

Summit School District RE-1 Summit County, Colorado



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Summit County, Colorado

Introductory Section

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SUMMIT SCHOOL DISTRICT

Summit County, Colorado

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Business Services

150 School Road
P.O. Box 7
Frisco, CO 80443
phone: 970.368.1000
www.summitk12.org

June 9, 2022

Members of the Board of Education and
Residents of Summit School District

Transmittal of the 2022-23 Budget

We are pleased to present the annual budget of Summit School District for fiscal year 2022-23. This document reflects budget recommendations by staff, community members, and decisions by the Board of Education, to align resources with expenditures necessary to provide a quality, educational financing plan.

Overview

The budget document reflects the community's input and interest in receiving a concise and comprehensive budget, which clearly communicates the financial operations of the district. This document is divided into four sections for ease of reference by the reader: Introduction, Organizational, Financial and Informational.

The total 2022-23 appropriation for all funds is \$92,390,386. The governmental accounting groups included are:

General Fund	Bond Fund
Food Service Fund	Building Fund
Grant Fund	Capital Reserve Fund
Health Benefits Fund	Transportation Fund
Student Activity Fund	
Supplemental Capital Construction, Technology and Maintenance Fund	

The mill levy for 2022-23 is estimated at 18.758 mills. A summary of the mill levy is included in the revenue portion of the Financial Section of the budget. A residential property owner in Summit School District will pay taxes of approximately \$134.12 per \$100,000 of market value compared to \$134.67 per \$100,000 of market value in 2021-22. Final assessment values will not be reported to the district until November 2022 and the actual 2022-23 tax rate will not be certified by the Board of Education until December 2022. Therefore, taxes may vary from this estimate.

District Priorities

Preparing caring, courageous, community-minded people who create a better world continues to be the district's purpose. Our mission is to create a learning community in which each and every person belongs, grows and thrives. In order to accomplish this, we have created three focus areas which represent the core elements of the work we will focus on through August 2026. Academic and personal success for every student, equity seeking systems and family and community partnerships.

To succeed with this mission, we must make the necessary resources available to staff and students on a daily basis. We are committed to providing the best education possible to the children of Summit County.

Strong Financial Policies and Financial Condition

The Board of Education has put into practice strong financial policies and practices which has resulted in the Summit School District being in sound financial condition. These financial policies include:

- A balanced budget - expenses are adjusted to annual revenues with the intentional use of reserves;
- Reserve balance (savings) for unforeseen events of at least 7%;
- Annual independent audit;
- Quarterly financial reports;
- Financial information posted on the website for fiscal transparency.

Coronavirus 2019 (COVID-19) and the Effect on Summit School District

The State of Colorado continues to struggle to fund PK-12 education and the economic impacts of COVID-19 have been unprecedented. Experts continue to monitor the impacts of the pandemic on both the health and economy of the state. An influx of one-time federal stimulus dollars and distribution of the vaccine have made the most recent economic forecasts much more promising than originally anticipated.

This budget was prepared with an expected increase in funding of \$661.66 per student (7.1%). This increase includes an inflationary increase to per pupil funding of 3.5% as well as a decrease to the Negative Factor of \$182 million. This brings the state-wide underfunding of PK-12 education to \$321.2 million, of which SSD's share is \$1.35 million.

Budget Process

The District began its budget process for 2022-23 in November 2021 with the release of the governor's budget proposal. Budget meetings with stakeholders including the Board of Education, DAC, SACs, and district staff have been held. This input was used to develop the budget recommendation.

As the budget process began, the Board and Administrative Team reaffirmed the following guiding principles to consider when identifying budget recommendations:

- ✓ Allocate resources in alignment with the strategic plan action plans for each pillar:
 - Academic and personal success for every student
 - Equity seeking systems
 - Family and community partnership
- ✓ Funding decisions should be grounded in creating equitable systems based on data and in alignment with each school and department needs

- ✓ Achieve a balanced budget, only spending reserves on non-recurring items
- ✓ Take a long-term perspective by planning for programs structure with sustainability and improvement over time.

2022-23 Budget Changes

Based upon the above process, the budget changes for 2022-23 include revenue and expense impacts and the use of fund balance.

1. **Major Revenue Changes** – Total change in revenue is an increase of \$1.1 million. This includes a net increase in Total Program Funding due to an increase in Per Pupil Funding (PPF) and a decrease in Funded Pupil Count (FPC), additional funding from the state for Special Education, additional tuition from additional Preschool classroom and decreases in state revenue from changes in Rural Schools Funds and ELPA funds.

Revenue Changes	
Change in PPF (increase of \$661.66 per student)	2,342,442
Change in Enrollment (net loss of 55 students)	(549,660)
SPED Funding (SB22-127)	299,451
Tuition for additional PK class	79,200
Rural Revenue (one-time funds)	(160,920)
ELPA PD funds (State moved to Total Program)	(375,014)
Other Changes in Revenue	(246,150)
Changes in Transfers	(315,583)
Total Revenue Change	\$ 1,073,767

2. **Major Expense Impacts**—Total expenditures increased by 6.7% or about \$3.0 million. Significant changes in expenditures include a \$2 million increase in salary and benefits (an average of 4.86% for all employees and market increases for support staff), a \$500,000 increase in school FTE and a \$500,000 increase in Safety, Infrastructure and SHS athletics.

Expenditure Changes	
<i>Salary and Benefit Commitments</i>	
Less attrition (Salary & Benefits)	(350,000)
Increased employer contribution to PERA (0.5%)	171,990
Salary increases for employees (4.86%)	1,606,236
Market increases for support staff	215,346
Changes in District contribution to Health Benefits	384,399
<i>Subtotal Salary and Benefit Commitments</i>	<i>\$ 2,027,971</i>

Expenditure Changes	
<i>Funded with additional revenue</i>	
New FTE to add PK classroom to UBE (+1.0 Teacher, +1.0 Para)	120,445
New FTE due to SPED needs (+2.08)	179,032
SPED support (+1.0 Homebound Tchr and +1.0 Para)	120,445
SWAP grant move to grant fund	(76,236)
<i>Sub total funded with additional revenue</i>	<i>\$ 343,686</i>
<i>Increase in school FTE</i>	
Decreased FTE due to enrollment (-0.19)	(16,354)
New FTE due to Inst Specialist/IB and DP support (+1.43)	123,084
<i>Subtotal Increase in school FTE</i>	<i>\$ 106,730</i>
<i>Safety & Infrastructure</i>	
Restoration of reduction to Facilities budget	82,400
Safety & Security software, equipment and SRO	39,346
HRIS software	26,000
Board of Education (Software and PD for BoE)	13,000
Technology upgrades	126,300
Curriculum purchases	82,084
Increase in utilities and insurance	113,094
<i>Subtotal Safety & Infrastructure</i>	<i>\$ 482,224</i>
<i>Other Increases</i>	
Increase in SHS athletics fees and equipment	39,520
<i>Subtotal Other Increases</i>	<i>\$ 39,520</i>
Total Expenditure Change	\$ 3,000,131

- 3. Impact to Reserves**—Total impact to reserves will be a decrease of \$2.7 million or 5.8% of total expenditures. This includes support for on-going salary increases as approved by the Board and the use of one-time rural dollars that the District will receive in 2023.

These budget recommendations were provided to the Board of Education by the Administrative Team, the SSD Finance Committee and the DAC of the District. The team believes that these changes meet our guiding principles however, recommends that the Board of Education continue to monitor the spend down of reserves and plan for long-term sustainability of District finances.

Summary

We are proud of our terrific staff and our caring learners and the resilience they have shown through the COVID-19 pandemic. Summit students and staff are something special, and even as we recognize their tremendous achievements, we know there is more work to be done. Summit County community members can remain confident in the District's determination to maintain quality education programs and sound financial condition. The District continually strives to keep resources strategically focused on improving student learning, while accepting the responsibility of public funds' stewardship.



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SUMMIT SCHOOL DISTRICT

Summit County, Colorado

PROFILE OF THE SCHOOL DISTRICT

The District is a body corporate and a political subdivision of the State of Colorado. In 1958, Summit School District was formed by a statewide reorganization of school districts. This reorganization combined six (6) small school districts in Summit County into one large district.

Summit School District covers approximately 516 square miles of mountainous terrain in the central Colorado Rockies. The towns and communities of the school district include: Breckenridge, Copper Mountain, Dillon, Frisco, Keystone, Montezuma, Silverthorne and Summit Cove. Summit School District is nestled between the ski areas of Arapahoe Basin, Breckenridge, Copper Mountain and Keystone. It is located 75 miles west of Denver and 25 miles east of Vail. The school district serves the year round Summit County population of 31,055 people with six (6) elementary schools, one (1) middle school and one (1) high school and (1) alternative junior and high school.

Summit School District operates under a locally elected, seven member board providing educational services as mandated by state and/or federal agencies. The legislative power of the School District is vested in the Board of Education, whose members are elected at successive biennial elections by the electors for staggered four-year terms. Members of the Board receive no compensation for their services to the District. The Board of Education governs the district's nine schools, staffed by 342 licensed employees, 159 classified employees, and 23.5 administrative/exempt employees. Educational services are provided to approximately 3,600 students.

Summit County first received worldwide attention in 1859 when prospectors discovered gold and silver in the surrounding hills. Not until 1946 did snow become business in Summit County, when Arapahoe Basin Ski area opened its slopes. With the opening of Breckenridge Ski area in 1961, Keystone in 1970, and Copper Mountain in 1972, "The Summit" became one of the greatest destination ski areas in the nation and was coined "Colorado's Playground".

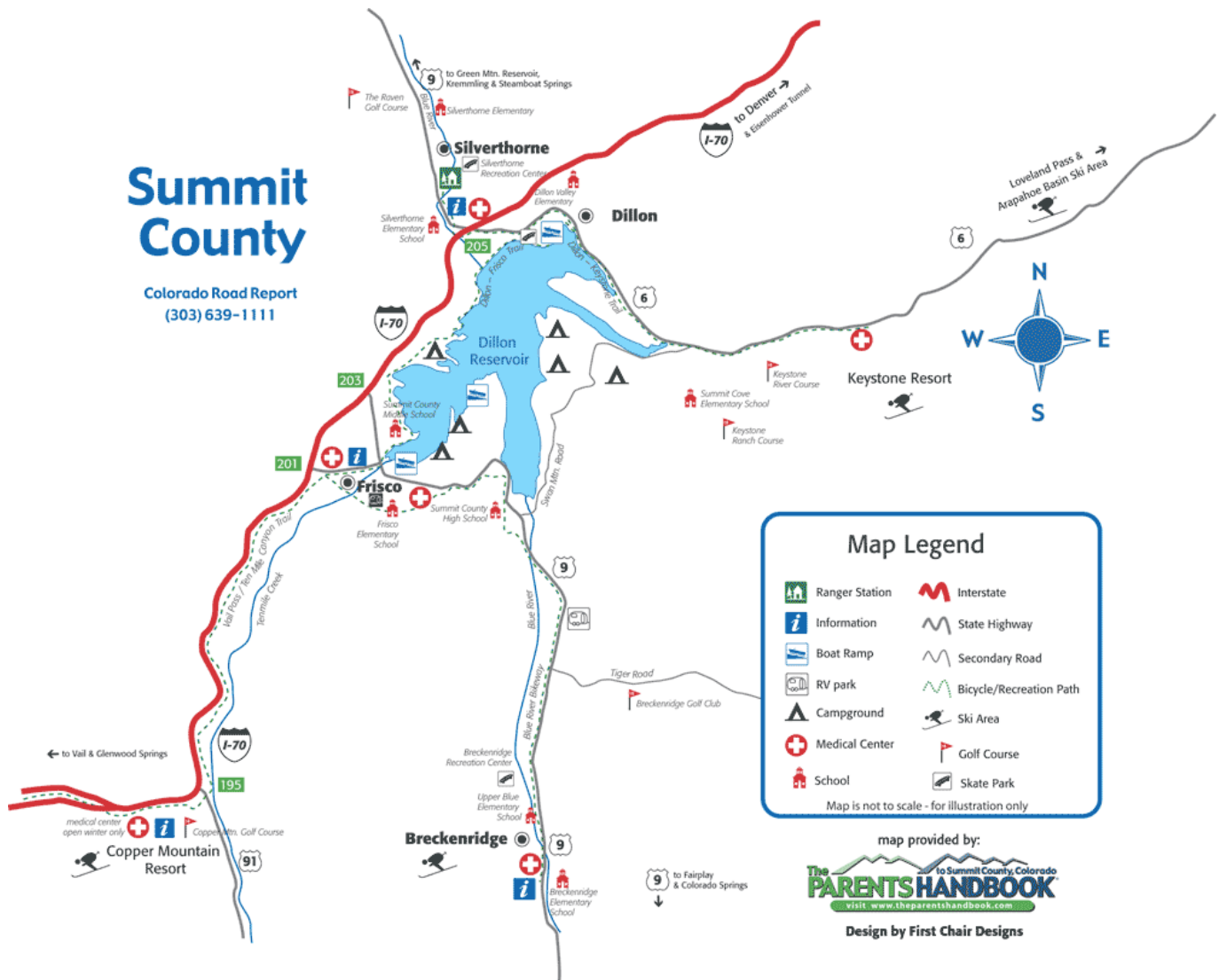
In the context of ownership roughly 80% of the land in the County is public lands managed by the U.S. Forest Service and Bureau of Land Management. The remaining 20% is privately owned. The majority of the private lands are found in narrow bands along the valley bottoms and adjacent to the major road corridors.

The County's year-round population was 31,055 residents in 2020. Since 2000, Summit County's year-round population has grown 32%. With the reputation as a national and international center for winter sports and outdoor recreation, peak seasonal population on the weekends may swell to nearly 160,000 people. Monthly average population fluctuation indexes indicate that March has the highest seasonal population, May has the lowest. The County's permanent population is young, with persons over 65 accounting for 14.3% of the population compared to the State of Colorado at 14.6%.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

MAP OF THE SCHOOL DISTRICT



SUMMIT SCHOOL DISTRICT

Summit County, Colorado

PRINCIPAL OFFICIALS

Board of Education

Ms. Kate Hudnut President
Ms. Consuelo Redhorse Vice President
Ms. Johanna Kugler Secretary
Ms. Lisa Webster Treasurer
Ms. Gloria Quintero Director
Mr. Chris Alleman Director
Mr. Chris Guarino Director

District Administration

Mr. Roy Crawford Superintendent
Ms. Mary Kay Doré Chief Academic Officer
Ms. Kara Drake Chief Financial Officer
Dr. Grant Schmidt Chief Human Resources Officer

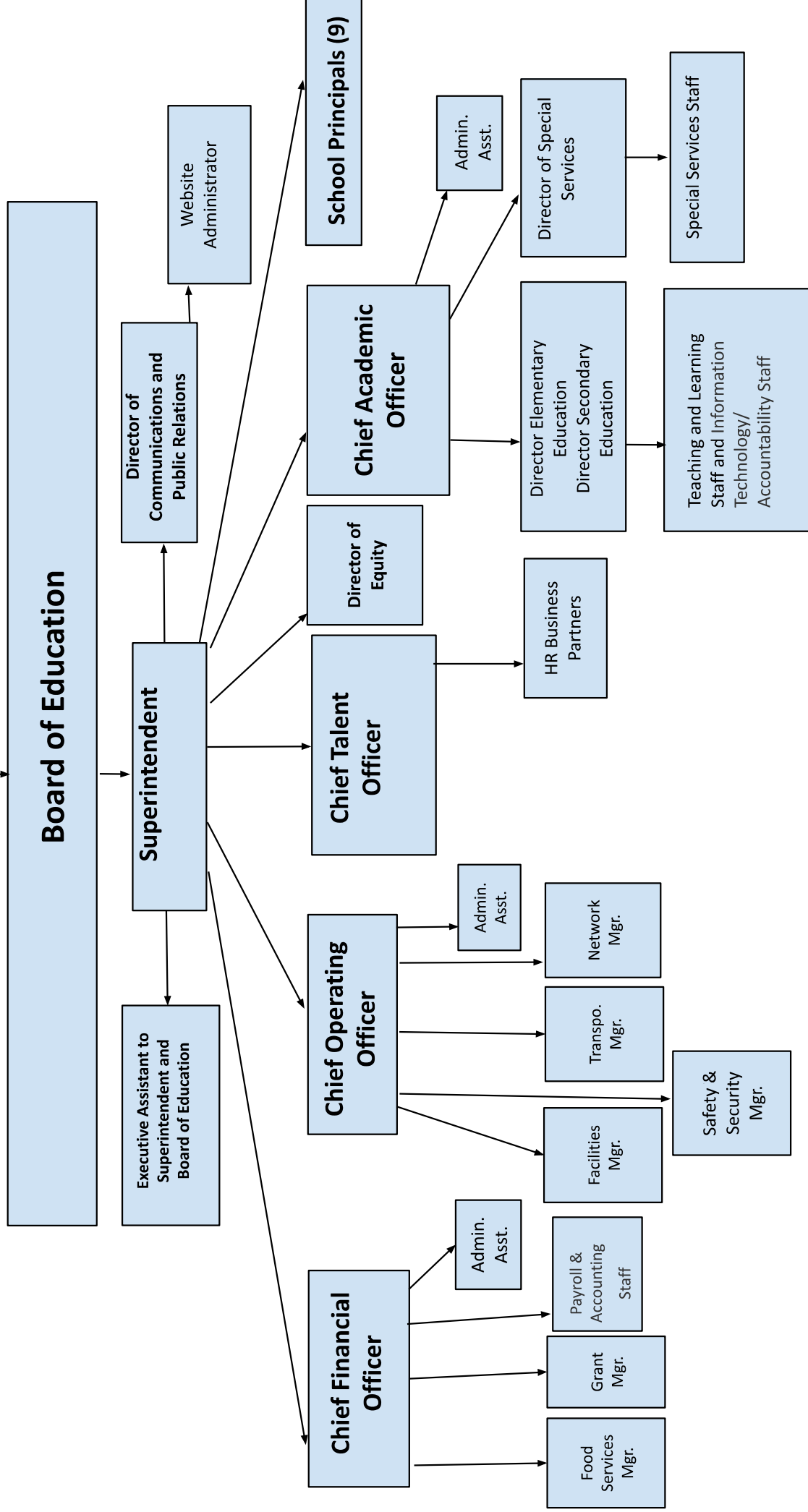
In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity. Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. **mail:**
U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410; or
2. **fax:**
(833) 256-1665 or (202) 690-7442; or
3. **email:**
program.intake@usda.gov

This institution is an equal opportunity provider.

Summit School District 2022 - 2023 Organizational Chart

Summit County Students, Families & Community





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Summit County, Colorado

Organizational Section

Educate
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SUMMIT SCHOOL DISTRICT

Summit County, Colorado

DISTRICT VISION, MISSION AND GOALS

Vision

In Summit School District, we prepare caring, courageous, community-minded people who create a better world.

Throughout the 2020-21 school year, school board members and district leaders worked with parents, students, staff and community members to guide the development of a new strategic plan. The community conversations focused energy and ideas on common goals and priorities. From this work, Summit School District developed the 2021 Strategic Plan and Graduate Profile, which will guide the actions and priorities of the district moving into the future.

Mission Statement

Summit School District creates a learning community in which each and every person belongs, grows and thrives. In order to support our core values of equity, collaboration, curiosity and innovation, Summit School District has three main focus areas:



FOCUS AREA ONE:

ACADEMIC AND PERSONAL SUCCESS FOR EVERY STUDENT

Summit School District is committed to a broad definition of student success outlined in the Summit School District Graduate Profile and a diverse set of pathways to learning and graduation.



FOCUS AREA TWO:

EQUITY SEEKING SYSTEM

Summit School District builds equitable learning experiences and environments that honor and build upon each and every student's cultural and personal identity.



FOCUS AREA THREE:

FAMILY AND COMMUNITY PARTNERSHIP

Summit School District partners with their community and families to enhance learning and support student success.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

DISTRICT VISION, MISSION AND GOALS

By successfully implementing the initiatives under the strategic priorities, Summit School District students will be able to demonstrate the graduate profile skills and competencies.



SUMMIT SCHOOL DISTRICT

Summit County, Colorado

DISTRICT ACCOUNTABILITY COMMITTEE

As required by law, the Board of Education appoints a District Accountability Committee (DAC), which advises the Board of Education and is receptive to all persons or groups concerned about educational accountability, accreditation and educational achievement in Summit School District.

The DAC's purposes include:

1. Reviewing the District Unified Improvement Plan as well as each School Unified Improvement Plan.
 - The review shall determine whether each school's plan is complete and includes District regulatory and statutory mandates.
 - The review shall determine trends which may serve as a basis for District goals.
2. Promoting the identification and/or revision of District goals and priorities.
3. Assisting the board in the development of the annual report to the community.
4. Serving in an advisory capacity in the development, implementation, and evaluation of the District's plan for state accreditation.
5. Reviewing all charter school applications and making recommendations to the Board.
6. Recommending to the Board priorities for spending school district monies.
7. Assisting school personnel to increase parents' engagement with educators, including parents' engagement in creating students' READ plans, Individual Career and Academic Plans, and plans to address habitual truancy.

The DAC membership will strive to have membership consistent with representation of the District. The membership includes at least one representative from each school, whether an employee or a parent. Additionally, membership will strive to include people representing different populations, ethnicities and genders. Membership is for two years, starting September 1 and ending August 31.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

ACCREDITATION CONTRACT

The State of Colorado requires all schools to be accredited. The Colorado Department of Education has determined that the Summit School District is meeting the intent of the requirements as set forth in Colorado State Board of Education Rules and will continue to be accredited.

Overview

No later than October 15th of each school year, districts must submit to the Department the accreditation category that the district has assigned to each school and the performance framework used by the district for that accreditation assignment, including evidence of the school's level of attainment on the State's four key performance indicators: Academic Achievement, Academic Growth, Academic Growth Gaps and Postsecondary and Workforce Readiness. Districts may use the state's SPF ratings to accredit their schools, or they may use their own local accreditation process, provided that their accreditation ratings correlate to the state's plan type assignment.

All districts must submit a plan that addresses how the district will improve its performance. All districts and schools, regardless of their accreditation category, must use the Department's District Unified Improvement Plan template.

Accreditation contracts have a term of one year and are automatically renewed each July so long as the district remains in the accreditation category of "Accredited with Distinction," "Accredited," or "Accredited with Improvement Plan." A district that is "Accredited with Priority Improvement Plan" or "Accredited with Turnaround Plan" will have its contract reviewed and agreed upon annually.

Each contract, at a minimum, must address the following elements:

- The district's level of attainment on the four key Performance Indicators— Student Achievement on Statewide Assessments, Student Longitudinal Academic Growth, Postsecondary and Workforce Readiness, and Progress Made on Closing the Achievement and Growth Gaps;
- The district's adoption and implementation of its Performance, Improvement, Priority Improvement or Turnaround plan (whichever appropriate based on the district's accreditation category);
- The district's implementation of its system for accrediting its schools, which must emphasize school attainment on the four key Performance Indicators and may, in the local school board's discretion, include additional accreditation indicators and measures adopted by the district; and
- The district's substantial, good-faith compliance with the provisions of Title 22 and other statutory and regulatory requirements applicable to districts and all Department policies and procedures applicable to the district, including the following:
 - The provisions of article 44 of title 22 concerning budget and financial policies and procedures;
 - The provisions of article 45 of title 22 concerning accounting and financial reporting; and
 - The statewide assessment administration and security policies adopted by the Department pursuant to section 22-7-409(4), C.R.S.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The District was formed under the laws of the State of Colorado and operates under an elected Board of Education. As required by Generally Accepted Accounting Principles (GAAP), the financial statements of the reporting entity include those of the District. No additional separate governmental units, agencies, or nonprofit corporations are included in the financial statements of the District since none are financially accountable to the District. Financial accountability includes but is not limited to, appointment of a voting majority of the organizations' governing body, ability to impose its will on the organization, a potential for the organization to provide specific financial benefits or burdens, and fiscal dependency.

The District does not exercise oversight responsibility over any other entity, nor is the District a component unit of any other governmental entity.

Fund Accounting

The District uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental Funds

General Fund - The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Fund - The Debt Service Fund (Bond Redemption) is used to account for the accumulation of resources for, and the payment of, general long-term obligation principal, interest, and related costs.

Capital Projects Fund - The Capital Projects Fund is used to account for the construction or acquisition of capital facilities. Receipts for these purposes arise from the sale of bonds, grants from other governmental units, property taxes, transfers from other funds or gifts from individuals or organizations.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. It is the intent of the District that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing body has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Governmental funds are used to account for the government's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt that is recognized when due, and certain compensated absences and claims and judgments that are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Those revenues susceptible to accrual are property taxes, grant expenditure reimbursements, and charges for services.

Proprietary fund types utilize the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Budgets

Budgets are required by state law for all funds. Budgets are adopted on a basis consistent with generally accepted accounting principles, except for the Food Service Fund. The budget for the Food Service Fund is adopted on a basis consistent with GAAP, except that fixed asset acquisitions are treated as expenditures, depreciation is not budgeted, contributed capital is treated as revenue, and the values of commodities received and used are not included. Budgets are adopted in accordance with School District Budget Law, with annual appropriated budgets for each fund of the district. All appropriations lapse at fiscal year end.

The modified accrual basis of accounting is the basis of accounting for all funds, except for the Food Service Fund. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available; expenditures are recorded when the related fund liability is incurred. The accrual basis of accounting is utilized by the Food Service Fund, wherein revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Depreciation is computed and recorded as an operating expense and expenditures for fixed assets are shown as increases to assets.

Expenditures may not legally exceed appropriations at the fund level. Authorization to transfer budgeted amounts between departments within any fund and the reallocation of budget line items within any department within any fund rests with the Superintendent of Schools. Revisions that alter the total appropriation of any fund must be approved by the Board of Education. Appropriations are based on total funds expected to be available in each budget year, including beginning fund balances and reserves as established by the Board of Education. Variances between budget and actual result from the non-expenditure of reserves, non-occurrence of anticipated events, scheduling of capital projects and normal operating variances. All appropriations lapse at fiscal year end.

Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods and services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation - is utilized in all funds. Encumbrances outstanding at year-end are considered immaterial and thus are not reported as reservations of fund balances.

Cash and Investments

In order to facilitate the recording of cash transactions and maximize earnings on investments, the District has combined the cash and investments of all funds and maintains accountability for each fund's equity in the pooled cash and investments.

All funds of the District are eligible for investments and may be combined in an investment instrument to maximize earnings. Investment earnings using combined funds are recorded in the General Fund per Board Policy, except for earnings on investments of the Building Fund and/or held under certain trust agreements. Investments are stated at cost or amortized cost.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET DEVELOPMENT PROCESS

Budget Overview

The annual operating budget represents the District's plan to ensure financial resources are spent in as efficient and effective manner as possible to meet the District's goals. It has been developed to allocate the District's resources to programs and services that add value to the educational excellence the district provides its students.

The purpose of this budget document is to serve as a policy document, financial plan, operational guide and communication device.

Budget Process

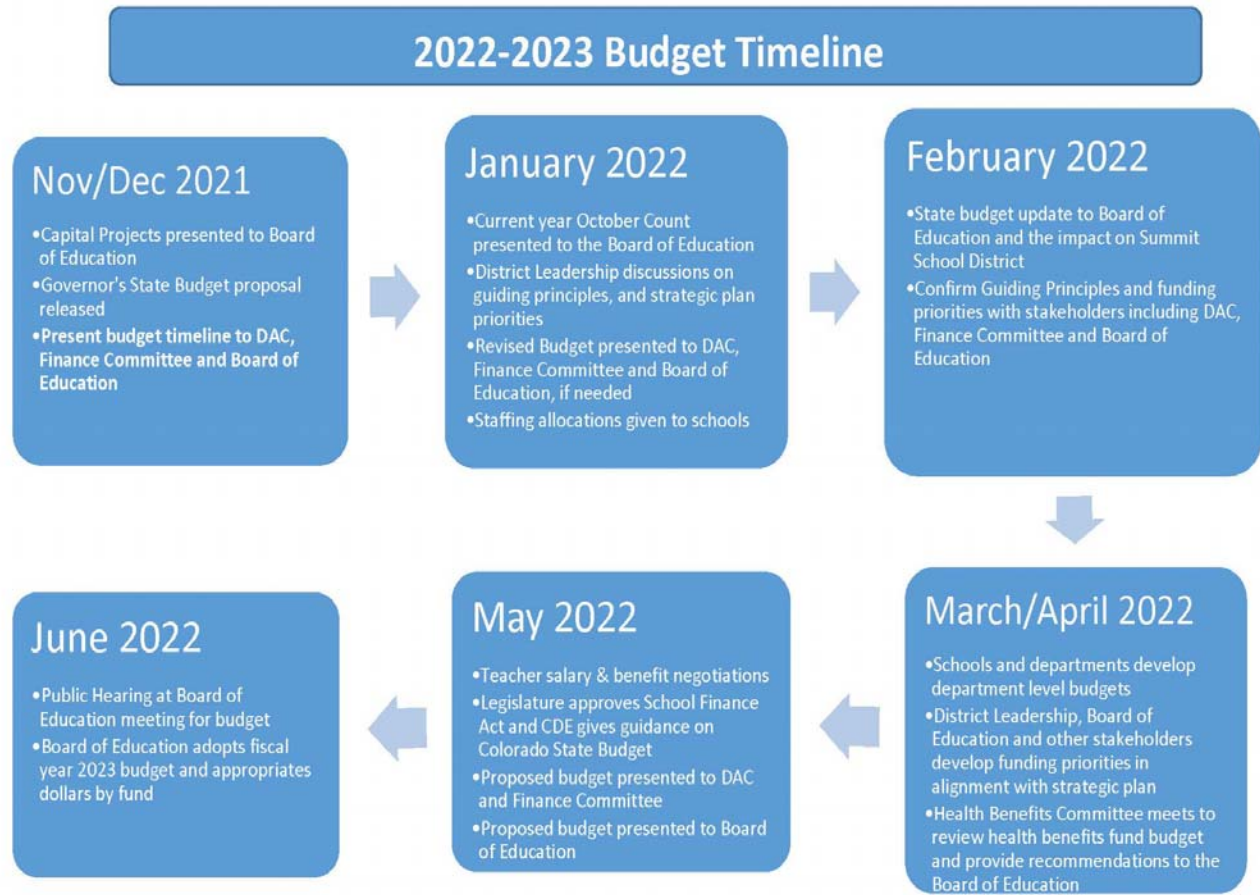
The Summit School District budget process is on-going. It is developed to strategically focus the district's resources into programs and services that meet the changing needs of students.

Based upon input from the Board of Education, the Administrative Team, the District Accountability Committee, each school's School Accountability Committee (SAC), negotiated salary agreements and other relevant information, the Business Services department develops budget guidelines for allocation of funds. The budget guidelines and all information necessary to develop a budget are sent to each budget manager to determine the placement of allocated funds which best meets the needs of their students or departments.

During May, the Superintendent of Schools submits to the Board of Education a proposed budget for all funds for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. Public comment is encouraged by the Board of Education to obtain taxpayer comments. Prior to June 30, the budget is adopted by formal resolution.

The budget process does not end with the final approval of the new fiscal year's budget. As costs are incurred during the current year, they are recorded against the program and line item budget amount so that an accurate picture of the comparison between expenditures and budget allocation always exists. Any revisions that alter the total of any fund appropriation must be approved by the Board of Education.

SUMMIT SCHOOL DISTRICT
Summit County, Colorado
BUDGET CALENDAR



SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET DOCUMENT

This budget document was designed to provide the general public with extensive and readable information about the school system. It is intended, also, as a working reference document for administrators and other school personnel.

The Table of Contents lists every topic covered in this document and its page number. As an additional aid, the document is divided into the following four sections:

- **Introductory Section** - Provides general information about the school system, including composition of the School Board and organizational chart.
- **Organizational Section** - The District's budget is condensed in budget summary form for those readers who may not be interested in more detailed information. In addition, the budget development process is a presentation of revenue sources and comparative budgetary data.
- **Financial Section** - In the financial section, each area is described by its current activities and its budget amount. As a result, budget information is organized by each area, identifying the services each level or department provides. It includes all governmental funds, a summary of revenue and expenditures for the general fund and all other funds of the District.
- **Informational Section** - This last section includes a multitude of miscellaneous types of information typically sought by interested parties over past years including performance measures, enrollment trends, staffing and employee trends, revenue and expenditure trends and the glossary.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET FACTS AND ASSUMPTIONS

The 2022-23 budget was developed knowing certain facts and making certain assumptions based on information available at the time of preparation. These facts and assumptions are as follows:

Facts

1. Legislators determined the amount of funding for K-12 education for 2022-23. The budget has been prepared with a per pupil funding increase of 7.1% from \$9,332.29 in the January Revised Budget to \$9,993.95 in the Colorado Public School Finance Act. This is an inflationary increase of 3.5% and a \$182M buydown of the Budget Stabilization Factor. Funded Pupil Count (FPC) taken on October 1, 2022 is projected to decrease by about 55 students from 3,541 in 2021-22 to 3,486 in 2022-23.
2. Legislators passed SB22-127, which provides \$80M in additional funding for Special Education students. Summit's share of this additional allocation will be \$299,541.
3. This budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the federal government, and other sources using methods recommended in the Colorado Department of Education's Financial Policies and Procedures Handbook. This budget's expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee negotiations, contracted services and anticipated changes in economic conditions.
2. Beginning fund balances plus revenues equal expenditures and ending reserves in all funds.
3. The Board of Education has completed negotiations with the teaching staff. The agreement will provide for teachers to receive step advancement and lane advancement will be awarded as earned. Steps to Years 01 and 02 on the salary schedule will be increased from \$375 to \$750. The base salary will be increased to \$50,000; reaching the District's goal of a \$50,000 base teacher salary. Overall, these changes result in an average annual increase of 4.86% for a full-time teacher.
4. The Board of Education is also committed to offering competitive compensation for support staff. A market survey was completed in the Spring of 2022; all positions below market will receive an adjustment to bring those salaries to 75% of market. In addition, all support staff salaries will increase by a 1.7% experience increase and an annual increase of 3.16% for an overall increase of 4.86% for 2022-2023. Salary schedules will be increased by market adjustments plus 3.16% at the minimum and the maximum will be calculated as 155% of the minimum.
5. The Board of Education is also committed to offering competitive compensation for administrative/exempt staff. All administrative/exempt staff salaries will increase by a 1.7% experience increase and an annual increase of 3.16% for 2021-2022. Salary schedules will be increased by 3.16% at the minimum and the maximum will be calculated as 140% of the minimum.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET FACTS AND ASSUMPTIONS

6. Health and dental costs for all eligible employees have been projected to increase for 2022-23 school year. The District will provide an additional \$423,000 in premiums along with a transfer to the Health Benefits fund of \$684,411 from Rural Schools funds to support the increased costs. Employee's premiums were restructured due to the change in medical plan offerings.

The District will remain self-insured and will continue with the bundled plan fully administered by Cigna. Beginning September 1, 2022, two medical plans will be eliminated and the District will offer two medical plans; the Healthy Measures PPO and a High Deductible Health Plan (HDHP) with HSA. The HDHP has an "aggregate" deductible, which means that all dependents on the plan will need to reach the full \$2,800 family deductible before benefits are payable. The District will match HSA contributions up to \$300 for the 2022-23 school year.

We will continue the additional dental option for those staff members that would like to elect orthodontia coverage with the rate for this enhanced plan being slightly higher than the current traditional plan. All wellness and preventative care items, including testing and vaccines related to COVID-19 will continue to be covered under both plans at 100%. All plan features including telemedicine, wellness and patient advocacy will continue and will be administered by Cigna. Voluntary Life and AD&D will remain in place.

7. The Public Employees Retirement Association (PERA) rates automatically adjust each year based on provisions established in Senate Bill 18-200. Effective July 1, 2022, member contribution rates will increase by 0.5% to 11% and employer contribution rates will increase by 0.5% to 21.4%.

Assumptions

1. The ratio for assessment of residential property will remain the same at 7.15%. The ratio for assessment of commercial property will remain the same at 29%.
2. The District will levy an estimated total of 18.758 mills based upon an estimated assessed valuation of \$2,441,567,490. The 2021-22 mill levy was 18.835. This decrease is the result of lower abatement collections. A property owner in Summit School District will pay an estimated \$134.12 per \$100,000 of market value in 2023 compared to \$134.67 per \$100,000 of market value in 2022.
3. The estimated non-collectable or recoverable property tax is 0.15%.

Summit School District RE-1
Summit County, Colorado



Financial Section

All Governmental Funds



Educate
Elevate
Empower

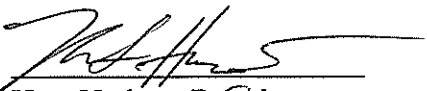


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BUDGET RESOLUTION #2021-22-18

BE IT RESOLVED by the Board of Education of the Summit School District RE-1 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, 2022 and ending June 30, 2023:

Supplemental Capital & Tech Fund	\$ 3,832,712
General Fund	\$ 54,617,210
Food Service Fund	\$ 1,912,776
Grant Fund	\$ 2,940,373
Transportation Fund	\$ 2,147,556
Bond Fund	\$ 17,903,544
Building Fund	\$ 152,448
Capital Reserve Fund	\$ 77,847
Health Benefits Fund	\$ 7,009,196
Student Activity Fund	\$ 1,796,724



Kate Hudnut, President

Johanna Kugler, Secretary

RESOLUTION #2021-22-19

**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, interfund 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 balances in the Supplemental Capital Construction and Technology Fund, General Fund, Food Service Fund, Bond Fund, the Building Fund, Capital Reserve Fund, Health Benefits Fund and Student Activity Fund are sufficient to allow for the expenditures and the action will not lead to an ongoing deficit.

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 2022-23 Beginning Fund Balance for the following funds: Supplemental Capital Construction and Technology Fund in the amount of \$1,391,145; General Fund in the amount of \$9,678,619; Food service in the amount of \$52,781; Bond Fund in the amount of \$8,725,334; Building Fund in the amount of \$152,448; Capital Reserve Fund in the amount of \$75,847; Health Benefits Fund in the amount of \$1,220,256; Student Activity Fund in the amount of \$896,724;

BE IT FURTHER RESOLVED, the use of this portion of the beginning fund balance for the purpose/s set forth above will not lead to an ongoing deficit.

ADOPTED AND APPROVED this June 9, 2022.

(SEAL)



Kate Hudnut, President

Attest:


Johanna Kugler, Secretary



SUMMIT
SCHOOL DISTRICT
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SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMARY ALL FUNDS

	Supplemental Capital & Tech Fund (06)	General Fund (10)	Food Service Fund (21)	Grant Fund (22)	Transportation Fund (25)
Revenue:					
Property taxes	\$ 2,441,567	\$ 33,321,540	\$ -	\$ -	\$ 882,000
Specific ownership taxes	-	2,389,848	-	-	-
State and federal revenue	-	9,194,160	922,447	2,878,453	288,000
County revenue	-	674,000	-	-	-
Tuition and fees	-	772,565	580,948	-	180,000
Interest income	-	20,000	-	-	-
Other local revenue	-	405,075	-	61,920	-
Transfer in (out)	-	(1,838,597)	356,600	-	797,556
Total revenue	\$ 2,441,567	\$ 44,938,591	\$ 1,859,995	\$ 2,940,373	\$ 2,147,556
Expenditures:					
Salaries	\$ -	\$ 32,448,388	\$ 699,190	\$ 1,794,349	\$ 1,223,293
Benefits	-	10,035,183	296,098	495,475	407,463
Purchased services	296,000	2,529,676	220,525	178,927	85,100
Supplies and equipment	685,000	2,669,261	644,182	471,622	267,500
Debt service	-	-	-	-	-
Capital outlay	1,460,567	-	-	-	164,200
Depreciation/amortization	-	-	-	-	-
Total expenditures	\$ 2,441,567	\$ 47,682,508	\$ 1,859,995	\$ 2,940,373	\$ 2,147,556
Net Income (Loss)	\$ -	\$ (2,743,917)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 1,391,145	\$ 9,678,619	\$ 52,781	\$ -	\$ -
Ending Fund Balance	\$ 1,391,145	\$ 6,934,702	\$ 52,781	\$ -	\$ -
Appropriation	<u>\$ 3,832,712</u>	<u>\$ 54,617,210</u>	<u>\$ 1,912,776</u>	<u>\$ 2,940,373</u>	<u>\$ 2,147,556</u>
Mill Levy	1.000	13.639	-	-	0.360

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMARY ALL FUNDS

Bond Fund (31)	Building Fund (41)	Capital Reserve Fund (43)	Health Benefits Fund (65)	Student Activity Fund (23)	All funds 2022-23 Total	All funds 2021-22 Total
\$ 9,178,210	\$ -	\$ -	\$ -	\$ -	\$ 45,823,317	\$ 46,213,604
-	-	-	-	-	2,389,848	2,400,000
-	-	-	-	-	13,283,060	13,226,381
-	-	-	-	-	674,000	468,928
-	-	2,000	5,104,499	900,000	7,540,012	6,384,044
-	-	-	-	-	20,000	3,373
-	-	-	-	-	466,995	545,791
-	-	-	684,441	-	-	\$ -
\$ 9,178,210	\$ -	\$ 2,000	\$ 5,788,940	\$ 900,000	\$ 70,197,232	\$ 69,242,121
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,165,220	\$ 34,849,406
-	-	-	-	-	11,234,219	\$ 10,513,466
-	960	-	5,783,940	-	9,095,128	\$ 8,355,540
	151,488	-	5,000	900,000	5,794,053	\$ 6,092,431
9,072,885	-	-	-	-	9,072,885	\$ 9,209,850
-	-	-	-	-	1,624,767	\$ 1,626,739
-	-	-	-	-	-	\$ -
\$ 9,072,885	\$ 152,448	\$ -	\$ 5,788,940	\$ 900,000	\$ 72,986,272	\$ 70,647,432
\$ 105,325	\$ (152,448)	\$ 2,000	\$ -	\$ -	\$ (2,789,040)	\$ (1,405,311)
\$ 8,725,334	\$ 152,448	\$ 75,847	\$ 1,220,256	\$ 896,724	\$ 22,193,154	\$ 21,330,235
\$ 8,830,659	\$ -	\$ 77,847	\$ 1,220,256	\$ 896,724	\$ 19,404,114	\$ 19,924,924
\$ 17,903,544	\$ 152,448	\$ 77,847	\$ 7,009,196	\$ 1,796,724	\$ 92,390,386	\$ 90,572,356
3.759	-	-	-	-	18.758	18.835

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET SUMMARY

General Fund

Fund Structure

Description: The General Fund is used to account for resources traditionally associated with the general operations of the school district. These activities are not required legally or by sound financial management to be accounted for in another fund.

Major Services: The General Fund consists of the following major functions:

- Elementary Education
- Middle School Education
- High School Education
- Special Education
- English Language Acquisition
- Preschool
- Central Office
- Maintenance of Building and Grounds
- District Insurance

Revenue Structure

The 2022-23 budget's revenue projections were prepared using information provided by the Colorado Department of Education, the County Assessor, the federal government, and other sources using methods recommended in the Colorado Department of Education's Financial Policies and Procedures Handbook.

Major revenue sources are local property taxes (74.2%) specific ownership taxes (5.3%) and state equalization (20.5%). Together they comprise the majority of the total General Fund revenues. In 2022-23 these three sources are estimated to account for \$44.9 million in General Fund revenues.

- **Local Property Taxes:** Local property taxes are estimated at \$33.3 million in 2022-23. These taxes are derived from a mill levy applied to all commercial and residential property within the district. The estimated mill levy for 2022-23 General Fund is 13.639 mills based upon an assessed valuation of \$2,441,567,490. This is a decrease from the 2021-22 levy of 13.722 mills.
- **Specific Ownership Taxes:** Specific ownership taxes represent \$2.4 million for 2022-23 or 5.3% of the General Fund revenue. These taxes are vehicle license taxes collected by the county and forwarded to all taxing entities within the county as a percent of the mills levied.
- **State Revenue:** The State revenue consists of state equalization, categorical funding for special education, gifted education and English language acquisition and funding allocated to rural school districts from sales tax on tobacco products. The funding for 2022-23 is estimated to be \$9.2 million or 20.5% of the General Fund revenue. The state is still projecting a Budget Stabilization Factor of \$321 million for the 2022-23 year. The District's share of this negative factor is \$1.35 million. The year over year impact of the negative factor for SSD, from 2009 through 2023 is over \$38.3 million.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET SUMMARY

- All Other Income: Other General Fund revenue sources include:
 - County revenue of \$674,000 or 1.5%,
 - Tuition and fees of \$772,565 or 1.7%,
 - Interest income of \$20,000 or 0.0%,
 - Other miscellaneous revenue of \$405,075 or 0.9%.
- Transfers: The final revenue category in the General Fund is transfers that account for \$-1,838,597 or -4.1% of the total General Fund net revenues. The transfers are being budgeted to the following funds:
 - Transportation Fund in the amount of \$797,556,
 - Food Service Fund in the amount of \$356,600,
 - Health Benefit Fund in the amount of \$684,441.

Expenditure Structure

This budget's expenditure estimates were prepared based on program needs, enrollment projections, mandated requirements, employee negotiations, contracted services and anticipated changes in economic conditions.

Total estimated expenditures for 2022-23 in the General Fund are \$47,682,508. The appropriations are distributed as follows: Salary (68.1%), Benefits (21.0%), Purchased Services (5.3%) and Supplies and Materials (5.6%). The General Fund accounts for the majority of the day-to-day operations of the school district with the exception of the Food Service, Grant and Transportation Funds.

- Salary and Benefits: Since most personnel and major functions of the school district are located within the General Fund, it is not surprising that salary and benefits represent a significant proportion of total expenditures, or about 89.1% of the total budget. For 2022-23, salaries account for \$32.4 million and benefits account for \$10.0 million of the total \$47.6 million in General Fund expenditures. Salary and benefits will continue to represent a major portion of fund expenditures as school districts are labor intensive.

Salaries increased 5.1% over the prior year, this is the net change of the negotiated agreement, which will provide experience increases of 1.7% and an annual increase of 3.16% and market survey increases for support staff.

Benefits are projected to increase 9.3% for 2022-23. This is the net change of the additional cost of PERA and Medicare on salary increases for staff and the increased District contributions to employee health benefits.

- Purchased Services. Purchased services accounts for \$2.5 million or 5.3% of the total General Fund expenditures. The 2022-23 budget increases 8.5% over the prior year.
- Supplies and Materials. Supplies and Materials represent \$2.6 million or 5.6% of the total General Fund expenditures. This is an increase of 15.7% over the prior year primarily due to inflationary increases in utilities, maintenance and technology.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET SUMMARY

Operating Revenues and Expenditures

General Fund revenue is expected to increase by 2.4% for the 2022-23 school year. This is a result of a projected increase in funding from the State of Colorado for PreK-12 school districts through the Colorado School Finance Act and additional funds allocated to Special Education through Senate Bill 22-127.

General Fund expenditures are projected to increase by 6.7% for 2022-23. This the result of salary and benefits increases for staff and inflationary increases in utilities, maintenance and technology.

For 2022-23, the District will spend approximately \$2.7 million in reserves. The projected fund balance at the end of 2022-23 is \$6.9 million of which \$1.1 million is restricted in use. The remaining unrestricted fund balance of \$5.8 million represents 12.2% of General Fund expenditures. The Board of Education has established a goal of a minimum of 7.0%. The additional funds will be held in reserves for future budget uses.

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 at a level of \$17.9 million in funds available with \$8.7 million of this amount carried forward as a beginning balance for 2022-23 to meet the December 2022 debt service payment. The only source of revenue for this fund is local property taxes. For 2022-23 local property taxes are projected to be \$9.1 million, which will be carried forward to make the December 2023 payment. The projected mill levy for 2022 is 3.759 mills based on an estimated assessed valuation of \$2.442 billion.

Expenditures for 2022-23 are \$9.1 million for the repayment of principal and interest on outstanding current bonds. The outstanding general obligation debt (principal and interest) at June 30, 2023 will be \$81.7 million, with final maturity scheduled for December 1, 2036.

The anticipated reserve at the end of 2022-23 is \$8.8 million, which will be used to pay the December 2023 debt service payment.

Building Fund

The Building Fund is used to account for the acquisition of land, construction of new facilities, alterations and improvements to existing structures, and the acquisition of equipment from Bond Proceeds. The Building Fund is budgeted with funds available and appropriations of \$152,448. Expenditures in this fund are for building projects approved by voters in the November 2016 election. Total expenditures for 2022-23 are projected to be \$152,448 with no remaining reserve at the end of 2022-23.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET SUMMARY

Capital Reserve Fund

The Capital Reserve Fund is used to account for the acquisition of land, construction of new facilities, alterations and improvements to existing structures, and the acquisition of school buses and/or other equipment. It is required by Colorado Revised Statute 22-45-103(c). The Capital Reserve Fund is budgeted with funds available and appropriations of \$77,847. There are no expenditures expected for 2022-23. The remaining fund balance is restricted for Turf Field Replacement, which will happen at a future time.

Food Service Fund

The Food Service Fund is used to account for all activity of the food service program. The food service program provides breakfast and lunch at all nine district schools. The District food service program is operated through a contract with Chartwells. This fund is an enterprise fund and is mandatory under C.C.R. 301-11-3.11. The Food Services Fund is budgeted at a level of \$1.9 million for 2022-23. This fund is projected to need \$356,600 from the General Fund as a subsidy to meet all expenses.

Grant Fund

The Grant Fund is provided to maintain a separate accounting for federal and state grant programs which are restricted to the type of expenditures for which they may be used, and which may have a different fiscal period than that of the District. The fund is budgeted at \$2.9 million to provide available funding authorization to accept new grants as the District continues to seek alternative funding sources. The largest grants are currently ESSER III, IDEA Special Education, and Title I.

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 \$120,000. The plan currently insures roughly 362 employees of which 214 have selected single coverage, 34 have elected employee plus one other and 114 have enrolled in family coverage. Additionally, of the 362 employees, 219 have elected the Healthy Measures PPO plan and 143 have elected the HSA plan. This fund is projected to collect \$5.8 million in revenue and will receive a transfer of \$684,441 from the General Fund for 2022-23. Total expenditures are \$5.8 million in claims and fees.

Student Activity Fund

The Student Activity Fund is used to account for assets held for students participating in organized clubs. The Student Activity Fund is budgeted for \$1.8 million in funds available and appropriations. It is completely self-funded.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET SUMMARY

Supplemental Capital Construction, Technology and Maintenance Fund

The Supplemental Capital Construction, Technology and Maintenance Fund is required by Colorado Revised Statute 22-45-103(j) to account for a November 2016 voter approved tax levy for the purpose of funding capital construction, technology and maintenance. This fund is budgeted with funds available and appropriations of \$3.8 million. Expenditures for 2022-23 are projected to be \$2.4 million for replacement of vehicles, capital projects and the continued maintenance costs associated with the district One2World initiative. The projected mill levy for 2022-23 is 1.0 mills based on an estimated assessed valuation of \$2.442 billion.

Transportation Fund

The Transportation Fund is used to account for the costs of the Transportation Department. The voters of Summit School District approved a tax levy to pay for excess transportation costs in November 1999 and November 2007 for a total of \$880,000; therefore, this fund is required by Colorado Revised Statute 22-45-103(f). The Transportation Fund is budgeted with \$2.1 million in funds available and appropriations. Revenues for the fund are local property taxes, trip fees and a transfer from the General Fund as necessary to cover expenditures not otherwise funded. The projected mill levy for 2022-23 is 0.360 mills based on an estimated assessed valuation of \$2.442 billion.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

MILL LEVY

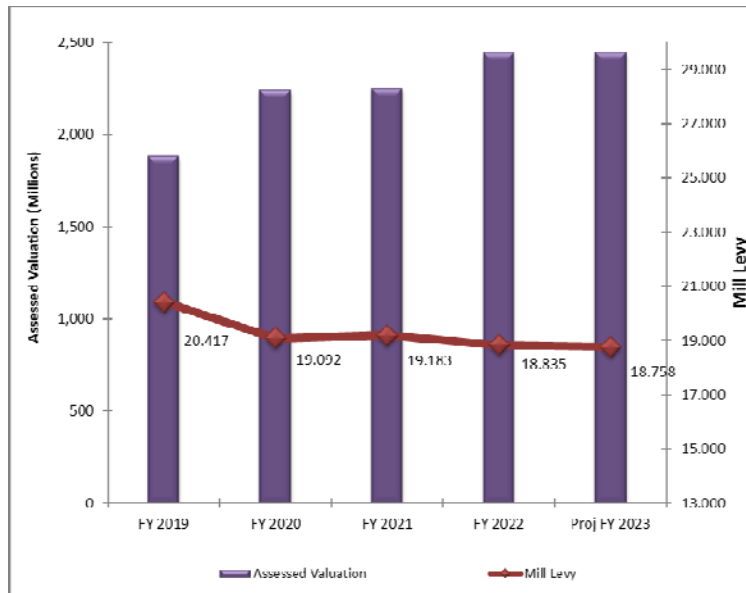
Mill Levy

The General Fund mill levy for 2022-23 is estimated to be 13.639 mills, a slight decrease from the 2021-22 levy of 13.722 mills. The estimated 2022-23 mill levy for the Bond Redemption Fund is 3.759 mills, the Transportation Fund is 0.360 mills and the Supplemental Capital Construction, Technology and Maintenance Fund is 1.0 mills.

A property owner in Summit School District will pay an estimated \$134.12 per \$100,000 of market value in 2022-23 compared to \$134.67 per \$100,000 of market value in 2021-22. Final assessment values will not be reported to the District until November 2022; the actual 2022-23 mill levy for the District will not be certified by the Board of Education until December 2022. Therefore, an accurate calculation of the tax cost to the homeowner will be determined on December 15, 2022.

Assessed Valuation

The District currently estimates that the assessed valuation or “tax base” for 2022-23 will be \$2,441,567,490. This estimated assessed valuation is based on projections received from the Colorado State Legislative Council. This amount represents no change from the 2021-22 assessed value of \$2,441,567,490.



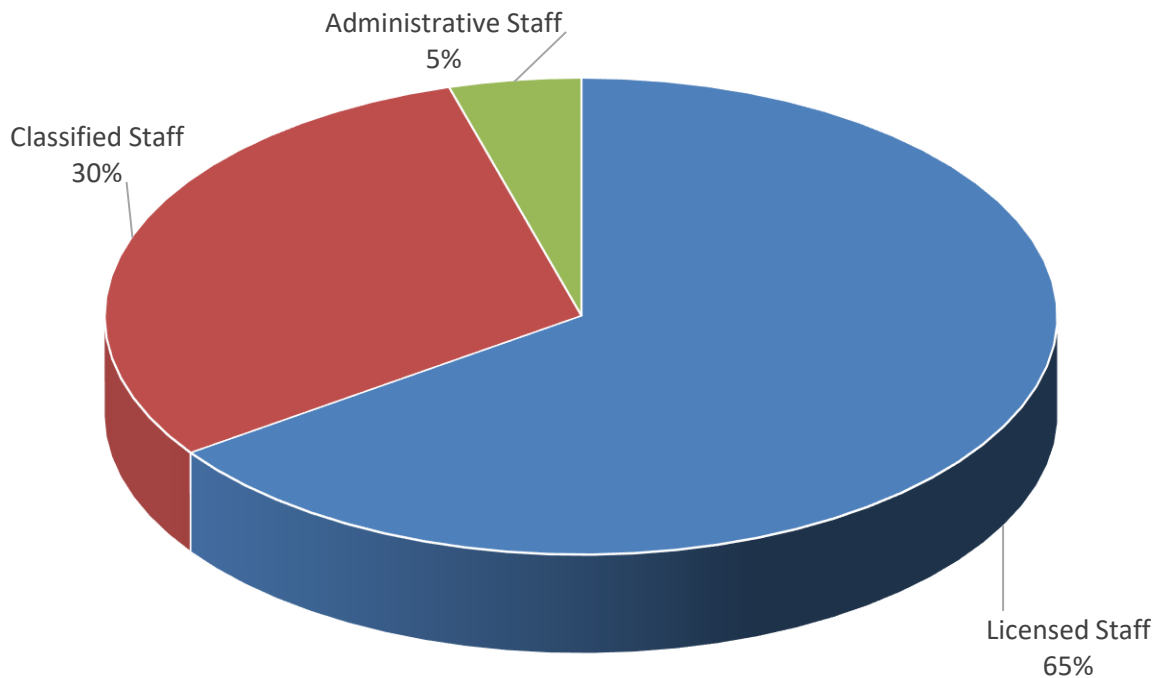
	FY 2019	FY 2020	FY 2021	FY 2022	Proj FY 2023
General Fund	13.971	13.867	13.969	13.722	13.639
Full Day Kindergarten Fund	0.429	0.000	0.000	0.000	0.000
Bond Fund	4.550	3.832	3.823	3.753	3.759
Transportation Fund	0.467	0.393	0.391	0.360	0.360
Supp Cap Const & Tech	1.000	1.000	1.000	1.000	1.000
Total	20.417	19.092	19.183	18.835	18.758
Assessed Valuation	\$ 1,883,475,430	\$ 2,237,648,040	\$ 2,249,526,050	\$ 2,441,567,490	\$ 2,441,567,490

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMARY OF STAFFING

	20-21	2021-22	2022-23	Percent
	Actual FTE	Rev Bud FTE	Budget FTE	of Increase
Licensed	335.36	340.33	342.13	0.5%
Classified	159.44	160.05	158.55	-0.9%
Administrative/Exempt	22.50	23.50	23.50	0.0%
Total Staff	517.30	523.88	524.18	0.1%



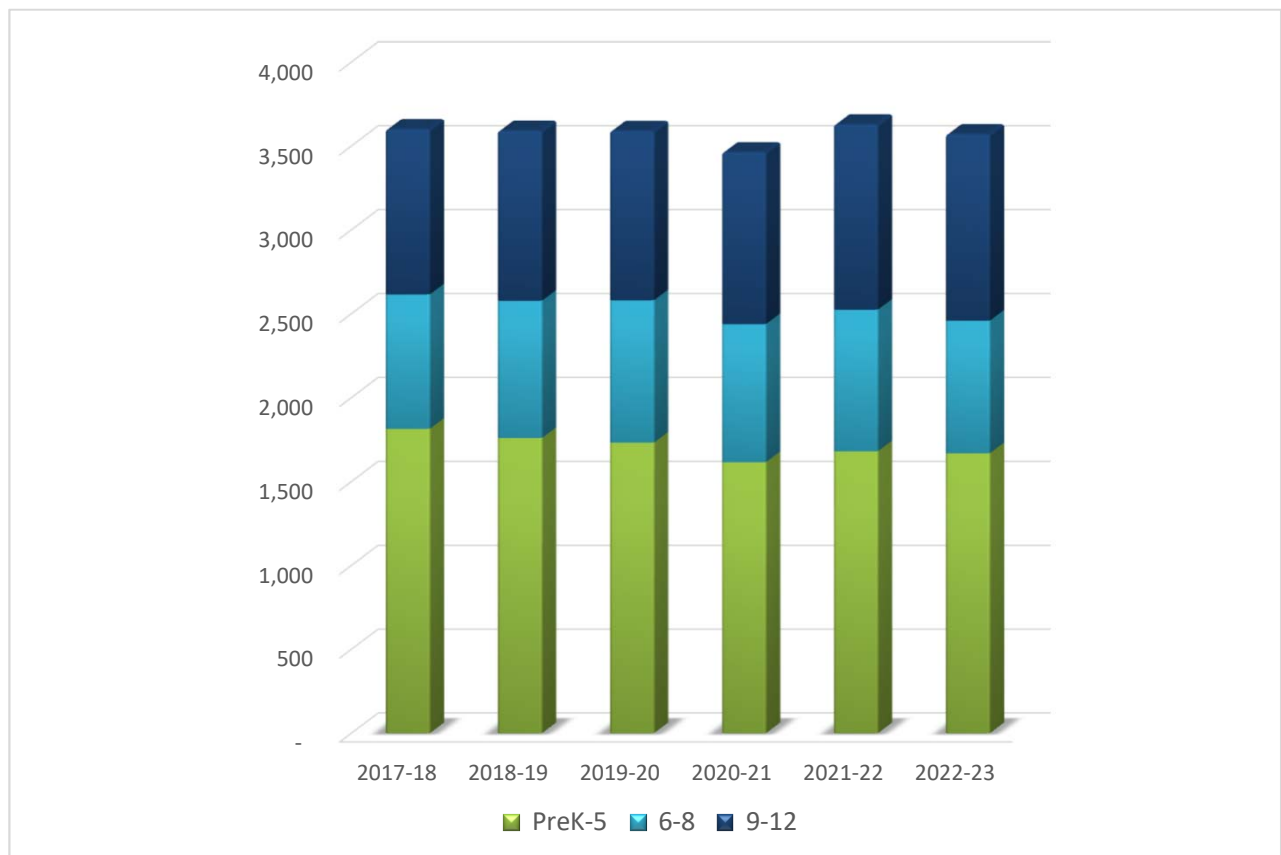
Salary Expense	2020-21	2021-22	2022-23	Percent
	Actual	Revised Budget	Budget	of Increase
Licensed	\$ 21,073,971	\$ 23,267,058	\$ 24,344,138	4.6%
Classified	6,049,037	7,258,892	7,629,039	5.1%
Administrative/Exempt	2,545,831	2,734,671	2,839,071	3.8%
Part-Time	320,010	507,898	533,131	5.0%
Extra Duty Pay	663,901	913,445	819,841	-10.2%
One Time Pay	-	68,480	-	0.0%
Total Salary	\$ 30,652,751	\$ 34,750,444	\$ 36,165,220	4.1%

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMARY OF STUDENT ENROLLMENT

<u>Grade Level</u>	<u>2017-18</u> <u>Actual</u>	<u>2018-19</u> <u>Actual</u>	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Projection</u>
PreK-5	1,814	1,759	1,732	1,615	1,680	1,668
6-8	801	818	848	823	844	790
9-12	985	1,014	1,010	1,025	1,105	1,112
Total Enrollment	3,600	3,591	3,590	3,463	3,629	3,570
Funded Pupils	3,394.8	3,397.5	3,511.0	3,380.5	3,541.0	3,486.0





SUMMIT
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Summit School District RE-1
Summit County, Colorado

Financial Section

General Fund

Educate
Elevate
Empower

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

GENERAL FUND FIVE YEAR
SUMMARY OF REVENUE AND EXPENDITURES

Summary of assumptions: General Fund revenue received from the School Finance Act and all expenditures are projected to increase by 3% annually in all future years. State Rural Schools Funds will be reallocated to Universal Preschool, so will no longer be received to support K-12 education after 2022-23.

	<u>2021-22</u> <u>Original Budget</u>	<u>2021-22</u> <u>Revised Budget</u>	<u>2021-22</u> <u>Estimate</u>	<u>2022-23</u> <u>Budget</u>	<u>2023-24</u> <u>Planned</u>	<u>2024-25</u> <u>Planned</u>	<u>2025-26</u> <u>Planned</u>
Beginning Fund Balance	\$9,243,109	\$9,243,109	\$10,378,689	\$9,678,619	\$6,934,702	\$3,381,969	-\$298,871
Revenue:							
Property taxes	32,438,765	33,557,366	33,564,979	33,321,540	34,321,186	35,350,822	36,411,346
Specific ownership taxes	2,206,796	2,400,000	2,320,241	2,389,848	2,461,543	2,535,390	2,611,451
State revenue	6,709,696	6,998,010	7,247,545	8,509,719	8,765,011	9,027,961	9,298,800
State Rural Schools	1,176,285	845,361	845,361	684,441	-	-	-
County revenue	475,000	468,928	525,189	674,000	674,000	674,000	674,000
Tuition and fees	646,615	642,141	626,369	772,565	772,565	772,565	772,565
Interest income	80,000	3,373	3,908	20,000	20,000	20,000	20,000
Other revenue	466,700	472,659	475,881	405,075	405,075	405,075	405,075
Transfer (out)	(1,523,014)	(1,523,014)	(1,523,014)	(1,838,597)	(1,154,156)	(1,154,156)	(1,154,156)
Total revenue	42,676,843	43,864,824	44,086,459	44,938,591	46,265,224	47,631,656	49,039,082
Expenditures:							
Salaries	30,862,338	30,862,338	29,713,223	32,448,388	33,421,840	34,424,495	35,457,230
Benefits	9,182,044	9,182,044	9,052,871	10,035,183	11,041,213	11,372,449	11,713,623
Purchased services	2,331,300	2,331,300	2,817,603	2,529,676	2,605,566	2,683,733	2,764,245
Supplies	2,306,695	2,306,695	3,202,832	2,669,261	2,749,339	2,831,819	2,916,774
Total expenditures	44,682,377	44,682,377	44,786,529	47,682,508	49,817,957	51,312,496	52,851,871
Net Income (Loss)	(2,005,534)	(817,553)	(700,070)	(2,743,917)	(3,552,733)	(3,680,840)	(3,812,789)
Ending Fund Balance	7,237,575	8,425,556	9,678,619	6,934,702	3,381,969	(298,871)	(4,111,661)
Fund Balances:							
Restricted (TABOR)	1,055,700	1,055,700	1,055,700	1,129,700	1,129,700	1,129,700	1,129,700
Unassigned	6,181,875	7,369,856	8,622,919	5,805,002	2,252,269	(1,428,571)	(5,241,361)
Total Fund Balance	\$ 7,237,575	\$ 8,425,556	\$ 9,678,619	\$ 6,934,702	\$ 3,381,969	\$ (298,871)	\$ (4,111,661)
Unassigned as % of Exp	13.8%	16.5%	19.3%	12.2%	4.5%	-2.8%	-9.9%

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GENERAL FUND BUDGET SUMMARY OF REVENUE AND EXPENDITURES

The 2022-23 General Fund budget is \$54,617,210 in available funds and appropriations. Ending fund balance is projected to be \$6,934,702 of which \$1,129,700 is reserved for the TABOR and Multi Year contract reserves and \$5,805,002 is undesignated, which is 12.2% of 2022-23 budgeted expense.

	<u>2021-22 Original Budget</u>	<u>2021-22 Rev Budget</u>	<u>2021-22 Estimate</u>	<u>2022-23 Budget</u>	<u>Percent of Total</u>	<u>Increase (Decrease)</u>
Beginning Fund Balance	\$ 9,243,109	\$ 9,243,109	\$ 10,378,689	\$ 9,678,619		
Revenue:						
Property taxes	32,438,765	33,557,366	33,564,979	33,321,540	74.2%	-0.7%
Specific ownership taxes	2,206,796	2,400,000	2,320,241	2,389,848	5.3%	-0.4%
State revenue	7,885,981	7,843,371	8,092,906	9,194,160	20.5%	17.2%
County revenue	475,000	468,928	525,189	674,000	1.5%	43.7%
Tuition and fees	646,615	642,141	626,369	772,565	1.7%	20.3%
Interest income	80,000	3,373	3,908	20,000	0.0%	492.9%
Other revenue	466,700	472,659	475,881	405,075	0.9%	-14.3%
Transfer (out)	(1,523,014)	(1,523,014)	(1,523,014)	(1,838,597)	-4.1%	20.7%
Total revenue	42,676,843	43,864,824	44,086,459	44,938,591	100.0%	2.4%
Expenditures:						
Salaries	30,862,338	30,862,338	29,713,223	32,448,388	68.1%	5.1%
Benefits	9,182,044	9,182,044	9,052,871	10,035,183	21.0%	9.3%
Purchased services	2,331,300	2,331,300	2,817,603	2,529,676	5.3%	8.5%
Supplies	2,306,695	2,306,695	3,202,832	2,669,261	5.6%	15.7%
Total expenditures	44,682,377	44,682,377	44,786,529	47,682,508	100.0%	6.7%
Reconciliation to GAAP Basis:						
Pension direct distribution	-	-	-	1,313,108		
Pension expense	-	-	-	(1,313,108)		
	-	-	-	-		
Net Income (Loss)	(2,005,534)	(817,553)	(700,070)	(2,743,917)		
Ending Fund Balance	\$ 7,237,575	\$ 8,425,556	\$ 9,678,619	\$ 6,934,702		
Appropriation	<u>\$ 51,919,952</u>	<u>\$ 53,107,933</u>	<u>\$ 54,465,148</u>	<u>\$ 54,617,210</u>		
Fund Balances:						
Non-Spendable	-	-	-	-		
Restricted (TABOR)	1,055,700	1,055,700	1,055,700	1,129,700		
Unassigned	6,181,875	7,369,856	8,622,919	5,805,002		
Total Fund Balance	\$ 7,237,575	\$ 8,425,556	\$ 9,678,619	\$ 6,934,702		
Unassigned as % of Exp	13.8%	16.5%	19.3%	12.2%		



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Summit County, Colorado

GENERAL FUND SUMMARY OF REVENUE & EXPENDITURES

General Fund Revenues:

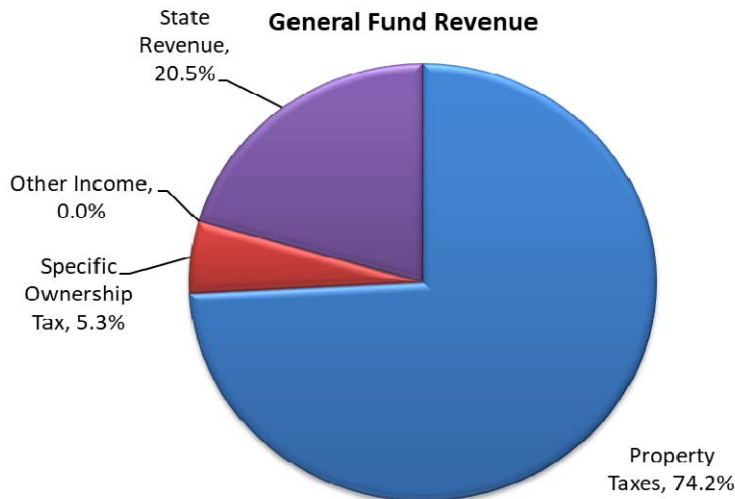
The District receives its revenue primarily from local sources in the General Fund. Total estimated revenue for the 2022-23 budget is \$44,938,591. The majority of this revenue becomes available to the District through the Colorado Public School Finance Act.

The Colorado Public School Finance Act is based on the pupil count taken on October 1, or the date designated by the Colorado Department of Education, of the budget year. Thus, this estimated revenue to the General Fund is based on the projected funded pupil count of 3,486, which includes all kindergarten students being funded at full time. The estimated per pupil funding is \$9,993.95 per pupil that results in the District General Fund receiving \$34,838,421 in property taxes, specific ownership taxes and state equalization. This is an increase of \$1.8 million in funding from the 2021-22 revised budget.

The District will also see \$684,441 in revenue which was allocated to rural school districts from the passage of Proposition EE in November 2020. Per Proposition EE, funds will be allocated to school districts for three years and then will be redirected to fund Universal Preschool, so these funds are considered one-time funding.

In addition, the Colorado School Finance Act allows the district to levy mills to collect property taxes for the override election of November 1989, 2001, 2007, 2010 and 2019; the “hold-harmless” provision in the Colorado School Finance Act; the cost-of-living election in November 2001 and for the recovery of abated taxes. This revenue is estimated at \$7,259,781.

In addition to the Colorado School Finance Act, the District receives categorical funding for pupil transportation, the Exceptional Children’s Education Act, English as a Second Language, Gifted and Talented and Vocational Education from the state as well as fees and interest income. The budget estimates for other income, including transfers, is \$2,155,948.



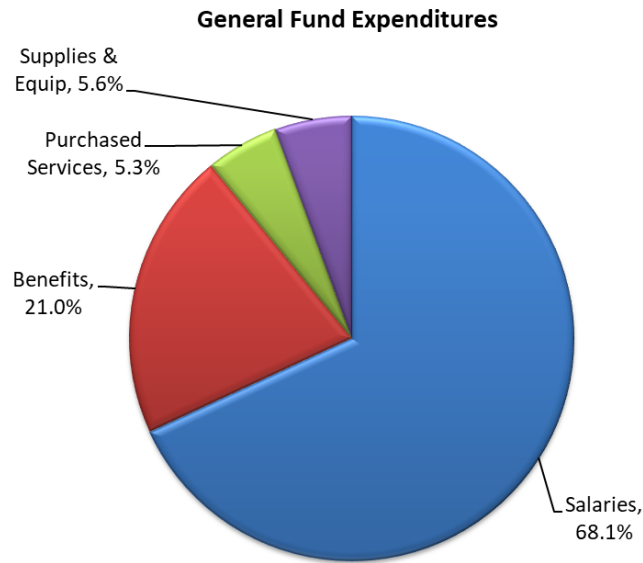
SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GENERAL FUND SUMMARY OF REVENUE & EXPENDITURES

General Fund Expenditures:

Total estimated expenditures for 2022-23 in the General Fund are \$47,682,508. The District's major expenditures are salary 68.1%; benefits 21%; purchased services 5.3%, including utilities, and supplies and equipment 5.6% of the total budget.



	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)
Salaries	\$27,029,871	\$ 30,862,338	\$ 32,448,388	68.1%	5.1%
Benefits	8,119,268	9,182,044	10,035,183	21.0%	9.3%
Purchased services	3,254,574	2,331,300	2,529,676	5.3%	8.5%
Supplies & equipment	3,192,996	2,306,695	2,669,261	5.6%	15.7%
Total Expenditures	41,596,709	44,682,377	47,682,508	100.0%	6.7%



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Summit County, Colorado

GENERAL FUND PROGRAM BUDGET SUMMARY

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Regular Programs:						
Elementary Schools	\$11,497,334	\$13,602,000	\$14,499,211	30.4%	6.6%	\$9,558
Middle School Program	6,288,798	7,119,950	7,262,088	15.2%	2.0%	9,431
High School Program	8,917,110	9,935,336	10,649,576	22.3%	7.2%	9,408
Subtotal	26,703,242	30,657,286	32,410,875	68.0%	5.7%	9,079
Special Programs:						
Special Education	2,663,538	3,123,994	3,638,851	7.6%	16.5%	9,888
ELA	1,360,333	1,635,019	1,761,144	3.7%	7.7%	1,950
Preschool	1,200,244	1,226,901	1,456,266	3.1%	18.7%	9,644
Subtotal	5,224,115	5,985,914	6,856,261	14.4%	14.5%	1,921
Support Services:						
Central Office	7,408,246	5,854,060	6,088,915	12.8%	4.0%	1,706
Maintenance	1,599,622	1,559,593	1,700,933	3.6%	9.1%	476
District Insurance	661,483	625,524	625,524	1.3%	0.0%	175
Subtotal	9,669,351	8,039,177	8,415,372	17.6%	4.7%	2,357
Total Expenditures	\$41,596,709	\$44,682,377	\$47,682,508	100.0%	6.7%	\$13,356

Student Count PK - 12

Total Membership	3,463	3,555	3,570	100.0%	0.4%
Special Education	366	368	368	10.3%	0.0%
ELA	883	903	903	25.3%	0.0%
At Risk	1,197	1,235	1,235	34.6%	0.0%

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

EXPENDITURE DETAIL INTRODUCTION AND OVERVIEW

The following expenditure detail to compares three years of expenditures (2022-23 budget, 2021-22 revised budget, and 2020-21 actual). A summary page is presented for each category followed by the detailed pages. The budget is grouped into the following categories:

- Elementary Education
- Middle School Education
- High School Education
- Special Programs
- Support Services

Instructional budgets at the elementary, middle and high levels include teachers, paraprofessionals, librarians, counselors, office personnel, custodians, instructional supplies and utilities. Costs, which are incurred to operate the school but managed centrally for cost effectiveness, i.e., maintenance of buildings, human resources, etc., are summarized in the support component section.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

ALLOCATION OF BUDGET TO SCHOOLS

The District's schools are allocated resources on the basis of projected funded pupil count. This funding is designated through two formulas, which cover the costs of:

- Staffing, i.e. teachers, paraprofessionals, counselors, librarians, principals, office personnel, etc.
- Supplies, equipment, and staff development.

Staffing is allocated through a staffing formula, which ensures that staffing is distributed to schools equitably. Schools may allocate their staff differently depending on the needs of their student population. This flexibility encourages the collaborative input of local school advisory committees. The staffing levels for each educational level are:

Elementary Schools	11.81 students/staffing unit or 8.47 staff/100 students
Middle School	12.18 students/staffing unit or 8.21 staff/100 students
High School	13.78 students/staffing unit or 7.27 staff/100 students

Starting in 2015-16, SSD implemented Range Placement of Units: Projected students will be calculated using the highest value of projected current year, the average of current year and prior year, or the average of current year and two prior years. This resulting value is placed inside predefined ranges and will be funded at the average funding amount of units within that range.

Per pupil allocation for instructional supplies, equipment and staff development is allocated as follows for each level. This amount was reduced by 10% in 2020-21.

Elementary School	\$108.00
Middle School	\$136.00
High School	\$136.00

Differences in budgeted costs per school do occur and are primarily the result of variations in:

- Number of pupils
- Square footage of school
- Age of school
- Utility costs
- Experience of staff

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

STUDENT FEES

Students shall not be charged an instructional fee as a condition of enrollment in school or as a condition of attendance in any class that is considered part of the academic portion of the District's educational program, except tuition when allowed by law. However, the District requires students to pay for expendable materials above the basic requirement, athletic/activity fees and miscellaneous fees for field trips.

The fees for Summit School District for 2022-23 are as follows:

Elementary Schools

Materials fee	\$22.00 per student
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Middle School

Materials fee	\$44.00 per student
Interscholastic Athletic fee (\$55/sport in FY12)	\$65.00 per sport
Intramural Athletic fee (\$30/sport FY12)	\$40.00 per sport
Major Activity fee (after school) (\$25/sport FY12)	\$40.00 per activity
Minor Activity fee (\$15/sport FY12)	\$20.00 per activity

High School

Materials fee	\$55.00 per student
Interscholastic Athletic fee, except Ice Hockey (\$125 FY18)	\$150.00 per sport
Ice Hockey fee (\$325 FY18)	\$500.00 per participant
Activity fee, except Speech (\$50 FY18)	\$70.00 per activity
Speech team fee (\$90 FY18)	\$110.00 per participant
Parking fee (\$55 FY12)	\$65.00 per semester

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

USER CHARGES

The user charges for Summit School District for 2022-23 are as follows:

Preschool

Full-day preschool tuition	\$800.00 per month Sept - May
Half-day preschool tuition	\$400.00 per month Sept - May

Food Service Lunch Prices

Preschool – 5 th Grade (\$3.00 in FY12)	\$3.25 per meal
6 th – 8 th Grade (\$3.25 FY12)	\$3.50 per meal
9 th – 12 th Grade	\$3.75 per meal
Milk	\$0.60 per carton
Prek-12 th Reduced Qualified	Free meal

Food Service Breakfast Prices

The Vail Resorts Echo grant subsidized \$1.25 per meal in FY15, FY16, FY17, FY18, FY19, FY20 and FY21 making the effective cost \$1.00. We are anticipating receiving the Vail Resort Echo grant again, and will start the year charging a \$1.00. If SSD does not receive the grant, rates will be \$2.25 starting in January 2023.

Preschool – 12 th Grade	\$2.25 per meal
Reduced & Free Qualified	Free meal

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

ELEMENTARY SCHOOL PROGRAM

(K-5)

The Summit School District has six elementary schools: Breckenridge Elementary, Dillon Valley Elementary, Frisco Elementary, Silverthorne Elementary, Summit Cove Elementary, and Upper Blue Elementary. District preschool programs are offered at the Dillon Valley, Frisco, Silverthorne, Summit Cove and Upper Blue. All of the District's elementary schools are authorized in the International Baccalaureate Primary Years Programme (PYP).

Per Colorado Revised Statute, full-day kindergartners must attend school 870 hours and grades 1 through 5 must attend school 968 hours per year. At Summit School District all elementary students attend more than the required hours. All elementary schools bell schedules are:

Monday – Tuesday	8:45-3:55
Wednesday	8:45-3:05
Thursday - Friday	8:45-3:55

Each school offers a culturally diverse, positive, productive learning environment with opportunities to apply learning to real life situations. Elementary students are challenged with problem solving activities and higher levels of thinking in order to become good decision makers.

The following services and programs are offered in each elementary school:

- Articulated, scope and sequenced curriculum based upon the Colorado Model Content Standards in Reading and Writing, Math, Science, History, Geography, Civics, Economics, Music, Visual Arts, Health, and Physical Education
- Special programs to meet individual needs of students including Gifted & Talented, Special Education, English Language Development, Title I, Head Start, and Colorado Preschool Program.
- Small class size
- Specialists in technology, media, counseling, English language acquisition, reading, student health services, and special education services
- Parent involvement in PTAs, school advisory accountability committees, and school volunteer programs

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

ELEMENTARY EDUCATION

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$8,458,173	\$9,990,361	\$10,536,917	72.7%	5.5%	\$6,946
Benefits	\$2,398,639	2,986,337	3,279,647	22.6%	9.8%	2,162
Purchased Services	\$207,548	205,574	224,863	1.6%	9.4%	148
Supplies & Equipment	\$432,973	419,728	457,784	3.2%	9.1%	302
Total	\$11,497,334	\$13,602,000	\$14,499,211	100.0%	6.6%	\$9,558

Expenditures by Program:						
Regular Instruction	\$8,348,614	\$10,290,678	\$10,944,804	75.5%	6.4%	\$7,215
Counseling	\$554,013	\$564,001	658,018	4.5%	16.7%	434
Media	\$359,667	\$275,112	232,376	1.6%	-15.5%	153
Office	\$1,291,051	\$1,382,334	1,470,693	10.1%	6.4%	969
Building Maintenance	\$943,989	\$1,089,875	1,193,320	8.2%	9.5%	787
Total	\$11,497,334	\$13,602,000	\$14,499,211	100.0%	6.6%	\$9,558

Staff: (Does not include Special Education, ELA, & Preschool Staff)

Teachers	124.08	120.97	115.05		-4.9%
Support Staff	8.16	4.48	12.96		189.3%
Administrators	7.50	7.50	7.50		0.0%
Secretaries	6.50	6.50	6.27		-3.6%
Custodians	11.66	11.94	12.11		1.4%
Total	157.90	151.39	153.89		1.7%

Student Count K-5

Total Membership	1,476	1,511	1,517	100.0%	0.4%
Special Education	141	146	146	9.6%	0.0%
ELA	497	541	541	35.7%	0.0%
At Risk	516	590	590	38.9%	0.0%

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BRECKENRIDGE ELEMENTARY SCHOOL



Principal: Ann-Mari Westerhoff
Address: 312 Harris St., P.O. Box 1213
Breckenridge, CO 80424

Mascot: Bulldog
Colors: Black/Red/White

Phone: (970) 368-1300

Vision Statement

“Our school community believes in all members being seen, heard, and valued in order to empower them to pursue their passion, purpose, and greatness.”

School Profile



Breckenridge Elementary is a small neighborhood school nestled in the Breckenridge community. We value hands-on learning and connecting those experiences with the Colorado Academic Standards to implement “Applied Learning” within the framework of the International Baccalaureate Primary Years Programme. We embed experiences into our curriculum that allow students to apply their learning outside of our school’s walls. This makes learning relevant and engaging for students. The applied learning experiences encourage deeper thinking and also allow students to practice the essential skills of the IB learner profile while taking advantage of the environment and community in which we live.

Our staff believes in educating and supporting the whole child. Our number one priority is building relationships and living an “it takes a village” attitude. We are thankful for the support of our parent and community stakeholder groups to ensure that every child grows and thrives. Everyone has played a role in our success and we are a true team!

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BRECKENRIDGE ELEMENTARY SCHOOL

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,194,002	\$1,371,386	\$1,441,141	73.5%	5.1%	\$7,206
Benefits	383,720	416,554	458,604	23.1%	10.1%	2,293
Purchased Services	26,383	29,962	32,286	1.6%	7.8%	161
Supplies & Equipment	51,912	47,750	54,580	2.7%	14.3%	273
Total	\$1,656,017	\$1,865,652	\$1,986,611	100.9%	6.5%	\$9,933

Expenditures by Program:						
Regular Instruction	\$1,255,365	\$1,410,893	\$1,518,623	75.4%	7.6%	\$7,593
Counseling	102,119	83,004	102,342	5.2%	23.3%	512
Media	19,124	16,948	800	0.0%	-95.3%	4
Office	188,610	201,293	201,766	10.2%	0.2%	1,009
Building Maintenance	90,799	153,514	163,080	8.2%	6.2%	815
Total	\$1,656,017	\$1,865,652	\$1,986,611	100.0%	6.5%	\$9,933

Staff: (Does not include Special Education, ELA, & Preschool Staff)

Teachers	18.25	17.15	16.70		-2.6%
Support Staff	1.72	0.86	1.80		109.3%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	1.00	1.00	0.97		-3.0%
Custodians	1.00	1.94	2.00		3.1%
Total	22.97	21.95	22.47		2.4%

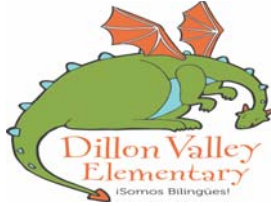
Student Count K-5

Total Membership	180	192	200	100.0%	4.2%
Special Education	12	14	14	7.0%	0.0%
ELA	7	6	6	3.0%	0.0%
At Risk	11	13	13	6.5%	0.0%

Building Capacity		264	75.8%
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SUMMIT SCHOOL DISTRICT
Summit County, Colorado

DILLON VALLEY ELEMENTARY SCHOOL



Principal: Kendra Carpenter
Asst Principal: Marci Briones
Address: 0180 Deer Path Road, P.O. Box 4788
Dillon, CO 80435
Phone: (970) 368-1400

Mascot: Dragon
Colors: Silver/Blue

Mission Statement

Dillon Valley's Mission is to develop high achieving, caring, world language learners who contribute to the development of a better community.

Vision

Our vision is to be a cooperative team of parent, teacher and student learners striving to create a safe and nurturing environment that cultivates respectful, caring and global citizens who take responsibility for creating a better world for themselves and others.

School Profile

Dillon Valley Elementary School is a bilingual, International Baccalaureate elementary school nestled in the heart of the Rocky Mountains. Each day, staff members invite and challenge approx. 400 PreK-5 grade students in a safe, respectful, inclusive learning environment.

DVE is a dynamic learning environment for staff, students, parents and community members. We are a Professional Learning Community and we are committed to continuous improvement. We strive to be clear about what students need to learn. We develop systems to monitor students' learning and we respond in a variety of ways when we detect that students may not be reaching their potential. We work hard to offer an engaging learning environment infusing the curriculum with hands-on, real world applications. Students learn to collaborate and co-operate while working to their greatest potential.

Our goal is to educate the whole child. Through our character education program we promote internationalism and the International Baccalaureate (IB) attitudes that lead toward the development of a caring learner.

Valuing all Language Learners Equally (el Valle) we embarked on the inaugural year of the Dual Language Academy in 2005. Our program goals are to: graduate students who are bilingual and biliterate ensure high academic achievement and instill sociocultural competence.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

DILLON VALLEY ELEMENTARY SCHOOL

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$2,118,405	\$2,408,493	\$2,548,224	73.2%	5.8%	\$6,339
Benefits	495,327	\$705,875	\$790,354	22.7%	12.0%	1,966
Purchased Services	52,325	\$42,648	\$53,697	1.5%	25.9%	134
Supplies & Equipment	89,172	\$80,854	\$89,757	2.6%	11.0%	223
Total	\$2,755,228	\$3,237,870	\$3,482,032	100.0%	7.5%	\$8,662

Expenditures by Program:

Regular Instruction	\$2,041,896	\$2,499,531	\$2,724,296	78.2%	9.0%	\$6,777
Counseling	94,952	96,180	103,648	3.0%	7.8%	258
Media	142,095	141,964	102,494	2.9%	-27.8%	255
Office	294,149	318,275	338,288	9.7%	6.3%	842
Building Maintenance	182,136	181,920	213,306	6.1%	17.3%	531
Total	\$2,755,228	\$3,237,870	\$3,482,032	100.0%	7.5%	\$8,662

Staff: (Does not include Special Education, ELA, & Preschool Staff)

Teachers	30.10	28.11	27.25		-3.1%
Support Staff	3.32	0.50	3.87		674.0%
Administrators	2.00	2.00	2.00		0.0%
Secretaries	1.50	1.50	1.39		-7.3%
Custodians	3.00	2.00	2.00		0.0%
Total	39.92	34.11	36.51		7.0%

Student Count K-5

Total Membership	378	386	402	100.0%	4.1%
Special Education	39	37	37	9.2%	0.0%
ELA	194	205	205	51.0%	0.0%
At Risk	163	199	199	49.5%	0.0%

Building Capacity

418 96.2%

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

FRISCO ELEMENTARY SCHOOL

Inquire*Think*Act

Principal: Todd Kirkendall
Address: 800 Eighth Ave., P.O. Box 4820
Frisco, CO 80443
Phone: (970) 368-1500

Mascot: Panther
Colors: Red/Black

Mission

Frisco Elementary guides children toward reaching their highest potential through inquiry, thinking skills, and taking action as internationally-minded students.

Vision Statement

Frisco Elementary students will be inquirers, thinkers, and active citizens that contribute to our 21st century global community.

School Profile

Frisco Elementary serves students in the towns of Frisco and Copper Mountain. We have many students who choose to come from surrounding communities and counties. We have approximately 257 students enrolled in our PK through 5th grade program for the 2020-2021 school year.

We are an IB World School and join our district as a full IB district. The Primary Years Programme aims to develop inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect.

We have also been designated by the Summit School Board as a STEM-focused school. We incorporate STEM (science, technology, engineering, & math) inquiries into our daily curriculum using the design thinking process. We also engage students with specially planned opportunities throughout the year such as elementary electives that focus on student and teacher passions. We offer student Electives to enhance student learning and passion in subject areas outside the curriculum.

We offer a Pre-K program on Tuesdays through Fridays in a full-day session. It is a play-based curriculum implemented through small group learning centers and individualized instruction. Special education services and the Colorado Preschool Program are available for those who qualify. We offer full day kindergarten program five days a week. Our full day program is funded through the district and tuition is not charged.

Throughout the year, Frisco students are given the opportunity to participate in a variety of programs including: Jump Rope Club, BOKS Kids Health Program, D.A.R.E, Creative Arts Club, Green Team, Choir, Optimist Ball Clubs, Chess Club, Mindfulness, Unity Club, Sewing, Leadership Girls on the Run, Reading Bingo and a variety of STEM clubs. Students of Frisco Elementary are empowered to independently guide their own learning and self care.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

FRISCO ELEMENTARY SCHOOL

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,233,728	\$1,563,853	\$1,636,728	73.4%	4.7%	\$7,373
Benefits	367,465	466,299	502,888	22.5%	7.8%	2,265
Purchased Services	31,999	29,652	29,671	1.3%	0.1%	134
Supplies & Equipment	60,305	59,782	61,346	2.8%	2.6%	276
Total	\$1,693,498	\$2,119,586	\$2,230,633	100.0%	5.2%	\$10,048

Expenditures by Program:						
Regular Instruction	\$1,292,349	\$1,632,457	\$1,736,196	77.8%	6.4%	\$7,821
Counseling	52,166	74,445	88,720	4.0%	19.2%	400
Media	23,666	45,681	500	0.0%	-98.9%	2
Office	164,219	187,753	213,214	9.6%	13.6%	960
Building Maintenance	161,097	179,250	192,003	8.6%	7.1%	865
Total	\$1,693,498	\$2,119,586	\$2,230,633	100.0%	5.2%	\$10,048

Staff: (Does not include Special Education, ELA, & Preschool Staff)

Teachers	19.20	19.40	17.60		-9.3%
Support Staff	0.11	0.11	1.18		972.7%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	1.00	1.00	0.97		-3.0%
Custodians	2.00	2.00	2.00		0.0%
Total	23.31	23.51	22.75		-3.2%

Student Count K-5

Total Membership	242	249	222	100.0%	-10.8%
Special Education	18	22	22	9.9%	0.0%
ELA	23	26	26	11.7%	0.0%
At Risk	41	32	32	14.4%	0.0%

Building Capacity		264	84.1%
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SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMIT COVE ELEMENTARY SCHOOL



Principal: Crystal Miller
Address: 0727 Cove Blvd.
Dillon, CO 80435
Phone: (970) 368-1700

Mascot: Coyote
Colors: Blue/Black

Mission

Summit Cove Elementary will ensure each child learns to his/her maximum potential. Our mission is to develop inquiring, knowledgeable and caring young people who help to create a better and more peaceful world through intercultural understanding and respect. We encourage children across the world to become active, compassionate and lifelong learners who understand people and culture. We want children to become globally minded.

Touchstone

“We seek to reach the summit of academic excellence and character”.

School Profile

As you enter Summit Cove Elementary the first sound you might hear is drilling and loud, excited children. You have just walked into the STEM and Makerspace Place. Our school “flipped” the old computer lab to make room for a STEM center. In there you will see learning that is being built from the ground up. This can include design thinking, coding and sharing on a global scale. Or if you take a peek, some students are building robots, or sewing for a “client”. This is just a sample of the learning, collaborating and connecting that happens everyday here in Summit Cove.

In addition, each of our students has their own device for learning, sharing and collaborating. These devices take them around the globe. This week students were scuba diving in a coral reef and exploring the inside of the human body. You never know where our kids are headed. It is a real-life “MAGIC SCHOOL BUS” at Summit Cove Elementary. Summit Cove is an amazing school, with incredible students and teachers embracing learning in the 21st century. Summit Cove Elementary prides itself on being a community school where teachers, parents, and the community work together in partnership to educate all of our students to their highest potential. Summit Cove Elementary is the hub of the community. The school serves the neighborhoods within Summit Cove, Keystone, and Montezuma; approximately 250 PK-5 students.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMIT COVE ELEMENTARY SCHOOL

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,278,798	\$1,467,725	\$1,565,863	72.7%	6.7%	\$7,908
Benefits	401,388	441,851	483,664	22.4%	9.5%	2,443
Purchased Services	24,931	30,820	32,384	1.5%	5.1%	164
Supplies & Equipment	65,409	65,580	72,800	3.4%	11.0%	368
Total	\$1,770,525	\$2,005,976	\$2,154,711	100.0%	7.4%	\$10,882

Expenditures by Program:						
Regular Instruction	\$1,223,135	\$1,462,431	\$1,517,742	70.4%	3.8%	\$7,665
Counseling	86,524	90,644	137,321	6.3%	51.5%	694
Media	93,239	47,845	74,401	3.5%	55.5%	376
Office	218,175	225,333	238,318	11.1%	5.8%	1,204
Building Maintenance	149,452	179,723	186,929	8.7%	4.0%	944
Total	\$1,770,525	\$2,005,976	\$2,154,711	100.0%	7.4%	\$10,882

Staff: (Does not include Special Education, ELA, Kindergarten, & Preschool Staff)

Teachers	18.75	17.80	16.50		-7.3%
Support Staff	1.00	1.00	1.63		63.0%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	1.00	1.00	0.97		-3.0%
Custodians	1.80	2.00	1.90		-5.0%
Total	23.55	22.80	22.00		-3.5%

Student Count K-5

Total Membership	207	197	198	100.0%	0.5%
Special Education	15	19	19	9.6%	0.0%
ELA	48	54	54	27.3%	0.0%
At Risk	58	74	74	37.4%	0.0%

Building Capacity		330	60.0%
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SUMMIT SCHOOL DISTRICT
Summit County, Colorado

SILVERTHORNE ELEMENTARY SCHOOL



Principal: Louise Wacaser
Asst Principal: Madeline Johnson
Address: 101 Hamilton Creek, P.O. Box 1039
Silverthorne, CO 80498
Phone: (970) 368-1600

Mascot: Bears
Colors: Blue/Green

Mission

At Silverthorne Elementary, our mission is to:

- Gain high academic achievement through differentiation
- Collaborate effectively through on-going communication with all stakeholders
- Respect and honor diversity to promote a global community
- Develop life-long learners, capable of thinking creatively and acting responsibly

School Profile

Silverthorne Elementary is a vibrant and dynamic school celebrating the diverse and unique population in our International Baccalaureate (IB) and Dual Language program. This diversity offers our students opportunities to experience global differences and perspectives and build open-mindedness through daily collaboration. We challenge ourselves and our students to build international mindedness while growing academically.

We proudly offer Dual Language programming in our primary grades and will continue to grow into a full school bilingual program as the students move through their elementary years. The goals for Dual Language are bilingualism and biliteracy, academic achievement in both English and Spanish, and socio-cultural competency. Our Dual Language model has transformed the experiences of teachers, administrators, and parents into an inclusive and supportive community for all.

We are lucky to live in Summit County and appreciate all the outdoor activities it has to offer. At Silverthorne Elementary we take advantage of our location with our Outdoor Education/Discovery Lab program. This focus allows our students to experience biking, hiking, skating, skiing, snowshoeing and swimming along with more traditional physical education activities. Using the connection to the outdoors, we integrate the use of STEM, technology, and social-emotional learning through our Discovery Lab each week. Our goal through this unique experience is to help students take risks, make connections and grow new passions.

Silverthorne Elementary is a school filled with love and care. We are very fortunate to have outstanding support of families and our community, where relationships are encouraged and valued. Our staff, students and families make our school- Bear Strong!

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SILVERTHORNE ELEMENTARY SCHOOL

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,372,266	\$1,741,629	\$1,895,223	72.2%	8.8%	\$6,317
Benefits	352,949	520,576	588,569	22.3%	13.1%	1,962
Purchased Services	39,234	37,413	39,823	1.4%	6.4%	133
Supplies & Equipment	84,807	92,548	98,145	3.6%	6.0%	327
Total	\$1,849,255	\$2,392,166	\$2,621,760	100.0%	9.6%	\$8,739

Expenditures by Program:						
Regular Instruction	\$1,267,369	\$1,796,960	\$1,961,303	74.8%	9.1%	\$6,538
Counseling	107,746	113,207	119,281	4.5%	5.4%	\$398
Media	38,095	20,068	49,140	1.9%	144.9%	\$164
Office	244,412	257,525	269,985	10.3%	4.8%	\$900
Building Maintenance	191,632	204,406	222,051	8.5%	8.6%	\$740
Total	\$1,849,255	\$2,392,166	\$2,621,760	100.0%	9.6%	\$8,739

Staff: (Does not include Special Education, ELA, & Preschool Staff)

Teachers	20.00	21.90	21.50		-1.8%
Support Staff	0.00	0.00	2.47		0.0%
Administrators	1.50	1.50	1.50		0.0%
Secretaries	1.00	1.00	0.97		-3.1%
Custodians	2.00	2.00	2.00		0.0%
Total	24.50	26.40	28.44		7.7%

Student Count K-5

Total Membership	271	291	300	100.0%	3.1%
Special Education	27	25	25	8.3%	0.0%
ELA	158	161	161	53.7%	0.0%
At Risk	169	182	182	60.7%	0.0%

Building Capacity			396	75.8%	
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SUMMIT SCHOOL DISTRICT

Summit County, Colorado

UPPER BLUE ELEMENTARY SCHOOL



Principal: Robyn Sutherland
Address: 1200 Airport Road Breckenridge, Co 80424
Phone: (970) 368-1800

Mascot: Red Tailed Hawk
Colors: Blue/Green

Mission

At Upper Blue Elementary our mission is to develop inquirers who strive to reach their maximum potential and take action to make the world better. Our vision is to be recognized as the school that embraces cultural diversity, meets every challenge and develops compassionate lifelong learners. We are a STEAM/IB World School and model the PYP Attitudes every day.

School Profile

Upper Blue Elementary is located in Breckenridge, Colorado along the banks of the Blue River and at the foot of the Ten Mile Range. Upper Blue is a diverse learning community of 220 students in PK-5th grade. We have fourteen classrooms and fifteen teachers as well as specialists in the areas of music, art, physical education, STEAM, Outdoor Education, World Language, media/technology, Special Education, Gifted and Talented, Primary Years Program, literacy, English language acquisition, counseling and fantastic paraprofessionals that support classroom teachers and students across all grade levels.

As an IB World School, Upper Blue aims to develop inquiring, knowledgeable and caring young people who help create a better and more peaceful world through intercultural understanding and respect. The PYP draws on research and best practice from a range of national systems with a wealth of knowledge and experience from international schools to create a relevant, engaging, challenging and significant educational framework for all children. Students draw on their learning to show action every day through research, inquiry and service.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

UPPER BLUE ELEMENTARY SCHOOL

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,260,974	\$1,437,275	\$1,449,738	71.7%	0.9%	\$7,435
Benefits	397,790	435,182	455,568	22.5%	4.7%	2,336
Purchased Services	32,677	35,079	37,002	1.8%	5.5%	190
Supplies & Equipment	81,369	73,214	81,156	4.0%	10.8%	416
Total	\$1,772,811	\$1,980,750	\$2,023,464	100.0%	2.2%	\$10,377

Expenditures by Program:						
Regular Instruction	\$1,268,499	\$1,488,406	\$1,486,644	73.5%	-0.1%	\$7,624
Counseling	110,506	106,521	106,706	5.3%	0.2%	547
Media	43,448	2,606	5,041	0.2%	93.4%	26
Office	181,485	192,155	209,122	10.3%	8.8%	1,072
Building Maintenance	168,872	191,062	215,951	10.7%	13.0%	1,107
Total	\$1,772,811	\$1,980,750	\$2,023,464	100.0%	2.2%	\$10,377

Staff: (Does not include Special Education, ELA, & Preschool Staff)

Teachers	17.78	16.61	15.50		-6.7%
Support Staff	2.01	2.01	2.01		0.0%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	1.00	1.00	1.00		0.0%
Custodians	1.86	2.00	2.21		10.5%
Total	23.65	22.62	21.72		-4.0%

Student Count K-5

Total Membership	198	196	195	100.0%	-0.5%
Special Education	30	29	29	14.9%	0.0%
ELA	67	89	89	45.6%	0.0%
At Risk	74	90	90	46.2%	0.0%

Building Capacity			352	55.4%	
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SUMMIT SCHOOL DISTRICT
Summit County, Colorado

SUMMIT MIDDLE SCHOOL



Principal: Greg Guevara
Address: 158 School Road, P.O. Box 7
Frisco, CO 80443
Phone: (970) 368-1200

Mascot: Tiger
Colors: Green/White

Summit School District has one middle school: Summit Middle School, serving approximately 825 students.

Per Colorado Revised Statute, students must attend 1,080 hours per year. Summit School District middle school students attend more than the required hours. The middle school bell schedule is:

Mon, Tues, Thurs, Fri	8:00-3:10
Wednesday	8:00-2:20

Vision

Elevating the whole child through academic and social-emotional growth to become positive critical thinkers, collaborators and problem solvers.

School Profile

PRIDE: Positive Attitude, Respect, Include Others, Dedication to Excellence

Summit Middle School is located in charming Frisco, Colorado in the heart of Summit County and receives students from six elementary schools located throughout the Summit County area. The program at Summit Middle School is designed to meet the unique needs of middle level students and features a full school implementation of the International Baccalaureate Middle Years Programme. The program features transdisciplinary instruction across the core subjects along with extensive elective opportunities. All programs focus on internationalism and inquiry based learning.

SMS has two school wide goals that drive staff professional development, student programming and parent engagement. Social-Emotional Learning in every class, every day and Authentic Learning in all units.

In addition, Summit Middle School offers an extensive after school activities program. The parent group School Accountability Committee (SAC) meets regularly to support and assist efforts in the areas of academic achievement, student success and character development. The SMS PTSA is a robust and active group supporting student and staff wellness and community.

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

SUMMIT MIDDLE SCHOOL

	2020-21	2021-22	2022-23	% of	Increase	Cost Per
	Actual	Revised Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$4,527,252	\$5,230,057	\$5,276,068	72.6%	0.9%	\$6,852
Benefits	1,420,735	1,538,777	1,619,894	22.3%	5.3%	2,104
Purchased Services	79,352	82,892	86,272	1.1%	4.1%	112
Supplies & Equipment	261,459	268,224	279,854	3.9%	4.3%	363
Total	\$6,288,798	\$7,119,950	\$7,262,088	100.0%	2.0%	\$9,431

Expenditures by Program:						
Regular Instruction	\$4,496,390	\$5,126,996	\$5,108,417	70.3%	-0.4%	\$6,634
Athletics/Activities	180,198	306,206	503,620	6.9%	64.5%	654
Counseling	438,559	445,634	159,152	2.2%	-64.3%	207
Media	139,264	158,047	564,995	7.8%	257.5%	734
Office	496,829	523,833	604,198	8.3%	15.3%	785
Building Maintenance	537,558	559,234	321,706	4.4%	-42.5%	418
Total	\$6,288,798	\$7,119,950	\$7,262,088	100.0%	2.0%	\$9,431

Staff: (Does not include Special Education or ELA Staff)

Teachers	57.40	57.98	52.03		-10.3%
Support Staff	4.00	5.00	6.05		21.0%
Administrators	3.00	3.00	3.00		0.0%
Secretaries	4.00	3.00	2.91		-3.0%
Custodians	6.00	6.00	6.00		0.0%
Total	74.40	74.98	69.99		-6.7%

Student Count 6-8

Total Membership	801	824	770	100.0%	-6.6%
Special Education	78	84	84	10.9%	0.0%
ELA	220	194	194	25.2%	0.0%
At Risk	303	281	281	36.5%	0.0%

Building Capacity (Including SPHS) 1,069 79.5%



SUMMIT
SCHOOL DISTRICT
educate • elevate • empower

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

HIGH SCHOOL EDUCATION

	2020-21	2021-22	2022-23	% of	Increase	Cost Per
	Actual	Revised Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$6,082,431	\$6,968,346	\$7,378,021	69.3%	5.9%	\$6,518
Benefits	1,834,177	2,026,693	2,233,238	21.0%	10.2%	\$1,973
Purchased Services	474,458	360,107	389,207	3.7%	8.1%	\$344
Supplies & Equipment	526,045	580,190	649,110	6.1%	11.9%	\$573
Total	\$8,917,110	\$9,935,336	\$10,649,576	100.0%	7.2%	\$9,408

Expenditures by Program:

Regular Instruction	\$5,610,061	\$6,093,665	\$6,837,227	64.3%	12.2%	\$6,518
Athletics/Activities	610,216	738,503	729,381	6.8%	-1.2%	1,973
Counseling	962,412	1,073,228	429,255	4.0%	-60.0%	344
Media	172,834	240,656	707,074	6.6%	193.8%	573
Office	818,005	891,717	1,134,552	10.7%	27.2%	723
Building Maintenance	743,582	897,567	812,087	7.7%	-9.5%	657
Total	\$8,917,110	\$9,935,336	\$10,649,576	100.0%	7.2%	\$9,408

Staff: (Does not include Special Education or ELA Staff)

Teachers	66.53	70.15	72.03		2.7%
Paraprofessionals	7.49	7.50	8.99		19.9%
Coordinators	3.00	2.00	2.40		20.0%
Administrators	4.00	4.00	4.00		0.0%
Secretaries	7.47	6.97	6.70		-3.9%
Custodians	6.00	6.00	6.00		0.0%
Total	94.49	96.62	100.12		3.6%

Student Count 9-12

Total Membership	1,047	1,080	1,132	100.0%	4.8%
Special Education	106	108	108	9.5%	0.0%
ELA	166	168	168	14.8%	0.0%
At Risk	312	297	297	26.2%	0.0%

Building Capacity (SHS only)

1,256 90.1%

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMIT HIGH SCHOOL



Principal: Tim Ridder
Address: 16201 Highway 9 (PO Box 7, Frisco, CO 80443)
Breckenridge, CO 80424
Phone: (970) 368-1100

Mascot: Tigers
Colors: Green/White

Per Colorado Revised Statute, students must attend 1,080 hours per year. Summit School District high school students attend more than the required hours. High school bell schedules are:

Monday - Tuesday	7:45-2:55
Wednesday	7:45-2:05
Thursday-Friday	7:45-2:55

Mission

In partnership with the community, Summit High School challenges and supports all students by providing multiple opportunities for them to acquire both social and academic knowledge and behaviors necessary to their becoming life-long learners as well as responsible and productive citizens in a multi-cultural, ever-evolving society.

School Profile

Summit High School takes pride in its 9-12 programming and its progress toward building a school in which students, teachers, parents, and the community work together in partnership to educate all students to their highest potential. SHS administration and staff believe that students deserve an education that emphasizes academic excellence as well as essential 21st century skills of critical thinking and creativity.

As the only comprehensive high school in Summit County, SHS serves all of the Summit townships (Blue River, Breckenridge, Dillon Valley, Frisco, and Silverthorne) as well as some students from Leadville, Georgetown and Fairplay, allowing students from varying backgrounds to experience a plethora of educational opportunities throughout their day.

Summit High School offers a variety of curricula to prepare students for the 21st century: the ELD and Special Education programs, a variety of Career and Technical Education Pathways, concurrent opportunities through Colorado Mountain College and other regionally accredited colleges, Advanced Placement, and the IB MYP and Diploma Programs. While the International Baccalaureate Organization has authorized Summit High School to provide access for all students to participate in both the Middle Years (9th & 10th graders) and Diploma Programs (11th & 12th graders), at SHS the emphasis is placed on all teachers employing best teaching practices for all students in every class.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMIT HIGH SCHOOL

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$5,308,159	\$6,047,812	\$6,391,283	68.4%	5.7%	\$6,075
Benefits	1,598,816	1,754,906	1,936,195	20.7%	10.3%	\$1,840
Purchased Services	461,907	345,847	375,047	4.0%	8.4%	\$357
Supplies & Equipment	514,935	568,725	636,457	6.8%	11.9%	\$605
Total	\$7,883,816	\$8,717,290	\$9,338,982	100.0%	7.1%	\$8,877

Expenditures by Program:						
Regular Instruction	\$4,895,951	\$5,275,479	\$5,948,938	63.6%	12.8%	\$5,655
Athletics/Activities	610,216	738,503	729,381	7.8%	-1.2%	693
Counseling	822,700	874,629	219,564	2.4%	-74.9%	209
Media	172,834	240,656	707,074	7.6%	193.8%	672
Office	638,533	690,456	921,938	9.9%	33.5%	876
Building Maintenance	743,582	897,567	812,087	8.7%	-9.5%	772
Total	\$7,883,816	\$8,717,290	\$9,338,982	100.0%	7.1%	\$8,877

Staff: (Does not include Special Education or ELA Staff)

Teachers	55.92	59.79	61.27		2.5%
Support Staff	6.50	6.50	7.99		22.9%
Coordinators	3.00	2.00	2.40		20.0%
Administrators	3.00	3.00	3.00		0.0%
Secretaries	6.47	5.97	5.73		-4.0%
Custodians	6.00	6.00	6.00		0.0%
Total	80.89	83.26	86.39		3.8%

Student Count 9-12

Total Membership	964	1,000	1,052	100.0%	5.2%
Special Education	88	89	89	8.5%	0.0%
ELA	158	161	161	15.3%	0.0%
At Risk	292	265	265	25.2%	0.0%

Building Capacity		1,256	83.8%
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Graduation Rate	94.7%
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SUMMIT SCHOOL DISTRICT
Summit County, Colorado
SNOWY PEAKS JR/SENIOR HIGH SCHOOL



Principal: James Smith
Address: 158 School Road
PO Box 7
Frisco, CO 80443
Phone: (970) 368-1900

Mascot: Yeti
Colors: Black and Blue

Per Colorado Revised Statute, students must attend 1,056 hours per year. Summit School District Snowy Peaks high school students attend more than the required hours. Attending classes

Monday – Tuesday	8:15 - 3:10
Wednesday	8:15 - 2:20
Thursday – Friday	8:15 - 3:10

School Profile

Snowy Peaks is a relationship based, small public school located in Frisco, Colorado serving 80 students from grades 7-12. The mission of Snowy Peaks is to provide a safe, student-centered, relationship-based environment in which all students have a chance to excel in academics, develop strong character, contribute to their community and find their place in nature. Our diploma will ensure that each student has the skills to be successful in post-secondary education and the workforce. The staff of Snowy Peaks Accomplishes this goal by focusing all we teach and do as a school community through our four touchstones: Academics, Character, Community and Nature.

Snowy Peaks is Summit School District's small school option for students who benefit from a non-traditional learning environment. The school offers a 10:1 student-teacher ratio, and the staff is highly skilled and sensitive to the needs of students who choose a nontraditional approach to learning. We utilize small class size, mastery based instruction, and alternative instruction and assessment practices. Staff strives to develop close mentoring relationships with students, and we challenge students to succeed and set goals toward graduation and higher education, military service or employment. Our curriculum utilizes a blended learning instructional approach to focus on authentic and demonstrable mastery of Colorado Academic Standards. We believe that all students can experience success, and we believe all members of the learning community deserve respect.

We are committed to educating the whole child through blended learning, project-based learning, and experiential learning. Our goal is that all academically eligible students will participate in concurrent enrollment through Colorado Mountain College. The school is also designed to allow students involvement in the community through the Friday Experiential Education program, in which students participate in activities focused on the touchstones throughout Summit County.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SNOWY PEAKS JR/SENIOR HIGH SCHOOL

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$774,272	\$920,534	\$986,738	75.3%	7.2%	\$12,334
Benefits	235,361	271,787	297,043	22.7%	9.3%	3,713
Purchased Services	12,551	14,260	14,160	1.1%	-0.7%	177
Supplies & Equipment	11,109	11,465	12,653	1.0%	10.4%	158
Total	\$1,033,294	\$1,218,046	\$1,310,594	100.0%	7.6%	\$16,382

Expenditures by Program:

Regular Instruction	\$714,109	\$818,186	\$888,289	67.8%	8.6%	\$ 11,104
Athletics/Activities	-	-	-	0.0%	0.0%	0
Counseling	139,713	198,599	209,691	16.0%	0.0%	2,621
Media	-	-	-	0.0%	0.0%	0
Office	179,472	201,261	212,614	16.2%	5.6%	2,658
Building Maintenance	-	-	-	0.0%	0.0%	0
Total	\$1,033,294	\$1,218,046	\$1,310,594	100.0%	7.6%	\$16,382

Staff: (Does not include Special Education or ELA Staff)

Teachers	10.61	10.36	10.76		3.9%	
Support Staff	0.99	1.00	1.00		0.0%	
Coordinators					0.0%	
Administrators	1.00	1.00	1.00		0.0%	
Secretaries	1.00	1.00	0.97		0.0%	
Custodians					0.0%	
Total	13.60	13.36	13.73		2.8%	

Student Count 9-12

Total Membership	83	80	80	100.0%	0.0%	
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SUMMIT
SCHOOL DISTRICT
educate • elevate • empower

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

TOTAL SPECIAL PROGRAMS

	2020-21	2021-22	2022-23	% of	Increase	Cost Per
	Actual	Revised Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$ 3,681,426	\$ 4,465,385	\$ 5,068,353	73.9%	13.5%	\$3,569
Benefits	1,230,385	1,421,862	1,672,196	24.4%	17.6%	1,178
Purchased Services	264,863	49,502	68,002	1.0%	37.4%	48
Supplies & Equipment	47,441	49,165	47,710	0.7%	-3.0%	34
Total	\$5,224,115	\$5,985,914	\$6,856,261	100.0%	14.5%	\$4,828

Expenditure by Program:						
Special Education	\$2,663,538	\$3,123,994	\$3,638,851	53.1%	16.5%	\$9,942
English Language Acquisition	1,360,333	1,635,019	1,761,144	25.7%	7.7%	1,950
Preschool	1,200,244	1,226,901	1,456,266	21.2%	18.7%	9,644
	\$5,224,115	\$5,985,914	\$6,856,261	100.0%	14.5%	\$4,828

Staff:						
Teachers	43.54	45.24	47.63		5.3%	
Paraprofessionals	36.27	33.39	26.96		-19.3%	
Coordinators	1.00	1.00	1.00		0.0%	
Directors	1.00	1.00	1.00		0.0%	
Secretaries	2.30	2.30	2.30		0.0%	
Total	84.11	82.93	78.89		-4.9%	

Student Count PK - 12						
Special Education	366	366	366		0.0%	
ELA	883	903	903		0.0%	
Preschool	139	140	151		7.9%	

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SPECIAL EDUCATION

All students with educational disabilities are guaranteed a free appropriate public education (FAPE) by the federal Individuals with Disabilities Education Act (IDEA) and by the state Exceptional Children's Education Act (ECEA). Educational disabilities in Colorado include physical, vision, hearing, significant limited intellectual capacity (SLIC), significant identifiable emotional disability (SIED), perceptual/communicative disability (PCD), speech/language and multiple disabilities.

	2020-21	2021-22	2022-23	% of	Increase	Cost Per
	Actual	Revised Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$1,807,645	\$2,337,972	\$2,675,897	73.5%	14.5%	\$7,311
Benefits	624,503	731,530	887,467	24.4%	21.3%	2,425
Purchased Services	209,132	31,952	52,902	1.5%	65.6%	145
Supplies & Equipment	22,258	22,540	22,585	0.6%	0.2%	62
Total	\$2,663,538	\$3,123,994	\$3,638,851	100.0%	16.5%	\$9,942

Expenditures by Program:						
Resource/Severe Needs	\$2,261,920	\$2,502,420	\$3,047,924	83.8%	21.8%	\$8,328
Psychs, Ots, & PTs	232,011	310,430	260,547	7.2%	-16.1%	712
Speech Language	7,148	21,769	21,046	0.6%	-3.3%	58
Office	162,459	289,375	309,334	8.5%	6.9%	845
Transportation	-	-	-	0.0%	0.0%	-
Total	\$2,663,538	\$3,123,994	\$3,638,851	100.0%	16.5%	\$9,942

Staff:						
Teachers	23.05	22.50	23.95		6.4%	
Support Staff	19.44	15.44	13.11		-15.1%	
Coordinators	0.00	0.00	0.00		0.0%	
Directors	1.00	1.00	1.00		0.0%	
Secretaries	2.30	2.30	2.30		0.0%	
Total	45.79	41.24	40.36		-2.1%	

Student Count PK - 12	366	366	366	0.0%		
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SUMMIT SCHOOL DISTRICT

Summit County, Colorado

ENGLISH LANGUAGE ACQUISITION PROGRAM

1. To provide for the development of English language acquisition by all Limited English Proficient (LEP) students.
2. To provide academic instruction in the first and second language for LEP students.
3. To promote and improve literacy, and overall achievement, attendance, promotion, and graduation rates of LEP students.
4. To provide appropriate and equitable services to LEP students.
5. To increase participation in the education process by parents of LEP students.

	2020-21	2021-22	2022-23	% of	Increase	Cost Per
	Actual	Revised Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Salaries	\$1,042,556	\$1,244,027	\$1,343,745	76.3%	8.0%	\$1,488
Benefits	313,065	382,517	412,874	23.4%	7.9%	457
Purchased Services	562	3,650	1,100	0.1%	-69.9%	1
Supplies & Equipment	4,150	4,825	3,425	0.2%	-29.0%	4
Total	\$1,360,333	\$1,635,019	\$1,761,144	100.0%	7.7%	\$1,950

Expenditures by Program:						
Regular Instruction	\$1,222,834	\$1,466,707	\$1,575,843	89.5%	7.4%	\$1,745
Office	137,498	168,312	185,301	10.5%	10.1%	205
Total	\$1,360,333	\$1,635,019	\$1,761,144	100.0%	7.7%	\$1,950

Staff:						
Teachers	10.65	11.90	12.68		6.6%	
Support Staff	5.71	7.83	2.64		-66.3%	
Translator	0.00	1.00	0.87		-13.0%	
Family Liason	1.00	0.00	0.00		0.0%	
Total	17.36	20.73	16.19		-21.9%	

Student Count PK - 12	883	903	903		0.0%	
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SUMMIT SCHOOL DISTRICT

Summit County, Colorado

PRESCHOOL PROGRAM

Summit School District operates preschool programs at all elementary schools and the Summit Ed Center. Funding is provided by the Colorado Preschool Project (CPP), Head Start and tuition. Tuition is \$800 per month for a full day and \$400 per month for a half day from September through May.

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$831,225	\$883,386	\$1,048,711	72.0%	18.7%	\$6,945
Benefits	292,818	\$307,815	\$371,855	25.5%	20.8%	2,463
Purchased Services	55,169	\$13,900	\$14,000	1.0%	100.0%	93
Supplies & Equipment	21,032	\$21,800	\$21,700	1.5%	-0.5%	144
Total	\$1,200,244	\$1,226,901	\$1,456,266	100.0%	18.7%	\$9,644

Expenditures by Program:

CPP Preschool	\$474,024	\$557,045	\$499,691	34.3%	0.0%	\$3,309
Special Ed Preschool	209,613	138,110	189,882	13.0%	37.5%	1,257
Coordinator	131,322	147,796	157,636	10.8%	6.2%	1,044
Tuition	385,286	383,950	609,057	41.8%	0.0%	4,033.49
Total	\$1,200,244	\$1,226,901	\$1,456,266	100.0%	18.7%	\$9,644

Preschool program accounts are also part of grant fund:

Headstart (Grant Fund)	\$96,590	\$110,000	\$100,000	6.9%	-\$0.10	\$662
	\$1,296,834	\$1,336,901	\$1,556,266	106.9%	16.4%	\$10,306

Staff:

Teachers	9.84	10.84	11.00		1.5%	
Support Staff	10.12	9.12	10.34		13.4%	
Coordinator	1.00	1.00	1.00		0.0%	
Custodians	0.00	0.00	0.00		100.0%	
Total	20.96	20.96	22.34		6.6%	

Student Count PK

Membership	139	140	151	100.0%	7.9%	
Special Education	41	30	30	19.9%	0.0%	
At Risk	66	67	67	44.4%	0.0%	

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

TOTAL SUPPORT SERVICES

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$4,280,589	\$4,198,685	\$4,189,029	49.8%	-0.2%	\$1,173
Benefits	1,235,331	1,203,839	1,230,208	14.6%	2.2%	345
Purchased Services	2,228,353	1,614,139	1,761,332	20.9%	9.1%	493
Supplies & Equipment	1,925,078	1,022,514	1,234,803	14.7%	20.8%	346
Total	\$9,669,351	\$8,039,177	\$8,415,372	100.0%	4.7%	\$2,357

Expenditure by Program:						
Central Office	\$7,408,246	\$5,854,060	\$6,088,915	72.4%	4.0%	\$1,706
Maintenance	1,599,622	1,559,593	1,700,933	20.2%	9.1%	476
District Insurance	661,483	625,524	625,524	7.4%	0.0%	175
Total	\$9,669,351	\$8,039,177	\$8,415,372	100.0%	4.7%	\$2,357

Staffing:					
Secretaries	9.00	9.00	10.00	11.1%	
Maintenance	9.00	9.00	9.00	0.0%	
Nurses	4.35	3.62	3.63	0.3%	
Paraprofessional	3.20	0.50	0.50	0.0%	
Technology	4.00	3.00	4.00	33.3%	
Coordinators and Managers	20.85	18.85	20.78	10.2%	
Custodian	0.40	0.50	0.50	0.0%	
Administrators	7.00	7.00	7.00	0.0%	
Total	57.80	51.47	55.41	7.7%	

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

MAINTENANCE

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$629,743	\$697,008	\$745,939	43.9%	7.0%	\$209
Benefits	209,832	210,816	233,301	13.7%	10.7%	65
Purchased Services	488,727	368,241	410,943	24.2%	11.6%	115
Supplies & Equipment	271,320	283,528	310,750	18.3%	9.6%	87
Total	\$1,599,622	\$1,559,593	\$1,700,933	100.0%	9.1%	\$476
Expenditures by Program:						
Supervision of Maintenance	\$209,418	\$227,732	\$244,433	14.5%	7.3%	\$68
Maintenance	1,390,204	1,331,861	1,456,500	85.6%	9.4%	408
Total	\$1,599,622	\$1,559,593	\$1,700,933	100.0%	9.1%	\$476
Staff:						
Maintenance Manager	1.00	1.00	1.00		0.0%	
Secretary	1.00	1.00	1.00		0.0%	
Maintenance Staff	9.00	9.00	9.00		0.0%	
Safety Coordinator	1.00	1.00	1.00		0.0%	
Custodian	0.00	0.00	0.00		0.0%	
Total	12.00	12.00	12.00		0.0%	

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

CENTRAL OFFICE

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$3,650,846	\$3,501,677	\$3,443,090	56.5%	-1.7%	\$ 964
Benefits	1,025,499	993,023	996,907	16.4%	0.4%	279
Purchased Services	1,078,142	620,374	724,865	11.9%	16.8%	203
Supplies & Equipment	1,653,759	738,986	924,053	15.2%	25.0%	259
Trans Salaries	0	0				
Trans Benefits	0	0				
Food Serv Salaries	0	0				
Food Serv Benefits	0	0				
Total	\$7,408,246	\$5,854,060	\$6,088,915	100.0%	4.0%	\$1,706
Expenditures by Program:						
Board of Education	\$374,479	\$227,675	\$244,016	4.0%	7.2%	\$ 68
Superintendent's Office	546,438	525,279	586,631	9.6%	11.7%	164
Curriculum Office	4,222,997	3,232,351	3,147,492	51.7%	-2.6%	882
Technology	797,806	561,005	699,350	11.5%	24.7%	196
Business Services	499,959	511,899	548,748	9.0%	7.2%	154
Human Resources	538,007	361,136	378,785	6.2%	4.9%	106
Building Maintenance	428,559	434,715	483,893	7.9%	11.3%	136
Food Services	0	0				
Transportation	0	0				
Total	\$7,408,246	\$5,854,060	\$6,088,915	100.0%	4.0%	\$1,706
Staff:						
Technology support	4.00	3.00	4.00		33.3%	
Nurses	4.35	3.62	3.63		0.3%	
Secretaries	8.00	8.00	9.00		12.5%	
Support Staff	3.20	0.50	0.50		0.0%	
Managers and Coordinators	18.85	16.85	18.78		11.5%	
Administrators	7.00	7.00	7.00		0.0%	
Custodian	0.40	0.50	0.50		0.0%	
Total	45.80	39.47	43.41		10.0%	

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

DISTRICT INSURANCE

	2020-21	2021-22	2022-23	% of	Increase	Cost Per
	Actual	Revised Budget	Budget	Total	(Decrease)	Student
Expenditures by Object:						
Purchased Services	661,483	625,524	625,524	100.0%	0.0%	175
Total	\$661,483	\$625,524	\$625,524	100.0%	0.0%	\$175
Expenditures by Program:						
District Insurance	661,483	625,524	625,524	100.0%	0.0%	175
Total	\$661,483	\$625,524	\$625,524	100.0%	0.0%	\$175

Summit School District RE-1
Summit County, Colorado

Financial Section Other Funds

Educate
Elevate
Empower

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

OTHER FUNDS

State law requires each Board of Education to approve expenditures of all funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts and with its own assets, liabilities, and fund equity, which are segregated for the purpose of conducting specific activities of the district in accordance with special regulations, restrictions, and limitations.

This section of the budget document presents all funds, other than the General Fund, for review and comparison purposes. In order, they are:

- Bond Redemption Fund
- Building Fund
- Capital Reserve Fund
- Food Service Fund
- Grant Fund
- Health Benefits Fund
- Student Activity Fund
- Supplemental Capital & Tech Fund
- Transportation Fund

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BOND REDEMPTION FUND

Legal Citation: The District has a tax levy for bonded indebtedness, therefore, this fund is required by Colorado Revised Statute 22-45-103(b).

Purpose: The Debt Service 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.

Revenues: The sole revenue for the Debt Service Fund is property tax revenue. The projected mill levy for 2022-23 is 3.759 mills based on an estimated assessed valuation of \$2,441,567,490.

Expenditures: The expenditures for this fund are principal, interest, and service fees for two outstanding bond issues: the \$29,740,000 – 2012 general obligation refunding bonds and the \$68,445,000 – 2017 bond issue. Outstanding indebtedness at June 30, 2022, will be \$67,825,000 with final maturity scheduled for December 1, 2036. The reserve balance represents a timing issue in the Bond Redemption Fund. Taxes collected in the spring must be used to pay the June and December debt payment of the same calendar year. Therefore, at the end of the District's fiscal year, June taxes have been collected but the second calendar debt payment has not been made. The taxes are held in reserve to make the December principal and interest payment. The following table presents the scheduled principal and interest payments to maturity:

Year	Interest	Principal	Total
2022-23	\$2,637,885	\$6,410,000	\$9,047,885
2023-24	\$2,519,282	\$6,570,000	\$9,089,282
2024-25	\$2,417,464	\$6,660,000	\$9,077,464
2022-36	\$15,380,151	\$48,185,000	\$63,565,151
Total	\$22,954,782	\$67,825,000	\$90,779,782

The computation of the district's legal debt margin is determined as 20 percent of assessed valuation, less the principal amount of bonded debt outstanding. As of June 30, 2022 the legal debt margin calculation is estimated to be as follows:

2022 estimated assessed valuation	\$2,441,567,490
Times – Limitation Percent	x 20%
Legal Debt Limit	\$ 488,313,498
Less Outstanding Bonded Debt	(67,825,000)
Legal Debt Margin	\$ 420,488,498

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BOND REDEMPTION FUND

	2020-21	2021-22	2021-22	2022-23
	<u>Actual</u>	<u>Revised Budget</u>	<u>Estimated</u>	<u>Budget</u>
Beginning Fund Balance	\$ 9,125,225	\$ 8,527,645	\$ 8,570,570	\$ 8,725,334
Revenue:				
Property taxes	8,625,347	9,337,554	9,071,047	9,178,210
Bond proceeds	-	-	-	-
Bond premium (discount)	-	-	-	-
Total Revenue	8,625,347	9,337,554	9,071,047	9,178,210
Expenditures:				
Principal	\$ 5,690,000	\$ 5,945,000	\$ 6,078,970	\$ 6,410,000
Interest	3,488,300	3,239,850	2,835,313	2,637,885
Paying agent fees	1,702	25,000	2,000	25,000
Refunding bond issuance costs	-	-	-	-
Payment to refunding agent	-	-	-	-
Total Expenditures	9,180,002	9,209,850	8,916,283	9,072,885
Net Income (Loss)	(554,655)	127,704	154,764	105,325
Ending Fund Balance	8,570,570	8,655,349	8,725,334	8,830,659
Appropriation	<u>\$ 17,750,572</u>	<u>\$ 17,865,199</u>	<u>\$ 17,641,617</u>	<u>\$ 17,903,544</u>
Mill Levy	3.823	3.753	3.753	3.759
Assessed Valuation	\$2,249,526,050	\$2,441,567,490	\$2,441,567,490	\$2,441,567,490

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

BUILDING FUND

Legal Citation: Required by GASB 1300.106 and GASB Statement No. 54.

Purpose: The Building Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

Revenues: The revenue for this fund is bond sale proceeds and interest income.

Expenditures: Authorized expenditures in this fund include the acquisition of land, construction of new facilities, alterations and improvements to existing structures, and the acquisition of equipment. For 2022-23, the District will use this fund to complete projects approved by the voters in the 2017 election, including critical deficiencies and safety and security improvements.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUILDING FUND

	2020-21 <u>Actual</u>	2021-22 <u>Revised Budget</u>	2021-22 <u>Estimated</u>	2022-23 <u>Budget</u>
Beginning Fund Balance	\$ 1,260,832	\$ 626,543	\$ 617,962	\$ 152,448
Revenue:				
Bond proceeds	-	-	-	-
Bond premium (discount)	-	-	-	-
BEST Grant	87,645	-	-	-
Investment Income	1,067	-	352	-
Total Revenue	88,712	-	352	-
Expenditures:				
Salary	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	-	22,321	960
Supplies and Equipment	731,582	626,543	443,545	151,488
Bond Issuance Costs	-	-	-	-
Total Expenditures	731,582	626,543	465,866	152,448
Net Income (Loss)	\$ (642,870)	\$ (626,543)	\$ (465,514)	\$ (152,448)
Ending Fund Balance	617,962	-	152,448	-
Appropriation	<u>\$ 1,349,544</u>	<u>\$ 626,543</u>	<u>\$ 618,314</u>	<u>\$ 152,448</u>

Fiscal Year 2023 Building Fund Capital Projects Detail

Facility	Description	Estimated Cost	Policy FBC-R Priority	Notes
FRISCO ELEMENTARY				
	REPLACE GATE FROM BUILDING TO PLAY AREA FENCE	\$5,553	2.0	
SUMMIT COVE ELEMENTARY				
	REPLACE BOILER PUMP #2	\$12,035	1.0	
	REPLACE BOTH BOILER MAIN SUPPLY AND RETURN PLUMBING	\$20,000	1.0	
UPPER BLUE ELEMENTARY				
	EXTEND FENCING TO ENCLOSE NORTH END OF FIELD	\$21,345	2.0	
SUMMIT MIDDLE SCHOOL				
	SNOWY PEAKS SECURITY CAMERAS	\$1,500	1.0	
	EXTERIOR SEALING AROUND AUDITORIUM	\$12,644	1.0	
SUMMIT HIGH SCHOOL				
	REPLACE INVERTERS ON SOLAR PANELS	\$19,250	2.0	
	POOL HEAT EXCHANGERS	\$10,000	1.0	
FACILITIES, TRANSPORTATION AND CENTRAL				
CENT	WINDOW FILM ON SOUTH PD BUILDING WINDOWS	\$8,960	1.0	
DISTRICTWIDE				
DIST	EVACUATION CHAIRS FOR STAIRS	\$11,960	1.0	
DIST	ADDITIONAL EXTERIOR CAMERAS	\$11,675	1.0	
	PROJECT CONTINGENCY	\$17,526		
Total FY 2023 Building Fund Capital Cost		\$152,448		



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CAPITAL RESERVE FUND

Legal Citation: This fund is required by Colorado Revised Statute 22-45-103(C).

Purpose: The Capital Reserve Fund is used to account for the acquisition of land, construction of new facilities, alterations and improvements to existing structures, and the acquisition of school buses and/or other equipment.

Revenues: The revenue for this fund is a property tax allocation from the General Fund as determined by the Board of Education. Due to the passage of the Supplemental Capital Construction and Technology mill levy override in November of 2016, the Board of Education has decided not to provide additional revenue to this fund.

Expenditures: Authorized expenditures in this fund include the acquisition of land, construction of new facilities, alterations and improvements to existing structures, and the acquisition of school buses and/or other equipment. For 2022-23, the District will have no expenditures from this fund; however it will maintain the fund balance that is reserved for Turf replacement.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

CAPITAL RESERVE FUND

	2020-21	2021-22	2021-22	2022-23
	<u>Actual</u>	<u>Revised Budget</u>	<u>Estimated</u>	<u>Budget</u>
Beginning Fund Balance	\$ 72,770	\$ 74,770	\$ 72,770	\$ 75,847
Revenue:				
Transfers in	-	-	-	-
Tuition and fees	-	2,000	3,077	2,000
Other income	-	-	-	-
Total Revenue	-	2,000	3,077	2,000
Expenditures:				
Vehicles	-	-	-	-
Site Acquisition	-	-	-	-
Facility projects	-	-	-	-
Total Expenditures	-	-	-	-
Net Income (Loss)	\$ -	\$ 2,000	\$ 3,077	\$ 2,000
Ending Fund Balance	72,770	76,770	75,847	77,847
Appropriation	<u>\$ 72,770</u>	<u>\$ 76,770</u>	<u>\$ 75,847</u>	<u>\$ 77,847</u>

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

FOOD SERVICE FUND

Legal Citation: This fund is mandatory under the Colorado Code of Regulations 301-11-3.11.

Purpose: The Food Service Fund provides breakfast and lunch at all nine schools in the district.

Revenues: Revenue is generated by student and adult meal sales, as well as offering individual items for sale a la carte. The Food Service program receives a federal reimbursement for a portion of the meals served and participates in the federal commodity program. Historically, in 2012-13, a \$0.25 per lunch increase was budgeted for the elementary and middle school lunch. Previously, the last time lunch rates were increased was 2010-11. Thanks to Vail Epic promise, we have received grant funding for the last few years that subsidizes the cost of breakfast and allows us to offer breakfast to all students at \$1.00. If the grant is not received in 2022-23, breakfast prices will be as reflected below.

School breakfast prices for 2022-23 are as follows:

Elementary student	\$2.25
Secondary student	\$2.25
Adult	\$2.50

School lunch prices for 2022-23 are as follows:

Elementary student	\$3.25
Middle school student	\$3.50
High school student	\$3.75
Milk carton	\$0.60
Adult	\$4.50

Expenditures: The Food Service Fund under the direction of Chartwells is working towards supporting all expenditures with revenue collections. The 2022-23 budget continues towards the goal of providing for all costs through user charges and other revenue.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

FOOD SERVICE FUND

	2020-21	2021-22	2021-22	2022-23
	<u>Actual</u>	<u>Revised Budget</u>	<u>Estimated</u>	<u>Budget</u>
Beginning Fund Balance	\$ 45,074	\$ 45,074	\$ 52,781	\$ 52,781
Revenue:				
Food sales	\$ 38,750	\$ 100,843	\$ 98,225	\$ 580,948
Federal reimbursement	947,674	1,350,494	1,734,292	785,787
USDA donated commodities	86,300	103,063	103,063	101,900
State reimbursement	11,134	11,000	11,085	34,760
Transfer from General Fund	277,367	296,600	20,348	356,600
Total Revenue	1,361,225	1,862,000	1,967,013	1,859,995
Expenditures:				
Salaries	\$ 496,090	\$ 680,084	\$ 654,846	\$ 699,190
Benefits	198,918	264,715	240,859	296,098
Purchased services	192,908	202,069	249,540	220,525
Food and milk	389,005	653,816	757,653	601,282
Supplies	76,598	61,316	64,115	42,900
Total Expenditures	1,353,518	1,862,000	1,967,013	1,859,995
Net Income (Loss)	7,707	-	-	-
Ending Fund Balance	52,781	45,074	52,781	52,781
Appropriation	\$ 1,406,299	\$ 1,907,074	\$ 2,019,794	\$ 1,912,776
Staff:				
Kitchen Manager	7.00	10.00	10.00	9.00
Cooks	9.08	10.09	10.09	11.09
Perm Sub	1.00	1.00	1.00	1.00
Total	17.08	21.09	21.09	21.09

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GRANT FUND

Legal Citation: This fund is optional under Colorado Revised Statutes. However, based on federal reporting requirements, the District has chosen to maintain all federal and state grants in a separate fund.

Purpose: The Grant Fund is provided to maintain a separate accounting for federal and state grant programs which are restricted as to the type of expenditures for which they may be used, and which may have a different fiscal period than that of the District.

Revenues: The District seeks grants from federal and state sources to provide additional and/or alternative funding for school district programs. As grants are received, the Board of Education formally accepts the grant, which establishes the accounting records for the grant.

Significant grants currently received by the District include:

- IDEA Provides for specific Special Education services throughout the District.
- Title I Provides a portion of salary and benefits for reading and math at Dillon Valley and Silverthorne elementary schools.
- Title IIA Provides for the professional development of teachers through the coaching model.
- Title III Provides for the ELA (English Language Acquisition) Program Specialist.
- ESSER II & III Provides for emergency pandemic relief for K-12 schools.
- Head Start Provides a preschool program for children identified as low income.

Expenditures: Expenditures for designated purpose grants must be made in accordance with the conditions of each grant.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GRANT FUND

CFDA Number	Grant	2020-21 Actual	2021-22 Revised Budget	2021-22 Estimated	2022-23 Budget
84.027	IDEA Special Education	593,941	578,393	578,393	578,393
84.027x	IDEA ARP Supplemental		74,688	74,688	76,539
84.173	IDEA Preschool	13,603	14,942	14,942	14,942
84.173x	IDEA Preschool ARP		9,891	9,891	-
84.181	IDEA Child Find Supp	-	-	-	-
84.010	Title I, Literacy	224,127	222,170	222,170	231,329
84.010A	Empowering Action for School Improvement (EASI)	70,471	138,148	138,148	10,000
84.323A	Multi-Tiered Systems of Support (MTSS)	32,470	-	-	-
84.367	Title II, Part A Teacher Quality	57,081	58,555	58,555	57,671
84.365	Title III, ELA	68,842	72,039	72,039	83,735
87.365	Title III, Immigrant	399	125,021	125,021	65,880
84.424	Title IV	30,623	19,053	16,516	16,715
84.048	Carl Perkins	19,632	21,632	21,632	20,000
84.414	ESSER III	-	957,993	907,383	765,165
84.418	ESSER III - Supplemental ARP funding			-	19,679
84.419	ESSER II - SPED Supplemental	875	23,249	7,717	15,532
84.420	ESSER II	32,538	744,199	744,199	-
84.425D	CARES Act-ESSER I Funds	180,903	-	-	-
84.425C	CARES Act - Coronavirus Relief Fund	2,041,045	-	-	-
93.575	Child Care Assistance (Child Care Stabilization)	-	-	63,593	149,261
98.600	Head Start	117,277	100,000	100,000	81,000
3207	CDE Library	4,000	5,000	5,000	4,000
3218	School Health Professional	97,503	163,709	163,709	163,912
3228	Gifted Education Universal Screening	20,699	20,979	20,979	20,979
3239	Colorado Computer Science Grant	-	33,436	-	32,509
3250	Kinder Furniture, Fixtures and Equipment	25,210	601	601	-
3272	CMC Concurrent Enrollment		50,000	50,000	-
3899	SWAP	214,607	148,000	148,000	173,802
3950	Child Care Relief	11,049	11,225	11,225	-
4437	EASI ESSER II Learning Cohort			45,000	-
6426	CMC Rise	-	41,030	5,000	79,910
7310	ARP Library Grant		6,500	6,500	-
7323	COVID TESTING REVENUE				17,500
1140	El Pomar	6,849	57,674	-	57,000
1160	Climax	587	-	-	-
1184	Summit Foundation PreSchool Snacks	6,128	8,895	3,975	4,920
1185	Summit Foundation Curriculum	-	5,000	5,000	-
1192	BGV Precollegiate	-	1,563	1,563	-
	Other Grants	-	-	-	200,000
Total revenue and expenditures		\$ 3,870,461	\$ 3,713,585	\$ 3,621,439	\$ 2,940,373
Staff:					
	Teachers	7.66	18.10	18.10	17.79
	Coordinators and Managers	6.95	5.50	5.50	5.20
	Paraprofessionals	-	-	-	-
	Director	-	-	-	-
Total		14.61	23.60	23.60	22.99

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

HEALTH BENEFITS FUND

Legal Citation: This fund is optional under Colorado Revised Statutes.

Purpose: 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 \$120,000. The plan currently insures roughly 362 employees of which 214 have selected single coverage, 34 have elected employee plus one other and 114 have enrolled in family coverage.

Revenue: The revenue to the fund is comprised of premiums from the district and employees for health and dental insurance. For 2022-23, premiums were increased both for the District and for employees. The District will also transfer \$684,441 in Rural School funds to the Health Benefits fund.

Expenditures: Expenditures include claims, stop-loss premiums and administration fees.

Full-Time Employee Monthly Pay Deductions			
Healthy Measures PPO			
	<u>Employee</u>	<u>District</u>	<u>Total</u>
Single	\$218	\$595	\$813
Employee +Spouse	\$749	\$958	\$1707
Employee + Employee	\$458	\$1249	\$1707
Employee +Children	\$628	\$876	\$1504
Family	\$1159	\$1239	\$2398
EE + EE + Family	\$869	\$1529	\$2398
HDHP/HSA			
	<u>Employee</u>	<u>District</u>	<u>Total</u>
Single	\$66	\$595	\$661
Employee +Spouse	\$429	\$958	\$1387
Employee + Employee	\$138	\$1249	\$1387
Employee +Children	\$347	\$875	\$1222
Family	\$710	\$1239	\$1949
EE + EE + Family	\$420	\$1529	\$1949
Dental Plan			
	<u>Employee</u>	<u>District</u>	<u>Total</u>
Single	\$5	\$43	\$48
Employee +Spouse	\$39	\$45	\$84
Employee + Employee	\$8	\$76	\$84
Employee +Children	\$35	\$45	\$80
Family	\$67	\$47	\$114
EE + EE + Family	\$36	\$78	\$114
Dental Plan – Buy – up Plan			
	<u>Employee</u>	<u>District</u>	<u>Total</u>
Single	\$5	\$43	\$48
Employee + Spouse	\$39	\$45	\$84
Employee & Employee	\$8	\$76	\$84
Employee & Children	\$45	\$45	\$90
Family	\$77	\$47	\$124
EE + EE + Family	\$46	\$78	\$124

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

HEALTH BENEFITS FUND

	2020-21	2021-22	2021-22	2022-23
	<u>Actual</u>	<u>Revised Budget</u>	<u>Estimated</u>	<u>Budget</u>
Beginning Fund Balance	\$ 1,900,186	\$ 698,587	\$ 976,767	\$ 1,220,256
Revenue:				
Contributions	4,431,100	4,509,060	4,802,368	5,054,499
Stop loss reimbursements	549,945	35,000	77,400	35,000
Miscellaneous	-	15,000	15,000	15,000
Transfer to Health Benefits	-	645,000	645,000	684,441
Total Revenue	4,981,045	5,204,060	5,539,768	5,788,940
Expenditures:				
Claims expense (gross)	\$ 4,798,223	\$ 3,993,760	\$ 4,118,820	\$ 4,503,537
Stop loss premiums	809,925	939,600	870,235	976,705
Fees	296,316	265,700	302,224	303,698
Supplies	-	5,000	5,000	5,000
Total Expenditures	5,904,464	5,204,060	5,296,279	5,788,940
Net Income (Loss)	(923,419)	-	243,489	-
Ending Fund Balance	976,767	698,587	1,220,256	1,220,256
Appropriation	<u>\$ 6,881,231</u>	<u>\$ 5,902,647</u>	<u>\$ 6,516,535</u>	<u>\$ 7,009,196</u>

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

STUDENT ACTIVITY FUND

Legal Citation: This fund is optional under Colorado Revised Statutes.

Purpose: The Student Activity Fund provides extracurricular activities at the elementary, middle, high school and district wide levels, which are completely self-supporting.

Revenue: This fund receives revenue from pupil participation fees and other fund-raising activities.

Expenditures: Expenditures could provide for the following:

Elementary School Activities:

- Assemblies
- Field Trips
- Publications
- General Activities

Middle School Activities:

- Assemblies
- Class Activities
- Field Trips
- Sports Fundraising
- Student Council
- Publications

High School Activities:

- Class Activities
- Drama
- Debate Team
- Student Council
- Yearbook
- Sports Fundraising
- Tiger Tracks
- Band

District Wide Activities:

- First Aid Classes

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

STUDENT ACTIVITY FUND

	2020-21	2021-22	2021-22	2022-23
	<u>Actual</u>	<u>Revised Budget</u>	<u>Estimated</u>	<u>Budget</u>
Beginning Fund Balance	\$ 827,161	\$ 842,145	\$ 853,712	\$ 896,724
Revenue:				
Student programs	466,518	900,000	754,096	900,000
Total Revenue	466,518	900,000	754,096	900,000
Expenditures:				
Elementary activities	\$ 132,140	\$ 340,000	\$ 204,895	\$ 340,000
Middle school activities	25,296	180,000	76,576	180,000
High school activities	209,780	350,000	349,613	350,000
District wide activities	72,751	30,000	80,000	30,000
Total Expenditures	439,967	900,000	711,084	900,000
Net Income (Loss)	26,551	-	43,012	-
Ending Fund Balance	853,712	842,145	896,724	896,724
Appropriation	<u><u>\$ 1,293,679</u></u>	<u><u>\$ 1,742,145</u></u>	<u><u>\$ 1,607,808</u></u>	<u><u>\$ 1,796,724</u></u>

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

**SUPPLEMENTAL CAPITAL CONSTRUCTION, TECHNOLOGY &
MAINTENANCE FUND**

Legal Citation: This fund is under Colorado Revised Statutes 22-45-103(j) C.R.S.

Purpose: The Supplemental Capital & Technology Fund provides ongoing cash funding for the capital construction, new technology, existing technology upgrade, and maintenance needs of a school district, and no other money other than interest and income credited to the fund, shall be deposited in the supplemental capital construction, technology and maintenance fund of the district.

Revenue: The revenues in the fund are based on a property tax mill set by the School Board to provide ongoing funding for capital improvements and technology.

Expenditures: The fund is budgeted to pay for the direct costs of capital construction, new technology, existing technology upgrade, and maintenance. For 2022-23, the district will use this fund to support continued implementation of the district One2World initiative, for replacement of vehicles, various deferred maintenance projects, roofing repairs at Dillon Valley Elementary and Breckenridge Elementary and District-wide PA system speaker replacement.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUPPLEMENTAL CAPITAL CONSTRUCTION, TECHNOLOGY AND MAINTENANCE FUND

	2020-21 <u>Actual</u>		2021-22 <u>Revised Budget</u>		2021-22 <u>Estimated</u>		2022-23 <u>Budget</u>
Beginning Fund Balance	1,254,024	\$	1,272,362	\$	1,464,291	\$	1,391,145
Revenue:							
Property taxes	2,261,211		2,436,684		2,436,684		2,441,567
Total Revenue	2,261,211		2,436,684		2,436,684		2,441,567
Expenditures:							
Maint Equipment	82,121		90,000		90,000		55,000
Maint Purchased Services	56,843		60,000		57,200		65,000
Tech Supplies	316,088		425,000		514,759		465,000
Tech Purchased services	154,793		225,000		244,147		225,000
Treasurers Fees	5,675		6,000		5,820		6,000
Capital Projects	1,363,824		1,472,944		1,445,459		1,460,567
Transportation Equipment	71,600		157,740		152,445		165,000
Total Expenditures	2,050,944		2,436,684		2,509,830		2,441,567
Net Income (Loss)	210,267	\$	-	\$	(73,146)	\$	-
Ending Fund Balance	1,464,291		1,272,362		1,391,145		1,391,145
Appropriation	3,515,235	\$	3,709,046	\$	3,900,975	\$	3,832,712
Mill Levy	1.000		1.000		1.000		1.000
Assessed Valuation	\$ 2,249,526,050		\$2,441,567,490		\$2,441,567,490		\$2,441,567,490

Fiscal Year 2023 Supplemental Capital Projects Detail				
Facility	Description	April Revised Amount	Policy FBC-R Priority	Notes
BRECKENRIDGE ELEMENTARY				
	REROOF ENTIRE LOW-SLOPED AREAS	\$593,694	1.0	
DILLON VALLEY ELEMENTARY				
	ROOFING REPAIRS	\$389,485	1.0	Per 2021 roof inspection report
SILVERTHORNE ELEMENTARY				
	ADD DRYWELL TO NORTH SIDE ROOF DRAINS	\$112,000	1.0	
DISTRICTWIDE				
DIST	PA SYSTEM SPEAKER REPLACEMENT	\$268,272	1.0	Districtwide replacement of classroom speakers based on assessment.
	PROJECT CONTINGENCY (10%)	\$97,116		
Total FY 2023 Supp Capital Cost		\$1,460,567		



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TRANSPORTATION FUND

Legal Citation: The voters of Summit County have approved two tax levies to pay excess estimated transportation costs: \$520,000 in November 1999 and \$360,000 in November 2007, therefore, this fund is required by Colorado Revised Statute 22-45-103(f).

Purpose: The Transportation Fund provides revenues based on a property tax mill set by the School Board to satisfy the District's excess transportation costs on an annual basis.

Revenues: The revenue for the Transportation Fund is property tax revenue and the reimbursement from the state for categorical transportation expenses. The projected mill levy for 2022-23 is 0.360 mills based on an estimated assessed valuation of \$2,441,567,490.

Expenditures: The expenditures for this fund are the current operating expenditures for providing pupil transportation to and from school, including a portion of the purchase of pupil transportation vehicles. Expenditures include salary and benefits of bus drivers, maintenance and repair of vehicles, motor fuel and oil, supervision of the transportation department and the purchase of two buses split between the Transportation Fund and the Supplemental Capital Construction, Technology and Maintenance Fund.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

TRANSPORTATION FUND

	2020-21 <u>Actual</u>	2021-22 <u>Revised Budget</u>	2021-22 <u>Estimated</u>	2022-23 <u>Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue:				
Property tax	\$ 881,829	\$ 882,000	\$ 878,240	\$ 882,000
State categorical	285,591	278,000	255,067	288,000
Trip billing	65,040	180,000	158,364	180,000
Other income	57,234	-	-	-
Transfer	198,824	581,414	465,665	797,556
Total Revenue	1,488,517	1,921,414	1,757,336	2,147,556
Expenditures:				
Salaries	\$ 758,934	\$ 1,065,877	\$ 916,488	\$ 1,223,293
Benefits	266,459	356,642	326,279	407,463
Purchased services	139,549	89,150	122,242	85,100
Supplies	176,583	255,950	239,882	267,500
Equipment	146,992	153,795	152,445	164,200
Total Expenditures	1,488,517	1,921,414	1,757,336	2,147,556
Net Income (Loss)	-	-	-	-
Ending Fund Balance	-	-	-	-
Appropriation	\$ 1,488,517	\$ 1,921,414	\$ 1,757,336	\$ 2,147,556
Mill Levy	0.391	0.360	0.360	0.360
Assessed Valuation	\$2,249,526,050	\$2,441,567,490	\$2,441,567,490	\$2,441,567,490
Staff:				
Manager of Transportation	1.00	1.00	1.00	1.00
Secretary	1.00	0.85	0.85	1.00
Custodian				
Bus Drivers	11.91	17.95	17.95	17.80
Driver Trainers	1.00	-	-	-
Mechanics	2.00	2.00	2.00	2.00
Total	16.91	21.80	21.80	21.80



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Informational Section

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SUMMIT SCHOOL DISTRICT

Summit County, Colorado

PERFORMANCE MEASURES

Summit School District teachers and staff are committed to delivering the highest quality education to all students, every day. We are a team of professionals ready to embrace creative and innovative ideas to help achieve this goal.

Each year, Colorado schools and districts receive performance ratings to let them and their communities know how well they are doing. These reports are called the District Performance Frameworks (DPFs) and School Performance Frameworks (SPFs). The overall ratings assigned are based on achievement and growth on state assessments, along with such postsecondary measures as graduation rates, drop-out rates, college entrance exams and college matriculation rates. The ratings help the Colorado Department of Education (CDE) and State Board of Education (SBE) make decisions about how to help struggling schools.

The included results are preliminary results for the 2021-22 school year. The District has completed a request to reconsider with CDE which includes kindergarten through second grade growth data on nationally normed assessments for consideration in the final District Performance Framework.

After a two-year pause in developing performance frameworks, the state is transitioning back to calculating and publishing performance frameworks for all schools and districts following the passage of Senate Bill 22-137. The 2022 Transitional Frameworks can provide schools and districts, and the communities they serve, important information regarding the progress of students toward meeting the state academic standards. During this transition process, it is worth noting conditions that are unique to this year's framework calculations and may impact interpretation of results.

COVID-19 Consideration: Students across Colorado have had to adapt to a variety of learning models since spring 2020, including in-person, remote and hybrid instruction. Due to reduced in-person instructional time, some districts may have had to adjust the content covered for students during these years. The impact of these learning disruptions was uneven within and across Colorado districts and schools.

Participation Rates: Participation in the state assessments varied significantly across schools, grade levels, and student groups in both 2021 and 2022. These participation rates inform the degree to which results are representative of the student population. Users are encouraged to review the achievement and growth participation rates overall and for each student group included on the Transitional Frameworks when considering the results.

Growth Data: Because growth calculations use two years of assessment data (2021 and 2022), elementary and middle schools have less available data than usual. This is due to the 2021 CMAS/CoAlt assessments only being required in alternating grade levels – English language arts was required in grades 3, 5 and 7; and math was required in grades 4, 6 and 8. Growth calculations continue to be weighed the most. The department's analysis found no substantial difference in overall plan type assignments despite some of the gaps in data. PSAT/SAT and WIDA ACCESS were administered in all relevant grades in 2021, so growth calculations remain consistent with previous frameworks. A growth participation rate has been added to the 2022 Transitional Frameworks to provide more context on the percentage of students included in the calculation.

1-Year Frameworks: Because of the two-year framework pause, including the suspension of state assessments in 2020, there are not enough data to reasonably generate three-year frameworks. Schools and districts that do not have enough reportable data to calculate a one-year framework will receive a rating of "Insufficient State Data."

Performance Watch: One of the provisions of the 2022 Transitional Accountability legislation is a pause on automatically advancing years on or off the accountability clock (i.e., Priority Improvement, Turnaround, On Watch). Districts may submit a request to reconsider to exit the accountability clock or move to On Watch if the district or school earned an Improvement or Performance plan type in 2022 and meets other requirements adopted by the Colorado State Board of Education.

3000: Summit RE-1

Grade Levels: EMH - (1 Year)

Accreditation Rating
Official Rating based on 1-Year DPF Report

Accredited with Improvement Plan: Meets 95% Participation

55.9/100
Points Earned

Distinction

 Accredited **55.9%**

Improvement

Priority Imp

Turnaround

See the final page of this report for a discussion of unique contextual factors that may impact the 2022 transitional performance framework results.

The performance framework evaluates district and school performance on Academic Achievement, Academic Growth, and Postsecondary & Workforce Readiness indicators. The percentage of points earned across all indicators determines the final accreditation rating for a district or the final plan type for a school, which is displayed above. The cut points for final ratings established by the State Board of Education are shown at the right of this page. Failure to meet test participation, safety, and finance assurances may result in a rating being lowered by one level. Refer to the scoring guide near the end of this report for more details on how ratings are determined.

Indicator Rating Totals

Performance Indicator	Percent of Points Earned	Points Earned/Eligible	Rating
Academic Achievement	41.7%	12.5/30	Approaching
Academic Growth	54.5%	21.8/40	Approaching
Postsecondary & Workforce Readiness	72.1%	21.6/30	Meets

Assurances

	Rating
Accountability Participation Rate	Meets 95%
Finance	Meets Requirements
Safety	Meets Requirements

Test Participation Rates*

Subject	Total Records	Valid Scores	Participation Rate	Parent Excusals	Accountability Participation Rate	Rating
English Language Arts	2,475	2,334	94.3%	53	97.5%	Meets 95%
Math	2,472	2,345	94.9%	59	97.2%	Meets 95%
Science	826	742	89.8%	41	94.5%	Meets 95%

Accreditation categories are based on the total percentage of points earned.

Accredited with Distinction:
74.0% - 100%

Accredited:
56.0% - 73.9%

Accredited with Improvement Plan:
44.0% - 55.9%

Accredited with Priority Improvement Plan:
34.0% - 43.9%

Accredited with Turnaround Plan:
0.0% - 33.9%

Insufficient State Data:
No reportable achievement and growth data.

Summary of Ratings by EMH Level

EMH Level	Performance Indicator	Percent of Points Earned	Points Earned/Eligible	Rating	Points by Level	Overall Rating by Level
Elementary	Academic Achievement	41.7%	16.7/40	Approaching	45.6%	Improvement
	Academic Growth	48.2%	28.9/60	Approaching		
Middle	Academic Achievement	41.7%	16.7/40	Approaching	52.0%	Improvement
	Academic Growth	58.9%	35.3/60	Approaching		
High	Academic Achievement	41.7%	12.5/30	Approaching	56.6%	Accredited
	Academic Growth	56.3%	22.5/40	Approaching		
	Postsecondary & Workforce Readiness	72.1%	21.6/30	Meets		

(-) No Reportable Data

(*) Under state accountability policy, 95% of students must participate in state assessments. Students who are excused from testing by a parent or guardian do not impact the Accountability Participation Rate that is used to determine whether districts and schools meet this requirement. English Learners in their first year in the United States who were eligible to take the ELP assessment count as participants for ELA and EBRW regardless of testing status.

(^*) For 2022, districts and schools retain their performance watch status from 2019.

3000: Summit RE-1

Elementary School - (1-Year)

ACADEMIC ACHIEVEMENT

Subject	Student Group	Count	Participation Rate	Mean Scale Score	Percentile Rank	Pts Earned/ Eligible	Rating
CMAS - English Language Arts	All Students	734	96.3%	738.4	47	4.00/8	Approaching
	Previously Identified for READ Plan	104	98.1%	696.7	-	0.00/0	-
	English Learners	268	95.8%	715.4	5	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	153	96.9%	717.2	7	0.25/1	Does Not Meet
	Minority Students	329	95.7%	721.3	12	0.25/1	Does Not Meet
	Students with Disabilities	104	91.5%	703.6	1	0.25/1	Does Not Meet
CMAS - Math	All Students	739	96.9%	732.1	44	4.00/8	Approaching
	English Learners	276	98.6%	710.2	4	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	154	97.5%	712.1	6	0.25/1	Does Not Meet
	Minority Students	338	98.3%	716.5	11	0.25/1	Does Not Meet
	Students with Disabilities	102	89.7%	711.1	5	0.25/1	Does Not Meet
TOTAL	TOTAL	*	*	*	*	10.00/24	Approaching

ACADEMIC GROWTH

Subject	Student Group	Count	Participation Rate	Median Growth Percentile/ Rate	Pts Earned/ Eligible	Rating
CMAS - English Language Arts	All Students	208	86.4%	44.0	4.00/8	Approaching
	English Learners	72	87.8%	42.0	0.50/1	Approaching
	Free/Reduced-Price Lunch Eligible	38	90.5%	44.5	0.50/1	Approaching
	Minority Students	78	86.7%	40.0	0.50/1	Approaching
	Students with Disabilities	26	81.8%	32.0	0.25/1	Does Not Meet
CMAS - Math	All Students	199	76.3%	45.0	4.00/8	Approaching
	English Learners	81	86.2%	43.0	0.50/1	Approaching
	Free/Reduced-Price Lunch Eligible	45	80.7%	44.0	0.50/1	Approaching
	Minority Students	106	81.5%	40.0	0.50/1	Approaching
	Students with Disabilities	31	72.7%	22.0	0.25/1	Does Not Meet
English Language Proficiency	English Language Proficiency	298	-	49.0	1.00/2	Approaching
	On Track to EL Proficiency	291	-	57.4%	1.00/2	Approaching
TOTAL	TOTAL	*	-	*	13.50/28	Approaching

This page displays the performance indicator data for the elementary school level. Calculations are based on state assessment results from 2021-22.

Academic Achievement: mean scale scores represent outcomes for designated subjects and student groups; participation rates included on this page count parent excusals as non-participants.

Academic Growth: median student growth percentiles and percentages of students on track to meet targets represent outcomes for designated subjects and student groups. Cut-scores for the On-Track to EL proficiency metric were re-normed based on 2022 results, as had been planned prior to the COVID-19 pandemic.

For additional information regarding Academic Achievement and Academic Growth points, cut-points, and ratings, refer to the scoring guide at the end of this document.

(*) Not Applicable; (-) No Reportable Data

3000: Summit RE-1

Middle School - (1-Year)

ACADEMIC ACHIEVEMENT

Subject	Student Group	Count	Participation Rate	Mean Scale Score	Percentile Rank	Pts Earned/ Eligible	Rating
CMAS - English Language Arts	All Students	776	94.1%	738.2	44	4.00/8	Approaching
	English Learners	282	93.2%	713.1	2	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	212	96.0%	717.9	6	0.25/1	Does Not Meet
	Minority Students	346	93.4%	720.0	9	0.25/1	Does Not Meet
	Students with Disabilities	87	91.7%	701.0	1	0.25/1	Does Not Meet
CMAS - Math	All Students	779	95.2%	728.4	42	4.00/8	Approaching
	English Learners	290	97.7%	710.3	5	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	214	96.9%	713.5	9	0.25/1	Does Not Meet
	Minority Students	354	97.4%	714.8	12	0.25/1	Does Not Meet
	Students with Disabilities	86	90.6%	700.6	1	0.25/1	Does Not Meet
TOTAL	TOTAL	*	*	*	*	10.00/24	Approaching

ACADEMIC GROWTH

Subject	Student Group	Count	Participation Rate	Median Growth Percentile/ Rate	Pts Earned/ Eligible	Rating
CMAS - English Language Arts	All Students	450	79.6%	51.0	6.00/8	Meets
	English Learners	173	82.8%	42.0	0.50/1	Approaching
	Free/Reduced-Price Lunch Eligible	127	83.0%	42.0	0.50/1	Approaching
	Minority Students	206	79.3%	44.0	0.50/1	Approaching
	Students with Disabilities	48	84.2%	41.5	0.50/1	Approaching
CMAS - Math	All Students	223	81.8%	49.0	4.00/8	Approaching
	English Learners	81	84.4%	46.0	0.50/1	Approaching
	Free/Reduced-Price Lunch Eligible	63	91.4%	46.0	0.50/1	Approaching
	Minority Students	97	83.6%	46.0	0.50/1	Approaching
	Students with Disabilities	27	75.0%	47.0	0.50/1	Approaching
English Language Proficiency	English Language Proficiency	130	-	41.0	1.00/2	Approaching
	On Track to EL Proficiency	115	-	25.2%	1.50/2	Meets
TOTAL	TOTAL	*	-	*	16.50/28	Approaching

This page displays the performance indicator data for the middle school level. Calculations are based on state assessment results from 2021-22.

Academic Achievement: mean scale scores represent outcomes for designated subjects and student groups; participation rates included on this page count parent excusals as non-participants.

Academic Growth: median student growth percentiles and percentages of students on track to meet targets represent outcomes for designated subjects and student groups. Cut-scores for the On-Track to EL proficiency metric were re-normed based on 2022 results, as had been planned prior to the COVID-19 pandemic.

For additional information regarding Academic Achievement and Academic Growth points, cut-points, and ratings, refer to the scoring guide at the end of this document.

(*) Not Applicable; (-) No Reportable Data

3000: Summit RE-1

High School - (1-Year)

ACADEMIC ACHIEVEMENT

Subject	Student Group	Count	Participation Rate	Mean Scale Score	Percentile Rank	Pts Earned/ Eligible	Rating
Colorado PSAT - Evidence Base Reading & Writing	All Students	510	92.5%	459.5	47	4.00/8	Approaching
	English Learners	125	91.8%	379.9	1	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	83	91.8%	409.6	8	0.25/1	Does Not Meet
	Minority Students	217	91.3%	412.3	9	0.25/1	Does Not Meet
	Students with Disabilities	36	85.7%	367.9	1	0.25/1	Does Not Meet
Colorado PSAT - Math	All Students	524	92.5%	434.6	36	4.00/8	Approaching
	English Learners	139	91.8%	372.2	1	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	88	91.8%	393.1	5	0.25/1	Does Not Meet
	Minority Students	231	91.3%	395.4	6	0.25/1	Does Not Meet
	Students with Disabilities	36	85.7%	353.2	1	0.25/1	Does Not Meet
TOTAL	TOTAL	*	*	*	*	10.00/24	Approaching

ACADEMIC GROWTH

Subject	Student Group	Count	Participation Rate	Median Growth Percentile/ Rate	Pts Earned/ Eligible	Rating
Colorado PSAT/SAT - Evidence Base Reading & Writing	All Students	423	75.4%	50.0	6.00/8	Meets
	English Learners	79	59.4%	32.0	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	63	72.2%	43.0	0.50/1	Approaching
	Minority Students	159	66.7%	49.0	0.50/1	Approaching
	Students with Disabilities	31	57.4%	31.0	0.25/1	Does Not Meet
Colorado PSAT/SAT - Math	All Students	607	72.6%	45.0	4.00/8	Approaching
	English Learners	136	63.6%	37.5	0.50/1	Approaching
	Free/Reduced-Price Lunch Eligible	95	72.9%	35.0	0.50/1	Approaching
	Minority Students	254	68.7%	41.0	0.50/1	Approaching
	Students with Disabilities	46	63.0%	31.0	0.25/1	Does Not Meet
English Language Proficiency	English Language Proficiency	112	-	51.5	1.50/2	Meets
	On Track to EL Proficiency	79	-	20.3%	1.00/2	Approaching
TOTAL	TOTAL	*	-	*	15.75/28	Approaching

This page displays the performance indicator data for the high school level. Calculations are based on state assessment results from 2021-22.

Academic Achievement: mean scale scores represent outcomes for designated subjects and student groups; participation rates included on this page count parent excusals as non-participants.

Academic Growth: median student growth percentiles and percentages of students on track to meet targets represent outcomes for designated subjects and student groups. Cut-scores for the On-Track to EL proficiency metric were re-normed based on 2022 results, as had been planned prior to the COVID-19 pandemic.

For additional information regarding Academic Achievement and Academic Growth points, cut-points, and ratings, refer to the scoring guide at the end of this document.

(*) Not Applicable; (-) No Reportable Data

3000: Summit RE-1

High School - (1-Year)

POSTSECONDARY AND WORKFORCE READINESS

Subject	Student Group	Count	Best Rate	Mean Score/Rate	Participation Rate	Pts Earned/Eligible	Rating
Colorado SAT - Evidence Base Reading & Writing	All Students	234	*	496.1	93.2%	2.00/4	Approaching
	English Learners	44	*	396.7	86.0%	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	32	*	443.1	97.2%	0.25/1	Does Not Meet
	Minority Students	91	*	435.4	89.0%	0.25/1	Does Not Meet
	Students with Disabilities	29	*	396.0	82.9%	0.25/1	Does Not Meet
Colorado SAT - Math	All Students	237	*	474.1	93.2%	2.00/4	Approaching
	English Learners	47	*	383.3	86.0%	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	33	*	405.2	97.2%	0.25/1	Does Not Meet
	Minority Students	94	*	410.6	89.0%	0.25/1	Does Not Meet
	Students with Disabilities	29	*	367.7	82.9%	0.25/1	Does Not Meet
Dropout Rate	All Students	1,715	*	0.5%	*	8.00/8	Exceeds
	English Learners	334	*	2.1%	*	1.00/2	Approaching
	Free/Reduced-Price Lunch Eligible	353	*	1.1%	*	1.50/2	Meets
	Minority Students	690	*	1.2%	*	1.50/2	Meets
	Students with Disabilities	171	*	0.6%	*	1.50/2	Meets
Matriculation Rate	All Students	214	*	62.1%	*	3.00/4	Meets
	2-Year Higher Education Institution	*	*	1.9%	*	0.00/0	-
	4-Year Higher Education Institution	*	*	59.8%	*	0.00/0	-
	Career & Technical Education	*	*	4.7%	*	0.00/0	-
	MILITARY	*	*	0.5%	*	0.00/0	-
Graduation Rate	All Students	218	7yr	95.9%	*	8.00/8	Exceeds
	English Learners	43	7yr	95.3%	*	2.00/2	Exceeds
	Free/Reduced-Price Lunch Eligible	96	7yr	92.7%	*	1.50/2	Meets
	Minority Students	83	7yr	94.0%	*	1.50/2	Meets
	Students with Disabilities	21	7yr	95.2%	*	2.00/2	Exceeds
TOTAL	TOTAL	*	*	*	*	37.50/52	Meets

REFERENCE TABLE: DISAGGREGATED GRADUATION RATES

Student Group	4-Year Rate	5-Year Rate	6-Year Rate	7-Year Rate	Best Rate
All Students	89.7%	93.0%	95.5%	95.9%	7yr
English Learners	80.8%	83.1%	91.1%	95.3%	7yr
Free/Reduced-Price Lunch Eligible	81.6%	86.0%	91.3%	92.7%	7yr
Minority Students	78.0%	88.4%	92.5%	94.0%	7yr
Students with Disabilities	91.7%	94.1%	93.1%	95.2%	7yr

CO SAT: represent outcomes for designated subjects and student groups; participation rates count parent excusals as non-participants.

Dropout Rates: represent percentages of students enrolled in grades 7-12 at any time during the year who left and did not subsequently enroll in another Colorado school. Calculations are based on the 2021 End of Year (EOY) data submission.

Matriculation Rates: represent percentages of students who enrolled in a Career & Technical Education (CTE) program or 2- or 4-year institute of higher education in the year following graduation. Students who earned a CTE certificate, college degree, or other industry-recognized credential prior to graduation are also included. Calculations are based on the 2021 graduation cohort.

Graduation Rates: represent percentages of students graduating high school within designated timeframes. Ratings are based on the best of the 4-, 5-, 6-, and 7-year graduation rates. AYGs designate Anticipated Years of Graduation, which are defined as four years after the year that students initially enroll in 9th grade. Calculations are based on data for students with AYGs between 2018 and 2021.

For additional information about ratings, refer to the scoring guide on the last page of this report. For more information about PWR metrics: <http://www.cde.state.co.us/accountability/pwr>

(*) Not Applicable; (-) No Reportable Data

Scoring Guide for 2022 Transitional District/School Performance Frameworks					
Performance Indicator	Measure/Metric	Rating	Point Value		
Academic Achievement & ELP On Track Growth	The district or school's mean scale score (or percent On Track) was*: see tables below for actual values		All Students	Each Disaggregated Group	ELP On Track Growth
	• at or above the 85th percentile	Exceeds	8	1.00	2.0
	• at or above the 50th percentile but below the 85th percentile	Meets	6	0.75	1.5
	• at or above the 15th percentile but below the 50th percentile	Approaching	4	0.50	1.0
	• below the 15th percentile	Does Not Meet	2	0.25	0.5
	Students Previously Identified for a READ Plan (bonus point)				
	• CMAS ELA Mean scale score at or above 725 (Approaching Expectations cut-score)		1 bonus point		
Academic Growth	Median Growth Percentile was:		All Students	Each Disaggregated Group	ELP
	• at or above 65	Exceeds	8	1.00	2.0
	• at or above 50 but below 65	Meets	6	0.75	1.5
	• at or above 35 but below 50	Approaching	4	0.50	1.0
	• below 35	Does Not Meet	2	0.25	0.5
Postsecondary and Workforce Readiness	Mean CO SAT Evidence-Based Reading and Writing (EBRW) scale score was**:		All Students		Each Disaggregated Group
	• at or above 554.7	Exceeds	4	1.00	
	• at or above 501.3 but below 554.7	Meets	3	0.75	
	• at or above 458.0 but below 501.3	Approaching	2	0.50	
	• below 458.0	Does Not Meet	1	0.25	
	Mean CO SAT Math scale score was**:		All Students		Each Disaggregated Group
	• at or above 544.6	Exceeds	4	1.00	
	• at or above 488.0 but below 544.6	Meets	3	0.75	
	• at or above 439.9 but below 488.0	Approaching	2	0.50	
	• below 439.9	Does Not Meet	1	0.25	
	Dropout Rate: The district or school dropout rate was (of all schools in 2017):		All Students		Each Disaggregated Group
	• at or below 0.5%	Exceeds	8	2.0	
	• at or below 2.0% but above 0.5%	Meets	6	1.5	
	• at or below 5.0% but above 2.0%	Approaching	4	1.0	
	• above 5.0%	Does Not Meet	2	0.5	
	Matriculation Rate (of all schools in 2018):		All Students		
	• at or above the 75.8%	Exceeds	4		
	• at or above 61.1% but below 75.8%	Meets	3		
	• at or above 46.8% but below 61.1%	Approaching	2		
	• below 46.8%	Does Not Meet	1		
Graduation Rate and Disaggregated Graduation Rate (Best of 4-, 5-, 6-, or 7-year):		All Students		Each Disaggregated Group	
• at or above 95.0%	Exceeds	8	2.0		
• at or above 85.0% but below 95.0%	Meets	6	1.5		
• at or above 75.0% but below 85.0%	Approaching	4	1.0		
• below 75.0%	Does Not Meet	2	0.5		

Academic Achievement: Mean Scale Score by Percentile Cut-Points

The Academic Achievement Indicator reflects achievement as measured by the mean scale score on Colorado's standardized assessments. The presented targets for the Achievement Indicators have been established utilizing baseline year data.*

Percentile	English Language Arts & EBRW for CO PSAT			Mathematics			Science		
	Elementary	Middle	CO PSAT	Elem	Middle	CO PSAT	Elem	Middle	High
15th percentile	722.3	724.1	423.5	719.1	716.5	413.0	NA	NA	NA
50th percentile	739.5	740.1	461.1	734.3	731.2	448.4	NA	NA	NA
85th percentile	755.9	757.3	505.0	751.9	746.2	491.0	NA	NA	NA

Percent of Students On Track for ELP Growth Targets

Percentile	ELP On Track Growth		
	Elem	Middle	High
15th percentile	48.2%	11.5%	12.5%
50th percentile	61.9%	23.4%	23.4%
85th percentile	75.8%	36.0%	37.5%

Cut-Points for Each Performance Indicator

Achievement; Growth; Postsecondary Readiness	<i>Cut-Point: The district or school earned...of the points eligible.</i>	
	• at or above 87.5%	Exceeds
	• at or above 62.5% but below 87.5%	Meets
	• at or above 37.5% but below 62.5%	Approaching
	• below 37.5%	Does Not Meet

Total Possible Points by Performance Indicator

Indicator	Total Possible Points	Elementary/Middle	High/District
Achievement	24 points (8 per subject for all students, 4 per subject by disaggregated group, no Science data for 2022)	40%	30%
Growth	28 total points (8 per subject for all students, 4 per subject by disaggregated group, 2 for ELP growth, 2 for ELP On Track Growth)	60%	40%
Postsecondary Readiness	52 total points (16 for graduation, 4 for matriculation, 16 for dropout, 8 per CO SAT subject)	not applicable	30%

Cut-Points for Plan/Category Type Assignment

Total Framework Points	District	School	Accreditation Category/Plan Type
	74.0%	not applicable	Accredited w/Distinction (District only)
	56.0%	53.0%	Accredited (District) or Performance Plan (School)
	44.0%	42.0%	Accredited w/Improvement Plan (District) or Improvement Plan (School)
	34.0%	34.0%	Accredited w/Priority Improvement Plan (District) or Priority Improvement (School)
	25.0%	25.0%	Accredited w/Turnaround Plan(District) or Turnaround Plan (School)

* School data used as baseline: 2016 for CMAS & CoAlt ELA & Math (g3-8). 2019 for CO PSAT & CoAlt EBRW/ELA & Math (g9-10). 2022 for ELP On Track to Proficiency Growth as planned prior to the COVID-19 pandemic.

** 2019 school data used as baseline for CO SAT & CoAlt EBRW/ELA & Math (g11).

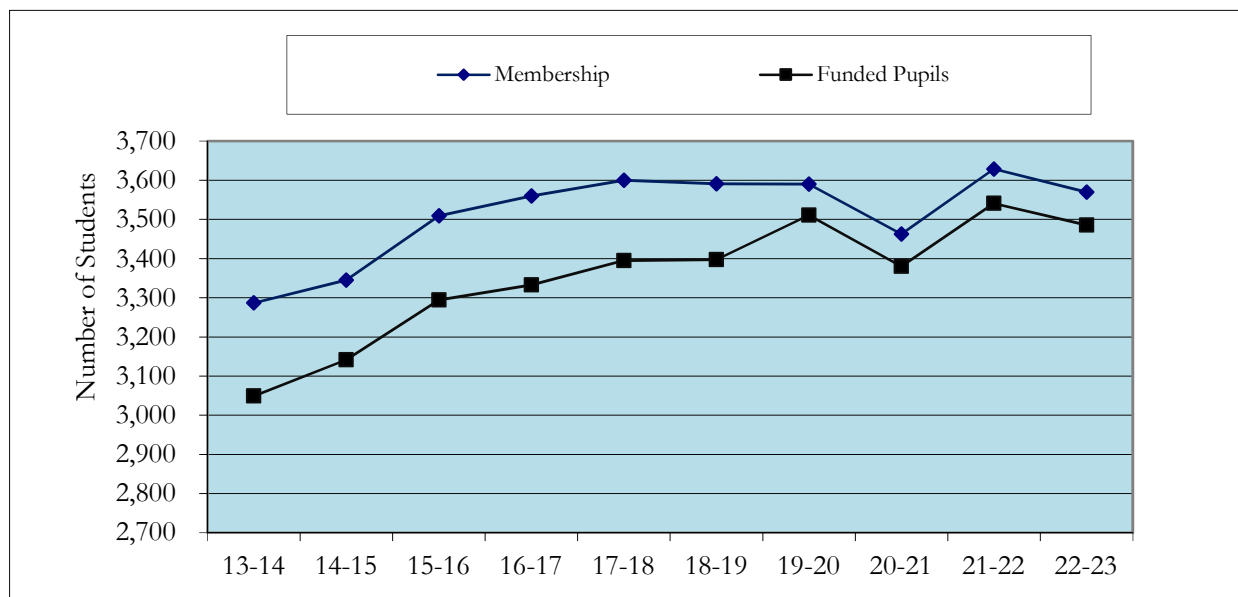
August 8, 2022

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

ACTUAL AND PROJECTED STUDENT ENROLLMENT

	<u>13-14</u>	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
Preschool	155	151	163	162	156	153	145	139	139	151
Kindergarten	313	286	286	250	260	238	231	241	287	254
First	272	310	279	282	254	257	256	218	243	285
Second	295	276	315	273	281	260	276	239	226	240
Third	258	283	289	310	274	268	258	263	253	222
Fourth	252	262	286	281	310	287	281	245	270	248
Fifth	230	245	276	283	279	296	285	270	262	268
Subtotal	1,775	1,813	1,894	1,841	1,814	1,759	1,732	1,615	1,680	1,668
Sixth	242	223	259	268	283	282	293	269	271	256
Seventh	257	236	233	259	264	274	279	288	273	262
Eighth	204	247	252	229	254	262	276	266	300	272
Subtotal	703	706	744	756	801	818	848	823	844	790
Ninth	211	211	251	273	237	271	268	293	284	291
Tenth	193	216	220	259	278	233	260	258	303	276
Eleventh	214	192	222	217	254	269	220	250	261	295
Twelfth	191	207	178	214	216	241	262	224	257	250
Subtotal	809	826	871	963	985	1,014	1,010	1,025	1,105	1,112
Grand Total	3,287	3,345	3,509	3,560	3,600	3,591	3,590	3,463	3,629	3,570
Change	131	58	164	51	40	(9)	(1)	(127)	166	(59)
Funded Pupils	3049.0	3141.9	3294.9	3332.5	3394.8	3397.5	3511.0	3380.5	3541.0	3486.0

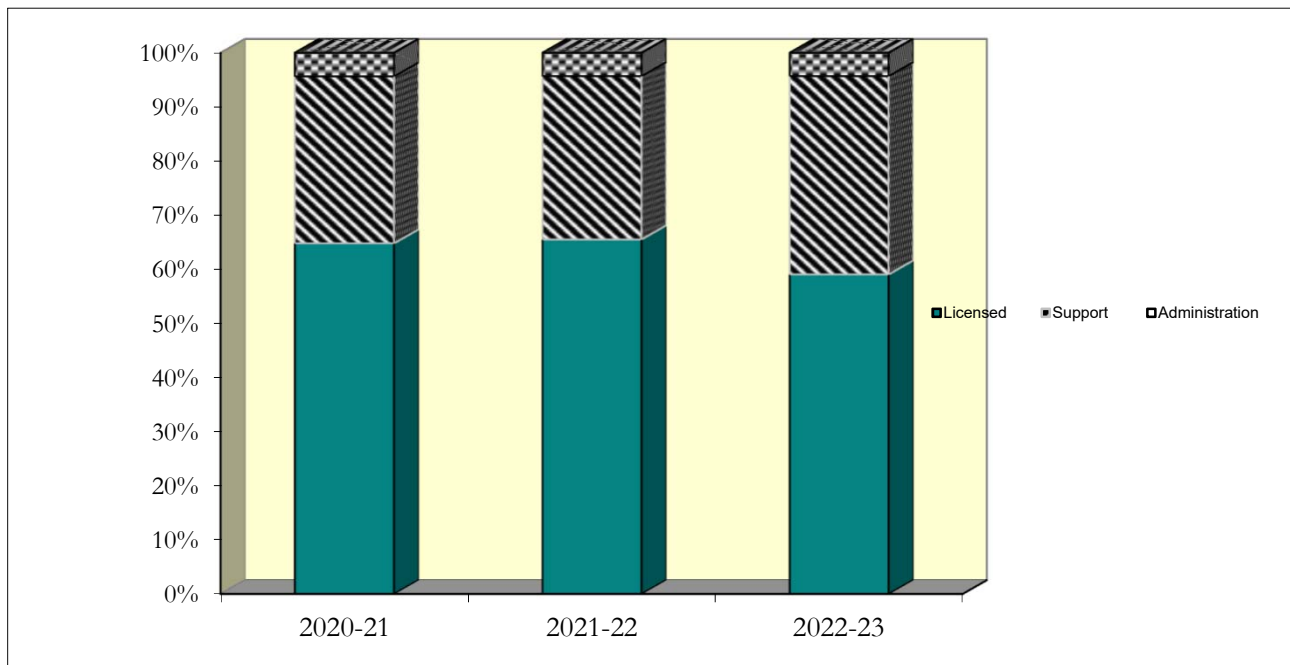


SUMMIT SCHOOL DISTRICT

Summit County, Colorado

STAFFING DETAIL

	2020-21 Actual	2021-22 Revised Budget	2022-23 Budget	% of Total	Increase (Decrease)
General Fund					
Teachers	291.55	294.34	286.74	54.7%	-2.6%
Support Staff	59.12	50.87	55.46	10.6%	9.0%
Administration	22.50	22.50	22.50	4.3%	0.0%
Secretaries	29.27	27.77	28.18	5.4%	1.5%
Custodians	24.06	24.44	24.61	4.7%	0.7%
Maintenance	9.00	9.00	9.00	1.7%	0.0%
Nurses	4.35	3.62	3.63	0.7%	0.3%
Technology	4.00	3.00	4.00	0.8%	33.3%
Coordinators and Managers	24.85	21.85	24.18	4.6%	10.7%
Subtotal General Fund	468.70	457.39	458.30	87.5%	0.2%
Other Funds					
Food Service	17.08	21.09	21.09	4.0%	0.0%
Full Day Kindergarten Fund	0.00	0.00	0.00	0.0%	0.0%
Grant Fund	14.61	23.60	22.99	4.4%	-2.6%
Transportation	16.91	21.80	21.80	4.2%	0.0%
Total Staff	517.30	523.88	524.18	100.0%	0.1%



Summit School District 2022-2023 School Year Calendar

Fall Semester - 79 Instr. Days (SECONDARY)

JULY, 2022						
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, 2022						
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		

SEPTEMBER, 2022						
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

OCTOBER, 2022						
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					

NOVEMBER, 2022						
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

DECEMBER, 2022						
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						

Spring Semester - 95 Instr. Days (SECONDARY)

JANUARY, 2023						
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				

FEBRUARY, 2023						
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

MARCH, 2023						
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						

APRIL, 2023						
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						

MAY, 2023						
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						

JUNE, 2023						
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

Key

Schools Open to the Public (Prior to Start of School)

No School

New Teacher Orientation

Additional Day of New Teacher Training

Teachers on Duty/No School for Students

School Start and End Dates

End of Quarter or Trimester

Make Up Days

Elementary Staff Planning (No School for Students)

No School: Fall Break (Includes Teacher Comp Day for Conferences)

No School: Staff Professional Development Day

No School: Thanksgiving Break

No School: Winter Break

No School: Memorial Day

No School: Spring Break

No School: Summer Break

No School: Labor Day

No School: Staff Professional Development Day

No School: Thanksgiving Break

No School: Winter Break

No School: Memorial Day

No School: Spring Break

No School: Summer Break

No School: Labor Day

No School: Staff Professional Development Day

No School: Thanksgiving Break

No School: Winter Break

No School: Memorial Day

No School: Spring Break

No School: Summer Break

No School: Labor Day

No School: Staff Professional Development Day

NOTE: Dates are subject to change due to unforeseen circumstances.

State mandates and/or teacher negotiations.

BDE APPROVED 3.24.2022
Contract Negotiations Approved TBA

updated 3/24/2022



SUMMIT SCHOOL DISTRICT

Licensed Salary Schedule 2022-23

	A	B (+12)	C (+24)	D (+36)	E (+48)	F (+60)	G (+72)	H (+84)	I (+96)	J (+108)	K (+120)	L (+132)	M (+144)
Year 00	\$ 50,000	\$ 52,000	\$ 54,000	\$ 56,000	\$ 58,000	\$ 60,000	\$ 62,000	\$ 64,000	\$ 66,000	\$ 68,000	\$ 70,000	\$ 72,000	\$ 74,000
Year 01	\$ 50,750	\$ 52,750	\$ 54,750	\$ 56,750	\$ 58,750	\$ 60,750	\$ 62,750	\$ 64,750	\$ 66,750	\$ 68,750	\$ 70,750	\$ 72,750	\$ 74,750
Year 02	\$ 51,500	\$ 53,500	\$ 55,500	\$ 57,500	\$ 59,500	\$ 61,500	\$ 63,500	\$ 65,500	\$ 67,500	\$ 69,500	\$ 71,500	\$ 73,500	\$ 75,500
Year 03	\$ 52,250	\$ 54,250	\$ 56,250	\$ 58,250	\$ 60,250	\$ 62,250	\$ 64,250	\$ 66,250	\$ 68,250	\$ 70,250	\$ 72,250	\$ 74,250	\$ 76,250
Year 04	\$ 53,000	\$ 55,000	\$ 57,000	\$ 59,000	\$ 61,000	\$ 63,000	\$ 65,000	\$ 67,000	\$ 69,000	\$ 71,000	\$ 73,000	\$ 75,000	\$ 77,000
Year 05	\$ 53,750	\$ 55,750	\$ 57,750	\$ 59,750	\$ 61,750	\$ 63,750	\$ 65,750	\$ 67,750	\$ 69,750	\$ 71,750	\$ 73,750	\$ 75,750	\$ 77,750
Year 06	\$ 54,500	\$ 56,500	\$ 58,500	\$ 60,500	\$ 62,500	\$ 64,500	\$ 66,500	\$ 68,500	\$ 70,500	\$ 72,500	\$ 74,500	\$ 76,500	\$ 78,500
Year 07	\$ 55,250	\$ 57,250	\$ 59,250	\$ 61,250	\$ 63,250	\$ 65,250	\$ 67,250	\$ 69,250	\$ 71,250	\$ 73,250	\$ 75,250	\$ 77,250	\$ 79,250
Year 08	\$ 56,000	\$ 58,000	\$ 60,000	\$ 62,000	\$ 64,000	\$ 66,000	\$ 68,000	\$ 70,000	\$ 72,000	\$ 74,000	\$ 76,000	\$ 78,000	\$ 80,000
Year 09	\$ 56,750	\$ 58,750	\$ 60,750	\$ 62,750	\$ 64,750	\$ 66,750	\$ 68,750	\$ 70,750	\$ 72,750	\$ 74,750	\$ 76,750	\$ 78,750	\$ 80,750
Year 10	\$ 57,500	\$ 59,500	\$ 61,500	\$ 63,500	\$ 65,500	\$ 67,500	\$ 69,500	\$ 71,500	\$ 73,500	\$ 75,500	\$ 77,500	\$ 79,500	\$ 81,500
Year 11	\$ 58,250	\$ 60,250	\$ 62,250	\$ 64,250	\$ 66,250	\$ 68,250	\$ 70,250	\$ 72,250	\$ 74,250	\$ 76,250	\$ 78,250	\$ 80,250	\$ 82,250
Year 12	\$ 59,000	\$ 61,000	\$ 63,000	\$ 65,000	\$ 67,000	\$ 69,000	\$ 71,000	\$ 73,000	\$ 75,000	\$ 77,000	\$ 79,000	\$ 81,000	\$ 83,000
Year 13	\$ 59,750	\$ 61,750	\$ 63,750	\$ 65,750	\$ 67,750	\$ 69,750	\$ 71,750	\$ 73,750	\$ 75,750	\$ 77,750	\$ 79,750	\$ 81,750	\$ 83,750
Year 14	\$ 60,500	\$ 62,500	\$ 64,500	\$ 66,500	\$ 68,500	\$ 70,500	\$ 72,500	\$ 74,500	\$ 76,500	\$ 78,500	\$ 80,500	\$ 82,500	\$ 84,500
Year 15	\$ 61,250	\$ 63,250	\$ 65,250	\$ 67,250	\$ 69,250	\$ 71,250	\$ 73,250	\$ 75,250	\$ 77,250	\$ 79,250	\$ 81,250	\$ 83,250	\$ 85,250
Year 16	\$ 62,000	\$ 64,000	\$ 66,000	\$ 68,000	\$ 70,000	\$ 72,000	\$ 74,000	\$ 76,000	\$ 78,000	\$ 80,000	\$ 82,000	\$ 84,000	\$ 86,000
Year 17	\$ 62,000	\$ 64,000	\$ 66,000	\$ 68,750	\$ 70,750	\$ 72,750	\$ 74,750	\$ 76,750	\$ 78,750	\$ 80,750	\$ 82,750	\$ 84,750	\$ 86,750
Year 18	\$ 62,000	\$ 64,000	\$ 66,000	\$ 69,500	\$ 71,500	\$ 73,500	\$ 75,500	\$ 77,500	\$ 79,500	\$ 81,500	\$ 83,500	\$ 85,500	\$ 87,500
Year 19	\$ 62,000	\$ 64,000	\$ 66,000	\$ 70,250	\$ 72,250	\$ 74,250	\$ 76,250	\$ 78,250	\$ 80,250	\$ 82,250	\$ 84,250	\$ 86,250	\$ 88,250
Year 20	\$ 62,000	\$ 64,000	\$ 66,000	\$ 70,250	\$ 73,000	\$ 75,000	\$ 77,000	\$ 79,000	\$ 81,000	\$ 83,000	\$ 85,000	\$ 87,000	\$ 89,000
Year 21	\$ 62,000	\$ 64,000	\$ 66,000	\$ 70,250	\$ 73,750	\$ 75,750	\$ 77,750	\$ 79,750	\$ 81,750	\$ 83,750	\$ 85,750	\$ 87,750	\$ 89,750
Year 22	\$ 62,000	\$ 64,000	\$ 66,000	\$ 70,250	\$ 74,500	\$ 76,500	\$ 78,500	\$ 80,500	\$ 82,500	\$ 84,500	\$ 86,500	\$ 88,500	\$ 90,500
Year 23	\$ 62,000	\$ 64,000	\$ 66,000	\$ 70,250	\$ 75,250	\$ 77,250	\$ 79,250	\$ 81,250	\$ 83,250	\$ 85,250	\$ 87,250	\$ 89,250	\$ 91,250
Year 24	\$ 62,000	\$ 64,000	\$ 66,000	\$ 70,250	\$ 76,000	\$ 78,000	\$ 80,000	\$ 82,000	\$ 84,000	\$ 86,000	\$ 88,000	\$ 90,000	\$ 92,000
Year 25	\$ 62,000	\$ 64,000	\$ 66,000	\$ 70,250	\$ 76,750	\$ 78,750	\$ 80,750	\$ 82,750	\$ 84,750	\$ 86,750	\$ 88,750	\$ 90,750	\$ 92,750
Year 26	\$ 62,000	\$ 64,000	\$ 66,000	\$ 70,250	\$ 77,500	\$ 79,500	\$ 81,500	\$ 83,500	\$ 85,500	\$ 87,500	\$ 89,500	\$ 91,500	\$ 93,500

Initial Placement on the Licensed Salary Schedule

- Is based on years of previous teaching experience (up to a maximum of 15 years) and completed graduate level coursework.
- Numbers across the top of the schedule represent completed graduate level course work in bundles of 12 semester hours (PERTAINS TO NEWLY HIRED STAFF ONLY)

Service Award

Teachers that have completed 11 or more consecutive years of service with Summit School District are eligible for a service award (that is divided by 12 and paid in equal installments over the course of the school year) as follows:

- 11-13 completed years equals \$1,000
- 14-16 completed years equals \$2,000
- 17-30 completed years equals \$3,000

**Additional information related to initial placement on the licensed salary schedule and our service stipend program can be found in our District Policies and/or our Master Contract.



SUMMIT SCHOOL DISTRICT

2022-2023 Work Year Calendars

	5/23/2022	Start	End	Paid Days
Certified/Licensed Employees				
Athletic Director - High School		7/25/2022	6/12/2023	209
Counselor - Elementary School		8/9/2022	6/2/2023	185
Counselor - Middle School		8/2/2022	6/9/2023	195
Counselor - High School		8/1/2022	6/8/2023	195
Dean of Students		7/26/2022	6/9/2023	200
Licensed Staff - New ** Scheduled for Inst Orientation 8/1-8/4 pd on 9/15		8/9/2022	6/2/2023	185
Licensed Staff - Returning		8/9/2022	6/2/2023	185
Permanent Substitute - Elementary		8/16/2022	6/1/2023	175
Permanent Substitute - Middle/High School		8/15/2022	6/1/2023	177
Pre-Collegiate Specialist		8/9/2022	6/23/2023	200
Program Coordinators/Special Service Providers/Nurses		8/9/2022	6/2/2023	185
Support Staff Employees				
251 Day Employees				
Central Office		7/1/2022	6/30/2023	251
Custodians		7/1/2022	6/30/2023	251
Maintenance - Schedule A		7/1/2022	6/30/2023	251
Maintenance - Schedule B		7/1/2022	6/30/2023	251
Transportation		7/1/2022	6/30/2023	251
School Year Support Staff				
Bus Drivers - School Year		8/12/2022	6/1/2023	178
Special Ed. Support Specialist		8/8/2022	6/2/2023	186
Student Information Coordinator		7/5/2022	6/19/2023	223
Elementary School				
Administrative Assistant - Elementary		7/25/2022	6/16/2023	206
Asst Cook/Server - Elementary		8/16/2022	6/1/2023	175
Kitchen Managers - Elementary		8/15/2022	6/2/2023	177
Paraprofessionals, Health Clinic Asst, Family Liaison/Translators		8/16/2022	6/1/2023	175
Paraprofessionals - Preschool Monday/Tuesday/Thursday/Friday		8/16/2022	6/1/2023	140
Registrar - Early Childhood		7/25/2022	6/16/2023	206
School Secretary		8/16/2022	6/1/2023	175
Middle/High School				
Administrative Assistant - High School		7/25/2022	6/30/2023	216
Administrative Assistant - Middle School		7/25/2022	6/23/2023	211
Asst Cook/Server - Middle/High School		8/15/2022	6/1/2023	177
Athletic Director - Middle School		7/25/2022	6/16/2023	206
Campus Supervisor, Athletic Secretary		8/15/2022	6/1/2023	177
Kitchen Managers - Middle/High School		8/12/2022	6/2/2023	179
Paraprofessionals, Health Clinic Asst, Family Liaison/Translators		8/15/2022	6/1/2023	177
Registrar - High School		7/11/2022	6/16/2023	216
Registrar - Middle School		7/25/2022	6/16/2023	206
Secretary - Attendance HS		8/8/2022	6/1/2023	185
Secretary - Counseling HS		8/2/2022	6/6/2023	192
Secretary - School MS/HS/SP		7/25/2022	6/16/2023	206
Tech Support Specialist - MS/HS		7/25/2022	6/16/2023	206
Administrative/Exempt Employees				
Assistant Principal - Elementary		7/25/2022	6/9/2023	201
Assistant Principal - Middle School		7/25/2022	6/16/2023	206
Assistant Principal - High School		7/25/2022	6/23/2023	211
Grant Writer		7/25/2022	6/16/2023	206
Principal - Elementary		7/25/2022	6/16/2023	206
Principal - Middle School		7/25/2022	6/23/2023	211
Principal - HS/Alternative School Principal		7/25/2022	6/30/2023	216
Social Worker, Psychologist, Physical Health/Social Emotional Coord		8/1/2022	6/8/2023	195



SUMMIT SCHOOL DISTRICT

Support Staff Salary Schedule 2022-23

<u>Position</u>	<u>Min</u>	<u>Max</u>
Accounts Payable/Purchasing Card Bookkeeper	\$23.95	\$37.12
Administrative Assistant to the Principal (Elem and MS)	\$21.76	\$33.73
Administrative Assistant to the Principal (HS)	\$21.76	\$33.73
Administrative Assistant, Business Services	\$26.14	\$40.52
Administrative Assistant, Central Office	\$21.76	\$33.73
Administrative Assistant, Learning Services	\$21.29	\$33.00
Administrative Assistant, Transportation	\$21.76	\$33.73
Assistant Cook/Server	\$15.66	\$24.27
Bookkeeper	\$20.39	\$31.60
Bus Driver	\$23.20	\$35.96
Driver Trainer I	\$24.76	\$38.38
Driver Trainer II	\$25.25	\$39.14
Campus Supervisor	\$19.87	\$30.80
Custodian	\$17.06	\$26.44
Custodian, Lead	\$21.58	\$33.45
Custodian, Night Supervisor	\$22.00	\$34.10
Executive Assistant to Supt/Board	\$29.69	\$46.02
Facilities Scheduler	\$21.76	\$33.73
Facilities Technician	\$21.76	\$33.73
Family and Cultural Inclusion Liaison/Translator	\$25.23	\$39.11
Fleet Mechanic I	\$26.74	\$41.45
Fleet Mechanic II	\$28.02	\$43.43
Grounds Technician/Keeper	\$20.98	\$32.52
Health Clinic Assistant	\$18.47	\$28.63
Human Resource Specialist	\$24.25	\$37.59
HVAC Technician I	\$28.27	\$43.82
HVAC Technician II	\$30.33	\$47.01
Kitchen Manager (Secondary and Elementary Breakfast Program)	\$19.37	\$30.02
Maintenance Technician	\$21.25	\$32.94
Middle School Athletic Director	\$21.40	\$33.17
Paraprofessional, Instructional	\$17.94	\$27.81
Paraprofessional, Library	\$17.94	\$27.81
Paraprofessional, Preschool/Early Childhood	\$18.62	\$28.86
Paraprofessional, Severe Needs	\$19.72	\$30.57
Paraprofessional, Special Education (K-12)	\$18.90	\$29.30
Payroll/General Ledger	\$25.54	\$39.59
Registrar (Early Childhood, High School and Middle School)	\$20.81	\$32.26
School Secretary (Secondary, Attendance, Athletic, High School Counseling)	\$19.08	\$29.57
Special Education Support/Data & Reporting Specialist	\$23.82	\$36.92
Student Information Coordinator	\$25.07	\$38.86
Technology Support Specialist (District)	\$27.90	\$43.25
Technology Support Specialist (Student)	\$23.31	\$36.13
Technology Support Specialist (Central)	\$21.04	\$32.61
Technology Support Specialist (MS & HS)	\$21.04	\$32.61
Coach/Sponsor (Support Staff)	\$14.65	
Instructional Tutor (Licensed)	\$30.00	
Instructional Tutor (Non-Licensed)	\$15.00	
Score Board Keeper	\$13.60	
Student Worker	\$13.60	
Substitute Teacher	\$17.97	
Substitute Teacher (Long Term) * <i>Based on Teacher Schedule</i>	\$33.78	
Substitute Teacher (Permanent Building)	\$22.54	
Substitute Teacher (Retired Teacher)	\$35.94	
Substitute Support Staff - Paid at min of range position (for both long term and hourly positions)		
Ticket Taker/Supervision/Game Manager	\$13.60	

Service Award

Support Staff who have completed 11 or more consecutive years of service with Summit School District are eligible for a service award (added to regular hourly rate) as follows:

- 11-13 completed years equals \$0.33
- 14-16 completed years equals \$0.66
- 17-30 completed years equals \$1.00

**Additional information related to initial placement on the salary schedule and our service stipend program can be found in our District Policies.



SUMMIT SCHOOL DISTRICT
Administrative and Classified/Certified Exempt Salary Schedule 2022-23

<u>Position</u>	<u>Days</u>	<u>Minimum</u>	<u>Maximum</u>
Chief Financial Officer	251*	\$125,844	\$176,182
Chief Operating Officer	251*	\$112,838	\$157,973
Chief Human Resources Officer	251*	\$111,412	\$155,977
Chief Academic Officer	251*	\$124,936	\$174,910
Director of Special Services	251*	\$110,401	\$154,561
Director of Elementary/Secondary Education	251*	\$90,207	\$126,290
Director of Equity	251*	\$85,406	\$119,568
Director of Communications	251*	\$91,312	\$127,837
Elementary School Assistant Principal	201	\$80,462	\$112,647
Elementary School Principal	206	\$97,550	\$136,570
Middle School Assistant Principal	206	\$87,666	\$122,732
Middle School Principal	211	\$103,775	\$145,285
High School Assistant Principal	211	\$93,550	\$130,970
High School Principal	216	\$115,017	\$161,024
Alternative School Principal	216	\$105,961	\$148,345
Safety and Security Manager	251	\$69,842	\$97,779
Facilities Manager	251*	\$93,514	\$130,920
Grant Writer	206	\$53,865	\$75,411
Technology Manager	251*	\$79,284	\$110,998
Network Administrator	251*	\$71,090	\$99,526
Website Administrator	185	\$52,773	\$73,882
Transportation Manager	251*	\$85,597	\$119,836
Special Services Providers (****)	185	\$55,389	\$107,732
Special Services Providers (*****)	195	\$58,383	\$113,555
Pre-Collegiate Specialist +	200	\$54,054	\$101,081
Program Coordinator(***)+	185	\$50,000	\$93,500
High School Athletic Director	209	\$54,065	\$75,691

* Includes 10 holidays

*** Early Childhood, ELA, G/T, IB, Curriculum, Health, Literacy

**** Speech/Lang, OT, Psychologist, Nurse, Elem. Counselor, BCBA, TVI and DHH

***** Secondary Counselors/Social Worker/Physical Health Coord/Social Emotional Coord

+ Position's pay based upon placement on Licensed salary schedule



SUMMIT SCHOOL DISTRICT Coach Stipend Schedule 2022-23

Position	Years of Service							
	1-3	4-6	7-9	10-12	13-15	16-18	19-21	+21 yrs Merit
Head Varsity	0.0075	0.0090	0.0105	0.0120	0.0135	0.0150	0.0165	0.00075
	\$ 375.00	\$ 450.00	\$ 525.00	\$ 600.00	\$ 675.00	\$ 750.00	\$ 825.00	\$ 37.50
Varsity Asst. & Head Junior Varsity	0.0065	0.0080	0.0095	0.0110	0.0125	0.0140	0.0155	
	\$ 325.00	\$ 400.00	\$ 475.00	\$ 550.00	\$ 625.00	\$ 700.00	\$ 775.00	
Asst HS, Head MS, & C team	0.0060	0.0075	0.0090	0.0105	0.0120	0.0135	0.0150	
	\$ 300.00	\$ 375.00	\$ 450.00	\$ 525.00	\$ 600.00	\$ 675.00	\$ 750.00	
Assistant MS	0.0050	0.0065	0.0080	0.0095	0.0110	0.0125	0.0140	
	\$ 250.00	\$ 325.00	\$ 400.00	\$ 475.00	\$ 550.00	\$ 625.00	\$ 700.00	

Salary Schedule is tied to the 2022-23 teacher base. \$ 50,000
Coaches receive an additional week of pay for each post-season participation (Varsity only).



SUMMIT
SCHOOL DISTRICT
educate • elevate • empower

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

EMPLOYEE BENEFIT COSTS

Employee benefits are an ongoing expense for which the district contributes a portion of the total cost for the employee. The following summarizes the benefit programs and shows how the District's costs are determined.

- **Public Employees Retirement Association (PERA)** - Participation and rates are mandated by Colorado Revised Statute 24-51. The district will contribute 21.4% of all wages from July 2022 through June 2023. The employee contributes 11.0% of all their wages.
- **Health Insurance** - Health insurance includes medical and dental insurance. Vision insurance is available to employees on a voluntary basis. The Health Benefits Committee makes recommendations to the Board of Education and Negotiations Team concerning the health insurance plan and rates. To be eligible an employee must work 30 hours or more weekly. Two types of coverage are currently offered: a Healthy Measures PPO and a High Deductible Health Plan. Each plan offers four tiers of coverage: Single, Employee plus Spouse, Employee plus Children, and Family. The District contributes an average of \$9,924 per employee towards the health & \$516 per employee towards dental premiums annually.
- **Medicare (Social Security)** - Participation and rate are mandated by federal law, at 1.45% of employee's gross pay. All employees hired after March 1986 have Medicare deducted from their pay check. The district is required to pay a matching amount.
- **Disability Income Protection** – Disability coverage is provided for by PERA for those employees who have 5 years or more of service with a Colorado PERA employer.
- **Unemployment Compensation** - Participation by the District is mandatory. The State Bureau of Employment Services determines rates. The District is considered a claims-paid employer. The Colorado Employment Bureau charges the district for actual unemployment costs paid.
- **Worker's Compensation** - Participation is required by law. Rates are determined by the Colorado Compensation Insurance Authority. The total annual salaries of all employees are categorized to determine the estimated premium. The amount is multiplied by a predetermined risk rate. The sum of calculations is adjusted by the district's experience modification factor to determine the estimated annual premium.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

EMPLOYEE BENEFIT COSTS

Benefit Impact

To demonstrate the impact of the district's employee benefit costs on the budget, comparison tables of benefit costs are presented:

	2020-2021	2021-2022	2022-2023
<u>Benefit</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
P.E.R.A.	\$ 6,259,708	\$ 6,935,032	\$ 7,377,705
Health Insurance	3,031,891	\$ 3,107,967	\$ 3,368,284
Medicare	424,654	\$ 470,467	\$ 488,230
Total	<u>\$ 9,716,253</u>	<u>\$ 10,513,466</u>	<u>\$ 11,234,219</u>

Impact on Budget on Individual Basis

The average budgeted ratio of employee benefits costs to annual salaries is 31 percent. The percentage is higher when the costs for Workers' Compensation and unemployment are included. The following represents the current average costs for employee benefits based on two average salaries.

Average Annual Salary: \$70,000

<u>Benefits</u>	<u>Monthly</u>	<u>Annually</u>
P.E.R.A.	\$1,248	\$14,976
Health Insurance	870	10,440
Medicare	85	1,020
Total	<u>\$2,203</u>	<u>\$26,436</u>

Ratio of Cost of Benefits to Salary	<u>37.8%</u>
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Average Annual Salary: \$30,000

<u>Benefits</u>	<u>Monthly</u>	<u>Annually</u>
P.E.R.A.	\$535	\$6,420
Health Insurance	870	10,440
Medicare	36	432
Total	<u>\$1,441</u>	<u>\$17,292</u>

Ratio of Cost of Benefits to Salary	<u>57.6%</u>
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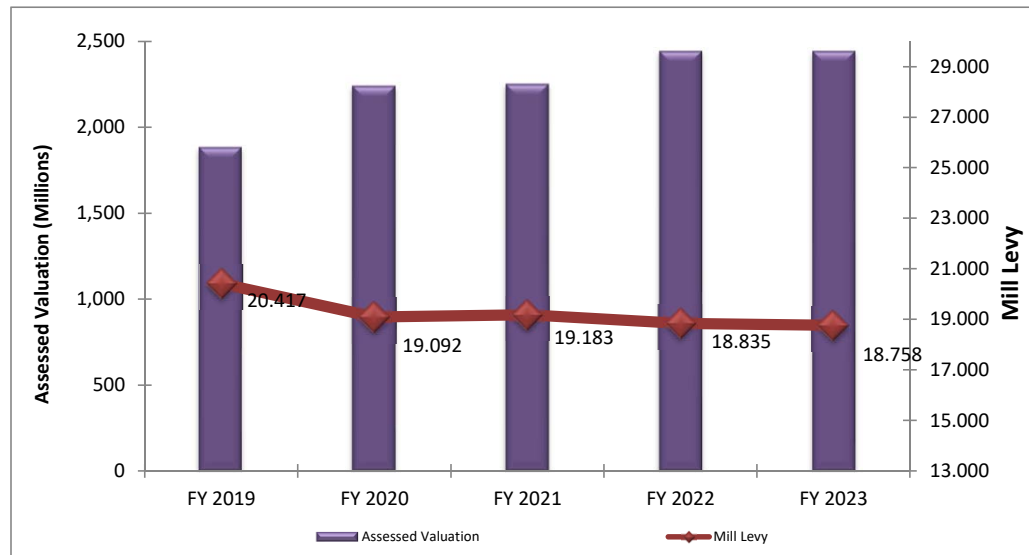
SUMMIT SCHOOL DISTRICT

Summit County, Colorado

MILL LEVY AND ASSESSED VALUATION

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
General Fund	13.971	13.867	13.969	13.722	13.639
Full Day Kindergarten Fund	0.429	0.000	0.000	0.000	0.000
Bond Fund	4.550	3.832	3.823	3.753	3.759
Transportation Fund	0.467	0.393	0.391	0.360	0.360
Supp Cap Const & Tech	1.000	1.000	1.000	1.000	1.000
Total	20.417	19.092	19.183	18.835	18.758

Assessed Valuation	\$	1,883,475,430	\$	2,237,648,040	\$	2,249,526,050	\$	2,441,567,490	\$	2,441,567,490
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SUMMIT SCHOOL DISTRICT

Schedule of Insurance

Description of Insurance	Carrier or Pool	Coverage Limit	Deductible
General & School Liability	CSDSIP*	\$2,000,000/occurrence \$5,000,000 aggregate	\$2,500
Property including:	CSDSIP	\$130,273,815	\$5,000
Equipment Breakdown	CSDSIP	\$250,000,000	\$1,000
Automobile liability:	CSDSIP		
Combined single limit		\$2,000,000	\$0
Personal injury protection		\$5,000	\$0
Crime:	CSDSIP	\$1,000,000	\$500
Pollution	CSDSIP	\$1,000,000	\$5,000
Data Compromise	CSDSIP	\$1,000,000	\$5,000
NCBR Terrorism	CSDSIP	\$10,000,000	\$5,000
School Crisis Act	CSDSIP	\$250,000	\$0
Worker's Compensation	Pinnacle Assurance		\$5,000
Unemployment	State of Colorado	Claims basis	
Underground Storage Tanks	ACE American Insurance	\$1,000,000/occurrence \$2,000,000 aggregate	\$5,000
International Liability	ACE American Insurance	Multi-tiered coverage	

*Colorado School Districts' Self Insurance Pool

FY2022-2023 UNIFORM BUDGET
SUMMARY

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
Beginning Fund Balance (Includes All Reserves)			9,678,619	52,781	-	1,391,145	896,724	-	8,725,334	152,448
Revenues										
Local Sources		1000 - 1999	36,909,028	580,948	61,920	2,441,567	900,000	1,062,000	9,178,210	-
Intermediate Sources		2000 - 2999	674,000	34,760	675,112	-	-	288,000	-	-
State Sources		3000 - 3999	9,194,160	887,687	2,203,341	-	-	-	-	-
Federal Sources		4000 - 4999	-	-	-	-	-	-	-	-
Total Revenues			46,777,188	1,503,395	2,940,373	2,441,567	900,000	1,350,000	9,178,210	-
Total Beginning Fund Balance and Reserves			56,455,807	1,556,176	2,940,373	3,832,712	1,796,724	1,350,000	17,903,544	152,448
Total Allocations To/From Other Funds		5600,5700, 5800	-	-	-	-	-	-	-	-
Transfers To/From Other Funds		5200 - 5300	(1,838,597)	356,600	-	-	-	797,556	-	-
Other Sources		5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			54,617,210	1,912,776	2,940,373	3,832,712	1,796,724	2,147,556	17,903,544	152,448
Expenditures										
Instruction - Program 0010 to 2099										
Salaries		0100	22,070,720	-	983,604	-	-	-	-	-
Employee Benefits, including object 0280		0200	6,824,307	-	285,973	-	-	-	-	-
Purchased Services		0300,0400, 0500	436,597	-	54,450	170,000	-	-	-	-
Supplies and Materials		0600	355,471	-	121,928	465,000	-	-	-	-
Property		0700	64,605	-	74,910	-	-	-	-	-
Other		0800, 0900	123,584	-	-	-	900,000	-	-	-
Total Instruction			29,875,284	-	1,520,865	635,000	900,000	-	-	-
Supporting Services										
Students - Program 2100										
Salaries		0100	2,648,391	-	376,431	-	-	-	-	-
Employee Benefits, including object 0280		0200	827,907	-	92,746	-	-	-	-	-
Purchased Services		0300,0400, 0500	36,655	-	50,750	-	-	-	-	-
Supplies and Materials		0600	18,485	-	47,650	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	9,400	-	13,228	-	-	-	-	-
Total Students			3,540,838	-	580,805	-	-	-	-	-

FY2022-2023 UNIFORM BUDGET
SUMMARY

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
Instructional Staff - Program 2200										
Salaries		0100	1,938,905	-	235,416	-	-	-	-	-
Employee Benefits, including object 0280		0200	586,253	-	69,857	-	-	-	-	-
Purchased Services		0300,0400, 0500	245,155	-	70,678	-	-	-	-	-
Supplies and Materials		0600	430,933	-	9,906	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	82,000	-	4,000	-	-	-	-	-
Total Instructional Staff			3,283,246	-	389,857	-	-	-	-	-
General Administration - Program 2300, including Program 2303 and 2304										
Salaries		0100	314,662	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	84,588	-	-	-	-	-	-	-
Purchased Services		0300,0400, 0500	179,200	-	-	6,000	-	2,200	-	-
Supplies and Materials		0600	9,000	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	19,000	-	-	-	-	-	-	-
Total School Administration			606,450	-	-	6,000	-	2,200	-	-
School Administration - Program 2400										
Salaries		0100	2,231,337	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	663,741	-	-	-	-	-	-	-
Purchased Services		0300,0400, 0500	14,605	-	-	-	-	-	-	-
Supplies and Materials		0600	32,293	-	-	-	-	-	-	-
Property		0700	2,900	-	-	-	-	-	-	-
Other		0800, 0900	10,500	-	-	-	-	-	-	-
Total School Administration			2,955,376	-	-	-	-	-	-	-
Business Services - Program 2500, including Program 2501										
Salaries		0100	375,275	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	108,203	-	-	-	-	-	-	-
Purchased Services		0300,0400, 0500	59,520	-	-	-	-	-	-	-
Supplies and Materials		0600	5,000	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	750	-	-	-	-	-	-	-
Total Business Services			548,748	-	-	-	-	-	-	-

FY2022-2023 UNIFORM BUDGET
SUMMARY

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
Operations and Maintenance - Program 2600										
Salaries		0100	2,200,805	-	51,229	-	-	-	-	-
Employee Benefits, including object 0280		0200	743,147	-	17,602	-	-	-	-	-
Purchased Services		0300,0400, 0500	1,096,290	-	2,546	-	-	12,600	-	-
Supplies and Materials		0600	1,103,470	-	-	-	-	23,000	-	-
Property		0700	52,170	-	-	-	-	3,000	-	-
Other		0800, 0900	-	-	-	-	-	-	-	-
Total Operations and Maintenance			5,195,882	-	71,377	-	-	38,600	-	-
Student Transportation - Program 2700										
Salaries		0100	-	-	-	-	-	1,223,293	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	407,463	-	-
Purchased Services		0300,0400, 0500	-	-	-	65,000	-	70,300	-	-
Supplies and Materials		0600	-	-	-	-	-	242,000	-	-
Property		0700	-	-	-	-	-	161,200	-	-
Other		0800, 0900	-	-	-	-	-	2,500	-	-
Total Student Transportation			-	-	-	65,000	-	2,106,756	-	-
Central Support - Program 2800, including Program 2801										
Salaries		0100	668,293	-	147,669	-	-	-	-	-
Employee Benefits, including object 0280		0200	197,037	-	29,297	-	-	-	-	-
Purchased Services		0300,0400, 0500	461,654	-	503	55,000	-	-	-	-
Supplies and Materials		0600	17,500	-	-	-	-	-	-	-
Property		0700	330,000	-	-	-	-	-	-	-
Other		0800, 0900	2,200	-	-	-	-	-	-	-
Total Central Support			1,676,684	-	177,469	55,000	-	-	-	-
Other Support - Program 2900										
Salaries		0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	-	-	-
Purchased Services		0300,0400, 0500	-	-	-	-	-	-	-	-
Supplies and Materials		0600	-	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-	-
Total Other Support			-	-	-	-	-	-	-	-

FY2022-2023 UNIFORM BUDGET
SUMMARY

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
Food Service Operations - Program 3100										
Salaries		0100	-	699,190	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	296,098	-	-	-	-	-	-
Purchased Services		0300,0400, 0500	-	220,525	-	-	-	-	-	-
Supplies and Materials		0600	-	644,182	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-	-
Total Other Support			-	1,859,995	-	-	-	-	-	-
Enterprise Operations - Program 3200										
Salaries		0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280		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, including object 0280		0200	-	-	-	-	-	-	-	-
Purchased Services		0300,0400, 0500	-	-	-	-	-	-	-	-
Supplies and Materials		0600	-	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-	-
Total Community Services			-	-	-	-	-	-	-	-
Education for Adults - Program 3400										
Salaries		0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	-	-	-
Purchased Services		0300,0400, 0500	-	-	-	-	-	-	-	-
Supplies and Materials		0600	-	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-	-
Total Education for Adults Services			-	-	-	-	-	-	-	-
Total Supporting Services			17,807,224	1,859,995	1,219,508	126,000	-	2,147,556	-	-

**FY2022-2023 UNIFORM BUDGET
SUMMARY**

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
Property - Program 4000										
Salaries		0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	-	-	-
Purchased Services		0300,0400, 0500	-	-	-	114,600	-	-	-	960
Supplies and Materials		0600	-	-	-	-	-	-	-	-
Property		0700	-	-	-	1,565,967	-	-	-	151,488
Other		0800, 0900	-	-	-	-	-	-	-	-
Total Property			-	-	-	1,680,567	-	-	-	152,448
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure										
Salaries		0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits, including object 0280		0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services		0300,0400, 0500	N/A	N/A	N/A	N/A	N/A	N/A	25,000	N/A
Supplies and Materials		0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property		0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other		0800, 0900	-	-	-	-	-	-	9,047,885	-
Total Other Uses			-	-	-	-	-	-	9,072,885	-
Total Expenditures			47,682,508	1,859,995	2,740,373	2,441,567	900,000	2,147,556	9,072,885	152,448
APPROPRIATED RESERVES										
Other Reserved Fund Balance (9900)		0840	-	52,781	200,000	-	-	-	-	-
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			-	52,781	200,000	-	-	-	-	-
Total Expenditures and Reserves			47,682,508	1,912,776	2,940,373	2,441,567	900,000	2,147,556	9,072,885	152,448

FY2022-2023 UNIFORM BUDGET
SUMMARY

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
BUDGETED ENDING FUND BALANCE										
Non-spendable fund balance (9900)		6710	-	-	-	-	-	-	-	-
Restricted fund balance (9900)		6720	-	-	-	-	-	-	-	-
TABOR 3% emergency reserve (9321)		6721	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Total program reserve (9328)		6728	-	-	-	-	-	-	-	-
Committed fund balance (9900)		6750	-	-	-	-	-	-	-	-
Committed fund balance (15% limit) (9200)			-	-	-	-	-	-	-	-
Assigned fund balance (9900)		6750	-	-	-	-	-	-	-	-
Unassigned fund balance (9900)		6760	-	-	-	-	-	-	-	-
Net investment in capital assets (9900)		6770	-	-	-	-	-	-	-	-
Restricted net position (9900)		6790	-	-	-	-	-	-	-	-
Unrestricted net position (9900)		6791	-	-	-	-	-	-	-	-
Unrestricted net position (9900)		6792	-	-	-	-	-	-	-	-
Total Ending Fund Balance			-	-	-	-	-	-	-	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))			6,934,702	-	-	1,391,145	896,724	-	8,830,659	-
Use of a portion of beginning fund balance resolution required?			Yes	Yes	No	Yes	Yes	No	Yes	Yes

FY2022-2023 UNIFORM BUDGET
SUMMARY

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
Beginning Fund Balance (Includes All Reserves)			75,847	1,220,256	22,193,154
Revenues					
Local Sources		1000 - 1999			
Intermediate Sources		2000 - 2999	2,000	5,104,499	56,240,172
State Sources		3000 - 3999	-	-	1,671,872
Federal Sources		4000 - 4999	-	-	12,285,188
Total Revenues			2,000	5,104,499	70,197,232
Total Beginning Fund Balance and Reserves			77,847	6,324,755	92,390,386
Total Allocations To/From Other Funds		5600,5700, 5800	-	-	-
Transfers To/From Other Funds		5200 - 5300	-	684,441	-
Other Sources		5100,5400, 5500,5900, 5990, 5991	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			77,847	7,009,196	92,390,386
Expenditures					
Instruction - Program 0010 to 2099					
Salaries		0100	-	-	23,054,324
Employee Benefits, including object 0280		0200	-	-	7,110,280
Purchased Services		0300,0400, 0500	-	-	661,047
Supplies and Materials		0600	-	-	942,399
Property		0700	-	-	139,515
Other		0800, 0900	-	-	1,023,584
Total Instruction			-	-	32,931,149
Supporting Services					
Students - Program 2100					
Salaries		0100	-	-	3,024,822
Employee Benefits, including object 0280		0200	-	-	920,653
Purchased Services		0300,0400, 0500	-	-	87,405
Supplies and Materials		0600	-	-	66,135
Property		0700	-	-	-
Other		0800, 0900	-	-	22,628
Total Students			-	-	4,121,643

**FY2022-2023 UNIFORM BUDGET
SUMMARY**

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
Instructional Staff - Program 2200					
Salaries		0100	-	-	2,174,321
Employee Benefits, including object 0280		0200	-	-	656,110
Purchased Services		0300,0400, 0500	-	-	315,833
Supplies and Materials		0600	-	-	440,839
Property		0700	-	-	-
Other		0800, 0900	-	-	86,000
Total Instructional Staff			-	-	3,673,103
General Administration - Program 2300, including Program 2303 and 2304					
Salaries		0100	-	-	314,662
Employee Benefits, including object 0280		0200	-	-	84,588
Purchased Services		0300,0400, 0500	-	-	187,400
Supplies and Materials		0600	-	-	9,000
Property		0700	-	-	-
Other		0800, 0900	-	-	19,000
Total School Administration			-	-	614,650
School Administration - Program 2400					
Salaries		0100	-	-	2,231,337
Employee Benefits, including object 0280		0200	-	-	663,741
Purchased Services		0300,0400, 0500	-	-	14,605
Supplies and Materials		0600	-	-	32,293
Property		0700	-	-	2,900
Other		0800, 0900	-	-	10,500
Total School Administration			-	-	2,955,376
Business Services - Program 2500, including Program 2501					
Salaries		0100	-	-	375,275
Employee Benefits, including object 0280		0200	-	-	108,203
Purchased Services		0300,0400, 0500	-	-	59,520
Supplies and Materials		0600	-	-	5,000
Property		0700	-	-	-
Other		0800, 0900	-	-	750
Total Business Services			-	-	548,748

**FY2022-2023 UNIFORM BUDGET
SUMMARY**

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
Operations and Maintenance - Program 2600					
Salaries		0100	-	-	2,252,034
Employee Benefits, including object 0280		0200	-	-	760,749
Purchased Services		0300,0400, 0500	-	-	1,111,436
Supplies and Materials		0600	-	-	1,126,470
Property		0700	-	-	55,170
Other		0800, 0900	-	-	-
Total Operations and Maintenance			-	-	5,305,859
Student Transportation - Program 2700					
Salaries		0100	-	-	1,223,293
Employee Benefits, including object 0280		0200	-	-	407,463
Purchased Services		0300,0400, 0500	-	-	135,300
Supplies and Materials		0600	-	-	242,000
Property		0700	-	-	161,200
Other		0800, 0900	-	-	2,500
Total Student Transportation			-	-	2,171,756
Central Support - Program 2800, including Program 2801					
Salaries		0100	-	-	815,962
Employee Benefits, including object 0280		0200	-	-	226,334
Purchased Services		0300,0400, 0500	-	5,783,940	6,301,097
Supplies and Materials		0600	-	5,000	22,500
Property		0700	-	-	330,000
Other		0800, 0900	-	-	2,200
Total Central Support			-	5,788,940	7,698,093
Other Support - Program 2900					
Salaries		0100	-	-	-
Employee Benefits, including object 0280		0200	-	-	-
Purchased Services		0300,0400, 0500	-	-	-
Supplies and Materials		0600	-	-	-
Property		0700	-	-	-
Other		0800, 0900	-	-	-
Total Other Support			-	-	-

**FY2022-2023 UNIFORM BUDGET
SUMMARY**

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
Food Service Operations - Program 3100					
Salaries	0100	-	-	-	699,190
Employee Benefits, including object 0280	0200	-	-	-	296,098
Purchased Services	0300,0400, 0500	-	-	-	220,525
Supplies and Materials	0600	-	-	-	644,182
Property	0700	-	-	-	-
Other	0800, 0900	-	-	-	-
Total Other Support			-	-	1,859,995
Enterprise Operations - Program 3200					
Salaries	0100	-	-	-	-
Employee Benefits, including object 0280	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, including object 0280	0200	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-
Supplies and Materials	0600	-	-	-	-
Property	0700	-	-	-	-
Other	0800, 0900	-	-	-	-
Total Community Services			-	-	-
Education for Adults - Program 3400					
Salaries	0100	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-
Purchased Services	0300,0400, 0500	-	-	-	-
Supplies and Materials	0600	-	-	-	-
Property	0700	-	-	-	-
Other	0800, 0900	-	-	-	-
Total Education for Adults Services			-	-	-
Total Supporting Services			-	5,788,940	28,949,223

FY2022-2023 UNIFORM BUDGET
SUMMARY

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022 Budgeted Pupil Count: 3570		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
Property - Program 4000					
Salaries		0100	-	-	-
Employee Benefits, including object 0280		0200	-	-	-
Purchased Services		0300,0400, 0500	-	-	115,560
Supplies and Materials		0600	-	-	-
Property		0700	-	-	1,717,455
Other		0800, 0900	-	-	-
Total Property			-	-	1,833,015
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure					
Salaries		0100	N/A	N/A	-
Employee Benefits, including object 0280		0200	N/A	N/A	-
Purchased Services		0300,0400, 0500	N/A	N/A	25,000
Supplies and Materials		0600	N/A	N/A	-
Property		0700	N/A	N/A	-
Other		0800, 0900	-	-	9,047,885
Total Other Uses			-	-	9,072,885
Total Expenditures			-	5,788,940	72,786,272
APPROPRIATED RESERVES					
Other Reserved Fund Balance (9900)		0840	77,847	-	330,628
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			77,847	-	330,628
Total Expenditures and Reserves			77,847	5,788,940	73,116,900

**FY2022-2023 UNIFORM BUDGET
SUMMARY**

Summit School District District Code: 3000 Adopted OR Revised Budget Adopted: June 9, 2022		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
Budgeted Pupil Count: 3570					
BUDGETED ENDING FUND BALANCE					
Non-spendable fund balance (9900)		6710	-	-	-
Restricted fund balance (9900)		6720	-	-	-
TABOR 3% emergency reserve (9321)		6721	-	-	-
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	-	-	-
Total program reserve (9328)		6728	-	-	-
Committed fund balance (9900)		6750	-	-	-
Committed fund balance (15% limit) (9200)		6750	-	-	-
Assigned fund balance (9900)		6760	-	-	-
Unassigned fund balance (9900)		6770	-	-	-
Net investment in capital assets (9900)		6790	-	-	-
Restricted net position (9900)		6791	-	-	-
Unrestricted net position (9900)		6792	-	-	-
Total Ending Fund Balance			-	-	-
Total Available Beginning Fund Balance & Revenues Less Total Expenditures & Reserves Less Ending Fund Balance (Shall Equal Zero (0))			-	1,220,256	19,273,486
Use of a portion of beginning fund balance resolution required?			Yes	Yes	Yes

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GLOSSARY

This glossary contains definitions of terms used in the budget, not specifically defined elsewhere, and such additional terms as necessary to provide a common understanding concerning financial account procedures for schools.

Abatements: A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies, special assessments, and service charges.

Accounting System: The total structure of records and procedures which record, classify, and report information on the financial position and operations of the school district or any of its funds or account groups.

Account Group: These groups account for and control general fixed assets and general long-term debt.

Accrual Basis: The basis of accounting under which revenues are recorded when they are levied and expenditures are generally recorded when a related liability is incurred, regardless of when the revenue is actually received or the payment is actually made.

Americans With Disabilities Act (ADA): This is federal legislation which mandates non-discrimination on the basis of handicap or disability and prescribes that services, activities, programs and facilities be accessible to and usable by handicapped or disabled persons.

Appropriation: A specific amount of money authorized by the Board of Education for the purchase of goods/services. This represents the annual spending plan for the district. An appropriation is usually limited in amount and the time when it may be expended.

Asbestos Hazard Emergency Response Act (AHERA): This is a regulation that requires schools to conduct inspections, develop comprehensive asbestos management plans, and select asbestos response action to deal with asbestos hazards.

Assessed Valuation: This is the value placed on property, both land and building, by the Summit County Assessor. Property taxes are paid on the basis of a property's assessed valuation, which does not necessarily correspond to the property's market value.

Assessment Ratio: A percentage used to multiply the market value of a home which results in the assessed value of that home.

BAAC: Building Advisory Accountability Committee

Balance Sheet: A summarized statement, as of a given date, of the financial position of the district per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

Benefits: Money budgeted for benefits of all paid personnel which includes: P.E.R.A., medical, dental and vision insurance, Medicare, unemployment and disability.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GLOSSARY

Board of Education: The elected body that has been created according to state law and vested with responsibilities for education activities in a given geographical area.

Bonded Debt: An obligation resulting from the borrowing of money through issuance of General Obligation Bonds by the school district.

Bond, General Obligation: A written promise to pay specified amounts of money at certain times in the future and carrying interest at fixed rates. The obligation to pay is backed by the taxing authority of the district. The items that these funds can be used for are stated on the ballot when the issue is presented to the people. Money can be spent only for these authorized purposes. Proceeds from bond issues cannot be used to pay the daily operating expenses of a school district.

Budget: An annual financial plan that identifies revenues specifies the type and level of services to be provided, and establishes the amount of money, which can be spent. This is a pre-plan to the appropriation and is used by the district in establishing annual mill levies.

Budgetary Reserve: This account is not an expenditure function or account. It is strictly a budgetary account to provide for contingencies.

Business Services: Those activities concerned with the administering of the district's business functions, the accounting for purchasing, data processing, storage and district physical inventories.

Capital Outlay: School district expenditures for the acquisition of fixed assets which are presumed to have benefits for more than one year and which cost at least \$750 for equipment and \$2,500 for remodeling projects. Examples include the acquisition of land or existing buildings, improvements to grounds, construction of buildings, additions to buildings, remodeling of buildings, furniture, vehicles and equipment.

Career Ed Programs: Activities designed to prepare students for entrance into and progress through various levels of employment in occupational fields such as agriculture, business, and trade and industry.

Categorical Programs: In addition to the Total Program funding provided by the Public School Finance Act of 1994 (as amended), school districts receive state funding to pay for transportation, special education, vocational education, and the English Language Proficiency Act. These programs are referred to as "categorical" programs. Summit School District is capable of funding the entire Total Program using only specific ownership taxes and property taxes. The district must also fund their categorical programs where possible by increasing the property tax mill levy. As such, the district "buys out" state funding of the programs using the additional property tax revenue generated by the increased mill levy.

CDE: Colorado Department of Education.

Contracted Services: Labor, materials, and other costs for services rendered by personnel not on the payroll of the school district.

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Debt Service: Includes payments of both principal and interest on all debt of the school district.

Elementary School: A school composed of a span of grades from pre-school through grade five.

Encumbrances: Purchase orders, contracts, and/or other commitments that are chargeable to an appropriation. Encumbrances are not liabilities and therefore are not recorded as expenditures until actual receipt of material or service. Encumbrances are used in the accounting records for budgetary control.

Enterprise Fund: A self-supporting fund designed to account for activities supported by user charges. An example is the Employee Benefit Trust fund.

Entitlement: Payments guaranteed by the state legislature to eligible recipients for a certain period of time.

Equipment: Money budgeted for the purchase of equipment to be used in the operation of the school district. Equipment is further defined as an item that retains shape and appearance with use. It is more feasible to repair than replace, under normal use and care lasts more than one year.

ELA: English Language Acquisition. A program for students whose first language is one other than English. Also known as ELD.

Expenditures: These are charges incurred, whether paid or not paid, which benefit the current period.

Federal Sources: That revenue from funds collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which were collected within such school districts. Examples of this revenue would be restricted or unrestricted Grants-in-Aid such as funds for Handicapped Children, Vocational Educational, Head Start, and Drug Free programs.

Fiscal Year: A twelve-month period of time to which the annual budget applies and at the end of which the district determines its financial position and the results of its operations. The school district's budget year begins July 1 and ends June 30.

Food Services: This service area includes the preparation and serving of lunches and delivery of food.

Function: This term refers to an expenditure or service aimed at accomplishing a certain purpose or end; for example, regular instruction, special education, vocational education, or operation and maintenance of plant.

Fund: A fund is a fiscal and accounting entity, with a self-balancing set of accounts which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures.

Fund Balance: The excess of assets of a fund over its liabilities and reserves.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GLOSSARY

Fund Balance Appropriations: Monies appropriated from the district's fund balance to offset the shortfall in expected revenues.

Fund Transfers: The transfer of funds from the General Fund to other funds.

Funded Pupil Count: A district's pupil count for funding purposes under the School Finance Act. The funded pupil count is expressed in full-time equivalent (FTE) pupils. An FTE count is designed to reflect the amount of time a student spends in an instructional setting.

GAAP: Generally Accepted Accounting Principals. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund: This is the general operating fund of the District. All activities of the District are accounted for through this fund except for those required to be accounted for in another fund.

GFOA: Government Finance Officers Association.

GPA: Grade point average. The average is found by assigning points to a letter grade, i.e. A=4, B=3, etc. and averaging the total.

Hold Harmless: Changes in school finance laws resulted in the creation and funding of "hold harmless" districts. A district is held harmless under the old law because the Total program amount was greater than the amount otherwise calculated by the formula in the new law. Therefore districts were allowed to operate with higher funding amount. This is now part of the override election.

ILP: Individualized Learning Plan

Instructional Staff Services: Those activities associated with assisting the instructional staff in improving the content and process of providing learning experiences for students. These activities include library/audio-visual operations, curriculum development, and staff development.

Levy: To impose taxes or special assessments.

Local Sources: That amount of money produced within the boundaries of the school district and available to the School District for its use. Examples of this revenue would be property taxes, interest income, rental and tuition payments.

Middle School: A secondary school composed of grades six through eight.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

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Mill: Property tax rate per thousand dollars of assessed value. One mill is equal to \$1.00 per \$1,000 of assessed value. To calculate the tax rate, the total property tax amount levied by the district is divided by the assessed valuation of the taxable property, divided by 1,000.

Minimum State Aid District: A district that is able to raise its entire total program funding from local property taxes. The mill levy in a minimum state aid district is adjusted downward to assure that the district receives a minimum amount of per pupil funding in state aid.

Object: As applied to expenditures, this term has reference to an article purchased or services received; for example, salaries, employee benefits or supplies.

Other Financing Sources: These include funds received from the proceeds from long term debt, receipt of inter fund transfers.

Override Elections: A school district may desire to spend more property tax revenues than required to fund its Total Program. In this event, a district must seek authorization from its voters to raise and expend “override” property tax revenues. The total additional property tax revenues that may be authorized at an election cannot exceed 20% of the district’s Total Program or \$200,000, whichever is greater.

Program: The effort to accomplish a specific objective or objectives consistent with funds or resources available. Budgets and actual revenue and expenditure records may be maintained per program.

Property Tax: The general property tax is levied on land and buildings located within the school district. It is essentially a real estate or real property tax. Every owner of private and business property in the district, including public utilities, pays this tax. Property owned by governmental, charitable, and religious institutions is exempt from taxation.

Property Tax Carryforward: In 1992, school districts began to use a July through June budget year rather than the calendar year on which they previously had been operating. This change caused some districts to generate property taxes that was greater than their total program needs. These districts have been required to carry forward the excess property tax collections for use in later budget years. Annually, these districts are required to use their carryforward balances to offset any State Share, including Minimum State Share, or state categorical program funding which they otherwise would be eligible to receive. Beginning in 1995-96, these school districts are allowed to spend up to 10% of their available carryforward balances for any lawful purpose or up to 100% of their balances for capital needs.

Proprietary Fund: This fund type accounts for District activities that are similar to business operations in the private sector or where the reporting focus is on determining net income, financial position, and cash flow. The Food Service Fund is a proprietary fund that accounts for all revenues, food purchases, and costs and expenses for the Food Service program.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GLOSSARY

Public School Finance Act of 1994: CRS 22-53-101, et. Seq., enacted in 1994, seeks to provide for a thorough and uniform system of public schools throughout the state. It requires that all school districts operate under the same finance formula and that equity considerations dictate all districts be subject to the expenditure and maximum levy provisions of this act. Colorado's 176 school districts each have a different per-pupil funding based upon four factors: size adjustment, cost of living adjustment, personnel costs factor, and at-risk factor.

Purchased Services: Money budgeted for contracted services, utilities, staff training, maintenance and repair items, and legal services.

Regular Programs: Provides for regular education of elementary and secondary students (K- through 12). This does not include special education, second language acquisition, grants, preschool or day care.

Salaries: Money budgeted for all paid personnel of the school district.

Self-Insurance: The underwriting of one's own insurance rather than purchasing coverage from a private provider by identifying specific areas of risk and assessing actuarially sound charges.

Senior High School: A secondary school composed of grades nine through twelve.

Special Revenue Fund: These funds are maintained to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for specified purposes. These include the Capital Reserve Fund and District Housing Fund.

Specific Ownership Tax: An annual tax imposed on each taxable item of certain classified personal property, such as motor vehicles, which tax is computed in accordance with state schedules applicable to each sale of personal property.

Special Programs: Activities designed primarily for students having special needs. These programs include pre-kindergarten through secondary students that have been identified as exceptional.

State Sources: Revenue from funds produced within the boundaries of and collected by the state and distributed to school districts in amounts different proportionately from the amounts collected within collected within such school district. Examples of this revenue are the basic instructional and operating subsidies and subsidies for specific educational programs such as Special Education and Vocational Education.

Student Activities: School sponsored extra-curricular activities including interscholastic and intramural athletics, band, chorus, speech, etc.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

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Supplies: All items of an expendable nature which are purchased for use in the schools including supplies and textbooks, library books, and other instructional materials, office supplies, building maintenance parts, fuel for buses and other vehicles, and custodial supplies. With the exception of unique areas such as maintenance supplies and transportation related expenses, most materials are established in relation to the student population.

Support Services: Those activities concerned with recommending new policies, administering existing policies, and the developing and implementing of procedures in connection with the operation of the school district. It also includes the services of those professional, independent, and separate agencies or individuals that are retained to assist in the administration.

Tabor Amendment: An amendment to the Colorado Constitution approved by voters in November 1992 which limits governmental mill levies, revenues, and expenditures.

Tax Year: The calendar year in which tax bills are sent to property owners. The 2009 tax bills are reflected as revenue receipts to the school district in FY 2008-09.

Taxing Authority: A government body, such as a school board, with authority to levy property taxes.

Terra Nova Test: Achievement test that is norm-referenced but also provides proficiency categories.

Total Program: Funding to school districts is based on a per-pupil formula that calculates Total Program. For each pupil funded in the October 1 pupil count, the formula provides a base per-pupil amount of money plus additional money which recognizes district-by-district variances in costs of living, personnel, costs and sizes. The Total Program amount also includes additional funding for at-risk pupils.

Transfers: A transfer of dollars from one fund to another fund.

Summit School District RE-1
Summit County, Colorado

Appendix A

Educate
Elevate
Empower



150 School Road
P.O. Box 7
Frisco, CO 80443
970.368.1000
summit.k12.co.us

APPROPRIATION RESOLUTION #2021-22-21

Supplemental Appropriation
For the Fiscal Year Beginning July 1, 2021 and Ending June 30, 2022

BE IT RESOLVED by the Board of Education of Summit School District RE-1 in Summit County that the above amounts are appropriated and revised original budgets adopted for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

ADOPTED AND APPROVED this June 16, 2022.

(SEAL)



Kate Hudnut, President

Attest:



Johanna Kugler, Board Secretary



APPROPRIATION RESOLUTION #2021-22-21

Description of Expenditure	2021-22 Adopted Budget	Increase (Decrease)	2021-22 Revised Budget
SUPPLEMENTAL CAPITAL CONSTRUCTION & TECH FUND			
Technology and Maintenance Expenditures	963,740	380,000	1,343,740
Construction Projects	1,472,944	593,694	2,066,638
SUPP CAP FUND RESERVE	1,272,362	(973,694)	298,668
TOTAL SUPP CAP FUND APPROPRIATION	\$ 3,709,046	\$ -	\$ 3,709,046
Description of Expenditure	2021-22 Adopted Budget	Increase (Decrease)	2021-22 Revised Budget
FOOD SERVICE FUND REVENUE			
Food Sales and Reimbursements	1,565,400	150,000	1,715,400
Transfer from the General Fund	296,600	-	296,600
TOTAL FOOD SERVICE FUND REVENUE CHANGE	\$ 1,862,000	\$ -	\$ 2,012,000
FOOD SERVICE FUND EXPENDITURES			
Food Service Expenditures	1,862,000	150,000	2,012,000
TOTAL FOOD SERVICE FUND EXPENDITURES	\$ 1,862,000	\$ 150,000	\$ 2,012,000
TOTAL FOOD SERVICE FUND APPROPRIATION	\$ 1,907,074	\$ 150,000	\$ 2,057,074

Description of Expenditure	2021-22 Adopted Budget	Increase (Decrease)	2021-22 Revised Budget
HEALTH BENEFITS FUND REVENUE			
Contributions	4,509,060	293,300	4,802,360
Stop loss reimbursements	35,000	42,400	77,400
Miscellaneous	15,000	-	15,000
Transfer from the General Fund	645,000	-	645,000
TOTAL HEALTH BENEFITS FUND REVENUE CHANGE	\$ 5,204,060	\$ 335,700	\$ 5,539,760
HEALTH BENEFITS FUND EXPENDITURES			
Increase expenses from increased claims	5,204,060	420,000	5,624,060
HEALTH BENEFITS FUND RESERVE	698,587	(84,300)	614,287
TOTAL HEALTH BENEFITS FUND APPROPRIATION	\$ 5,902,647	\$ 335,700	\$ 6,238,347