



Key Issues



Declining Enrollment

<p>K-12 Enrollment Current: 635 Fall 2025: 679 Fall 2024: 733</p>

Other Factors:

- PERS increases
- Insurance increases
- Anticipated reduction in state grants
- Increased operating costs, including utilities and transportation costs

Key Cost Drivers

General Fund Budget Gap is expected to be at least \$400k = 5-6 FTE positions

- Enrollment Decline: State School Funding is estimated to be \$300k less than FY26
- Average cost of 1 FTE teacher ~ \$118k (including benefits, based on FY26)
- Average cost of 1 FTE classified staff ~ \$57,686 (including benefits based on FY26)
- 1 school day (District-wide): \$59k (Salaries, transportation, etc.)

Grant Funding

Grant funding can only be spent on the projects, positions or purposes written into the grant and cannot be transferred to other needs or positions. Note that all funding for Barbara Roberts CTEC has been through grants.

Considerations

1. Staffing must align with enrollment.
2. Deeper cuts now maintain minimal reserves for future budgets and reduce the possibility of mid-year adjustments.
3. Grant funding is not guaranteed.

2025 Sheridan Schools Bond

Projects and positions that can be funded with money from the 2025 School Bond were included in the original language filed with the Secretary of State and approved by voters. These funds cannot be used for other purposes.

Recommendations

<p>Tier 1 Changes needed to align current staffing to actual and projected enrollment.</p>	<ul style="list-style-type: none"> • Reduce teachers by 5 FTE (Combination of attrition and elimination of positions) • Reduced one District Office position by .25 FTE • Adjusted one District Office position to grant funding • Superintendent salary freeze 	<p>Staff impacted by these changes have been notified.</p>
<p>Tier 2 Budget cuts for the 2026-2027 academic year will be an undetermined combination of these options.</p>	<ul style="list-style-type: none"> • Classified Staff reductions • Contract Services reductions • Program cuts 	<p>These changes will be communicated by mid-May.</p>