

STEAMBOAT SPRINGS SCHOOL DISTRICT 2026-2027 BUDGET



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

**May 18, 2026
Proposed Fiscal Year 2027 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 JacobsDirector of Human Resources
Kristen Atwood.....Director of Exceptional Student Services
Tim Miles.....Director of Technology
Laura Milius.....Director of Communications
Max Huppert.....Director of Nutritional Services
Pascal Ginesta.....Facilities Manager
Casey Ungs.....Transportation Manager

STEAMBOAT SPRINGS SCHOOL DISTRICT

2026-2027 Budget



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

EXECUTIVE SUMMARY

May 18, 2026

Proposed Fiscal Year 2027 Budget

General Fund

Revenue

Budgeted General Fund revenue is anticipated to decrease by \$1,196,199 from the FY26 Budgeted amount of \$48,941,921.

	FY26 Budget	FY27 Budget	Variance	Comment
Property taxes	\$17,849,839	17,884,148	34,309	CPI on 2019 MLO
Specific ownership taxes	\$1,850,000	1,850,000	0	No change
State revenue	\$22,081,983	21,435,438	(646,545)	Grants expiring
Federal revenue	\$1,500,536	1,040,390	(460,146)	Grant reductions
County revenue	\$4,761	4,761	0	No change
Interest income	\$600,000	400,000	(200,000)	Declining interest rates
Other revenue	\$5,820,801	5,130,984	(689,817)	½ sales tax decrease
Transfers to other Funds	(\$766,000)	0	766,000	No transfers
	\$48,941,921	47,745,722	(1,196,199)	2.4% decrease

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 FY27 proposed budget estimates FPC at 2,389.3 and utilizes the Public School Finance Formula's PPF for SSSD of \$12,610.98. The finance formula was funded using a 2025 inflation rate of 2.4%, provides for a 30% phase-in of the new funding formula approved under HB24-1448, and reduces the funded pupil count averaging from four years to three. The net effect of these changes is demonstrated in the chart below, comparing FY27 PPF and FPC to FY26.

	FY26	FY27	Variance	Comment
State Per Pupil Funding	\$11,983.64	\$12,610.98	627.34	5.23% increase
Funded Pupil Count	2,487.0	2,389.3	(97.7)	Declining enrollment
Total Program	\$29,803,302	\$30,131,835	\$328,533	1.1% 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 \$1,533,974 in FY27.
- 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 in FY27.

Other State Revenues excluding State Equalization

Other State revenues include Vocational Education, Special Education (ECEA), English Language Proficiency (ELPA), Gifted Education (GE), Universal Preschool (UPK), READ Act, Transportation, and other competitive grants. The \$90,000 School Core Counselor Grant will not be awarded in FY27. The District has applied for a renewal of the School Health Professional Grant and sustained funding from the Comprehensive Early Literacy Grant, but award of these grants are still pending. Most recurring state revenue amounts for FY27 are still unknown as well, including ECEA, ELPA, GE, UPK and READ.

The total impact to the Steamboat Springs School District is an expected \$646,545 reduction of state revenue in FY27 as compared to FY26.

County and Local Revenues

Local revenues include income from the half-cent sales tax, district sports revenue, local grants, and other miscellaneous sources. Budgeted FY27 local revenue is anticipated to decrease by \$689,817 compared to FY26 due to a \$1,124,038 reduction in funding from the Education Fund Board being offset by a budgeted increase in preschool tuition as well as local grants and private donations.

Federal Revenues

Federal revenues include funding for Individuals with Disabilities (IDEA), Every Student Succeeds Act (ESSA including Title I, Title II and Title III), and Carl D. Perkins Career and Technical Education funding. Information regarding federal funding for the coming fiscal year is still very preliminary, and is currently budgeted to decrease by \$460,146 year over year. The largest decrease is in the Secure Rural Schools program funding, which is expected to return to a normal level in FY27. Additionally, Title I funding is decreasing by more than 50%, from \$168,723 in FY26 to \$80,798 in FY27.

Transfers

Transfers are a movement of money from one fund to another. No transfers are budgeted at this time.

NRCCS Allocation

The North Routt Charter School Allocation of \$932,400 in FY27 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 to the NRCCS is a reduction of \$262,629 year over year because of an expected decline in student enrollment at the school.

Expenditures

Budgeted General Fund expenditures are showing a decrease of \$1,650,891 from the FY26 budgeted amount of \$52,157,311.

	FY26 Budget	FY27 Budget	Variance	Comment
Salaries	\$29,714,524	29,706,418	(8,106)	Fewer positions offset by wage increases
Benefits	\$11,695,774	12,250,187	554,413	Increased medical insurance contribution
Purchased Services	\$5,311,147	5,265,907	(45,240)	Reduced grant expenses
Supplies	\$3,850,685	3,283,908	(566,777)	Reduced grant expenses
C.O.P.	\$1,585,181	0	(1,585,181)	Paid off debt in FY26
	\$52,157,311	\$50,506,420	(1,650,891)	1.6% decrease

Salaries and Benefits

Payroll expenses are based on the most recent proposal made by the District to the Steamboat Springs Education Association at its May 7 meeting, and are included herein as 83% of general fund expenses in FY27. Offsetting the proposed wage increase are the following reductions in personnel related to projected enrollment:

- 2 fewer Special Education Paraprofessionals throughout the District
- 5 fewer preschool staff
 - 1 at SCE, 2 at SPE, and 2 at SGS
- 5 fewer teachers
 - 1 at SCE, 2 at SPE, and 2 at SGS

Additionally, the budget includes the following reductions in personnel related to state grants that expire the end of FY26:

- 2.5 Social Workers
- 3 Literacy Coaches

Below reflects minor expansions of FTE based on programming needs:

- 0.05 Gifted Teacher
- 0.50 Career Technical Education (CTE) Teacher at the High School
- 0.17 CTE Coordinator at the High School

Finally, the return of FTE that were downsized due to previous inability to fill:

- 0.50 Multilingual Teacher at SGS
- 0.62 Mechanic in the Transportation Department

The current compensation proposal includes adding \$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 would increase by \$0.50 per hour, with returning classified employees earning \$1 more per hour in FY27. The base of the Extra Duty Pay Schedule would increase by 0.84%, along with a year of experience being approved for FY27. Included in budgeted benefits is the required 21.4% employer contribution to P.E.R.A., along with a \$1,500 per year increase to the District paid medical premium, increasing the District's

contribution for each full-time employee's health benefits to \$14,469 per year. The next bargaining meeting is scheduled for May 21.

Purchased Services and Supplies

Purchased services in FY27 are budgeted to decrease by \$45,240 to match a reduction in state grant funding previously supporting these expenses.

Supplies are budgeted to decrease by \$566,777 due to a reduction in available grants supporting these expenses in FY27.

Fund Balance

The draft FY27 budget has General Fund expenditures exceeding revenues by \$2,760,698, causing General Fund balance to reduce to \$9,810,674 at FYE27, equivalent to 19.4% of budgeted expenditures. This is a decrease from the forecasted 24.5% fund balance to expenditures at June 30, 2026, and down from a 30.7% fund balance to expenditures at June 30, 2025.

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 FY27 food service fund is budgeted to staff 8 employees plus the Director. Applying proposed wage and benefit increases generates an additional \$77,900 in expenses for FY27.

The FY27 revenues from student meals are budgeted at \$0, with \$28,000 in sales budgeted from meals sold to staff. Revenues from federal reimbursements are expected to remain constant, and revenues from state reimbursements via the Health School Meals for All program are expected to remain constant as well. New revenue in FY27 includes two state grants funded via the Colorado Healthy School Meals for All program. Expenditures to support food and milk purchases are budgeted to increase by \$50,000 next year. The net effect is that expenditures are budgeted to exceed revenues by \$169,298 in FY27, supported by a use of fund balance. Budgeted ending fund balance at June 30, 2027 is \$301,122, which is 22% 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 \$6,800,000 for FY27 in order to meet the December 2026 debt service payment. Total expenditures for FY27 are \$8,139,600 for the repayment of principal and interest on outstanding current bonds. FY27 local property taxes are budgeted to be \$7,850,000, and are based on an estimated mill levy of 3.485 mills on an estimated property valuation of \$2,073,423,610. 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 may be 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. Because General Fund expenditures are already budgeted to exceed revenues by over \$2.7MM in FY27, no transfer to the Capital Reserve Fund is recommended this year. The FY27 Capital Reserve Fund is budgeted with a beginning and ending fund balance of \$428.

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.

An Assessed Valuation of \$2,073,423,610 is expected to generate property tax revenue of \$2,380,000 in FY27. This fund addresses current needs and sets aside money for future projects. \$1,193,260 of the Capital Projects Fund expenditures in FY27 are being allocated to

- Steamboat Springs High School bathroom renovations
- Strawberry Park Elementary School library renovation
- Entry flooring replacement at four school campuses
- Repaint and carpet lower conference room at the District Office

An estimated \$66,624 will be transferred to the NRCCS to support their ongoing capital maintenance needs. Additionally, grant revenues of \$364,845 are budgeted to cover the remaining cost of acquiring an electric vehicle. Revenues exceeding expenditures in the amount of \$1,165,116 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 \$4,988,200 for capital needs beyond FY27.

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 \$150,000. The Health Benefits Fund is budgeted with a beginning fund balance for FY27 of \$0. This fund is budgeted to collect \$7,130,000 in revenue and expend \$7,130,000 in claims and fees, leaving \$0 in Ending Fund Balance at June 30, 2027.

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 2026-27 of \$471,490, and is budgeted with funds available and appropriations of \$1,971,490.

STEAMBOAT SPRINGS SCHOOL DISTRICT 2026-2027 BUDGET



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**FINANCIAL SECTION
May 18, 2026
Proposed Fiscal Year 2027 Budget**

**STEAMBOAT SPRINGS SCHOOL DISTRICT
SUMMARY ALL FUNDS
PROPOSED FISCAL YEAR 2027 BUDGET**

	General Fund (10)	Food Service Fund (21)	Bond Fund (31)	Capital Reserve Fund (43)	Capital Projects Fund (46)	Health Fund (64)	Student Activity Fund (23)	All funds 2026-2027 Proposed Budget	All funds 2025-2026 Final Budget
Revenue:									
Property taxes	\$17,884,148		\$7,850,000		\$2,380,000			\$28,114,148	\$27,451,863
Specific ownership taxes	\$1,850,000							\$1,850,000	\$1,850,000
State	\$21,435,438	\$790,955						\$22,226,393	\$24,584,969
Federal	\$1,040,390	\$350,000						\$1,390,390	\$1,850,536
County	\$4,761							\$4,761	\$4,761
Interest income	\$400,000	\$15,000	\$150,000		\$50,000			\$615,000	\$869,905
Other local revenue	\$5,130,984	\$28,000			\$364,845	\$7,150,000	\$1,500,000	\$14,173,829	\$20,003,801
Transfer in (out)	\$0			\$0				\$0	\$0
Total Revenue	\$47,745,721	\$1,183,955	\$8,000,000	\$0	\$2,794,845	\$7,150,000	\$1,500,000	\$68,374,521	\$76,615,835
Expenditures:									
Salaries	\$29,706,418	\$503,908						\$30,210,326	\$30,177,443
Benefits	\$12,250,187	\$237,445						\$12,487,632	\$11,902,708
Purchased services	\$5,265,907	\$500	\$1,450		\$5,000	\$7,150,000		\$12,422,857	\$13,984,622
Supplies and equipment	\$3,283,908	\$611,400					\$1,500,000	\$5,395,308	\$5,955,685
Debt service	\$0		\$8,138,150					\$8,138,150	\$9,729,906
Capital outlay				\$0	\$1,624,729			\$1,624,729	\$8,803,979
Total Expenditures	\$50,506,420	\$1,353,253	\$8,139,600	\$0	\$1,629,729	\$7,150,000	\$1,500,000	\$70,279,002	\$80,554,343
Net Income (Loss)	(\$2,760,699)	(\$169,298)	(\$139,600)	\$0	\$1,165,116	\$0	\$0	(\$1,904,481)	(\$3,938,507)
Beginning Fund Balance	\$12,571,372	\$470,420	\$6,800,000	\$428	\$3,823,084	\$0	\$471,490	\$24,136,794	\$27,131,429
Ending Fund Balance	\$9,810,673	\$301,122	\$6,660,400	\$428	\$4,988,200	\$0	\$471,490	\$22,232,314	\$23,192,922
Appropriation	\$60,317,093	\$1,654,375	\$14,800,000	\$428	\$6,617,928	\$7,150,000	\$1,971,490	\$92,511,314	\$103,747,264
Estimated Mill Levy	8.578		3.485		1.146			13.209	13.209
Est. 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

	FY24-25 <u>Actual</u>	FY25-26 <u>Final Budget</u>	FY25-26 <u>Forecast</u>	FY26-27 <u>Proposed Budget</u>	FY27 Budget vs FY26 Final Budget	Percent Variance
Beginning Fund Balance	\$13,449,733	\$14,689,327	\$14,689,327	\$12,571,372	(\$2,117,955)	-14.4%
Revenue:						
Property taxes	\$17,889,972	\$17,849,839	\$17,849,839	\$17,884,148	\$34,309	0.2%
Specific ownership taxes	\$1,858,178	\$1,850,000	\$1,850,000	\$1,850,000	\$0	0.0%
State revenue	\$21,902,600	\$22,081,983	\$22,081,983	\$21,435,438	(\$646,545)	-2.9%
Federal revenue	\$1,009,353	\$1,500,536	\$1,500,536	\$1,040,390	(\$460,146)	-30.7%
County revenue	\$5,899	\$4,761	\$4,761	\$4,761	\$0	0.0%
Interest income	\$656,689	\$600,000	\$600,000	\$400,000	(\$200,000)	-33.3%
Other revenue	\$5,687,893	\$5,820,801	\$5,820,801	\$5,130,984	(\$689,817)	-11.9%
Transfer (out)	\$0	(\$766,000)	(\$516,000)	\$0	\$766,000	N/A
Total Revenue	\$49,010,584	\$48,941,921	\$49,191,921	\$47,745,722	(\$1,196,199)	-2.4%
Funds Available	\$62,460,317	\$63,631,248	\$63,881,248	\$60,317,094	(\$3,314,154)	-5.2%
K-12 Funded Student Count	2,540	2,487	2,487	2,389.3	(97.6)	-3.9%
Revenue per Student	\$19,296	\$19,680	\$19,780	\$19,983	\$303	1.5%
Expenditures:						
Salaries	\$28,655,870	\$29,714,524	\$29,540,047	\$29,706,418	(\$8,106)	0.0%
Benefits	\$10,989,030	\$11,695,774	\$11,629,949	\$12,250,187	\$554,413	4.7%
Purchased Services	\$4,474,597	\$5,311,147	\$4,855,435	\$5,265,907	(\$45,240)	-0.9%
Supplies	\$3,447,955	\$3,850,685	\$3,714,653	\$3,283,908	(\$566,777)	-14.7%
C.O.P.	\$203,538	\$1,585,181	\$1,569,792	\$0	(\$1,585,181)	-100.0%
Total expenditures	\$47,770,990	\$52,157,311	\$51,309,876	\$50,506,420	(\$1,650,891)	-1.6%
K-12 Funded Student Count	\$2,540	2,487	2,487	2,389.3	(97.6)	-3.9%
Expense per Student	\$18,807	\$20,973	\$20,632	\$21,138	\$165	0.8%
Surplus/(Deficit)	\$1,239,594	(\$3,215,390)	(\$2,117,955)	(\$2,760,698)	\$454,692	-14.1%
Appropriated Reserve	\$14,689,327	\$11,473,937	\$12,571,372	\$9,810,674	(\$1,663,263)	-14.5%
Appropriation		\$63,631,248		\$60,317,094		
Mill Levy	10.329	8.578	8.578	8.578	0.000	0.0%
Assessed Valuation	\$1,728,505,790	\$2,073,423,610	\$2,073,423,610	\$2,073,423,610	\$0	0.0%
Fund Balance % of Exp.	30.7%	22.0%	24.5%	19.4%		

STEAMBOAT SPRINGS SCHOOL DISTRICT

FOOD SERVICE FUND

	2024-25	FY25-26	FY25-26	FY26-27	FY27 Budget vs FY26 Budget	Percent Variance
	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Proposed Budget</u>		
Beginning Net Assets	\$568,045	\$618,434	\$618,434	\$470,420	(\$148,014)	-23.9%
Revenue:						
Interest	\$24,488	\$16,000	\$19,000	\$15,000	(\$1,000)	-6.3%
Food sales	\$28,208	\$28,000	\$28,000	\$28,000	\$0	0.0%
Federal reimbursement	\$293,002	\$250,000	\$250,000	\$250,000	\$0	0.0%
USDA donated commodities	\$75,764	\$100,000	\$100,000	\$100,000	\$0	0.0%
State reimbursement	\$770,041	\$709,986	\$709,986	\$709,986	\$0	0.0%
State grants	\$0	\$0	\$0	\$80,969	\$80,969	#DIV/0!
Total Revenue	\$1,191,503	\$1,103,986	\$1,106,986	\$1,183,955	\$79,969	7.2%
Funds Available	\$1,759,548	\$1,722,420	\$1,725,420	\$1,654,375	(\$68,045)	-4.0%
Expenditures:						
Salaries	\$398,730	\$462,919	\$450,000	\$503,908	\$40,988	8.9%
Benefits	\$183,470	\$206,934	\$200,000	\$237,445	\$30,512	14.7%
Purchased services	\$4,438	\$500	\$0	\$500	\$0	0.0%
Food and milk	\$494,456	\$520,000	\$520,000	\$570,000	\$50,000	9.6%
Supplies	\$33,289	\$40,000	\$40,000	\$41,400	\$1,400	3.5%
Equipment	\$26,731	\$45,000	\$45,000	\$0	(\$45,000)	-100.0%
Total Expenditures	\$1,141,114	\$1,275,353	\$1,255,000	\$1,353,253	\$77,900	6.1%
Surplus/(Deficit)	\$50,389	(\$171,368)	(\$148,014)	(\$169,298)	\$2,069	N/A
Appropriated Reserve	\$618,434	\$447,066	\$470,420	\$301,122	(\$145,945)	-32.6%
Appropriation		\$1,722,420		\$1,654,375	(\$68,045)	-4.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT

BOND REDEMPTION FUND

	2024-25 <u>Actual</u>	FY25-26 <u>Budget</u>	FY25-26 <u>Forecast</u>	FY26-27 <u>Proposed Budget</u>	FY27 Budget vs FY26 Budget	Percent Variance
Beginning Fund Balance	\$7,646,640	\$7,518,700	\$7,518,700	\$6,800,000	(\$718,700)	-9.6%
Revenue:						
Property taxes	\$8,877,924	\$7,225,881	\$7,225,881	\$7,850,000	\$624,119	8.6%
Interest	\$243,611	\$200,144	\$200,144	\$150,000	(\$50,144)	-25.1%
Total Revenue	\$9,121,535	\$7,426,025	\$7,426,025	\$8,000,000	\$573,975	7.7%
Funds Available	\$16,768,175	\$14,944,725	\$14,944,725	\$14,800,000	(\$144,725)	-1.0%
Expenditures:						
Principal	\$4,925,000	\$4,015,000	\$4,015,000	\$4,185,000	\$170,000	4.2%
Interest	\$4,323,025	\$4,128,275	\$4,128,275	\$3,953,150	(\$175,125)	-4.2%
Paying agent fees	\$1,450	\$1,450	\$1,450	\$1,450	\$0	N/A
Total Expenditures	\$9,249,475	\$8,144,725	\$8,144,725	\$8,139,600	(\$5,125)	-0.1%
Surplus/(Deficit)	(\$127,940)	(\$718,700)	(\$718,700)	(\$139,600)	\$579,100	-80.6%
Appropriated Reserve	\$7,518,700	\$6,800,000	\$6,800,000	\$6,660,400	(\$139,600)	-2.1%
Appropriation		\$14,944,725		\$14,800,000	(\$144,725)	-1.0%
Mill Levy	5.119	3.485	3.485	3.485	0.000	0.0%
Assessed Valuation	1,728,505,790	2,073,423,610	2,073,423,610	2,073,423,610	0	0.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT

CAPITAL RESERVE FUND

	2024-25 <u>Actual</u>	FY25-26 <u>Budget</u>	FY25-26 <u>Forecast</u>	FY26-27 <u>Proposed Budget</u>	FY27 Budget vs FY26 Budget	Percent Variance
Beginning Fund Balance	\$525,097	\$38,992	\$38,992	\$428	(\$38,564)	-98.9%
Revenue:						
Transfers in	\$0	\$16,000	\$16,000	\$0	(\$16,000)	-100.0%
Other income	\$15,366	\$500	\$500	\$0	(\$500)	-100.0%
Total Revenue	\$15,366	\$16,500	\$16,500	\$0	(\$16,500)	-100.0%
Funds Available	\$540,463	\$55,492	\$55,492	\$428	(\$55,064)	-99.2%
Expenditures:						
Vehicles	\$487,616	\$0	\$0	\$0	\$0	#DIV/0!
Facility projects	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Equipment	\$13,855	\$55,064	\$55,064	\$0	(\$55,064)	
Total Expenditures	\$501,471	\$55,064	\$55,064	\$0	(\$55,064)	-100.0%
Surplus/(Deficit)	(\$486,105)	(\$38,564)	(\$38,564)	\$0	\$38,564	N/A
Appropriated Reserve	\$38,992	\$428	\$428	\$428	\$0	0.0%
Appropriation		\$55,492		\$428	(\$55,064)	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

	2024-25 <u>Actual</u>	FY25-26 <u>Budget</u>	FY25-26 <u>Forecast</u>	FY26-27 <u>Proposed Budget</u>	<u>FY27 Budget vs FY26 Budget</u>	<u>Percent Variance</u>
Beginning Fund Balance	\$1,843,290	\$3,529,772	\$3,529,772	\$3,823,083	\$293,311	8.3%
Revenue:						
Property Tax	\$1,985,247	\$2,376,143	\$2,376,143	\$2,380,000	\$3,857	0.2%
Other income	\$824,594	\$1,843,000	\$1,237,929	\$414,845	(\$1,428,155)	-77.5%
Total Revenue	\$2,809,841	\$4,219,143	\$3,614,072	\$2,794,845	(\$1,424,298)	-33.8%
Funds Available	\$4,653,131	\$7,748,915	\$7,143,844	\$6,617,928	(\$1,130,987)	-14.6%
Expenditures:						
Treasurer Fees	\$4,964	\$5,000	\$5,000	\$5,000	\$0	0.0%
Facility projects	\$1,049,826	\$1,643,915	\$1,574,641	\$1,259,884	(\$384,031)	-23.4%
Vehicles	\$68,569	\$2,100,000	\$1,741,120	\$364,845	(\$1,735,155)	
Total Expenditures	\$1,123,359	\$3,748,915	\$3,320,761	\$1,629,729	(\$2,119,186)	-56.5%
Surplus/(Deficit)	\$1,686,482	\$470,228	\$293,311	\$1,165,116	\$694,888	147.8%
Appropriated Reserve	\$3,529,772	\$4,000,000	\$3,823,083	\$4,988,198	\$988,198	24.7%
Appropriation		\$7,748,915		\$6,617,927	(\$1,130,988)	-14.6%
Mill Levy	1.146	1.146	1.146	1.146	0.000	0.0%
Assessed Valuation	1,716,839,876	2,073,423,610	2,073,423,610	2,073,423,610	0	0.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT

HEALTH FUND

	2024-25 <u>Actual</u>	FY25-26 <u>Budget</u>	FY25-26 <u>Forecast</u>	FY26-27 <u>Proposed Budget</u>	FY27 Budget vs FY26 Budget	Percent Variance
Beginning Net Assets	\$970,296	\$264,714	\$264,714	\$0	(\$264,714)	-100.0%
Revenue:						
Contributions	\$5,540,877	\$6,020,000	\$6,020,000	\$6,500,000	\$480,000	8.0%
Stop loss reimbursements	\$1,843,428	\$1,500,000	\$1,500,000	\$500,000	(\$1,000,000)	-66.7%
Other	\$368,371	\$138,261	\$163,261	\$150,000	\$11,739	8.5%
Transfer from General Fund	\$0	\$500,000	\$500,000	\$0	(\$500,000)	-100.0%
Total Revenue	\$7,752,676	\$8,158,261	\$8,183,261	\$7,150,000	(\$1,008,261)	-12.4%
Funds Available	\$8,722,972	\$8,422,975	\$8,447,975	\$7,150,000	(\$1,272,975)	-15.1%
Expenditures:						
Medical & Rx Paid	\$7,390,363	\$7,212,975	\$7,237,975	\$5,745,000	(\$1,467,975)	-20.4%
Fees	\$1,067,895	\$1,210,000	\$1,210,000	\$1,405,000	\$195,000	16.1%
Total Expenditures	\$8,458,258	\$8,422,975	\$8,447,975	\$7,150,000	(\$1,272,975)	-15.1%
Surplus/(Deficit)	(\$705,582)	(\$264,714)	(\$264,714)	\$0	\$264,714	N/A
Appropriated Reserve	\$264,714	\$0	\$0	\$0	\$0	#DIV/0!
Appropriation		\$8,422,975		\$7,150,000	(\$1,272,975)	-15.1%

STEAMBOAT SPRINGS SCHOOL DISTRICT

STUDENT ACTIVITY FUND

	2024-25 <u>Actual</u>	FY25-26 <u>Budget</u>	FY25-26 <u>Forecast</u>	FY26-27 <u>Proposed Budget</u>	FY27 Budget vs <u>FY26 Budget</u>	Percent <u>Variance</u>
Beginning Net Assets	\$660,897	\$471,490	\$471,490	\$471,490	\$0	0.0%
Revenue:						
Student programs	\$799,580	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0.0%
Total Revenue	\$799,580	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0.0%
Funds Available	\$1,460,477	\$1,971,490	\$1,971,490	\$1,971,490	\$0	0.0%
Expenditures:						
Student programs	\$988,987	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0.0%
Total Expenditures	\$988,987	\$1,500,000	\$1,500,000	\$1,500,000	\$0	0.0%
Reserve	\$471,490	\$471,490	\$471,490	\$471,490	\$0	0.0%
Appropriation		\$1,971,490		\$1,971,490	\$0	0.0%

STEAMBOAT SPRINGS SCHOOL DISTRICT 2026-2027 BUDGET



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**Staffing FTEs by School/Department
May 18, 2026
Proposed Fiscal Year 2027 Budget**

June FY27 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	FTE
Soda Creek	340.00	17.00	6.00		2.00	4.00	7.00	2.00	0.50	3.00	2.00	2.00	2.00				1.00	48.50	7.01	
Strawberry Park	293.00	15.00	6.00		2.00	4.00	4.00	2.00	0.50	3.00	2.00	2.00	2.00				1.00	43.50	6.74	
SSMS	431.00	18.00	10.00		2.00	6.00	9.00	2.00	1.30	2.00	2.50	2.00	2.00				1.00	57.80	7.46	
SGS	325.00	17.00	5.60		2.00	5.00	5.50	2.00	0.75	3.00	2.00	2.00	2.00				1.00	47.85	6.79	
SSHS	841.00	25.62	18.09		5.00	7.84	6.00	2.00	1.00	0.00	6.00	4.00	2.00				2.00	79.55	10.57	
YVHS	27.00	2.00			1.00	1.00						1.00						5.00	5.40	
Preschool	65.00			10.00		1.00	3.00					1.00						15.00	4.33	
Support Services			9.50		1.00			3.00			7.00	11.00				10.00		41.50		
Technology												1.00		10.00				11.00		
Maintenance												1.00	6.50					7.50		
Transportation							1.63					1.00	2.00		8.59			13.22		
Food Service												1.00			8.00			9.00		
Total	2,322.00	94.62	55.19	10.00	15.00	28.84	36.13	13.00	4.05	11.00	21.50	29.00	18.50	10.00	16.59	10.00	6.00	379.42	6.12	
Final FY26 Budget FTEs																				
	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	FTE
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	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	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			18.00		1.00						1.00						20.00	3.15	
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							1.25					1.00	1.00		9.00			12.25		
Food Service												1.00			7.50			8.50		
Total	2,362.00	98.12	54.02	18.00	17.50	29.00	35.45	12.50	4.00	15.00	21.50	29.00	18.50	10.00	16.50	10.00	6.00	395.09	5.98	
FY27 Staffing v FY26 Staffing																				
	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	FTE
Soda Creek	9.00	-1.00	0.00	0.00	-0.50	0.00	-1.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3.50	0.64	
Strawberry Park	-21.00	-2.00	0.00	0.00	0.00	0.00	-3.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-6.00	0.39	
SSMS	-27.00	0.00	0.00	0.00	-0.50	0.00	1.80	0.00	-0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.10	-0.62	
SGS	8.00	-1.00	-1.00	0.00	-0.50	0.00	-0.50	0.50	0.25	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3.25	0.59	
SSHS	-12.00	0.50	1.17	0.00	-1.00	-0.16	0.00	0.00	0.00	-1.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	-1.49	0.05	
YVHS	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	0.00	0.00	0.00	0.00	0.20	
Preschool	2.00	0.00	0.00	-8.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5.00	1.18	
Support Services		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	0.00	1.00	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	0.38	0.00	0.00	0.00	0.00	0.00	1.00	0.00	-0.41	0.00	0.00	0.97	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	-40.00	(3.50)	1.17	(8.00)	(2.50)	(0.16)	0.67	0.50	0.05	(4.00)	0.00	0.00	0.00	0.00	0.09	0.00	0.00	(15.67)	0.14	

STEAMBOAT SPRINGS SCHOOL DISTRICT 2026-2027 BUDGET



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**2026-27 School Calendar
Proposed Fiscal Year 2027 Budget**

Steamboat Springs School District 2026-27 School Year Calendar

July 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	

AUGUST 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	PK & Kinder Orientation - August 18				

SEPTEMBER 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 = 10

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

Student days = 20 (30)

OCTOBER 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 (49)

NOVEMBER 2026						
S	M	T	W	T	F	S
1	2	3	4	5	ET	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 = 16 (65)

ET= 1st Trimester Elementary = 54

DECEMBER 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	E	19
20	21	22	23	24	25	26
27	28	29	30	31		

Student days = 14 (79)

E= End of First Semester - December 18

JANUARY 2027						
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 (97)

FEBRUARY 2027						
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	ET	27
28						

Student days = 14 (111)

ET = 2nd Trimester Elementary = 57

MARCH 2027						
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 (131)

APRIL 2027						
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 2027						
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 2027						
S	M	T	W	T	F	S
		1	E	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 (K, 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 18 - Professional Development Day = no school
- October 14 - Parent/Teacher conferences 4-8 pm - following normal school day
- October 15 - Parent/Teacher conferences 8 am - 7:15 pm - no school
- October 16 - Teacher Day Off = no school
- October 19 - Professional Development Day = no school
- January 4 - Staff Work Day = no school
- February 5 - Professional Development Day = no school
- March 17 - Parent/Teacher conferences 4-8 pm - following normal school day
- March 18 - Parent/Teacher conferences 8 am - 7:15 pm - no school
- March 19 - Teacher Day Off = no school
- March 22 - Professional Development Day = no school
- May 14 - Professional Development Day = no school
- May 22 - 2027 SSSHS Graduation
- June 3 - Staff Work Day

Government Holidays:

- July 4 Fourth of July
- September 7 Labor Day
- November 23 - 27 Thanksgiving Break
- Dec 21-Jan 1 Winter Break
- January 18 MLK Day
- February 15-19 Blues Break
- April 19-23 Spring Break
- May 31 Memorial Day