

Budget Message

- **District Vision:** *Where all students learn, grow and succeed.*
- The Sheridan School District budget message is intended to provide a summary of the proposed budget and how this budget differs from the prior year. In developing this budget, our focus continues to be on the district's mission, where all students learn, grow and succeed. As of the publication of this document we face unprecedented challenges at the local, national and global levels. Economic factors are more uncertain and complex than possibly ever before. The impacts of the COVID-19 health crisis are only just beginning to be seen and the long-term effects remain a mystery to all.

Budget Message continued

- Oregon's next economic forecast is not due until late May 2020 therefore this budget is built on the official estimate issued by Oregon Department of Education on February 26, 2020. The 2019-2021 biennial budget and State School Fund distributions are predicated on a \$9.0 billion State appropriation; this amount has not yet been amended by the legislature as of the date of this document. There are certainly reasons to believe this funding level may change based upon the current economic factors as a result of the health crisis. It is anticipated income tax and property tax collections may be down from current estimates, however, we have no way of determining what the impact may be at this time.

Budget Message continued

- The district staff are proposing a budget that allows the District to continue services to students and move toward our continuous improvement plan based on existing estimates. At the same time, staff have worked to establish potential reductions should we face reductions in our State School Fund Grant in the 2020-2021 fiscal year. We are currently in a hiring freeze and will review the necessity of any position that opens due to resignation of current staff.

Budget Message continued

- In addition, the long-anticipated SIA funding is also, to some extent, at risk due to the economic uncertainties. This budget reflects the current funding estimate for SIA funding; however, staff have also developed potential reductions in this area as well. Currently, we are not hiring any new positions and are looking for other funding for critical services such as providing mental health counseling for students.
- Regardless of the many challenges we face, we are committed to developing a budget that will best serve the students of our community. The steps taken will allow us flexibility to move quickly as the economic story in Oregon continues to unfold.

Budget Message continued

- The 2020-2021 budget documents have been prepared using a State School Fund of \$9.0 billion for the 2019-2021 biennium. The \$9.0 billion SSF represents an estimated allocation of **\$8,260,854**. This represents a **\$58,771** increase from the 2019-2020 allocation of \$8,202,083. The District will actually receive about \$265 more per ADMw in 2020-2021 than we did in 2019-2020. The budget reflects some reallocation of FTE to better serve students and support staff. This budget includes a reduction of 2 FTE in Certified staff. It includes moving two teaching positions from the general fund to the Student Investment Account (SIA). The SIA will also allow us to continue our Tier 3 classroom and student managers at K-8, as well as mental health counseling for all students. This budget will still maintain our low class size of about 23 at the K-8 level. Our incoming classes have been averaging in the 50's for the past few years and this has reduced the total number of students at the K-8 level.

Budget Message continued

- The budget for 2020-2021 supports a balanced budget. We will need to continue to monitor the fluctuation in student population and state demands. This will allow for an ending fund balance of \$1,000,000 in our reserves. With continued uncertainty, it is important to be cautious and conservative with our reserve fund.

Steve Sugg, Superintendent
Sheridan School District

Budget Message continued . . .

District Revenue and Student Enrollment

Year	General Purpose Grant	Non-Charter ADM	Total ADM	ADMw	GPG/ADMw
2016-2017	\$9,137,860	764.12	995.6	1302.38	\$7,016
2017-2018	\$9,414,160	726.94	958.95	1240.62	\$7,588
2018-2019	\$9,297,630	720.28	949.07	1203.02	\$7,729
2019-2020*	\$9,698,710	720.28	949.07	1191.06	\$8,143
2020-2021*	\$9,772,649	697	924	1162.57	\$8,406

PERS Summary

	Net Employer contribution Rates 7/1/17-6/30/19		Net Employer contribution Rates 7/1/19-6/30/21	
	Tier 1 / 2	OPSRP	Tier 1 / 2	OPSRP
SSD 48J	27.2%	21.87	32.03	26.58
Increase %	4.87%	4.23%	4.83%	4.71%

[Reduced Positions]

- 2 Certified FTE
 - 1 Tier 3 Certified FTE
 - 1 High School Teaching FTE

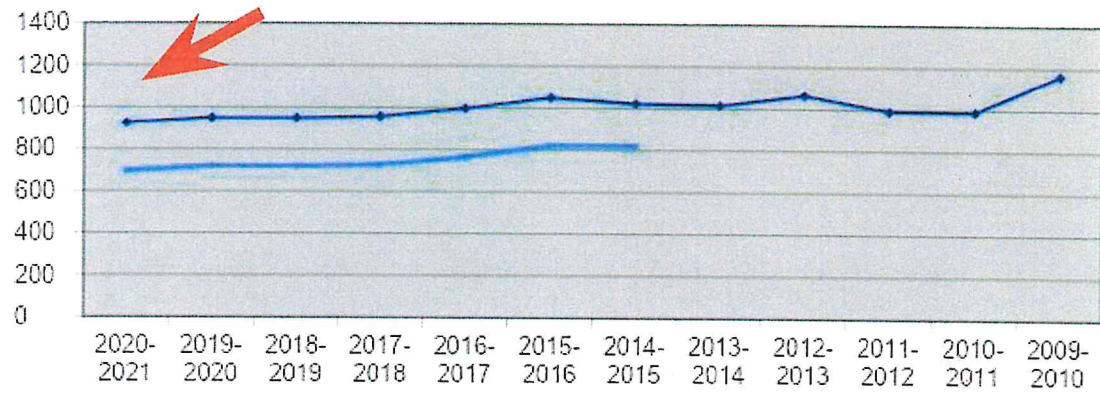
[Class Size

Grade	Students	Teachers	Average
K	55	3	17
1	58	3	17
2	54	2	27
3	56	2	28
4	51	2	26
5	55	2	28
K-5	329	14	23.5

Secondary Student/Teacher Ratio

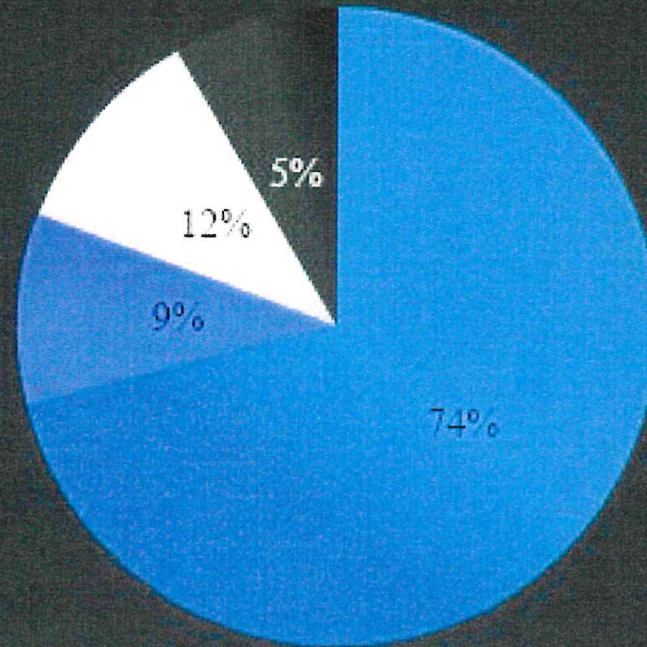
Grades	Students	Teachers	Ratios
6-8	169	8.83	19.1
9-12	210	11.69	17.96

Enrollment



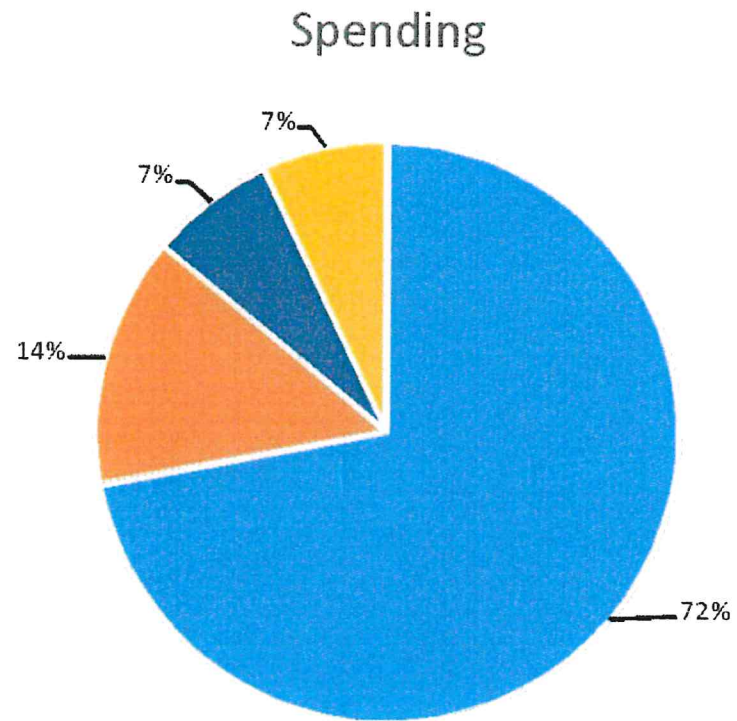
Funding

Available Funds



■ State School Fund ■ Beginning ■ Property Taxes ■ Other

[Spending



■ Teaching and Learning ■ Buildings, Busses and Food ■ Office of the Principal ■ District Administration

State School Fund

Based on a \$9.0b and each \$100m reduction in SSF reduces funding for SSD by \$125,000.

SSF Allocation	Expenditures that we would not fund
\$9.0b	NA
\$8.9b	Spend \$125,000 From SFSF (Reserves)
\$8.8b	\$8.9b plus, \$5,000 Board Conference Reduction, 10% Cut in Supplies, .5 Certified FTE, 11 Hours Classified
\$8.7b	\$8.8b plus 1.0 Certified FTE, 11 Hours Classified
\$8.6b	\$8.7b plus 1.0 Administration
\$8.5b	\$8.6b plus 1.0 Certified, 11 Hours Classified
\$8.4b	\$8.5b plus 1.0 Certified, 11 Hours Classified
\$8.3b	\$8.4b plus 1.0 Certified, 11 Hours Classified
\$8.2b	\$8.3b plus 1.0 Certified, 11 Hours Classified

[High School Success]

\$225,780 Funding in 2020-2021

- \$60,000 Attendance Coordinator
- \$10,000 9th Grade Transition Camp
- \$60,000 Graduation Coach
- \$5,964 Early Warning System
- \$77,400 Art CTE Program
- \$12,417 Update CTE Equipment/Supplies

High School Success

BM 98 Allocation	Expenditures that we would not fund
\$225,780	NA
\$203,202	.33 FTE Attendance Coordinator
\$180,624	.33 FTE Attendance Coordinator
\$158,046	.34 FTE Attendance Coordinator
\$135,468	.33 FTE Art

Student Investment Account

\$650,000 Fully Funded

- \$55,000 K-5 Student Manager
- \$100,000 Mental Health Counseling
- \$5,000 Kindergarten Transition
- \$5,000 6th Grade Transition
- \$80,000 Kindergarten Teacher
- \$80,000 1st Grade Teacher
- \$55,000 6-8 Student Manager
- \$60,000 Preschool Support
- \$100,000 2 Elementary EAs
- \$50,000 High School EA
- \$55,000 Tier 3 Classroom (Classified)
- \$5,000 Equity PD

[Student Investment Account]

SIA Allocation	Expenditures that we would not fund
\$650,000	NA
\$487,500	Preschool Support, Elementary EA, Tier 3 Classroom (Classified)
\$325,000	List above plus 6-8 Student Manager, Elementary EA, Equity PD, High School EA
\$162,500	Lists above plus Kindergarten Teacher, 1 st Grade Teacher
0	No SIA expenditures

Total Possible Cuts

- \$1,740,312 (16.3%)
 - 7.83 Certified FTE
 - 7.0 Classified FTE
 - 66 Hours of Classified Time
 - 1.0 Administration FTE
 - Mental Health Counseling
 - Other Cuts as Well

Other Cost Saving Ideas

All Have to be Bargained

- Furlough Days (\$30,000)
- Pay Freeze (\$292,000)
- No Step (\$100,000)
- No COLA (\$192,000)

- Reducing the Ending Fund Balance
- Other Ideas?