



**BARSTOW  
UNIFIED**  
SCHOOL DISTRICT

Your **Best Choice** for **Academic Success!**

# 2015-16 Budget

Pending Board Approval: June 23, 2015

Remember \$600/ADA & 1.5% Offschedule for some employees	Estimated Actuals			Budget 1516			MYP 1617			MYP 1718		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
LCFF	43,131,608	-	43,131,608	49,899,562	-	49,899,562	50,352,325	-	50,352,325	51,162,354	-	51,162,354
Federal Revenue	97,099	3,979,064	4,076,163	50,000	3,417,093	3,467,093	50,000	3,417,093	3,467,093	50,000	3,417,093	3,467,093
State Revenue	1,337,632	851,952	2,189,584	4,282,964	760,591	5,043,555	950,564	678,106	1,628,670	950,564	678,106	1,628,670
Local Revenue	3,404,822	1,835,635	5,240,457	889,721	1,336,875	2,226,596	889,721	1,276,875	2,166,596	889,721	1,226,875	2,116,596
<b>Total Revenue</b>	<b>47,971,160</b>	<b>6,666,651</b>	<b>54,637,811</b>	<b>55,122,247</b>	<b>5,514,559</b>	<b>60,636,806</b>	<b>52,242,610</b>	<b>5,372,074</b>	<b>57,614,684</b>	<b>53,052,639</b>	<b>5,322,074</b>	<b>58,374,713</b>
	-	-	-	-	-	-	-	-	-	-	-	-
Certificated Salaries	17,008,963	3,210,151	20,219,114	19,267,734	3,638,688	22,906,422	19,987,512	3,556,203	23,543,715	20,758,386	3,556,203	24,314,589
Classified Salaries	5,520,818	2,478,941	7,999,759	5,925,605	2,596,741	8,522,346	5,897,271	2,596,741	8,494,012	6,027,211	2,596,741	8,623,952
Benefits	6,822,290	1,827,558	8,649,848	8,175,986	2,104,852	10,280,838	9,275,842	2,104,852	11,380,694	10,631,812	2,104,852	12,736,664
Supplies	1,734,920	836,941	2,571,861	2,655,832	1,157,613	3,813,445	1,873,432	1,157,613	3,031,045	1,873,432	1,157,613	3,031,045
Services	6,863,639	3,562,793	10,426,432	7,956,957	2,846,678	10,803,635	8,223,267	2,846,678	11,069,945	8,586,606	2,846,678	11,433,284
CapOut	24,288	45,000	69,288	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
Other Outgo	296,473	-	296,473	314,089	-	314,089	314,089	-	314,089	314,089	-	314,089
Indirect	(187,300)	87,300	(100,000)	(187,300)	87,300	(100,000)	(187,300)	87,300	(100,000)	(187,300)	87,300	(100,000)
<b>Expenses</b>	<b>38,084,091</b>	<b>12,048,684</b>	<b>50,132,775</b>	<b>44,120,903</b>	<b>12,431,872</b>	<b>56,552,775</b>	<b>45,396,113</b>	<b>12,349,387</b>	<b>57,745,500</b>	<b>48,016,237</b>	<b>12,349,387</b>	<b>60,365,624</b>
	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus Deficit</b>	<b>9,887,069</b>	<b>(5,382,034)</b>	<b>4,505,036</b>	<b>11,001,344</b>	<b>(6,917,313)</b>	<b>4,084,032</b>	<b>6,846,496</b>	<b>(6,977,313)</b>	<b>(130,816)</b>	<b>5,036,402</b>	<b>(7,027,313)</b>	<b>(1,990,910)</b>
	-	-	-	-	-	-	-	-	-	-	-	-
Transfer in	-	-	-	-	-	-	-	-	-	-	-	-
Transfer out	3,140,999	-	3,140,999	3,300,000	-	3,300,000	2,630,000	-	2,630,000	500,000	-	500,000
	-	-	-	-	-	-	-	-	-	-	-	-
Contribution	(5,775,943)	5,775,943	-	(6,917,312)	6,917,312	-	(6,977,312)	6,977,312	-	(7,027,312)	7,027,312	-
	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other In / Out</b>	<b>(8,916,942)</b>	<b>5,775,943</b>	<b>(3,140,999)</b>	<b>(10,217,312)</b>	<b>6,917,312</b>	<b>(3,300,000)</b>	<b>(9,607,312)</b>	<b>6,977,312</b>	<b>(2,630,000)</b>	<b>(7,527,312)</b>	<b>7,027,312</b>	<b>(500,000)</b>
	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Surplus/Deficit</b>	<b>970,127</b>	<b>393,909</b>	<b>1,364,037</b>	<b>784,032</b>	<b>(1)</b>	<b>784,032</b>	<b>(2,760,816)</b>	<b>(1)</b>	<b>(2,760,816)</b>	<b>(2,490,910)</b>	<b>(1)</b>	<b>(2,490,910)</b>
	-	-	-	-	-	-	-	-	-	-	-	-
Beginning Balance	7,870,701	417,068	8,287,769	8,840,828	810,978	9,651,806	9,624,861	810,977	10,435,838	6,864,045	810,977	7,675,022
<b>Ending Balance</b>	<b>8,840,828</b>	<b>810,978</b>	<b>9,651,806</b>	<b>9,624,861</b>	<b>810,977</b>	<b>10,435,838</b>	<b>6,864,045</b>	<b>810,977</b>	<b>7,675,022</b>	<b>4,373,135</b>	<b>810,976</b>	<b>5,184,111</b>
	-	-	-	-	-	-	-	-	-	-	-	-
Revolving Cash, Stores & Prepaid	175,000	-	175,000	175,000	-	175,000	175,000	-	175,000	175,000	-	175,000
AB 86 Adult	-	-	-	-	-	-	-	-	-	-	-	-
Prop 39 Energy	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Lottery	-	216,952	216,952	-	216,952	216,952	-	216,952	216,952	-	216,952	216,952
RDA	-	291,761	291,761	-	291,761	291,761	-	291,761	291,761	-	291,761	291,761
EIA-SCE	-	-	-	-	-	-	-	-	-	-	-	-
EIA-LEP	-	-	-	-	-	-	-	-	-	-	-	-
ROP	-	109,985	109,985	-	109,985	109,985	-	109,985	109,985	-	109,985	109,985
Microsoft voucher	-	192,279	192,279	-	192,279	192,279	-	192,279	192,279	-	192,279	192,279
RRM (8150)	-	-	-	-	-	-	-	-	-	-	-	-
3% reserve	1,598,213	-	1,598,213	1,795,583	-	1,795,583	1,811,265	-	1,811,265	1,825,969	-	1,825,969
<b>Left Over</b>	<b>7,067,615</b>	<b>(0)</b>	<b>7,067,615</b>	<b>7,654,278</b>	<b>(1)</b>	<b>7,654,277</b>	<b>4,877,780</b>	<b>(1)</b>	<b>4,877,779</b>	<b>2,372,167</b>	<b>(2)</b>	<b>2,372,165</b>

Remember \$600/ADA & 1.5% Offschedule for some employees	Estimated Actuals			Budget 1516			MYP 1617			MYP 1718		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
8011	33,599,119		33,599,119	40,387,940		40,387,940	41,196,409		41,196,409	42,357,050		42,357,050
8012	6,663,185		6,663,185	6,892,318		6,892,318	6,536,612		6,536,612	6,186,000		6,186,000
8019	-		-	-		-	-		-	-		-
8021	45,425		45,425	45,425		45,425	45,425		45,425	45,425		45,425
8041	4,197,535		4,197,535	4,197,535		4,197,535	4,197,535		4,197,535	4,197,535		4,197,535
8042	174,795		174,795	174,795		174,795	174,795		174,795	174,795		174,795
8043	4,225		4,225	4,225		4,225	4,225		4,225	4,225		4,225
8044	40,846		40,846	40,846		40,846	40,846		40,846	40,846		40,846
8045	(1,634,351)		(1,634,351)	(1,634,351)		(1,634,351)	(1,634,351)		(1,634,351)	(1,634,351)		(1,634,351)
8047	75,272		75,272	75,272		75,272	75,272		75,272	75,272		75,272
8048	565,557		565,557	565,557		565,557	565,557		565,557	565,557		565,557
8051	-		-	-		-	-		-	-		-
8052	-		-	-		-	-		-	-		-
8091												
0000	(150,000)		(150,000)	(150,000)		(150,000)	(150,000)		(150,000)	(150,000)		(150,000)
0003	(450,000)		(450,000)	(700,000)		(700,000)	(700,000)		(700,000)	(700,000)		(700,000)
LCFF	43,131,608	-	43,131,608	49,899,562	-	49,899,562	50,352,325	-	50,352,325	51,162,354	-	51,162,354
8110												
0000	50,000		50,000	50,000		50,000	50,000		50,000	50,000		50,000
8181												
3310		974,327	974,327		974,327	974,327		974,327	974,327		974,327	974,327
8182												
3315		2,146	2,146		-	-		-	-		-	-
3320		3,714	3,714		-	-		-	-		-	-
8290												
0000	47,099		47,099			-			-			-
3010		2,443,150	2,443,150		1,917,026	1,917,026		1,917,026	1,917,026		1,917,026	1,917,026
3550		67,468	67,468		67,468	67,468		67,468	67,468		67,468	67,468
4035		328,842	328,842		328,842	328,842		328,842	328,842		328,842	328,842
4201		3,818	3,818		3,818	3,818		3,818	3,818		3,818	3,818
4203		79,087	79,087		70,612	70,612		70,612	70,612		70,612	70,612
5640		55,000	55,000		55,000	55,000		55,000	55,000		55,000	55,000
5865		21,512	21,512			-			-			-
Federal	97,099	3,979,064	4,076,163	50,000	3,417,093	3,467,093	50,000	3,417,093	3,467,093	50,000	3,417,093	3,467,093

Remember \$600/ADA & 1.5% Offschedule for some employees	Estimated Actuals			Budget 1516			MYP 1617			MYP 1718		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
8550												
0000	566,052		566,052	196,199		196,199	196,199		196,199	196,199		196,199
0745			-	3,332,400		3,332,400			-			-
8560			-			-			-			-
1100	766,017		766,017	748,802		748,802	748,802		748,802	748,802		748,802
6300		220,984	220,984		198,900	198,900		198,900	198,900		198,900	198,900
8590			-			-			-			-
0000	5,563		5,563	5,563		5,563	5,563		5,563	5,563		5,563
0745			-			-			-			-
6010		336,150	336,150		336,150	336,150		336,150	336,150		336,150	336,150
6230			-			-			-			-
6382		116,188	116,188		144,341	144,341		61,856	61,856		61,856	61,856
6385		81,200	81,200		81,200	81,200		81,200	81,200		81,200	81,200
6513			-			-			-			-
6535		1,901	1,901			-			-			-
7405			-			-			-			-
7810		95,529	95,529			-			-			-
State	1,337,632	851,952	2,189,584	4,282,964	760,591	5,043,555	950,564	678,106	1,628,670	950,564	678,106	1,628,670
8625												
9010		57,000	57,000			-			-			-
8650												
0000	100,000		100,000	100,000		100,000	100,000		100,000	100,000		100,000
8660												
0000	90,000		90,000	90,000		90,000	90,000		90,000	90,000		90,000
3550			-			-			-			-
8677												
0000			-			-			-			-
0662			-			-			-			-
9640		22,946	22,946			-			-			-
9650		329,322	329,322		240,000	240,000		180,000	180,000		130,000	130,000
8689												
0000	1,287		1,287			-			-			-
8699												
0000	2,663,274		2,663,274	274,721		274,721	274,721		274,721	274,721		274,721
0143	3,266		3,266			-			-			-
0170	28,709		28,709			-			-			-
0700	518,286		518,286	425,000		425,000	425,000		425,000	425,000		425,000
6500		30,000	30,000			-			-			-
8150			-			-			-			-
9050		237,188	237,188			-			-			-
9650			-			-			-			-
8792												
6500		1,159,179	1,159,179		1,096,875	1,096,875		1,096,875	1,096,875		1,096,875	1,096,875
8799												
0000			-			-			-			-
Local	3,404,822	1,835,635	5,240,457	889,721	1,336,875	2,226,596	889,721	1,276,875	2,166,596	889,721	1,226,875	2,116,596

Remember \$600/ADA & 1.5% Offschedule for some employees	Estimated			Budget 1516			MYP 1617			MYP 1718		
	Actuals Unrestricted	Actuals Restricted	Actuals TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
8980												
0000	(11,135,023)		(11,135,023)	(13,309,194)		(13,309,194)	(13,369,194)		(13,369,194)	(13,419,194)		(13,419,194)
0003	2,365,559		2,365,559	3,083,508		3,083,508	3,083,508		3,083,508	3,083,508		3,083,508
0004	762,096		762,096	921,693		921,693	921,693		921,693	921,693		921,693
0170	-		-	-		-	-		-	-		-
0171	9,479		9,479	-		-	-		-	-		-
0723	1,909,103		1,909,103	2,066,681		2,066,681	2,066,681		2,066,681	2,066,681		2,066,681
0724	311,000		311,000	320,000		320,000	320,000		320,000	320,000		320,000
0790	1,843		1,843	-		-	-		-	-		-
0791	-		-	-		-	-		-	-		-
2200	-		-	-		-	-		-	-		-
2430	-		-	-		-	-		-	-		-
3010	-		-	-		-	-		-	-		-
3310		856,313	856,313		984,463	984,463		984,463	984,463		984,463	984,463
4035	-		-	-		-	-		-	-		-
4203	-		-	-		-	-		-	-		-
5310	-		-	-		-	-		-	-		-
5640		85,184	85,184		91,754	91,754		91,754	91,754		91,754	91,754
6286	-		-	-		-	-		-	-		-
6500		3,196,760	3,196,760		3,841,818	3,841,818		3,841,818	3,841,818		3,841,818	3,841,818
7090	-		-	-		-	-		-	-		-
7091	-		-	-		-	-		-	-		-
7230	-		-	-		-	-		-	-		-
7240	-		-	-		-	-		-	-		-
7405	-		-	-		-	-		-	-		-
8150		1,637,686	1,637,686		1,999,277	1,999,277		1,999,277	1,999,277		1,999,277	1,999,277
9050	-		-	-		-	-		-	-		-
9640	-		-	-		-	60,000		60,000	110,000		110,000
8990												
3310		(191,244)	(191,244)		(192,185)	(192,185)		(192,185)	(192,185)		(192,185)	(192,185)
3312		191,244	191,244		192,185	192,185		192,185	192,185		192,185	192,185
3315	-		-	-		-	-		-	-		-
3320	-		-	-		-	-		-	-		-
3332	-		-	-		-	-		-	-		-
contributions	(5,775,943)	5,775,943	-	(6,917,312)	6,917,312	-	(6,977,312)	6,977,312	-	(7,027,312)	7,027,312	-
11	14,516,324	2,378,974	16,895,298	16,492,294	2,663,675	19,155,969	16,492,294	2,663,675	19,155,969	16,492,294	2,663,675	19,155,969
12	482,393	649,576	1,131,969	506,267	781,608	1,287,875	506,267	781,608	1,287,875	506,267	781,608	1,287,875
13	1,992,260	54,522	2,046,782	2,195,018	58,066	2,253,084	2,195,018	58,066	2,253,084	2,195,018	58,066	2,253,084
19	17,986	127,079	145,065	74,155	135,339	209,494	74,155	135,339	209,494	74,155	135,339	209,494
Remove Certificated management 1.5% off schedule			-			-	(38,351)		(38,351)	(38,351)		(38,351)
reduce 6382 resource			-			-		(82,485)	(82,485)		(82,485)	(82,485)
Step & Column 16-17 (2%)			-			-	458,128		458,128	458,128		458,128
Step & Column 17-18 (2%)			-			-			-	470,874		470,874
Increase 4 teaching FTE 16-17 (added \$5000 for signing bonus)			-			-	300,000		300,000	300,000		300,000
Increase 4 teaching FTE 17-18 (added \$5000 for signing bonus)			-			-			-	300,000		300,000
			-			-			-			-
			-			-			-			-
			-			-			-			-
<b>Certificated</b>	<b>17,008,963</b>	<b>3,210,151</b>	<b>20,219,114</b>	<b>19,267,734</b>	<b>3,638,688</b>	<b>22,906,422</b>	<b>19,987,512</b>	<b>3,556,203</b>	<b>23,543,715</b>	<b>20,758,386</b>	<b>3,556,203</b>	<b>24,314,589</b>
			-			-			-			-

Remember \$600/ADA & 1.5% Offschedule for some employees	Estimated			Budget 1516			MYP 1617			MYP 1718		
	Actuals Unrestricted	Actuals Restricted	Actuals TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
21	419,661	1,462,181	1,881,842	456,000	1,535,615	1,991,615	456,000	1,535,615	1,991,615	456,000	1,535,615	1,991,615
22	1,991,765	862,661	2,854,426	2,098,840	899,585	2,998,425	2,098,840	899,585	2,998,425	2,098,840	899,585	2,998,425
23	376,994	43,225	420,219	426,960	45,602	472,562	426,960	45,602	472,562	426,960	45,602	472,562
24	2,383,603	109,709	2,493,312	2,529,098	114,762	2,643,860	2,529,098	114,762	2,643,860	2,529,098	114,762	2,643,860
29	348,795	1,165	349,960	414,707	1,177	415,884	414,707	1,177	415,884	414,707	1,177	415,884
Remove 1.5% Off schedule CSEA 1516			-			-	(107,464)		(107,464)	(107,464)		(107,464)
Remove Class Mgmt 1.5% Off schedule July 1, 2015			-			-	(6,093)		(6,093)	(6,093)		(6,093)
Step & Column 16-17 (1%)			-			-	85,223		85,223	85,223		85,223
Step & Column 17-18 (1%)			-			-			-	84,940		84,940
Risk management (assume GF absorbs full cost. No more safety credi			-			-			-	45,000		45,000
			-			-			-			-
			-			-			-			-
			-			-			-			-
<b>Classified</b>	<b>5,520,818</b>	<b>2,478,941</b>	<b>7,999,759</b>	<b>5,925,605</b>	<b>2,596,741</b>	<b>8,522,346</b>	<b>5,897,271</b>	<b>2,596,741</b>	<b>8,494,012</b>	<b>6,027,211</b>	<b>2,596,741</b>	<b>8,623,952</b>
			-			-			-			-
31	1,489,996	287,368	1,777,364	2,047,427	390,586	2,438,013	2,047,427	390,586	2,438,013	2,047,427	390,586	2,438,013
32	629,104	229,717	858,821	648,243	277,139	925,382	648,243	277,139	925,382	648,243	277,139	925,382
33	674,964	231,083	906,047	746,746	266,248	1,012,994	746,746	266,248	1,012,994	746,746	266,248	1,012,994
34	2,514,390	679,946	3,194,336	2,864,390	703,946	3,568,336	2,864,390	703,946	3,568,336	2,864,390	703,946	3,568,336
35	11,316	3,524	14,840	12,491	3,116	15,607	12,491	3,116	15,607	12,491	3,116	15,607
36	1,454,984	383,623	1,838,607	1,809,153	451,520	2,260,673	1,809,153	451,520	2,260,673	1,809,153	451,520	2,260,673
37	1,172		1,172	1,172		1,172	1,172		1,172	1,172		1,172
39	46,364	12,298	58,662	46,364	12,298	58,662	46,364	12,298	58,662	46,364	12,298	58,662
Remove Certificated management 1.5% off schedule			-			-	(7,467)		(7,467)	(7,467)		(7,467)
Remove 1.5% Off schedule CSEA 1516			-			-	(28,786)		(28,786)	(28,786)		(28,786)
Remove Class Mgmt 1.5% Off schedule July 1, 2015			-			-	(1,632)		(1,632)	(1,632)		(1,632)
STRS 16-17 (from 10.73% to 12.58%)			-			-	435,559		435,559	435,559		435,559
STRS 17-18 (from 12.58% to 14.43%)			-			-			-	449,820		449,820
PERS 16-17 (from 11.847% to 13.05%)			-			-	102,183		102,183	102,183		102,183
PERS 17-18 (from 13.05% to 16.6%)			-			-			-	306,150		306,150
			-			-			-			-
			-			-			-			-
			-			-			-			-
H&W Premium Inc 16-17			-			-	350,000		350,000	350,000		350,000
H&W Premium Inc 17-18			-			-			-	350,000		350,000
H&W ACA 16-17			-			-	250,000		250,000	250,000		250,000
H&W ACA 17-18			-			-			-	250,000		250,000
<b>Benefits</b>	<b>6,822,290</b>	<b>1,827,558</b>	<b>8,649,848</b>	<b>8,175,986</b>	<b>2,104,852</b>	<b>10,280,838</b>	<b>9,275,842</b>	<b>2,104,852</b>	<b>11,380,694</b>	<b>10,631,812</b>	<b>2,104,852</b>	<b>12,736,664</b>



Remember \$600/ADA & 1.5% Offschedule for some employees	Estimated Actuals			Budget 1516			MYP 1617			MYP 1718		
	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL	Unrestricted	Restricted	TOTAL
73-Indirects	(187,300)	87,300	(100,000)	(187,300)	87,300	(100,000)	(187,300)	87,300	(100,000)	(187,300)	87,300	(100,000)
			-			-			-			-
			-			-			-			-
76-transfer out	3,140,999		3,140,999	3,300,000		3,300,000	2,630,000		2,630,000	500,000		500,000
			-			-			-			-
<b>Reconciliation of transfers out</b>												
1415 Insurance Settlement for BIS	1,880,999											
1415 Transfer Out to Fund 40 for BIS												
1516 Transfer Out to Fund 40 for BIS, one time 1516 \$600 dsic				1,000,000								
1516 Transfer Out to Fund 40 for BIS				1,000,000								
1617 Transfer Out to Fund 40 for BIS, overhead							2,000,000					
1718 Transfer Out to Fund 40 for Fine arts										500,000		
1415 Transfer Out to Fund 17 for STRS	920,000											
1516 Transfer Out to Fund 17 for STRS				1,040,000								
1617 Transfer Out to Fund 17 for STRS							460,000					
1415 Transfer Out to Fund 17 for PERS	340,000											
1516 Transfer Out to Fund 17 for PERS				260,000								
1617 Transfer Out to Fund 17 for PERS							170,000					
<b>Total Transfer Out</b>	<b>3,140,999</b>	<b>-</b>	<b>-</b>	<b>3,300,000</b>	<b>-</b>	<b>-</b>	<b>2,630,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>