

MOUNTAIN VILLAGE MONTESSORI

Charter School Institute

Routt County

2025-2026

PROPOSED BUDGET

June 11, 2025

APPROPRIATION RESOLUTION

BOARD SUMMARY

ANNUAL BUDGET

ANNUAL BUDGET IN UNIFORM BUDGET SUMMARY FORMAT

APPROPRIATION RESOLUTION

Be it resolved by the Board of Education of MOUNTAIN VILLAGE MONTESSORI located in Charter School Institute in Routt County that the amounts shown in the following schedule be appropriated to each fund as specified in the PROPOSED BUDGET for the ensuing fiscal year beginning July 1, 2025 and ending June 30, 2026.

Be it further resolved, in accordance with C.R.S. 22-44-105, the Board of Education authorizes the use of a portion of the Fiscal Year 2025-26 Beginning Fund Balance from the General Fund in the amount of \$ 129,909

Be it further resolved, that the use of this portion of the beginning fund balance for the purposes set forth above will not lead to an ongoing deficit, provided the use of funds from fund balance is one time only.

FUND	APPROPRIATION AMOUNT	EXPENDITURES + APPROPRIATED RESERVES
1. General Fund	1 3,453,888	3,453,888
1a. Charter Schools	1a. -	-
1b. Insurance Reserve Fund	1b. -	-
1c. Pre-School Fund	1c. -	-
Special Revenue Funds:		
2. Capital Reserve Special Revenue Fund	2 -	-
3. Governmental Designated-Purpose Grants Fund	3 -	-
4. Pupil Activity Special Revenue Fund	4 -	-
5. Full Day Kindergarten Mill Levy Override Fund	5 -	-
6. Transportation Fund	6 -	-
7. Other Special Revenue Funds	7 -	-
7. Bond Redemption Fund	8 -	-
Capital Projects Funds:		
9. Building Fund	9 -	-
10. Special Building and Technology Fund	10 -	-
11. Capital Reserve Capital Projects Fund	11 -	-
Enterprise Funds:		
12. Food Service Fund	12 -	-
13. Other Enterprise Funds	13 -	-
Internal Service Funds:		
14. Risk-Related Activity Fund	14 -	-
15. Other Internal Service Funds	15 -	-
Trust/Agency Funds:		
16. Fiduciary Fund	16 -	-
17. Private Purpose Trust Funds	17 -	-
18. Agency Fund	18 -	-
19. Pupil Activity Agency Fund	19 -	-
20. Foundations	20 -	-
21. Component Units	21 -	-
TOTAL APPROPRIATION	22 3,453,888	3,453,888

17/06/2025

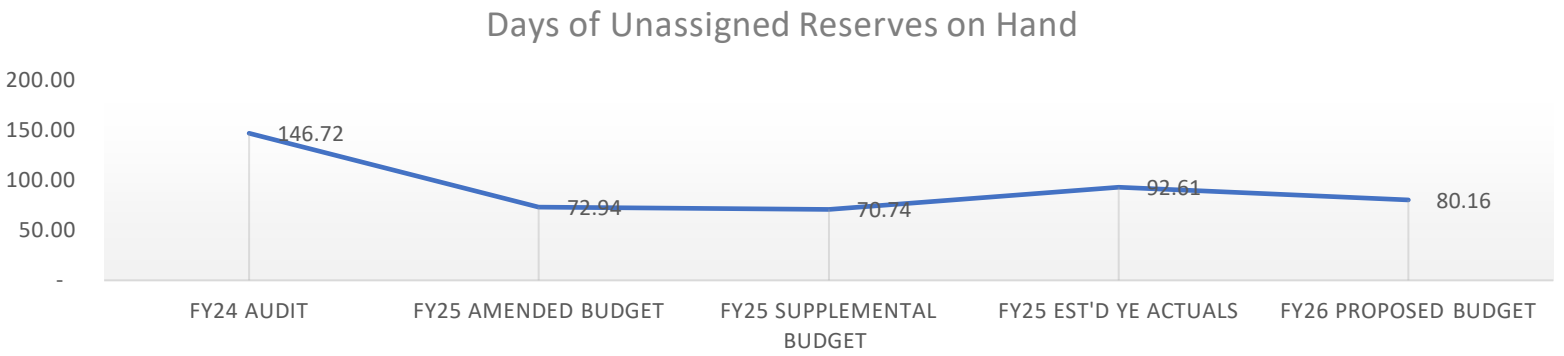
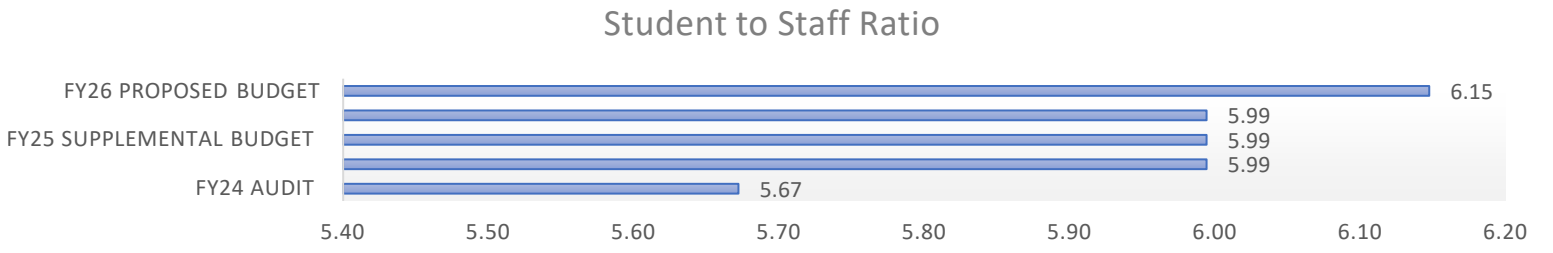
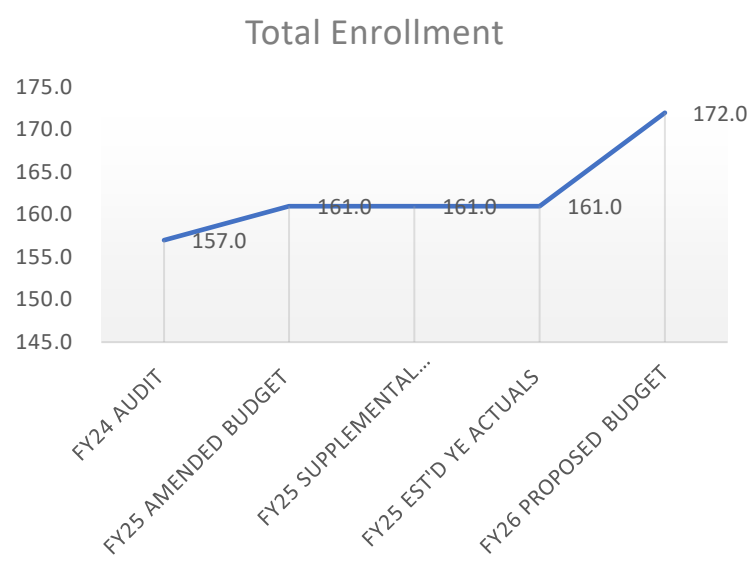
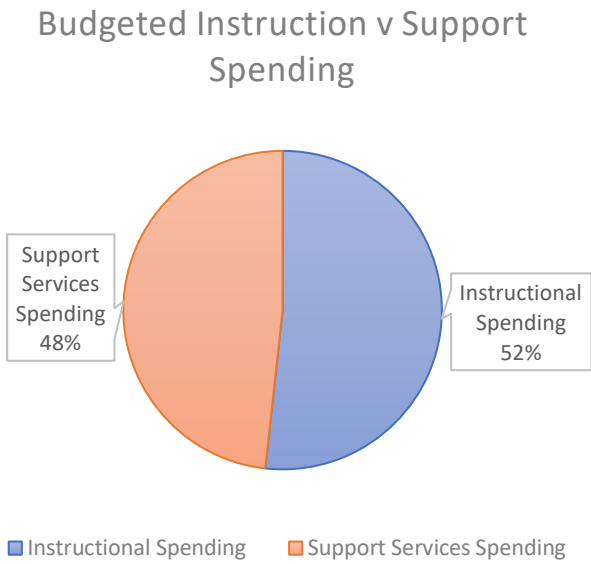
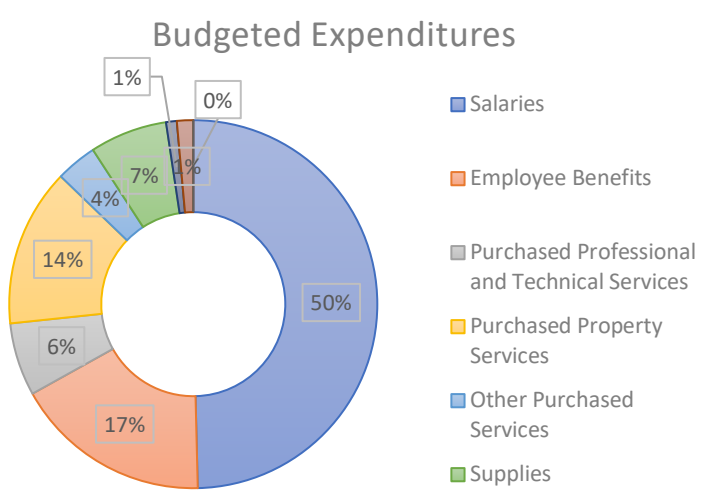
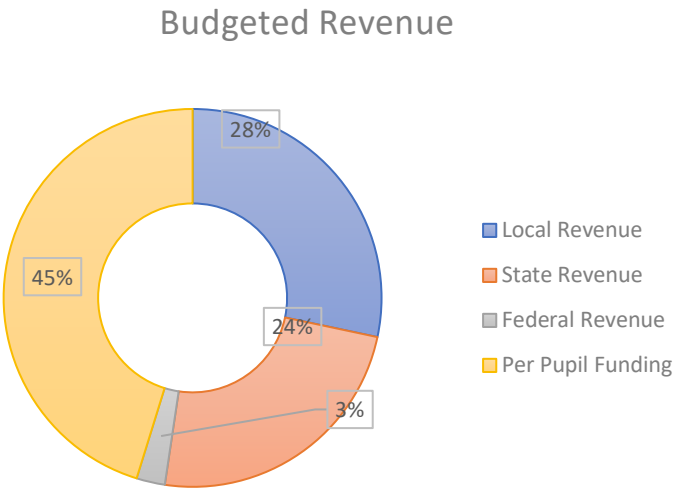

Dominic Boomgarden (Jun 17, 2025 17:13 MDT)

Date of Adoption

Signature of Board President

MOUNTAIN VILLAGE MONTESSORI
2025-2026 PROPOSED BUDGET
BOARD SUMMARY

ANNUAL BUDGET					
	FY24 AUDIT	FY25 AMENDED BUDGET	FY25 SUPPLEMENTAL BUDGET	FY25 EST'D YE ACTUALS	FY26 PROPOSED BUDGET
Revenue					
Local Revenue	844,154	939,508	939,508	982,413	941,530
State Revenue	533,430	968,403	1,054,735	991,212	798,666
Federal Revenue	303,079	185,499	185,499	188,873	80,984
Per Pupil Funding	1,335,596	1,351,870	1,351,870	1,353,824	1,502,800
Total Revenue	3,016,259	3,445,280	3,531,612	3,516,322	3,323,979
Expenditures					
Salaries	1,449,137	1,604,381	1,604,381	1,604,381	1,713,569
Employee Benefits	424,156	563,105	563,105	512,595	597,715
Purchased Professional and Technical Services	244,985	267,084	267,084	256,819	221,464
Purchased Property Services	166,644	475,164	475,164	492,619	479,411
Other Purchased Services	74,028	125,647	125,647	137,218	124,906
Supplies	160,113	172,312	172,312	172,500	234,900
Property	100,019	253,705	365,037	322,235	32,500
Other Objects	28,158	129,792	129,792	15,000	49,423
Other Uses of Funds	213,303	-	-	-	-
Total Expenditures	2,860,542	3,591,189	3,702,521	3,513,367	3,453,888
Transfers	-	-	-	-	-
Capital Lease Proceeds	-	-	25,000	25,000	-
Loan Proceeds	-	-	-	-	-
Change in Fund Balance	\$ 155,717	\$ (145,909)	\$ (145,909)	\$ 27,955	\$ (129,909)
Beginning Fund Balance	\$ 1,089,553	\$ 967,275	\$ 967,275	\$ 967,275	\$ 991,856
Nonspendable Fund Balance	-	-	-	-	-
CSI SPED Restricted Balance	15,700	16,100	16,100	16,100	17,200
TABOR Reserve	79,708	87,657	87,657	87,657	86,199
Committed Fund Balance	-	-	-	-	-
Assigned Fund Balance	-	-	-	-	-
Unassigned Fund Balance	1,149,861	717,609	717,609	891,472	758,548
Ending Fund Balance	\$ 1,245,269	\$ 821,366	\$ 821,366	\$ 991,856	\$ 861,947
MAJOR ASSUMPTIONS					
Total Enrollment	157.0	161.0	161.0	161.0	172.0
Funded Pupil Count	128.0	121.0	121.0	121.0	130.0
Per Pupil Revenue (PPR)	10,434	11,172	11,172	11,189	11,560
Change in PPR	n/a	7.07%	7.07%	0.14%	10.79%
Staff (FTE)	27.68	26.86	26.86	26.86	27.98
OPERATING METRICS					
Debt Burden Ratio (DBR)	n/a	n/a	n/a	n/a	n/a
Operating Reserve Ratio (ORR)	0.44	0.23	0.22	0.28	0.25
Operating Margin Ratio (OMR)	0.05	(0.04)	(0.04)	0.01	(0.04)
Change in Fund Balance Ratio (CFBR)	n/a	(0.34)	(0.34)	0.21	(0.31)
Days of Unassigned Reserves Hand	146.72	72.94	70.74	92.61	80.16
Debt Service Coverage Ratio	n/a	n/a	n/a	n/a	n/a
Facility Payment as % of Revenue	0	0	0	0	0
Total Facility Costs as % of Revenue	0	0	0	0	0
Instructional Spending					52%
Support Services Spending					48%
Salaries & Benefits as % of Total Budget	65%	60%	59%	60%	67%
Student:Staff Ratio	5.67	5.99	5.99	5.99	6.15



FY26 PROPOSED BUDGET		
MOUNTAIN VILLAGE MONTESSORI PROPOSED BUDGET Adopted June 11, 2025 Budgeted Pupil Count	Object Source	General Fund 130
Beginning Fund Balance (Includes All Reserves)		991,856
Revenues		
Local Sources	1000 - 1999	941,530
Intermediate Sources	2000 - 2999	-
to put a new roof on the building, which was scheduled for FY20 and had to be moved to FY21	3000 - 3999	798,666
Federal Sources	4000 - 4999	80,984
Total Revenues		1,821,179
Total Beginning Fund Balance and Reserves		2,813,035
Total Allocations To/From Other Funds	5600,5700, 5800	1,502,800
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)		4,315,835
Expenditures		
Instruction - Program 0010 to 2099		
Salaries	0100	1,117,460
Employee Benefits	0200	389,785
Purchased Services	0300,0400, 0500	38,500
Supplies and Materials	0600	165,900
Property	0700	28,500
Other	0800, 0900	46,923
Total Instruction		1,787,068
Supporting Services		
Students - Program 2100		
Salaries	0100	158,525
Employee Benefits	0200	55,296
Purchased Services	0300,0400, 0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Students		213,821
Instructional Staff - Program 2200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	20,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Instructional Staff		20,000
General Administration - Program 2300, including Program 2303 and 2304		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400, 0500	119,567
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total School Administration		119,567
School Administration - Program 2400		
Salaries	0100	414,922
Employee Benefits	0200	144,730
Purchased Services	0300,0400, 0500	102,223
Supplies and Materials	0600	10,000
Property	0700	-
Other	0800, 0900	2,500
Total School Administration		674,375
Business Services - Program 2500, including Program 2501		
Salaries	0100	-

FY26 PROPOSED BUDGET		
MOUNTAIN VILLAGE MONTESSORI		General Fund
PROPOSED BUDGET		
Adopted June 11, 2025	Object	
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	75,000
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Business Services		75,000
Operations and Maintenance - Program 2600		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	467,411
Supplies and Materials	0600	4,000
Property	0700	-
Other	0800, 0900	-
Total Operations and Maintenance		471,411
Student Transportation - Program 2700		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Student Transportation		-
Central Support - Program 2800, including Program 2801		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Central Support		-
Other Support - Program 2900		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Support		-
Food Service Operations - Program 3100		
Salaries	0100	22,662
Employee Benefits	0200	7,905
Purchased Services	0300,0400,0500	3,080
Supplies and Materials	0600	55,000
Property	0700	-
Other	0800, 0900	-
Total Other Support		88,647
Enterprise Operations - Program 3200		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Enterprise Operations		-
Community Services - Program 3300		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Community Services		-
Education for Adults - Program 3400		

FY26 PROPOSED BUDGET		
MOUNTAIN VILLAGE MONTESSORI		General Fund
PROPOSED BUDGET		
Adopted June 11, 2025	Obiect	
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Education for Adults Services		-
Total Supporting Services		1,662,820
Property - Program 4000		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	4,000
Other	0800, 0900	-
Total Property		4,000
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure		
Salaries	0100	-
Employee Benefits	0200	-
Purchased Services	0300,0400,0500	-
Supplies and Materials	0600	-
Property	0700	-
Other	0800, 0900	-
Total Other Uses		-
Total Expenditures		3,453,888
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		3,453,888
BUDGETED ENDING FUND BALANCE		
Non-spendable fund balance (9900)	6710	-
Restricted fund balance (9990)	6720	17,200
TABOR 3% emergency reserve (9321)	6721	86,199
TABOR multi year obligations (9322)	6722	-
District emergency reserve (letter of credit or real estate) (9323)	6723	-
Colorado Preschool Program (CPP) (9324)	6724	-
Full day kindergarten reserve (9325)	6725	-
Risk-related / restricted capital reserve (9326)	6726	-
BEST capital renewal reserve (9327)	6727	-
Committed fund balance (9900)		-
Committed fund balance (15% limit) (9200)	6750	-
Assigned fund balance (9900)	6760	-
Unassigned fund balance (9900)	6770	758,548
Net investment in capital assets (9900)	6790	-
Restricted net position (9900)	6791	-
Unrestricted net position (9900)	6792	-
Total Ending Fund Balance		861,947
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))		-
Use of a portion of beginning fund balance resolution required?		Yes






Steamboat FY26 Proposed Budget 6.11.25

Final Audit Report

2025-06-17

Created:	2025-06-16
By:	Shannon Grant (sgrant@gandgconsult.com)
Status:	Signed
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2025-06-16 - 6:36:53 PM GMT
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2025-06-16 - 6:36:58 PM GMT
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2025-06-17 - 11:12:33 PM GMT
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