

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.**

**January 26, 2026
Amended Fiscal Year 2026 Budget**

Steamboat Springs SCHOOL DISTRICT

PRINCIPAL OFFICIALS

Board of Education

Kevin Callahan.....President
Lara Craig Vice President
Leah Helme..... Secretary
Jane Toothaker Treasurer
Kim Lemmer..... Director

District Administration

Dr. Celine Wicks..... Superintendent
Dr. Tim Ridder..... Director of Teaching & Learning
Stephanie Juneau..... Director of Finance and Operations
Katie Jacobs Director 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
2025-2026
Amended Budget



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EXECUTIVE SUMMARY
January 26, 2026
Amended Fiscal Year 2026 Budget

General Fund

Revenue

Total General Fund revenue is budgeted to increase by \$316,076 in FY26 from the original FY26 budget amount of \$48,625,845, which is a 0.7% increase. The primary reason for the increase is an unprecedented Forest Service Receipt (FSR) from Routt County in the amount of \$341,165, which is \$225,000 more than the average receipt over the past 15 years, and \$275,887 more than originally budgeted in FY26. It is important to note that these are one-time funds, and the future status of this distribution is uncertain.

	FY26 Original	FY26 Amended	Variance	Comment
Property taxes	\$17,873,843	17,849,839	(24,004)	Nominal change
Specific ownership taxes	\$1,800,000	1,850,000	50,000	Average 5year collection
State revenue	\$21,950,047	22,081,983	131,936	Literacy grant increase
Federal revenue	\$950,295	1,500,536	550,241	FSR and Perkins increase
County revenue	\$4,761	4,761	0	No change
Interest income	\$300,000	600,000	300,000	Interest rates remain high
Other revenue	\$5,762,899	5,820,801	57,902	Private donation
Transfers to other Funds	(\$16,000)	(\$766,000)	(\$750,000)	To Health and Housing
	\$48,625,845	48,941,921	316,076	

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 amended budget includes FPC of 2,487 and PPF of \$11,983 – both of which are lower than originally budgeted. The finance formula was funded using a 2024 inflation rate of 2.3%. The chart below compares PPF and FPC anticipated in the original FY26 budget to actual program funding in FY26.

	FY26 Original	FY26 Amended Budget	Variance
State Per Pupil Funding	\$12,002	\$11,983	(\$19)
Funded Pupil Count	2,493.5	2,486.9	(6.6)
Total Program	\$29,926,987	\$29,801,815	(\$125,172)

Assessed Value, Local Property Taxes, and Specific Ownership Taxes

- Assessed Valuation is 2,073,423,610, or 20% more than last year's 1,728,505,790.
- 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 \$1,850,000 this year.

State Revenues

State revenues include State Equalization via the State Finance Formula, as well as funding for Special Education, English Language Proficiency, Preschool, Gifted Education, Transportation, and other competitive grants including School Counselor Corp, School Health Professionals, Early Literacy, Vaping Prevention, and the READ Act. State Revenue increased from the original budget by \$131,936 primarily because of supplemental funding awarded for the Early Literacy Grant this year.

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. FY26 local revenue is budgeted to increase by \$57,902 as compared to the original FY26 budget primarily due to a generous private donation received mid-year to support the District's youth mental health initiative.

Federal Revenues

Overall federal revenues are increasing in the amended budget by \$550,241. Half of the increase is a result of the unexpected and one-time FSR funding the District received this year. The other half is comprised of a one-time \$120k Perkins Innovation Grant supporting the expansion of CTE programming at the Steamboat Springs High School, \$72k in EASI (Empowering Action for School Improvement) funding supporting the Yampa Valley High School, and \$82k via the new School Health Services program to provide on-going health services to students who are receiving Medicaid benefits. 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. A transfer from the General Fund effectively reduces available revenue for general operating costs. The District budgeted \$16,000 in a transfer to the Capital Reserve Fund to support the replacement of obsolete copy machines. Additionally, the amended budget includes two new transfers from the General Fund. The first is a \$500,000 transfer to the Health Fund, which continues to experience very high claims. This budgeted transfer will only be completed if the Health Fund's expenditures exceed available revenues and beginning fund balance. The District can not allow the Health Fund balance to be negative. The second is a \$250,000 transfer to the new Affordable Housing Fund to fulfill potential contractual obligations to the developer. The source of this \$250,000 is the unexpected and one-time FSR funding received this fiscal year, which was \$275,887 more than originally budgeted.

NRCCS Allocation

The North Routt Charter School Allocation of \$1,195,029 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. The allocation decreased by \$16,314 in the amended budget from the original because NRCCS actual funded pupil count was one less than anticipated.

Expenditures

Total General Fund expenditures are budgeted to increase by \$1,391,515 due mostly to the proposed reduction of \$1,380,000 Certificate of Participation (COP) debt.

	FY26 Original	FY26 Amended Budget	Variance
Salaries	\$30,089,966	29,714,524	(375,442)
Benefits	\$11,840,241	11,695,774	(144,467)
Purchased Services	\$5,121,490	5,311,147	189,657
Supplies	\$3,508,918	3,850,685	341,767
C.O.P.	\$205,181	1,585,181	1,380,000
	\$50,765,796	\$52,157,311	\$1,391,515

Payroll expenses are budgeted at 79% of overall general fund expenses in the Amended FY26 budget, which is a reduction from the 82% originally budgeted in FY26 because

1. a few unfilled positions have reduced overall budgeted FTE
2. use of purchased services has increased to meet student needs in unfilled social worker and special service providers positions
3. the denominator (total expenses) has increased to account for the one-time COP principal payment

Fund Balance

The January amended budget has General Fund expenditures exceeding revenues by \$3,215,390, generating a budgeted General Fund balance at FYE26 of \$11,473,937; equivalent to 22% of budgeted expenditures. A 22% 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 expenditures exceeding revenues by \$171,368. Budgeted ending fund balance at June 30, 2026 is \$447,067, which is 35% of expenditures. A strong FYE fund balance will enable nutritional services 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 \$7,518,700 for FY26 in order to meet the December 2025 debt service payment. Total expenditures for FY26 are \$8,144,725 for the repayment of principal and interest on outstanding current bonds. FY26 local property taxes are budgeted to be \$7,225,881, and are based on a mill level of 3.485 mills on a property valuation of \$2,073,423,610.

The District's Legal Debt Limit is calculated by taking 20% of gross Assessed Valuation. With gross Assessed Valuation of \$2,186,243,970, \$437.25 Million is the calculated limit. When subtracting current outstanding debt of \$81.46 Million, this leaves the District with \$355.78 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 FY26 beginning fund balance of \$38,992 plus a \$16,000 transfer from the General Fund has been used to purchase four copy machines throughout the District, replacing copiers that were ten years old. As a result, budgeted FYE26 fund balance will be reduced to \$428. The only source of revenue for the Capital Reserve Fund other than interest earnings is a transfer from the General Fund.

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 \$2,073,423,610 is budgeted to generate property tax revenue of \$2,376,143 in FY26. 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 \$820,007 in expenditures so that the District can complete spending on the five electric vehicles and three charging stations that have or will be reimbursed via federal and state grants.

Affordable Housing Fund

The new Affordable Housing Fund, established on January 12, 2026, will be used to account for financial transactions related to the development of affordable housing. In the Amended FY26 budget, a \$250,000 transfer from the General Fund is included to fulfill a potential contractual obligation to the developer. Additionally, \$5MM in local revenue and \$5MM in capital outlay are included for possible receipts and expenditures that may occur prior to June 30, 2026. The new Fund 52 is budgeted with a beginning and ending fund balance of \$0.

Health Benefits Fund

The Health Benefits Fund accounts for self-insurance funding of employee health and dental insurance. This plan, administered by a third-party, had a “stop loss” of \$125,000 per claim through December 31, 2025, with an increased “stop-loss” of \$150,000 per claim beginning January 1, 2026. The Health Benefits Fund is budgeted with a beginning fund balance for FY26 of \$264,714 to address future claims and protect against premium increases. This fund is experiencing another high cost year, and is budgeted to collect \$7,658,261 in revenue and expend \$8,422,975 in claims and fees. To cover a potential short-fall in the fund, the FY26 Amended Budget includes a \$500,000 transfer from the General Fund – something that has not been needed since FY17. When including the budgeted transfer, the Health Benefits ending fund balance is projected to be \$0 at June 30, 2026.

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 2025-26 of \$471,490. The Student Activity Fund is budgeted with funds available and appropriations of \$1,971,490.

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, 2025, and ending June 30, 2026.

<u>FUND</u>	<u>APPROPRIATION</u>
General Fund	\$ 63,631,248
Special Revenue Funds:	
Food Service Fund	1,722,420
Debt Service Funds:	
Bond Redemption Fund	14,944,725
Capital Project Funds:	
Capital Reserve Fund	55,492
Capital Projects Fund	7,748,915
Enterprise Funds:	
Affordable Housing Fund	5,250,000
Internal Service Funds:	
Health Insurance Fund	8,422,975
Student Activity Fund	1,971,490
TOTAL APPROPRIATION	<u>\$103,747,264</u>

President of the Board

Date

STEAMBOAT SPRINGS SCHOOL DISTRICT RE-2
RESOLUTION NUMBER 2026-01-04
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 2025-2026 Beginning Fund Balance for the following funds:

- **General Fund**, in the amount of **\$3,215,390**, for the purpose of funding compensation, programming, and the principal reduction of a Certificate of Participation.
- **Food Service Fund**, in the amount of **\$171,367**, for the purpose of providing a Federal National School Lunch program during a year in which salary, benefit, food and supply costs are increasing.
- **Bond Fund**, in the amount **\$718,700**, for the purpose of repaying debt with surplus funds accrued in previous years.
- **Capital Reserve Fund**, in the amount of **\$38,564**, for the purpose of replacing copy machines.
- **Health Fund**, in the amount of **\$264,714**, 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
2025-2026
Amended Budget



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FINANCIAL SECTION
January 26, 2026
Amended Fiscal Year 2026 Budget

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

	General Fund (10)	Food Service Fund (21)	Bond Fund (31)	Capital Reserve Fund (43)	Capital Projects Fund (46)	Affordable Housing Fund (52)	Health Fund (64)	Student Activity Fund (23)	All funds 2025-2026 Final Budget
Revenue:									
Property taxes	\$17,849,839		\$7,225,881		\$2,376,143				\$27,451,863
Specific ownership taxes	\$1,850,000								\$1,850,000
State	\$22,081,983	\$709,986			\$1,793,000				\$24,584,969
Federal	\$1,500,536	\$350,000							\$1,850,536
County	\$4,761								\$4,761
Interest income	\$600,000	\$16,000	\$200,144	\$500	\$50,000		\$3,261		\$869,905
Other local revenue	\$5,820,801	\$28,000				\$5,000,000	\$7,655,000	\$1,500,000	\$20,003,801
Transfer in (out)	(\$766,000)			\$16,000		\$250,000	\$500,000		\$0
Total Revenue	\$48,941,921	\$1,103,986	\$7,426,025	\$16,500	\$4,219,143	\$5,250,000	\$8,158,261	\$1,500,000	\$76,615,835
Expenditures:									
Salaries	\$29,714,524	\$462,919							\$30,177,443
Benefits	\$11,695,774	\$206,934							\$11,902,708
Purchased services	\$5,311,147	\$500				\$250,000	\$8,422,975		\$13,984,622
Supplies and equipment	\$3,850,685	\$605,000						\$1,500,000	\$5,955,685
Debt service	\$1,585,181		\$8,144,725						\$9,729,906
Capital outlay				\$55,064	\$3,748,915	\$5,000,000			\$8,803,979
Total Expenditures	\$52,157,311	\$1,275,353	\$8,144,725	\$55,064	\$3,748,915	\$5,250,000	\$8,422,975	\$1,500,000	\$80,554,343
Net Income (Loss)	(\$3,215,390)	(\$171,367)	(\$718,700)	(\$38,564)	\$470,228	\$0	(\$264,714)	\$0	(\$3,938,507)
Beginning Fund Balance	\$14,689,327	\$618,434	\$7,518,700	\$38,992	\$3,529,772	\$0	\$264,714	\$471,490	\$27,131,429
Ending Fund Balance	\$11,473,937	\$447,067	\$6,800,000	\$428	\$4,000,000	\$0	\$0	\$471,490	\$23,192,922
Appropriation	\$63,631,248	\$1,722,420	\$14,944,725	\$55,492	\$7,748,915	\$5,250,000	\$8,422,975	\$1,971,490	\$103,747,264
Mill Levy	8.578		3.485		1.146				13.209
Assessed Valuation	2,073,423,610		2,073,423,610		2,073,423,610				

STEAMBOAT SPRINGS SCHOOL DISTRICT

GENERAL FUND SUMMARY OF REVENUE AND EXPENDITURES

	2023-2024 <u>Actual</u>	2024-2025 <u>Final Budget</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Original Budget</u>	2025-2026 <u>Final Budget</u>	FY26 Final Bud vs FY26 Original	Percent Variance
Beginning Fund Balance	\$10,061,747	\$13,449,733	\$13,449,733	\$13,292,455	\$14,689,327	\$1,396,872	10.5%
Revenue:							
Property taxes	\$17,617,151	\$17,853,735	\$17,889,972	\$17,873,843	\$17,849,839	(\$24,004)	-0.1%
Specific ownership taxes	\$1,917,562	\$1,800,000	\$1,858,178	\$1,800,000	\$1,850,000	\$50,000	2.8%
State revenue	\$19,400,610	\$21,815,495	\$21,902,600	\$21,950,047	\$22,081,983	\$131,936	0.6%
Federal revenue	\$1,216,366	\$1,003,973	\$1,009,353	\$950,295	\$1,500,536	\$550,241	57.9%
County revenue	\$9,034	\$4,761	\$5,899	\$4,761	\$4,761	(\$0)	0.0%
Interest income	\$403,760	\$500,000	\$656,689	\$300,000	\$600,000	\$300,000	100.0%
Other revenue	\$5,663,413	\$5,655,656	\$5,687,893	\$5,762,899	\$5,820,801	\$57,902	1.0%
Transfer (out)	(\$474,544)	\$0	\$0	(\$16,000)	(\$766,000)	(\$750,000)	
Total Revenue	\$45,753,352	\$48,633,619	\$49,010,584	\$48,625,845	\$48,941,921	\$316,076	0.7%
Funds Available	\$55,815,099	\$62,083,352	\$62,460,317	\$61,918,300	\$63,631,248	\$1,712,948	2.8%
Expenditures:							
K-12 Funded Pupil Count	2,568	2,540	2,540	2,494	2,487	(6.6)	-0.3%
Revenue per Funded Pupil	\$17,820	\$19,147	\$19,296	\$19,501	\$19,680	\$179	0.9%
Salaries	\$24,912,102	\$29,221,402	\$28,655,870	\$30,089,966	\$29,714,524	(\$375,442)	-1.2%
Benefits	\$9,505,030	\$11,175,143	\$10,989,030	\$11,840,241	\$11,695,774	(\$144,467)	-1.2%
Purchased Services	\$4,464,964	\$5,305,382	\$4,474,597	\$5,121,490	\$5,311,147	\$189,657	3.7%
Supplies, Equip, Other	\$3,279,731	\$3,679,982	\$3,447,955	\$3,508,918	\$3,850,685	\$341,767	9.7%
C.O.P.	\$203,538	\$204,791	\$203,538	\$205,181	\$1,585,181	\$1,380,000	672.6%
Total expenditures	\$42,365,366	\$49,586,699	\$47,770,990	\$50,765,796	\$52,157,311	\$1,391,515	2.7%
K-12 Funded Pupil Count	2,568	2,540	2,540	2,494	2,487	(6.6)	-0.3%
Expense per Funded Pupil	\$16,501	\$19,522	\$18,807	\$20,359	\$20,973	\$614	3.0%
Surplus/(Deficit)	\$3,387,986	(\$953,080)	\$1,239,594	(\$2,139,951)	(\$3,215,390)	(\$1,075,439)	50.3%
Appropriated Reserve	\$13,449,733	\$15,884,639	\$14,689,327	\$11,152,504	\$11,473,937	\$321,433	2.9%
Appropriation		\$65,471,338		\$61,918,300	\$63,631,248		
Mill Levy	10.276	10.329	10.329	10.329	8.578	(1.751)	-17.0%
Assessed Valuation	\$1,716,839,876	\$1,728,505,790	\$1,728,505,790	\$1,728,505,790	\$2,073,423,610	\$344,917,820	20.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT

FOOD SERVICE FUND

	2023-2024 <u>Actual</u>	2024-2025 <u>Final Budget</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Original Budget</u>	2025-2026 <u>Final Budget</u>	<u>FY26 Budget vs FY26 Original</u>	<u>Percent Variance</u>
Beginning Net Assets	\$508,712	\$568,045	\$568,045	\$568,545	\$618,434	\$49,889	8.8%
Revenue:							
Interest	\$20,951	\$15,000	\$24,488	\$10,000	\$16,000	\$6,000	60.0%
Food sales	\$25,766	\$25,000	\$28,208	\$25,000	\$28,000	\$3,000	0.0%
Federal reimbursement	\$288,939	\$315,000	\$293,002	\$250,000	\$250,000	\$0	0.0%
USDA donated commodities	\$48,693	\$122,966	\$75,764	\$55,000	\$100,000	\$45,000	81.8%
State reimbursement	\$682,396	\$709,986	\$770,041	\$709,986	\$709,986	(\$0)	0.0%
Other Income	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenue	<u>\$1,066,744</u>	<u>\$1,187,952</u>	<u>\$1,191,503</u>	<u>\$1,049,986</u>	<u>\$1,103,986</u>	<u>\$54,000</u>	<u>5.1%</u>
Funds Available	<u>\$1,575,456</u>	<u>\$1,755,997</u>	<u>\$1,759,548</u>	<u>\$1,618,531</u>	<u>\$1,722,420</u>	<u>\$103,889</u>	<u>6.4%</u>
Expenditures:							
Salaries	\$361,274	\$422,517	\$398,730	\$465,531	\$462,919	(\$2,612)	-0.6%
Benefits	\$163,648	\$196,239	\$183,470	\$220,485	\$206,934	(\$13,551)	-6.1%
Purchased services	\$6,663	\$5,000	\$4,438	\$3,000	\$500	(\$2,500)	-83.3%
Food and milk	\$441,438	\$492,465	\$494,456	\$430,000	\$520,000	\$90,000	20.9%
Supplies	\$34,388	\$45,000	\$33,289	\$50,000	\$40,000	(\$10,000)	-20.0%
Equipment	\$0	\$26,731	\$26,731	\$50,000	\$45,000	(\$5,000)	
Total Expenditures	<u>\$1,007,411</u>	<u>\$1,187,952</u>	<u>\$1,141,114</u>	<u>\$1,219,016</u>	<u>\$1,275,353</u>	<u>\$56,337</u>	<u>4.6%</u>
Surplus/(Deficit)	\$59,333	\$0	\$50,389	(\$169,030)	(\$171,368)	(\$2,338)	
Appropriated Reserve	\$568,045	\$568,045	\$618,434	\$399,515	\$447,066	\$47,551	11.9%
Appropriation		<u>\$1,755,997</u>		<u>\$1,618,531</u>	<u>\$1,722,420</u>	<u>\$103,889</u>	<u>6.4%</u>

STEAMBOAT SPRINGS SCHOOL DISTRICT

BOND REDEMPTION FUND

	2023-2024 <u>Actual</u>	2024-2025 <u>Final Budget</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Original Budget</u>	2025-2026 <u>Final Budget</u>	FY26 Final Budget vs <u>FY26 Original</u>	Percent <u>Variance</u>
Beginning Fund Balance	\$7,364,964	\$7,646,640	\$7,646,640	\$7,602,286	\$7,518,700	(\$83,586)	-1.1%
Revenue:							
Property taxes	\$9,359,592	\$9,000,000	\$8,877,924	\$8,000,000	\$7,225,881	(\$774,119)	-9.7%
Interest	\$253,109	\$199,875	\$243,611	\$100,000	\$200,144	\$100,144	100.1%
Total Revenue	<u>\$9,612,701</u>	<u>\$9,199,875</u>	<u>\$9,121,535</u>	<u>\$8,100,000</u>	<u>\$7,426,025</u>	<u>(\$673,975)</u>	<u>-8.3%</u>
Funds Available	<u>\$16,977,665</u>	<u>\$16,846,515</u>	<u>\$16,768,175</u>	<u>\$15,702,286</u>	<u>\$14,944,725</u>	<u>(\$757,561)</u>	<u>-4.8%</u>
Expenditures:							
Principal	\$4,805,000	\$4,925,000	\$4,925,000	\$4,015,000	\$4,015,000	\$0	0.0%
Interest	\$4,524,175	\$4,323,025	\$4,323,025	\$4,128,275	\$4,128,275	\$0	0.0%
Paying agent fees	\$1,850	\$1,850	\$1,450	\$1,850	\$1,450	(\$400)	-21.6%
Total Expenditures	<u>\$9,331,025</u>	<u>\$9,249,875</u>	<u>\$9,249,475</u>	<u>\$8,145,125</u>	<u>\$8,144,725</u>	<u>(\$400)</u>	<u>0.0%</u>
Surplus/(Deficit)	\$281,676	(\$50,000)	(\$127,940)	(\$45,125)	(\$718,700)	(\$673,575)	1492.7%
Appropriated Reserve	\$7,646,640	\$7,596,640	\$7,518,700	\$7,557,161	\$6,800,000	(\$757,161)	-10.0%
Appropriation		<u>\$16,846,515</u>		<u>\$15,702,286</u>	<u>\$14,944,725</u>	<u>(\$757,561)</u>	<u>-4.8%</u>
Mill Levy	5.451	5.119	5.119	5.000	3.485	(1.515)	-30.3%
Assessed Valuation	1,716,839,876	1,728,505,790	1,728,505,790	1,728,505,790	2,073,423,610	344,917,820	20.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT

CAPITAL RESERVE FUND

	2023-2024 <u>Actual</u>	2024-2025 <u>Final Budget</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Original Budget</u>	2025-2026 <u>Final Budget</u>	FY26 Final Budget vs <u>FY26 Original</u>	Percent <u>Variance</u>
Beginning Fund Balance	\$318,072	\$525,097	\$525,097	\$38,641	\$38,992	\$351	0.9%
Revenue:							
Transfers in	\$474,544	\$0	\$0	\$16,000	\$16,000	\$0	
Other income	\$11,411	\$15,014	\$15,366	\$423	\$500	\$77	18.2%
Total Revenue	\$485,955	\$15,014	\$15,366	\$16,423	\$16,500	\$77	0.5%
Funds Available	\$804,027	\$540,111	\$540,463	\$55,064	\$55,492	\$428	0.8%
Expenditures:							
Vehicles	\$60,711	\$500,000	\$487,616	\$0	\$0	\$0	#DIV/0!
Facility projects	\$187,664	\$0	\$0	\$0	\$0	\$0	
Equipment	\$30,556	\$13,855	\$13,855	\$55,064	\$55,064	\$0	
Total Expenditures	\$278,931	\$513,855	\$501,471	\$55,064	\$55,064	\$0	0.0%
Surplus/(Deficit)	\$207,024	(\$498,841)	(\$486,105)	(\$38,641)	(\$38,564)	\$77	-0.2%
Appropriated Reserve	\$525,096	\$26,256	\$38,992	\$0	\$428	\$428	#DIV/0!
Appropriation		\$540,111		\$55,064	\$55,492	\$428	0.8%

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

	2023-2024 <u>Actual</u>	2024-2025 <u>Final Budget</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Original Budget</u>	2025-2026 <u>Final Budget</u>	FY26 Final Budget vs FY26 Original	Percent Variance
Beginning Fund Balance	\$3,385,986	\$1,843,290	\$1,843,290	\$2,972,234	\$3,529,772	\$557,538	18.8%
Revenue:							
Property Tax	\$1,955,700	\$1,980,868	\$1,985,247	\$2,000,000	\$2,376,143	\$376,143	18.8%
Other income	\$242,738	\$50,000	\$824,594	\$1,750,000	\$1,843,000	\$93,000	5.3%
Total Revenue	<u>\$2,198,438</u>	<u>\$2,030,868</u>	<u>\$2,809,841</u>	<u>\$3,750,000</u>	<u>\$4,219,143</u>	<u>\$469,143</u>	<u>12.5%</u>
Funds Available	<u>\$5,584,424</u>	<u>\$3,874,158</u>	<u>\$4,653,131</u>	<u>\$6,722,234</u>	<u>\$7,748,915</u>	<u>\$1,026,681</u>	<u>15.3%</u>
Expenditures:							
Treasurer Fees	\$4,880	\$5,000	\$4,964	\$5,000	\$5,000	\$0	0.0%
Capital Outlay	\$3,674,402	\$3,029,820	\$1,049,826	\$2,923,908	\$3,743,915	\$820,007	28.0%
Equipment	\$61,852	\$68,569	\$68,569	\$0	\$0	\$0	
Total Expenditures	<u>\$3,741,134</u>	<u>\$3,103,389</u>	<u>\$1,123,359</u>	<u>\$2,928,908</u>	<u>\$3,748,915</u>	<u>\$820,007</u>	<u>28.0%</u>
Surplus/(Deficit)	(\$1,542,696)	(\$1,072,521)	\$1,686,482	\$821,092	\$470,228	(\$350,864)	-42.7%
Appropriated Reserve	\$1,843,290	\$770,769	\$3,529,772	\$3,793,325	\$4,000,000	\$206,675	5.4%
Appropriation		<u>\$3,874,158</u>		<u>\$6,722,233</u>	<u>\$7,748,915</u>	<u>\$2,848,075</u>	<u>73.5%</u>
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	2,073,423,610	356,583,734	20.8%

STEAMBOAT SPRINGS SCHOOL DISTRICT

AFFORDABLE HOUSING FUND

	2023-2024 <u>Actual</u>	2024-2025 <u>Final Budget</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Original Budget</u>	2025-2026 <u>Final Budget</u>	FY26 Final Bud vs <u>FY26 Original</u>	Percent <u>Variance</u>
Beginning Net Assets	\$0	\$0	\$0	\$0	\$0	\$0	
Revenue:							
Local Revenue	\$0	\$0	\$0	\$0	\$5,000,000	\$5,000,000	
Transfer from General Fund	\$0	\$0	\$0	\$0	\$250,000	\$250,000	
Total Revenue	\$0	\$0	\$0	\$0	\$5,250,000	\$5,250,000	
Funds Available	\$0	\$0	\$0	\$0	\$5,250,000	\$5,250,000	
Expenditures:							
Purchased Services	\$0	\$0	\$0	\$0	\$250,000	\$250,000	
Capital Outlay	\$0	\$0	\$0	\$0	\$5,000,000	\$5,000,000	
Total Expenditures	\$0	\$0	\$0	\$0	\$5,250,000	\$5,250,000	
Surplus/(Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	
Appropriated Reserve	\$0	\$0	\$0	\$0	\$0	\$0	
Appropriation		\$0		\$0	\$5,250,000	\$5,250,000	

STEAMBOAT SPRINGS SCHOOL DISTRICT

HEALTH FUND

	2023-2024 <u>Actual</u>	2024-2025 <u>Final Budget</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Original Budget</u>	2025-2026 <u>Final Budget</u>	FY26 Final Bud vs FY26 Original	Percent Variance
Beginning Net Assets	\$1,421,917	\$970,296	\$970,296	\$449,296	\$264,714	(\$184,582)	-41.1%
Revenue:							
Contributions	\$5,195,050	\$5,450,000	\$5,540,877	\$6,325,397	\$6,020,000	(\$305,397)	-4.8%
Stop loss reimbursements	\$731,721	\$1,461,000	\$1,843,428	\$175,445	\$1,500,000	\$1,324,555	755.0%
Other	\$334,298	\$160,000	\$368,371	\$125,000	\$138,261	\$13,261	10.6%
Transfer from General Fund	\$0		\$0	\$0	\$500,000	\$500,000	
Total Revenue	\$6,261,070	\$7,071,000	\$7,752,676	\$6,625,842	\$8,158,261	\$1,532,419	23.1%
Funds Available	\$7,682,987	\$8,041,296	\$8,722,972	\$7,075,138	\$8,422,975	\$1,347,837	19.1%
Expenditures:							
Medical & Rx Paid	\$5,902,980	\$6,500,000	\$7,390,363	\$5,866,138	\$7,212,975	\$1,346,837	23.0%
Fees	\$809,711	\$1,071,000	\$1,067,895	\$1,209,000	\$1,210,000	\$1,000	0.1%
Total Expenditures	\$6,712,691	\$7,571,000	\$8,458,258	\$7,075,138	\$8,422,975	\$1,347,837	19.1%
Surplus/(Deficit)	(\$451,621)	(\$500,000)	(\$705,582)	(\$449,296)	(\$264,714)	\$184,582	-41.1%
Appropriated Reserve	\$970,296	\$470,296	\$264,714	\$0	(\$0)	(\$0)	#DIV/0!
Appropriation		\$8,041,296		\$7,075,138	\$8,422,975	\$1,347,837	19.1%

STEAMBOAT SPRINGS SCHOOL DISTRICT

STUDENT ACTIVITY FUND

	2023-2024 <u>Actual</u>	2024-2025 <u>Final Budget</u>	2024-2025 <u>Actual</u>	2025-2026 <u>Original Budget</u>	2025-2026 <u>Final Budget</u>	FY26 Final Bud vs FY26 Original	Percent Variance
Beginning Net Assets	\$576,642	\$660,897	\$660,897	\$660,897	\$471,490	(\$189,407)	-28.7%
Revenue:							
Student programs	\$968,780	\$1,500,000	\$799,580	\$1,500,000	\$1,500,000	\$0	0.0%
Total Revenue	<u>\$968,780</u>	<u>\$1,500,000</u>	<u>\$799,580</u>	<u>\$1,500,000</u>	<u>\$1,500,000</u>	<u>\$0</u>	<u>0.0%</u>
Funds Available	<u>\$1,545,422</u>	<u>\$2,160,897</u>	<u>\$1,460,477</u>	<u>\$2,160,897</u>	<u>\$1,971,490</u>	<u>(\$189,407)</u>	<u>-8.8%</u>
Expenditures:							
Student programs	\$884,525	\$1,500,000	\$988,987	\$1,500,000	\$1,500,000	\$0	0.0%
Total Expenditures	<u>\$884,525</u>	<u>\$1,500,000</u>	<u>\$988,987</u>	<u>\$1,500,000</u>	<u>\$1,500,000</u>	<u>\$0</u>	<u>0.0%</u>
Reserve	\$660,897	\$660,897	\$471,490	\$660,897	\$471,490	(\$189,407)	-28.7%
Appropriation	<u>\$1,545,422</u>	<u>\$2,160,897</u>	<u>\$1,460,477</u>	<u>\$2,160,897</u>	<u>\$1,971,490</u>	<u>(\$189,407)</u>	<u>-8.8%</u>

FY2025-2026 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Amended Budget Adopted: January 26, 2026												
Budgeted Pupil Count: 2,486.9		Object Source	10 General Fund	11 Charter School Fund	21 Food Service Fund	23 Pupil Activity Fund	31 Bond Redemption Fund	43 Capital Reserve Fund	46 Capital Project Fund	52 Affordable Housing Fund	64 Health Fund	TOTAL
Beginning Fund Balance (Includes All Reserves)			14,689,327	939,683	618,434	471,490	7,518,700	38,992	3,529,772	-	264,714	28,071,112
Revenues												
Local Sources	1000 - 1999	27,315,669	865,796	44,000	1,500,000	7,426,025	500	4,219,143	5,000,000	7,658,261		54,029,394
Intermediate Sources	2000 - 2999	4,761	-	-	-	-	-	-	-	-	-	4,761
State Sources	3000 - 3999	22,081,983	318,653	709,986	-	-	-	-	-	-	-	23,110,622
Federal Sources	4000 - 4999	1,500,536	15,000	350,000	-	-	-	-	-	-	-	1,865,536
Total Revenues			50,902,949	1,199,449	1,103,986	1,500,000	7,426,025	500	4,219,143	5,000,000	7,658,261	79,010,313
Total Beginning Fund Balance and Reserves			65,592,276	2,139,132	1,722,420	1,971,490	14,944,725	39,492	7,748,915	5,000,000	7,922,975	107,081,425
Total Allocations To/From Other Funds	5600,5700,5800	(1,195,029)	1,195,029	-	-	-	-	-	-	-	-	-
Transfers To/From Other Funds	5200 - 5300	(766,000)	-	-	-	-	16,000	-	250,000	500,000	-	-
Other Sources	5100,5400,5500,5900,5990,5991	-	-	-	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			63,631,248	3,334,160	1,722,420	1,971,490	14,944,725	55,492	7,748,915	5,250,000	8,422,975	107,081,425
Expenditures												
Instruction - Program 0010 to 2099												
Salaries	0100	18,564,579	853,743	-	-	-	-	-	-	-	-	19,418,322
Employee Benefits, including object	0200	7,454,253	344,591	-	-	-	-	-	-	-	-	7,798,844
Purchased Services	0300,0400,0500	1,378,049	97,638	-	-	-	-	-	-	-	-	1,475,687
Supplies and Materials	0600	663,150	49,635	-	-	-	-	-	-	-	-	712,785
Property	0700	60,000	-	-	-	-	55,064	-	-	-	-	115,064
Other	0800, 0900	180,878	9,207	-	1,500,000	-	-	-	-	-	-	1,690,085
Total Instruction			28,300,909	1,354,814	-	1,500,000	-	55,064	-	-	-	31,210,787
Supporting Services												
Students - Program 2100												
Salaries	0100	2,427,530	127,356	-	-	-	-	-	-	-	-	2,554,886
Employee Benefits, including object	0200	986,365	30,902	-	-	-	-	-	-	-	-	1,017,267
Purchased Services	0300,0400,0500	574,886	7,868	-	-	-	-	-	-	-	-	582,754
Supplies and Materials	0600	55,787	2,914	-	-	-	-	-	-	-	-	58,701
Property	0700	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	500	5,282	-	-	-	-	-	-	-	-	5,782
Total Students			4,045,068	174,322	-	-	-	-	-	-	-	4,219,389

FY2025-2026 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Amended Budget Adopted: January 26, 2026 Budgeted Pupil Count: 2,486.9		Object Source	10 General Fund	11 Charter School Fund	21 Food Service Fund	23 Pupil Activity Fund	31 Bond Redemption Fund	43 Capital Reserve Fund	46 Capital Project Fund	52 Affordable Housing Fund	64 Health Fund	TOTAL
Instructional Staff - Program 2200												
Salaries	0100	1,893,162										1,893,162
Employee Benefits, including object	0200	655,871										655,871
Purchased Services	0300,0400,											
	0500	361,117	7,948									369,065
Supplies and Materials	0600	588,379	834									589,213
Property	0700	-	-									-
Other	0800, 0900	-	-									-
Total Instructional Staff		3,498,529	8,782									3,507,311
General Administration - Program 2300, including Program 2303 and												
Salaries	0100	525,992										525,992
Employee Benefits, including object	0200	168,045										168,045
Purchased Services	0300,0400,											
	0500	333,630	5,000									338,630
Supplies and Materials	0600	31,350										31,350
Property	0700	-	-									-
Other	0800, 0900	33,500										33,500
Total School Administration		1,092,517	5,000									1,097,517
School Administration - Program 2400												
Salaries	0100	2,510,868	125,000									2,635,868
Employee Benefits, including object	0200	898,731	43,268									941,999
Purchased Services	0300,0400,											
	0500	7,500	52,129									59,629
Supplies and Materials	0600	93,105	29,600									122,705
Property	0700	-	-									-
Other	0800, 0900	5,950										5,950
Total School Administration		3,516,154	249,997									3,766,151
Business Services - Program 2500, including Program 2501												
Salaries	0100	497,124	82,500									579,624
Employee Benefits, including object	0200	170,945	33,100									204,045
Purchased Services	0300,0400,											
	0500	202,150	59,751					5,000				266,901
Supplies and Materials	0600	4,950										4,950
Property	0700	-	-									-
Other	0800, 0900	-	-									-
Total Business Services		875,169	175,351					5,000				1,055,520
Operations and Maintenance - Program 2600												
Salaries	0100	1,189,456										1,189,456

FY2025-2026 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Amended Budget Adopted: January 26, 2026 Budgeted Pupil Count: 2,486.9		Object Source	10 General Fund	11 Charter School Fund	21 Food Service Fund	23 Pupil Activity Fund	31 Bond Redemption Fund	43 Capital Reserve Fund	46 Capital Project Fund	52 Affordable Housing Fund	64 Health Fund	TOTAL
Employee Benefits, including object	0200	513,961	-	-	-	-	-	-	-	-	-	513,961
Purchased Services	0300,0400,0500	1,924,708	123,567	-	-	-	-	86,641	-	-	-	2,134,916
Supplies and Materials	0600	968,015	61,810	-	-	-	-	-	-	-	-	1,029,825
Property	0700	50,000	36,287	-	-	-	-	-	-	-	-	86,287
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		4,646,140	221,664	-	-	-	-	86,641	-	-	-	4,954,445
Student Transportation - Program												
Salaries	0100	801,946	35,573	-	-	-	-	-	-	-	-	837,519
Employee Benefits, including object	0200	366,303	21,584	-	-	-	-	-	-	-	-	387,888
Purchased Services	0300,0400,0500	118,135	3,750	-	-	-	-	-	-	-	-	121,885
Supplies and Materials	0600	161,500	6,000	-	-	-	-	-	-	-	-	167,500
Property	0700	9,900	-	-	-	-	-	-	-	-	-	9,900
Other	0800, 0900	(171,900)	-	-	-	-	-	-	-	-	-	(171,900)
Total Student Transportation		1,285,885	66,907	-	-	-	-	-	-	-	-	1,352,792
Central Support - Program 2800, including Program 2801												
Salaries	0100	1,303,867	-	-	-	-	-	-	-	-	-	1,303,867
Employee Benefits, including object	0200	481,299	-	-	-	-	-	-	-	-	-	481,299
Purchased Services	0300,0400,0500	410,972	51,000	-	-	-	-	-	-	-	7,212,975	7,674,947
Supplies and Materials	0600	1,110,021	-	-	-	-	-	-	-	-	-	1,110,021
Property	0700	-	-	-	-	-	-	-	-	-	-	-
Other	0800, 0900	5,600	-	-	-	-	-	-	-	-	1,210,000	1,215,600
Total Central Support		3,311,759	51,000	-	-	-	-	-	-	-	8,422,975	11,785,734
Food Service Operations - Program 3100												
Salaries	0100	-	-	462,919	-	-	-	-	-	-	-	462,919
Employee Benefits, including object	0200	-	-	206,934	-	-	-	-	-	-	-	206,934
Purchased Services	0300,0400,0500	-	-	520,500	-	-	-	-	-	-	-	520,500
Supplies and Materials	0600	-	-	40,000	-	-	-	-	-	-	-	40,000
Property	0700	-	-	45,000	-	-	-	-	-	-	-	45,000
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Other Support		-	-	1,275,353	-	-	-	-	-	-	-	1,275,353
Total Supporting Services		22,271,221	953,023	1,275,353	-	-	-	91,641	-	8,422,975	-	33,014,213

FY2025-2026 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Amended Budget Adopted: January 26, 2026 Budgeted Pupil Count: 2,486.9		Object Source	10 General Fund	11 Charter School Fund	21 Food Service Fund	23 Pupil Activity Fund	31 Bond Redemption Fund	43 Capital Reserve Fund	46 Capital Project Fund	52 Affordable Housing Fund	64 Health Fund	TOTAL
Property - Program 4000												
Salaries	0100	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits, including object	0200	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	250,000	-	-	250,000
Supplies and Materials	0600	-	86,641	-	-	-	-	-	-	-	-	86,641
Property	0700	-	-	-	-	-	-	3,657,274	5,000,000	-	-	8,657,274
Other	0800, 0900	-	-	-	-	-	-	-	-	-	-	-
Total Property		-	86,641	-	-	-	-	3,657,274	5,250,000	-	-	8,993,914
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	N/A	N/A	-
Employee Benefits, including object	0200	N/A	N/A	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	N/A	N/A	-
Supplies and Materials	0600	N/A	N/A	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	N/A	N/A	-
Other	0800, 0900	1,585,181	-	-	-	8,144,725	-	-	-	-	-	9,729,906
Total Other Uses		1,585,181	-	-	-	8,144,725	-	-	-	-	-	9,729,906
Total Expenditures		52,157,311	2,394,477	1,275,353	1,500,000	8,144,725	55,064	3,748,915	5,250,000	8,422,975	-	82,948,820
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		52,157,311	2,394,477	1,275,353	1,500,000	8,144,725	55,064	3,748,915	5,250,000	8,422,975	-	82,948,820

FY2025-2026 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Amended Budget Adopted: January 26, 2026 Budgeted Pupil Count: 2,486.9		Object Source	10 General Fund	11 Charter School Fund	21 Food Service Fund	23 Pupil Activity Fund	31 Bond Redemption Fund	43 Capital Reserve Fund	46 Capital Project Fund	52 Affordable Housing Fund	64 Health Fund	TOTAL
BUDGETED ENDING FUND BALANCE												
Non-spendable fund balance (9900)	6710	193,060	850	-	-	-	-	-	-	-	-	193,910
Restricted fund balance (9900)	6720	-	17,963	-	-	6,800,000	-	-	-	-	-	6,817,963
TABOR 3% emergency reserve (9321)	6721	1,591,424	67,728	-	-	-	-	-	-	-	-	1,659,152
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	-	119,044	-	-	-	-	-	-	-	-	119,044
Total program reserve (9328)	6728	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (9900)	6750	-	-	-	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)	6750	-	-	-	-	-	-	-	-	-	-	-
Assigned fund balance (9900)	6760	-	1,000	447,067	471,490	-	428	4,000,000	-	-	-	4,919,985
Unassigned fund balance (9900)	6770	9,689,453	733,098	-	-	-	-	-	-	-	-	10,422,551
Net investment in capital assets (9900)	6790	-	-	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791	-	-	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792	-	-	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance		11,473,937	939,683	447,067	471,490	6,800,000	428	4,000,000	-	-	-	24,132,604
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal		(0)	0	-	-	-	-	0	-	-	-	0
Use of a portion of beginning fund balance resolution required?		Yes	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	

**STEAMBOAT SPRINGS SCHOOL DISTRICT
2025-2026
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 26, 2026
Amended Fiscal Year 2026 Budget**

FY26 Amended Budget FTEs																				
	PreK-12	Teachers	Specials	Preschool	Staff	Counselors	SpEd	SpEd	EB	Gifted Ed	Teach & Para			Maintenance	Tech	Bus Driver	Nurse &	Building	Total	Student
	Enrollment	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	Intervention	Office Staff	Admin	Custodian	Support	& Nutrition	Health Tech	Sub	Staffing	by
Soda Creek	331.00	18.00	6.00			2.50	4.00	8.00	2.00	0.50	4.00	2.00	2.00	2.00				1.00	52.00	6.37
Strawberry Park	314.00	17.00	6.00			2.00	4.00	7.00	2.00	0.50	4.00	2.00	2.00					1.00	49.50	6.34
SSMS	458.00	18.00	10.00			2.50	6.00	7.20	2.00	1.50	2.00	2.50	2.00	2.00				1.00	56.70	8.08
SGS	317.00	18.00	6.60			2.50	5.00	6.00	1.50	0.50	4.00	2.00	2.00					1.00	51.10	6.20
SSHS	853.00	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	10.53
YVHS	26.00	2.00				1.00	1.00						1.00						5.00	5.20
Preschool	63.00			17.00			1.00						1.00						19.00	3.32
Support Services			8.50			1.00			3.00				7.00	11.00			10.00		40.50	
Technology													1.00		10.00				11.00	
Maintenance													1.00	6.50					7.50	
Transportation								1.75					1.00	1.00		8.63			12.38	
Food Service													1.00			8.00			9.00	
Total	2,362.00	98.12	54.02	17.00	17.50	29.00	35.95	12.50	4.00	15.00	21.50	29.00	18.50	10.00	16.63	10.00	6.00	394.72	5.98	
FY26 Amended Budget Staffing v FY26 Original Budget Staffing																				
	PreK-12	Teachers	Specials	Preschool	Staff	Counselors	SpEd	SpEd	EB	Gifted Ed	Teach & Para			Maintenance	Tech	Bus Driver	Nurse &	Building	Total	
	Enrollment	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	Intervention	Office Staff	Admin	Custodian	Support	& Nutrition	Health Tech	Sub	Staffing	
Soda Creek	-12.00	0.00	0.00	0.00	-0.50	0.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	1.50	
Strawberry Park	-17.00	0.00	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	0.00	0	-1.00	
SSMS	18.00	0.00	0.00	0.00	-0.50	0.00	0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	-0.30	
SGS	-8.00	0.00	0.00	0.00	-0.50	0.00	1.00	-0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	0.00	
SSHS	-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	0.00	0.00	0.00	0	0.00	
YVHS	-4.00	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	0.00	
Preschool	-25.00	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	0.00	0.00	0	-1.00	
Support Services		0.00	-2.00	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	-2.00	
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	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	0.00	
Transportation		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	-0.38	0.00	0	0.13	
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	0.00	0.00	0.00	0	0.00	
Total	-50.50	0.00	(2.00)	(1.00)	(2.50)	0.00	3.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.38)	0.00	0.00	(2.68)	