

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.**

**June 22, 2026
Adopted Fiscal Year 2027 Budget**

Steamboat Springs SCHOOL DISTRICT

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Board of Education

Kevin Callahan.....President
Lara Craig Vice President
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District Administration

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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
Laura Milius..... Director of Communications
Max Huppert..... Director of Nutritional Services
Pascal Ginesta..... Facilities Manager
Casey Ungs..... 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 FY26-27 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.

Senate Bill 26-23 passed on the last day of the 2026 legislative session, increasing base per pupil funding by the 2025 inflation rate of 2.4% to \$8,900.40. The new funding formula created under House Bill 1448 moves to 30% implementation in 2026-27, with funded pupil count now calculated by determining the greater of the school district's pupil enrollment for the applicable budget year or the average of the district's pupil enrollment for the applicable budget year and the immediately preceding two budget years.

Despite the negative impact to funding during a period of declining student enrollment, the District's priorities in creating this budget were to maintain small class sizes and maintain student programming. To accomplish these priorities, the proposed budget reduces staffing without increasing class sizes, and matches shrinking state grants with a reduction in related positions and expenses. The FY26-27 proposed budget includes a \$2,714,145 use of accumulated fund balance to cover the deficit between expenses and declining revenues. The use of fund balance cannot be an ongoing revenue source.

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

2026-2027 Budget



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EXECUTIVE SUMMARY

June 22, 2026

Adopted Fiscal Year 2027 Budget

General Fund

Revenue

Budgeted General Fund revenue is expected to decrease by \$651,234 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	21,863,591	(218,392)	Grant reductions
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	5,247,796	(573,005)	½ sales tax decrease
Transfers to other Funds	(\$766,000)	0	766,000	No transfers
	\$48,941,921	48,290,687	(651,234)	1.3% 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 been awarded a renewal of the School Health Professional Grant in the amount of \$420,592 each year for the next three years, as well as one year of sustained funding from the Comprehensive Early Literacy Grant in the amount of \$71,089 and \$53,040 in professional development funding from the Early Literacy Grant for FY27. Most recurring state revenue amounts for FY27 are still unknown, including ECEA, ELPA, GE, UPK and READ.

The total impact to the Steamboat Springs School District is a \$218,392 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. FY27 local revenue is budgeted to decrease by \$573,005 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

General Fund expenditures are budgeted to decrease by \$1,126,911 from the FY26 budgeted amount of \$52,157,311. The majority of the reduction is due to the \$1,585,181 C.O.P payoff in FY26 that is not repeated in FY27.

	FY26 Budget	FY27 Budget	Variance	Comment
Salaries	\$29,714,524	29,636,753	(77,771)	Fewer positions offset by wage increases
Benefits	\$11,695,774	12,502,857	807,083	Increased medical insurance contribution
Purchased Services	\$5,311,147	5,583,798	272,650	Contracts replacing FTE per grant
Supplies	\$3,850,685	3,306,992	(543,693)	Reduced grant expenses
C.O.P.	\$1,585,181	0	(1,585,181)	Paid off debt in FY26
	\$52,157,311	\$51,030,400	(1,126,911)	2.2% decrease

Salaries and Benefits

Payroll expenses are based on the agreement reached between the District and the Steamboat Springs Education Association, and are included herein as 82.6% of general fund expenses in FY27. Offsetting the negotiated wage increases are the following reductions in personnel related to projected student enrollment:

- 3.75 fewer Special Education Paraprofessional 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 were reduced in FY27:

- 0.5 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 a previous inability to fill:

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

Compensation changes include a step increase of 2.4% and horizontal movement for those that qualify on the licensed and special services provider schedules, and a 2.6% hourly wage increase for each returning classified employee. Included in budgeted benefits is the required 21.4% employer contribution to P.E.R.A., along with a \$2,220 per year increase to the District paid medical premium, increasing the District's contribution for each full-time employee's health benefits to \$15,189 per year.

Purchased Services and Supplies

Purchased services in FY27 are budgeted to increase by \$272,650 to match state and local funding of behavioral health supports via contracted services rather than FTE.

Supplies are budgeted to decrease by \$543,693 due to a reduction in available grants supporting these expenses in FY27.

Fund Balance

The proposed FY27 budget has General Fund expenditures exceeding revenues by \$2,739,713, causing General Fund balance to reduce to \$9,831,659 at FYE27, equivalent to 19.3% 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 wage and benefit increases generates an additional \$85,204 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 \$176,602 in FY27, supported by a use of fund balance. Budgeted ending fund balance at June 30, 2027 is \$293,818, which is 21.6% 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 \$4,988,199 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 \$7,150,000 in revenue and expend \$7,150,000 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
June 22, 2026
Fiscal Year 2027 Budget**

APPROPRIATION RESOLUTION

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

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

BE IT RESOLVED, by the Board of Education of Steamboat Springs School District No. RE-2 in Routt County, that the amounts shown in the following schedule be appropriated to each fund as specified in the “Adopted Budget” for the ensuing fiscal year beginning July 1, 2026, and ending June 30, 2027.

<u>FUND</u>	<u>APPROPRIATION</u>
General Fund	\$ 60,862,059
Special Revenue Funds:	
Food Service Fund	1,654,375
Bond Redemption Fund	14,800,000
Capital Reserve Fund	428
Capital Projects Fund	6,617,928
Internal Service Fund	
Health Insurance Fund	7,150,000
Student Activity Fund	1,971,490
TOTAL APPROPRIATION	<u>\$ 93,056,280</u>

President of the Board

Date

STEAMBOAT SPRINGS SCHOOL DISTRICT RE-2
RESOLUTION NUMBER 2026-06-03

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, Charter School Fund, Food Service Fund, and Bond 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 2026-2027 Beginning Fund Balance for the following funds:

- **General Fund**, in the amount of **\$2,739,713**, for the purpose of funding people and programming for one year
- **Charter School Fund**, in the amount of **\$269,155**, for the purpose of funding people and programming for one year
- **Food Service Fund**, in the amount of **\$176,602**, 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 **\$139,600**, for the purpose of repaying debt with 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 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 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	\$21,863,591	\$790,955						\$22,654,546	\$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	\$5,247,796	\$28,000			\$364,845	\$7,150,000	\$1,500,000	\$14,290,641	\$20,003,801
Transfer in (out)								\$0	\$0
Total Revenue	\$48,290,687	\$1,183,955	\$8,000,000	\$0	\$2,794,845	\$7,150,000	\$1,500,000	\$68,919,487	\$76,615,835
Expenditures:									
Salaries	\$29,636,753	\$504,581						\$30,141,334	\$30,177,443
Benefits	\$12,502,857	\$244,076						\$12,746,933	\$11,902,708
Purchased services	\$5,583,798	\$500	\$1,450		\$5,000	\$7,150,000		\$12,740,748	\$13,984,622
Supplies and equipment	\$3,306,992	\$611,400					\$1,500,000	\$5,418,392	\$5,955,685
Debt service			\$8,138,150					\$8,138,150	\$9,729,906
Capital outlay					\$1,624,729			\$1,624,729	\$8,803,979
Total Expenditures	\$51,030,400	\$1,360,557	\$8,139,600	\$0	\$1,629,729	\$7,150,000	\$1,500,000	\$70,810,285	\$80,554,343
Net Income (Loss)	(\$2,739,713)	(\$176,602)	(\$139,600)	\$0	\$1,165,116	\$0	\$0	(\$1,890,799)	(\$3,938,507)
Beginning Fund Balance	\$12,571,372	\$470,420	\$6,800,000	\$428	\$3,823,083	\$0	\$471,490	\$24,136,793	\$27,131,429
Ending Fund Balance	\$9,831,659	\$293,818	\$6,660,400	\$428	\$4,988,199	\$0	\$471,490	\$22,245,994	\$23,192,922
Appropriation	\$60,862,059	\$1,654,375	\$14,800,000	\$428	\$6,617,928	\$7,150,000	\$1,971,490	\$93,056,280	\$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>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	\$21,863,591	(\$218,392)	-1.0%
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	\$5,247,796	(\$573,005)	-9.8%
Transfer (out)	\$0	(\$766,000)	(\$516,000)	\$0	\$766,000	N/A
Total Revenue	\$49,010,584	\$48,941,921	\$49,191,921	\$48,290,687	(\$651,234)	-1.3%
Funds Available	\$62,460,317	\$63,631,248	\$63,881,248	\$60,862,059	(\$2,769,189)	-4.4%
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	\$20,211	\$531	2.7%
Expenditures:						
Salaries	\$28,655,870	\$29,714,524	\$29,540,047	\$29,636,753	(\$77,771)	-0.3%
Benefits	\$10,989,030	\$11,695,774	\$11,629,949	\$12,502,857	\$807,083	6.9%
Purchased Services	\$4,474,597	\$5,311,147	\$4,855,435	\$5,583,798	\$272,650	5.1%
Supplies	\$3,447,955	\$3,850,685	\$3,714,653	\$3,306,992	(\$543,693)	-14.1%
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	\$51,030,400	(\$1,126,911)	-2.2%
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	\$21,358	\$385	1.8%
Surplus/(Deficit)	\$1,239,594	(\$3,215,390)	(\$2,117,955)	(\$2,739,713)	\$475,677	-14.8%
Appropriated Reserve	\$14,689,327	\$11,473,937	\$12,571,372	\$9,831,659	(\$1,642,278)	-14.3%
Appropriation		\$63,631,248		\$60,862,059		
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%	19.3%		

STEAMBOAT SPRINGS SCHOOL DISTRICT

FOOD SERVICE FUND

	2024-25 <u>Actual</u>	FY25-26 <u>Budget</u>	FY25-26 <u>Forecast</u>	FY26-27 <u>Budget</u>	<u>FY27 Budget vs FY26 Budget</u>	<u>Percent Variance</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	\$504,581	\$41,662	9.0%
Benefits	\$183,470	\$206,934	\$200,000	\$244,076	\$37,142	17.9%
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	\$1,360,557	\$85,204	6.7%
Surplus/(Deficit)	\$50,389	(\$171,368)	(\$148,014)	(\$176,602)	(\$5,234)	N/A
Appropriated Reserve	\$618,434	\$447,066	\$470,420	\$293,818	(\$153,248)	-34.3%
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>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>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)	-100.0%
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>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)	-82.6%
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	\$4,988,199	\$988,199	24.7%
Appropriation		\$7,748,915		\$6,617,928	(\$1,130,987)	-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>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>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%
Appropriated Reserve	\$471,490	\$471,490	\$471,490	\$471,490	\$0	0.0%
Appropriation		\$1,971,490		\$1,971,490	\$0	0.0%

FY2026-2027 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 22, 2026 Budgeted Pupil Count: 2,389.3		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	64 Health Fund	TOTAL
Beginning Fund Balance (Includes All Reserves)			12,571,372	939,682	470,420	471,490	6,800,000	428	3,823,083	-	25,076,475
Revenues											
Local Sources	1000 - 1999	26,314,345	752,793	43,000	1,250,000	8,000,000		2,430,000	7,150,000		45,940,137
Intermediate Sources	2000 - 2999	4,761									4,761
State Sources	3000 - 3999	21,863,591	164,765	790,955				364,845			23,184,156
Federal Sources	4000 - 4999	1,040,390	11,250	350,000							1,401,640
Total Revenues		49,223,087	928,807	1,183,955	1,250,000	8,000,000	-	2,794,845	7,150,000	-	70,530,694
Total Beginning Fund Balance and Reserves		61,794,459	1,868,489	1,654,375	1,721,490	14,800,000	428	6,617,928	7,150,000	-	95,607,169
Total Allocations To/From Other Funds	5600,5700,5800	(932,400)	932,400								(0)
Transfers To/From Other Funds	5200 - 5300										-
Other Sources	5100,5400,5500,5900,5990, 5991										-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)		60,862,059	2,800,889	1,654,375	1,721,490	14,800,000	428	6,617,928	7,150,000	-	95,607,169
Expenditures											
Instruction - Program 0010 to 2099											
Salaries	0100	18,545,497	774,677								19,320,174
Employee Benefits, including object	0280	7,978,938	340,197								8,319,135
Purchased Services	0300,0400,	1,483,174	87,500								1,570,674
Supplies and Materials	0600	554,328	31,300								585,628
Property	0700										-
Other	0800, 0900	210,523	9,250		1,250,000						1,469,773
Total Instruction		28,772,461	1,242,924	-	1,250,000	-	-	-	-	-	31,265,385
Supporting Services											
Students - Program 2100											
Salaries	0100	2,602,272	35,384								2,637,656
Employee Benefits, including object	0280	1,168,813	9,886								1,178,699
Purchased Services	0300,0400,	493,521	2,181								495,702
Supplies and Materials	0600	39,693	2,891								42,584
Property	0700	-									-
Other	0800, 0900	772	5,282								6,054
Total Students		4,305,071	55,624	-	-	-	-	-	-	-	4,360,695

FY2026-2027 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 22, 2026 Budgeted Pupil Count: 2,389.3		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	64 Health Fund	TOTAL
Instructional Staff - Program 2200											
Salaries	0100	1,492,364									1,492,364
Employee Benefits, including object											
0280	0200	530,154									530,154
Purchased Services	0300,0400,	498,495	25,050								523,545
Supplies and Materials	0600	195,412									195,412
Property	0700	520									520
Other	0800, 0900										-
Total Instructional Staff		2,716,945	25,050	-	-	-	-	-	-	-	2,741,995
General Administration - Program 2300, including Program 2303 and 2304											
Salaries	0100	537,180									537,180
Employee Benefits, including object											
0280	0200	177,320									177,320
Purchased Services	0300,0400,	340,286	5,000								345,286
Supplies and Materials	0600	29,300									29,300
Property	0700	26,500									26,500
Other	0800, 0900										-
Total School Administration		1,110,586	5,000	-	-	-	-	-	-	-	1,115,586
School Administration - Program											
Salaries	0100	2,572,109	135,000								2,707,109
Employee Benefits, including object											
0280	0200	961,471	32,584								994,055
Purchased Services	0300,0400,	8,000	42,177								50,177
Supplies and Materials	0600	97,172	18,700								115,872
Property	0700										-
Other	0800, 0900	4,450									4,450
Total School Administration		3,643,201	228,461	-	-	-	-	-	-	-	3,871,662
Business Services - Program 2500, including Program 2501											
Salaries	0100	510,057	84,150								594,207
Employee Benefits, including object											
0280	0200	182,912	34,008								216,920
Purchased Services	0300,0400,	200,250	46,620					5,000			251,870
Supplies and Materials	0600	4,950									4,950
Property	0700										-
Other	0800, 0900										-
Total Business Services		898,170	164,778	-	-	-	-	5,000	-	-	1,067,948
Operations and Maintenance - Program 2600											
Salaries	0100	1,195,070									1,195,070

FY2026-2027 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 22, 2026 Budgeted Pupil Count: 2,389.3		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	64 Health Fund	TOTAL
Employee Benefits, including object		0200	542,446								542,446
Purchased Services		0300,0400,	1,985,849	124,647					66,624		2,177,120
Supplies and Materials		0600	1,050,762	61,810							1,112,572
Property		0700	50,000	35,831							85,831
Other		0800, 0900									-
Total Operations and Maintenance			4,824,127	222,289	-	-	-	-	66,624	-	5,113,039
Student Transportation - Program 2700											
Salaries		0100	841,165	37,141							878,305
Employee Benefits, including object		0200	428,135	22,473							450,608
Purchased Services		0300,0400,	85,548	4,000							89,548
Supplies and Materials		0600	206,000	6,000							212,000
Property		0700									-
Other		0800, 0900	(199,695)								(199,695)
Total Student Transportation			1,361,152	69,614	-	-	-	-	-	-	1,430,766
Central Support - Program 2800, including Program 2801											
Salaries		0100	1,341,039								1,341,039
Employee Benefits, including object		0200	532,668								532,668
Purchased Services		0300,0400,	389,105	50,000						5,745,000	6,184,105
Supplies and Materials		0600	1,129,375								1,129,375
Property		0700									-
Other		0800, 0900	6,500						1,405,000		1,411,500
Total Central Support			3,398,687	50,000	-	-	-	-	-	7,150,000	10,598,687
Food Service Operations - Program 3100											
Salaries		0100			504,581						504,581
Employee Benefits, including object		0200			244,076						244,076
Purchased Services		0300,0400,									-
Supplies and Materials		0600			611,400						611,400
Property		0700									-
Other		0800, 0900			500						500
Total Other Support			-	-	1,360,557	-	-	-	-	-	1,360,557
Total Supporting Services			22,257,939	820,815	1,360,557	-	-	-	71,624	7,150,000	31,660,935

FY2026-2027 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 22, 2026 Budgeted Pupil Count: 2,389.3										
Object Source	10	11	21	23	31	43	46	64		
	General Fund	Charter School Fund	Food Service Fund	Pupil Activity Fund	Bond Redemption Fund	Capital Reserve Fund	Capital Project Fund	Health Fund		TOTAL
Property - Program 4000										
Salaries 0100										-
Employee Benefits, including object 0280 0200										-
Purchased Services 0300,0400,0500										-
Supplies and Materials 0600		66,624								66,624
Property 0700							1,558,105			1,558,105
Other 0800, 0900										-
Total Property	-	66,624	-	-	-	-	1,558,105	-	-	1,624,729
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	-
Employee Benefits, including object 0280 0200	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	1,450	N/A	N/A	N/A	1,450
Supplies and Materials 0600	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	-
Other 0800, 0900						8,138,150	-	-	-	8,138,150
Total Other Uses	-	-	-	-	-	8,139,600	-	-	-	8,139,600
Total Expenditures	51,030,400	2,130,362	1,360,557	1,250,000	8,139,600	-	1,629,729	7,150,000		72,690,648
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	51,030,400	2,130,362	1,360,557	1,250,000	8,139,600	-	1,629,729	7,150,000		72,690,648

FY2026-2027 UNIFORM BUDGET SUMMARY

Steamboat Springs School District District Code: 2770 Adopted Budget Adopted: June 22, 2026 Budgeted Pupil Count: 2,389.3										
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	64 Health Fund	TOTAL	
BUDGETED ENDING FUND BALANCE										
Non-spendable fund balance (9900)	6710 190,785	-	693	-	-	-	-	-	-	191,478
Restricted fund balance (9900)	6720 -	17,963	-	-	6,660,400	-	-	-	-	6,678,363
TABOR 3% emergency reserve	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 -	26,000	293,125	471,490	-	428	4,988,199	-	-	5,779,242
Unassigned fund balance (9900)	6770 8,049,450	439,792	-	-	-	-	-	-	-	8,489,242
Net investment in capital assets	6790 -	-	-	-	-	-	-	-	-	-
Restricted net position (9900)	6791 -	-	-	-	-	-	-	-	-	-
Unrestricted net position (9900)	6792 -	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	9,831,659	670,527	293,818	471,490	6,660,400	428	4,988,199	-	-	22,916,521
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	Yes	Yes	No	Yes	No	No	No	No	Yes

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.**

Staffing FTEs by School/Department June 22, 2026 Fiscal Year 2027 Budget

June FY27 Budget FTEs													Maintenance	Tech	Bus Drivers	Nurse &	Building	Total	Student	
	PreK-12	Teachers	Specials	Staff	Counselors	Teachers	Paras	EB	Gifted Ed	Intervention	Office Staff	Admin	Custodian	Support	& Nutrition	Health Tech	Sub	Staffing	by	
	Enrollment	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
Soda Creek	340.00	17.00	6.00		2.50	4.00	7.00	2.00	0.50	3.00	2.00	2.00	2.00				1.00	49.00	6.94	
Strawberry Park	293.00	15.00	6.00		2.50	4.00	4.00	2.00	0.50	3.00	2.00	2.00	2.00				1.00	44.00	6.66	
SSMS	431.00	18.00	10.00		2.50	6.00	9.00	2.00	1.30	2.00	2.50	2.00	2.00				1.00	58.30	7.39	
SGS	325.00	17.00	5.60		2.50	5.00	4.50	2.00	0.75	3.00	2.00	2.00	2.00				1.00	47.35	6.86	
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												2.00		9.00					11.00	
Maintenance												1.00	6.50						7.50	
Transportation							0.88					1.00	2.00		8.59				12.47	
Food Service												1.00			8.00				9.00	
Total	2,322.00	94.62	55.19	10.00	17.00	28.84	34.38	13.00	4.05	11.00	21.50	30.00	18.50	9.00	16.59	10.00	6.00	379.67	6.12	
Final FY26 Budget FTEs																				
	PreK-12	Teachers	Specials	Staff	Counselors	Teachers	Paras	EB	Gifted Ed	Intervention	Office Staff	Admin	Maintenance	Tech	Bus Drivers	Nurse &	Building	Total	Student	
	Enrollment	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	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	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			15.00		1.00	3.00					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	15.00	17.50	29.00	38.45	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 Staff	Admin	Maintenance	Tech	Bus Drivers	Nurse &	Building	Total	Student	
	Enrollment	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	0.00	0.00	-1.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3.00	0.57	
Strawberry Park	-21.00	-2.00	0.00	0.00	0.50	0.00	-3.00	0.00	0.00	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-5.50	0.32	
SSMS	-27.00	0.00	0.00	0.00	0.00	0.00	1.80	0.00	-0.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.60	-0.68	
SGS	8.00	-1.00	-1.00	0.00	0.00	0.00	-1.50	0.50	0.25	-1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-3.75	0.66	
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	-5.00	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	-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	-1.00	0.00	-1.00	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	0.22	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	(5.00)	(0.50)	(0.16)	(4.08)	0.50	0.05	(4.00)	0.00	1.00	0.00	(1.00)	0.09	0.00	0.00	(15.42)	0.14	

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.**

**Salary Schedules
June 22, 2026
Fiscal Year 2027 Budget**

Steamboat Springs School District

Classified Staff Wage Schedule

Fiscal Year 2026-2027

	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
Bus Mechanic	29.92	46.38
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 & Medicaid Student Data Specialist	42.33	65.61
Groundskeeper	28.32	43.90
HR Generalist	32.09	49.74
Maintenance	30.07	46.61
Lead Maintenance Technician	34.09	52.84
Network Support Specialist	33.68	52.20
Nutritional Services Sous Chef	26.20	40.61
Nutritional Services Asst to Director	27.20	42.16
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
Student Data Tech Specialist	42.33	65.61
Registered Behavioral Tech	27.34	42.38
Family Liaison/Translator	30.41	47.14

Comment: Returning staff receive a 2.6% wage increase

New hire placement is 1.4% per year up to 10 years maximum

Steamboat Springs School District

Licensed Salary Schedule - 185 Days

Fiscal Year 2026-2027

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	105,404	108,715
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: Steps and Lanes negotiated for FY27
 Maximum placement of new staff for all lanes is Step 10
 Special Services SpEd Program Teacher Stipend \$3,500 (annually)

Steamboat Springs School District

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

Fiscal Year 2026-2027

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: Step and Lanes negotiated for FY27
 Maximum placement of new staff for all lanes is Step 10

Steamboat Springs School District

Extra Duty Payment Schedule - per NP11

Fiscal Year 2026-2027

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: Each step down = 8%

Years of Experience granted for FY27. Maximum placement of new staff is 10 years

Steamboat Springs School District

Nurse Salary Schedule - 185 Days

Fiscal Year 2026-2027

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: Each step = 4%
Year of Experience granted for FY27
Maximum placement of new staff is Step 5

Steamboat Springs School District

Administration Salary Schedule

Fiscal Year 2026-2027

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
205	YVHS Principal	100,594	140,831

Comment: Returning staff receive a 2.4% raise in FY27

Maximum of 5 years of experience considered for new hire placement

Steamboat Springs School District

Professional Salary Schedule

Fiscal Year 2026-2027

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	95,686	133,960
233	Accounting Supervisor	78,660	110,124
233	Technology Manager	91,124	127,574
220	Behavioral Health and Restorative Practices Manager	107,954	151,136
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
185	BCBA	62,800	87,920

Comment: Returning staff receive a 2.4% raise in FY27
Maximum of 5 years of experience considered for new hire placement

STEAMBOAT SPRINGS SCHOOL DISTRICT 2026-2027 BUDGET



**Where all students will become global thinkers, engaged community members,
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career-connected learning.**

**2026-27 School Calendar
June 22, 2026
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