

STEAMBOAT SPRINGS SCHOOL DISTRICT 2025-2026 BUDGET



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

**JUNE 16, 2025
ADOPTED FISCAL YEAR 2026 BUDGET**

STEAMBOAT SPRINGS SCHOOL DISTRICT

PRINCIPAL OFFICIALS

Board of Education

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Chresta Brinkman Vice President
Lara Craig Secretary
Kevin Callahan..... Treasurer
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District Administration

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Kristen Atwood.....Director of Exceptional Student Services
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Laura Milius.....Director of Communications
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Pascal Ginesta.....Facilities Manager
Casey Unga.....Transportation Manager



STEAMBOAT SPRINGS SCHOOL DISTRICT RE-2

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Director of Finance and Operations

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Steamboat Springs, CO 80487

Dear Board of Education

Please find the FY25-26 proposed budget for the Steamboat Springs School District. The information presented is the culmination of a year-long effort working with the District's Administrative Team to identify district-wide priorities and staffing needs, hearing from the District Accountability Committee regarding recommended spending priorities, and following information regarding the State of Colorado's financial status and projections.

HB25-1320, the bill to fund schools for the 2025-26 fiscal year, passed on the last day of the 2025 legislative session. The bill includes a modified version of the new school funding formula approved under HB24-1448 by expanding the phase-in period for the new formula from 6 to 7 years, and postponed the implementation of the new at-risk measure initially required to be implemented in the 2025-26 budget year to the 2026-27 budget year. The bill increases base per pupil funding by the 2024 inflation rate of 2.3% to \$8,691.80

The District's top three priorities in creating this budget were to maintain small class sizes, maintain programming in light of declining projected enrollment, and create a balanced budget prior to negotiations in order to allow for continued investment in the compensation of our staff. To accomplish these priorities, this budget reduces staffing without increasing class sizes, and thoughtfully manages budgeted expenses despite inflationary pressures. The FY25-26 proposed budget includes a \$2,139,951 use of accumulated fund balance to cover the deficit between increasing expenses and declining revenues. The use of fund balance can not be an ongoing revenue source. Future increases to staff compensation will need to align with increases to state funding.

The Steamboat Springs School District is committed to remaining true to its mission and vision in order to achieve the goals outlined in the Strategic Plan.

Respectfully,

Stephanie Juneau

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STEAMBOAT SPRINGS SCHOOL DISTRICT 2025-2026 BUDGET



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EXECUTIVE SUMMARY

General Fund

Revenue

Budgeted General Fund revenue is anticipated to decrease by \$7,774 from the FY25 Budgeted amount of \$48,663,619.

	FY25 Budget	FY26 Budget	Variance	Comment
Property taxes	\$17,853,735	17,873,843	20,108	COL increase on 4A MLO
Specific ownership taxes	\$1,800,000	1,800,000	0	No change
State revenue	\$21,815,495	21,950,047	134,553	State Share increase
Federal revenue	\$1,003,973	950,295	(53,678)	Some grants ending
County revenue	\$4,761	4,761	0	No change
Interest income	\$500,000	300,000	(200,000)	Declining interest rates
Other revenue	\$5,655,656	5,762,899	107,243	EFB increase
Transfers to other Funds	0	(16,000)	(16,000)	Cap Reserve Transfer
	48,633,619	48,625,845	(7,774)	

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 FY26 proposed budget estimates FPC at 2,493.5 and utilizes the Public School Finance Formula's PPF for SSSD of \$12,002. The finance formula was funded using a 2024 inflation rate of 2.3%, expands the phase-in period for the new formula from 6 to 7 years, and modifies the hold harmless provision, locale and size factors, and multi-year student count averaging. The net effect of these changes is demonstrated in the chart below, comparing FY26 PPF and FPC to FY25.

	FY25	FY26	Variance	Comment
State Per Pupil Funding	\$11,497.41	\$12,002	504,59	4.39% increase
Funded Pupil Count	2,540.0	2,493.5	(46.5)	Declining enrollment
Total Program	\$29,203,245	\$29,926,987	\$723,742	2.48% increase

Assessed Value, Local Property Taxes, and Specific Ownership Taxes

- 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, and is budgeted to be \$1,499,486 in FY26.
- 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 in FY26.

Other State Revenues excluding State Equalization

Other State revenues include Vocational Education, Special Education, ELPA, GT, Transportation, and other competitive grants. Several grants received in FY25 have not been awarded for FY26. They are as follows:

- \$242,272 Early Literacy Professional Development Grant
- \$89,457 CDPHE Health Equity Grant
- \$28,050 High Impact Tutoring Grant

Additionally, the following grants allowed carry-over of unused funds in FY25, but will not be allowed what is referred to as a No-Cost Extension into FY26. The names and impact of these grants are as follows:

- \$92,347 Comprehensive Early Literacy Grant
- \$130,000 School Health Professional Grant

The total impact to the Steamboat Springs School District is a \$582,126 reduction in these state grants in FY26 as compared to FY25.

County and Local Revenues

Local revenues include income from the half-cent sales tax, district sports revenue, local grants, and other miscellaneous sources. Budgeted FY26 local revenue is anticipated to increase by \$107,243 compared to FY25 due primarily to additional funding from the Education Fund Board, offset by a reduction in funding from several smaller local grants.

Federal Revenues

Federal revenues include funding for IDEA, Title, Perkins, and other allocated grants totaling \$950,295 for FY26. Information regarding federal funding for the coming fiscal year is still very preliminary, and is currently budgeted to decrease by \$53,678 year over year.

Transfers

Transfers are a movement of money from one fund to another. A \$16,000 transfer to the Capital Reserve Fund is budgeted in FY26 to support the replacement of copy machines that are ten years old.

NRCCS Allocation

The North Routt Charter School Allocation of \$1,211,342 in FY26 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.

Expenditures

Budgeted General Fund expenditures are anticipated to increase by \$1,179,097 from the FY25 budgeted amount of \$49,586,699, representing a 2.4% increase.

	FY25 Budget	FY26 Budget	Variance	Comment
Salaries	\$29,221,402	30,089,966	868,564	Increase to salary schedules
Benefits	\$11,175,143	11,840,241	665,098	Contribution to health insurance
Purchased Services	\$5,305,382	5,121,490	(183,892)	Reduction of grant expenses
Supplies	\$3,679,982	3,508,918	(171,064)	Reduction of grant expenses
C.O.P.	\$204,791	\$205,181	390	Nominal change
	\$49,586,699	\$50,765,797	1,179,097	

Salaries and Benefits

Payroll expenses are budgeted at 82.6% of general fund expenses in FY26. Offsetting the wage increases in payroll expenses are the following reductions in personnel:

- 1 less “Specials” teacher at Sleeping Giant School to match lower projected enrollment
- 1 less Special Education Teacher at Sleeping Giant School to match lower enrollment
- 1 less classroom teacher at Soda Creek Elementary and 2 fewer classroom teachers Strawberry Park Elementary to match lower projected enrollment at these schools next year
- 9 fewer Special Education paraprofessionals throughout the District

Additionally, the budget includes the addition or return of the following positions based on demonstrated need combined with a shift from independent contractors to hired employees:

- 1.5 Counselors
- 2.5 FTE Preschool Staff (assuming sufficient enrollment)

A continued investment in employee compensation was made during the negotiation process with the Steamboat Springs Education Association. This includes adding \$1,500 to each base of the Licensed Salary Schedule, along with a step increase of 2.4% and movement on the lanes for those that qualify. Each entry position on the Classified Salary Schedule was increased by \$1.50 per hour, with returning classified employees earning \$2 more per hour in FY26. The base of the Extra Duty Pay Schedule was increased by 2.58%, along with a year of experience being approved for FY26. Minimums on the Administration and Professional Salary Schedules were increased by 2.58%, to match the average increase on the Licensed Schedule of 2.58%, plus 2.4% for the equivalent of a step increase. Included in budgeted benefits is the required 21.4% employer contribution to P.E.R.A., along with an increase to the District paid medical premium, increasing the District’s contribution for each full-time employee’s health benefits to at least \$12,969 per year.

Purchased Services and Supplies

Purchased services in FY26 are budgeted to decrease by \$183,892 to match a reduction in state grant funding previously supporting these expenses.

Supplies are budgeted to decrease by \$171,064 due to a reduction in available grants supporting these expenses in FY26.

Fund Balance

The proposed FY26 budget has General Fund expenditures exceeding revenues by \$2,139,951, causing General Fund balance to reduce to \$11,152,504 at FYE26, equivalent to 22% of budgeted expenditures. This is a decrease from the forecasted 27.2% fund balance to expenditures at June 30, 2025, and down from a 31.7% fund balance to expenditures at June 30, 2024.

Food Service Fund

The Food Service Fund is used to account for all activity of the food service program. SSSD will once again opt-into the Colorado Healthy School Meals for All program, and continue offering only the Federal National School Lunch program to students again next year. The FY26 food service fund is budgeted to staff 8 employees plus the Director.

The FY26 revenues from student meals are budgeted at \$0, with \$25,000 in sales budgeted from meals sold to staff. Revenues from federal reimbursements are expected to remain constant, except for a reduction in Supply Chain Assistance funding. Revenues from state reimbursements via the Health School Meals for All program are expected to remain constant as well. Expenditures to support food and milk purchases are budgeted to remain constant next year, except for a reduction in the Supply Chain Assistance expenditures matching the related revenue source. The net effect is that expenditures are budgeted to exceed revenues by \$169,030 in FY26, supported by a use of fund balance. Budgeted ending fund balance at June 30, 2026 is \$399,515, which is 32.7% of expenditures.

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 \$7,602,286 for FY26 in order to meet the December 2025 debt service payment. Total expenditures for FY26 are \$8,145,125 for the repayment of principal and interest on outstanding current bonds. FY26 local property taxes are budgeted to be \$8,000,000, and are based on an estimated mill levy of 5 mills on an estimated property valuation of \$1,728,505,790. The actual mill levy will be presented to the Board of Education for consideration according to state statute later in the year.

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 FY26 Capital Reserve Fund is budgeted with a beginning fund balance of \$38,641. A transfer of \$16,000 from the General Fund is included in the FY26 budget, bringing available funds to \$55,064. FY26 budgeted expenditures of \$55,064 will be used to purchase four copy machines throughout the District, replacing copers that are 10 years old.

Capital Projects Fund

The Capital Reserve 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.

An Assessed Valuation of \$1,728,505,790 is expected to generate property tax revenue of \$2,000,000 in FY26. This fund addresses current needs and sets aside money for future projects. \$1,151,000 of the Capital Projects Fund expenditures in FY26 are being allocated to

- Clean and repair building masonry at the District Office
- Replace end-of-life HVAC boilers, and replace roofing membrane where needed at Soda Creek Elementary School
- Place synthetic turf at seating area of the athletic field, and restripe lanes on asphalt track at Steamboat Springs Middle School
- Resurface and restripe athletic track at Gardner field, and replace backboards and add shot clocks at Meeks and Romano gyms at Steamboat Springs High School

An estimated \$72,908 will be transferred to the NRCCS to support their ongoing capital maintenance needs. Additionally, grant revenues of \$1,700,000 are budgeted to cover the remaining cost of acquiring five electric vehicles and 3 charging stations. Revenues exceeding expenditures in the amount of \$821,092 will be added to fund balance so to accumulate sufficient balance to handle major future projects. The Capital Projects Fund is budgeted to have an ending fund balance of \$3,793,325, for capital needs beyond FY26.

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 FY26 of \$449,295 to address future claims. This fund is budgeted to collect \$6,625,842 in revenue and expend \$7,075,138 in claims and fees, leaving \$0 in Ending Fund Balance at June 30, 2026.

Student Activity Fund

The Student Activity Fund accounts for assets held for students participating in organized clubs. The Fund is expected to have a beginning fund balance for 2025-26 of \$660,897, and is budgeted with funds available and appropriations of \$2,160,897.

STEAMBOAT SPRINGS SCHOOL DISTRICT 2025-2026 BUDGET



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FINANCIAL SECTION

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 “Adopted Budget” for the ensuing fiscal year beginning July 1, 2025, and ending June 30, 2026.

<u>FUND</u>	<u>APPROPRIATION</u>
General Fund	\$ 61,918,301
Special Revenue Funds:	
Food Service Fund	1,618,531
Bond Redemption Fund	15,702,286
Capital Reserve Fund	55,064
Capital Projects Fund	6,722,233
Internal Service Fund	
Health Insurance Fund	7,075,138
Student Activity Fund	2,160,897
TOTAL APPROPRIATION	<u>\$ 95,252,450</u>

President of the Board

Date

STEAMBOAT SPRINGS SCHOOL DISTRICT RE-2
RESOLUTION NUMBER 2025-06-02

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 Food Service Fund, Building Fund, and Capital Projects 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 **\$2,139,951**, for the purpose of funding salaries and benefits.
- **Food Service Fund**, in the amount of **\$169,030**, for the purpose of providing a Federal National School Lunch program during a year in which salary and benefit costs are increasing.
- **Bond Fund**, in the amount **\$45,125**, for the purpose of repaying debt with surplus funds accrued in previous years.
- **Capital Reserve Fund**, in the amount of **\$38,641**, for the purpose of replacing copy machines.
- **Health Fund**, in the amount of **\$449,296**, for the purpose of funding health insurance claims using surplus funds accrued in previous years.

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

Date

**STEAMBOAT SPRINGS SCHOOL DISTRICT
SUMMARY ALL FUNDS
FISCAL YEAR 2026 BUDGET**

	General Fund (10)	Food Service Fund (21)	Bond Fund (31)	Building Fund (41)	Capital Reserve Fund (43)	Capital Projects Fund (46)	Health Fund (64)	Student Activity Fund (23)	All funds 2025-2026 June Budget	All funds 2024-2025 Final Budget
Revenue:										
Property taxes	\$17,873,843		\$8,000,000			\$2,000,000			\$27,873,843	\$28,834,603
Specific ownership taxes	\$1,800,000								\$1,800,000	\$1,800,000
State	\$21,950,047	\$709,986							\$22,660,033	\$22,525,480
Federal	\$950,295	\$305,000							\$1,255,295	\$1,441,939
County	\$4,761								\$4,761	\$4,761
Interest income	\$300,000		\$100,000	\$0		\$50,000			\$450,000	\$839,889
Other local revenue	\$5,762,899	\$35,000			\$423	\$1,700,000	\$6,625,842	\$1,500,000	\$15,624,164	\$14,191,656
Transfer in (out)	(\$16,000)				\$16,000				\$0	\$0
Total Revenue	\$48,625,845	\$1,049,986	\$8,100,000	\$0	\$16,423	\$3,750,000	\$6,625,842	\$1,500,000	\$69,668,096	\$69,638,328
Expenditures:										
Salaries	\$30,089,966	\$465,531							\$30,555,497	\$29,643,919
Benefits	\$11,840,241	\$220,485							\$12,060,726	\$11,371,382
Purchased services	\$5,121,490	\$433,000	\$1,850			\$5,000	\$7,075,138		\$12,636,478	\$12,881,382
Supplies and equipment	\$3,508,918	\$100,000						\$1,500,000	\$5,108,918	\$5,744,177
Debt service	\$205,181		\$8,143,275						\$8,348,456	\$9,454,666
Capital outlay				\$0	\$55,064	\$2,923,908			\$2,978,972	\$3,617,244
Total Expenditures	\$50,765,797	\$1,219,016	\$8,145,125	\$0	\$55,064	\$2,928,908	\$7,075,138	\$1,500,000	\$71,689,048	\$72,712,770
Net Income (Loss)	(\$2,139,951)	(\$169,030)	(\$45,125)	\$0	(\$38,641)	\$821,092	(\$449,296)	\$0	(\$2,020,951)	(\$3,074,442)
Beginning Fund Balance	\$13,292,455	\$568,545	\$7,602,286	\$0	\$38,641	\$2,972,234	\$449,296	\$660,897	\$25,584,354	\$25,663,998
Ending Fund Balance	\$11,152,504	\$399,515	\$7,557,161	\$0	\$0	\$3,793,325	\$0	\$660,897	\$23,563,403	\$22,589,556
Appropriation	\$61,918,301	\$1,618,531	\$15,702,286	\$0	\$55,064	\$6,722,233	\$7,075,138	\$2,160,897	\$95,252,450	\$95,302,326
Estimated Mill Levy	10.329		5.000			1.146			16.475	16.594
Est. 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

	<u>FY23-24</u> <u>Actual</u>	<u>FY24-25</u> <u>Final Budget</u>	<u>FY24-25</u> <u>Forecast</u>	<u>FY25-26</u> <u>June Budget</u>	<u>FY26 Budget vs</u> <u>FY25 Final Budget</u>	<u>Percent</u> <u>Variance</u>
Beginning Fund Balance	\$10,061,747	\$13,449,733	\$13,449,733	\$13,292,455	(\$157,278)	-1.2%
Revenue:						
Property taxes	\$17,617,151	\$17,853,735	\$17,853,735	\$17,873,843	\$20,108	0.1%
Specific ownership taxes	\$1,917,562	\$1,800,000	\$1,700,000	\$1,800,000	\$0	0.0%
State revenue	\$19,400,610	\$21,815,495	\$21,815,495	\$21,950,047	\$134,553	0.6%
Federal revenue	\$1,216,366	\$1,003,973	\$1,003,973	\$950,295	(\$53,678)	-5.3%
County revenue	\$9,034	\$4,761	\$4,761	\$4,761	\$0	0.0%
Interest income	\$403,760	\$500,000	\$600,000	\$300,000	(\$200,000)	-40.0%
Other revenue	\$5,663,413	\$5,655,656	\$5,655,656	\$5,762,899	\$107,243	1.9%
Transfer (out)	(\$474,544)	\$0	\$0	(\$16,000)	(\$16,000)	N/A
Total Revenue	\$45,753,352	\$48,633,619	\$48,633,619	\$48,625,845	(\$7,774)	0.0%
Funds Available	\$55,815,099	\$62,083,352	\$62,083,352	\$61,918,301	(\$165,051)	-0.3%
K-12 Funded Student Count	2,568	\$2,540	2,540	2,493.5	(46.5)	-1.8%
Revenue per Student	\$17,820	\$19,147	\$19,147	\$19,501	\$354	1.8%
Expenditures:						
Salaries	\$24,912,102	\$29,221,402	\$28,783,081	\$30,089,966	\$868,564	3.0%
Benefits	\$9,505,030	\$11,175,143	\$11,007,516	\$11,840,241	\$665,098	6.0%
Purchased Services	\$4,464,964	\$5,305,382	\$5,152,328	\$5,121,490	(\$183,892)	-3.5%
Supplies	\$3,279,731	\$3,679,982	\$3,643,181	\$3,508,918	(\$171,064)	-4.6%
C.O.P.	\$203,538	\$204,791	\$204,791	\$205,181	\$391	0.2%
Total expenditures	\$42,365,366	\$49,586,699	\$48,790,897	\$50,765,797	\$1,179,097	2.4%
K-12 Funded Student Count	\$2,568	2,540	2,540	2,493.5	(46.5)	-1.8%
Expense per Student	\$16,501	\$19,522	\$19,209	\$20,359	\$837	4.3%
Surplus/(Deficit)	\$3,387,986	(\$953,080)	(\$157,278)	(\$2,139,951)	(\$1,186,871)	124.5%
Appropriated Reserve	\$13,449,733	\$12,496,653	\$13,292,455	\$11,152,504	(\$1,344,148)	-10.8%
Appropriation		\$62,083,352		\$61,918,301		
Mill Levy	10.276	10.329	10.329	10.329	0.000	0.0%
Assessed Valuation	\$1,716,839,876	\$1,728,505,790	\$1,728,505,790	\$1,728,505,790	\$0	0.0%
Fund Balance % of Exp.	31.7%	25.2%	27.2%	22.0%		

STEAMBOAT SPRINGS SCHOOL DISTRICT

FOOD SERVICE FUND

	2023-24 <u>Actual</u>	FY24-25 <u>Budget</u>	FY24-25 <u>Forecast</u>	FY25-26 <u>June Budget</u>	FY26 Budget vs <u>FY25 Budget</u>	Percent <u>Variance</u>
Beginning Net Assets	\$508,712	\$568,045	\$568,045	\$568,545	\$500	0.1%
Revenue:						
Interest	\$20,951	\$15,000	\$25,000	\$10,000	(\$5,000)	-33.3%
Food sales	\$25,766	\$25,000	\$25,000	\$25,000	\$0	0.0%
Federal reimbursement	\$288,939	\$315,000	\$305,000	\$250,000	(\$65,000)	-20.6%
USDA donated commodities	\$48,693	\$122,966	\$122,966	\$55,000	(\$67,966)	-55.3%
State reimbursement	\$682,396	\$709,986	\$709,986	\$709,986	(\$0)	0.0%
Other Income	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Revenue	\$1,066,744	\$1,187,952	\$1,187,952	\$1,049,986	(\$137,966)	-11.6%
Funds Available	\$1,575,456	\$1,755,997	\$1,755,997	\$1,618,531	(\$137,466)	-7.8%
Expenditures:						
Salaries	\$361,274	\$422,517	\$422,517	\$465,531	\$43,014	10.2%
Benefits	\$163,648	\$196,239	\$196,239	\$220,485	\$24,246	12.4%
Purchased services	\$6,663	\$5,000	\$4,500	\$3,000	(\$2,000)	-40.0%
Food and milk	\$441,438	\$492,465	\$492,465	\$430,000	(\$62,465)	-12.7%
Supplies	\$34,388	\$45,000	\$45,000	\$50,000	\$5,000	11.1%
Equipment	\$0	\$26,731	\$26,731	\$50,000	\$23,269	87.0%
Total Expenditures	\$1,007,411	\$1,187,952	\$1,187,452	\$1,219,016	\$31,064	2.6%
Surplus/(Deficit)	\$59,333	\$0	\$500	(\$169,030)	(\$169,030)	N/A
Appropriated Reserve	\$568,045	\$568,045	\$568,545	\$399,515	(\$168,530)	-29.7%
Appropriation		\$1,755,997		\$1,618,531	(\$137,466)	-7.8%

STEAMBOAT SPRINGS SCHOOL DISTRICT

BOND REDEMPTION FUND

	2023-24 <u>Actual</u>	FY24-25 <u>Budget</u>	FY24-25 <u>Forecast</u>	FY25-26 <u>June Budget</u>	FY26 Budget vs FY25 Budget	Percent Variance
Beginning Fund Balance	\$7,364,964	\$7,646,640	\$7,646,640	\$7,602,286	(\$44,354)	-0.6%
Revenue:						
Property taxes	\$9,359,592	\$9,000,000	\$9,000,000	\$8,000,000	(\$1,000,000)	-11.1%
Interest	\$253,109	\$199,875	\$205,521	\$100,000	(\$105,521)	-50.0%
Total Revenue	\$9,612,701	\$9,199,875	\$9,205,521	\$8,100,000	(\$1,099,875)	-12.0%
Funds Available	\$16,977,665	\$16,846,515	\$16,852,161	\$15,702,286	(\$1,144,229)	-6.8%
Expenditures:						
Principal	\$4,805,000	\$4,925,000	\$4,925,000	\$4,015,000	(\$910,000)	-18.5%
Interest	\$4,524,175	\$4,323,025	\$4,323,025	\$4,128,275	(\$194,750)	-4.5%
Paying agent fees	\$1,850	\$1,850	\$1,850	\$1,850	\$0	N/A
Total Expenditures	\$9,331,025	\$9,249,875	\$9,249,875	\$8,145,125	(\$1,104,750)	-11.9%
Surplus/(Deficit)	\$281,676	-\$50,000	-\$44,354	(\$45,125)	\$4,875	-9.8%
Appropriated Reserve	\$7,646,640	\$7,596,640	\$7,602,286	\$7,557,161	(\$39,479)	-0.5%
Appropriation		\$16,846,515		\$15,702,286	(\$1,144,229)	-6.8%
Mill Levy	5.451	5.119	5.119	5.000	(0.119)	-2.3%
Assessed Valuation	1,716,839,876	1,728,505,790	1,728,505,790	1,728,505,790	0	0.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT

BUILDING FUND

Revenue generated from the November 2019 election. Projects were completed and funds spent by December 31, 2023

	<u>FY23-24 Actual</u>	<u>FY24-25 Budget</u>	<u>FY24-25 Forecast</u>	<u>FY25-26 June Budget</u>	<u>FY26 Budget vs FY25 Budget</u>	<u>Percent Variance</u>
Beginning Fund Balance	\$997,755	\$0	\$0	\$0	\$0	0.0%
Revenue:						
BEST Grant	\$0	\$0	\$0	\$0	\$0	
Other income	\$8,017	\$0	\$0	\$0	\$0	0.0%
Total Revenue	\$8,017	\$0	\$0	\$0	\$0	0.0%
Funds Available	\$1,005,772	\$0	\$0	\$0	\$0	0.0%
Expenditures:						
Facility projects	\$1,005,772	\$0	\$0	\$0	\$0	0.0%
Total Expenditures	\$1,005,772	\$0	\$0	\$0	\$0	0.0%
Surplus/(Deficit)	(\$997,755)	\$0	\$0	\$0	\$0	0.0%
Appropriated Reserve	\$0	\$0	\$0	\$0	\$0	N/A
Appropriation		\$0		\$0	\$0	0.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT

CAPITAL RESERVE FUND

	2023-24 <u>Actual</u>	FY24-25 <u>Budget</u>	FY24-25 <u>Forecast</u>	FY25-26 <u>June Budget</u>	FY26 Budget vs FY25 Budget	Percent Variance
Beginning Fund Balance	\$318,072	\$525,097	\$525,097	\$38,641	(\$486,456)	-92.6%
Revenue:						
Transfers in	\$474,544	\$0	\$0	\$16,000	\$16,000	#DIV/0!
Other income	\$11,411	\$15,014	\$15,014	\$423	(\$14,591)	-97.2%
Total Revenue	\$485,955	\$15,014	\$15,014	\$16,423	\$1,409	9.4%
Funds Available	\$804,027	\$540,111	\$540,111	\$55,064	(\$485,047)	-89.8%
Expenditures:						
Vehicles	\$60,711	\$500,000	\$487,615	\$0	(\$500,000)	-100.0%
Facility projects	\$187,664	\$0	\$0	\$0	\$0	#DIV/0!
Equipment	\$30,556	\$13,855	\$13,855	\$55,064	(\$13,855)	
Total Expenditures	\$278,931	\$513,855	\$501,470	\$55,064	(\$458,791)	-89.0%
Surplus/(Deficit)	\$207,024	(\$498,841)	(\$486,456)	(\$38,641)	\$460,200	N/A
Appropriated Reserve	\$525,096	\$26,256	\$38,641	\$0	(\$26,256)	-100.0%
Appropriation		\$540,111		\$55,064	(\$485,047)	N/A

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

	2023-24 <u>Actual</u>	FY24-25 <u>Budget</u>	FY24-25 <u>Forecast</u>	FY25-26 <u>June Budget</u>	FY26 Budget vs <u>FY25 Budget</u>	Percent <u>Variance</u>
Beginning Fund Balance	\$3,385,986	\$1,843,290	\$1,843,290	\$2,972,234	\$1,128,944	61.2%
Revenue:						
Property Tax	\$1,955,700	\$1,980,868	\$1,980,868	\$2,000,000	\$19,132	1.0%
Other income	\$242,738	\$50,000	\$802,000	\$1,750,000	\$1,700,000	3400.0%
Total Revenue	\$2,198,438	\$2,030,868	\$2,782,868	\$3,750,000	\$1,719,132	84.7%
Funds Available	\$5,584,424	\$3,874,158	\$4,626,158	\$6,722,234	\$2,848,076	73.5%
Expenditures:						
Treasurer Fees	\$4,880	\$5,000	\$5,000	\$5,000	\$0	0.0%
Facility projects	\$3,674,402	\$1,079,512	\$1,002,961	\$1,323,908	\$244,396	22.6%
Vehicles	\$61,852	\$615,963	\$645,963	\$1,600,000	\$984,037	
Total Expenditures	\$3,741,134	\$3,103,389	\$1,653,924	\$2,928,908	(\$174,481)	-5.6%
Surplus/(Deficit)	(\$1,542,696)	(\$1,072,521)	\$1,128,944	\$821,092	\$1,893,613	-176.6%
Appropriated Reserve	\$1,843,290	\$770,769	\$2,972,234	\$3,793,325	\$3,022,556	392.1%
Appropriation		\$3,874,158		\$6,722,233	\$2,848,075	73.5%
Mill Levy	1.146	1.146	1.146	1.146	0.000	0.0%
Assessed Valuation	1,082,633,046	1,728,505,790	1,728,505,790	1,728,505,790	0	0.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT

HEALTH FUND

	2023-24 <u>Actual</u>	FY24-25 <u>Budget</u>	FY24-25 <u>Forecast</u>	FY25-26 <u>June Budget</u>	FY26 Budget vs FY25 Budget	Percent Variance
Beginning Net Assets	\$1,421,917	\$970,296	\$970,296	\$449,296	(\$521,000)	-53.7%
Revenue:						
Contributions	\$5,195,050	\$5,400,000	\$5,400,000	\$6,325,397	\$925,397	17.1%
Stop loss reimbursements	\$731,721	\$1,461,000	\$1,700,000	\$175,445	(\$1,285,555)	-88.0%
Other	\$334,298	\$210,000	\$250,000	\$125,000	(\$85,000)	-40.5%
Total Revenue	\$6,261,070	\$7,071,000	\$7,350,000	\$6,625,842	(\$445,158)	-6.3%
Funds Available	\$7,682,987	\$8,041,296	\$8,320,296	\$7,075,138	(\$966,158)	-12.0%
Expenditures:						
Medical & Rx Paid	\$5,902,980	\$6,500,000	\$6,800,000	\$5,866,138	(\$633,862)	-9.8%
Fees	\$809,711	\$1,071,000	\$1,071,000	\$1,209,000	\$138,000	12.9%
Total Expenditures	\$6,712,691	\$7,571,000	\$7,871,000	\$7,075,138	(\$495,862)	-6.5%
Surplus/(Deficit)	(\$451,621)	(\$500,000)	(\$521,000)	(\$449,296)	\$50,704	N/A
Appropriated Reserve	\$970,296	\$470,296	\$449,296	(\$0)	(\$470,296)	-100.0%
Appropriation		\$8,041,296		\$7,075,138	(\$966,158)	-12.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT

STUDENT ACTIVITY FUND

	2023-24 <u>Actual</u>	FY24-25 <u>Budget</u>	FY24-25 <u>Forecast</u>	FY25-26 <u>June Budget</u>	FY26 Budget vs <u>FY25 Budget</u>	Percent <u>Variance</u>
Beginning Net Assets	\$576,642	\$660,897	\$660,897	\$660,897	\$0	0.0%
Revenue:						
Student programs	\$968,780	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0.0%
Total Revenue	\$968,780	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0.0%
Funds Available	\$1,545,422	\$2,160,897	\$2,160,897	\$2,160,897	\$0	0.0%
Expenditures:						
Student programs	\$884,525	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0.0%
Total Expenditures	\$884,525	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0.0%
Reserve	\$660,897	\$660,897	\$660,897	\$660,897	\$0	0.0%
Appropriation	\$1,545,422	\$2,160,897	\$2,160,897	\$2,160,897	\$0	0.0%

FY2025-2026 UNIFORM BUDGET

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 16, 2025 Budgeted Pupil Count: 2,493.5		Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve	46 Capital Projects Fund	64 Health Fund	TOTAL
Beginning Fund Balance (Includes All Reserves)			13,292,455	752,544	568,545	660,897	7,602,286	38,641	2,972,234	449,296	26,336,898
Revenues											
Local Sources	1000 -	26,948,084	741,184	35,000	1,500,000	8,100,000	424	3,750,000	6,625,842		47,700,533
Intermediate Sources	2000 -	4,761	-	-	-	-	-	-	-	-	4,761
State Sources	3000 -	21,950,047	280,478	709,986	-	-	-	-	-	-	22,940,512
Federal Sources	4000 -	950,295	15,000	305,000	-	-	-	-	-	-	1,270,295
Total Revenues		49,853,187	1,036,663	1,049,986	1,500,000	8,100,000	424	3,750,000	6,625,842		71,916,101
Total Beginning Fund Balance and Reserves		63,145,642	1,789,207	1,618,531	2,160,897	15,702,286	39,065	6,722,234	7,075,138		98,252,999
Total Allocations To/From Other Funds	5600,5700, 5800	(1,227,342)	1,211,342	-	-	-	16,000	-	-	-	-
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)		61,918,300	3,000,549	1,618,531	2,160,897	15,702,286	55,065	6,722,234	7,075,138		98,252,999
Expenditures											
Instruction - Program 0010 to 2099											
Salaries	0100	18,653,079	854,354	-	-	-	-	-	-	-	19,507,433
Employee Benefits, including object 0280	0200	7,425,784	331,139	-	-	-	-	-	-	-	7,756,923
Purchased Services	0300,0400, 0500	1,411,710	88,896	-	-	-	-	-	-	-	1,500,606
Supplies and Materials	0600	550,745	32,000	-	-	-	-	-	-	-	582,745
Property	0700	-	-	-	-	-	55,065	-	-	-	55,065
Other	0800, 0900	179,150	9,750	-	1,500,000	-	-	-	-	-	1,688,900
Total Instruction		28,220,469	1,316,139	-	1,500,000	-	55,065	-	-	-	31,091,672
Supporting Services											
Students - Program 2100											
Salaries	0100	2,692,711	101,706	-	-	-	-	-	-	-	2,794,417
Employee Benefits, including object 0280	0200	1,127,154	25,041	-	-	-	-	-	-	-	1,152,194
Purchased Services	0300,0400, 0500	259,034	6,687	-	-	-	-	-	-	-	265,721
Supplies and Materials	0600	31,848	392	-	-	-	-	-	-	-	32,240
Property	0700	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-
Total Students		4,110,747	133,826	-	-	-	-	-	-	-	4,244,573

FY2025-2026 UNIFORM BUDGET

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 16, 2025 Budgeted Pupil Count: 2,493.5										
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve	46 Capital Projects Fund	64 Health Fund	TOTAL
Instructional Staff - Program 2200										
Salaries	0100	1,903,575	-	-	-	-	-	-	-	1,903,575
Employee Benefits, including object 0280	0200	672,051	-	-	-	-	-	-	-	672,051
Purchased Services	0300,0400,									
	0500	290,251	3,300	-	-	-	-	-	-	293,551
Supplies and Materials	0600	566,584	-	-	-	-	-	-	-	566,584
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Instructional Staff		3,432,461	3,300	-	-	-	-	-	-	3,435,761
General Administration - Program 2300, including Program 2303 and 2304										
Salaries	0100	498,354	-	-	-	-	-	-	-	498,354
Employee Benefits, including object 0280	0200	158,384	-	-	-	-	-	-	-	158,384
Purchased Services	0300,0400,									
	0500	325,730	5,000	-	-	-	-	-	-	330,730
Supplies and Materials	0600	30,750	-	-	-	-	-	-	-	30,750
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	33,500	-	-	-	-	-	-	-	33,500
Total School Administration		1,046,718	5,000	-	-	-	-	-	-	1,051,718
School Administration - Program 2400										
Salaries	0100	2,511,686	104,500	-	-	-	-	-	-	2,616,186
Employee Benefits, including object 0280	0200	895,914	37,461	-	-	-	-	-	-	933,375
Purchased Services	0300,0400,									
	0500	7,500	33,129	-	-	-	-	-	-	40,629
Supplies and Materials	0600	89,505	21,400	-	-	-	-	-	-	110,905
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	5,950	-	-	-	-	-	-	-	5,950
Total School Administration		3,510,555	196,490	-	-	-	-	-	-	3,707,044
Business Services - Program 2500, including Program 2501										
Salaries	0100	497,124	82,500	-	-	-	-	-	-	579,624
Employee Benefits, including object 0280	0200	170,945	31,977	-	-	-	-	-	-	202,922
Purchased Services	0300,0400,									
	0500	201,400	60,567	-	-	-	-	5,000	-	266,967
Supplies and Materials	0600	4,950	-	-	-	-	-	-	-	4,950
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Business Services		874,419	175,044	-	-	-	-	5,000	-	1,054,463
Operations and Maintenance - Program 2600										
Salaries	0100	1,187,922	-	-	-	-	-	-	-	1,187,922
Employee Benefits, including object 0280	0200	515,604	-	-	-	-	-	-	-	515,604

FY2025-2026 UNIFORM BUDGET

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 16, 2025 Budgeted Pupil Count: 2,493.5										
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve	46 Capital Projects Fund	64 Health Fund	TOTAL
Purchased Services	0300,0400,									
	0500	1,959,918	126,632	-	-	-	-	-	-	2,086,550
Supplies and Materials	0600	968,015	68,810	-	-	-	-	-	-	1,036,825
Property	0700	50,000	34,854	-	-	-	-	-	-	84,854
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		4,681,459	230,296	-	-	-	-	-	-	4,911,755
Student Transportation - Program 2700										
Salaries	0100	812,382	37,476	-	-	-	-	-	-	849,858
Employee Benefits, including object 0280	0200	388,082	20,896	-	-	-	-	-	-	408,979
Purchased Services	0300,0400,									
	0500	124,075	3,750	-	-	-	-	-	-	127,825
Supplies and Materials	0600	156,500	6,000	-	-	-	-	-	-	162,500
Property	0700	9,900	-	-	-	-	-	-	-	9,900
Other	0800, 0900	(171,900)	-	-	-	-	-	-	-	(171,900)
Total Student Transportation		1,319,039	68,122	-	-	-	-	-	-	1,387,161
Central Support - Program 2800, including Program 2801										
Salaries	0100	1,333,134	-	-	-	-	-	-	-	1,333,134
Employee Benefits, including object 0280	0200	486,322	-	-	-	-	-	-	-	486,322
Purchased Services	0300,0400,									
	0500	429,672	51,000	-	-	-	-	-	7,075,138	7,555,810
Supplies and Materials	0600	1,110,021	-	-	-	-	-	-	-	1,110,021
Property	0700	-	-	-	-	-	-	-	-	-
Other	0800, 0900	5,600	-	-	-	-	-	-	-	5,600
Total Central Support		3,364,749	51,000	-	-	-	-	-	7,075,138	10,490,887
Food Service Operations - Program 3100										
Salaries	0100	-	-	465,531	-	-	-	-	-	465,531
Employee Benefits, including object 0280	0200	-	-	220,485	-	-	-	-	-	220,485
Purchased Services	0300,0400,									
	0500	-	-	433,000	-	-	-	-	-	433,000
Supplies and Materials	0600	-	-	50,000	-	-	-	-	-	50,000
Property	0700	-	-	50,000	-	-	-	-	-	50,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Other Support		-	-	1,219,016	-	-	-	-	-	1,219,016
Total Supporting Services		22,340,147	863,078	1,219,016	-	-	-	5,000	7,075,138	31,502,378

FY2025-2026 UNIFORM BUDGET

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 16, 2025 Budgeted Pupil Count: 2,493.5										
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve	46 Capital 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	-	-	-	-	-	-	2,923,908	-	2,923,908
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Property		-	68,791	-	-	-	-	2,923,908	-	2,992,699
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	205,181	-	-	-	8,145,125	-	-	-	8,350,306
Total Other Uses		205,181	-	-	-	8,145,125	-	-	-	8,350,306
Total Expenditures		50,765,797	2,248,008	1,219,016	1,500,000	8,145,125	55,065	2,928,908	7,075,138	73,937,056
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		50,765,797	2,248,008	1,219,016	1,500,000	8,145,125	55,065	2,928,908	7,075,138	73,937,056

FY2025-2026 UNIFORM BUDGET

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 16, 2025 Budgeted Pupil Count: 2,493.5										
	Object Source	10 General Fund	11 Charter School Fund	21 Food Service	23 Pupil Activity	31 Bond Redemption	43 Capital Reserve	46 Capital Projects Fund	64 Health Fund	TOTAL
BUDGETED ENDING FUND BALANCE										
Non-spendable fund balance (9900)	6710	79,642	-	-	-	-	-	-	-	79,642
Restricted fund balance (9900)	6720	-	29,716	-	-	7,557,161	-	-	-	7,586,877
TABOR 3% emergency reserve (9321)	6721	1,496,043	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	-	-	399,515	660,897	-	-	3,793,326	-	4,853,738
Unassigned fund balance (9900)	6770	9,576,817	554,536	-	-	-	-	-	-	10,131,353
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		11,152,502	752,542	399,515	660,897	7,557,161	-	3,793,326	-	24,315,943
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		0	(0)	-	-	-	-	-	-	(0)
Use of a portion of beginning fund balance resolution required?		Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes

STEAMBOAT SPRINGS SCHOOL DISTRICT 2025-2026 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

June FY26 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 Staf	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
Soda Creek	343.00	18.00	6.00		3.00	4.00	6.00	2.00	0.50	4.00	2.00	2.00	2.00				1.00	50.50	6.79
Strawberry Park	331.00	17.00	6.00		3.00	4.00	7.00	2.00	0.50	4.00	2.00	2.00	2.00				1.00	50.50	6.55
SSMS	440.00	18.00	10.00		3.00	6.00	7.00	2.00	1.50	2.00	2.50	2.00	2.00				1.00	57.00	7.72
SGS	325.00	18.00	6.60		3.00	5.00	5.00	2.00	0.50	4.00	2.00	2.00	2.00				1.00	51.10	6.36
SSHS	855.50	25.12	16.92		6.00	8.00	6.00	2.00	1.00	1.00	6.00	4.00	3.00				2.00	81.04	10.56
YVHS	30.00	2.00			1.00	1.00						1.00						5.00	6.00
Preschool	88.00			18.00		1.00						1.00						20.00	4.40
Support Services			10.50		1.00			3.00			7.00	11.00				10.00		42.50	
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			8.00			9.00	
Total	2,412.50	98.12	56.02	18.00	20.00	29.00	32.25	13.00	4.00	15.00	21.50	29.00	18.50	10.00	17.00	10.00	6.00	397.39	6.07
Final FY25 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 Staf	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
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
FY26 Staffing v FY25 Staffing		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 Staf	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
Soda Creek	-16.00	-1.00	0.00	0.00	0.50	0.00	-1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2.00	-0.05
Strawberry Park	-24.00	-2.00	0.00	0.00	0.00	0.00	-1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3.50	-0.02
SSMS	0.00	0.00	0.00	0.00	0.00	0.00	-1.00	0.00	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.50	0.07
SGS	2.00	0.00	-1.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-2.00	0.28
SSHS	-13.00	0.00	0.00	0.00	1.00	0.00	-5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4.00	0.34
YVHS	-1.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.30
Preschool	37.00	0.00	0.00	2.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.50	1.49
Support Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.50	0.00
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	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	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.50	0.00
Total	-15.50	(3.00)	(1.00)	2.50	1.50	(1.00)	(9.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	(9.50)	0.10

STEAMBOAT SPRINGS SCHOOL DISTRICT 2025-2026 BUDGET



**Where all students will become global thinkers, engaged community members,
and self-aware learners through academically rigorous, community-based,
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SALARY SCHEDULES

Steamboat Springs School District

Classified Staff Wage Schedule

Fiscal Year 2025-2026

	Min	Max
Accountant	30.85	47.82
Assistant to Superintendent	36.22	56.14
Bus Driver	29.23	45.31
Bus Lead Mechanic	34.09	52.84
Campus Supervisor	26.32	40.80
Career and College Coordinator	29.40	45.57
Credit Recovery Coordinator	29.40	45.57
Custodian	25.50	39.53
Custodian - Lead	27.85	43.17
Daily Building Substitute	26.11	40.47
ESS Data Specialist	32.09	47.71
Groundskeeper	28.32	43.90
HR Generalist	32.09	49.74
Maintenance	30.07	46.61
Network Support Specialist	33.68	52.20
Nutritional Services Sous Chef	26.20	40.61
Office Manager	29.98	46.47
Paraprofessional	26.11	40.47
Payroll Manager	32.09	49.74
Pre-school Instructor	29.28	45.38
Registrar - High School	29.40	45.57
Registrar - Middle School	28.77	44.59
Secretary	27.21	42.18
Senior Network Support Engineer	42.33	65.61
Speech Language Pathology Assistant	31.69	49.12
Educational Interpreter	30.50	47.28
Student Data Tech Specialist	42.33	65.61
Registered Behavioral Tech	27.34	42.38
Translator	30.41	47.14

Comment: Minimums raised by \$1.50 per hour

Returning staff raised by \$2.00 per hour

New hire placement is 1.4% per year up to 9 years maximum

Steamboat Springs School District

Licensed Salary Schedule - 185 Days

Fiscal Year 2025-2026

Semester Hrs	BA	BA+10	BA+20	MA	MA+10	MA+20	MA+40	MA+60	EDD
0	55,000	56,005	57,012	58,018	59,024	60,031	62,044	64,056	66,068
1	56,320	57,349	58,380	59,410	60,441	61,472	63,533	65,593	67,654
2	57,672	58,725	59,781	60,836	61,891	62,947	65,058	67,168	69,277
3	59,056	60,135	61,216	62,296	63,377	64,458	66,619	68,780	70,940
4	60,473	61,578	62,685	63,791	64,898	66,005	68,218	70,430	72,643
5	61,924	63,056	64,190	65,322	66,455	67,589	69,855	72,121	74,386
6	63,411	64,569	65,730	66,890	68,050	69,211	71,532	73,852	76,171
7	64,933	66,119	67,308	68,496	69,683	70,872	73,249	75,624	77,999
8	66,491	67,706	68,923	70,139	71,356	72,573	75,007	77,439	79,871
9	68,087	69,331	70,577	71,823	73,068	74,315	76,807	79,297	81,788
10	69,721	70,995	72,271	73,547	74,822	76,098	78,650	81,201	83,751
11	71,394	72,699	74,006	75,312	76,618	77,925	80,538	83,149	85,761
12	73,108	74,443	75,782	77,119	78,456	79,795	82,471	85,145	87,819
13	74,862	76,230	77,601	78,970	80,339	81,710	84,450	87,189	89,927
14	76,659	78,060	79,463	80,865	82,267	83,671	86,477	89,281	92,085
15	78,499	79,933	81,370	82,806	84,242	85,679	88,552	91,424	94,295
16			83,323	84,793	86,264	87,735	90,677	93,618	96,558
17			85,323	86,828	88,334	89,841	92,854	95,865	98,876
18			87,371	88,912	90,454	91,997	95,082	98,166	101,249
19			89,468	91,046	92,625	94,205	97,364	100,522	103,679
20			91,615	93,231	94,848	96,466	99,701	102,934	106,167
21								98,781	102,094
22	101,152	104,544						107,934	111,324
23	103,580	107,053						110,525	113,996
24	106,066	109,622						113,177	116,732
25	108,611	112,253						115,893	119,534
26	111,218	114,947						118,675	122,402
27	113,887	117,706						121,523	125,340

Comment: \$1,500 added to each base of the FY25 schedule.
Steps and Lanes negotiated for FY26
Maximum placement of new staff for all lanes is Step 9

Steamboat Springs School District

Speech Language Pathologist, Occupational Therapist, School Psych SSP Schedule - 185 Days

Fiscal Year 2025-2026

Semester Hrs	BA	BA+10	BA+20	MA	MA+10	MA+20	MA+40	MA+60	EDD
0	57,000	58,005	59,012	60,018	61,024	62,031	64,044	66,056	68,068
1	58,368	59,397	60,428	61,458	62,489	63,520	65,581	67,641	69,702
2	59,769	60,823	61,879	62,933	63,988	65,044	67,155	69,265	71,374
3	61,203	62,282	63,364	64,444	65,524	66,605	68,767	70,927	73,087
4	62,672	63,777	64,884	65,990	67,097	68,204	70,417	72,629	74,842
5	64,176	65,308	66,442	67,574	68,707	69,841	72,107	74,372	76,638
6	65,717	66,875	68,036	69,196	70,356	71,517	73,838	76,157	78,477
7	67,294	68,480	69,669	70,857	72,044	73,233	75,610	77,985	80,361
8	68,909	70,124	71,341	72,557	73,773	74,991	77,424	79,857	82,289
9	70,563	71,807	73,053	74,299	75,544	76,791	79,283	81,773	84,264
10	72,256	73,530	74,807	76,082	77,357	78,634	81,185	83,736	86,286
11	73,990	75,295	76,602	77,908	79,214	80,521	83,134	85,746	88,357
12	75,766	77,102	78,440	79,778	81,115	82,453	85,129	87,803	90,478
13	77,584	78,952	80,323	81,692	83,062	84,432	87,172	89,911	92,649
14	79,446	80,847	82,251	83,653	85,055	86,459	89,264	92,069	94,873
15	81,353	82,788	84,225	85,661	87,096	88,534	91,407	94,278	97,150
16			86,246	87,716	89,187	90,658	93,600	96,541	99,481
17			88,316	89,822	91,327	92,834	95,847	98,858	101,869
18			90,436	91,977	93,519	95,062	98,147	101,231	104,314
19			92,606	94,185	95,763	97,344	100,503	103,660	106,817
20			94,829	96,445	98,062	99,680	102,915	106,148	109,381
21						102,072	105,385	108,695	112,006
22						104,522	107,914	111,304	114,694
23						107,031	110,504	113,975	117,447
24						109,599	113,156	116,711	120,266
25						112,230	115,872	119,512	123,152
26						114,923	118,653	122,380	126,108
27						117,681	121,500	125,317	129,134

Comment: Added \$3,500 to the each base of the FY25 schedule
Step and Lanes negotiated for FY26
Maximum placement of new staff for all lanes is Step 9

Steamboat Springs School District

Nurse Salary Schedule - 185 Days

Fiscal Year 2025-2026

STEP	Salary
0	60,600
1	63,024
2	65,545
3	68,167
4	70,894
5	73,730
6	76,679
7	79,746
8	82,936
9	86,253
10	89,703

Comment: Added \$1,500 to the FY25 schedule. Each step = 4%
Year of Experience granted for FY26
Maximum placement of new staff is Step 4

Steamboat Springs School District

Extra Duty Payment Schedule - per NP11

Fiscal Year 2025-2026

Yrs Exp	Level 1	Level 2	Level 3	level 3A	Level 4	Level 5	Level 6
1	5,208	3,880	2,506	2,098	1,970	1,313	919
2-3	5,625	4,190	2,707	2,266	2,128	1,419	993
4-5	6,075	4,526	2,923	2,448	2,298	1,532	1,072
6-7	6,561	4,888	3,157	2,643	2,482	1,655	1,158
8-9	7,086	5,279	3,410	2,855	2,680	1,787	1,251
10-11	7,653	5,701	3,682	3,083	2,895	1,930	1,351
12-13	8,265	6,157	3,977	3,330	3,126	2,084	1,459
14-15	8,926	6,650	4,295	3,596	3,377	2,251	1,576
16-17	9,641	7,181	4,639	3,884	3,647	2,431	1,702
18-19	10,412	7,756	5,010	4,195	3,938	2,626	1,838
20+	11,245	8,376	5,410	4,530	4,253	2,836	1,985

Comment: Added 2.58% to each base of the FY25 schedule Each step down = 8%

Years of Experience granted for FY26. Maximum placement of new staff is 9 years

Steamboat Springs School District

Administration Salary Schedule

Fiscal Year 2025-2026

Days	Position	Min	Max
215	High School Principal	139,912	195,877
215	Middle School Principal	134,885	188,840
210	PK-8 Principal	131,749	184,449
210	Elementary Principal	122,636	171,690
210	High School Asst Principal	112,498	157,497
210	Middle School Asst Principal	107,516	150,522
210	PK-8 Assistant Principal	107,515	150,521
210	Elementary Asst Principal	103,048	144,267
200	YVHS Principal	98,141	137,397

Comment: Minimums raised by 2.58%. Maximum is still 140% of minimum.

Returning staff receive a 4.98% raise in FY26

Maximum of 5 years of experience considered for new hire placement

Steamboat Springs School District

Professional Salary Schedule

Fiscal Year 2025-2026

Days	Position	Min	Max
233	Director of Finance and Operations	146,178	204,649
233	Director of Teaching and Learning	146,178	204,649
233	Director of Human Resources	136,067	190,494
233	Technology Director	136,067	190,494
233	Director of Exceptional Students	131,303	183,824
233	Transportation Manager	111,475	156,065
233	Facilities Manager	111,475	156,065
233	Special Education Coordinator	103,048	144,267
233	Director of Communications	91,124	127,574
233	Accounting Supervisor	78,660	110,124
205	Behavioral Health and Restorative Practices Manager	100,594	140,832
200	Food Service Director	95,686	133,960
200	Preschool Director	92,252	129,152
200	School Improvement Coordinator	98,140	137,396
200	Competitive Grants & Strategic Partnership Manager	78,218	109,506

Comment: Minimums raised by 2.58%. Maximum is still 140% of minimum.

Returning staff receive a 4.98% raise in FY26

Maximum of 5 years of experience considered for new hire placement

STEAMBOAT SPRINGS SCHOOL DISTRICT 2025-2026 BUDGET



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career-connected learning.**

2025-26 SCHOOL CALENDAR

2025-2026 SSSD SCHOOL CALENDAR

Board of Education approved 3-4-24

July 2025						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST 2025						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	PK & Kinder Orientation - August 18					

SEPTEMBER 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Student days = 10

First day of school 6th & 9th - August 18

Student days = 20 (30)

OCTOBER 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Student days = 20 (50)

NOVEMBER 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	ET	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

Student days = 15 (65)

ET= 1st Trimester Elementary = 55

DECEMBER 2025						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	E	20
21	22	23	24	25	26	27
28	29	30	31			

Student days = 15 (80)

E= End of first semester - December 19

JANUARY 2026						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Student days = 18 (98)

FEBRUARY 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	ET	28

Student days = 14 (112)

ET- 2nd Trimester = 57

MARCH 2026						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

Student days = 19 (131)

APRIL 2026						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Student days = 17 (148)

MAY 2026						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Student days = 19(167)

JUNE 2026						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Student days = 2 (169)

June 2 - Last day of school

Instructional Days: 169 Student Contact Days: 169 Professional Development Days: 5

First Day of School = August 18 (6th & 9th grade students) PK & Kindergarten Orientation = August 18

Last Day of School = June 2

Staff Work Days (No Students): 4 Parent/Teacher Conference Days: 2 BOY Professional Development Days: 3 (1.5 Building & 1.5 District)

Student Release Days:

September 19 - Professional Development Day = no school

October 15 - Parent/Teacher conferences 4-8 pm - following normal school day

October 16 - Parent/Teacher conferences 8 am - 7:15 pm - no school

October 17 - Teacher Day Off = no school

October 20 - Professional Development Day = no school

January 5 - Staff Work Day = no school

February 6 - Professional Development Day = no school

March 18 - Parent/Teacher conferences 4-8 pm - following normal school day

March 19 - Parent/Teacher conferences 8 am - 7:15 pm - no school

March 20 - Teacher Day Off = no school

March 23 - Professional Development Day = no school

May 15- Professional Development Day = no school

May 23 - 2026 SSSS Graduation

June 3 - Staff Work Day

Holidays:

July 4

September 1

November 24 - 28

Dec 22-Jan 2

January 19

February 16-20

April 20-24

May 25

Fourth of July

Labor Day

Thanksgiving Break

Winter Break

MLK Day

Blues Break

Spring Break

Memorial Day