

CJSD BUDGET ROADSHOW

Financial Information

- ▶ Cassia Jt. School District is the 13th Largest school district in the state with over 5,650 students.
- ▶ Until the district consolidated in 1948 there were 49 different school districts in Cassia County.
- ▶ The district boundaries are geographically larger than the state of Delaware.
- ▶ The district provides daily public transportation to nearly 2,000 students on 49 buses traveling 3,000 miles. (That is further than LA to NY)
- ▶ The district operates the largest restaurant in town serving 3,500 meals a day.
- ▶ CJSD is the largest employer in the county with 750 employees putting nearly \$3M each month back into the local economy through payroll, supplies, and utilities.

CASSIA SCHOOLS FAST FACTS

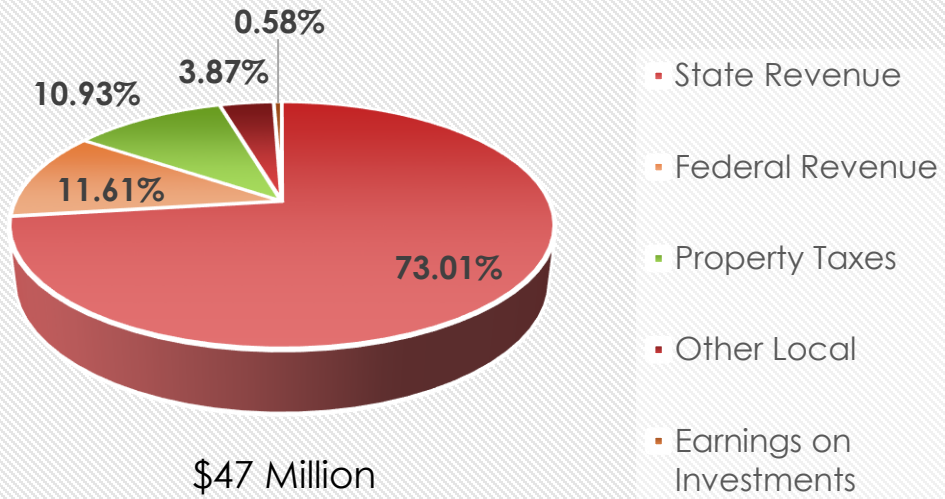


CJSD INFO & FACILITIES

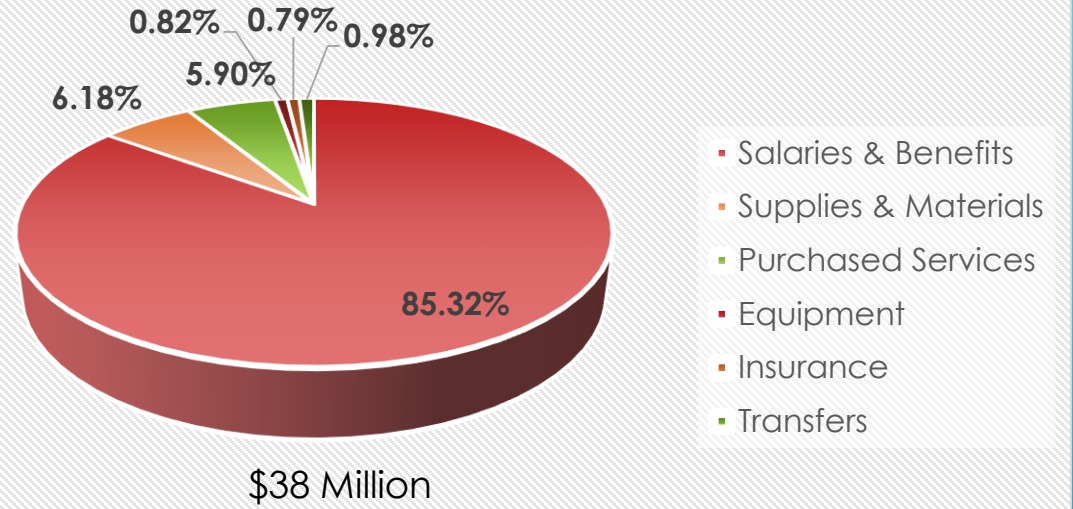
- ▶ The district has an annual operating revenue of \$47 million dollars.
- ▶ CJSD has 354 certificated staff which includes counselors, psychologists, admin, & nurses.
- ▶ CJSD maintains 18 school facilities with over 1,000,000 square feet of student occupied space.
- ▶ CJSD maintains over 130 acres of grass and landscaping and nearly 50 acres of parking lots and over 20 acres of roofs.
- ▶ CJSD maintains 63 buildings including schools, out buildings, portables, and district buildings.
- ▶ Buildings age from 1905 (Almo) to 2017 John V. Evans Elementary.



Budget by Source

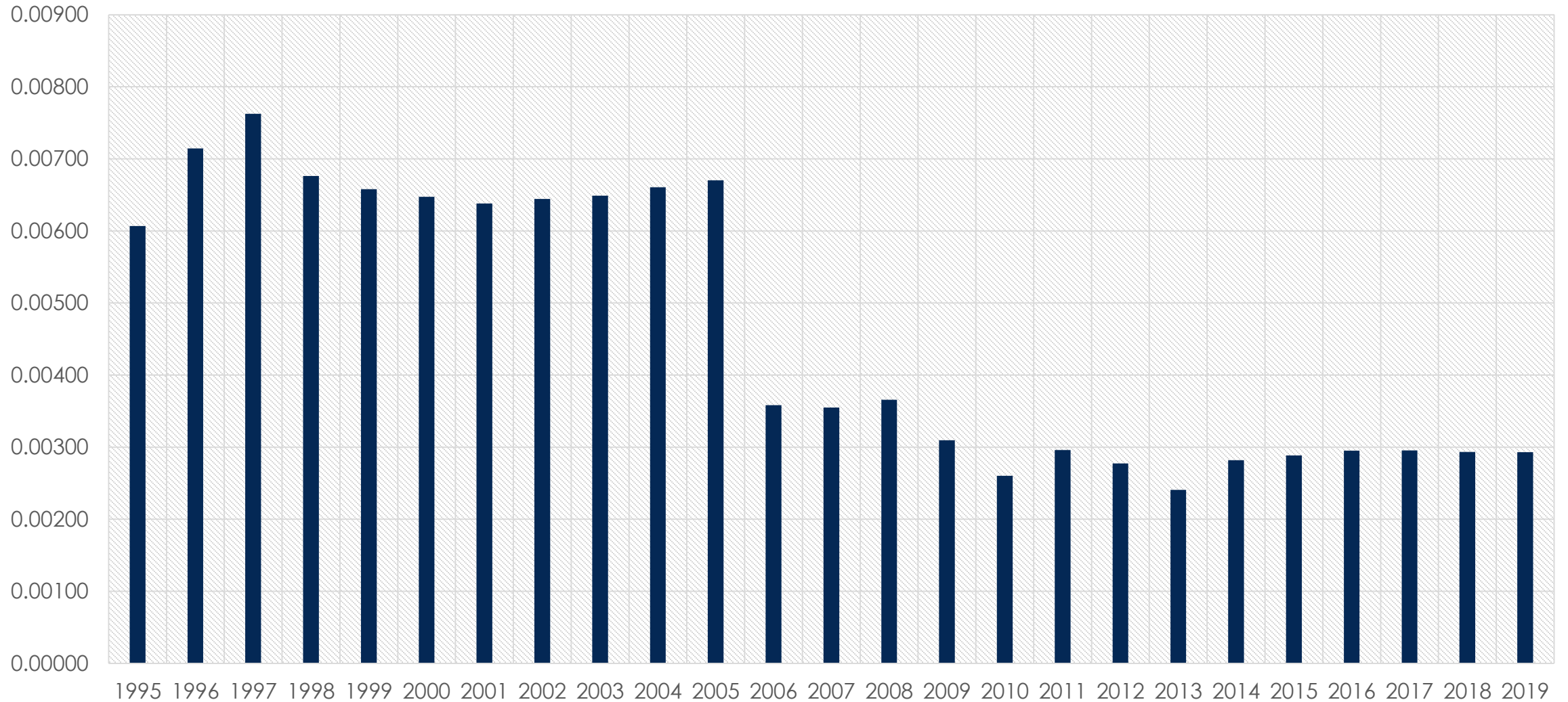


Gen. Fund Expense by Category

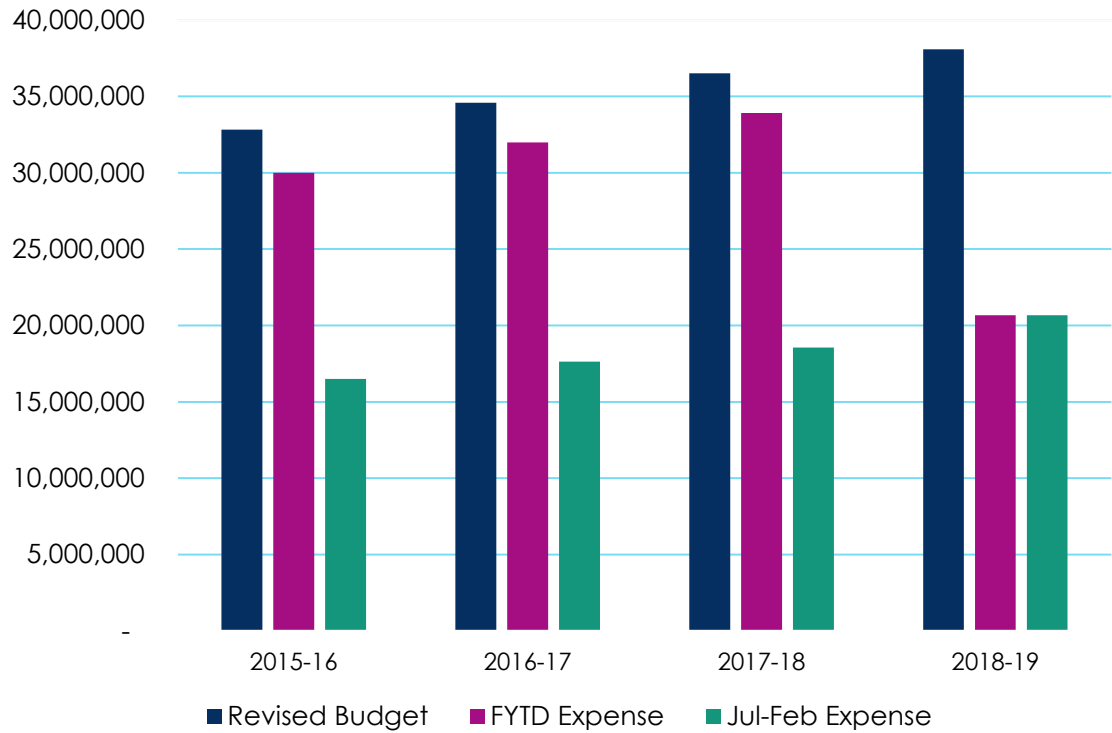


REVENUE AND EXPENDITURE OVERVIEW

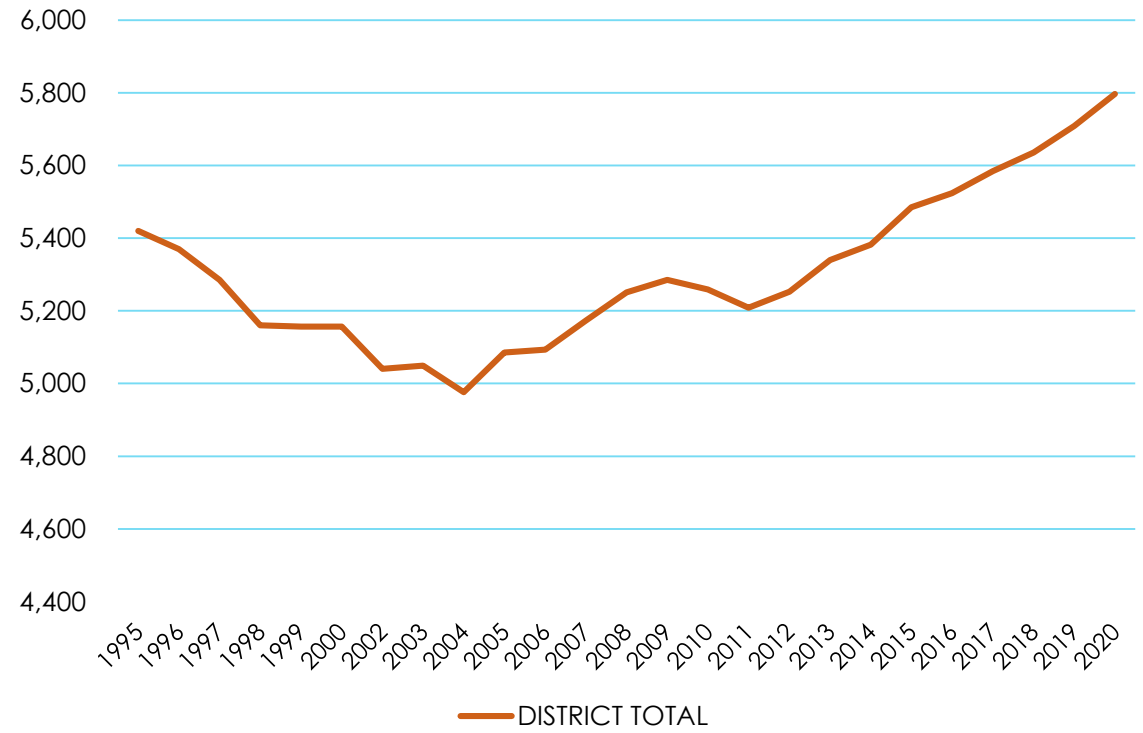
CJSD PROP. TAX LEVY RATE 1995-2019



4 YEAR TREND OF GEN FUND INCOME & EXPENSE



DISTRICT TOTAL 25 YEAR ENROLLMENT TREND



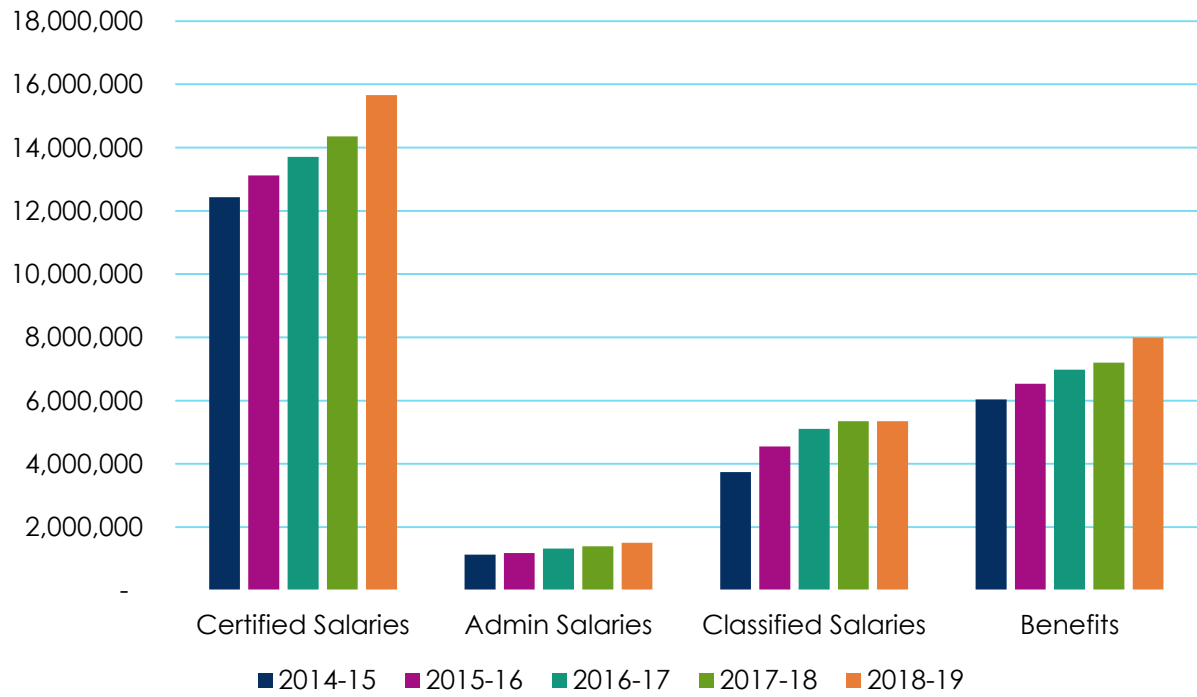
BUDGET & ENROLLMENT TRENDS

PRIOR YEAR HISTORY

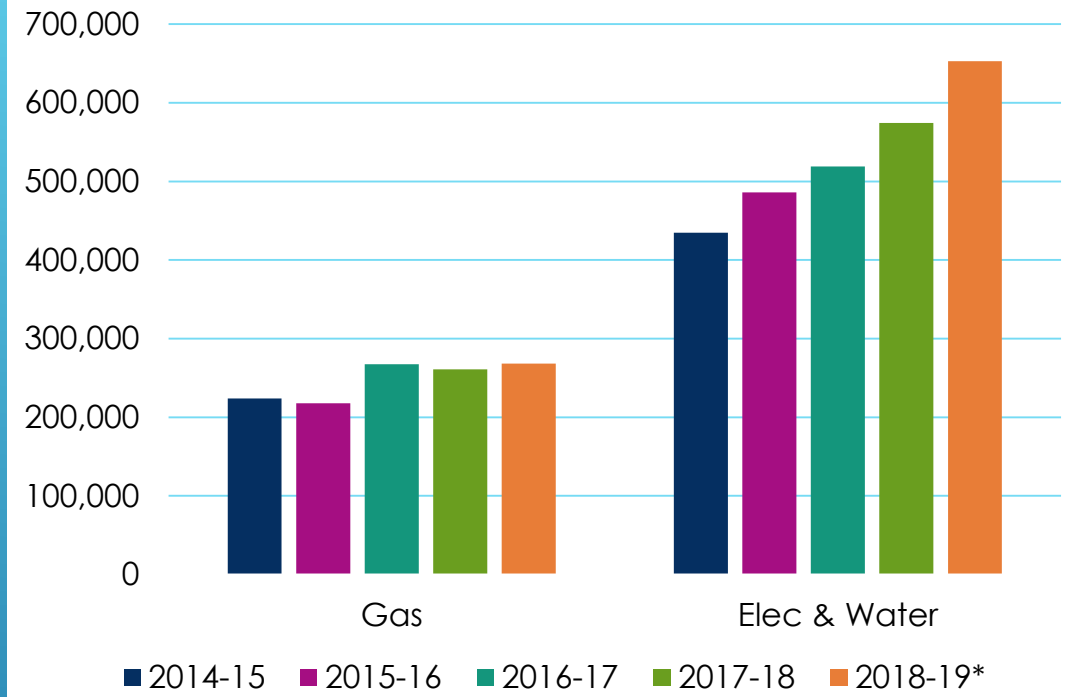
GENERAL FUND						
	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Cash & Investments	5,349,504	3,721,040	4,216,506	4,220,833	4,447,721	4,436,959
Fund Balance	2,941,759	2,571,404	2,594,919	2,685,467	2,728,693	2,445,954
Revenue	25,575,811	26,600,727	28,427,749	29,941,191	31,726,422	33,207,924
Expenditures	26,220,184	26,875,691	28,251,886	29,740,078	31,644,377	33,577,661
Change in revenues		4.01%	6.87%	5.32%	5.96%	4.67%
Change in expenses		2.50%	5.12%	5.27%	6.40%	6.11%

In the prior fiscal year of 2017-2018, the district spent \$369k more out of the general fund than we brought in as revenue. Although this is only 1% over budget, the fund balance declined by 10%. Coming out of the recession expenses are increasing at a faster pace than revenue.

4 YEAR SALARY & BENEFIT EXPENDITURES

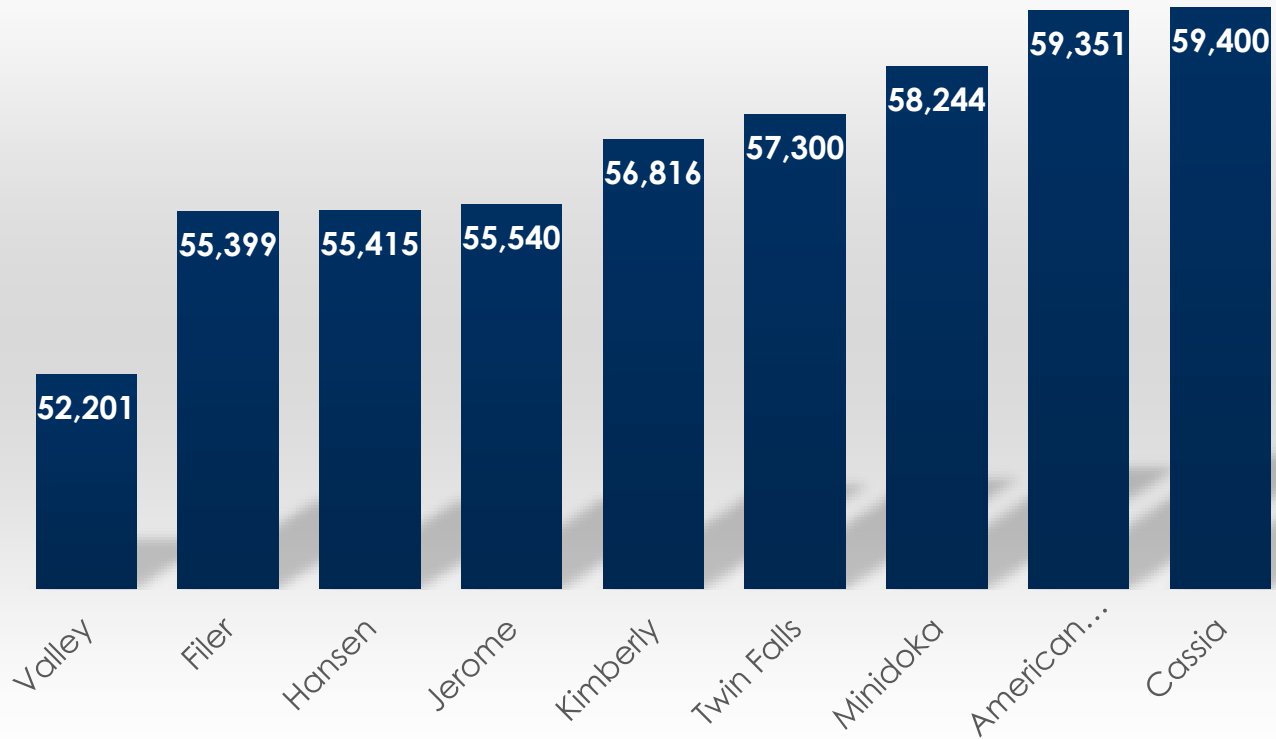


5 YEAR UTILITY COST



SALARY & UTILITY EXPENSE TRENDS

18-19 Top Teacher Salary Comparison



- ▶ The district has approximately 33 teachers (10%) on alternate authorizations.
- ▶ CJSJ typically averages over 100 new hires district wide each year.
- ▶ The district averages around 35 absences a day with a substitute fill rate of 75%.
- ▶ CJSJ spent around 25% more for salary and benefits in 2018-19 than what we received from the state salary reimbursement.

SALARY & STAFFING STATISTICS

GENERAL FUND REVENUE

Account Code	Category	2015-16 FY Activity	2016-17 FY Activity	2017-18 FY Activity	2018-19 Revised Budget
100 R 320	DESIGNATED FUND BALANCES	2,594,919	2,686,220	2,729,408	2,446,669
100 R 411	SUPPLEMENTAL PROP TAXES	910,935	902,067	913,875	1,771,181
100 R 413	PEN. & INT. TAXES	3,568	4,931	4,420	5,000
100 R 414	TUITION FROM OTHER DISTRICTS	167,826	199,112	155,876	121,301
100 R 415	EARNINGS/INVESTMENT	29,386	44,167	72,608	90,000
100 R 417	STUDENT FEES	800	1,600	700	800
100 R 419	LOCAL REVENUE	398,771	607,753	415,973	405,184
100 R 431	STATE SCHOOL SUPPORT	27,266,416	28,668,379	30,466,101	31,475,533
100 R 432	STATE RESTRICTED SUPPORT	618,137	711,942	584,692	571,958
100 R 437	STATE LOTTERY FUNDS	317,370	331,547	329,670	337,095
100 R 438	REV. IN LIEU/TAXES	151,049	186,149	186,149	186,185
100 R 439	OTHER STATE REVENUE	67,202	68,625	69,712	83,458
100 R 445	FEDERAL GRANTS	8,559			
100 R 453	SALE OF PROPERTY	1,171	149	8,148	4,195
100 R 460	TRANSFER IN - INTERFUND	155,839	299,059	419,599	589,826
100 R	General Fund Revenue	32,691,949	34,711,701	36,356,931	38,088,385

GENERAL FUND EXPENSE

Account Code	Category	2015-16 FY Activity	2016-17 FY Activity	2017-18 FY Activity	2018-19 Revised Budget
100 E 512	ELEMENTARY	7,572,541	7,944,180	8,224,382	9,339,516
100 E 515	SECONDARY	7,994,204	8,575,769	8,898,541	9,637,908
100 E 517	ALT SCHOOL	567,596	594,225	641,921	781,005
100 E 519	CTE PROGRAMS	369,960	365,980	483,721	467,326
100 E 521	EXCEPTIONAL CHILD	1,073,379	1,205,707	1,183,357	1,459,004
100 E 522	PRESCHOOL	55,860	59,922	115,284	136,896
100 E 524	GIFTED AND TALENT	924	5,539	4,176	8,674
100 E 531	INTERSCHOLASTIC	435,866	464,738	508,258	514,057
100 E 532	SCHOOL ACTIVITY	33,560	32,821	34,876	39,001
100 E 540	OTHER SCH. PROG.		(1,040)	3,534	
100 E 541	SUMMER SCHOOL	128,520	103,701	107,775	139,334
100 E 611	ATTN GUIDANCE & HEALTH	724,174	827,431	936,520	1,223,042
100 E 616	ANCILLARY SPECIAL ED.	616,923	581,673	699,648	788,024
100 E 621	INSTR IMPROV	504,856	630,396	576,592	776,205
100 E 622	MEDIA SERVICES	372,784	346,243	358,944	466,462
100 E 631	BOARD OF ED	32,767	39,902	55,394	66,268
100 E 632	DIST ADMIN	334,041	531,435	516,860	588,035
100 E 641	SCHOOL ADMIN	2,397,226	2,469,725	2,624,687	2,856,646
100 E 651	BUSINESS OPERATION	361,359	357,720	400,364	424,121
100 E 655	CENTRAL SERV.	(5,879)	7,924	4,681	3,515
100 E 656	ADMIN TECH SERVICES	666,250	523,398	579,051	645,914
100 E 661	BUILDING (CUSTODIAL)	2,432,767	2,633,488	2,805,216	3,044,604
100 E 663	MAINT-NON-STUDENT OCC BLDGS	34,437	40,815	44,128	51,035
100 E 664	MAINT-STUDENT OCCUPIED BLDGS	861,609	1,009,491	1,138,638	1,255,111
100 E 665	MAINTENANCE-GROUNDS	126,048	126,075	145,437	231,326
100 E 667	SAFE ENVIRONMENT	56,937	37,819	38,113	118,300
100 E 681	TRANSPORTATION	1,686,933	1,885,948	2,079,042	2,410,426
100 E 682	PUPIL ACT. TRANS.	74,873	82,940	87,900	87,201
100 E 683	GEN TRANSP DISTRICT	171,650	107,701	164,640	157,719
100 E 710	CHILD NUTRITION	9,549	13,031	18,322	15,000
100 E 720	COMMUNITY SERVICE	40,179	38,346	38,537	52,799
100 E 810	CAPITAL ASSETS STUDENT OCC	8,559	1,332	17,100	
100 E 811	CAPITAL ASSETS-NON STUDENT OCC			42,023	245,956
100 E 920	FUND TRANSFERS	266,405	337,915	332,601	41,000
100 E 950	CONTINGENCY RESERVE	759,611	826,546	955,782	16,955
100 E	General Fund Expense	30,006,857	31,982,290	33,910,263	38,088,385

OTHER FUND BUDGETS

ACCOUNT CODE	FUND DESCRIPTION	2014-15	2015-16	2016-17	2017-18	2018-19
		Revised Budget	Revised Budget	Revised Budget	Revised Budget	Revised Budget
220 R -----	FEDERAL FOREST REVENUE	161,551	146,623	95,064	22,865	88,618
231 R -----	ARTEI CHARTER REVENUE	-	-	-	-	400,476
235 R -----	ARTEC CHARTER REVENUE	327,588	413,869	424,222	488,156	560,239
237 R -----	CSI AUTO MFG REVENUE	-	-	-	19,448	19,448
241 R -----	DRIVER'S ED REVENUE	77,971	67,272	76,335	80,425	82,696
245 R -----	STATE CLASSROOM TECH REV	308,845	435,498	591,596	668,888	761,210
246 R -----	SAFE & DRUG FREE REVENUE	35,383	73,733	79,905	92,962	78,655
247 R -----	IDOL WORKFORCE GRANT	-	-	-	-	248,745
251 R -----	TITLE IA REVENUE	1,028,189	985,599	1,018,570	1,032,459	1,046,695
252 R -----	TITLE I SIG REVENUE	8,370	99,096	47,474	3,506	-
253 R -----	MIGRANT REVENUE	323,749	336,952	300,417	311,906	346,034
257 R -----	IDEA PART B REVENUE	1,502,934	1,419,434	1,552,911	1,407,888	1,142,129
258 R -----	IDEA PART B PREK REVENUE	48,553	47,037	57,219	56,307	49,411
260 R -----	MEDICAID REVENUE	460,995	478,058	309,685	317,158	200,000
261 R -----	TITLE V REVENUE	-	-	-	15,954	84,849
262 R -----	RURAL INITIATIVE GRANT	100,693	30,274	-	-	-
263 R -----	CARL PERKINS REVENUE	58,412	58,247	61,815	64,736	66,167
270 R -----	TITLE III EL REVENUE	74,338	95,070	114,084	84,093	90,493
271 R -----	TITLE II A REVENUE	253,550	294,686	242,202	177,374	177,454
273 R -----	21ST CLC GRANT	-	190,000	318,261	305,195	275,673
290 R -----	CHILD NUTRITION REVENUE	2,592,384	2,637,055	2,552,234	2,597,816	2,592,051
310 R -----	BOND REDEMPTION FUND	3,713,146	5,113,330	4,429,887	5,456,720	5,392,408
410 R -----	BOND CONSTRUCTION FUND	37,178,963	37,026,385	34,708,066	15,169,873	3,874,315
420 R -----	PLANT FACILITY FUND	1,995,243	2,446,361	2,610,774	2,894,225	2,647,774
424 R -----	BUS DEPRECIATION FUND	292,000	283,028	326,183	285,000	15,000
430 R -----	SCHOOL MAINTENANCE FUND	42,597	145,347	254,610	226,695	198,232
	TOTAL OTHER FUND REVENUE	50,585,454	52,822,954	50,171,514	31,779,649	20,438,772

- ▶ JFAC is proposing a 5.9% educational funding increase.
- ▶ Fund 5th and final year of the teacher career ladder. Increase minimum teacher salary to \$38,500.
- ▶ 3% increase to classified and administrator salary funding.
- ▶ A large increase to early child literacy intervention.
- ▶ 3.4% increase in operational funding.
- ▶ Most other line items such as safe & drug free schools, technology, professional development, and school maintenance remain the same.

2019-2020 BUDGET HIGHLIGHTS

The final budget proposal has not been submitted. There is still reconciliation that is happening between the Governor's proposal, the superintendent's proposal, and the JFAC budget.

“A budget takes the fun out of money.”

-Mason Cooley

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