

STEAMBOAT SPRINGS SCHOOL DISTRICT 2024-2025 BUDGET



**Where all students will become global thinkers, engaged community members,
and self-aware learners through academically rigorous, community-based,
career-connected learning.**

**January 27, 2025
Amended Fiscal Year 2025 Budget**

Steamboat Springs SCHOOL DISTRICT

PRINCIPAL OFFICIALS

Board of Education

Katherine “Katy” LeePresident
Chresta Brinkman Vice President
Lara Craig Secretary
Kevin Callahan..... Treasurer
Leah Helme..... Director

District Administration

Dr. Celine Wicks..... Superintendent
Dr. Tim Ridder..... Director of Teaching & Learning
Stephanie Juneau..... Director of Finance and Operations
Katie JacobsDirector of Human Resources
Kristen Atwood.....Director of Exceptional Student Services
Tim Miles.....Director of Technology
Max Huppert.....Director of Nutritional Services
Pascal Ginesta.....Facilities Manager
Casey Unga.....Transportation Manager

STEAMBOAT SPRINGS SCHOOL DISTRICT
2024-2025
Amended Budget



**Where all students will become global thinkers, engaged community members,
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EXECUTIVE SUMMARY
January 27, 2025
Amended Fiscal Year 2025 Budget

General Fund

Revenue

Total General Fund revenue is anticipated to increase by \$221,811 in FY25 from the original FY25 budget amount of \$48,411,808, which is a 0.5% increase. The primary reason for the increase is that interest earnings have remained high.

	FY25 Original	FY25 Amended Budget	Variance	Comment
Property taxes	\$17,253,097	17,853,735	600,638	Finance Formula
Specific ownership taxes	\$1,800,000	1,800,000	0	Steady collections
State revenue	\$22,441,884	21,815,495	(626,389)	Finance Formula
Federal revenue	\$935,169	1,003,973	68,804	Final COVID Grants
County revenue	\$9,034	4,761	(4,273)	Mineral Leases
Interest income	\$300,000	500,000	200,000	Interest rates remain high
Other revenue	\$5,672,624	5,655,656	(16,969)	Pre-K tuition decrease
Transfers to other Funds	\$0	0	0	
	\$48,411,808	48,633,619	221,811	

Total Program State Funding Formula

The largest revenue source for SSSD is the State finance formula, which is based primarily on Funded Pupil Count (FPC) and Per Pupil Funding (PPF). The FY25 amended budget includes FPC of 2,540 and PPF of \$11,497.41. The finance formula was funded using a 2023 inflation rate of 5.2%, includes a reduction in the Budget Stabilization factor for SSSD of \$445,900, and shifts Rural Funding to a factor inside the formula. The chart below compares PPF and FPC anticipated in the original FY25 budget to actual program funding in FY25.

	FY25 Original	FY25 Amended Budget	Variance
State Per Pupil Funding	\$11,495.53	\$11,497.41	1.88
Funded Pupil Count	2,543.4	2,540.0	(3.4)
Total Program	\$29,237,731	\$29,203,245	(\$34,486)

Assessed Value, Local Property Taxes, and Specific Ownership Taxes

- Assessed Valuation is 1,728,505,790, or 0.7% more than last year's 1,716,839,876.
- The District passed a cost of living mill levy in November 2001 which generates \$773,000 in revenue per year.
- The District passed a mill levy override in November 2006. The override started at \$600,000 and increased by \$25,000 each year until it topped out at \$800,000 in 2015.
- The District passed a \$1,200,000 mill levy in November 2019 for staff wage and benefits that grows every year by CPI.
- The District passed a \$2,800,000 mill levy in November 2019 for operations, that was levied for the first time in FY22.
- Specific ownership tax is tax collected from the licensing of vehicles in Routt County. The tax is expected to be \$1,800,000 this year.

State Revenues

State revenues include State Equalization, Special Education, Preschool Funding, ELPA, GT, Transportation, and other competitive grants. The Finance Formula calculation decreased State Equalization by \$491,479, and Preschool enrollment decreased funding from UPK by an estimated \$129,130.

County and Local Revenues

Local revenues include income from the half-cent sales tax, district sports revenue, local grants, preschool tuition, and other miscellaneous sources. FY25 local revenue is budgeted to decrease by \$16,969 as compared to the original FY25 budget primarily due to less preschool tuition being collected as a result of lower enrollment than anticipated.

Federal Revenues

Overall federal revenues are increasing in the amended budget by \$68,804 because of some small last-chance ESSER funding opportunities the Steamboat Springs School District applied for and was awarded. All other Federal revenue sources including but not limited to Title grants remain very similar to the original budget.

Transfers

Transfers are a movement of money from one fund to another. The District is not budgeting any transfers for the current fiscal year.

NRCCS Allocation

The North Routt Charter School Allocation of \$1,130,512 in FY25 is based on per pupil funding as well as an allocation of the mill levy override revenue on a per pupil basis. Rather than a transfer, this allocation is reflected in the budget as a reduction of revenue in the State revenue category. The allocation increased by \$63,616 in the Amended budget from the original because NRCCS funded pupil count increased by 4.5.

Expenditures

Total General Fund expenditures are budgeted to increase by a modest \$67,179, or 0.1%, primarily related to new grant funding awarded after the original FY25 budget was adopted.

	FY25 Original	FY25 Amended Budget	Variance
Salaries	\$29,254,323	29,221,402	(32,921)
Benefits	\$11,585,588	11,175,143	(410,445)
Purchased Services	\$4,841,864	5,305,382	463,518
Supplies	\$3,632,954	3,679,982	47,028
C.O.P.	\$204,791	204,791	0
	\$49,519,520	\$49,586,699	\$67,179

Payroll expenses are budgeted at 81.5% of overall general fund expenses in the Amended FY25 budget, which is a reduction from the 82.4% originally budgeted in FY25 because a change in the GASB 68: PERA – State on Behalf Payment calculation. Overall, FY25 amended budget payroll expenses as a percentage of overall expenses are in-line with the 81.2% experienced in FY24. Purchased Services are increasing from the original to amended budget because of several state grant requirements.

Fund Balance

The January amended budget has General Fund expenditures exceeding revenues by \$953,080, generating a budgeted General Fund balance at FYE25 of \$12,496,653; equivalent to 25% of budgeted expenditures. A 25% General Fund balance position allows the District to cover its cash flow requirements during the months of July through March, when expense are more than revenues.

Food Service Fund

The Food Service Fund is used to account for all activity of the food service program. The food service program provides lunch at all of the district schools, and participates in the Federal National School Lunch program. The entire program is currently staffed by just 7 employees and the Director. The amended budget modifies expenses and revenues aligned with current operations, with a net effect of no change in ending fund balance of \$568,045. A strong FYE fund balance equating to 48% of annual expenditures will enable the Food Service to continue operations in the face of likely increasing costs without relying on a transfer from the General Fund.

Bond Redemption Fund

The Bond Redemption Fund provides revenues based on a property tax mill set by the school board to satisfy the district's bonded indebtedness on an annual basis. The district has a tax levy for indebtedness; therefore, this fund is required by Colorado Revised Statute 22-45-103(b).

The Bond Redemption Fund is budgeted with a beginning fund balance of \$7,646,640 for FY25 in order to meet the December 2024 debt service payment. Total expenditures for FY25 are \$9,249,875 for the repayment of principal and interest on outstanding current bonds. FY25 local property taxes are budgeted to be \$9,000,000, and are based on a mill level of 5.119 mills on a property valuation of \$1,728,505,790.

The District's Legal Debt Limit is calculated by taking 20% of gross Assessed Valuation. With gross Assessed Valuation of \$1,823,519,900, \$364 Million is the calculated limit. When subtracting current outstanding debt of \$85 Million, this leaves the District with \$279 Million of Debt Capacity.

Capital Reserve Fund

The Capital Reserve Fund is used to account for the acquisition of land, construction of new facilities, alterations and improvements to existing structures, and the acquisition of school buses and/or other equipment. The Capital Reserve Fund's FY25 beginning fund balance of \$525,097 is being used to purchase two full size buses that were ordered last year. Interest earnings in the amended budget are being used to replace a ten-year old copy machine at Strawberry Park Elementary School. As a result, budgeted FYE25 fund balance will be reduced to \$26,256. The only source of revenue for the Capital Reserve Fund other than interest earnings is a transfer from the General Fund, which is not included in this year's budget.

Capital Projects Fund

The Capital Projects Fund is used to account for the capital construction, new instructional technology, existing technology upgrades, and maintenance needs. The proceeds to this fund are the result of the successful November 2017 election, which generates property taxes from 1.146 mills annually, and therefore the fund is required by Colorado Revised Statute 22-54-108.7.

A current Assessed Valuation of \$1,728,505,790 is expected to generate property tax revenue of \$1,980,868 in FY25. This fund addresses current needs and sets aside money for future projects. In addition to the major projects planned in the original budget, the amended budget adds \$2,011,485 in expenditures so that the District can encumber funds for the five electric vehicles and three charging stations that will be reimbursed via awarded grants. Receipt of grant funding and use of the vehicles are not expected to be realized until next fiscal year. When the grant revenue is received, it will replenish this year's use of reserves in the Capital Projects Fund.

Health Benefits Fund

The Health Benefits Fund accounts for self-insurance funding of employee health and dental insurance. This plan is administered by a third-party administrator and has a “stop loss” of \$125,000. The Health Benefits Fund is budgeted with a beginning fund balance for FY25 of \$970,296 to address future claims and protect against large premium increases. This fund is experiencing another high cost year, and is budgeted to collect \$7,071,000 in revenue and expend \$7,571,000 in claims and fees. The Health Benefits ending fund balance is projected to decrease to \$470,296 by FYE25.

Student Activity Fund

The Student Activity Fund is used to account for assets held for students participating in organized clubs. The Fund is completely funded with no taxpayer funds. The Student Activity Fund had a beginning fund balance for 2024-25 of \$660,897. The Student Activity Fund is budgeted with funds available and appropriations of \$2,160,897.

STEAMBOAT SPRINGS SCHOOL DISTRICT
2024-2025
Amended Budget



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FINANCIAL SECTION
January 27, 2025
Amended Fiscal Year 2025 Budget

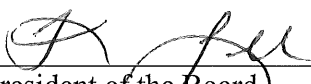
APPROPRIATION RESOLUTION

WHEREAS, the Board of Education of each school district shall adopt an appropriation resolution at the time it adopts the budget. The appropriation resolution shall specify the amount of money appropriated to each fund; except that the operating reserve authorized by section 22-44-106(2) shall not be subject to appropriation for the fiscal year covered by the budget, and except that the appropriation resolution may, by reference, incorporate the budget as adopted by a board of education for the current fiscal year.

WHEREAS, the amounts appropriated to a fund shall not exceed the amount thereof as specified in the adopted budget,

BE IT RESOLVED, by the Board of Education of Steamboat Springs School District No. RE-2 in Routt County, that the amounts shown in the following schedule be appropriated to each fund as specified in the "Amended Budget" for the fiscal year beginning July 1, 2024, and ending June 30, 2025.

<u>FUND</u>	<u>APPROPRIATION</u>
General Fund	\$ 62,083,352
Special Revenue Funds:	
Food Service Fund	1,755,997
Bond Redemption Fund	16,846,515
Capital Reserve Fund	540,111
Capital Projects Fund	3,874,158
Internal Service Fund	
Health Insurance Fund	8,041,296
Student Activity Fund	2,160,897
TOTAL APPROPRIATION	<u>\$ 95,302,326</u>



President of the Board

1/27/25
Date

STEAMBOAT SPRINGS SCHOOL DISTRICT RE-2
RESOLUTION NUMBER 2025-01-01

A Resolution of the Board of Education of the
Steamboat Springs School District RE-2
Authorizing the Use of a Portion of
Beginning Fund Balance as Authorized by Colorado Statutes

WHEREAS, C.R.S. 22-44-105 states that a budget, duly adopted pursuant to this article, shall not provide for expenditures, inter-fund transfers, or reserves, in excess of available revenues and beginning fund balance.

WHEREAS, the Board of Education may authorize the use of a portion of the beginning fund balance in the budget, stating the amount to be used, the purpose for which the expenditure is needed, and the district's plan to ensure that the use of the beginning fund balance will not lead to an ongoing deficit.


WHEREAS, the Board of Education has determined the beginning fund balance in the General Fund, Bond Fund, Capital Reserve Fund, Capital Projects Fund, and Health Fund are each sufficient to allow for one-time expenditures.

NOW, THEREFORE, BE IT RESOLVED:

In accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the fiscal year 2024-2025 Beginning Fund Balance for the following funds:

- **General Fund**, in the amount of **\$953,080**, for the purpose of funding compensation and programming.
- **Bond Fund**, in the amount **\$50,000**, for the purpose of using accumulated interest earnings to pay interest expense.
- **Capital Reserve Fund**, in the amount of **\$498,841**, for the purpose of acquiring two school buses.
- **Capital Projects Fund**, in the amount of **\$1,072,521** for the purpose of encumbering funds which will be replenished via grants proceeds in a future fiscal year.
- **Health Fund**, in the amount of **\$500,000**, for the purpose of one-time medical expenses.

BE IT FURTHER RESOLVED, the use of these portions of beginning fund balances for the purposes set forth above will not lead to an ongoing deficit.



President of the Board

1/27/25
Date

**STEAMBOAT SPRINGS SCHOOL DISTRICT
SUMMARY ALL FUNDS
AMENDED FISCAL YEAR 2025 BUDGET**

	General Fund (10)	Food Service Fund (21)	Bond Fund (31)	Capital Reserve Fund (43)	Capital Projects Fund (46)	Health Fund (64)	Student Activity Fund (23)	All funds 2024-2025 Final Budget
Revenue:								
Property taxes	\$17,853,735		\$9,000,000		\$1,980,868			\$28,834,603
Specific ownership taxes	\$1,800,000							\$1,800,000
State	\$21,815,495	\$709,986						\$22,525,480
Federal	\$1,003,973	\$437,966						\$1,441,939
County	\$4,761							\$4,761
Interest income	\$500,000	\$15,000	\$199,875	\$15,014	\$50,000	\$60,000		\$839,889
Other local revenue	\$5,655,656	\$25,000				\$7,011,000	\$1,500,000	\$14,191,656
Total Revenue	\$48,633,619	\$1,187,952	\$9,199,875	\$15,014	\$2,030,868	\$7,071,000	\$1,500,000	\$69,638,328
Expenditures:								
Salaries	\$29,221,402	\$422,517						\$29,643,919
Benefits	\$11,175,143	\$196,239						\$11,371,382
Purchased services	\$5,305,382	\$5,000				\$7,571,000		\$12,881,382
Supplies and equipment	\$3,679,982	\$564,196					\$1,500,000	\$5,744,177
Debt service	\$204,791		\$9,249,875					\$9,454,666
Capital outlay				\$513,855	\$3,103,389			\$3,617,244
Total Expenditures	\$49,586,699	\$1,187,952	\$9,249,875	\$513,855	\$3,103,389	\$7,571,000	\$1,500,000	\$72,712,770
Net Income (Loss)	(\$953,080)	\$0	(\$50,000)	(\$498,841)	(\$1,072,521)	(\$500,000)	\$0	(\$3,074,442)
Beginning Fund Balance	\$13,449,733	\$568,045	\$7,646,640	\$525,097	\$1,843,290	\$970,296	\$660,897	\$25,663,998
Ending Fund Balance	\$12,496,653	\$568,045	\$7,596,640	\$26,256	\$770,769	\$470,296	\$660,897	\$22,589,556
Appropriation	\$62,083,352	\$1,755,997	\$16,846,515	\$540,111	\$3,874,158	\$8,041,296	\$2,160,897	\$95,302,326
Mill Levy	10.329		5.119		1.146			16.594
Assessed Valuation	1,728,505,790		1,728,505,790		1,728,505,790			

STEAMBOAT SPRINGS SCHOOL DISTRICT

GENERAL FUND SUMMARY OF REVENUE AND EXPENDITURES

	2022-2023 <u>Actual</u>	2023-2024 <u>Final Budget</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Original Budget</u>	2024-2025 <u>Final Budget</u>	FY25 Final Bud vs FY25 Original	Percent Variance
Beginning Fund Balance	\$9,055,206	\$10,061,747	\$10,061,747	\$11,985,873	\$13,449,733	\$1,463,860	12.2%
Revenue:							
Property taxes	\$16,163,222	\$17,661,225	\$17,617,151	\$17,253,097	\$17,853,735	\$600,638	3.5%
Specific ownership taxes	\$1,988,417	\$1,700,000	\$1,917,562	\$1,800,000	\$1,800,000	\$0	0.0%
State revenue	\$19,164,320	\$20,214,516	\$19,400,610	\$22,441,884	\$21,815,495	(\$626,389)	-2.8%
Federal revenue	\$1,652,808	\$1,104,700	\$1,216,366	\$935,169	\$1,003,973	\$68,804	7.4%
County revenue	\$5,686	\$9,034	\$9,034	\$9,034	\$4,761	(\$4,273)	-47.3%
Interest income	\$127,863	\$300,000	\$403,760	\$300,000	\$500,000	\$200,000	66.7%
Other revenue	\$6,201,511	\$5,712,790	\$5,663,413	\$5,672,624	\$5,655,656	(\$16,969)	-0.3%
Transfer (out)	(\$845,388)	(\$474,544)	(\$474,544)	\$0	\$0	\$0	
Total Revenue	\$44,458,439	\$46,227,721	\$45,753,352	\$48,411,808	\$48,633,619	\$221,811	0.5%
Funds Available	\$53,513,645	\$56,289,468	\$55,815,099	\$60,397,681	\$62,083,352	\$1,685,671	2.8%
Expenditures:							
K-12 Funded Pupil Count	2,618	2,568	2,568	2,543	2,540	(3.4)	-0.1%
Revenue per Funded Pupil	\$16,982	\$18,005	\$17,820	\$19,034.29	\$19,147.09	\$113	0.6%
Salaries	\$24,407,940	\$25,355,885	\$24,912,102	\$29,254,323	\$29,221,402	(\$32,921)	-0.1%
Benefits	\$9,030,197	\$10,472,552	\$9,505,030	\$11,585,588	\$11,175,143	(\$410,445)	-3.5%
Purchased Services	\$4,528,830	\$4,929,584	\$4,464,964	\$4,841,864	\$5,305,382	\$463,518	9.6%
Supplies, Equip, Other	\$5,281,758	\$3,391,418	\$3,279,731	\$3,632,954	\$3,679,982	\$47,028	1.3%
C.O.P.	\$203,173	\$204,156	\$203,538	\$204,791	\$204,791	(\$0)	0.0%
Total expenditures	\$43,451,898	\$44,353,595	\$42,365,366	\$49,519,520	\$49,586,699	\$67,179	0.1%
K-12 Funded Pupil Count	2,618	2,568	2,568	2,543	2,540	(3.4)	-0.1%
Expense per Funded Pupil	\$16,597	\$17,275	\$16,501	\$19,470	\$19,522	\$53	0.3%
Surplus/(Deficit)	\$1,006,541	\$1,874,126	\$3,387,986	(\$1,107,712)	(\$953,080)	\$154,631	-14.0%
Appropriated Reserve	\$10,061,747	\$11,935,873	\$13,449,733	\$10,878,161	\$12,496,653	\$1,618,491	14.9%
Appropriation		\$56,289,468		\$60,397,681	\$62,083,352		
Mill Levy	14.867	10.276	10.276	10.276	10.329	0.053	0.5%
Assessed Valuation	\$1,082,633,046	\$1,716,839,876	\$1,716,839,876	\$1,716,839,876	\$1,728,505,790	\$11,665,914	0.7%

STEAMBOAT SPRINGS SCHOOL DISTRICT

FOOD SERVICE FUND

	2022-23 <u>Actual</u>	2023-2024 <u>Final Budget</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Original Budget</u>	2024-2025 <u>Final Budget</u>	<u>FY25 Budget vs FY25 Original</u>	<u>Percent Variance</u>
Beginning Net Assets	\$488,110	\$508,712	\$508,712	\$435,444	\$568,045	\$132,601	30.5%
Revenue:							
Interest	\$10,979	\$15,000	\$20,951	\$15,000	\$15,000	\$0	0.0%
Food sales	\$579,979	\$25,000	\$25,766	\$25,000	\$25,000	\$0	0.0%
Federal reimbursement	\$254,881	\$335,000	\$288,939	\$290,000	\$315,000	\$25,000	8.6%
USDA donated commodities	\$58,105	\$55,000	\$48,693	\$55,000	\$122,966	\$67,966	123.6%
State reimbursement	\$11,340	\$610,556	\$682,396	\$610,000	\$709,986	\$99,986	16.4%
Other Income	\$3,627	\$0	\$0	\$0	\$0	\$0	
Total Revenue	<u>\$918,911</u>	<u>\$1,040,556</u>	<u>\$1,066,744</u>	<u>\$995,000</u>	<u>\$1,187,952</u>	<u>\$192,952</u>	<u>19.4%</u>
Funds Available	<u>\$1,407,021</u>	<u>\$1,549,268</u>	<u>\$1,575,456</u>	<u>\$1,430,444</u>	<u>\$1,755,997</u>	<u>\$325,553</u>	<u>22.8%</u>
Expenditures:							
Salaries	\$356,810	\$360,742	\$361,274	\$449,376	\$422,517	(\$26,859)	-6.0%
Benefits	\$161,380	\$163,082	\$163,648	\$196,187	\$196,239	\$52	0.0%
Purchased services	\$6,484	\$10,000	\$6,663	\$10,000	\$5,000	(\$5,000)	-50.0%
Food and milk	\$301,514	\$535,000	\$441,438	\$485,000	\$492,465	\$7,465	1.5%
Supplies	\$29,301	\$45,000	\$34,388	\$45,000	\$45,000	\$0	0.0%
Equipment	\$42,820	\$0	\$0	\$0	\$26,731	\$26,731	
Total Expenditures	<u>\$898,309</u>	<u>\$1,113,824</u>	<u>\$1,007,411</u>	<u>\$1,185,563</u>	<u>\$1,187,952</u>	<u>\$2,389</u>	<u>0.2%</u>
Surplus/(Deficit)	\$20,602	(\$73,268)	\$59,333	(\$190,563)	\$0	\$190,563	
Appropriated Reserve	\$508,712	\$435,444	\$568,045	\$244,881	\$568,045	\$323,164	132.0%
Appropriation		<u>\$1,549,268</u>		<u>\$1,430,444</u>	<u>\$1,755,997</u>	<u>\$325,553</u>	<u>22.8%</u>

STEAMBOAT SPRINGS SCHOOL DISTRICT

BOND REDEMPTION FUND

	2022-23 <u>Actual</u>	2023-2024 <u>Final Budget</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Original Budget</u>	2024-2025 <u>Final Budget</u>	FY25 Final Budget vs <u>FY25 Original</u>	Percent <u>Variance</u>
Beginning Fund Balance	\$7,263,325	\$7,364,964	\$7,364,964	\$7,584,284	\$7,646,640	\$62,356	0.8%
Revenue:							
Property taxes	\$9,463,822	\$9,358,495	\$9,359,592	\$9,000,000	\$9,000,000	\$0	0.0%
Interest	\$170,824	\$200,000	\$253,109	\$199,875	\$199,875	\$0	0.0%
Total Revenue	<u>\$9,634,646</u>	<u>\$9,558,495</u>	<u>\$9,612,701</u>	<u>\$9,199,875</u>	<u>\$9,199,875</u>	<u>\$0</u>	<u>0.0%</u>
Funds Available	<u>\$16,897,971</u>	<u>\$16,923,459</u>	<u>\$16,977,665</u>	<u>\$16,784,159</u>	<u>\$16,846,515</u>	<u>\$62,356</u>	<u>0.4%</u>
Expenditures:							
Principal	\$4,815,000	\$4,805,000	\$4,805,000	\$4,925,000	\$4,925,000	\$0	0.0%
Interest	\$4,707,625	\$4,524,175	\$4,524,175	\$4,323,025	\$4,323,025	\$0	0.0%
Paying agent fees	\$10,382	\$10,000	\$1,850	\$1,850	\$1,850	\$0	0.0%
Total Expenditures	<u>\$9,533,007</u>	<u>\$9,339,175</u>	<u>\$9,331,025</u>	<u>\$9,249,875</u>	<u>\$9,249,875</u>	<u>\$0</u>	<u>0.0%</u>
Surplus/(Deficit)	\$101,639	\$219,320	\$281,676	(\$50,000)	(\$50,000)	\$0	0.0%
Appropriated Reserve	\$7,364,964	\$7,584,284	\$7,646,640	\$7,534,284	\$7,596,640	\$62,356	0.8%
Appropriation		<u>\$16,923,459</u>		<u>\$16,784,159</u>	<u>\$16,846,515</u>	<u>\$62,356</u>	<u>0.4%</u>
Mill Levy	8.702	5.451	5.451	5.242	5.119	(0.123)	-2.4%
Assessed Valuation	1,082,633,406	1,716,839,876	1,716,839,876	1,716,839,876	1,728,505,790	11,665,914	0.7%

STEAMBOAT SPRINGS SCHOOL DISTRICT

CAPITAL RESERVE FUND

	2022-23 <u>Actual</u>	2023-2024 <u>Final Budget</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Original Budget</u>	2024-2025 <u>Final Budget</u>	FY25 Final Budget vs <u>FY25 Original</u>	Percent <u>Variance</u>
Beginning Fund Balance	\$314,216	\$318,072	\$318,072	\$515,616	\$525,097	\$9,481	1.8%
Revenue:							
Transfers in	\$845,388	\$474,544	\$474,544	\$0	\$0	\$0	
Other income	\$2,310,595	\$5,000	\$11,411	\$1,000	\$15,014	\$14,014	1401.4%
Total Revenue	\$3,155,983	\$479,544	\$485,955	\$1,000	\$15,014	\$14,014	1401.4%
Funds Available	\$3,470,199	\$797,616	\$804,027	\$516,616	\$540,111	\$23,495	4.5%
Expenditures:							
Vehicles	\$2,330,916	\$62,000	\$60,711	\$500,000	\$500,000	\$0	0.0%
Facility projects	\$821,211	\$190,000	\$187,664	\$0	\$0	\$0	
Equipment	\$0	\$30,000	\$30,556	\$0	\$13,855	\$13,855	
Total Expenditures	\$3,152,127	\$282,000	\$278,931	\$500,000	\$513,855	\$13,855	2.8%
Surplus/(Deficit)	\$3,856	\$197,544	\$207,024	(\$499,000)	(\$498,841)	\$159	0.0%
Appropriated Reserve	\$318,072	\$515,616	\$525,096	\$16,616	\$26,256	\$9,640	58.0%
Appropriation		\$797,616		\$516,616	\$540,111	\$23,495	4.5%

STEAMBOAT SPRINGS SCHOOL DISTRICT

CAPITAL PROJECTS FUND

Revenue generated from the November 2017 election. Proceeds will be spent on capital construction,
new instructional technology, existing technology upgrades, and deferred maintenance needs

	2022-23 <u>Actual</u>	2023-2024 <u>Final Budget</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Original Budget</u>	2024-2025 <u>Final Budget</u>	FY25 Final Budget vs <u>FY25 Original</u>	<u>Percent Variance</u>
Beginning Fund Balance	\$2,988,176	\$3,385,986	\$3,385,986	\$1,748,398	\$1,843,290	\$94,892	5.4%
Revenue:							
Property Tax	\$1,245,746	\$1,967,498	\$1,955,700	\$1,967,498	\$1,980,868	\$13,370	0.7%
Other income	\$70,902	\$125,125	\$242,738	\$142,040	\$50,000	(\$92,040)	-64.8%
Total Revenue	<u>\$1,316,648</u>	<u>\$2,092,623</u>	<u>\$2,198,438</u>	<u>\$2,109,538</u>	<u>\$2,030,868</u>	(\$78,670)	-3.7%
Funds Available	<u>\$4,304,824</u>	<u>\$5,478,609</u>	<u>\$5,584,424</u>	<u>\$3,857,936</u>	<u>\$3,874,158</u>	\$16,222	0.4%
Expenditures:							
Treasurer Fees	\$3,105	\$5,000	\$4,880	\$5,000	\$5,000	\$0	0.0%
Facility projects	\$915,733	\$3,670,086	\$3,674,402	\$1,086,904	\$3,098,389	\$2,011,485	185.1%
Equipment	\$0	\$61,000	\$61,852	\$0	\$0	\$0	
Total Expenditures	<u>\$918,838</u>	<u>\$3,736,086</u>	<u>\$3,741,134</u>	<u>\$1,091,904</u>	<u>\$3,103,389</u>	\$2,011,485	184.2%
Surplus/(Deficit)	\$397,810	(\$1,643,463)	(\$1,542,696)	\$1,017,634	(\$1,072,521)	(\$2,090,155)	-205.4%
Appropriated Reserve	\$3,385,986	\$1,742,523	\$1,843,290	\$2,766,031	\$770,769	(\$1,995,262)	-72.1%
Appropriation		<u>\$5,478,609</u>		<u>\$3,857,935</u>	<u>\$3,874,158</u>	(\$1,620,674)	-29.6%
Mill Levy	1.146	1.146	1.146	1.146	1.146	0.000	0.0%
Assessed Valuation	1,082,633,046	1,716,839,876	1,716,839,876	1,716,839,876	1,728,505,790	11,665,914	0.7%

STEAMBOAT SPRINGS SCHOOL DISTRICT

HEALTH FUND

	2022-23 <u>Actual</u>	2023-2024 <u>Final Budget</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Original Budget</u>	2024-2025 <u>Final Budget</u>	FY25 Final Bud vs FY25 Original	Percent Variance
Beginning Net Assets	\$1,378,997	\$1,421,917	\$1,421,917	\$1,031,915	\$970,296	(\$61,619)	-6.0%
Revenue:							
Contributions	\$5,024,432	\$5,040,000	\$5,195,050	\$5,055,700	\$5,400,000	\$344,300	6.8%
Stop loss reimbursements	\$148,841	\$800,000	\$731,721	\$300,000	\$1,461,000	\$1,161,000	387.0%
Other	\$210,405	\$185,000	\$334,298	\$196,545	\$210,000	\$13,455	6.8%
Total Revenue	<u>\$5,383,678</u>	<u>\$6,025,000</u>	<u>\$6,261,070</u>	<u>\$5,552,245</u>	<u>\$7,071,000</u>	<u>\$1,518,755</u>	<u>27.4%</u>
Funds Available	<u>\$6,762,675</u>	<u>\$7,446,917</u>	<u>\$7,682,987</u>	<u>\$6,584,160</u>	<u>\$8,041,296</u>	<u>\$1,457,136</u>	<u>22.1%</u>
Expenditures:							
Medical & Rx Paid	\$4,588,425	\$5,700,000	\$5,902,980	\$5,000,000	\$6,500,000	\$1,500,000	30.0%
Fees	\$752,334	\$800,000	\$809,711	\$889,398	\$1,071,000	\$181,602	20.4%
Total Expenditures	<u>\$5,340,759</u>	<u>\$6,500,000</u>	<u>\$6,712,691</u>	<u>\$5,889,398</u>	<u>\$7,571,000</u>	<u>\$1,681,602</u>	<u>28.6%</u>
Surplus/(Deficit)	\$42,919	(\$475,000)	(\$451,621)	(\$337,153)	(\$500,000)	(\$162,847)	48.3%
Appropriated Reserve	\$1,421,917	\$946,917	\$970,296	\$694,762	\$470,296	(\$224,466)	-32.3%
Appropriation		\$7,446,917		\$6,584,160	\$8,041,296	\$1,457,136	22.1%

STEAMBOAT SPRINGS SCHOOL DISTRICT

STUDENT ACTIVITY FUND

	2022-23 <u>Actual</u>	2023-2024 <u>Final Budget</u>	2023-2024 <u>Actual</u>	2024-2025 <u>Original Budget</u>	2024-2025 <u>Final Budget</u>	FY25 Final Bud vs <u>FY25 Original</u>	Percent <u>Variance</u>
Beginning Net Assets	\$622,764	\$576,642	\$576,642	\$576,642	\$660,897	\$84,255	14.6%
Revenue:							
Student programs	\$988,335	\$1,500,000	\$968,780	\$1,500,000	\$1,500,000	\$0	0.0%
Total Revenue	\$988,335	\$1,500,000	\$968,780	\$1,500,000	\$1,500,000	\$0	0.0%
Funds Available	\$1,611,099	\$2,076,642	\$1,545,422	\$2,076,642	\$2,160,897	\$84,255	4.1%
Expenditures:							
Student programs	\$1,034,457	\$1,500,000	\$884,525	\$1,500,000	\$1,500,000	\$0	0.0%
Total Expenditures	\$1,034,457	\$1,500,000	\$884,525	\$1,500,000	\$1,500,000	\$0	0.0%
Reserve	\$576,642	\$576,642	\$660,897	\$576,642	\$660,897	\$84,255	14.6%
Appropriation	\$1,611,099	\$2,076,642	\$1,545,422	\$2,076,642	\$2,160,897	\$84,255	4.1%

FY2024-2025 UNIFORM BUDGET

Steamboat Springs School District Re-2 District Code: 2770 Amended Budget Adopted: January 27, 2025											
Budgeted Pupil Count: 2,540		Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Cap Reserve Fund	46 Cap Projects Fund	64 Health Fund	TOTAL
Beginning Fund Balance (Includes All Reserves)			13,449,733	752,544	568,045	660,897	7,646,640	525,097	1,843,290	970,296	26,416,542
Revenues											
Local Sources	1000 -	26,939,903	782,896	40,000	1,500,000	9,199,875	15,014	2,030,868	7,071,000		47,579,556
Intermediate Sources	2000 -	4,761	-	-	-	-	-	-	-	-	4,761
State Sources	3000 -	21,815,495	283,704	709,986	-	-	-	-	-	-	22,809,185
Federal Sources	4000 -	1,003,973	17,615	437,966	-	-	-	-	-	-	1,459,554
Total Revenues			49,764,132	1,084,215	1,187,952	1,500,000	9,199,875	15,014	2,030,868	7,071,000	71,853,055
Total Beginning Fund Balance and Reserves			63,213,865	1,836,759	1,755,997	2,160,897	16,846,515	540,111	3,874,158	8,041,296	98,269,597
Total Allocations To/From Other Funds	5600,5700, 5800	(1,130,512)	1,130,512	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 -	-	-	-	-	-	-	-	-	-	-
Other Sources	5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			62,083,352	2,967,271	1,755,997	2,160,897	16,846,515	540,111	3,874,158	8,041,296	98,269,597
Expenditures											
Instruction - Program 0010 to 2099											
Salaries	0100	18,468,305	797,474	-	-	-	-	-	-	-	19,265,779
Employee Benefits, including object 0280	0200	7,128,168	327,815	-	-	-	-	-	-	-	7,455,983
Purchased Services	0300,0400, 0500	1,551,393	85,660	-	-	-	-	-	-	-	1,637,053
Supplies and Materials	0600	608,596	44,934	-	-	-	-	-	-	-	653,530
Property	0700	4,500	-	-	-	-	-	-	-	-	4,500
Other	0800, 0900	9,250	5,250	-	1,500,000	-	-	-	-	-	1,514,500
Total Instruction			27,770,212	1,261,133	-	1,500,000	-	-	-	-	30,531,345
Supporting Services											
Students - Program 2100											
Salaries	0100	2,536,051	122,349	-	-	-	-	-	-	-	2,658,400
Employee Benefits, including object 0280	0200	988,611	29,757	-	-	-	-	-	-	-	1,018,368
Purchased Services	0300,0400, 0500	454,869	21,763	-	-	-	-	-	-	-	476,632
Supplies and Materials	0600	87,453	9,810	-	-	-	-	-	-	-	97,263
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	3,554.97	-	-	-	-	-	-	-	3,555
Total Students			4,066,984	187,234	-	-	-	-	-	-	4,254,218

FY2024-2025 UNIFORM BUDGET

Steamboat Springs School District Re-2										
District Code: 2770										
Amended Budget										
Adopted: January 27, 2025										
Budgeted Pupil Count: 2,540										
Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Cap Reserve Fund	46 Cap Projects Fund	64 Health Fund	TOTAL	
Instructional Staff - Program 2200										
Salaries	0100	1,864,371	-	-	-	-	-	-	-	1,864,371
Employee Benefits, including object 0280	0200	646,572	-	-	-	-	-	-	-	646,572
Purchased Services	0300,0400,0500	298,392	3,981	-	-	-	-	-	-	302,373
Supplies and Materials	0600	657,970	1,555	-	-	-	-	-	-	659,525
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Instructional Staff		3,467,305	5,536	-	-	-	-	-	-	3,472,841
General Administration - Program 2300, including Program 2303 and 2304										
Salaries	0100	438,100	-	-	-	-	-	-	-	438,100
Employee Benefits, including object 0280	0200	141,421	-	-	-	-	-	-	-	141,421
Purchased Services	0300,0400,0500	388,630	5,000	-	-	-	-	-	-	393,630
Supplies and Materials	0600	30,750	-	-	-	-	-	-	-	30,750
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	26,500	-	-	-	-	-	-	-	26,500
Total School Administration		1,025,400	5,000	-	-	-	-	-	-	1,030,400
School Administration - Program 2400										
Salaries	0100	2,295,856	95,000	-	-	-	-	-	-	2,390,856
Employee Benefits, including object 0280	0200	810,241	35,290	-	-	-	-	-	-	845,531
Purchased Services	0300,0400,0500	2,000	31,739	-	-	-	-	-	-	33,739
Supplies and Materials	0600	83,890	28,390	-	-	-	-	-	-	112,280
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	4,200	-	-	-	-	-	-	-	4,200
Total School Administration		3,196,187	190,419	-	-	-	-	-	-	3,386,606
Business Services - Program 2500, including Program 2501										
Salaries	0100	472,970	70,000	-	-	-	-	-	-	542,970
Employee Benefits, including object 0280	0200	161,010	29,121	-	-	-	-	-	-	190,131
Purchased Services	0300,0400,0500	195,518	56,131	-	-	-	-	5,000	-	256,649
Supplies and Materials	0600	6,400	-	-	-	-	-	-	-	6,400
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	37,058	-	-	-	-	-	-	-	37,058
Total Business Services		872,957	155,252	-	-	-	-	5,000	-	1,033,208
Operations and Maintenance - Program 2600										
Salaries	0100	1,093,701	-	-	-	-	-	-	-	1,093,701
Employee Benefits, including object 0280	0200	475,603	-	-	-	-	-	-	-	475,603

FY2024-2025 UNIFORM BUDGET

Steamboat Springs School District Re-2 District Code: 2770 Amended Budget Adopted: January 27, 2025 Budgeted Pupil Count: 2,540										
Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Cap Reserve Fund	46 Cap Projects Fund	64 Health Fund	TOTAL	
Purchased Services	0300,0400, 0500	1,900,510	124,422	-	-	-	68,569	-	2,093,500	
Supplies and Materials	0600	963,015	68,810	-	-	-	-	-	1,031,825	
Property	0700	50,000	34,854	-	-	-	-	-	84,854	
Other	0800, 0900	-	-	-	-	-	-	-	-	
Total Operations and Maintenance		4,482,829	228,086	-	-	-	68,569	-	4,779,483	
Student Transportation - Program 2700										
Salaries	0100	777,238	32,718	-	-	-	-	-	809,956	
Employee Benefits, including object 0280	0200	364,607	19,809	-	-	-	-	-	384,416	
Purchased Services	0300,0400, 0500	114,770	3,750	-	-	-	-	-	118,520	
Supplies and Materials	0600	168,250	6,000	-	-	-	-	-	174,250	
Property	0700	5,000	-	-	-	513,855	-	-	518,855	
Other	0800, 0900	250	-	-	-	-	-	-	250	
Total Student Transportation		1,430,114	62,277	-	-	513,855	-	-	2,006,247	
Central Support - Program 2800, including Program 2801										
Salaries	0100	1,274,811	-	-	-	-	-	-	1,274,811	
Employee Benefits, including object 0280	0200	458,909	-	-	-	-	-	-	458,909	
Purchased Services	0300,0400, 0500	399,300	51,000	-	-	-	-	6,500,000	6,950,300	
Supplies and Materials	0600	929,900	-	-	-	-	-	-	929,900	
Property	0700	-	-	-	-	-	-	-	-	
Other	0800, 0900	7,000	-	-	-	-	-	1,071,000	1,078,000	
Total Central Support		3,069,920	51,000	-	-	-	-	7,571,000	10,691,920	
Food Service Operations - Program 3100										
Salaries	0100	-	-	422,517	-	-	-	-	422,517	
Employee Benefits, including object 0280	0200	-	-	196,239	-	-	-	-	196,239	
Purchased Services	0300,0400, 0500	-	-	4,500	-	-	-	-	4,500	
Supplies and Materials	0600	-	-	537,465	-	-	-	-	537,465	
Property	0700	-	-	26,731	-	-	-	-	26,731	
Other	0800, 0900	-	-	500	-	-	-	-	500	
Total Other Support		-	-	1,187,952	-	-	-	-	1,187,952	
Total Supporting Services		21,611,697	884,803	1,187,952	-	-	513,855	73,569	7,571,000	31,842,875

FY2024-2025 UNIFORM BUDGET

Steamboat Springs School District Re-2										
District Code: 2770										
Amended Budget										
Adopted: January 27, 2025										
Budgeted Pupil Count: 2,540										
Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Cap Reserve Fund	46 Cap Projects Fund	64 Health Fund	TOTAL	
Property - Program 4000										
Salaries	0100	-	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	68,791	-	-	-	-	-	-	68,791
Property	0700	-	-	-	-	-	3,029,820	-	-	3,029,820
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Property		-	68,791	-	-	-	3,029,820	-	-	3,098,611
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure										
Salaries	0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280	0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services	0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Supplies and Materials	0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Property	0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	-
Other	0800, 0900	204,791	-	-	-	9,249,875	-	-	-	9,454,666
Total Other Uses		204,791	-	-	-	9,249,875	-	-	-	9,454,666
Total Expenditures		49,586,699	2,214,727	1,187,952	1,500,000	9,249,875	513,855	3,103,389	7,571,000	74,927,497
APPROPRIATED RESERVES										
Other Reserved Fund Balance (9900)	0840	-	-	-	-	-	-	-	-	-
Other Restricted Reserves (932X)	0840	-	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)	0840	-	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)	0840	-	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-	-	-	-	-	-	-
Total Reserves		-	-	-	-	-	-	-	-	-
Total Expenditures and Reserves		49,586,699	2,214,727	1,187,952	1,500,000	9,249,875	513,855	3,103,389	7,571,000	74,927,497

FY2024-2025 UNIFORM BUDGET

Steamboat Springs School District Re-2 District Code: 2770 Amended Budget Adopted: January 27, 2025										
Budgeted Pupil Count: 2,540 Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Cap Reserve Fund	46 Cap Projects Fund	64 Health Fund	TOTAL	
BUDGETED ENDING FUND BALANCE										
Non-spendable fund balance (9900)	6710 82,263	-	964	-	-	-	-	-	83,227	
Restricted fund balance (9900)	6720 -	29,716	-	-	7,596,640	-	-	-	7,626,356	
TABOR 3% emergency reserve (9321)	6721 1,496,044	58,056	-	-	-	-	-	-	1,554,100	
TABOR multi year obligations (9322)	6722 -	-	-	-	-	-	-	-	-	
District emergency reserve (letter of credit or real estate) (9323)	6723 -	-	-	-	-	-	-	-	-	
Colorado Preschool Program (CPP) (9324)	6724 -	-	-	-	-	-	-	-	-	
Risk-related / restricted capital reserve (9326)	6726 -	-	-	-	-	-	-	-	-	
BEST capital renewal reserve (9327)	6727 -	110,233	-	-	-	-	-	-	110,233	
Total program reserve (9328)	6728 -	-	-	-	-	-	-	-	-	
Committed fund balance (9900)	6750 -	-	-	-	-	-	-	-	-	
Committed fund balance (15% limit) (9200)	6750 -	-	-	-	-	-	-	-	-	
Assigned fund balance (9900)	6760 -	-	567,081	660,897	-	26,256	770,769	470,296	2,495,299	
Unassigned fund balance (9900)	6770 10,918,346	554,539	-	-	-	-	-	-	11,472,885	
Net investment in capital assets (9900)	6790 -	-	-	-	-	-	-	-	-	
Restricted net position (9900)	6791 -	-	-	-	-	-	-	-	-	
Unrestricted net position (9900)	6792 -	-	-	-	-	-	-	-	-	
Total Ending Fund Balance	12,496,653	752,544	568,045	660,897	7,596,640	26,256	770,769	470,296	23,342,100	
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))	0	-	0	-	-	(0)	0	-	1	
Use of a portion of beginning fund balance resolution required?	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	

STEAMBOAT SPRINGS SCHOOL DISTRICT
2024-2025
Amended Budget



**Where all students will become global thinkers, engaged community members,
and self-aware learners through academically rigorous, community-based,
career-connected learning.**

Staffing FTEs by School/Department
January 27, 2025
Amended Fiscal Year 2025 Budget

FY25 Amended Budget FTEs			Preschool	SpEd	SpEd	Teach & Para	Maintenance	Tech	Para & Driver	Nurse &	Building	Total	Student						
PreK-12	Teachers	Specials	Staff	Counselors	Teachers	Paras	EB	Gifted Ed	Intervention	Office Staff	Admin	Custodian	Support	& Nutrition	Health Tech	Sub	Staffing	by	
Enrollment	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Soda Creek	359.00	19.00	6.00		2.50	4.00	7.50	2.00	0.50	4.00	2.00	2.00	2.00			1.00	52.50	6.84	
Strawberry Park	355.00	19.00	6.00		3.00	4.00	8.50	2.00	0.50	4.00	2.00	2.00	2.00			1.00	54.00	6.57	
SSMS	440.00	18.00	10.00		3.00	6.00	8.00	2.00	1.00	2.00	2.50	2.00	2.00			1.00	57.50	7.65	
SGS	323.00	18.00	7.60		3.00	6.00	5.00	2.00	0.50	4.00	2.00	2.00	2.00			1.00	53.10	6.08	
SSHS	868.50	25.12	16.92		5.00	8.00	11.00	2.00	1.00	1.00	6.00	4.00	3.00			2.00	85.04	10.21	
YVHS	31.50	2.00			1.00	1.00					1.00						5.00	6.30	
Preschool	51.00			15.50		1.00					1.00						17.50	2.91	
Support Services			10.50		1.00			3.00	0.50		7.00	11.00			10.00		43.00		
Technology											1.00		10.00				11.00		
Maintenance											1.00	6.50					7.50		
Transportation							1.25				1.00	1.00		9.00			12.25		
Food Service											1.00			7.50			8.50		
Total	2,428.00	101.12	57.02	15.50	18.50	30.00	41.25	13.00	4.00	15.00	21.50	29.00	18.50	10.00	16.50	10.00	6.00	406.89	5.97
FY25 Amended Budget Staffing v FY25 Original Budget Staffing																			
PreK-12	Teachers	Specials	Preschool	SpEd	SpEd	Teach & Para	Maintenance	Tech	Para & Driver	Nurse &	Building	Total							
Enrollment	FTE	FTE	Staff	Paras	EB	Intervention	Custodian	Support	& Nutrition	Health Tech	Sub	Staffing							
Enrollment	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE							
Soda Creek	2.00	0.00	0.00	0.00	-0.50	0.00	0.00	0.00	0.00	0.00	0.00	-0.50							
Strawberry Park	-2.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.50							
SSMS	-25.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.00	0.50							
SGS	-22.00	0.00	0.00	0.00	0.00	0.00	-2.00	0.00	0.00	0.00	1.00	-1.00							
SSHS	12.50	0.00	0.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.17							
YVHS	-0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
Preschool	-30.00	0.00	0.00	-1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-1.50							
Support Services	0.00	-0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.50							
Technology	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.25	0.00	0.00	0.00	0.00	0.97							
Food Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.50							
Total	-65.00	0.00	(0.33)	(1.50)	(0.50)	0.00	(0.75)	0.00	0.00	0.00	1.00	(1.86)							