

Summit School District RE-1 Summit County, Colorado



Educate
Elevate
Empower



2021-2022 Proposed Budget

Prepared by Kara Drake, Chief Financial Officer

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

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Summit School District RE-1
Summit County, Colorado

Introductory Section

Educate
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Business Services

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

June 23, 2021

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

Transmittal of the 2021-22 Budget

We are pleased to present the annual budget of Summit School District for fiscal year 2021-22. 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 2021-22 appropriation for all funds is \$88,905,552. 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 2021-22 is estimated at 19.050 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 \$136.21 per \$100,000 of market value compared to \$137.16 per \$100,000 of market value in 2020-21. Final assessment values will not be reported to the district until November 2021 and the actual 2021-22 tax rate will not be certified by the Board of Education until December 2021. 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.

Due to the COVID-19 pandemic, the 2021 Legislative session started late and legislators have not yet finalized the Colorado School Finance Act. This budget was prepared with an expected increase in funding of \$1,066.50 per student (13.1%). This increase includes an inflationary increase to per pupil funding of 2% as well as a decrease to the Negative Factor of \$481.4 million. This brings the state-wide underfunding of PK-12 education to \$571 million, of which SSD's share is \$2.3 million.

Budget Process

The District began its budget process for 2021-22 in November 2020 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:

- ✓ Align resources with Summit School District Goals and districtwide targets and priorities.
- ✓ Allocate resources to support and maximize instructional time based on scholar achievement and need.
- ✓ Determine staffing based on positions needed, not individual people.
- ✓ Achieve a balanced budget.

2021-22 Budget Changes

Based upon the above process, the budget changes for 2021-22 include revenue and expense impacts and the use of fund balance.

1. **Major Revenue Changes** – Total change in revenue is an increase of \$4.3 million. This includes changes in Total Program Funding due to an increase in Per Pupil Funding (PPF) and no change in Funded Pupil Count (FPC), additional funding from state allocated Rural Schools Funds, increases in other General Fund revenue and increases in transfers to other funds.

Revenue Changes	
Change in PPF	3,711,953
Change in Enrollment	-
Rural Revenue (FY21 & FY22)	1,176,285
Other Changes in Revenue	270,965
Changes in Transfers	(803,993)
Total Revenue Change	\$ 4,355,210

2. **Major Expense Impacts**—Total expenditures increased by 4.5% or about \$1.9 million. Significant changes in expenditures include a \$2.8 million increase in salary and benefits and a net decrease of \$846,000 in one-time spending of the Rural School Funds and curriculum purchases. The average increase in salary for all employees was 8.1%.

Expenditure Changes	
Less One-time Curriculum Spending	(800,000)
Less One-time Rural Funds	(299,035)
Less Attrition (Salary & Benefits)	(100,000)
Market Survey	186,363
Salary Increases for employees	2,872,504
Restore reduction of District PD funds	58,000
Restore reduction of School Board PD funds	5,000
Total Expenditure Changes	\$ 1,922,832

3. **Impact to Reserves**—Total impact to reserves will be a decrease of \$2 million. 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 2022 and 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.



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 29,399 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 324 licensed employees, 165 classified employees, and 27.5 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".

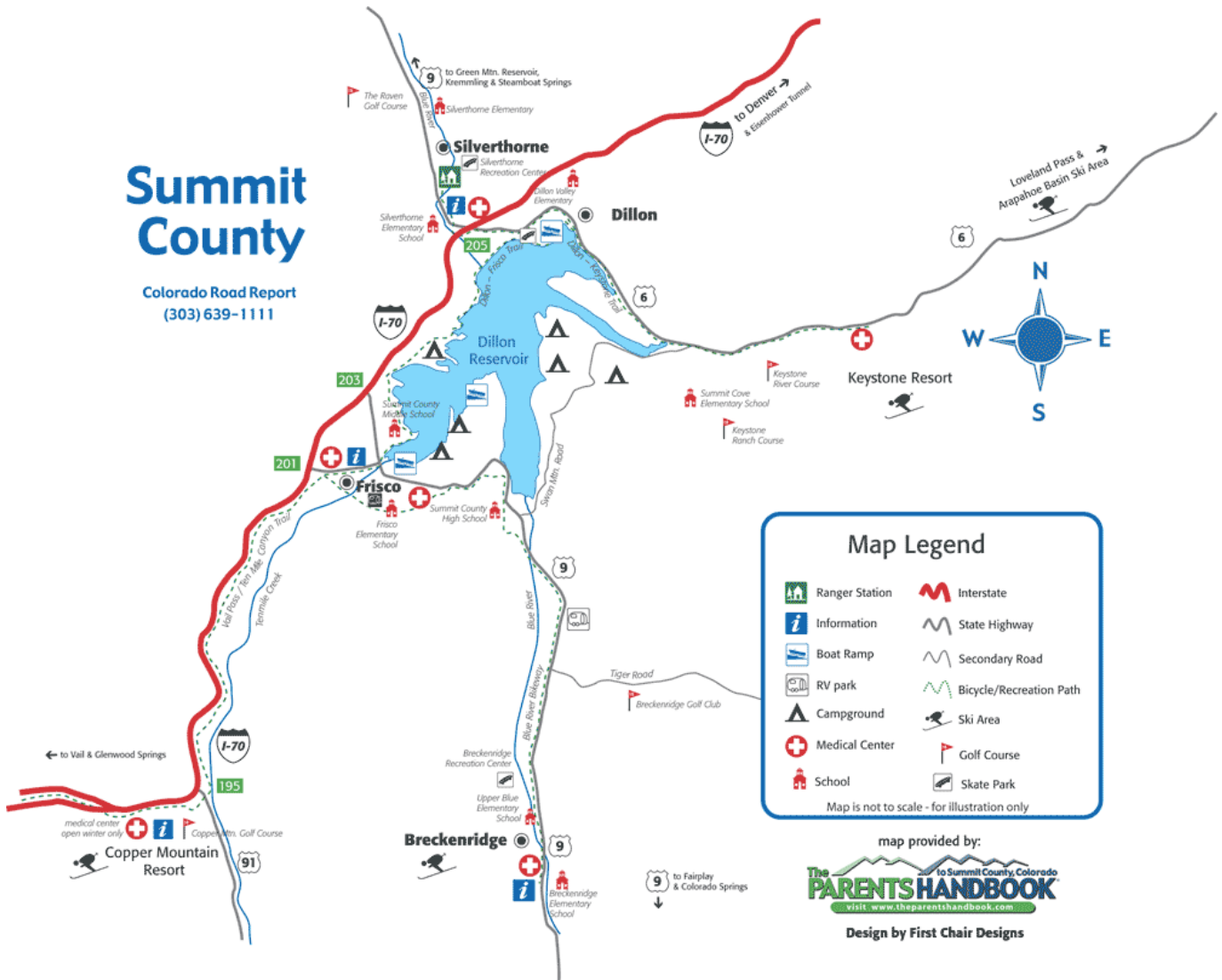
In the context of ownership roughly 80% of the land in the County is public lands managed by the U.S. Forest Service and Bureau of Land Management. The remaining 20% is privately owned. The majority of the private lands are found in narrow bands along the valley bottoms and adjacent to the major road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

The County's year-round population was 31,011 residents in 2019. Since 2000, Summit County's year-round population has grown 24%. 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

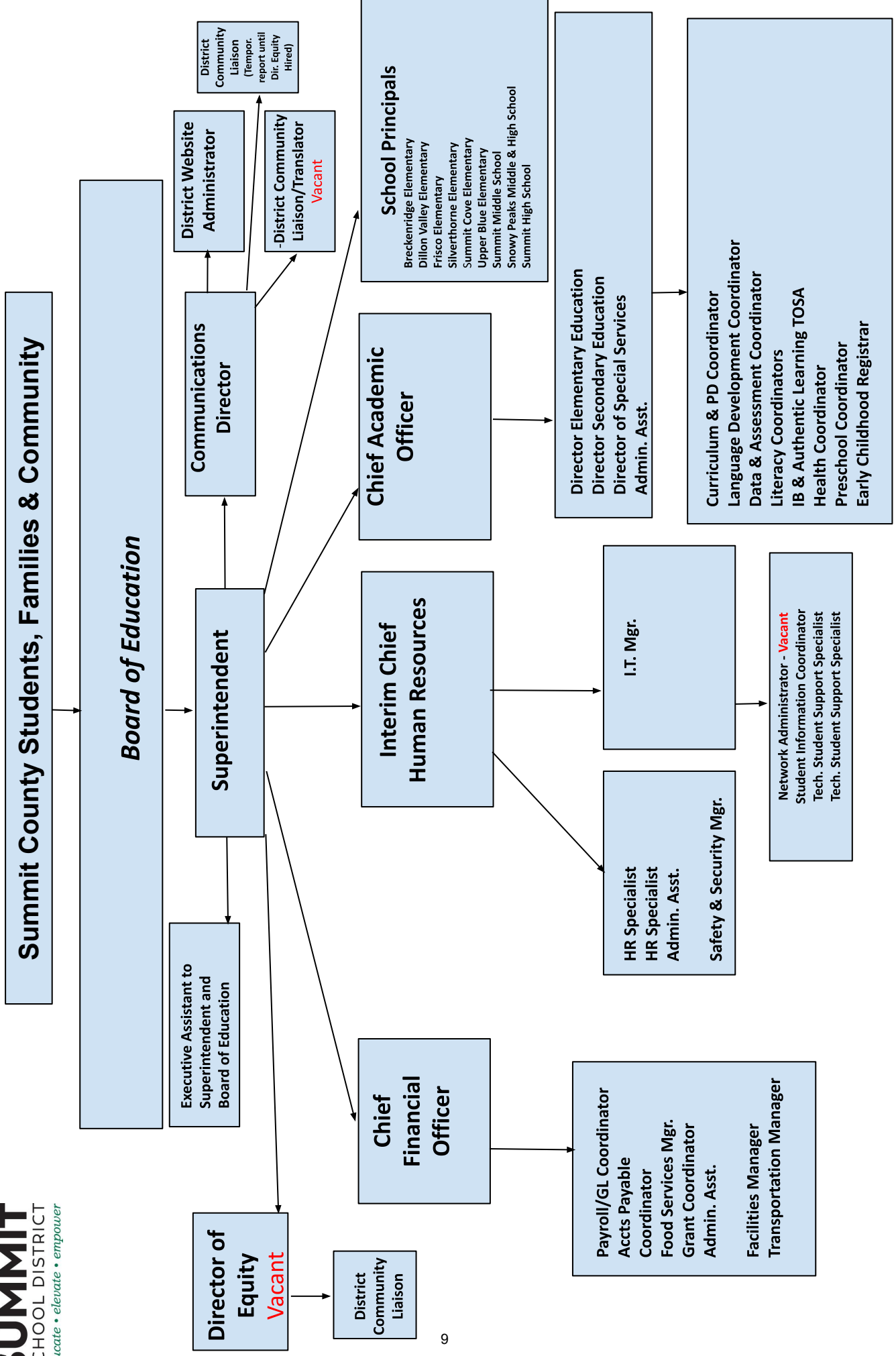
Ms. Kate Hudnut President
Ms. Consuelo Redhorse Vice President
Ms. Gloria Quintero Secretary
Mr. Chris Alleman Treasurer
Ms. Tracey Carisch Director
Ms. Lisa Webster Director

District Administration

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

Summit School District is an equal opportunity education institution and does not unlawfully discriminate on the basis of race, color, national origin, age, sex, sexual orientation or disability in admission or access to, or treatment, or employment in, its education programs or activities and provides equal access to the Boy Scouts and other designated youth groups. Inquiries concerning non-discrimination policies may be referred to the Summit School District Attn: Superintendent, P.O. Box 7, Frisco, CO 80443, (970) 368-1000.

Summit School District Organizational Chart (as of Aug. 4, 2021)





Summit School District RE-1
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 advised 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.

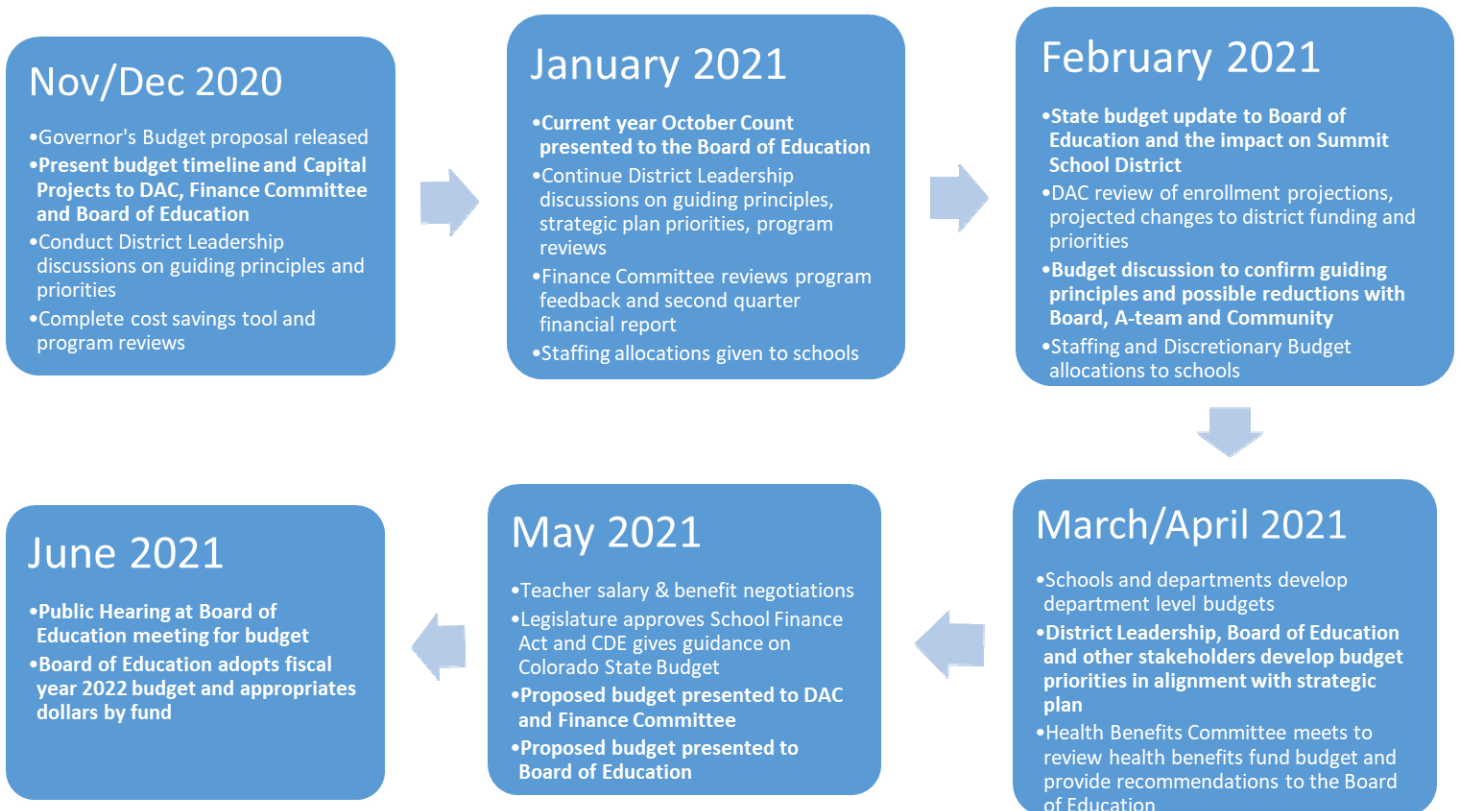
During May, the Superintendent of Schools submits to the Board of Education a proposed budget for all funds for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them. Public comment is encouraged by the Board of Education to obtain 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 2021-22 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. 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 a two-year plan for reaching the District's goal of a \$50,000 base for teachers. For the 2021-22 school year, teachers will receive step advancement. Lane advancement will be increased to \$2,000 per lane and will be awarded as earned. The base salary will be increased to \$48,500 from \$44,530 and the number of teacher work days will be increased by one day to 185 days per year. Overall, these changes result in an average annual increase of 8.1% for a full-time teacher.

For the 2022-23 school year, teachers will 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 will result in an average annual increase of 4.8% 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 2021; all positions more than 5% below market will receive an adjustment to bring those salaries to market. In addition, all support staff salaries will increase by a 1.7% experience increase and an annual increase of 6.4% for 2021-2022. Salary schedules will be increased by market adjustments plus 6.4% 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. A market survey was completed in the Spring of 2021; all positions more than 5% below market will receive an adjustment to bring those salaries to market. In addition, all administrative/exempt staff salaries will increase by a 1.7% experience increase and an annual increase of 6.4% for 2021-2022. Salary schedules will be increased by market adjustments plus 6.4% 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 by \$804,000 for 2021-22. Employee's premiums will increase 10% for all tiers, \$5 to \$90 per month, depending on the number of family members covered on the plan. In order to keep employee increases to a minimum, the District will transfer \$645,000 in Rural Schools funding to the Health Benefits Fund. This is a 25% increase in the District contribution to Health Benefits.

The District will remain self-insured and will continue with the bundled plan fully administered by Cigna. Two additional buy-up plans will be added; current plans will have no benefit changes for the upcoming 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, 2021, member contribution rates will increase by 0.5% to 10.5% and employer contribution rates will remain at 20.9%.

Assumptions

1. Due to the COVID-19 pandemic, the 2021 Legislative session started late and legislators have not yet finalized the amount of funding for K-12 education for 2021-22. This budget has been prepared with an estimated per pupil funding increase of 13.1% from \$8,140.86 in the 2020-21 budget to \$9,207.36 in the 2021-22 budget based on the proposed Colorado Public School Finance Act. This is an increase of 2% in the base per pupil funding and a decrease of \$481.4 million to the budget stabilization factor.
2. 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%.
3. The District will levy an estimated total of 19.050 mills based upon an estimated assessed valuation of \$2,362,002,353. The 2020-21 mill levy was 19.183. This decrease is due to an estimated increase in Assessed Valuation of 5%. A property owner in Summit School District will pay an estimated \$136.21 per \$100,000 of market value in 2022 compared to \$137.16 per \$100,000 of market value in 2021.
4. 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



2021-2022 Proposed Budget

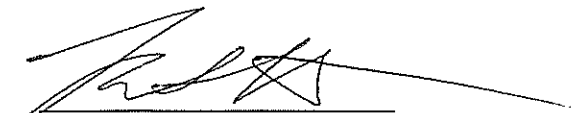


150 School Road P.O. Box 7
Frisco, CO 80443
970.368.1000
summit.k12.co.us

BUDGET RESOLUTION #2020-21-20

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, 2021 and ending June 30, 2022:

Supplemental Capital & Tech Fund	\$ 3,629,640
General Fund	\$ 51,919,952
Food Service Fund	\$ 1,907,074
Grant Fund	\$ 3,314,168
Transportation Fund	\$ 1,921,414
Bond Fund	\$ 17,865,199
Building Fund	\$ 626,543
Capital Reserve Fund	\$ 76,770
Health Benefits Fund	\$ 5,902,647
Student Activity Fund	\$ 1,742,145



Kate Hudnut, President



Gloria Quintero, Secretary

RESOLUTION #2020-21-19

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 2021-22 Beginning Fund Balance for the following funds: Supplemental Capital Construction and Technology Fund in the amount of \$1,272,362; General Fund in the amount of \$9,243,109; Food service in the amount of \$45,074; Bond Fund in the amount of \$8,527,645; Building Fund in the amount of \$626,543; Capital Reserve Fund in the amount of \$74,770; Health Benefits Fund in the amount of \$698,587; Student Activity Fund in the amount of \$842,145;

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 17, 2021.

(SEAL)


Kate Hudnut, President

Attest:


Gloria Quintero, Secretary



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	\$ 2,357,278	\$ 32,438,765	\$ -	\$ -	\$ 882,000
Specific ownership taxes	-	2,206,796	-	-	-
State and federal revenue	-	7,885,981	1,464,557	3,214,562	278,000
County revenue	-	475,000	-	-	-
Tuition and fees	-	646,615	100,843	-	180,000
Interest income	-	80,000	-	-	-
Other local revenue	-	466,700	-	99,606	-
Transfer in (out)	-	(1,523,014)	296,600	-	581,414
Total revenue	\$ 2,357,278	\$ 42,676,843	\$ 1,862,000	\$ 3,314,168	\$ 1,921,414
Expenditures:					
Salaries	\$ -	\$ 30,862,338	\$ 680,084	\$ 1,789,538	\$ 1,065,877
Benefits	-	9,182,044	264,715	522,983	356,642
Purchased services	291,000	2,331,300	202,069	238,790	89,150
Supplies and equipment	672,740	2,306,695	715,132	762,857	255,950
Debt service	-	-	-	-	-
Capital outlay	1,393,538	-	-	-	153,795
Depreciation/amortization	-	-	-	-	-
Total expenditures	\$ 2,357,278	\$ 44,682,377	\$ 1,862,000	\$ 3,314,168	\$ 1,921,414
Net Income (Loss)	\$ -	\$ (2,005,534)	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ 1,272,362	\$ 9,243,109	\$ 45,074	\$ -	\$ -
Ending Fund Balance	\$ 1,272,362	\$ 7,237,575	\$ 45,074	\$ -	\$ -
Appropriation	\$ 3,629,640	\$ 51,919,952	\$ 1,907,074	\$ 3,314,168	\$ 1,921,414
Mill Levy	1.000	13.724	-	-	0.373

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 2021-22 Total	All funds 2020-21 Total
\$ 9,337,554	\$ -	\$ -	\$ -	\$ -	\$ 45,015,597	\$ 43,009,912
-	-	-	-	-	2,206,796	2,206,795
-	-	-	-	-	12,843,100	9,110,059
-	-	-	-	-	475,000	475,000
-	-	2,000	4,559,060	900,000	6,388,518	6,901,460
-	-	-	-	-	80,000	80,000
-	-	-	-	-	566,306	512,724
-	-	-	645,000	-	-	\$ -
\$ 9,337,554	\$ -	\$ 2,000	\$ 5,204,060	\$ 900,000	\$ 67,575,317	\$ 62,295,950
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,397,837	\$ 31,693,738
-	-	-	-	-	10,326,384	\$ 9,530,115
-	-	-	5,199,060	-	8,351,369	\$ 8,233,164
-	626,543	-	5,000	900,000	6,244,917	\$ 13,601,822
9,209,850	-	-	-	-	9,209,850	\$ 9,230,375
-	-	-	-	-	1,547,333	\$ 3,941,500
-	-	-	-	-	-	\$ -
\$ 9,209,850	\$ 626,543	\$ -	\$ 5,204,060	\$ 900,000	\$ 70,077,690	\$ 76,230,714
\$ 127,704	\$ (626,543)	\$ 2,000	\$ -	\$ -	\$ (2,502,373)	\$ (6,286,335)
\$ 8,527,645	\$ 626,543	\$ 74,770	\$ 698,587	\$ 842,145	\$ 21,330,235	\$ 26,484,128
\$ 8,655,349	\$ -	\$ 76,770	\$ 698,587	\$ 842,145	\$ 18,827,862	\$ 20,197,793
\$ 17,865,199	\$ 626,543	\$ 76,770	\$ 5,902,647	\$ 1,742,145	\$ 88,905,552	\$ 96,428,507
3.953	-	-	-	-	19.050	19.183

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 2021-22 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 (76.1%) specific ownership taxes (5.2%) and state equalization (18.5%). Together they comprise the majority of the total General Fund revenues. In 2021-22 these three sources are estimated to account for \$42.5 million in General Fund revenues.

- Local Property Taxes: Local property taxes are estimated at \$32.4 million in 2021-22. These taxes are derived from a mill levy applied to all commercial and residential property within the district. The estimated mill levy for 2021-22 General Fund is 13.724 mills based upon an assessed valuation of \$2,362,002,353. This is a decrease from the 2020-21 levy of 13.969 mills.
- Specific Ownership Taxes: Specific ownership taxes represent \$2.2 million for 2021-22 or 5.2% 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 2021-22 is estimated to be \$7.9 million or 18.5% of the General Fund revenue. The state is still projecting a Budget Stabilization Factor of \$571 million for the 2021-22 year. The District's share of this negative factor is \$2.3 million. The year over year impact of the negative factor for SSD, from 2009 through 2022 is over \$37.1 million.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET SUMMARY

- All Other Income: Other General Fund revenue sources include:
 - County revenue of \$475,000 or 1.1%,
 - Tuition and fees of \$646,615 or 1.5%,
 - Interest income of \$80,000 or 0.2%,
 - Other miscellaneous revenue of \$466,700 or 1.1%.
- Transfers: The final revenue category in the General Fund is transfers that account for \$-1,523,014 or -3.6% of the total General Fund net revenues. The transfers are being budgeted to the following funds:
 - Transportation Fund in the amount of \$581,414,
 - Food Service Fund in the amount of \$296,600,
 - Health Benefit Fund in the amount of \$645,000.

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 2021-22 in the General Fund are \$44,682,377. The appropriations are distributed as follows: Salary (69.1%), Benefits (20.5%), Purchased Services (5.2%) and Supplies and Materials (5.2%). 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 89.6% of the total budget. For 2021-22, salaries account for \$30.8 million and benefits account for \$9.2 million of the total \$44.7 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 7.9% 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 6.4% and the elimination of one-time positions funded from the Rural Schools funds.

Benefits are projected to increase 5.9% for 2021-22. This is the net change of the additional cost of PERA and Medicare on salary increases for staff and the elimination of one-time positions funded from the Rural Schools funds.

- Purchased Services. Purchased services accounts for \$2.3 million or 5.2% of the total General Fund expenditures. The 2021-22 budget decreases 0.1% over the prior year.
- Supplies and Materials. Supplies and Materials represent \$2.3 million or 5.2% of the total General Fund expenditures. This is a decrease of 26.7% over the prior year primarily due to large curriculum purchases that were funded from reserves.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BUDGET SUMMARY

Operating Revenues and Expenditures

General Fund revenue is expected to increase by 12.4% for the 2021-22 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 Rural Schools from taxes on nicotine products.

General Fund expenditures are projected to increase by 4.5% for 2021-22. This is the net result of salary and benefits increases for staff and the elimination of one-time spending from the 2020-21 budget.

For 2021-22, the District will spend approximately \$2 million in reserves. The projected fund balance at the end of 2021-22 is \$7.2 million of which \$1 million is restricted in use. The remaining unrestricted fund balance of \$6.2 million represents 13.8% 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 \$17.8 million in funds available with \$8.5 million of this amount carried forward as a beginning balance for 2021-22 to meet the December 2021 debt service payment. The only source of revenue for this fund is local property taxes. For 2021-22 local property taxes are projected to be \$9.3 million, which will be carried forward to make the December 2022 payment. The projected mill levy for 2021 is 3.953 mills based on an estimated assessed valuation of \$2.362 billion.

Expenditures for 2021-22 are \$9.2 million for the repayment of principal and interest on outstanding current bonds. The outstanding general obligation debt (principal and interest) at June 30, 2022 will be \$91.1 million, with final maturity scheduled for December 1, 2036.

The anticipated reserve at the end of 2021-22 is \$8.6 million, which will be used to pay the December 2022 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 \$0.6 million. Expenditures in this fund are for building projects approved by voters in the November 2016 election. Total expenditures for 2021-22 are projected to be \$0.6 million, with no remaining reserve at the end of 2021-22.

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 \$76,770. There are no expenditures expected for 2021-22. 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 2021-22. This fund is projected to need \$296,600 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 \$3.3 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 II and 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 376 employees of which 227 have selected single coverage, 38 have elected employee plus one other and 111 have enrolled in family coverage. Additionally, of the 376 employees, 240 have elected the Healthy Measures PPO plan and 136 have elected the HSA plan. This fund is projected to collect \$4.6 million in revenue and will receive a transfer of \$645,000 from the General Fund for 2021-22. Total expenditures are \$5.2 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 \$1.7 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 \$3.6 million. Expenditures for 2021-22 are projected to be \$2.3 million for replacement of vehicles, capital projects and the continued maintenance costs associated with the district One2World initiative. The projected mill levy for 2021-22 is 1.0 mills based on an estimated assessed valuation of \$2.362 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 \$1.92 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 2021-22 is 0.373 mills based on an estimated assessed valuation of \$2.362 billion.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

MILL LEVY

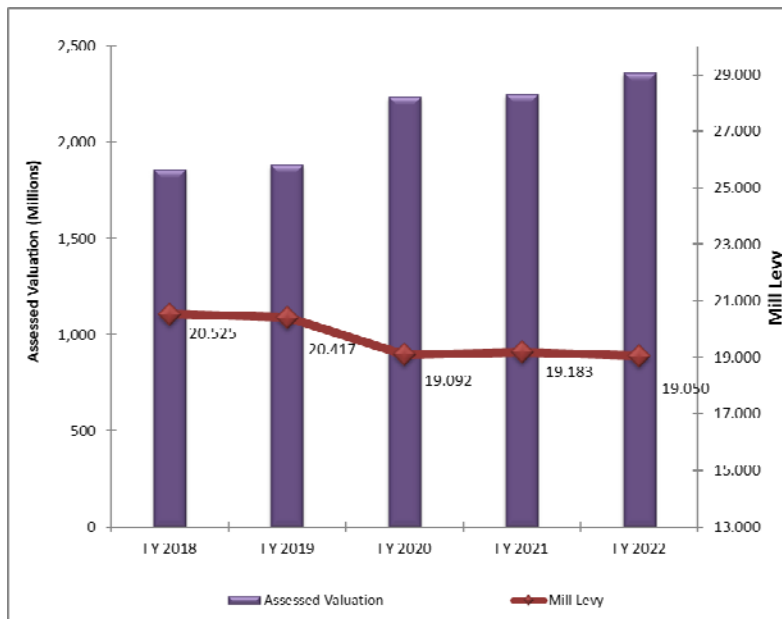
Mill Levy

The General Fund mill levy for 2021-22 is estimated to be 13.724 mills, a slight decrease from the 2020-21 levy of 13.969 mills. The estimated 2021-22 mill levy for the Bond Redemption Fund is 3.953 mills, the Transportation Fund is 0.373 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 \$136.21 per \$100,000 of market value in 2021-22 compared to \$137.16 per \$100,000 of market value in 2020-21. Final assessment values will not be reported to the District until November 2021; the actual 2021-22 mill levy for the District will not be certified by the Board of Education until December 2021. Therefore, an accurate calculation of the tax cost to the homeowner will be determined on December 15, 2021.

Assessed Valuation

The District currently estimates that the assessed valuation or “tax base” for 2021-22 will be \$2,362,002,353. This estimated assessed valuation is based on projections received from the Colorado State Legislative Council. This amount represents an increase of 5.00% or \$112,476,303 from the 2020-21 assessed value of \$2,249,526,050.



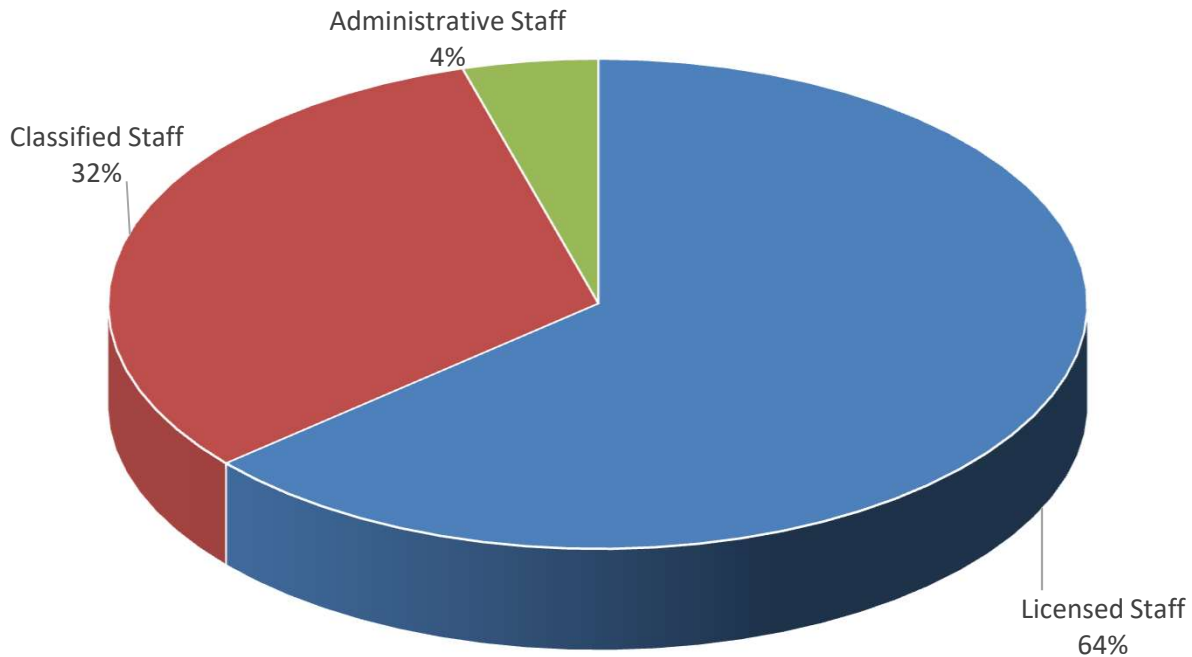
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General Fund	13.993	13.971	13.867	13.969	13.724
Full Day Kindergarten Fund	0.448	0.429	0.000	0.000	0.000
Bond Fund	4.611	4.550	3.832	3.823	3.953
Transportation Fund	0.473	0.467	0.393	0.391	0.373
Supp Cap Const & Tech	1.000	1.000	1.000	1.000	1.000
Total	20.525	20.417	19.092	19.183	19.050
Assessed Valuation	\$ 1,859,215,660	\$ 1,883,475,430	\$ 2,237,648,040	\$ 2,249,526,050	\$ 2,362,002,353

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMARY OF STAFFING

	2019-20 <u>Actual FTE</u>	2020-21 <u>Budget FTE</u>	2021-22 <u>Budget FTE</u>	<u>Percent of Increase</u>
Licensed	327.73	326.89	334.50	2.3%
Classified	169.27	170.45	167.07	-2.0%
Administrative/Exempt	21.30	22.50	23.50	4.4%
Total Staff	<u>518.30</u>	<u>519.84</u>	<u>525.07</u>	<u>1.0%</u>



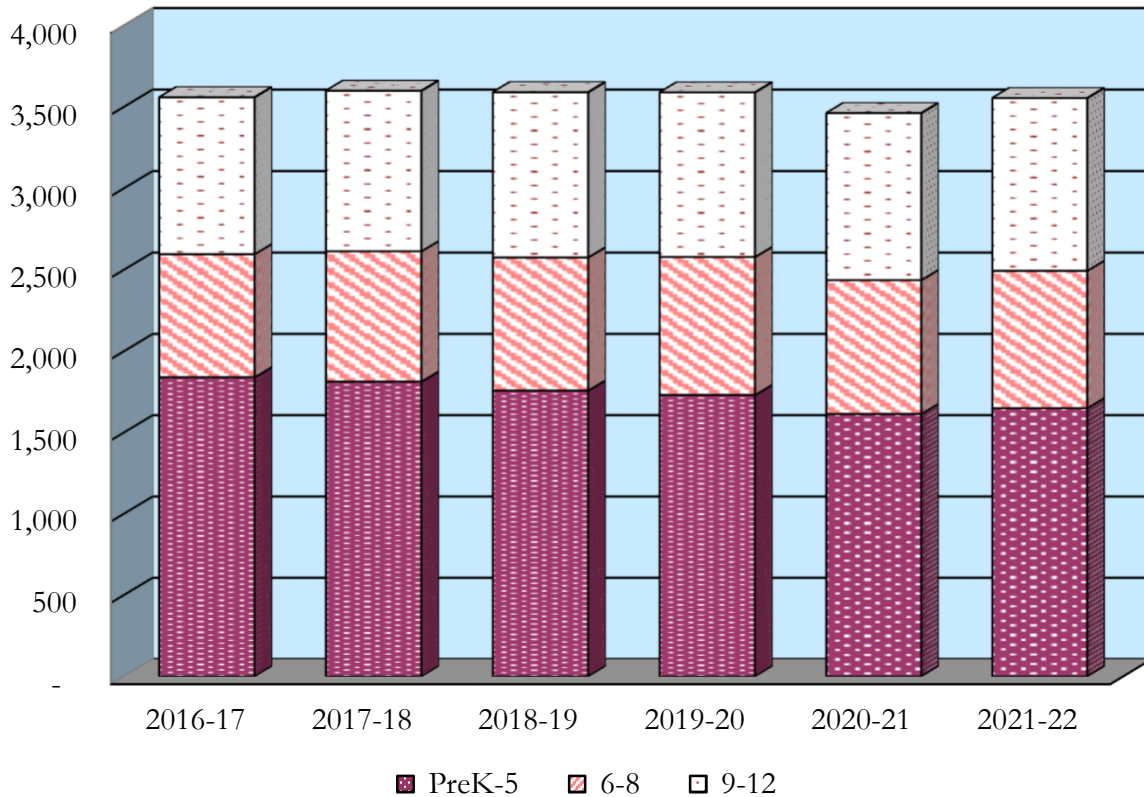
Salary Expense	2019-20 <u>Actual</u>	2020-21 <u>Budget</u>	2021-22 <u>Budget</u>	<u>Percent of Increase</u>
Licensed	\$ 20,676,396	\$ 21,200,070	\$ 23,102,776	9.0%
Classified	5,921,269	6,638,851	7,177,369	8.1%
Administrative/Exempt	2,418,227	2,466,205	2,730,238	10.7%
Part-Time	380,262	486,842	505,173	3.8%
Extra Duty Pay	639,381	914,924	882,281	-3.6%
One Time Pay	828,550	-	-	0.0%
Total Salary	<u>\$ 30,864,086</u>	<u>\$ 31,706,892</u>	<u>\$ 34,397,837</u>	<u>8.5%</u>

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

SUMMARY OF STUDENT ENROLLMENT

<u>Grade Level</u>	<u>2016-17</u> <u>Actual</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>Projection</u>
PreK-5	1,841	1,814	1,759	1,732	1,615	1,651
6-8	756	801	818	848	823	844
9-12	963	985	1,014	1,010	1,025	1,060
Total Enrollment	3,560	3,600	3,591	3,590	3,463	3,555
Funded Pupils	3,352.4	3,394.8	3,397.5	3,511.0	3,380.5	3,480.5





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 in future years: General Fund Total Program Revenue is projected to increase by 5% annually in 2022-23, 2023-24 and 2024-25. Rural schools funds will be received from the State in the 2022-23 school year and then will be reallocated to Universal Preschool, so will no longer be received to support K-12 education. Salary and benefit increases in the 2022-23 school year are based on the negotiated agreement from 2021 and the increased cost to the District contribution to employee benefits. No changes to salary and benefits are projected for 2023-24 and 2024-25.

	<u>2020-21</u> <u>Budget</u>	<u>2020-21</u> <u>Estimate</u>	<u>2021-22</u> <u>Budget</u>	<u>2022-23</u> <u>Planned</u>	<u>2023-24</u> <u>Planned</u>	<u>2024-25</u> <u>Planned</u>
Beginning Fund Balance	\$ 11,311,889	\$ 11,208,118	\$ 9,243,109	\$ 7,237,575	\$ 4,833,778	\$ 3,994,998
Revenue:						
Property taxes	31,287,771	31,245,921	32,438,765	34,060,703	35,763,738	37,551,925
Specific ownership taxes	2,206,795	2,045,566	2,206,796	2,317,136	2,432,993	2,554,642
State revenue	3,910,887	5,293,572	6,709,696	7,045,181	7,397,440	7,767,312
State Rural Schools	-	-	1,176,285	606,134	-	-
County revenue	475,000	499,511	475,000	475,000	475,000	475,000
Tuition and fees	607,500	535,973	646,615	646,615	646,615	646,615
Interest income	80,000	45,006	80,000	80,000	80,000	80,000
Other revenue	472,700	471,991	466,700	466,700	466,700	466,700
Transfer (out)	(719,020)	(1,019,020)	(1,523,014)	(878,014)	(878,014)	(878,014)
Total revenue	<u>38,321,633</u>	<u>39,118,520</u>	<u>42,676,843</u>	<u>44,819,455</u>	<u>46,384,472</u>	<u>48,664,180</u>
Expenditures:						
Salaries	28,599,416	27,050,780	30,862,338	32,425,946	32,425,946	32,425,946
Benefits	8,669,388	8,136,630	9,182,044	10,159,311	10,159,311	10,159,311
Purchased services	2,329,717	2,835,402	2,331,300	2,331,300	2,331,300	2,331,300
Supplies	3,161,024	3,060,717	2,306,695	2,306,695	2,306,695	2,306,695
Total expenditures	<u>42,759,545</u>	<u>41,083,529</u>	<u>44,682,377</u>	<u>47,223,252</u>	<u>47,223,252</u>	<u>47,223,252</u>
Net Income (Loss)	(4,437,912)	(1,965,009)	(2,005,534)	(2,403,797)	(838,780)	1,440,928
Fund Balances:						
Restricted (FABOR)	966,200	1,055,700	1,055,700	1,055,700	1,055,700	1,055,700
Unassigned	5,907,777	8,187,409	6,181,875	3,778,078	2,939,298	4,380,226
Total Fund Balance	<u>\$ 6,873,977</u>	<u>\$ 9,243,109</u>	<u>\$ 7,237,575</u>	<u>\$ 4,833,778</u>	<u>\$ 3,994,998</u>	<u>\$ 5,435,926</u>
Unassigned as % of Exp	<u>13.8%</u>	<u>19.9%</u>	<u>13.8%</u>	<u>8.0%</u>	<u>6.2%</u>	<u>9.3%</u>

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

GENERAL FUND BUDGET
SUMMARY OF REVENUE AND EXPENDITURES

The 2021-22 General Fund budget is \$51,919,952 in available funds and appropriations. Ending fund balance is projected to be \$7,237,575 of which \$1,055,700 is reserved for the TABOR and Multi Year contract reserves and \$6,181,175 is undesignated, which is 13.8% of 2021-22 budgeted expense.

	2019-20 <u>Actual</u>	2020-21 <u>Budget</u>	2020-21 <u>Estimate</u>	2021-22 <u>Budget</u>	Percent <u>of Total</u>	Increase <u>(Decrease)</u>
Beginning Fund Balance	\$ 12,470,585	\$ 11,311,889	\$ 11,208,118	\$ 9,243,109		
Revenue:						
Property taxes	30,418,160	31,287,771	31,245,921	32,438,765	76.1%	3.7%
Specific ownership taxes	2,041,931	2,206,795	2,045,566	2,206,796	5.2%	0.0%
State revenue	7,254,888	3,910,887	5,293,572	7,885,981	18.5%	101.6%
County revenue	445,427	475,000	499,511	475,000	1.1%	0.0%
Tuition and fees	493,601	607,500	535,973	646,615	1.5%	6.4%
Interest income	357,352	80,000	45,006	80,000	0.2%	0.0%
Other revenue	774,187	472,700	471,991	466,700	1.1%	-1.3%
Transfer (out)	(479,837)	(1,069,020)	(1,019,020)	(1,523,014)	-3.6%	42.5%
Total revenue	41,305,709	37,971,633	39,118,520	42,676,843	100.0%	12.4%
Expenditures:						
Salaries	28,598,489	28,599,416	27,050,780	30,862,338	69.1%	7.9%
Benefits	8,247,351	8,669,388	8,136,630	9,182,044	20.5%	5.9%
Purchased services	3,229,808	2,329,717	2,835,402	2,331,300	5.2%	0.1%
Supplies	2,492,529	3,161,024	3,060,717	2,306,695	5.2%	-27.0%
Total expenditures	42,568,177	42,759,545	41,083,529	44,682,377	100.0%	4.5%
Net Income (Loss)	(1,262,469)	(4,787,912)	(1,965,009)	(2,005,534)		
Ending Fund Balance	\$ 11,208,116	\$ 6,523,977	\$ 9,243,109	\$ 7,237,575		
Appropriation	\$ 53,776,294	\$ 49,283,522	\$ 50,326,638	\$ 51,919,952		
Fund Balances:						
Non-Spendable	172,411	-	-	-		
Restricted (TABOR)	1,046,700	966,200	1,055,700	1,055,700		
Unassigned	9,989,007	5,907,777	8,187,409	6,181,875		
Total Fund Balance	\$ 11,208,118	\$ 6,873,977	\$ 9,243,109	\$ 7,237,575		
Unassigned as % of Exp	23.5%	13.8%	19.9%	13.8%		



SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GENERAL FUND SUMMARY OF REVENUE & EXPENDITURES

General Fund Revenues:

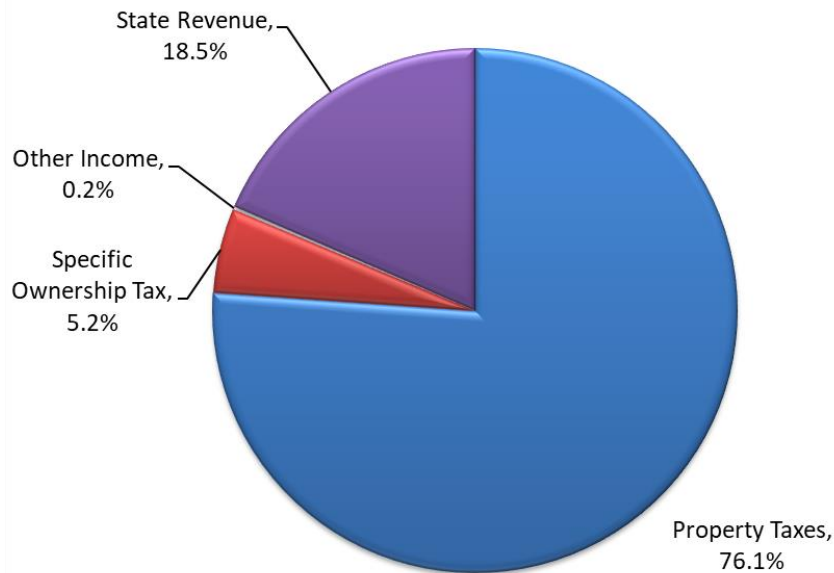
The District receives its revenue primarily from local sources in the General Fund. Total estimated revenue for the 2021-22 budget is \$42,676,843. The majority of this revenue becomes available to the District through the Colorado Public School Finance Act.

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 3,480.5, which includes all kindergarten students being funded at full time. The estimated per pupil funding is \$9,207.36 per pupil that results in the District General Fund receiving \$32,046,216 in property taxes, specific ownership taxes and state equalization. This is an increase of \$3.7 million in funding from the 2020-21 budget.

The District will also see an additional \$1,176,285 in revenue which was allocated to rural school districts from the passage of Proposition EE in November 2020. The District deferred unspent revenue of \$570,151 from 2020-21 and will receive \$606,134 in additional funding for 2021-22. 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 \$7,225,648.

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 \$2,228,694.



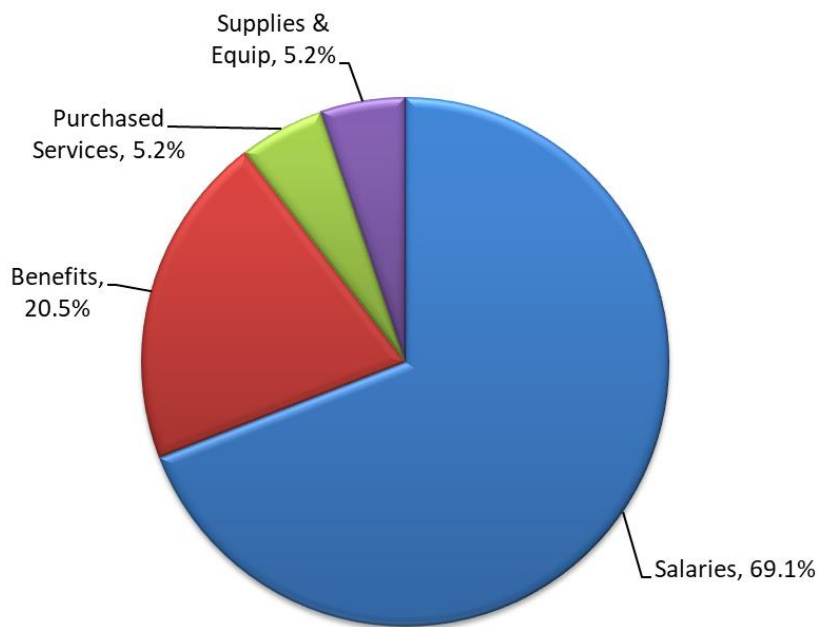
SUMMIT SCHOOL DISTRICT

Summit County, Colorado

GENERAL FUND SUMMARY OF REVENUE & EXPENDITURES

General Fund Expenditures:

Total estimated expenditures for 2021-22 in the General Fund are \$44,682,377. The District's major expenditures are salary 69.1%; benefits 20.5%; purchased services 5.2%, including utilities, and supplies and equipment 5.2% of the total budget.



	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of Total	Increase (Decrease)
Salaries	\$28,598,489	\$ 28,599,416	\$ 30,862,338	69.1%	7.9%
Benefits	8,247,351	8,669,388	9,182,044	20.5%	5.9%
Purchased services	3,229,808	2,329,717	2,331,300	5.2%	0.1%
Supplies & equipment	2,492,529	3,161,024	2,306,695	5.2%	-27.0%
Total Expenditures	42,568,177	42,759,545	44,682,377	100.0%	4.5%



SUMMIT SCHOOL DISTRICT
Summit County, Colorado

GENERAL FUND
PROGRAM BUDGET SUMMARY

	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of Total	Increase (Decrease)	Cost Per Student
Regular Programs:						
Elementary Schools	\$12,620,236	\$12,798,810	\$13,600,985	30.4%	6.3%	\$9,001
Middle School Program	6,590,713	6,709,616	7,119,710	15.9%	6.1%	8,640
High School Program	9,597,374	9,152,012	9,935,136	22.2%	8.6%	9,199
Subtotal	28,808,323	28,660,438	30,655,831	68.6%	7.0%	8,623
Special Programs:						
Special Education	2,682,205	2,804,054	3,184,493	7.1%	13.6%	8,654
ELA	1,555,371	1,580,933	1,635,219	3.7%	3.4%	1,811
Preschool	1,185,612	1,149,325	1,227,901	2.7%	6.8%	8,771
Subtotal	5,423,188	5,534,312	6,047,613	13.5%	9.3%	1,701
Support Services:						
Central Office	6,036,506	6,512,962	5,793,816	13.0%	-11.0%	1,630
Maintenance	1,716,467	1,476,833	1,559,593	3.5%	5.6%	439
District Insurance	583,694	575,000	625,524	1.4%	8.8%	176
Subtotal	8,336,666	8,564,795	7,978,933	17.9%	-6.8%	2,244
Total Expenditures	\$42,568,178	\$42,759,545	\$44,682,377	100.0%	4.5%	\$12,569

Student Count PK - 12

Total Membership	3,590	3,555	3,555	100.0%	0.0%
Special Education	353	368	368	10.4%	0.0%
ELA	912	903	903	25.4%	0.0%
At Risk	1,235	1,235	1,235	34.7%	0.0%

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

EXPENDITURE DETAIL INTRODUCTION AND OVERVIEW

The following expenditure detail to compares three years of expenditures (2021-22 budget, 2020-21 budget, and 2019-20 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	11.68 students/staffing unit or 8.56 staff/100 students
Middle School	12.18 students/staffing unit or 8.21 staff/100 students
High School	13.74 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 2021-22 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 2021-22 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 2021.

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 900 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

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$9,415,144	\$9,334,751	\$9,995,825	73.5%	7.1%	\$6,615
Benefits	2,558,235	2,841,203	2,986,337	22.0%	5.1%	1,976
Purchased Services	209,908	196,684	207,632	1.5%	5.6%	137
Supplies & Equipment	436,949	426,172	411,191	3.0%	-3.5%	272
Total	<u>\$12,620,236</u>	<u>\$12,798,810</u>	<u>\$13,600,985</u>	<u>100.0%</u>	<u>6.3%</u>	<u>\$9,001</u>

Expenditures by Program:						
Regular Instruction	\$9,559,184	\$9,528,286	\$10,302,966	75.8%	8.1%	\$6,819
Counseling	\$432,707	\$619,562	564,096	4.1%	-9.0%	373
Media	\$433,457	\$354,033	276,220	2.0%	-22.0%	183
Office	\$1,321,983	\$1,316,796	1,368,018	10.1%	3.9%	905
Building Maintenance	\$872,905	\$980,133	1,089,685	8.0%	11.2%	721
Total	<u>\$12,620,236</u>	<u>\$12,798,810</u>	<u>\$13,600,985</u>	<u>100.0%</u>	<u>6.3%</u>	<u>\$9,001</u>

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

Teachers	123.45	120.87	120.97		0.1%	
Support Staff	7.92	4.87	4.48		-8.0%	
Administrators	7.30	7.50	7.50		0.0%	
Secretaries	6.50	6.50	6.50		0.0%	
Custodians	8.86	10.71	11.94		11.5%	
Total	<u>154.03</u>	<u>150.45</u>	<u>151.39</u>		<u>0.6%</u>	

Student Count K-5

Total Membership	1,587	1,537	1,511	100.0%	-1.7%	
Special Education	137	146	146	9.7%	0.0%	
ELA	516	541	541	35.8%	0.0%	
At Risk	556	590	590	39.0%	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
Phone: (970) 368-1300

Mascot: Bulldog
Colors: Black/Red/White

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 and implement the instructional model of Applied Learning under the framework of the International Baccalaureate. 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 push rigor but also allow students to practice the essential skills of teamwork, problem-solving, perseverance, and critical thinking 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 a “we’re in this together” attitude. Our school community believes in all members being seen, heard, and valued in order to empower them to pursue their passion, purpose, and greatness.

Everyone has played a part in the great success of Breckenridge Elementary and we are a true team!

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

BRECKENRIDGE ELEMENTARY SCHOOL

	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$1,237,240	\$1,287,091	\$1,371,480	73.5%	6.6%	\$7,143
Benefits	378,171	405,863	416,554	22.3%	2.6%	2,170
Purchased Services	27,487	26,827	30,492	1.6%	13.7%	159
Supplies & Equipment	52,703	46,735	47,111	2.5%	0.8%	245
Total	\$1,695,600	\$1,766,516	\$1,865,637	99.9%	5.6%	\$9,717

Expenditures by Program:						
Regular Instruction	\$1,319,268	\$1,266,223	\$1,412,663	74.7%	11.6%	\$7,358
Counseling	32,739	107,877	83,029	4.5%	-23.0%	432
Media	48,495	78,249	17,068	0.9%	-78.2%	89
Office	190,748	187,562	199,353	10.7%	6.3%	1,038
Building Maintenance	104,350	126,605	153,524	8.2%	21.3%	800
Total	\$1,695,600	\$1,766,516	\$1,865,637	100.0%	5.6%	\$9,717

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

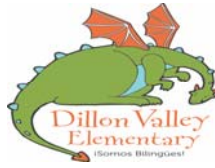
Teachers	17.75	17.75	17.15		-3.4%	
Support Staff	1.72	1.72	0.86		-50.0%	
Administrators	1.00	1.00	1.00		0.0%	
Secretaries	1.00	1.00	1.00		0.0%	
Custodians	1.00	1.75	1.94		10.9%	
Total	22.47	23.22	21.95		-5.5%	

Student Count K-5

Total Membership	209	200	192	100.0%	-4.0%	
Special Education	9	14	14	7.3%	0.0%	
ELA	8	6	6	3.1%	0.0%	
At Risk	12	13	13	6.8%	0.0%	

Building Capacity 264 72.7%

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.

Touchstone

Dillon Valley is a family of different cultures shining like the sun to create a better community through commitment, cooperation and respect. This is DVE; a place to learn and grow.

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 419 Pre K-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.

At DVE we are: caring, thinkers, reflective, inquirers, balanced, open-minded, communicators, risk-takers, knowledgeable and principled.

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

DILLON VALLEY ELEMENTARY SCHOOL

	2019-20 Actual	2021-21 Budget	2021-22 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$2,401,102	\$2,296,736	\$2,409,493	74.4%	4.9%	\$6,242
Benefits	554,069	\$682,428	\$705,875	21.8%	3.4%	1,829
Purchased Services	44,134	\$42,348	\$43,348	1.3%	2.4%	112
Supplies & Equipment	103,531	\$85,146	\$78,154	2.4%	-8.2%	202
Total	\$3,102,836	\$3,106,658	\$3,236,870	99.9%	4.2%	\$8,386

Expenditures by Program:						
Regular Instruction	\$2,358,381	\$2,295,075	\$2,502,227	77.3%	9.0%	\$6,482
Counseling	92,616	151,593	96,180	3.0%	-36.6%	249
Media	161,854	146,460	142,164	4.4%	-2.9%	368
Office	301,704	326,404	314,379	9.7%	-3.7%	814
Building Maintenance	188,281	187,126	181,920	5.6%	-2.8%	471
Total	\$3,102,836	\$3,106,658	\$3,236,870	100.0%	4.2%	\$8,386

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

Teachers	30.00	28.10	28.11		0.0%
Support Staff	1.46	0.50	0.50		0.0%
Administrators	1.80	2.00	2.00		0.0%
Secretaries	1.50	1.50	1.50		0.0%
Custodians	2.00	2.00	2.00		0.0%
Total	36.76	34.10	34.11		0.0%

Student Count K-5

Total Membership	398	390	386	100.0%	-1.0%
Special Education	37	37	37	9.6%	0.0%
ELA	203	205	205	53.1%	0.0%
At Risk	192	199	199	51.6%	0.0%

Building Capacity 418 92.3%

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

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$1,443,406	\$1,441,033	\$1,563,723	73.8%	8.5%	\$6,280
Benefits	426,379	438,232	466,299	22.0%	6.4%	1,873
Purchased Services	30,915	28,152	30,082	1.4%	6.9%	121
Supplies & Equipment	58,558	63,826	59,482	2.8%	-6.8%	239
Total	<u>\$1,959,258</u>	<u>\$1,971,243</u>	<u>\$2,119,586</u>	<u>100.0%</u>	<u>7.5%</u>	<u>\$8,512</u>

Expenditures by Program:						
Regular Instruction	\$1,558,652	\$1,550,994	\$1,635,833	77.2%	5.5%	\$6,570
Counseling	59,886	69,325	74,515	3.5%	7.5%	299
Media	24,041	24,635	46,081	2.2%	87.1%	185
Office	186,462	173,874	184,107	8.7%	5.9%	739
Building Maintenance	130,217	152,415	179,050	8.4%	17.5%	719
Total	<u>\$1,959,258</u>	<u>\$1,971,243</u>	<u>\$2,119,586</u>	<u>100.0%</u>	<u>7.5%</u>	<u>\$8,512</u>

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

Teachers	20.00	19.66	19.40		-1.3%
Support Staff	0.20	0.00	0.11		#DIV/0!
Administrators	1.00	1.00	1.00		0.0%
Secretaries	1.00	1.00	1.00		0.0%
Custodians	1.00	1.50	2.00		33.3%
Total	<u>23.20</u>	<u>23.16</u>	<u>23.51</u>		<u>1.5%</u>

Student Count K-5

Total Membership	252	242	249	100.0%	2.9%
Special Education	20	22	22	8.8%	0.0%
ELA	26	26	26	10.4%	0.0%
At Risk	33	32	32	12.9%	0.0%

Building Capacity 264 94.3%

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

	2019-20	2020-21	2021-22	% of	Increase	Cost Per
Expenditures by Object:	Actual	Budget	Budget	Total	(Decrease)	Student
Salaries	\$1,387,048	\$1,418,239	\$1,467,725	73.2%	3.5%	\$7,450
Benefits	423,305	431,107	441,851	22.0%	2.5%	2,243
Purchased Services	33,051	28,310	31,208	1.6%	10.2%	158
Supplies & Equipment	61,673	62,550	65,192	3.2%	4.2%	331
Total	\$1,905,077	\$1,940,206	\$2,005,976	100.0%	3.4%	\$10,183

Expenditures by Program:						
Regular Instruction	\$1,402,221	\$1,465,775	\$1,464,731	73.0%	-0.1%	\$7,435
Counseling	83,778	91,458	90,644	4.5%	-0.9%	460
Media	93,235	24,755	48,233	2.4%	94.8%	245
Office	215,416	211,542	222,645	11.1%	5.2%	1,130
Building Maintenance	110,428	146,676	179,723	9.0%	22.5%	912
Total	\$1,905,077	\$1,940,206	\$2,005,976	100.0%	3.4%	\$10,183

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

Teachers	17.90	18.30	17.80		-2.7%
Support Staff	1.00	0.86	1.00		16.3%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	1.00	1.00	1.00		0.0%
Custodians	1.00	1.60	2.00		25.0%
Total	21.90	22.76	22.80		0.2%

Student Count K-5

Total Membership	220	217	197	100.0%	-9.2%
Special Education	17	19	19	9.6%	0.0%
ELA	44	54	54	27.4%	0.0%
At Risk	59	74	74	37.6%	0.0%

Building Capacity 330 59.7%

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

Touchstone

We are...BEAR STRONG!

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

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$1,525,314	\$1,548,382	\$1,741,629	72.7%	12.5%	\$5,985
Benefits	341,327	468,055	520,576	21.7%	11.2%	1,789
Purchased Services	39,820	38,413	37,413	1.5%	-2.6%	129
Supplies & Equipment	84,495	93,530	92,548	3.8%	-1.0%	318
Total	<u>\$1,990,957</u>	<u>\$2,148,380</u>	<u>\$2,392,166</u>	<u>100.0%</u>	<u>11.3%</u>	<u>\$8,221</u>

Expenditures by Program:						
Regular Instruction	\$1,466,351	\$1,574,188	\$1,800,930	75.3%	14.4%	\$6,189
Counseling	67,412	105,176	113,207	4.7%	7.6%	\$389
Media	39,343	39,103	20,068	0.8%	-48.7%	\$69
Office	246,266	238,029	253,555	10.6%	6.5%	\$871
Building Maintenance	171,585	191,884	204,406	8.5%	6.5%	\$702
Total	<u>\$1,990,957</u>	<u>\$2,148,380</u>	<u>\$2,392,166</u>	<u>99.9%</u>	<u>11.3%</u>	<u>\$8,221</u>

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

Teachers	19.60	19.89	21.90		10.1%
Support Staff	0.98	0.00	0.00		0.0%
Administrators	1.50	1.50	1.50		0.0%
Secretaries	1.00	1.00	1.00		0.0%
Custodians	2.00	2.00	2.00		0.0%
Total	<u>25.08</u>	<u>24.39</u>	<u>26.40</u>		<u>8.2%</u>

Student Count K-5

Total Membership	271	270	291	100.0%	7.8%
Special Education	24	25	25	8.6%	0.0%
ELA	158	161	161	55.3%	0.0%
At Risk	178	182	182	62.5%	0.0%

Building Capacity 396 73.5%

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 STEM/IB World School and model the PYP Attitudes every day.

Touchstone

Think you Can!
Believe you Will!
Do it!

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, 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

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$1,421,032	\$1,343,270	\$1,441,775	72.8%	7.3%	\$7,356
Benefits	434,984	415,518	435,182	22.0%	4.7%	2,220
Purchased Services	34,502	32,634	35,089	1.8%	7.5%	179
Supplies & Equipment	75,988	74,385	68,704	3.5%	-7.6%	351
Total	<u>\$1,966,507</u>	<u>\$1,865,807</u>	<u>\$1,980,750</u>	<u>100.1%</u>	<u>6.2%</u>	<u>\$10,106</u>

Expenditures by Program:						
Regular Instruction	\$1,454,310	\$1,376,031	\$1,486,582	75.1%	8.0%	\$7,585
Counseling	96,276	94,133	106,521	5.4%	13.2%	543
Media	66,490	40,831	2,606	0.1%	-93.6%	13
Office	181,388	179,385	193,979	9.8%	8.1%	990
Building Maintenance	168,044	175,427	191,062	9.6%	8.9%	975
Total	<u>\$1,966,507</u>	<u>\$1,865,807</u>	<u>\$1,980,750</u>	<u>100.0%</u>	<u>6.2%</u>	<u>\$10,106</u>

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

Teachers	18.20	17.17	16.61		-3.3%
Support Staff	2.56	1.79	2.01		12.3%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	1.00	1.00	1.00		0.0%
Custodians	1.86	1.86	2.00		7.5%
Total	<u>24.62</u>	<u>22.82</u>	<u>22.62</u>		<u>-0.9%</u>

Student Count K-5

Total Membership	237	218	196	100.0%	-10.1%
Special Education	30	29	29	14.8%	0.0%
ELA	77	89	89	45.4%	0.0%
At Risk	82	90	90	45.9%	0.0%

Building Capacity 352 55.7%

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 800 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	7:50-3:10
Wednesday	8:20-3:10

Vision

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

Core Values

Collaborative, Innovative, Dedicated, Caring

School Slogan

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 Building Advisory and Accountability Committee (BAAC) meets regularly to support and assist efforts in the areas of academic achievement, student success and character development. The SMS PTO is a robust and active group supporting students and teachers.

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

SUMMIT MIDDLE SCHOOL

	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$4,804,631	\$4,887,875	\$5,230,057	73.5%	7.0%	\$6,347
Benefits	1,460,012	1,472,445	1,538,777	21.6%	4.5%	1,867
Purchased Services	73,459	75,402	83,762	1.2%	11.1%	102
Supplies & Equipment	252,611	273,894	267,114	3.8%	-2.5%	324
Total	\$6,590,713	\$6,709,616	\$7,119,710	100.2%	6.1%	\$8,640

Expenditures by Program:						
Regular Instruction	\$4,748,174	\$4,792,224	\$5,135,496	72.1%	7.2%	\$6,232
Athletics/Activities	445,220	429,227	423,318	5.9%	-1.4%	514
Counseling	143,929	158,158	158,897	2.2%	0.5%	193
Media	510,792	517,893	536,479	7.5%	3.6%	651
Office	498,953	535,461	559,314	7.9%	4.5%	679
Building Maintenance	243,644	276,653	306,206	4.3%	10.7%	372
Total	\$6,590,713	\$6,709,616	\$7,119,710	100.0%	6.1%	\$8,640

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

Teachers	57.75	58.18	57.98		-0.3%
Support Staff	4.54	5.40	5.00		-7.4%
Administrators	3.00	3.00	3.00		0.0%
Secretaries	3.52	3.52	3.00		-14.8%
Custodians	6.00	6.00	6.00		0.0%
Total	74.81	76.10	74.98		-1.5%

Student Count 6-8

Total Membership	826	838	824	100.0%	-1.7%
Special Education	75	84	84	10.2%	0.0%
ELA	225	194	194	23.5%	0.0%
At Risk	303	281	281	34.1%	0.0%

Building Capacity (Including SPHS) 1,069 84.6%



SUMMIT SCHOOL DISTRICT
Summit County, Colorado

HIGH SCHOOL EDUCATION

	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$6,637,387	\$6,338,025	\$6,968,441	70.1%	9.9%	\$6,452
Benefits	1,907,542	1,878,808	2,028,442	20.4%	8.0%	\$1,878
Purchased Services	536,632	353,889	360,497	3.6%	1.9%	\$334
Supplies & Equipment	515,813	581,290	577,756	5.8%	-0.6%	\$535
Total	\$9,597,374	\$9,152,012	\$9,935,136	100.0%	8.6%	\$9,199

Expenditures by Program:						
Regular Instruction	\$6,070,524	\$5,542,934	\$6,107,010	61.5%	10.2%	\$6,452
Athletics/Activities	788,104	786,189	858,050	8.6%	9.1%	1,878
Counseling	458,825	430,752	439,410	4.4%	2.0%	334
Media	655,109	649,275	694,125	7.0%	6.9%	535
Office	953,837	1,048,972	1,098,038	11.1%	4.7%	883
Building Maintenance	670,975	693,890	738,503	7.4%	6.4%	621
Total	\$9,597,374	\$9,152,012	\$9,935,136	99.9%	8.6%	\$9,199

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

Teachers	67.69	68.36	70.15		2.6%
Paraprofessionals	8.17	6.00	7.50		25.0%
Coordinators	1.85	1.00	2.00		100.0%
Administrators	4.00	4.00	4.00		0.0%
Secretaries	7.47	6.97	6.97		0.0%
Custodians	6.15	6.00	6.00		0.0%
Total	95.33	92.33	96.62		4.6%

Student Count 9-12

Total Membership	1,032	1,040	1,080	100.0%	3.8%
Special Education	105	108	108	10.0%	0.0%
ELA	171	168	168	15.6%	0.0%
At Risk	305	297	297	27.5%	0.0%

Building Capacity (SHS only) 1,256 86.0%

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.

Touchstone

At SHS We Have Tiger:

P = Positive Attitude

R = Respect

I = Inclusion

D = Dedication to

E = Excellence

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

	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$5,806,526	\$5,484,267	\$6,047,812	69.4%	10.3%	\$6,048
Benefits	1,665,124	1,621,232	1,756,655	20.2%	8.4%	\$1,757
Purchased Services	520,476	340,647	345,947	4.0%	1.6%	\$346
Supplies & Equipment	498,472	568,660	566,676	6.5%	-0.3%	\$567
Total	\$8,490,598	\$8,014,806	\$8,717,090	100.0%	8.8%	\$8,717

Expenditures by Program:						
Regular Instruction	\$5,352,015	\$4,778,121	\$5,288,089	60.6%	10.7%	\$5,288
Athletics/Activities	788,104	786,189	858,050	9.8%	9.1%	858
Counseling	253,927	245,357	240,756	2.8%	-1.9%	241
Media	655,109	649,275	694,125	8.0%	6.9%	694
Office	770,468	861,974	897,567	10.3%	4.1%	898
Building Maintenance	670,975	693,890	738,503	8.5%	6.4%	739
Total	\$8,490,598	\$8,014,806	\$8,717,090	100.0%	8.8%	\$8,717

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

Teachers	57.67	58.00	59.79		3.1%
Support Staff	6.18	5.00	6.50		30.0%
Coordinators	1.85	1.00	2.00		100.0%
Administrators	3.00	3.00	3.00		0.0%
Secretaries	6.47	5.97	5.97		0.0%
Custodians	6.15	6.00	6.00		0.0%
Total	81.32	78.97	83.26		5.4%

Student Count 9-12

Total Membership	952	960	1,000	100.0%	4.2%
Special Education	90	89	89	8.9%	0.0%
ELA	166	161	161	16.1%	0.0%
At Risk	282	265	265	26.5%	0.0%

Building Capacity 1,256 79.6%

Graduation Rate 94.7%



YOUR CHILD. THRIVING.

**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

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.

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, Thursday, Friday 8:15-3:10 and Wednesday 8:15 – 2:20.

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

SNOWY PEAKS JR/SENIOR HIGH SCHOOL

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$830,861	\$853,758	\$920,629	75.6%	7.8%	\$11,508
Benefits	242,417	257,576	271,787	22.3%	5.5%	3,397
Purchased Services	16,157	13,242	14,550	1.2%	9.9%	182
Supplies & Equipment	17,341	12,630	11,080	0.9%	-12.3%	139
Total	<u>\$1,106,776</u>	<u>\$1,137,206</u>	<u>\$1,218,046</u>	<u>100.0%</u>	<u>7.1%</u>	<u>\$15,226</u>

Expenditures by Program:						
Regular Instruction	\$718,509	\$764,813	\$818,921	67.2%	7.1%	\$ 10,237
Athletics/Activities	-	-	-	0.0%	0.0%	0
Counseling	204,898	185,395	198,654	16.3%	0.0%	2,483
Media	-	-	-	0.0%	0.0%	0
Office	183,369	186,998	200,471	16.5%	7.2%	2,506
Building Maintenance	-	-	-	0.0%	0.0%	0
Total	<u>\$1,106,776</u>	<u>\$1,137,206</u>	<u>\$1,218,046</u>	<u>100.0%</u>	<u>7.1%</u>	<u>\$15,226</u>

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

Teachers	10.02	10.36	10.36		0.0%
Support Staff	1.99	1.00	1.00		0.0%
Coordinators					0.0%
Administrators	1.00	1.00	1.00		0.0%
Secretaries	1.00	1.00	1.00		0.0%
Custodians					0.0%
Total	<u>14.01</u>	<u>13.36</u>	<u>13.36</u>		<u>0.0%</u>

Student Count 9-12

Total Membership	80	80	80	100.0%	0.0%
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SUMMIT SCHOOL DISTRICT
Summit County, Colorado

TOTAL SPECIAL PROGRAMS

	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of Total	Increase (Decrease)	Cost Per Student
Expenditures by Object:						
Salaries	\$ 3,968,203	\$ 4,056,259	\$ 4,494,792	74.3%	10.8%	\$3,190
Benefits	1,250,259	1,363,912	1,436,831	23.8%	5.3%	1,020
Purchased Services	153,808	62,555	66,370	1.1%	6.1%	47
Supplies & Equipment	50,919	51,586	49,620	0.8%	-3.8%	35
Total	\$5,423,188	\$5,534,312	\$6,047,613	100.0%	9.3%	\$4,292

Expenditure by Program:						
Special Education	\$2,682,205	\$2,804,054	\$3,184,493	52.7%	13.6%	\$8,701
English Language Acquisition	1,555,371	1,580,933	1,635,219	27.0%	3.4%	1,811
Preschool	1,185,612	1,149,325	1,227,901	20.3%	6.8%	8,771
Total	\$5,423,188	\$5,534,312	\$6,047,613	100.0%	9.3%	\$4,292

Staff:						
Teachers	44.66	43.88	45.24		3.1%	
Paraprofessionals	43.38	38.81	33.39		-14.0%	
Coordinators	2.00	1.00	1.00		0.0%	
Directors	0.00	1.00	1.00		0.0%	
Secretaries	2.30	2.30	2.30		0.0%	
Total	92.34	86.99	82.93		-4.7%	

Student Count PK - 12						
Special Education	353	366	366		0.0%	
ELA	912	903	903		0.0%	
Preschool	145	140	140		0.0%	

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.

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$1,916,978	\$2,037,784	\$2,366,379	74.3%	16.1%	\$6,466
Benefits	654,508	696,655	746,499	23.4%	7.2%	2,040
Purchased Services	86,183	47,550	48,820	1.5%	2.7%	133
Supplies & Equipment	24,537	22,065	22,795	0.7%	3.3%	62
Total	<u>\$2,682,205</u>	<u>\$2,804,054</u>	<u>\$3,184,493</u>	<u>100.0%</u>	<u>13.6%</u>	<u>\$8,701</u>

Expenditures by Program:						
Resource/Severe Needs	\$2,270,314	\$2,305,384	\$2,562,919	80.5%	11.2%	\$7,003
Psychs, Ots, & PTs	233,593	227,507	310,430	9.7%	36.4%	848
Speech Language	45,735	24,046	21,769	0.7%	-9.5%	59
Office	132,563	247,117	289,375	9.1%	17.1%	791
Transportation	-	-	-	0.0%	0.0%	-
Total	<u>\$2,682,205</u>	<u>\$2,804,054</u>	<u>\$3,184,493</u>	<u>100.0%</u>	<u>13.6%</u>	<u>\$8,701</u>

Staff:						
Teachers	21.98	19.93	22.50		12.9%	
Support Staff	24.12	22.02	15.44		-29.9%	
Coordinators	1.00	0.00	0.00		0.0%	
Directors	0.00	1.00	1.00		0.0%	
Secretaries	2.30	2.30	2.30		0.0%	
Total	<u>49.40</u>	<u>45.25</u>	<u>41.24</u>		<u>-8.9%</u>	

Student Count PK - 12	353	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.

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$1,208,737	\$1,199,410	\$1,244,027	76.1%	3.7%	\$1,378
Benefits	332,875	371,897	382,517	23.4%	2.9%	424
Purchased Services	10,023	1,105	3,650	0.2%	230.3%	4
Supplies & Equipment	3,736	8,521	5,025	0.3%	-41.0%	6
Total	<u>\$1,555,371</u>	<u>\$1,580,933</u>	<u>\$1,635,219</u>	<u>100.0%</u>	<u>3.4%</u>	<u>\$1,811</u>

Expenditures by Program:						
Regular Instruction	\$1,409,911	\$1,429,695	\$1,466,907	89.7%	2.6%	\$1,624
Office	145,460	151,238	168,312	10.3%	11.3%	186
Total	<u>\$1,555,371</u>	<u>\$1,580,933</u>	<u>\$1,635,219</u>	<u>100.0%</u>	<u>3.4%</u>	<u>\$1,811</u>

Staff:						
Teachers	13.84	12.95	11.90		-8.1%	
Support Staff	5.40	4.69	7.83		67.0%	
Translator	1.91	1.00	1.00		0.0%	
Family Liason	1.00	1.89	0.00		0.0%	
Total	<u>22.15</u>	<u>20.53</u>	<u>20.73</u>		<u>1.0%</u>	

Student Count PK - 12	912	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 \$700 per month for a full day and \$350 per month for a half day from September through May.

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$842,488	\$819,065	\$884,386	72.0%	8.0%	\$6,317
Benefits	262,876	\$295,360	\$307,815	25.1%	4.2%	2,199
Purchased Services	57,602	\$13,900	\$13,900	1.1%	100.0%	99
Supplies & Equipment	22,646	\$21,000	\$21,800	1.8%	3.8%	156
Total	<u>\$1,185,612</u>	<u>\$1,149,325</u>	<u>\$1,227,901</u>	<u>100.0%</u>	<u>6.8%</u>	<u>\$8,771</u>

Expenditures by Program:						
CPP Preschool	\$440,896	\$468,099	\$557,045	45.4%	0.0%	\$3,979
Special Ed Preschool	192,368	122,113	138,110	11.2%	13.1%	987
Coordinator	108,272	138,087	147,796	12.0%	6.6%	1,056
Tuition	444,076	421,026	384,950	31.4%	0.0%	2,749.64
Total	<u>\$1,185,612</u>	<u>\$1,149,325</u>	<u>\$1,227,901</u>	<u>100.0%</u>	<u>6.8%</u>	<u>\$8,771</u>

Preschool program accounts are also part of grant fund:

Headstart (Grant Fund)	\$96,590	\$110,000	\$100,000	8.1%	-\$0.10	\$714
	<u>\$1,282,202</u>	<u>\$1,259,325</u>	<u>\$1,327,901</u>	<u>108.1%</u>	<u>5.4%</u>	<u>\$9,485</u>

Staff:						
Teachers	8.84	11.00	10.84		-1.5%	
Support Staff	10.95	9.21	9.12		-1.0%	
Coordinator	1.00	1.00	1.00		0.0%	
Custodians	0.00	0.00	0.00		100.0%	
Total	<u>20.79</u>	<u>21.21</u>	<u>20.96</u>		<u>-1.2%</u>	

Student Count PK

Membership	145	140	140	100.0%	0.0%	
Special Education	36	30	30	21.4%	0.0%	
At Risk	71	67	67	47.9%	0.0%	

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

TOTAL SUPPORT SERVICES

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$3,150,023	\$3,954,865	\$4,173,223	52.3%	5.5%	\$1,174
Benefits	872,659	1,140,661	1,191,657	14.9%	4.5%	335
Purchased Services	2,256,001	1,611,187	1,613,039	20.2%	0.1%	454
Supplies & Equipment	887,630	1,574,554	1,001,014	12.5%	-36.4%	282
Total	<u>\$7,166,313</u>	<u>\$8,281,267</u>	<u>\$7,978,933</u>	<u>100.0%</u>	<u>-3.7%</u>	<u>\$2,244</u>

Expenditure by Program:

Central Office	\$6,036,506	\$6,512,962	\$5,793,816	72.6%	-11.0%	\$1,630
Maintenance	1,716,467	1,476,833	1,559,593	19.5%	5.6%	439
District Insurance	583,694	575,000	625,524	7.8%	8.8%	176
Total	<u>\$8,336,666</u>	<u>\$8,564,795</u>	<u>\$7,978,933</u>	<u>100.0%</u>	<u>-6.8%</u>	<u>\$2,244</u>

Staffing:

Secretaries	9.00	10.00	9.00		-10.0%
Maintenance	10.50	8.00	9.00		12.5%
Nurses	2.62	2.62	3.62		38.2%
Paraprofessional	0.00	1.50	0.50		0.0%
Technology	4.00	3.00	3.00		0.0%
Coordinators and Managers	15.40	17.95	18.85		5.0%
Custodian	0.00	2.50	0.50		0.0%
Administrators	7.00	7.00	7.00		0.0%
Total	<u>48.52</u>	<u>52.57</u>	<u>51.47</u>		<u>-2.1%</u>

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

CENTRAL OFFICE

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$3,068,873	\$3,314,978	\$3,476,215	60.0%	4.9%	\$ 978
Benefits	860,644	941,984	980,841	16.9%	4.1%	276
Purchased Services	1,126,194	681,446	619,274	10.7%	-9.1%	174
Supplies & Equipment	887,630	1,574,554	717,486	12.4%	-54.4%	202
Trans Salaries	42,300	0				
Trans Benefits	6,382	0				
Food Serv Salaries	38,850	0				
Food Serv Benefits	5,633	0				
Total	<u>\$6,036,506</u>	<u>\$6,512,962</u>	<u>\$5,793,816</u>	<u>100.0%</u>	<u>-11.0%</u>	<u>\$1,630</u>

Expenditures by Program:

Board of Education	\$297,288	\$216,698	\$227,675	3.9%	5.1%	\$ 64
Superintendent's Office	488,622	476,466	525,279	9.1%	10.2%	148
Curriculum Office	3,204,617	3,931,448	3,172,107	54.7%	-19.3%	892
Technology	628,060	655,301	561,005	9.7%	-14.4%	158
Business Services	488,571	466,437	511,899	8.8%	9.7%	144
Human Resources	406,448	352,903	361,136	6.2%	2.3%	102
Building Maintenance	429,734	413,709	434,715	7.5%	5.1%	122
Food Services	44,483	0				
Transportation	48,682	0				
Total	<u>\$6,036,506</u>	<u>\$6,512,962</u>	<u>\$5,793,816</u>	<u>100.0%</u>	<u>-11.0%</u>	<u>\$1,630</u>

Staff:

Technology support	4.00	3.00	3.00	0.0%	
Nurses	2.62	2.62	3.62	38.2%	
Secretaries	8.00	9.00	8.00	-11.1%	
Support Staff	0.00	1.50	0.50	-66.7%	
Managers and Coordinators	13.40	15.95	16.85	5.6%	
Administrators	7.00	7.00	7.00	0.0%	
Custodian		0.50	0.50	0.0%	
Total	<u>35.02</u>	<u>39.57</u>	<u>39.47</u>	<u>-0.3%</u>	

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

MAINTENANCE

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Salaries	\$623,100	\$639,887	\$697,008	44.7%	8.9%	\$196
Benefits	198,645	198,677	210,816	13.5%	6.1%	59
Purchased Services	546,113	354,741	368,241	23.6%	3.8%	104
Supplies & Equipment	348,608	283,528	283,528	18.2%	0.0%	80
Total	<u>\$1,716,467</u>	<u>\$1,476,833</u>	<u>\$1,559,593</u>	<u>100.0%</u>	<u>5.6%</u>	<u>\$439</u>
 Expenditures by Program:						
Supervision of Maintenance	\$216,964	\$218,891	\$227,732	14.7%	4.0%	\$64
Maintenance	1,499,502	1,257,942	1,331,861	85.4%	5.9%	375
Total	<u>\$1,716,467</u>	<u>\$1,476,833</u>	<u>\$1,559,593</u>	<u>100.0%</u>	<u>5.6%</u>	<u>\$439</u>
 Staff:						
Maintenance Manager	1.00	1.00	1.00		0.0%	
Secretary	1.00	1.00	1.00		0.0%	
Maintenance Staff	10.50	8.00	9.00		12.5%	
Safety Coordinator	1.00	1.00	1.00		0.0%	
Custodian	0.00	2.00	0.00		0.0%	
Total	<u>13.50</u>	<u>13.00</u>	<u>12.00</u>		<u>-7.7%</u>	

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

DISTRICT INSURANCE

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2021-22</u> <u>Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
Expenditures by Object:						
Purchased Services	583,694	575,000	625,524	100.0%	8.8%	176
Total	<u>\$583,694</u>	<u>\$575,000</u>	<u>\$625,524</u>	<u>100.0%</u>	<u>8.8%</u>	<u>\$176</u>

Expenditures by Program:						
District Insurance	583,694	575,000	625,524	100.0%	8.8%	176
Total	<u>\$583,694</u>	<u>\$575,000</u>	<u>\$625,524</u>	<u>100.0%</u>	<u>8.8%</u>	<u>\$176</u>

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 2021-22 is 3.953 mills based on an estimated assessed valuation of \$2,362,002,353.

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, 2021, will be \$73,510,000 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
2021-22	\$3,239,850	\$5,945,000	\$9,184,850
2022-23	\$2,971,525	\$6,185,000	\$9,156,525
2023-24	\$2,715,325	\$6,485,000	\$9,200,325
2024-36	\$17,861,825	\$54,895,000	\$72,756,825
Total	\$26,788,525	\$73,510,000	\$100,298,525

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, 2021 the legal debt margin calculation is estimated to be as follows:

2021 estimated assessed valuation	\$2,362,002,353
Times – Limitation Percent	x 20%
Legal Debt Limit	\$ 472,400,471
Less Outstanding Bonded Debt	<u>(73,510,000)</u>
Legal Debt Margin	<u>\$ 545,910,470</u>

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

BOND REDEMPTION FUND

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2020-21</u> <u>Estimated</u>	<u>2021-22</u> <u>Budget</u>
Beginning Fund Balance	\$ 9,926,008	\$ 9,273,605	\$ 9,125,225	\$ 8,527,645
Revenue:				
Property taxes	8,423,013	8,580,116	8,582,916	9,337,554
Bond proceeds	-	-	-	-
Bond premium (discount)	-	-	-	-
Total Revenue	8,423,013	8,580,116	8,582,916	9,337,554
Expenditures:				
Principal	\$ 5,505,000	\$ 5,690,000	\$ 5,690,000	\$ 5,945,000
Interest	3,700,375	3,488,300	3,488,300	3,239,850
Paying agent fees	18,421	25,000	2,196	25,000
Refunding bond issuance costs	-	-	-	-
Payment to refunding agent	-	-	-	-
Total Expenditures	9,223,796	9,203,300	9,180,496	9,209,850
Net Income (Loss)	(800,783)	(623,184)	(597,580)	127,704
Ending Fund Balance	9,125,225	8,650,421	8,527,645	8,655,349
Appropriation	\$ 18,349,021	\$ 17,853,721	\$ 17,708,141	\$ 17,865,199
Mill Levy	3.832	3.960	3.832	3.953
Assessed Valuation	\$2,237,648,040	\$2,260,024,520	\$2,249,526,050	\$2,362,002,353

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 2021-22, 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

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2020-21</u> <u>Estimated</u>	<u>2021-22</u> <u>Budget</u>
Beginning Fund Balance	\$ 5,347,692	\$ 1,306,264	\$ 1,260,832	\$ 626,543
Revenue:				
Bond proceeds	-	-	-	-
Bond premium (discount)	-	-	-	-
BEST Grant	340,917	-	87,645	-
Investment Income	31,009	-	1,331	-
Total Revenue	371,926	-	88,976	-
Expenditures:				
Salary	-	-	-	-
Benefits	-	-	-	-
Purchased Services	88,708	-	-	-
Supplies and Equipment	4,370,078	1,306,264	723,265	626,543
Bond Issuance Costs	-	-	-	-
Total Expenditures	4,458,786	1,306,264	723,265	626,543
Net Income (Loss)	\$ (4,086,860)	\$ (1,306,264)	\$ (634,289)	\$ (626,543)
Ending Fund Balance	1,260,832	-	626,543	-
Appropriation	\$ 5,719,618	\$ 1,306,264	\$ 1,349,808	\$ 626,543

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

Fiscal Year 2022 Building Fund Projects Detail				
Facility	Description	Estimated Cost	Policy FBC-R Coding	Notes
SMS	MECHANICAL, PLUMBING AND ELECTRICAL	\$54,261	1.0	COOLING FOR (1) IT CLOSET, BOILER ROOM MIXING VALVES & ART ROOM UNIT HEATER
SHS	COOLING FOR IT CLOSET & FRONT PARKING LOT LIGHTING	\$27,111	1.0	
SVE	NORTH SIDE INSULATION SIDING AND REPAIR & SPRAY FOAM ALLOWANCE	\$187,593	2.0	SOUTH SIDE WAS REPLACED SUMMER 2019
UBE	NEW MAIN OFFICE BUILT-IN DESK	\$42,066	1.0	
DIST	EPDM/ROOFING INSPECTION AND REPAIR	\$28,825	1.0	
DIST	REPLACE CUSTODIAL EQUIPMENT	\$109,145	1.0	
BRE	REPLACE AHU 3	\$116,582	1.0	
	MECHANICAL, ELECTRICAL AND PLUMBING CONTINGENCY	\$60,960		
Total FY 2022 Project Costs		\$626,543		



SUMMIT SCHOOL DISTRICT
Summit County, Colorado

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 2021-22, 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

	<u>2019-20</u>	<u>2020-21</u>	<u>2020-21</u>	<u>2021-22</u>
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Beginning Fund Balance	\$ 71,070	\$ 73,070	\$ 72,770	\$ 74,770
Revenue:				
Transfers in	-	-	-	-
Tuition and fees	-	2,000	2,000	2,000
Other income	1,700	-	-	-
Total Revenue	<u>1,700</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Expenditures:				
Vehicles	-	-	-	-
Site Acquisition	-	-	-	-
Facility projects	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Income (Loss)	\$ 1,700	\$ 2,000	\$ 2,000	\$ 2,000
Ending Fund Balance	72,770	75,070	74,770	76,770
Appropriation	<u>\$ 72,770</u>	<u>\$ 75,070</u>	<u>\$ 74,770</u>	<u>\$ 76,770</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 2021-22, breakfast prices will be as reflected below.

School breakfast prices for 2021-22 are as follows:

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

School lunch prices for 2021-22 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 2021-22 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

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2020-21</u> <u>Estimated</u>	<u>2021-22</u> <u>Budget</u>
Beginning Fund Balance	\$ 27,689	\$ 30,000	\$ 45,074	\$ 45,074
Revenue:				
Food sales	\$ 530,486	\$ 279,260	\$ 31,485	\$ 100,843
Federal reimbursement	657,146	708,700	711,556	1,350,494
USDA donated commodities	81,254	88,600	88,600	103,063
State reimbursement	34,729	27,000	11,134	11,000
Transfer from General Fund	80,700	571,340	509,934	296,600
Total Revenue	1,384,315	1,674,900	1,352,709	1,862,000
Expenditures:				
Salaries	\$ 491,106	\$ 598,460	\$ 516,429	\$ 680,084
Benefits	176,400	269,820	195,267	264,715
Purchased services	202,455	210,360	175,275	202,069
Food and milk	454,899	554,680	383,860	653,816
Supplies	42,070	41,580	81,878	61,316
Total Expenditures	1,366,930	1,674,900	1,352,709	1,862,000
Net Income (Loss)	17,385	-	-	-
Ending Fund Balance	45,074	30,000	45,074	45,074
Appropriation	\$ 1,412,004	\$ 1,704,900	\$ 1,397,783	\$ 1,907,074
Staff:				
Kitchen Manager	12.00	10.00	8.00	10.00
Cooks	8.08	11.09	9.08	11.09
Director	-	-	-	-
Total	20.08	21.09	17.08	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	2019-20 Actual	2020-21 Budget	2020-21 Estimated	2021-22 Budget
84.173	IDEA Preschool	13,509	13,603	13,603	13,603
84.027	IDEA Special Education	560,340	593,941	593,941	593,941
84.181	IDEA Child Find Supp	5,138	-	-	-
98.600	Head Start	108,579	100,000	100,000	100,000
84.010	Title I, Literacy	226,382	224,127	224,127	222,177
84.010A	Empowering Action for School Improvement (EASI)	86,132	130,975	130,975	136,117
84.323A	Multi-Tiered Systems of Support (MTSS)	15,750	32,470	32,470	-
84.367	Title II, Part A Teacher Quality	56,248	57,081	57,081	58,468
84.365	Title III, ELA	67,198	68,842	68,842	72,039
87.365	Title III, Immigrant	1,171	5,659	5,659	119,761
84.424	Title IV	10,132	33,160	16,501	16,507
84.048	Carl Perkins	28,944	19,632	19,632	20,000
84.414	ESSER III	-	-	-	733,790
84.419	ESSER II - SPED Supplemental	-	-	-	23,249
84.420	ESSER II	-	-	-	744,199
84.425D	CARES Act-ESSER I Funds	1,836	180,904	180,904	-
84.425C	CARES Act - Coronavirus Relief Fund	44,905	2,085,950	2,041,045	-
3207	CDE Library	5,000	4,000	4,000	-
3218	School Health Professional	98,788	141,212	120,000	120,000
3228	Gifted Education Universal Screening	20,321	20,699	20,699	-
3239	Colorado Computer Science Grant	16,069	33,405	-	33,436
3250	Kinder Furniture, Fixtures and Equipment	70,499	25,811	25,811	-
3950	Child Care Relief	-	22,275	15,000	7,275
3999	SWAP	-	215,536	-	-
1140	El Pomar	477	63,523	-	90,256
1150	Kaiser Thriving Schools	92,601	-	-	-
1160	Climax	1,711	-	1,050	-
1184	Summit Foundation PreSchool Snacks	1,976	15,024	5,674	9,350
1185	Summit Foundation Curriculum	-	5,000	5,000	-
1192	BGV Precollegiate	4,403	-	-	-
	Other Grants	-	34,067	-	200,000
	Total revenue and expenditures	\$ 1,538,106	\$ 4,126,896	\$ 3,682,014	\$ 3,314,168
	Staff:				
	Teachers	11.92	16.91	15.38	17.69
	Coordinators and Managers	-	-	-	4.50
	Paraprofessionals	-	-	-	-
	Director	0.35	-	-	1.00
	Total	12.27	16.91	15.38	23.19

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 376 employees of which 227 have selected single coverage, 38 have elected employee plus one other and 111 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 2021-22, premiums were increased by 25% for the district and 10% for employees.

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

Full-Time Employee Monthly Pay Deductions						
	Healthy Measures PPO			Healthy Measures PLUS		
	<u>Employee</u>	<u>District</u>	<u>Total</u>	<u>Employee</u>	<u>District</u>	<u>Total</u>
Single	\$121	\$707	\$828	\$292	\$707	\$999
Employee +Spouse	\$601	\$750	\$1351	\$880	\$751	\$1631
Employee + Employee	\$242	\$1109	\$1351	\$522	\$1109	\$1631
Employee +Children	\$589	\$749	\$1338	\$865	\$749	\$1614
Family	\$991	\$786	\$1777	\$1359	\$785	\$2144
EE + EE + Family	\$710	\$1067	\$1777	\$1077	\$1067	\$2144
	HDHP/HSA			HDHP/HSA Plus		
	<u>Employee</u>	<u>District</u>	<u>Total</u>	<u>Employee</u>	<u>District</u>	<u>Total</u>
Single	\$55	\$701	\$756	\$116	\$701	\$817
Employee +Spouse	\$498	\$741	\$1239	\$599	\$741	\$1340
Employee + Employee	\$110	\$1129	\$1239	\$210	\$1130	\$1340
Employee +Children	\$492	\$740	\$1232	\$592	\$740	\$1332
Family	\$661	\$756	\$1417	\$776	\$756	\$1532
EE + EE + Family	\$547	\$870	\$1417	\$662	\$870	\$1532
	Dental Plan			Dental Plan – Buy-up		
	<u>Employee</u>	<u>District</u>	<u>Total</u>	<u>Employee</u>	<u>District</u>	<u>Total</u>
Single	\$5	\$43	\$48	\$5	\$43	\$48
Employee +Spouse	\$40	\$44	\$84	\$40	\$44	\$84
Employee + Employee	\$8	\$76	\$84	\$8	\$76	\$84
Employee +Children	\$36	\$40	\$80	\$46	\$44	\$90
Family	\$70	\$40	\$113	\$80	\$44	\$124
EE + EE + Family	\$36	\$80	\$113	\$46	\$78	\$124

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

HEALTH BENEFITS FUND

	2019-20	2020-21	2020-21	2021-22
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Beginning Fund Balance	\$ 2,219,718	\$ 2,387,600	\$ 1,900,186	\$ 698,587
Revenue:				
Contributions	4,297,141	4,382,000	4,381,875	4,509,060
Stop loss reimbursements	654,607	535,700	435,341	35,000
Miscellaneous	-	15,000	83,878	15,000
Transfer to Health Benefits	-	-	-	645,000
Total Revenue	<u>4,951,748</u>	<u>4,932,700</u>	<u>4,901,094</u>	<u>5,204,060</u>
Expenditures:				
Claims expense (gross)	\$ 4,290,301	\$ 4,997,200	\$ 4,997,218	\$ 3,993,760
Stop loss premiums	673,389	818,700	818,673	939,600
Fees	307,590	286,800	286,802	265,700
Supplies	-	0	-	5,000
Total Expenditures	<u>5,271,280</u>	<u>6,102,700</u>	<u>6,102,693</u>	<u>5,204,060</u>
Net Income (Loss)	(319,532)	(1,170,000)	(1,201,599)	0
Ending Fund Balance	1,900,186	1,217,600	698,587	698,587
Appropriation	<u>\$ 7,171,466</u>	<u>\$ 7,320,300</u>	<u>\$ 6,801,280</u>	<u>\$ 5,902,647</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

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2020-21</u> <u>Estimated</u>	<u>2021-22</u> <u>Budget</u>
Beginning Fund Balance	\$ 730,748	\$ 750,000	\$ 827,161	\$ 842,145
Revenue:				
Student programs	738,881	900,000	424,075	900,000
Total Revenue	738,881	900,000	424,075	900,000
Expenditures:				
Elementary activities	\$ 201,204	\$ 340,000	\$ 131,098	\$ 340,000
Middle school activities	88,939	180,000	19,688	180,000
High school activities	330,510	350,000	178,305	350,000
District wide activities	21,816	30,000	80,000	30,000
Total Expenditures	642,469	900,000	409,091	900,000
Net Income (Loss)	96,412	-	14,984	-
Ending Fund Balance	827,160	750,000	842,145	842,145
Appropriation	\$ 1,469,629	\$ 1,650,000	\$ 1,251,236	\$ 1,742,145

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 2021-22, the district will use this fund to support continued implementation of the district One2World initiative, for replacement of vehicles, various deferred maintenance projects and District-wide sidewalk and asphalt repair and replacement.

SUMMIT SCHOOL DISTRICT
Summit County, Colorado

SUPPLEMENTAL CAPITAL CONSTRUCTION, TECHNOLOGY AND MAINTENANCE FUND

	2019-20	2020-21	2020-21	2021-22
	<u>Actual</u>	<u>Budget</u>	<u>Estimated</u>	<u>Budget</u>
Beginning Fund Balance	3,738,052 \$	1,351,700 \$	1,254,024 \$	1,272,362
Revenue:				
Property taxes	2,192,448	2,260,025	2,245,027	2,357,278
Total Revenue	2,192,448	2,260,025	2,245,027	2,357,278
Expenditures:				
Tech Purchased services	149,037	193,000	161,400	225,000
Tech Supplies	431,747	457,000	457,000	425,000
Treasurers Fees	5,470	6,000	5,820	6,000
Maint Purchased Services	82,153	60,000	76,557	60,000
Maint Equipment	31,904	40,000	71,904	90,000
Capital Projects	3,832,204	1,650,000	1,382,408	1,393,538
Transportation Equipment	143,960	145,000	71,600	157,740
Total Expenditures	4,676,476	2,551,000	2,226,689	2,357,278
Net Income (Loss)	-2,484,028 \$	(290,975) \$	18,338 \$	-
Ending Fund Balance	1,254,024	1,060,725	1,272,362	1,272,362
Appropriation	5,930,500 \$	3,611,725 \$	3,499,051 \$	3,629,640
Mill Levy	1.000	1.000	1.000	1.000
Assessed Valuation	\$ 2,237,648,040	\$2,260,024,520	\$2,249,526,050	\$2,362,002,353

Fiscal Year 2022 Capital Projects Detail				
Facility	Description	Estimated Cost	Policy FBC-R Priority	Notes
SVE, DVE, SCE, UBE, FRE	PLAYGROUND FALL MATERIAL FOR PK PLAYGROUNDS	\$48,320	2.0	Annual replacement
SHS	SIEMENS WIRELESS SYSTEM REPLACEMENT	\$136,432	2.0	
SHS	STAGE RIGGING SAFETY INSPECTION AND REPAIRS	\$178,021	1.0	
DVE	UPGRADE REMAINING RESTROOMS	\$187,480	2.0	
SMS	STAGE RIGGING SAFETY INSPECTION AND REPAIRS	\$77,266	1.0	
DIST	SIDEWALK REPLACEMENT AND REPAIR & ASPHALT PATCHING, POTHOLE REPAIR, CRACK SEALING	\$614,815	1.0	
DIST	IRRIGATION REPAIR AND REPLACEMENT	\$48,320	2.0	
TRANS	REPLACEMENT OF GARAGE DOORS	\$52,788	2.0	Last year of 3 yr replacement plan
	MECHANICAL, ELECTRICAL AND PLUMBING CONTINGENCY	\$50,096	1.0	Contingency
Total FY 2022 Capital Cost		\$1,393,538		



SUMMIT SCHOOL DISTRICT
Summit County, Colorado

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 2021-22 is 0.373 mills based on an estimated assessed valuation of \$2,362,002,353.

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

	<u>2019-20</u> <u>Actual</u>	<u>2020-21</u> <u>Budget</u>	<u>2020-21</u> <u>Estimated</u>	<u>2021-22</u> <u>Budget</u>
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenue:				
Property tax	\$ 863,676	\$ 882,000	\$ 878,240	\$ 882,000
State categorical	277,989	288,000	270,913	278,000
Trip billing	89,416	180,000	44,929	180,000
Other income	1,500	-	57,234	-
Transfer	399,137	497,680	253,890	581,414
Total Revenue	<u>1,631,718</u>	<u>1,847,680</u>	<u>1,505,206</u>	<u>1,921,414</u>
Expenditures:				
Salaries	\$ 841,512	\$ 982,210	\$ 775,576	\$ 1,065,877
Benefits	303,923	374,720	293,914	356,642
Purchased services	193,754	88,450	104,261	89,150
Supplies	226,209	255,950	184,155	255,950
Equipment	66,320	146,350	147,300	153,795
Total Expenditures	<u>1,631,718</u>	<u>1,847,680</u>	<u>1,505,206</u>	<u>1,921,414</u>
Net Income (Loss)	-	-	-	-
Ending Fund Balance	-	-	-	-
Appropriation	<u>\$ 1,631,718</u>	<u>\$ 1,847,680</u>	<u>\$ 1,505,206</u>	<u>\$ 1,921,414</u>
Mill Levy	0.393	0.389	0.391	0.373
Assessed Valuation	\$2,237,648,040	\$2,260,024,520	\$2,249,526,050	\$2,362,002,353
Staff:				
Manager of Transportation	1.00	1.00	1.00	1.00
Secretary	0.85	0.85	-	0.85
Custodian				
Bus Drivers	17.03	19.55	10.60	19.55
Driver Trainers	-	-	1.00	-
Mechanics	2.00	2.00	2.00	2.00
Total	<u>20.88</u>	<u>23.40</u>	<u>14.60</u>	<u>23.40</u>



Summit School District RE-1
Summit County, Colorado

Informational Section

Educate
Elevate
Empower



2021-2022 Proposed Budget

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.

District and School Performance Frameworks are a central piece of Colorado’s accountability system outlined in the Education Accountability Act of 2009, (SB 09-163). The frameworks provide information about how districts and schools performed on the same set of indicators and measures. This information allows parents and communities to see how their schools and districts are performing on consistent statewide measures, and it enables the state to better support districts in their efforts to improve educational achievement.

Due to the disruption in education and assessments as a result of the COVID-19 pandemic, the Colorado Legislature authorized an accountability pause for both the 2020-21 and 2021-22 school years. The following Summit School District Performance Framework for 2020 is the most recent report available. All schools in the District earned a “Performance” rating on their individual School Performance Frameworks from the same year.

3000: Summit RE-1

Levels: EMH - (1-Year)

Accreditation Rating
Official Rating based on 1-Year DPF Report
Accredited: Meets 95% Participation
66.0/100

Distinction

66.0%

Performance

Improvement

Priority Imp

Turnaround

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

Accredited with Distinction:
 74.0% - 100.0%

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 Data: No reportable achievement and ..

The official accreditation rating is based on either the 1-year or multi-year framework as indicated in the right hand corner of the black title bar above. Districts are assigned an accreditation rating based on the overall percent of points earned on the official framework. The overall percent of framework points represents the percentage of points earned across all performance indicators. The official percent of points earned is matched to the scoring guide to determine the accreditation rating. Failing to meet the accountability participation rate of 95% on two or more assessments will reduce the overall accreditation ..

Indicator Rating Totals

Performance Indicator	% Pts Earned	Weighted Pts Earned..	Rating
Academic Achievement	59.5%	17.9/30	Approaching
Academic Growth	62.2%	24.9/40	Approaching
Postsecondary & Workforce Readiness	77.4%	23.2/30	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 Excuses	Accountability Participation ..	Rating
English Language Arts	2,438	2,364	97.0%	30	98.9%	Meets 95%
Math	2,437	2,374	97.4%	34	98.9%	Meets 95%
Science	816	795	97.4%	11	98.8%	Meets 95%

Summary of Ratings by EMH Level

EMH Level	Performance Indicator	% Pts Earned..	Weighted Pts Earned/..	Rating	% Pts by..	Rating
Elementary	Academic Achievement	56.3%	22.5/40	Approaching	58.4%	Accredited
	Academic Growth	59.8%	35.9/60	Approaching		
Middle	Academic Achievement	62.5%	25.0/40	Meets	67.3%	Accredited
	Academic Growth	70.5%	42.3/60	Meets		
High	Academic Achievement	59.7%	17.9/30	Approaching	63.6%	Accredited
	Academic Growth	56.3%	22.5/40	Approaching		
	Postsecondary & Workforce ..	77.4%	23.2/30	Meets		

(*) Not Applicable; (-) No Reportable Data | For additional information, refer to the scoring guide on the last page of this report.

(**) Participation ratings are based on the Accountability Participation Rate, which excludes Parent Excusals from the denominator and counts English Learners in their first year in the United States who were eligible to take the ELP assessment as participants regardless of whether they tested.

(^) Districts with an Insufficient State Data rating will maintain performance watch status from the prior year.

3000: Summit RE-1

Elementary - (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	806	96.7%	745.8	64	6/8	Meets
	Previously Identified for READ Plan	121	93.2%	703.1	*	0/0	-
CMAS - Math	English Learners	274	96.7%	723.8	17	0.5/1	Approaching
	Free/Reduced-Price Lunch Eligible	302	95.5%	723.6	16	0.5/1	Approaching
	Minority Students	326	95.8%	727.9	24	0.5/1	Approaching
	Students with Disabilities	86	91.7%	704.9	1	0.25/1	Does Not Meet
CMAS - Science	All Students	810	96.9%	733.4	47	4/8	Approaching
	English Learners	278	97.4%	713.6	7	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	305	95.8%	713.8	8	0.25/1	Does Not Meet
	Minority Students	329	96.4%	716.6	11	0.25/1	Does Not Meet
	Students with Disabilities	86	91.7%	704.7	1	0.25/1	Does Not Meet
CMAS - Science	All Students	282	97.3%	612.4	58	6/8	Meets
	English Learners	101	98.1%	528.7	14	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	111	95.8%	545.5	20	0.5/1	Approaching
	Minority Students	123	96.9%	554.3	24	0.5/1	Approaching
TOTAL		*	*	*	*	20.25/36	Approaching

ACADEMIC GROWTH

Subject	Student Group	Count	Median Growth Percentile/Rate	Pts Earned/Eligible	Rating
CMAS - English Language Arts	All Students	524	58.0	6/8	Meets
	English Learners	173	55.0	0.75/1	Meets
CMAS - Math	Free/Reduced-Price Lunch Eligible	185	48.0	0.5/1	Approaching
	Minority Students	208	52.0	0.75/1	Meets
	Students with Disabilities	59	39.0	0.5/1	Approaching
ELP	All Students	531	41.0	4/8	Approaching
	English Learners	180	34.0	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	190	32.0	0.25/1	Does Not Meet
	Minority Students	215	34.0	0.25/1	Does Not Meet
	Students with Disabilities	60	36.5	0.5/1	Approaching
TOTAL	English Language Proficiency (ELP)	387	50.0	1.5/2	Meets
	On Track to Proficiency	387	73.9%	1.5/2	Meets
TOTAL		*	*	16.75/28	Approaching

This page displays the performance indicator data for the elementary school level. For the 1-Year report, calculations are based on state assessment results from 2018-19. Multi-Year reports include results for years 2016-17 through 2018-19.

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. The On-Track to EL proficiency metric is included for points for the first time in 2019.

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	774	97.4%	749.0	71	6/8	Meets
	English Learners	231	95.5%	726.1	19	0.5/1	Approaching
	Free/Reduced-Price Lunch Eligible	267	96.5%	729.0	24	0.5/1	Approaching
	Minority Students	305	96.6%	730.9	27	0.5/1	Approaching
	Students with Disabilities	84	98.8%	703.6	1	0.25/1	Does Not Meet
CMAS - Math	All Students	783	98.5%	737.6	66	6/8	Meets
	English Learners	242	100.0%	717.4	17	0.5/1	Approaching
	Free/Reduced-Price Lunch Eligible	276	99.6%	717.6	17	0.5/1	Approaching
	Minority Students	315	99.7%	721.0	23	0.5/1	Approaching
	Students with Disabilities	84	98.8%	699.0	1	0.25/1	Does Not Meet
CMAS - Science	All Students	250	99.2%	604.1	58	6/8	Meets
	English Learners	65	100.0%	476.6	2	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	85	100.0%	507.6	9	0.25/1	Does Not Meet
	Minority Students	94	100.0%	514.3	9	0.25/1	Does Not Meet
	Students with Disabilities	33	100.0%	451.5	1	0.25/1	Does Not Meet
TOTAL		*	*	*	*	22.5/36	Meets

ACADEMIC GRW/ TH

Subject	Student Group	Count	Median Growth Percentile/Rate	Pts Earned/ Eligible	Rating
CMAS - English Language Arts	All Students	732	53.0	6/8	Meets
	English Learners	226	51.0	0.75/1	Meets
	Free/Reduced-Price Lunch Eligible	257	51.0	0.75/1	Meets
	Minority Students	294	51.0	0.75/1	Meets
	Students with Disabilities	75	51.0	0.75/1	Meets
CMAS - Math	All Students	731	56.0	6/8	Meets
	English Learners	230	52.0	0.75/1	Meets
	Free/Reduced-Price Lunch Eligible	259	52.0	0.75/1	Meets
	Minority Students	295	52.0	0.75/1	Meets
	Students with Disabilities	77	39.0	0.5/1	Approaching
ELP	English Language Proficiency (ELP)	140	44.0	1/2	Approaching
	On Track to Proficiency	140	35.7%	1/2	Approaching
TOTAL		*	*	19.75/28	Meets

This page displays the performance indicator data for the middle school level. For the 1-Year report, calculations are based on state assessment results from 2018-19. Multi-Year reports include results for years 2016-17 through 2018-19.

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. The On-Track to EL proficiency metric is included for points for the first time in 2019.

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
CO PSAT - Evidence-Based Reading & Writing	All Students	466	96.8%	471.5	59	6/8	Meets
	English Learners	90	96.1%	383.1	1	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	112	94.5%	411.4	9	0.25/1	Does Not Meet
	Minority Students	155	95.9%	420.3	12	0.25/1	Does Not Meet
	Students with Disabilities	44	93.6%	388.5	1	0.25/1	Does Not Meet
CO PSAT - Math	All Students	466	96.8%	473.7	74	6/8	Meets
	English Learners	90	96.1%	391.1	4	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	112	94.5%	413.4	15	0.5/1	Approaching
	Minority Students	155	95.9%	427.5	29	0.5/1	Approaching
	Students with Disabilities	44	93.6%	385.1	1	0.25/1	Does Not Meet
CMAS - Science	All Students	246	95.8%	621.1	61	6/8	Meets
	English Learners	45	96.0%	499.4	1	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	72	96.2%	560.4	12	0.25/1	Does Not Meet
	Minority Students	79	94.3%	558.7	11	0.25/1	Does Not Meet
	Students with Disabilities	27	90.3%	540.6	4	0.25/1	Does Not Meet
TOTAL		*	*	*	*	21.5/36	Approaching

ACADEMIC GROWTH

Subject	Student Group	Count	Median Growth Percentile/Rate	Pts Earned/Eligible	Rating
CO PSAT/SAT - Evidence-Based Reading & Writing	All Students	433	49.0	4/8	Approaching
	English Learners	78	37.0	0.5/1	Approaching
	Free/Reduced-Price Lunch Eligible	107	37.0	0.5/1	Approaching
	Minority Students	141	36.0	0.5/1	Approaching
	Students with Disabilities	42	37.5	0.5/1	Approaching
CO PSAT/SAT - Math	All Students	663	54.0	6/8	Meets
	English Learners	125	47.0	0.5/1	Approaching
	Free/Reduced-Price Lunch Eligible	163	48.0	0.5/1	Approaching
	Minority Students	218	45.0	0.5/1	Approaching
	Students with Disabilities	63	58.0	0.75/1	Meets
ELP	English Language Proficiency (ELP)	66	37.5	1/2	Approaching
	On Track to Proficiency	67	22.4%	0.5/2	Does Not Meet
TOTAL		*	*	15.75/28	Approaching

This page displays the performance indicator data for the high school level. For the 1-Year report, calculations are based on state assessment results from 2018-19. Multi-Year reports include results for years 2016-17 through 2018-19.

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. The On-Track to EL proficiency metric is included for points for the first time in 2019.

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		Participation Rate	Pts Earned/ Eligible	Rating
			Rate	Rate/Score			
CO SAT -	All Students	248	*	510.1	96.9%	3/4	Meets
Evidence-Based Reading & W..	English Learners	44	*	396.1	93.9%	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	62	*	444.5	97.0%	0.25/1	Does Not Meet
	Minority Students	80	*	439.8	96.5%	0.25/1	Does Not Meet
	Students with Disabilities	27	*	415.6	96.6%	0.25/1	Does Not Meet
CO SAT -	All Students	248	*	512.7	96.9%	3/4	Meets
Math	English Learners	44	*	402.3	93.9%	0.25/1	Does Not Meet
	Free/Reduced-Price Lunch Eligible	62	*	431.9	97.0%	0.25/1	Does Not Meet
	Minority Students	80	*	448.0	96.5%	0.5/1	Approaching
	Students with Disabilities	27	*	428.9	96.6%	0.25/1	Does Not Meet
Dropout	All Students	1,630	*	0.4%	*	8/8	Exceeds
	English Learners	293	*	0.7%	*	1.5/2	Meets
	Free/Reduced-Price Lunch Eligible	528	*	0.8%	*	1.5/2	Meets
	Minority Students	595	*	0.8%	*	1.5/2	Meets
	Students with Disabilities	169	*	0.6%	*	1.5/2	Meets
Matriculation	All Students	221	*	59.3%	*	2/4	Approaching
	2-Year Higher Education Instituti..	*	*	0.9%	*	*	-
	4-Year Higher Education Instituti..	*	*	57.9%	*	*	-
	Career & Technical Education	*	*	0.5%	*	*	-
Graduation	All Students	225	5yr	97.3%	*	8/8	Exceeds
	English Learners	55	5yr	98.2%	*	2/2	Exceeds
	Free/Reduced-Price Lunch Eligible	100	5yr	96.0%	*	2/2	Exceeds
	Minority Students	91	5yr	97.8%	*	2/2	Exceeds
	Students with Disabilities	34	5yr	97.1%	*	2/2	Exceeds
TOTAL			*	*	*	40.25/52	Meets

REFERENCE TABLE: DISAGGREGATED GRADUATION RATES

Student Group	4-Year	5-Year	6-Year	7-Year	Best Rate
All Students	95.0%	97.3%	94.7%	96.1%	5yr
English Learners	93.0%	98.2%	84.8%	81.3%	5yr
Free/Reduced-Price Lunch Eligible	90.6%	96.0%	91.2%	89.6%	5yr
Minority Students	91.6%	97.8%	89.2%	87.2%	5yr
Students with Disabilities	95.2%	97.1%	-	91.7%	5yr

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 for 1-Year report are based on the 2018 End of Year (EOY) data submission. Multi-Year reports include EOY records for years 2016 through 2018.

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 for 1-Year report are based on the 2018 graduation cohort. Multi-Year reports include 2016 through 2018 cohorts.

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 for the 1-Year and Multi-Year reports are based on data for students with AYGs between 2015 and 2018.

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 2019 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		
	Elem	Middle	CO PSAT (1-Year)	CO PSAT (MultiYear)†	Elem	Middle	CO PSAT (1-Year)	CO PSAT (MultiYear)	Elem	Middle	High
15th percentile	722.3	724.1	423.5	427.5	719.1	716.5	413.0	415.5	531.9	527.7	564.4
50th percentile	739.5	740.1	461.1	463.7	734.3	731.2	448.4	447.4	601.7	591.4	609.2
85th percentile	755.9	757.3	505.0	506.1	751.9	746.2	491.0	491.1	655.9	643.3	651.3

Percent of Students On Track for ELP Growth Targets

Percentile	ELP On Track Growth		
	Elem	Middle	High
15th percentile	63.5%	30.4%	30.4%
50th percentile	72.4%	42.9%	45.2%
85th percentile	82.4%	60.0%	63.0%

Total Possible Points by Performance Indicator

Indicator	Total Possible Points	Elementary/Middle	High/District
Achievement	36 points (8 per subject for all students, 4 per subject by disaggregated group)	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 Each Performance Indicator

Achievement; Growth; Postsecondary Readiness	Cut-Point: The district or school earned...of the points eligible.	Rating
	• 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

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), CMAS Science (g5, 8, 11). 2019 for CO PSAT & CoAlt EBRW/ELA & Math (g9-10). 2019 for ELP On Track to Proficiency Growth.

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

† 2019 Multiyear high school EBRW/ELA & Math cuts based on 2-years of g9 CO PSAT/CoAlt and 3-years of g10 CO PSAT/CoAlt.

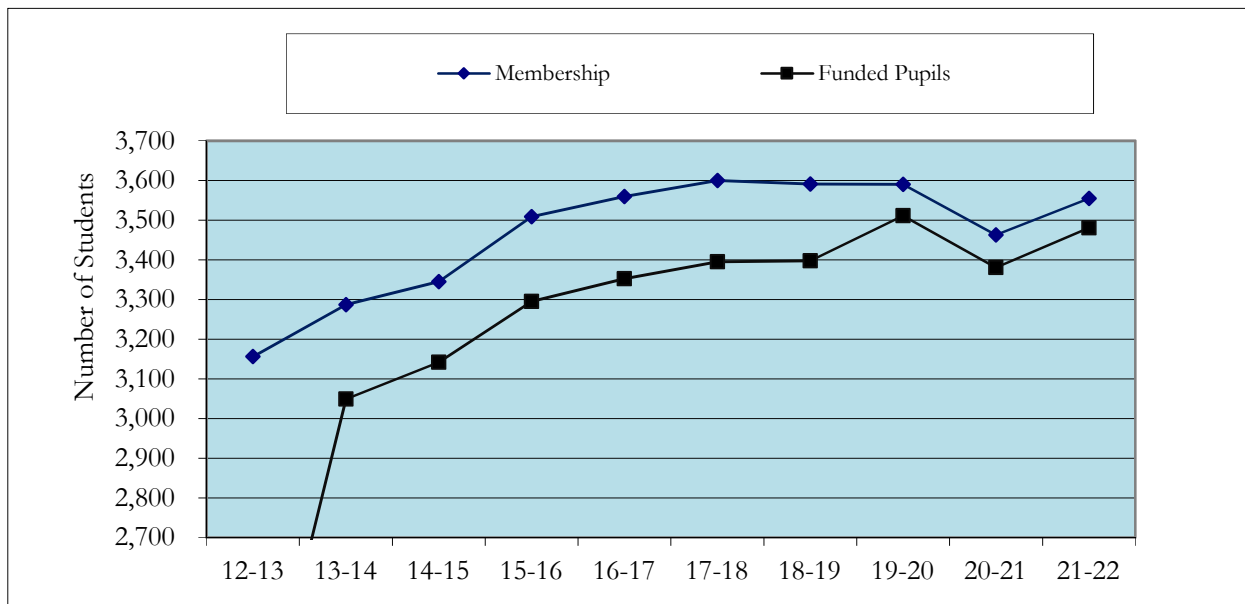


SUMMIT SCHOOL DISTRICT

Summit County, Colorado

ACTUAL AND PROJECTED STUDENT ENROLLMENT

	<u>12-13</u>	<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>
Preschool	149	155	151	163	162	156	153	145	139	140
Kindergarten	275	313	286	286	250	260	238	231	241	252
First	293	272	310	279	282	254	257	256	218	247
Second	259	295	276	315	273	281	260	276	239	233
Third	264	258	283	289	310	274	268	258	263	249
Fourth	237	252	262	286	281	310	287	281	245	269
Fifth	252	230	245	276	283	279	296	285	270	261
Subtotal	<u>1,729</u>	<u>1,775</u>	<u>1,813</u>	<u>1,894</u>	<u>1,841</u>	<u>1,814</u>	<u>1,759</u>	<u>1,732</u>	<u>1,615</u>	<u>1,651</u>
Sixth	244	242	223	259	268	283	282	293	269	277
Seventh	197	257	236	233	259	264	274	279	288	280
Eighth	201	204	247	252	229	254	262	276	266	287
Subtotal	<u>642</u>	<u>703</u>	<u>706</u>	<u>744</u>	<u>756</u>	<u>801</u>	<u>818</u>	<u>848</u>	<u>823</u>	<u>844</u>
Ninth	197	211	211	251	273	237	271	268	293	264
Tenth	209	193	216	220	259	278	233	260	258	292
Eleventh	187	214	192	222	217	254	269	220	250	258
Twelfth	192	191	207	178	214	216	241	262	224	246
Subtotal	<u>785</u>	<u>809</u>	<u>826</u>	<u>871</u>	<u>963</u>	<u>985</u>	<u>1,014</u>	<u>1,010</u>	<u>1,025</u>	<u>1,060</u>
Grand Total	<u>3,156</u>	<u>3,287</u>	<u>3,345</u>	<u>3,509</u>	<u>3,560</u>	<u>3,600</u>	<u>3,591</u>	<u>3,590</u>	<u>3,463</u>	<u>3,555</u>
Change	<u>5</u>	<u>131</u>	<u>58</u>	<u>164</u>	<u>51</u>	<u>40</u>	<u>(9)</u>	<u>(1)</u>	<u>(127)</u>	<u>92</u>
Funded Pupils	<u>2095.4</u>	<u>3049.0</u>	<u>3141.9</u>	<u>3294.9</u>	<u>3352.4</u>	<u>3394.8</u>	<u>3397.5</u>	<u>3511.0</u>	<u>3380.5</u>	<u>3480.5</u>

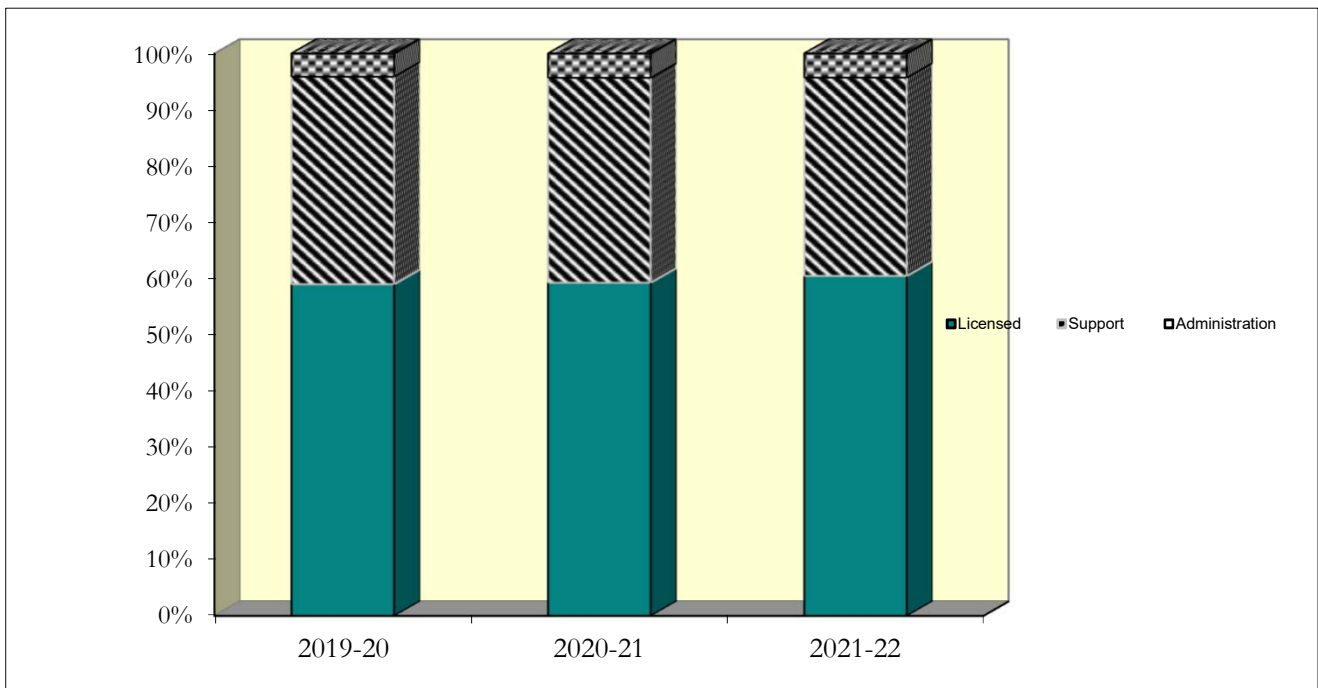


SUMMIT SCHOOL DISTRICT

Summit County, Colorado

STAFFING DETAIL

	2019-20 Actual	2020-21 Budget	2021-22 Budget	% of Total	Increase (Decrease)
General Fund					
Teachers	293.55	291.29	294.34	56.1%	1.0%
Support Staff	64.01	56.58	50.87	9.7%	-10.1%
Administration	21.30	22.50	22.50	4.3%	0.0%
Secretaries	28.79	29.29	27.77	5.3%	-5.2%
Custodians	21.01	25.21	24.44	4.7%	-3.1%
Maintenance	10.50	8.00	9.00	1.7%	12.5%
Nurses	2.62	2.62	3.62	0.7%	38.2%
Technology	4.00	3.00	3.00	0.6%	0.0%
Coordinators and Managers	19.25	19.95	21.85	4.2%	9.5%
Subtotal General Fund	465.03	458.44	457.39	87.3%	-0.2%
Other Funds					
Food Service	20.08	21.09	21.09	4.0%	0.0%
Full Day Kindergarten Fund	0.00	0.00	0.00	0.0%	0.0%
Grant Fund	12.31	16.91	23.19	4.4%	37.1%
Transportation	20.88	23.40	23.40	4.5%	0.0%
Total Staff	518.30	519.84	525.07	100.0%	1.0%



Summit School District 2021-2022 Calendar

Fall Semester - 80 Instr. Days (SECONDARY)

JULY, 2021						
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, 2021						
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, 2021						
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, 2021						
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, 2021						
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, 2021						
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 - 94 Instr. Days (SECONDARY)

JANUARY, 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					

FEBRUARY, 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					

MARCH, 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		

APRIL, 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

MAY, 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			

JUNE, 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

Key

- Schools Open to the Public (Prior to start of school)
- No School
- New Teacher Orientation
- Teachers on Duty/No school for students
- School Start/End Date
- End of Quarter/Trimester
- Make-up Days
- Elementary Staff Planning (No school for students)
- Additional Day of New Teacher Trainings



NOTE: Dates are subject to change due to unforeseen circumstances. State mandates and/or teacher negotiations.

August 3 - 6	New Teacher Orientation
August 9	Additional Day of New Teacher Trainings; Specific Groups (Elem. classroom, PK, etc.)
August 9 - 10	Teacher Curriculum Revision Cycle Training
August 11 - 17	Teachers on Duty
August 18	First day of School: Middle & High School; Elementary Teacher Plan Day
August 19	First day of School: 1st - 5th Grade
August 23	First day of School: Preschool
August 25	First day of School: Kindergarten
September 6	No School: Labor Day
September 24	No School: Staff Professional Development
October 15	End of Quarter 1 - Secondary
October 22-25	No School: Fall Break (Includes Teacher Comp Day for Conferences)
October 26	No School: Staff Professional Development
November 12	End of 1st Trimester - Elementary
November 24 - 26	No School: Thanksgiving Break
December 17	End of Quarter 2 - Secondary
December 20 - December 31	No School: Holiday Break
January 3	No School for Elementary Students; Elementary Teacher Plan Day
January 28	No School: Staff Professional Development
February 14 - 18	No School: Winter Break
February 25	End of 2nd Trimester - Elementary
March 11	End of Quarter 3 - Secondary
March 18 & 21	No School: Break (Includes Teacher Comp Day for Conferences)
April 18 - 22	No School: Spring Break
May 28	Summit High School Graduation
May 30	No School: Memorial Day
June 1	Last Day of School/End of 3rd Trimester - Elementary & End of Quarter 4 - Secondary
June 2	Last Day for Teachers (Work Day)
June 2, 3 & 6	Make-up Days (if needed)**

BCE Approval ID: 2021.05.27 Contract Negotiations Approved 2021.06.17



SUMMIT SCHOOL DISTRICT

2021-2022 Work Year Calendars

5/26/2021

	Start	End	Paid Days
Certified/Licensed Employees			
Athletic Director - High School	7/26/2021	6/15/2022	<u>209</u>
Counselor - Elementary School	8/11/2021	6/2/2022	<u>185</u>
Counselor - Middle School	8/4/2021	6/9/2022	<u>195</u>
Counselor - High School	8/3/2021	6/8/2022	<u>195</u>
Dean of Students	7/28/2021	6/9/2022	<u>200</u>
Licensed Staff - New	8/11/2021	6/2/2022	<u>185</u>
New licensed staff are scheduled for instructional orientation 8/3-8/6 - these 4 days will be paid at the employees daily rate on 9/15.			
Licensed Staff - Returning	8/11/2021	6/2/2022	<u>185</u>
Permanent Substitute - Elementary	8/18/2021	6/1/2022	<u>175</u>
Permanent Substitute - Middle/High School	8/17/2021	6/1/2022	<u>177</u>
Pre-Collegiate Specialist	8/11/2021	6/23/2022	<u>200</u>
Program Coordinators/Special Service Providers/Nurses	8/11/2021	6/2/2022	<u>185</u>
Support Staff Employees			
251 Day Employees			
Central Office	7/1/2021	6/30/2022	<u>251</u>
Custodians	7/1/2021	6/30/2022	<u>251</u>
Maintenance - Schedule A	7/1/2021	6/30/2022	<u>251</u>
Maintenance - Schedule B	7/1/2021	6/30/2022	<u>251</u>
Transportation	7/1/2021	6/30/2022	<u>251</u>
School Year Support Staff			
Bus Drivers - School Year	8/16/2021	6/1/2022	<u>178</u>
Special Ed. Support Specialist	8/10/2021	6/2/2022	<u>186</u>
Student Information Coordinator	7/6/2021	6/20/2022	<u>223</u>
Elementary School			
Administrative Assistant - Elementary	7/26/2021	6/15/2022	<u>206</u>
Asst Cook/Server - Elementary	8/18/2021	6/1/2022	<u>175</u>
Kitchen Managers - Elementary	8/17/2021	6/2/2022	<u>177</u>
Paraprofessionals, Health Clinic Asst, Family Liaison/Translators	8/18/2021	6/1/2022	<u>175</u>
Paraprofessionals - Preschool Monday/Tuesday/Thursday/Friday	8/17/2021	6/1/2022	<u>140</u>
Registrar - Early Childhood	7/26/2021	6/15/2022	<u>206</u>
School Secretary	8/18/2021	6/1/2022	<u>175</u>
Middle/High School			
Administrative Assistant - High School	7/26/2021	6/29/2022	<u>216</u>
Administrative Assistant - Middle School	7/26/2021	6/22/2022	<u>211</u>
Asst Cook/Server - Middle/High School	8/17/2021	6/1/2022	<u>177</u>
Athletic Director - Middle School	7/26/2021	6/15/2022	<u>206</u>
Campus Supervisor, Athletic Secretary	8/17/2021	6/1/2022	<u>177</u>
Kitchen Managers - Middle/High School	8/16/2021	6/2/2022	<u>179</u>
Paraprofessionals, Health Clinic Asst, Family Liaison/Translators	8/17/2021	6/1/2022	<u>177</u>
Registrar - High School	7/14/2021	6/17/2022	<u>216</u>
Registrar - Middle School, Early Childhood	7/26/2021	6/15/2022	<u>206</u>
Secretary - Attendance HS	8/10/2021	6/1/2022	<u>185</u>
Secretary - Counseling HS	8/4/2021	6/6/2022	<u>192</u>
Secretary - School MS/HS/SP	7/26/2021	6/15/2022	<u>206</u>
Tech Support Specialist - MS/HS	7/26/2021	6/15/2022	<u>206</u>
Administrative/Exempt Employees			
Assistant Principal - Elementary	7/26/2021	6/8/2022	<u>201</u>
Assistant Principal - Middle School	7/26/2021	6/15/2022	<u>206</u>
Assistant Principal - High School	7/26/2021	6/22/2022	<u>211</u>
Grant Writer	7/26/2021	6/15/2022	<u>206</u>
Principal - Elementary	7/26/2021	6/15/2022	<u>206</u>
Principal - Middle School	7/26/2021	6/22/2022	<u>211</u>
Principal - Alternative School Principal	7/26/2021	6/29/2022	<u>216</u>



SUMMIT SCHOOL DISTRICT Licensed Salary Schedule 2021-22

	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	48,500	50,500	52,500	54,500	56,500	58,500	60,500	62,500	64,500	66,500	68,500	70,500	72,500
Year 01	48,875	50,875	52,875	54,875	56,875	58,875	60,875	62,875	64,875	66,875	68,875	70,875	72,875
Year 02	49,250	51,250	53,250	55,250	57,250	59,250	61,250	63,250	65,250	67,250	69,250	71,250	73,250
Year 03	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 04	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 05	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 06	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 07	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 08	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 09	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 10	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 11	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 12	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 13	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 14	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 15	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 16	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 17	59,750	61,750	63,750	66,500	68,500	70,500	72,500	74,500	76,500	78,500	80,500	82,500	84,500
Year 18	59,750	61,750	63,750	67,250	69,250	71,250	73,250	75,250	77,250	79,250	81,250	83,250	85,250
Year 19	59,750	61,750	63,750	68,000	70,000	72,000	74,000	76,000	78,000	80,000	82,000	84,000	86,000
Year 20	59,750	61,750	63,750	68,000	70,750	72,750	74,750	76,750	78,750	80,750	82,750	84,750	86,750
Year 21	59,750	61,750	63,750	68,000	71,500	73,500	75,500	77,500	79,500	81,500	83,500	85,500	87,500
Year 22	59,750	61,750	63,750	68,000	72,250	74,250	76,250	78,250	80,250	82,250	84,250	86,250	88,250
Year 23	59,750	61,750	63,750	68,000	73,000	75,000	77,000	79,000	81,000	83,000	85,000	87,000	89,000
Year 24	59,750	61,750	63,750	68,000	73,750	75,750	77,750	79,750	81,750	83,750	85,750	87,750	89,750
Year 25	59,750	61,750	63,750	68,000	74,500	76,500	78,500	80,500	82,500	84,500	86,500	88,500	90,500
Year 26	59,750	61,750	63,750	68,000	75,250	77,250	79,250	81,250	83,250	85,250	87,250	89,250	91,250

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.

National Board Certification

Teachers that have successfully completed their national board certification will receive a one time lump sum amount of \$5,000 upon verification of completion.



SUMMIT SCHOOL DISTRICT
Support Staff Salary Schedule 2021-22

<u>Position</u>	<u>Min</u>	<u>Max</u>
Accounts Payable/Purchasing Card Bookkeeper	\$22.25	\$34.48
Administrative Assistant to the Principal (Elem and MS)	\$19.58	\$30.35
Administrative Assistant to the Principal (HS)	\$19.96	\$30.94
Administrative Assistant, Business Services	\$24.23	\$37.55
Administrative Assistant, Central Office	\$19.58	\$30.35
Administrative Assistant, Learning Services	\$19.96	\$30.94
Administrative Assistant, Transportation	\$19.76	\$30.62
Assistant Cook/Server	\$15.18	\$23.53
Bookkeeper	\$18.59	\$28.81
Bus Driver	\$19.75	\$30.61
Driver Trainer I	\$21.51	\$33.35
Driver Trainer II	\$21.96	\$34.04
Campus Supervisor	\$18.46	\$28.61
Custodian	\$16.54	\$25.63
Custodian, Lead	\$18.58	\$28.79
Custodian, Night Supervisor	\$21.33	\$33.07
Executive Assistant to Supt/Board	\$28.42	\$44.05
Facilities Scheduler	\$19.76	\$30.62
Facilities Technician	\$17.42	\$27.00
Family and Cultural Inclusion Liaison/Translator	\$22.48	\$34.85
Fleet Mechanic I	\$24.38	\$37.78
Fleet Mechanic II	\$25.55	\$39.60
Grounds Technician/Keeper	\$20.31	\$31.48
Health Clinic Assistant	\$16.64	\$25.79
Human Resource Specialist	\$22.61	\$35.05
HVAC Technician	\$27.03	\$41.89
HVAC Technician II	\$28.62	\$44.36
Kitchen Manager (Elementary)	\$18.07	\$28.00
Kitchen Manager (Secondary and Elementary Breakfast Program)	\$18.78	\$29.11
Maintenance Technician	\$20.34	\$31.53
Middle School Athletic Director	\$19.87	\$30.79
Paraprofessional, Alternative Education	\$16.54	\$25.63
Paraprofessional, Bilingual	\$16.54	\$25.63
Paraprofessional, Day Treatment	\$16.49	\$25.56
Paraprofessional, ELA	\$16.75	\$25.96
Paraprofessional, Instructional	\$15.35	\$23.80
Paraprofessional, Library	\$15.77	\$24.44
Paraprofessional, Preschool/Early Childhood	\$18.05	\$27.97
Paraprofessional, Special Education (K-12)	\$17.31	\$26.83
Paraprofessional, Technology	\$16.01	\$24.82
Payroll/General Ledger	\$23.63	\$36.63
Registrar (Early Childhood, High School and Middle School)	\$19.90	\$30.84
School Secretary (Secondary, Attendance, Athletic, High School Counseling)	\$17.61	\$27.29
Special Education Support Specialist	\$22.12	\$34.29
Special Education Data & Reporting Specialist	\$22.12	\$34.29
Student Information Coordinator	\$24.30	\$37.67
Technology Support Specialist (District)	\$26.46	\$41.02
Technology Support Specialist (Student)	\$22.11	\$34.27
Technology Support Specialist (Central)	\$19.96	\$30.94
Technology Support Specialist (MS & HS)	\$19.96	\$30.94
Coach/Sponsor (Support Staff)	\$14.20	
Instructional Tutor (Licensed)	\$30.00	
Instructional Tutor (Non-Licensed)	\$15.00	
Score Board Keeper/ Game Manager	\$13.18	
Student Worker	\$13.18	
Substitute Teacher	\$17.42	
Substitute Teacher (Long Term) * <i>Based on Teacher Schedule</i>	\$32.77	
Substitute Teacher (Permanent Building)	\$21.85	
Substitute Teacher (Retired Teacher)	\$34.84	
Substitute Support Staff - Paid at min of range position (for both long term and hourly positions)		
Ticket Taker/Supervision/Game Manager	\$13.18	

Service Award

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 2021-22

<u>Position</u>	<u>Days</u>	<u>Minimum</u>	<u>Maximum</u>
Chief Financial Officer	251*	\$121,989	\$170,785
Chief Operating Officer	251*	\$109,382	\$153,135
Chief Human Resources Officer	251*	\$107,999	\$151,199
Chief Academic Officer	251*	\$121,109	\$169,553
Director of Special Education	251*	\$107,019	\$149,827
Director of Elementary, Secondary	251*	\$87,444	\$122,422
Director of Equity	251*	\$82,790	\$115,906
Director of Communications	251*	\$88,515	\$123,921
Elementary School Assistant Principal	201	\$77,997	\$109,196
Elementary School Principal	206	\$94,562	\$132,387
Middle School Assistant Principal	206	\$84,981	\$118,973
Middle School Principal	211	\$100,596	\$140,834
High School Assistant Principal	211	\$90,684	\$126,958
High School Principal	216	\$111,494	\$156,092
Alternative School Principal	216	\$102,715	\$143,801
Safety and Security Manager	251	\$67,703	\$94,784
Facilities Manager	251*	\$90,649	\$126,909
Grant Writer	206	\$52,215	\$73,101
Network Manager	251*	\$76,855	\$107,597
Transportation Manager	251*	\$82,975	\$116,165
Special Services Providers (****)	184	\$53,692	\$104,431
Special Services Providers (*****)	194	\$56,594	\$110,358
Pre-Collegiate Specialist +	199	\$52,432	\$98,649
Program Coordinator(***)+	184	\$48,500	\$91,250
High School Athletic Director	209	\$52,409	\$73,373

* 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

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



SUMMIT SCHOOL DISTRICT Coach Stipend Schedule 2021-22

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
	\$ 363.75	\$ 436.50	\$ 509.25	\$ 582.00	\$ 654.75	\$ 727.50	\$ 800.25	\$ 36.38
Varsity Asst. & Head Junior Varsity	0.0065	0.0080	0.0095	0.0110	0.0125	0.0140	0.0155	
	\$ 315.25	\$ 388.00	\$ 460.75	\$ 533.50	\$ 606.25	\$ 679.00	\$ 751.75	
Asst HS, Head MS, & C team	0.0060	0.0075	0.0090	0.0105	0.0120	0.0135	0.0150	
	\$ 291.00	\$ 363.75	\$ 436.50	\$ 509.25	\$ 582.00	\$ 654.75	\$ 727.50	
Assistant MS	0.0050	0.0065	0.0080	0.0095	0.0110	0.0125	0.0140	
	\$ 242.50	\$ 315.25	\$ 388.00	\$ 460.75	\$ 533.50	\$ 606.25	\$ 679.00	

Salary Schedule is tied to the 2021-22 teacher base. \$ 48,500
Coaches receive an additional week of pay for each post-season participation (Varsity only).



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 20.9% of all wages from July 2021 through June 2022. The employee contributes 10.5% 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, with two plan types available under each plan. Additionally, four tiers of coverage are offered: Single, Employee plus Spouse, Employee plus Children, and Family. The District contributes an average of \$8,448 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:

<u>Benefits</u>	2019-20 <u>Budget</u>	2020-21 <u>Budget</u>	2021-22 <u>Budget</u>
P.E.R.A.	\$ 6,148,585	\$ 6,259,708	\$ 6,845,170
Health Insurance	2,953,664	\$ 3,031,891	\$ 3,016,844
Medicare	427,865	\$ 424,654	\$ 464,371
Total	<u>\$ 9,530,114</u>	<u>\$ 9,716,252</u>	<u>\$ 10,326,384</u>

Impact on Budget on Individual Basis

The average budgeted ratio of employee benefits costs to annual salaries is 30.8 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.	\$1,219	\$14,628
Health Insurance	747	8,964
Medicare	85	1,020
Total	<u>\$2,051</u>	<u>\$24,612</u>

Ratio of Cost of Benefits to Salary	<u>35.2%</u>
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Average Annual Salary: \$30,000

<u>Benefits</u>	<u>Monthly</u>	<u>Annually</u>
P.E.R.A.	\$523	\$6,276
Health Insurance	747	8,964
Medicare	36	432
Total	<u>\$1,306</u>	<u>\$15,672</u>

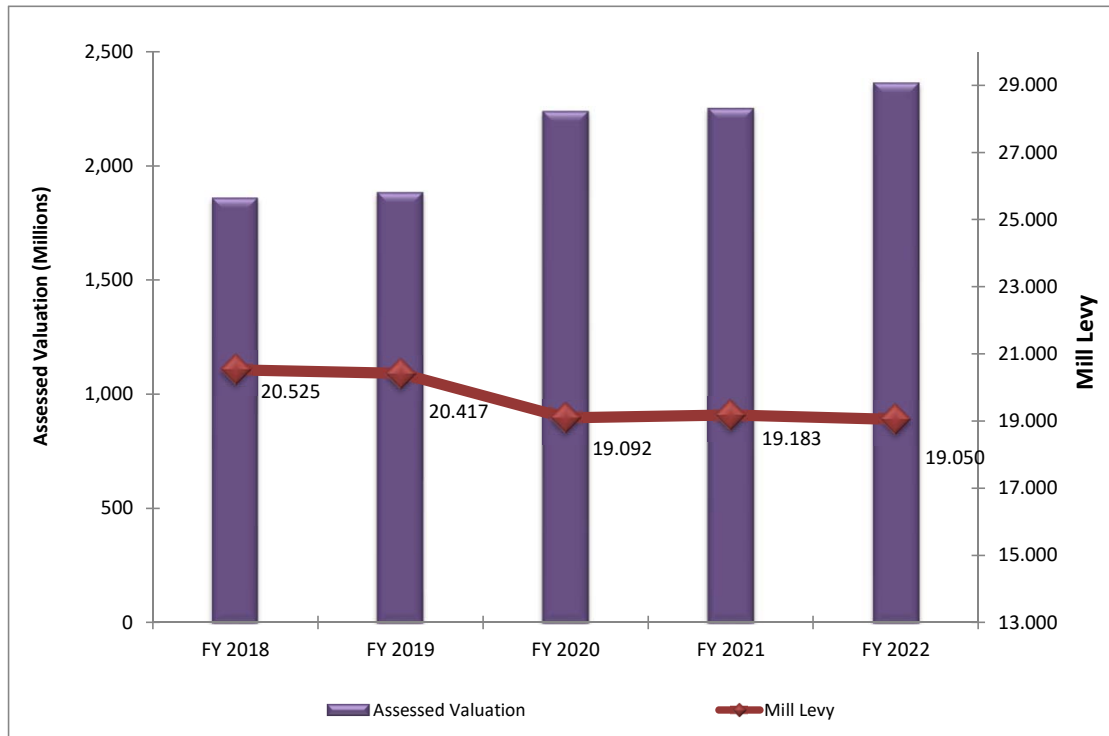
Ratio of Cost of Benefits to Salary	<u>52.2%</u>
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SUMMIT SCHOOL DISTRICT
Summit County, Colorado

MILL LEVY AND ASSESSED VALUATION

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
General Fund	13.993	13.971	13.867	13.969	13.724
Full Day Kindergarten Fund	0.448	0.429	0.000	0.000	0.000
Bond Fund	4.611	4.550	3.832	3.823	3.953
Transportation Fund	0.473	0.467	0.393	0.391	0.373
Supp Cap Const & Tech	1.000	1.000	1.000	1.000	1.000
Total	20.525	20.417	19.092	19.183	19.050

Assessed Valuation \$ 1,859,215,660 \$ 1,883,475,430 \$ 2,237,648,040 \$ 2,249,526,050 \$ 2,362,002,353



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

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
Beginning Fund Balance (Includes All Reserves)			9,243,109	45,074	-	1,272,362	842,145	-	8,527,645	626,543
Revenues										
Local Sources		1000 - 1999	35,838,876	100,843	99,606	2,357,278	900,000	1,062,000	9,337,554	-
Intermediate Sources		2000 - 2999	475,000	-	-	-	-	-	-	-
State Sources		3000 - 3999	7,885,981	11,000	360,711	-	-	278,000	-	-
Federal Sources		4000 - 4999	-	1,453,557	2,853,851	-	-	-	-	-
Total Revenues			44,199,857	1,565,400	3,314,168	2,357,278	900,000	1,340,000	9,337,554	-
Total Beginning Fund Balance and Reserves			53,442,966	1,610,474	3,314,168	3,629,640	1,742,145	1,340,000	17,865,199	626,543
Total Allocations To/From Other Funds		5600,5700,5800	-	-	-	-	-	-	-	-
Transfers To/From Other Funds		5200 - 5300	(1,523,014)	296,600	-	-	-	581,414	-	-
Other Sources		5100,5400,5500,5900,5990,5991	-	-	-	-	-	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			51,919,952	1,907,074	3,314,168	3,629,640	1,742,145	1,921,414	17,865,199	626,543
Expenditures										
Instruction - Program 0010 to 2099										
Salaries		0100	20,632,013	-	994,046	-	-	-	-	-
Employee Benefits, including object 0280		0200	6,123,632	-	294,036	-	-	-	-	-
Purchased Services		0300,0400,0500	419,179	-	59,881	-	-	-	-	-
Supplies and Materials		0600	383,586	-	136,455	-	-	-	-	-
Property		0700	47,719	-	-	-	-	-	-	-
Other		0800, 0900	125,684	-	-	-	900,000	-	-	-
Total Instruction			27,731,813	-	1,484,418	-	900,000	-	-	-
Supporting Services										
Students - Program 2100										
Salaries		0100	2,562,313	-	327,761	-	-	-	-	-
Employee Benefits, including object 0280		0200	769,759	-	98,494	-	-	-	-	-
Purchased Services		0300,0400,0500	32,405	-	820	-	-	-	-	-
Supplies and Materials		0600	18,360	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	9,400	-	13,902	-	-	-	-	-
Total Students			3,392,237	-	440,977	-	-	-	-	-

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
Instructional Staff - Program 2200										
	Salaries	0100	2,114,725	-	287,598	-	-	-	-	-
	Employee Benefits, including object 0280	0200	624,546	-	77,925	-	-	-	-	-
	Purchased Services	0300,0400,0500	231,570	-	166,089	160,000	-	-	-	-
	Supplies and Materials	0600	353,339	-	373,836	25,000	-	-	-	-
	Property	0700	600	-	-	400,000	-	-	-	-
	Other	0800, 0900	82,000	-	5,000	-	-	-	-	-
	Total Instructional Staff		3,406,780	-	910,448	585,000	-	-	-	-
General Administration - Program 2300, including Program 2303 and 2304										
	Salaries	0100	292,441	-	-	-	-	-	-	-
	Employee Benefits, including object 0280	0200	76,394	-	-	-	-	-	-	-
	Purchased Services	0300,0400,0500	162,200	-	-	6,000	-	2,200	-	-
	Supplies and Materials	0600	9,000	-	7,000	-	-	-	-	-
	Property	0700	-	-	-	-	-	-	-	-
	Other	0800, 0900	21,500	-	-	-	-	-	-	-
	Total School Administration		561,535	-	7,000	6,000	-	2,200	-	-
School Administration - Program 2400										
	Salaries	0100	2,130,505	-	-	-	-	-	-	-
	Employee Benefits, including object 0280	0200	612,205	-	-	-	-	-	-	-
	Purchased Services	0300,0400,0500	16,439	-	-	-	-	-	-	-
	Supplies and Materials	0600	(12,071)	-	-	-	-	-	-	-
	Property	0700	3,650	-	-	-	-	-	-	-
	Other	0800, 0900	9,250	-	-	-	-	-	-	-
	Total School Administration		2,759,978	-	-	-	-	-	-	-
Business Services - Program 2500, including Program 2501										
	Salaries	0100	349,550	-	-	-	-	-	-	-
	Employee Benefits, including object 0280	0200	97,079	-	-	-	-	-	-	-
	Purchased Services	0300,0400,0500	59,520	-	-	-	-	-	-	-
	Supplies and Materials	0600	5,000	-	-	-	-	-	-	-
	Property	0700	-	-	-	-	-	-	-	-
	Other	0800, 0900	750	-	-	-	-	-	-	-
	Total Business Services		511,899	-	-	-	-	-	-	-
Operations and Maintenance - Program 2600										
	Salaries	0100	2,130,394	-	45,713	-	-	-	-	-
	Employee Benefits, including object 0280	0200	694,619	-	15,414	-	-	-	-	-
	Property	0700	-	-	-	-	-	-	-	-
	Other	0800, 0900	-	-	-	-	-	-	-	-
	Total Operations and Maintenance - Program 2600		2,825,013	-	61,127	-	-	-	-	-

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
Purchased Services	0300,0400,0500	997,633	-	12,000	60,000	-	-	12,000	-	-
Supplies and Materials	0600	975,050	-	16,664	-	-	-	23,000	-	-
Property	0700	34,778	-	10,000	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-
Total Operations and Maintenance		4,832,474	-	99,791	60,000	-	-	35,000	-	-
Student Transportation - Program 2700										
Salaries	0100	-	-	-	-	-	-	1,065,877	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	356,642	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	74,950	-	-
Supplies and Materials	0600	-	-	-	-	-	-	232,200	-	-
Property	0700	-	-	-	-	-	-	153,795	-	-
Other	0800, 0900	-	-	-	-	-	-	750	-	-
Total Student Transportation		-	-	-	-	-	-	1,884,214	-	-
Central Support - Program 2800, including Program 2801										
Salaries	0100	650,397	-	134,420	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	183,810	-	37,114	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	65,000	-	-	-	-	-
Supplies and Materials	0600	412,354	-	-	-	-	-	-	-	-
Property	0700	16,900	-	-	-	-	-	-	-	-
Other	0800, 0900	220,000	-	-	-	-	-	-	-	-
		2,200	-	-	-	-	-	-	-	-
Total Central Support		1,485,661	-	171,534	65,000	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Food Service Operations - Program 3100										
Salaries	0100	-	680,084	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	264,715	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	202,069	-	-	-	-	-	-	-
Property	0700	-	715,132	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-	-

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
	Property	0700	-	-	-	-	-	-	-	-
	Other	0800, 0900	-	-	-	-	-	-	-	-
Total Other Support			-	1,862,000	-	-	-	-	-	-
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			16,950,564	1,862,000	1,629,750	716,000	-	1,921,414	-	-

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	06 Supplemental Capital Construction, Technology, and Maintenance Fund.	23 Pupil Activity	25 Transportation	31 Bond Redemption	41 Building Fund
Property - Program 4000		0100 Salaries	-	-	-	-	-	-	-	-
		0200 Employee Benefits, including object 0280	-	-	-	-	-	-	-	-
		0300,0400, Purchased Services	-	-	-	-	-	-	-	-
		0500	-	-	-	-	-	-	-	-
		0600 Supplies and Materials	-	-	-	1,641,278	-	-	-	626,543
		0700 Property	-	-	-	-	-	-	-	-
		0800, 0900 Other	-	-	-	-	-	-	-	-
Total Property			-	-	-	1,641,278	-	-	-	626,543
Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure										
		0100 Salaries	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		0200 Employee Benefits, including object 0280	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		0300,0400, Purchased Services	N/A	N/A	N/A	N/A	N/A	N/A	25,000	N/A
		0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		0600 Supplies and Materials	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		0700 Property	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		0800, 0900 Other	-	-	-	-	-	-	9,184,850	-
Total Other Uses			-	-	-	-	-	-	9,209,850	-
Total Expenditures			44,682,377	1,862,000	3,114,168	2,357,278	900,000	1,921,414	9,209,850	626,543
APPROPRIATED RESERVES										
		0840 Other Reserved Fund Balance (9900)	6,181,875	45,074	200,000	1,272,362	842,145	-	8,655,349	-
		0840 Other Restricted Reserves (932X)	-	-	-	-	-	-	-	-
		0840 Reserved Fund Balance (9100)	-	-	-	-	-	-	-	-
		0840 District Emergency Reserve (9315)	-	-	-	-	-	-	-	-
		0840 Reserve for TABOR 3% (9321)	1,055,700	-	-	-	-	-	-	-
		0840 Reserve for TABOR - Multi-Year Obligations (9322)	-	-	-	-	-	-	-	-
Total Reserves			7,237,575	45,074	200,000	1,272,362	842,145	-	8,655,349	-
Total Expenditures and Reserves			51,919,952	1,907,074	3,314,168	3,629,640	1,742,145	1,921,414	17,865,199	626,543

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555	Object Source	10 General Fund	21 Food Service	22 Governmental Designated Grants Fund	06 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))		-	-	-	-	-	-	-	-
Use of a portion of beginning fund balance resolution required?		Yes	Yes	No	Yes	Yes	No	Yes	Yes

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
Beginning Fund Balance (Includes All Reserves)			74,770	698,587	21,330,235
Revenues					
	Local Sources	1000 - 1999		4,559,060	54,257,217
	Intermediate Sources	2000 - 2999	2,000	-	475,000
	State Sources	3000 - 3999	-	-	8,535,692
	Federal Sources	4000 - 4999	-	-	4,307,408
Total Revenues			2,000	4,559,060	67,575,317
Total Beginning Fund Balance and Reserves			76,770	5,257,647	88,905,552
Total Allocations To/From Other Funds		5600,5700, 5800	-	-	-
Transfers To/From Other Funds		5200 - 5300	-	645,000	-
Other Sources		5100,5400, 5500,5900, 5990, 5991	-	-	-
Available Beginning Fund Balance & Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)			76,770	5,902,647	88,905,552
Expenditures					
Instruction - Program 0010 to 2099					
	Salaries	0100	-	-	21,626,059
	Employee Benefits, including object 0280	0200	-	-	6,417,668
	Purchased Services	0300,0400, 0500	-	-	479,060
	Supplies and Materials	0600	-	-	520,041
	Property	0700	-	-	47,719
	Other	0800, 0900	-	-	1,025,684
Total Instruction			-	-	30,116,231
Supporting Services					
Students - Program 2100					
	Salaries	0100	-	-	2,890,074
	Employee Benefits, including object 0280	0200	-	-	868,253
	Purchased Services	0300,0400, 0500	-	-	33,225
	Supplies and Materials	0600	-	-	18,360
	Property	0700	-	-	-
	Other	0800, 0900	-	-	23,302
Total Students			-	-	3,833,214

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
Instructional Staff - Program 2200					
	Salaries	0100	-	-	2,402,323
	Employee Benefits, including object 0280	0200	-	-	702,471
	Purchased Services	0300,0400, 0500	-	-	557,659
	Supplies and Materials	0600	-	-	752,175
	Property	0700	-	-	400,600
	Other	0800, 0900	-	-	87,000
Total Instructional Staff					4,902,228
General Administration - Program 2300, including Program 2303 and 2304					
	Salaries	0100	-	-	292,441
	Employee Benefits, including object 0280	0200	-	-	76,394
	Purchased Services	0300,0400, 0500	-	-	170,400
	Supplies and Materials	0600	-	-	16,000
	Property	0700	-	-	-
	Other	0800, 0900	-	-	21,500
Total School Administration					576,735
School Administration - Program 2400					
	Salaries	0100	-	-	2,130,505
	Employee Benefits, including object 0280	0200	-	-	612,205
	Purchased Services	0300,0400, 0500	-	-	16,439
	Supplies and Materials	0600	-	-	(12,071)
	Property	0700	-	-	3,650
	Other	0800, 0900	-	-	9,250
Total School Administration					2,759,978
Business Services - Program 2500, including Program 2501					
	Salaries	0100	-	-	349,550
	Employee Benefits, including object 0280	0200	-	-	97,079
	Purchased Services	0300,0400, 0500	-	-	59,520
	Supplies and Materials	0600	-	-	5,000
	Property	0700	-	-	-
	Other	0800, 0900	-	-	750
Total Business Services					511,899
Operations and Maintenance - Program 2600					
	Salaries	0100	-	-	2,176,107
	Employee Benefits, including object 0280 CDE, School Finance Division	0200	-	-	710,033

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
Purchased Services	0300,0400, 0500	-	-	-	1,081,633
Supplies and Materials	0600	-	-	-	1,014,714
Property	0700	-	-	-	44,778
Other	0800, 0900	-	-	-	-
Total Operations and Maintenance		-	-	-	5,027,265
Student Transportation - Program 2700					
Salaries	0100	-	-	-	1,065,877
Employee Benefits, including object 0280	0200	-	-	-	356,642
Purchased Services	0300,0400, 0500	-	-	-	74,950
Supplies and Materials	0600	-	-	-	232,200
Property	0700	-	-	-	153,795
Other	0800, 0900	-	-	-	750
Total Student Transportation		-	-	-	1,884,214
Central Support - Program 2800, including Program 2801					
Salaries	0100	-	-	-	784,817
Employee Benefits, including object 0280	0200	-	-	-	220,924
Purchased Services	0300,0400, 0500	-	5,199,060	-	5,676,414
Supplies and Materials	0600	-	5,000	-	21,900
Property	0700	-	-	-	220,000
Other	0800, 0900	-	-	-	2,200
Total Central Support		-	5,204,060	-	6,926,255
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		-	-	-	-
Food Service Operations - Program 3100					
Salaries	0100	-	-	-	680,084
Employee Benefits, including object 0280	0200	-	-	-	264,715
Purchased Services	0300,0400, 0500	-	-	-	202,069
Supplies and Materials	0600	-	-	-	715,132

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
	Property	0700	-	-	-
	Other	0800, 0900	-	-	-
Total Other Support			-	-	1,862,000
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					
			-	5,204,060	28,283,788

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		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	-	-	-
	Supplies and Materials	0600	-	-	-
	Property	0700	-	-	2,267,821
	Other	0800, 0900	-	-	-
	Total Property		-	-	2,267,821
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	-	-	9,184,850
	Total Other Uses		-	-	9,209,850
	Total Expenditures		-	5,204,060	69,877,690
APPROPRIATED RESERVES					
	Other Reserved Fund Balance (9900)	0840	76,770	698,587	17,972,162
	Other Restricted Reserves (932X)	0840	-	-	-
	Reserved Fund Balance (9100)	0840	-	-	-
	District Emergency Reserve (9315)	0840	-	-	-
	Reserve for TABOR, 3% (9321)	0840	-	-	1,055,700
	Reserve for TABOR - Multi-Year Obligations (9322)	0840	-	-	-
	Total Reserves		76,770	698,587	19,027,862
	Total Expenditures and Reserves		76,770	5,902,647	88,905,552

FY2021-2022 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: xxx xx, 2020 Budgeted Pupil Count: 3555		Object Source	43 Capital Reserve Capital Projects	60 Internal Service	TOTAL
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))		-	-	-
	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.

SUMMIT SCHOOL DISTRICT

Summit County, Colorado

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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 Principles. 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

GLOSSARY

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 #2020-21-24

Supplemental Appropriation
For the Fiscal Year Beginning July 1, 2020 and Ending June 30, 2021

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, 2020, and ending June 30, 2021.


ADOPTED AND APPROVED this June 23, 2021.

(SEAL)



Kate Hudnut, President

Attest:



Gloria Quintero, Secretary



APPROPRIATION RESOLUTION #2020-21-24

Description of Expenditure	2020-21 Adopted Budget	Increase (Decrease)	2020-21 Revised Budget
GENERAL FUND REVENUE			
General Fund Revenue	39,040,653		
Increase transfer to Food Service Fund	(719,020)	(350,000)	(1,069,020)
TOTAL GENERAL FUND REVENUE CHANGE	\$ 38,321,633	\$ (350,000)	\$ 37,971,633
GENERAL FUND EXPENDITURES			
Total General Fund Expenditures	42,759,545	-	42,759,545
GENERAL FUND RESERVE	6,873,977	(350,000)	6,523,977
TOTAL GENERAL FUND APPROPRIATION	\$ 49,633,522	\$ (350,000)	\$ 49,283,522

Description of Expenditure	2020-21 Adopted Budget	Increase (Decrease)	2020-21 Revised Budget
FOOD SERVICE FUND REVENUE			
Food Sales and Reimbursements	1,453,560	(350,000)	1,103,560
Transfer from the General Fund	221,340	350,000	571,340
TOTAL FOOD SERVICE FUND REVENUE CHANGE	\$ 1,674,900	\$ 350,000	\$ 1,674,900
FOOD SERVICE FUND EXPENDITURES			
Food Service Expenditures	1,674,900	-	1,674,900
TOTAL FOOD SERVICE FUND EXPENDITURES	\$ 1,674,900	\$ -	\$ 1,674,900
TOTAL FOOD SERVICE FUND APPROPRIATION	\$ 1,704,900	\$ -	\$ 1,704,900

Description of Expenditure	2020-21 Adopted Budget	Increase (Decrease)	2020-21 Revised Budget
GRANT FUND REVENUE			
Revenue from State Swap Grant	3,911,360	215,536	4,126,896
TOTAL GRANT FUND REVENUE CHANGE	\$ 3,911,360	\$ 215,536	\$ 4,126,896
GRANT FUND EXPENDITURES			
Grant Fund Expenditures	3,911,360		3,911,360
SWAP Grant Expenditures		215,536	215,536
TOTAL GRANT FUND APPROPRIATION	\$ 3,911,360	\$ 215,536	\$ 4,126,896

Description of Expenditure	2020-21 Adopted Budget	Increase (Decrease)	2020-21 Revised Budget
BOND FUND REVENUE			
Property Taxes	8,950,116	(370,000)	8,580,116
TOTAL BOND FUND REVENUE CHANGE	\$ 8,950,116	\$ (370,000)	\$ 8,580,116
BOND FUND EXPENDITURES			
Bond Fund Expenditures	9,203,300	-	9,203,300
BOND FUND RESERVE	9,020,421	(370,000)	8,650,421
TOTAL BOND FUND APPROPRIATION	\$ 18,223,721	\$ (370,000)	\$ 17,853,721

Description of Expenditure	2020-21 Adopted Budget	Increase (Decrease)	2020-21 Revised Budget
HEALTH BENEFITS FUND REVENUE			
Contributions	4,226,700	155,300	4,382,000
Stop loss reimbursements	35,700	500,000	535,700
Miscellaneous	15,000	-	15,000
TOTAL HEALTH BENEFITS FUND REVENUE CHANGE	\$ 4,277,400	\$ 655,300	\$ 4,932,700
HEALTH BENEFITS FUND EXPENDITURES			
Increase expenses from increased claims	4,277,400	1,825,300	6,102,700
HEALTH BENEFITS FUND RESERVE	2,387,600	(1,170,000)	1,217,600
TOTAL HEALTH BENEFITS FUND APPROPRIATION	\$ 6,665,000	\$ 655,300	\$ 7,320,300