405	\$	992,997	\$	434,606		47,928,008
Books and Supplies	4000-4999	\$	21,056,057	\$	(543,985)	\$	(413,428)		20,098,644
Services & Operating Expenditures	5000-5999	\$	26,583,141	\$	-	\$	-		26,583,141
Capital Outlay	6000-6999	\$	4,333,391	\$	-	\$	-		4,333,391
Other Outgo	7100-7299 7400-7499	\$	1,193,031	\$	-	\$	-		1,193,031
Indirect/Direct Support Costs	7300-7399	\$	(786,199)	\$	-	\$	-		(786,199)
TOTAL EXPENDITURES		\$	196,010,406	\$	4,569,328	\$	2,268,466	\$	202,848,200
OTHER FINANCING SOURCES/USE	S								
Contributions	8980-8999	\$	-	\$	-	\$	-	\$	-
Transfers In and Other Sources	8910-8979	\$	-	\$	-	\$	-	\$	-
Transfers Out and Other Uses	7610-7699	\$	1,056,953	\$	-	\$	-	\$	1,056,953
TOTAL EXPENDITURES AND USES		\$	197,067,359	\$	4,569,328	\$	2,268,466	\$	203,905,153
INCREASE (DECREASE) IN FUND E	BALANCE	\$	(4,369,417)	\$	(4,569,328)	\$	(2,268,466)	\$	(11,207,211)
BEGINNING BALANCE	9791,9793,9795	\$	54,330,665					\$	54,330,665
ENDING BALANCE		\$	49,961,248	\$	(4,569,328)	\$	(2,268,466)	\$	43,123,454
COMPONENTS OF ENDING BALAN	CE								
Nonspendable	9711-9719	\$	25,000	\$	-	\$	-	\$	25,000
Restricted	9740	\$	11,303,248	\$	137,080	\$	68,054		11,508,382
Committed	9750-9760	\$	8,947,420	\$	-	\$	-		8,947,420
Assigned	9780	\$	17,861,538	\$	(4,980,568)	\$	(2,472,628)		10,408,342
Reserve for Economic Uncertainties	9789	\$	11,824,042	\$	274,160	\$	136,108		12,234,310
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.

Perris Union High School District Combined General Fund Multi-Year Financial Projections 2020-21 to 2024-25

Prior Year Actuals Prior Year Actuals Percent of Actuals Percent of Change Percent Budget Budget Percent of Change Percent of Budget over PY Percent of Budget 2022-23 Percent of Budget Over PY Percent of Budget Over PY Percent of Budget 2022-23 Percent of Budget Over PY Percent of Budget Over PY Percent of Change Percent Budget Over PY Percent Of Budget Percent of Budget Percent Of Change Percent Budget Percent Oth Budget Percent Displation Percent Budget Percent Displation Percent Budget Percent Displation Percent Displation Perce	7 -7.49 3 0.00 9 0.00 4 5.33
Actuals 2020-21 Actuals 2021-22 Change over PY Budget 2022-23 Change over PY Budget 2023-24 Change Dover PY Budget Dover PY Dover PY Bu	Change over PY 5 0.07444083 7 -7.49 3 0.00 9 0.00 4 5.33
2020-21 2021-22 over PY 2022-23 over PY 2022-23 over PY 2022-23 over PY 2023-24 over PY 2024-25 REVENUES LCFF Sources \$ 107,583,251 \$ 119,975,590 0.11518884 \$ 129,119,919 0.076218245 \$ 136,679,845 0.139220446 \$ 147,194,512 0.07692917 \$ 158,151,77 Federal \$ 19,059,997 \$ 18,453,997 -3.18% \$ 27,806,451 50.68% \$ 29,339,671 98.99% \$ 15,328,072 -47.76% \$ 14,179,4 State \$ 14,961,733 \$ 18,211,076 21.72% \$ 14,064,852 -22.77% \$ 18,303,112 0.91% \$ 13,046,773 -28.72% \$ 13,046,773 Local \$ 149,951,962 \$ 162,441,111 9.06% \$ 179,356,536 10.41% \$ 192,697,942 18.83% \$ 184,189,076 -4.42% \$ 193,997,6 EXPENDITURES	over PY 5 0.07444063 7 -7.49 3 0.00' 9 0.00' 4 5.33'
REVENUES \$ 107,583,251 \$ 119,975,590 0.11518884 \$ 129,119,919 0.076218245 \$ 136,679,845 0.138230446 \$ 147,194,512 0.07682817 \$ 158,151,77 Federal \$ 19,059,997 \$ 18,453,997 -3.18% \$ 27,806,451 50.88% \$ 29,339,671 58.99% \$ 15,328,072 47.78% \$ 14,179,4 State \$ 14,961,733 \$ 18,211,076 21.72% \$ 14,064,852 -22.77% \$ 18,303,112 0.51% \$ 13,046,773 -28.72% \$ 13,046,773 -28.72% \$ 13,046,773 -28.72% \$ 13,046,773 -28.72% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92% \$ 8,619,719 2.92%	5 0.07444063 7 -7.49 3 0.00' 9 0.00' 4 5.33'
LCFF Sources \$ 107,583,251 \$ 119,975,590 0.115188384 \$ 129,119,919 0.076218245 \$ 136,679,845 0.19323046 \$ 147,194,512 0.0762977 \$ 158,151,77 Federal \$ 19,059,997 \$ 18,453,997 -3.18% \$ 27,806,451 50.88% \$ 29,339,671 58.99% \$ 15,328,072 -4.77% \$ 14,179,4 State \$ 14,961,733 \$ 18,211,076 21.72% \$ 14,064,852 -22.77% \$ 18,303,112 0.55% \$ 13,046,773 -28.72% \$ 13,046,773 Local \$ 7,346,981 \$ 5,800,448 -21.05% \$ 8,365,314 44.22% \$ 8,375,314 44.39% \$ 8,619,719 2.92% \$ 8,619,779 Total Revenues \$ 148,951,962 \$ 162,441,111 9.00% \$ 179,356,536 10.41% \$ 192,697,942 186.5% \$ 184,189,076 -4.42% \$ 193,997,6 EXPENDITURES Certificated Salaries \$ 52,175,365 \$ 60,450,663 15.86% \$ 68,679,232 13.61% \$ 72,815,161 20.45% \$ 74,772,486 2.69% \$ 75,644,6 Classified Salaries \$ 18,646,852 \$ 24,595,960 31.90% \$ 28,512,518 15.92% \$ 30,683,023 24.75% \$ 27,020,396 -11.94% \$ 27,493,1	7 -7.49 3 0.00 9 0.00 4 5.33
Federal \$ 19,059,997 \$ 18,453,997 -3.16% \$ 27,806,451 50.68% \$ 29,339,671 58.99% \$ 15,322,072 -4.77% \$ 14,179,4 State \$ 14,961,733 \$ 18,211,076 21.72% \$ 14,064,852 -22.77% \$ 18,303,112 0.51% \$ 13,046,773 -28.72% \$ 8,619,719 -28.72% \$ 8,619,719 -28.72% \$ 8,619,719 -28.72% \$ 8,619,719 -28.72% \$ 8,619,719 -28.72% \$ 8,619,719 -28.72% \$ 8,619,719 -28.72% \$ 8,619,719 -28.72% \$ 8,619,719 -28.72% \$ 8,619,719 -28.72%	7 -7.49 3 0.00 9 0.00 4 5.33
State \$ 14,961,733 \$ 18,211,076 21.72% \$ 14,064,852 -22.77% \$ 18,303,112 0.51% \$ 13,046,773 -28.72% \$ 13,046,773 Local \$ 7,346,981 \$ 5,800,448 -21.05% \$ 8,365,314 44.22% \$ 8,375,314 44.39% \$ 8,619,719 2.82% \$ 8,619,77 Total Revenues \$ 148,951,962 \$ 162,441,111 9.06% \$ 179,356,536 10.41% \$ 192,697,942 18.63% \$ 184,189,076 -4.42% \$ 193,997,6 EXPENDITURES Certificated Salaries \$ 52,175,365 \$ 60,450,663 15.86% \$ 68,679,232 13.61% \$ 72,815,161 20.45% \$ 74,772,486 2.69% \$ 75,644,6 Classified Salaries \$ 18,646,852 \$ 24,595,960 31.90% \$ 28,512,518 15.92% \$ 30,683,023 24.75% \$ 27,020,396 -11.94% \$ 27,493,11	3 0.00 ^o 9 0.00 ^o 4 5.33 ^o
Local \$ 7,346,981 \$ 5,800,448 -21.05% \$ 8,365,314 44.22% \$ 8,375,314 44.39% \$ 8,619,719 2.92% \$ 8,619,719 Total Revenues \$ 148,951,962 \$ 162,441,111 9.06% \$ 179,356,536 10.41% \$ 192,697,942 186.5% \$ 184,189,076 -4.42% \$ 193,997,6 EXPENDITURES Certificated Salaries \$ 52,175,365 \$ 60,450,663 15.86% \$ 68,679,232 13.61% \$ 72,815,161 20.45% \$ 74,772,486 2.69% \$ 75,644,6 Classified Salaries \$ 18,646,852 \$ 24,595,960 31.90% \$ 28,512,518 15.92% \$ 30,683,023 24.75% \$ 27,020,396 -11.94% \$ 27,493,11	9 0.004
Total Revenues \$ 148,951,962 \$ 162,441,111 9.06% \$ 179,356,536 10.41% \$ 192,697,942 188.35% \$ 184,189,076 .4.42% \$ 193,997,6 EXPENDITURES Certificated Salaries \$ 52,175,365 \$ 60,450,663 15.86% \$ 68,679,232 13.61% \$ 72,815,161 20.45% \$ 74,772,486 2.69% \$ 75,644,6 Classified Salaries \$ 18,646,852 \$ 24,595,960 31.90% \$ 28,512,518 15.92% \$ 30,683,023 24.75% \$ 27,020,396 -11.94% \$ 27,943,11	4 5.33
EXPENDITURES \$ 52,175,365 \$ 60,450,663 15.86% \$ 68,679,232 13.61% \$ 72,815,161 20.45% \$ 74,772,486 2.66% \$ 75,644,6 Classified Salaries \$ 18,646,852 \$ 24,595,960 31.90% \$ 28,512,518 15.92% \$ 30,683,023 24.75% \$ 27,020,396 -11.94% \$ 27,493,11	
Certificated Salaries \$ 52,175,365 \$ 60,450,663 15.88% \$ 68,679,232 13.61% \$ 72,815,161 20.45% \$ 74,772,486 2.68% \$ 75,644,6 Classified Salaries \$ 18,646,852 \$ 24,595,960 31.99% \$ 28,512,518 15.92% \$ 30,683,023 24.75% \$ 27,020,396 -11.94% \$ 27,493,11	1.17
Classified Salaries \$ 18,646,852 \$ 24,595,960 31.90% \$ 28,512,518 15.92% \$ 30,683,023 24.75% \$ 27,020,396 -11.94% \$ 27,493,1	1 1.179
Benefits \$31,380,165 \$37,838,823 20.58% \$46,541,262 23.00% \$47,928,008 26.66% \$50,630,793 5.64% \$52,085,7	7 1.75
	5 2.87
Books & Supplies \$ 4,705,014 \$ 6,832,877 45.23% \$ 15,842,920 131.86% \$ 20,098,644 194.15% \$ 13,910,779 -30.79% \$ 19,125,2	9 37.48
Contracts & Services \$ 14,574,329 \$ 19,127,037 31.24% \$ 22,734,709 18.86% \$ 26,583,141 38.96% \$ 21,996,068 -17.26% \$ 25,465,1	1 15.77
Capital Outlay \$ 742,195 \$ 2,102,368 183.28% \$ 5,117,024 143.38% \$ 4,333,391 106.12% \$ (231,499) -105.34% \$ (231,49)	9) 0.009
Other Outgo \$ 1,220,756 \$ 815,029 -33.24% \$ 1,193,031 46.38% \$ 1,193,031 46.38% \$ 1,209,141 1.35% \$ 1,235,6	5 2.19
Support Costs \$ (591,018) \$ (828,994) 40.27% \$ (785,174) -5.29% \$ (786,199) -5.16% \$ (769,689) -2.10% \$ (769,6	9) 0.009
Total Expenditures	0 6.10
OTHER SOURCES & USES	
Transfers In & Other Sources \$ - \$ - - - - - - - #DIV/D! \$ - - - - - - #DIV/D! \$ -	- #DIV/0!
Transfers Out & Other Uses \$ 41,227 \$ 2,912,401 6884.23% \$ 1,056,953 -63.71% \$ 1,056,953 -63.71% \$ 46,441 -65.61% \$ 47,3	
Total Expenditures & Uses \$ 122,894,887 \$ 153,846,164 25.19% \$ 188,892,475 22.78% \$ 203,905,153 32.54% \$ 188,584,916 -7.51% \$ 200,095,8	D 6.10 ⁴
NET INCREASE (DECREASE) IN FUND BALANCE 3 26,057,075 3 8,670,817 -66.72% (9,535,939) -209.98% (11,207,211) -228.25% (4,395,840) -60.78% (6,098,1	6) 38.724
FUND BALANCE, RESERVES	
Beginning Balance \$ 19,602,773 \$ 45,659,848 132.93% \$ 41,580,277	-10.19
Ending Balance \$ 45,659,848 \$ 54,330,665 18.99% \$ 32,044,338 -41.02% \$ 43,123,454 -20.63% \$ 38,727,615 -10.19% \$ 32,629,4	9 -15.75
Components of Ending Fund Balance:	
Nonspendable \$25,000 \$25,000 \$25,000 \$ 25,000 \$ 25,000 \$ 25,000 \$ 25,000	5
Restricted \$8,146,915 \$14,867,382 \$4,182,672 \$ 11,508,382 \$ 9,658,896 \$ 8,698,9	3
Committed \$ 8,947,420 \$ 8,947,420 \$ 6,494,813 \$1,041,7	3
Assigned \$ 30,114,239 \$ 30,207,512 \$ 7,555,697 \$ 10,408,342 \$ 11,233,810 \$ 10,858,1	5
6% Reserve for Economic Uncertainties \$7,373,694 \$9,230,770 \$11,333,549 \$ 12,234,310 \$11,315,095 \$12,005,7	
	0
Total Ending Balance \$45,659,848 \$54,330,665 \$32,044,338 \$43,123,454 \$38,727,615 \$32,629,4	Э
% Reserve (9789 and 9790) 6.00% 6.	

	(H1) Multi-Year Financi	al Projectio	n Assumpti	ons			Perri	s Union Hig	h School Di	strict							
	UR	50,459,349	16,556,468	27,484,644	5,263,034	16,614,877	2,301,893	600,000	(2,557,793)	1,056,953		136,679,845	181,724	3,744,673	2,309,788	(25,941,888)	116,974,142
	R	18,235,496	11,879,267	19,015,761	15,793,023	9,968,264	2,031,498	593,031 7100-7299	1,771,594	0	Total	0 LCFF	29,157,947 Federal	14,558,439 State	6,065,526 Local	25,941,888 Other	Total
		1XXX	2XXX	зххх	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Expenditures	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Revenues
	2022-23 TOTALS	72,815,161	30,683,023	47,928,008	20,098,644	26,583,141	4,333,391	1,193,031	(786,199)	1,056,953	203,905,153	136,679,845	29,339,671	18,303,112	8,375,314		192,697,942
	2023-24 Adjustments										-						-
	List separately:										-						-
UR	LCFF										-	10,514,667					10,514,667
UR	NEW - Transportation																-
R	NEW - Arts & Music & Learni	ng Discretiona	ry														-
UR	Change in Local														244,405		
UR	CL one-time \$4000 per FTE		(836,266)	(93,662)							(929,928)						-
R	CL one-time \$4000 per FTE		(756,924)	(84,775)	269,344						(572,355)						-
UR	CE one-time \$4,000 per FTE	(1,511,321)		(75,566)							(1,586,887)						-
R	CE one-time \$4,000 per FTE	(512,679)		(25,634)	226,091						(312,222)						-
UR	step/column increase,	562,349	134,701	187,923							884,973						-
R	step/column increase,	309,531	200,358	161,839	(909,469)						(237,741)						-
UR	2% salary increase for 23/24	1,027,328	334,768	376,140							1,738,236						-
R	2% salary increase for 23/24	368,229	244,914	181,067							794,210						-
UR	Staffing changes	1,332,535	180,503	700,704							2,213,742					(956,717)	(956,717)
R	Staffing changes	381,353	(3,164,681)	137,549							(2,645,779)					956,717	956,717
UR	Changes in Employer fixed ch	narges		(119,219)							(119,219)						-
R	Changes in Employer fixed ch	narges		517,066							517,066						-
UR	Changes in H & W			532,586							532,586						-
R	Changes in H & W			306,767							306,767						-
UR	CPI				178,827	313,698					492,525						-
R	СРІ				342,357	247,623					589,980						-
UR	Utilities/Election Costs/P & L	Insurance / Au	dit			682,035					682,035						-
UR	Contracts - CTE, Transp, Cou	inty Tuition, et	c.			368,662		16,110			384,772						-
R	Contracts - County Tuition										-						-
UR	One-time expenditures				(282,915)	(1,424,920)	(2,086,767)			(1,010,512)	(4,805,114)					285,280	285,280
R	Categoricals/Grants - One-tim	ne			(6,012,100)	(4,774,171)	(2,478,123)				(13,264,394)		(14,011,599)	(5,256,339)		(285,280)	(19,553,218)
UR	Adjust for Indirect								445,810		445,810						-
R	Adjust for Indirect								(429,300)		(429,300)						-
UR	Adjust - Contributions										-					(2,169,373)	(2,169,373)
R	Adjust - Contributions										-					2,169,373	2,169,373
											-						-
	2023-24 TOTALS	74,772,486	27,020,396	50,630,793	13,910,779	21,996,068	(231,499)	1,209,141	(769,689)	46,441	188,584,916	147,194,512	15,328,072	13,046,773	8,619,719	-	183,944,671

	2024-25 Adjustments										-						-
	List separately:										-						-
UR	LCFF										-	10,957,253					10,957,253
UR	NEW - Transportation																-
R	NEW - Arts & Music & Learni	ng Discretional	ry														-
UR	Change in Local																
UR	step/column increase,	570,979	136,591	189,194							896,764						-
R	step/column increase,	314,251	203,167	164,555	(376,835)						305,138						-
UR	2% salary increase for 23/24										-						-
R	2% salary increase for 23/24										-						-
UR	Staffing changes	2,660,181	3,147,842	1,184,796							6,992,819					(540,464)	(540,464)
R	Staffing changes	(2,478,235)	445,912	123,826							(1,908,497)					540,464	540,464
UR	Changes in Employer fixed cl	narges		504,848							504,848						-
R	Changes in Employer fixed ch	narges		10,920							10,920						-
UR	Changes in H & W			551,868							551,868						-
R	Changes in H & W			322,153							322,153						-
UR	CPI				110,144	113,723					223,867						-
R	CPI				199,073	151,276					350,349						-
UR	Utilities/Election Costs/P & L	Insurance / Au	dit			669,062					669,062						-
UR	Contracts - CTE, Transp, Cou	unty Tuition, et	с.			395,214		16,675			411,889						-
R	Contracts - County Tuition							9,839			9,839						-
UR	One-time expenditures				(139,522)					929	(138,593)					-	-
R	Categoricals/Grants - One-tir	(194,971)	(3,460,711)	(1,597,218)	5,421,590	2,139,778					2,308,468		(1,148,635)				(1,148,635)
UR	Adjust for Indirect								(15,734)		(15,734)						-
R	Adjust for Indirect								15,734		15,734						-
UR	Adjust - Contributions										-					(726,785)	(726,785)
R	Adjust - Contributions										-					726,785	726,785
											-						-
	2024-25 TOTALS	75,644,691	27,493,197	52,085,735	19,125,229	25,465,121	(231,499)	1,235,655	(769,689)	47,370	200,095,810	158,151,765	14,179,437	13,046,773	8,619,719	-	193,753,289

(I) Impact of Proposed Agreement on Unrestricted Reserves

1. \$	State Reserve Standard Calculation	Current Year			Year 2	Year 3
	Total Expenditures, Transfers Out, and Uses (Including Cost of Proposed Agreement) for both Unrestricted and Restricted General Fund	\$	203,905,153	\$	188,584,916	\$ 200,095,810
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 <u>or</u> \$60,000)	\$	-	\$	-	\$ -

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

2a.	General Fund Reserve for Economic Uncertainties (Object 9789)	\$ 12,234,310	\$ 11,315,095	\$ 12,005,749
2b.	General Fund Budgeted as Unassigned/ Unappropriated Amount (Object 9790)	\$ -	\$ -	\$ -
	Special Reserve Fund for Other Than Capital Outlay Projects Budgeted for Economic Uncertainties (Fund 17, Object 9789)	\$ -	\$ -	\$ -
2d.	Total District Budgeted Unrestricted Reserves	\$ 12,234,310	\$ 11,315,095	\$ 12,005,749
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: 2022-23

Description of the Revision	Attached Fund Transfer/	Amount	County Use Only:
	Budget Resolution Numbers		Date Action Taken
Budget revisions will be entered after formal board approval		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
		\$ -	
		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
		\$-	
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.

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.		
Grant Bennett	10/11/22	
Signature - District Superintendent	Date	
	10/11/22	
Signature - Chief Business Official	Date	

District Contact Person: Nymia Capistrano-Director of Fiscal Services

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

(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: October 19, 2022, took action to approve the proposed agreement with the following bargaining unit: Perris Secondary Association (PSEA)

Signature - District Superintendent

Signature - Governing Board Clerk/President

District Contact Person: Nymia Capistrano-Director of Fiscal Services

Phone: 951-943-6369 x 80211

Date

Date