

# Summit School District RE-1 Summit County, Colorado



**2023-2024 Revised Budget**

*Prepared by Kara Drake, Chief Financial Officer*

**SUMMIT SCHOOL DISTRICT**  
**Summit County, Colorado**

TABLE OF CONTENTS

**INTRODUCTORY SECTION:**

Table of Contents.....	i1
Message from the Superintendent .....	1
Profile of the School District.....	6
Map of the School District.....	7
Principal Officials .....	8
Organizational Chart.....	9

**ORGANIZATIONAL SECTION:**

District Vision, Mission and Goal.....	11
District Accountability Committee .....	13
Accreditation Contract.....	14
Summary of Significant Accounting Policies.....	15
Budget Development Process.....	18
Budget Calendar .....	19
Budget Document .....	20
Budget Facts and Assumptions .....	21

**FINANCIAL SECTION:**

**All Governmental Funds**

Budget Resolution.....	23
Summary of All Funds .....	26
Budget Summary .....	28
Summary of Staffing.....	34
Summary of Student Enrollment.....	35

**General (Operating) Fund Budget**

Summary of Revenue and Expenditures .....	37
Program Budget Summary.....	43
Expenditure Detail	
Introduction and Overview.....	44
Allocation of Budgets to Schools.....	45
Student Fees .....	46
User Charges .....	47

Regular Programs

Elementary Program.....	48
Middle School Program.....	62
High School Program .....	65

**SUMMIT SCHOOL DISTRICT**  
**Summit County, Colorado**

TABLE OF CONTENTS

**FINANCIAL SECTION: (continued)**

Special Programs .....	71
Support Services .....	75

**Other Funds**

Bond Redemption Fund .....	80
Building Fund .....	82
Capital Reserve Fund.....	84
Food Service Fund.....	86
Grant Fund .....	88
Health Benefits Fund .....	90
Student Activity Fund.....	92
Supplemental Capital & Tech Fund .....	94
Transportation Fund.....	98

**INFORMATIONAL SECTION:**

**Performance Measures:**

District Growth Summary .....	101
-------------------------------	-----

**Enrollment Trends:**

Actual and Projected Student Enrollment.....	109
--	-----

**Staffing and Employee Trends:**

Staffing Detail.....	110
School Calendar.....	111
Start and End Dates.....	112
Licensed Staff Salary Schedule .....	113
Support Staff Hourly Wage Schedule.....	114
Administrative and Classified Exempt Salary Schedule .....	115
Coach Stipend Schedule.....	116
Employee Benefits Cost.....	118

**Revenue and Expenditure Trends:**

Schedule of Insurance .....	120
-----------------------------	-----

**Colorado Department of Education:**

Budget Summary .....	122
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<b>Glossary</b> .....	134
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<b>Appendix</b> .....	141
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**Summit School District RE-1**  
**Summit County, Colorado**

# **Introductory Section**

**Educate**  
**Elevate**  
**Empower**

## PROFILE OF THE SCHOOL DISTRICT

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

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

Summit School District operates under a locally elected, seven member board providing educational services as mandated by state and/or federal agencies. The legislative power of the School District is vested in the Board of Education, whose members are elected at successive biennial elections by the electors for staggered four-year terms. Members of the Board receive no compensation for their services to the District. The Board of Education governs the district's nine schools, staffed by 339.52 licensed employees, 163.98 classified employees, and 23.5 administrative/exempt employees. Educational services are provided to approximately 3,600 students.

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

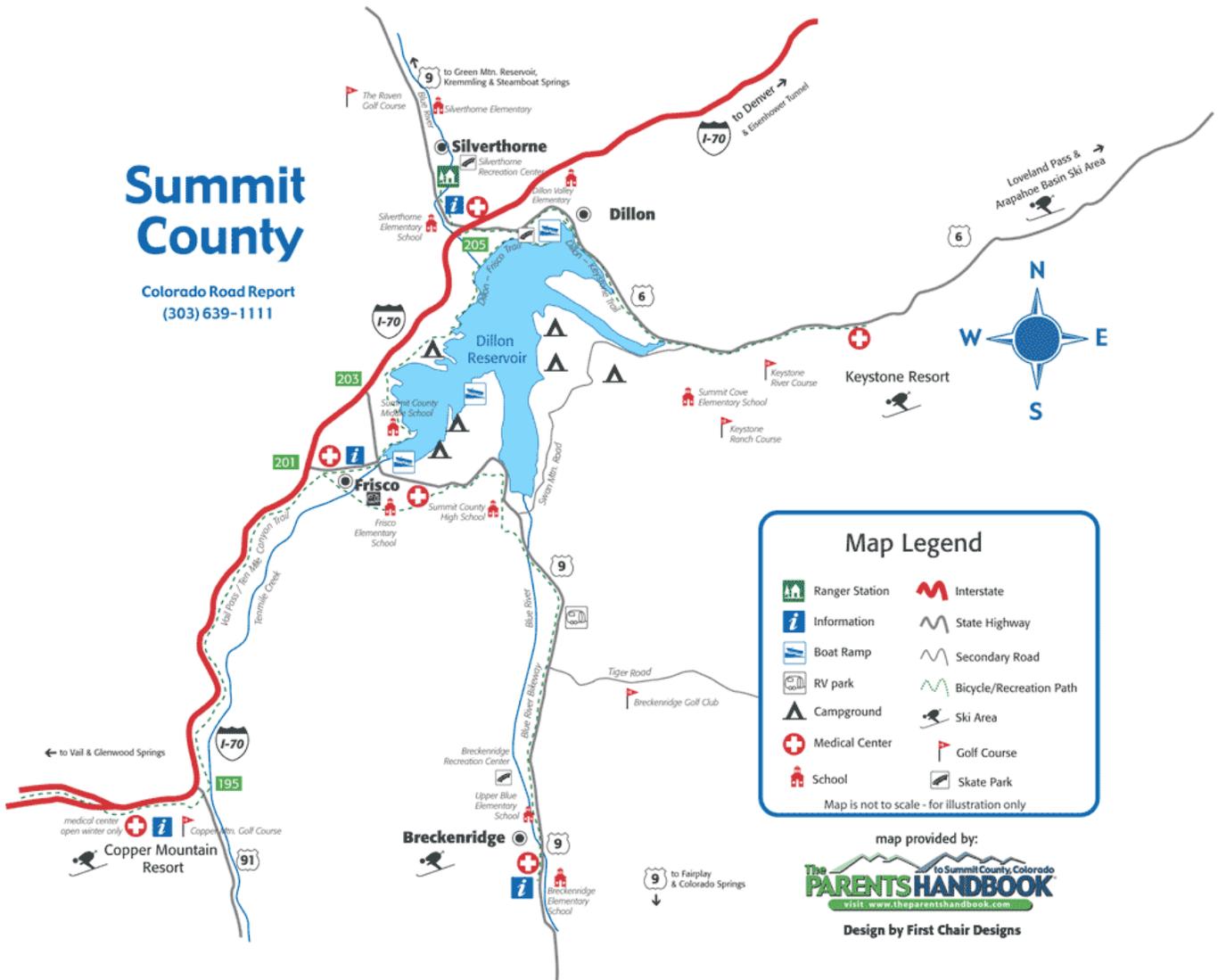
In the context of ownership roughly 80% of the land in the County is public lands managed by the U.S. Forest Service and Bureau of Land Management. The remaining 20% is privately owned. The majority of the private lands are found in narrow bands along the valley bottoms and adjacent to the major road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

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

# MAP OF THE SCHOOL DISTRICT

## Summit County

Colorado Road Report  
(303) 639-1111



## PRINCIPAL OFFICIALS

### Board of Education

Ms. Consuelo Redhorse .....	President
Ms. Lisa Webster .....	Vice President
Ms. Johanna Kugler .....	Secretary
Mr. Chris Guarino .....	Treasurer
Ms. Julie Shapiro .....	Director
Ms. Vanessa Agee .....	Director
Dr. Gayle Jones Westerburg.....	Director

### District Administration

Dr. Tony Byrd .....	Superintendent
Ms. Laura Cotsapas .....	Chief Transformation Officer
Ms. Kara Drake .....	Chief Financial Officer
Ms. Margarita Tovar .....	Chief Talent Officer

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity. Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: <https://www.usda.gov/sites/default/files/documents/USDA-OASCR%20P-Complaint-Form-0508-0002-508-11-28-17Fax2Mail.pdf>, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

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

This institution is an equal opportunity provider.

**Board of Education**  
Junta de Educación  
Kate Hudnut; Consuelo Redhorse; Chris Alleman; Julie Shapiro; Lisa Webster; Johanna Kugler; Chris Guarino

**Superintendent**  
Superintendente  
Dr. Tony Byrd

**Executive Asst. to the Superintendent & BOE**  
Asistente Ejecutiva al Superintendente & BOE  
Molly Speer

**Chief Financial Officer**  
Directora Jefe de Finanzas  
Kara Drake

**Finance Department**  
Departamento de Finanzas

**Facilities Department**  
Departamento de Instalaciones

**Food Service Department**  
Departamento de Servicios de Alimentación

**Chief Talent Officer**  
Directora Jefe de Talentos  
Margarita Tovar

**Human Resources Department**  
Departamento de Recursos Humanos

**Technology Department**  
Departamento de Tecnología

**Chief Transformation Officer**  
Directora Jefe de Transformación  
Laura Cotsapas

**Academic Department**  
Departamento Académico

**Equity, Family, & Community Partnerships Department**  
Departamento de Equidad, Familia, & Asociaciones Comunitarias

**Post-Secondary Readiness Department**  
Departamento de Preparación Post-secundaria

**Safety & Security Department**  
Departamento de Prevención y Seguridad

**Transportation Department**  
Departamento de Transporte

**Nursing Department**  
Departamento de Enfermería

**Communications Department**  
Departamento de Comunicaciones

**Special Services Department**  
Departamento de Servicios Especiales

**School Principals**  
Directores de Escuelas





**Summit School District RE-1**  
**Summit County, Colorado**

# **Organizational Section**

**Educate**  
**Elevate**  
**Empower**

# 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 safe 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.

## 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.



## DISTRICT ACCOUNTABILITY COMMITTEE

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

The DAC's purposes include:

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

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

## 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.

## 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.

## 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.

## 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.

## 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.

# BUDGET CALENDAR

## 2023-24 Revised Budget Timeline

### January

Current year October Count presented to the Board of Education

District Leadership discussions on Guiding Principles and strategic plan priorities

Revised budget for current year presented to Board of Education, if needed

### April

Schools and Departments finalize department level budgets

Health Benefits Committee provides final recommendations to the Board of Education

### June

Public Hearing at Board of Education meeting for budget

Board of Education adopts fiscal year 2024 budget and appropriates dollars by fund.

### November

Proposed Capital Projects presented to the Board of Education

Governor's State Budget proposal released

Present budget timeline to DAC, Finance Committee and Board of Education

### March

Staffing allocations given to schools

Schools and Departments develop department level budgets

District Leadership develop funding priorities in alignment with strategic plan

Health Benefits Committee meets to review health benefits fund.

### May

Teacher salary and benefit negotiations

Legislatur approves School finance Act and CDE gives guidance on Colora State Budget

Proposed budget presented to DAC and Finance Committee

Proposed budget presented to Board of Education

## 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.

## BUDGET FACTS AND ASSUMPTIONS

The 2023-24 budget was developed knowing certain facts and making certain assumptions based on information available at the time of preparation. These facts and assumptions are as follows:

### Facts

1. Legislators determined the amount of funding for K-12 education for 2023-24. The budget has been prepared with a per pupil funding increase of 7.9% from \$11,135.85 in the 2023-24 Adopted Budget to \$11,223.90 in the Colorado Public School Finance Act. This is an inflationary increase of 8.0% and a \$180M buydown of the Budget Stabilization Factor.
2. Funded Pupil Count (FPC) taken on October 1, 2023 decrease by about 74.8 students from 3,546.5 in 2022-23 to 3,471.70 in 2023-24. A large portion of the decline in funded pupil count is due to preschool student counts being moved to Universal Preschool funding and smaller incoming Kindergarten classes.
3. Legislators also passed SB23-094, which provides \$41M in additional funding for Special Education students. Summit's share of this additional allocation will be \$167,014.
4. 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.
5. Beginning fund balances plus revenues equal expenditures and ending reserves in all funds.
6. The Board of Education completed negotiations with teaching staff. For 2023-24, teachers will receive steps and lanes; all steps will be increased to 1.5% per step; teacher starting salary will be increased to \$52,200 and effective, July 1, 2023, teachers will no longer receive service awards. These changes will result in an average total increase of 11.7% for a full-time teacher. Special Service Providers will receive the same average increase as teachers.
7. Support Staff will receive a salary adjustment to bring all positions to 60% of market based on market survey data collected in the Spring of 2023. In addition to any market adjustments, all support staff will receive an increase of 11.7%. Driver shortage in transportation has resulted in limited ridership for families. Therefore, the Board has prioritized driver salary and will increase bus driver starting salary to \$28.25 per hour for 2023-24. Support staff salary schedules will increase by the market adjustments plus 3.8% at the minimum; the maximum of the schedule will be calculated at 155% of the minimum.
8. Administrative/Exempt staff salaries were also included in the market survey and all positions below market will be adjusted to bring salaries to 60% of market. Principal and Assistant Principal salaries will be adjusted to 75% of market. In addition to any market adjustments, Administrative/Exempt salaries will be increased by 11.7%. Salary schedules will be adjusted to market adjustments plus 3.8% at the minimum; the maximum of the schedule will be calculated at 140% of the minimum.

## BUDGET FACTS AND ASSUMPTIONS

9. The District will remain self-insured and will continue to offer two medical plans; the Healthy Measures PPO and a High Deductible Health Plan (HDHP) with HSA. IRS requirements will increase the deductible on the High Deductible Health Plan to \$1,500 for single enrollment and \$3,000 for family enrollment. The District will change networks from Cigna to United Healthcare of Colorado. Change of network provider will allow the plan to stay funded at current rates, with no changes in contributions for 2023-24.

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. Voluntary Life and AD&D will remain in place.

10. The Public Employees Retirement Association (PERA) rates automatically adjust each year based on provisions established in Senate Bill 18-200. No changes to employee or employer contribution rates will occur this year.

### **Assumptions**

1. The ratio for assessment of residential property will be reduced from 6.95% to 6.70%. The ratio for assessment of commercial property will be reduced from 29% to 27.9%.
2. The District will levy a total of 16.904 mills based upon an assessed valuation of \$3,381,189,600. The 2022-23 mill levy was 18.871. This decrease is the result of lower abatement collections and higher assessed valuation. A property owner in Summit School District will pay an estimated \$113.26 per \$100,000 of market value in 2024 compared to \$131.15 per \$100,000 of market value in 2023.
3. The estimated non-collectable or recoverable property tax is 0.15%.

**Summit School District RE-1**  
**Summit County, Colorado**

**Financial Section**  
**All Governmental Funds**

**Educate**  
**Elevate**  
**Empower**



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

**REVISED BUDGET RESOLUTION #2023-24-3**

**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 Revised Adopted Budget for the ensuing fiscal year beginning July 1, 2023 and ending June 30, 2024:

Supplemental Capital & Tech Fund	\$ 5,090,057
General Fund	\$ 62,480,853
Food Service Fund	\$ 2,760,979
Grant Fund	\$ 3,707,154
Transportation Fund	\$ 2,376,626
Bond Fund	\$ 18,136,758
Building Fund	\$ 0
Capital Reserve Fund	\$ 82,407
Health Benefits Fund	\$ 5,197,866
Student Activity Fund	\$ 1,769,334

\_\_\_\_\_  
 Consuelo Redhorse, President

\_\_\_\_\_  
 Johanna Kugler, Secretary

**RESOLUTION #2023-24-4**

**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 2023-24 Beginning Fund Balance for the following funds: Supplemental Capital Construction and Technology Fund in the amount of \$1,708,867; General Fund in the amount of \$11,402,567; Food service in the amount of \$321,927; Bond Fund in the amount of \$8,958,942; Capital Reserve Fund in the amount of \$79,407; Student Activity Fund in the amount of \$769,334;

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 January 31, 2024.

(SEAL)

\_\_\_\_\_  
Consuelo Redhorse, President

Attest:

\_\_\_\_\_  
Johanna Kugler, 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)
<b>Revenue:</b>					
Property taxes	\$ 3,381,190	\$ 43,773,638	\$ -	\$ -	\$ 882,000
Specific ownership taxes	-	2,431,177	-	-	-
State and federal revenue	-	4,534,586	2,038,796	3,247,882	240,371
County revenue	-	428,313	-	-	-
Tuition and fees	-	604,739	200,705	-	110,000
Interest income	-	758,315	-	-	-
Other local revenue	-	497,489	-	459,272	-
Transfer in (out)	-	(1,949,971)	199,551	-	1,144,255
<b>Total revenue</b>	<b>\$ 3,381,190</b>	<b>\$ 51,078,286</b>	<b>\$ 2,439,052</b>	<b>\$ 3,707,154</b>	<b>\$ 2,376,626</b>
<b>Expenditures:</b>					
Salaries	\$ -	\$ 36,572,540	\$ 918,411	\$ 1,556,648	\$ 1,435,646
Benefits	-	10,744,121	333,020	528,831	441,280
Purchased services	366,593	3,762,698	221,235	891,838	178,000
Supplies and equipment	1,486,347	3,626,484	966,386	729,837	317,500
Debt service	-	-	-	-	-
Capital outlay	1,412,830	-	-	-	4,200
Depreciation/amortization	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 3,265,770</b>	<b>\$ 54,705,843</b>	<b>\$ 2,439,052</b>	<b>\$ 3,707,154</b>	<b>\$ 2,376,626</b>
<b>Net Income (Loss)</b>	<b>\$ 115,420</b>	<b>\$ (3,627,557)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,708,867</b>	<b>\$ 11,402,567</b>	<b>\$ 321,927</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 1,824,287</b>	<b>\$ 7,775,010</b>	<b>\$ 321,927</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Appropriation</b>	<b>\$ 5,090,057</b>	<b>\$ 62,480,853</b>	<b>\$ 2,760,979</b>	<b>\$ 3,707,154</b>	<b>\$ 2,376,626</b>
<b>Mill Levy</b>	<b>1.000</b>	<b>12.929</b>	<b>-</b>	<b>-</b>	<b>0.260</b>

**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 2023-24 Total	All funds 2022-23 Total
\$ 9,177,816	\$ -	\$ -	\$ -	\$ -	\$ 57,214,644	\$ 45,513,708
-	-	-	-	-	2,431,177	2,220,711
-	-	-	-	-	10,061,635	15,329,857
-	-	-	-	-	428,313	674,000
-	-	3,000	4,591,701	1,000,000	6,510,145	7,565,012
-	-	-	-	-	758,315	25,425
-	-	-	-	-	956,761	568,136
-	-	-	606,165	-	-	\$ -
\$ 9,177,816	\$ -	\$ 3,000	\$ 5,197,866	\$ 1,000,000	\$ 78,360,990	\$ 71,896,849
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,483,245	\$ 36,390,962
-	-	-	-	-	12,047,252	\$ 11,445,587
-	-	-	5,192,866	-	10,613,230	\$ 9,610,555
9,120,365	-	-	5,000	1,000,000	8,131,554	\$ 6,587,562
-	-	-	-	-	9,120,365	\$ 9,072,885
-	-	-	-	-	1,417,030	\$ 1,624,767
-	-	-	-	-	-	\$ -
\$ 9,120,365	\$ -	\$ -	\$ 5,197,866	\$ 1,000,000	\$ 81,812,676	\$ 74,732,317
\$ 57,451	\$ -	\$ 3,000	\$ -	\$ -	\$ (3,451,686)	\$ (2,835,468)
\$ 8,958,942	\$ -	\$ 79,407	\$ -	\$ 769,334	\$ 23,241,044	\$ 23,090,935
\$ 9,016,393	\$ -	\$ 82,407	\$ -	\$ 769,334	\$ 19,789,358	\$ 20,255,467
\$ 18,136,758	\$ -	\$ 82,407	\$ 5,197,866	\$ 1,769,334	\$ 101,602,034	\$ 94,987,784
2.715	-	-	-	-	16.904	18.871

## 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 2023-24 revised 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 (85.7%) specific ownership taxes (4.8%) and state equalization (8.9%). Together they comprise the majority of the total General Fund revenues. In 2023-24 these three sources accounted for \$50.7 million in General Fund revenues.

- **Local Property Taxes:** Local property taxes are \$43.77 million in 2023-24. These taxes are derived from a mill levy applied to all commercial and residential property within the district. The mill levy for 2023-24 General Fund is 12.929 mills based upon an assessed valuation of \$3,381,189,600. This is a decrease from the 2022-23 levy of 13.695 mills.
- **Specific Ownership Taxes:** Specific ownership taxes represent \$2.4 million for 2023-24 or 4.8% 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 2023-24 is \$4.5 million or 8.9% of the General Fund revenue. The state Budget Stabilization Factor is \$141.2 million for the 2023-24 year. The District's share of this negative factor is \$609,183. The year over year impact of the negative factor for SSD, from 2009 through 2024 is over \$38.4 million.

## BUDGET SUMMARY

- All Other Income: Other General Fund revenue sources include:
  - County revenue of \$428,313 or 0.8%,
  - Tuition and fees of \$604,739 or 1.2%,
  - Interest income of \$758,315 or 1.5%,
  - Other miscellaneous revenue of \$497,489 or 1.0%.
- Transfers: The final revenue category in the General Fund is transfers that account for \$-1,949,971 or -3.9% of the total General Fund net revenues. The transfers are being budgeted to the following funds:
  - Transportation Fund in the amount of \$1,144,255,
  - Food Service Fund in the amount of \$199,551,
  - Health Benefit Fund in the amount of \$606,165.

### 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 2023-24 in the General Fund are \$54,705,843. The appropriations are distributed as follows: Salary (66.9%), Benefits (19.6%), Purchased Services (6.9%) and Supplies and Materials (6.6%). The General Fund accounts for the majority of the day-to-day operations of the school district with the exception of the Food Service, Grant and Transportation Funds.

- Salary and Benefits: Since most personnel and major functions of the school district are located within the General Fund, it is not surprising that salary and benefits represent a significant proportion of total expenditures, or about 86.5% of the total budget. For 2023-24, salaries account for \$36.5 million and benefits account for \$10.7 million of the total \$54.7 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 11.9% over the prior year, this is the net change of the negotiated agreement for salary increases of 11.7% and market survey increases for support staff.

Benefits are projected to increase 5.6% for 2023-24. This is the net change of the additional cost of PERA and Medicare on salary increases for staff.

- Purchased Services. Purchased services accounts for \$3.7 million or 6.9% of the total General Fund expenditures. The 2023-24 budget increases 40.9% over the prior year.
- Supplies and Materials. Supplies and Materials represent \$3.6 million or 6.6% of the total General Fund expenditures. This is an increase of 18% over the prior year primarily due to inflationary increases in utilities, maintenance, technology and planned curriculum purchases.

## BUDGET SUMMARY

### Operating Revenues and Expenditures

General Fund revenue increased by 11.4% for the 2023-24 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 fund preschool through Proposition EE, Special Education through Senate Bill 23-099 and Rural School funds through Senate Bill 23-287.

General Fund expenditures are projected to increase by 12.5% for 2023-24. This is the result of salary and benefits increases for staff and inflationary increases in utilities, maintenance and technology.

For 2023-24, the District will spend approximately \$3.6 million in reserves. The projected fund balance at the end of 2023-24 is \$7.7 million of which \$1.4 million is restricted in use. The remaining unrestricted fund balance of \$6.3 million represents 11.5% 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 \$18.1 million in funds available with \$8.9 million of this amount carried forward as a beginning balance for 2023-24 to meet the December 2023 debt service payment. The only source of revenue for this fund is local property taxes. For 2023-24 local property taxes are \$9.2 million, which will be carried forward to make the December 2024 payment. The mill levy for 2023-24 is 2.715 mills based on an estimated assessed valuation of \$3.38 billion.

Expenditures for 2023-24 are \$9.1 million for the repayment of principal and interest on outstanding current bonds. The outstanding general obligation debt (principal and interest) at June 30, 2023 will be \$81.7 million, with final maturity scheduled for December 1, 2036.

The reserve at the end of 2023-24 is \$9 million, which will be used to pay the December 2024 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 was fully spent in 2022-23.

## 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 \$82,407. There are no expenditures expected for 2023-24. 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 \$2.7 million for 2023-24. This fund is projected to need \$199,551 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 \$3.7 million to provide available funding authorization to accept new grants as the District continues to seek alternative funding sources. The largest grants are currently IDEA Special Education, Title I, ESSER Expanded Learning Opportunity Afterschool and State and Local Fiscal Recovery Funds Behavioral Health Care.

### **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 352 employees of which 209 have selected single coverage, 30 have elected employee plus one other and 113 have enrolled in family coverage. Additionally, of the 352 employees, 82 have elected the Healthy Measures PPO plan and 270 have elected the HDHP Plus plan. This fund is projected to collect \$4.6 million in revenue and will receive a transfer of \$606,165 from the General Fund for 2023-24. 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 \$1.8 million in funds available and appropriations. It is completely self-funded.

## 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 \$5.0 million. Expenditures for 2023-24 are \$3.26 million for replacement of vehicles, capital projects and the continued maintenance costs associated with the district One2World initiative. The projected mill levy for 2023-24 is 1.0 mills based on an estimated assessed valuation of \$3.381 billion.

### **Transportation Fund**

The Transportation Fund is used to account for the costs of the Transportation Department. The voters of Summit School District approved a tax levy to pay for excess transportation costs in November 1999 and November 2007 for a total of \$880,000; therefore, this fund is required by Colorado Revised Statute 22-45-103(f). The Transportation Fund is budgeted with \$2.37 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 2023-24 is 0.260 mills based on an estimated assessed valuation of \$3.381 billion.

## MILL LEVY

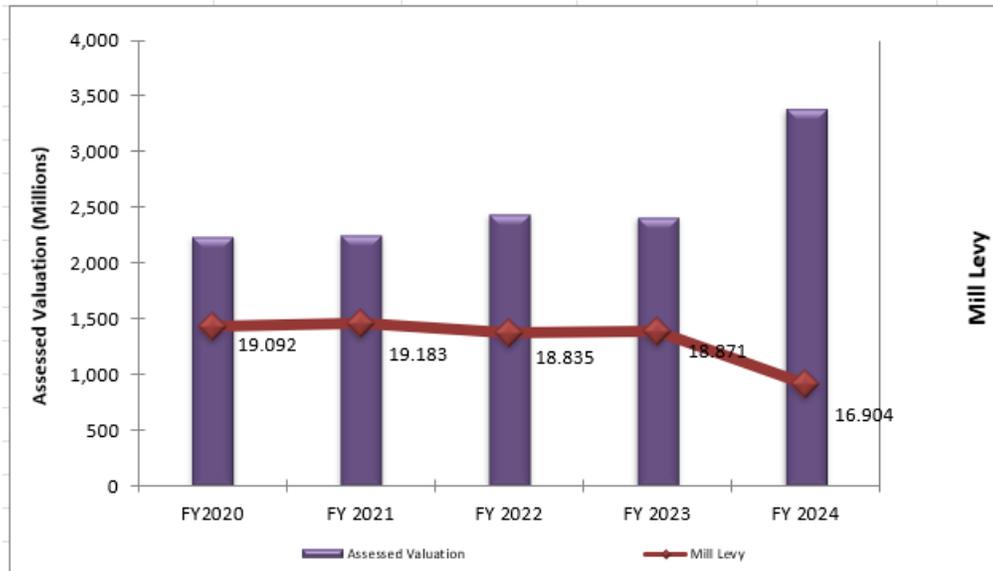
### Mill Levy

The General Fund mill levy for 2023-24 is 12.929 mills, a slight decrease from the 2022-23 levy of 13.695 mills. The 2023-24 mill levy for the Bond Redemption Fund is 2.715 mills, the Transportation Fund is 0.260 mills and the Supplemental Capital Construction, Technology and Maintenance Fund is 1.0 mills.

A property owner in Summit School District will pay \$113.26 per \$100,000 of market value in 2023-24 compared to \$131.15 per \$100,000 of market value in 2022-23. Final assessment values were reported to the District in November 2023; the actual 2023-24 mill levy for the District was certified by the Board of Education in December 2023. An accurate calculation of the tax cost to the homeowner was determined on December 15, 2023.

### Assessed Valuation

The District’s assessed valuation or “tax base” for 2023-24 is \$3,381,189,600. This estimated assessed valuation is based on projections received from the Colorado State Legislative Council. This amount represents an increase from the 2022-23 assessed value of \$2,409,049,400.



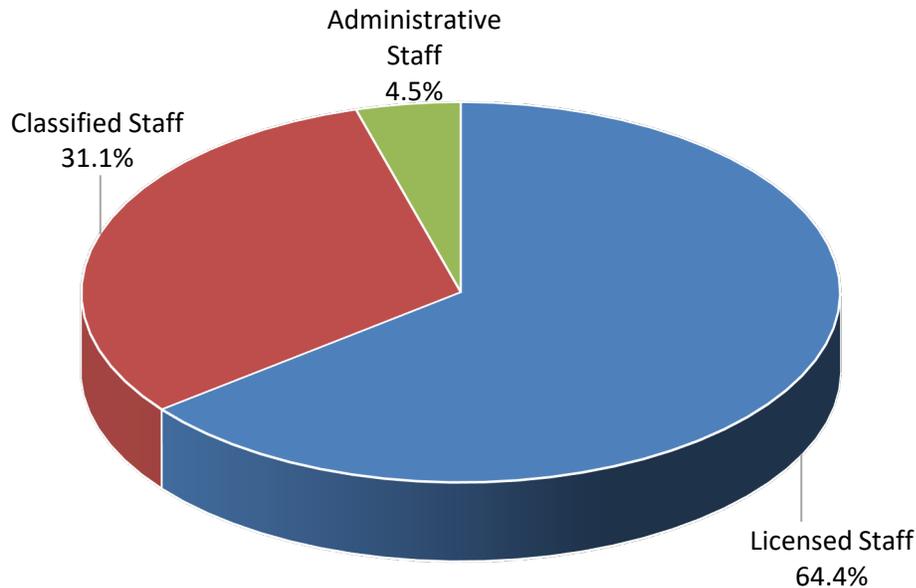
	FY2020	FY 2021	FY 2022	FY 2023	FY 2024
General Fund	13.867	13.969	13.722	13.695	12.929
Full Day Kindergarten Fund	0.000	0.000	0.000	0.000	0.000
Bond Fund	3.832	3.823	3.753	3.811	2.715
Transportation Fund	0.393	0.391	0.360	0.365	0.260
Supp Cap Const & Tech	1.000	1.000	1.000	1.000	1.000
<b>Total</b>	<b>19.092</b>	<b>19.183</b>	<b>18.835</b>	<b>18.871</b>	<b>16.904</b>
Assessed Valuation	\$ 2,237,648,040	\$ 2,249,526,050	\$ 2,441,567,490	\$ 2,409,049,400	\$ 3,381,189,600

# SUMMIT SCHOOL DISTRICT

## Summit County, Colorado

### SUMMARY OF STAFFING

	2021-22 Actual FTE	2022-23 Rev Bud FTE	2023-24 Budget FTE	Percent of Increase
Licensed	334.91	344.13	339.52	-1.3%
Classified	165.47	158.55	163.98	3.4%
Administrative/Exempt	23.50	23.50	23.50	0.0%
<b>Total Staff</b>	<b>523.88</b>	<b>526.18</b>	<b>527.00</b>	<b>0.2%</b>



Salary Expense	2021-22 Actual	2022-23 Rev Budget	2023-24 Rev Budget	Percent of Increase
Licensed	\$ 22,564,941	\$24,482,493	\$ 26,574,242	8.5%
Classified	6,655,231	7,475,531	9,248,652	23.7%
Administrative/Exempt	2,497,799	2,824,944	3,058,693	8.3%
Part-Time	626,934	613,894	609,928	-0.6%
Extra Duty Pay	749,838	955,128	991,730	3.8%
One Time Pay	51,490	61,008	-	0.0%
<b>Total Salary</b>	<b>\$ 33,146,233</b>	<b>\$ 36,412,998</b>	<b>\$ 40,483,245</b>	<b>11.2%</b>

# SUMMIT SCHOOL DISTRICT

## Summit County, Colorado

### SUMMARY OF STUDENT ENROLLMENT

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
PreK-5	1,759	1,732	1,615	1,680	1,673	1,612
6-8	818	848	823	844	784	777
9-12	1,014	1,010	1,025	1,105	1,193	1,183
<b>Total Enrollment</b>	<b>3,591</b>	<b>3,590</b>	<b>3,463</b>	<b>3,629</b>	<b>3,650</b>	<b>3,572</b>
<b>Funded Pupils</b>	<b>3,397.5</b>	<b>3,511.0</b>	<b>3,466.3</b>	<b>3,541.0</b>	<b>3,549.5</b>	<b>3,470.3</b>





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:**

2024-25 - General Fund revenue from the School Finance Act will increase by 5%. Expenditures will be reduced by one time spending and reductions of \$450K.  
2025-26 - General Fund revenue from the School Finance Act will increase by 5%. Expenditures will increase by 2.9%.

	<b>2021-22</b>	<b>2022-23</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
	<b>Actual</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Rev Budget</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Beginning Fund Balance</b>	\$10,378,689	\$11,796,150	\$11,796,150	\$ 11,402,567	\$7,775,010	\$6,990,220
<b>Revenue:</b>						
Property taxes	33,660,412	33,011,931	33,305,845	43,773,638	45,962,320	48,260,436
Specific ownership taxes	2,237,091	2,220,711	2,304,698	2,431,177	2,552,736	2,680,373
State revenue	8,308,793	10,603,195	10,703,082	4,534,586	4,155,150	4,362,908
Federal revenue	486,934	674,000	498,571	428,313	428,313	428,313
Tuition and fees	639,661	772,565	719,670	604,739	604,739	604,739
Interest income	36,866	20,000	508,837	758,315	758,315	758,315
Other revenue	873,087	405,075	696,208	497,489	497,489	497,489
Transfer (out)	(1,117,421)	(1,838,597)	(1,340,577)	(1,949,971)	(1,343,806)	(1,410,996)
<b>Total revenue</b>	<b>45,125,423</b>	<b>45,868,880</b>	<b>47,396,334</b>	<b>51,078,286</b>	<b>53,615,256</b>	<b>56,181,577</b>
<b>Expenditures:</b>						
Salaries	29,696,706	32,696,166	31,604,610	36,572,540	36,202,930	37,252,815
Benefits	8,428,781	10,173,405	9,352,971	10,744,121	11,269,896	11,596,723
Purchased services	2,823,833	2,669,669	3,403,929	3,762,698	3,300,736	3,396,457
Supplies	2,758,642	3,073,557	3,428,407	3,626,484	3,626,484	3,731,652
<b>Total expenditures</b>	<b>43,707,962</b>	<b>48,612,797</b>	<b>47,789,917</b>	<b>54,705,843</b>	<b>54,400,046</b>	<b>55,977,647</b>
<b>Reconciliation to GAAP Basis:</b>						
Pension direct distribution	665,163	665,163	1,848,268	1,313,108	1,378,763	1,447,702
Pension expense	(665,163)	(665,163)	(1,848,268)	(1,313,108)	(1,378,763)	(1,447,702)
<b>Net Income (Loss)</b>	<b>1,417,461</b>	<b>(2,743,917)</b>	<b>(393,583)</b>	<b>(3,627,557)</b>	<b>(784,790)</b>	<b>203,930</b>
<b>Ending Fund Balance</b>	\$ 11,796,150	\$ 9,052,233	\$ 11,402,567	\$ 7,775,010	\$ 6,990,220	\$ 7,194,150
<b>Fund Balances:</b>						
Non-Spendable	126,360	-	294,800	126,300	126,300	126,300
Restricted (TABOR)	1,178,300	1,129,700	1,257,900	1,347,700	1,414,638	1,482,350
Unassigned	10,491,490	7,922,533	9,849,867	6,301,010	5,449,282	5,585,500
<b>Total Fund Balance</b>	\$ 11,796,150	\$ 9,052,233	\$ 11,402,567	\$ 7,775,010	\$ 6,990,220	\$ 7,194,150
<b>Unassigned as % of Exp</b>	24.0%	16.3%	20.6%	11.5%	10.0%	10.0%

**SUMMIT SCHOOL DISTRICT**  
**Summit County, Colorado**

GENERAL FUND BUDGET  
SUMMARY OF REVENUE AND EXPENDITURES

The 2023-24 General Fund budget is \$62,480,853 in available funds and appropriations. Ending fund balance is projected to be \$7,775,010 of which \$1,474,000 is reserved for the TABOR and Multi Year contract reserves and \$6,301,010 is undesignated, which is 11.5% of 2023-24 budgeted expense.

	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2022-23 <u>Actual</u>	2023-24 <u>Org. Budget</u>	2023-24 <u>Rev. Budget</u>	<u>Percent of Total</u>	<u>Increase (Decrease)</u>
<b>Beginning Fund Balance</b>	\$ 10,378,689	\$ 11,796,150	\$ 11,796,150	\$ 9,052,233	\$ 11,402,567		
<b>Revenue:</b>							
Property taxes	33,660,412	33,011,931	33,305,845	45,128,882	43,773,638	85.7%	32.6%
Specific ownership taxes	2,237,091	2,220,711	2,304,698	2,287,332	2,431,177	4.8%	9.5%
State revenue	8,308,793	10,603,195	10,703,082	2,877,792	4,534,586	8.9%	-57.2%
Federal revenue	486,934	674,000	498,571	599,000	428,313	0.8%	-36.5%
Tuition and fees	639,661	772,565	719,670	665,575	604,739	1.2%	-21.7%
Interest income	36,866	20,000	508,837	200,000	758,315	1.5%	3691.6%
Other revenue	873,087	405,075	696,208	405,075	497,489	1.0%	22.8%
Transfer (out)	(1,117,421)	(1,838,597)	(1,340,577)	(1,949,971)	(1,949,971)	-3.9%	6.1%
Total revenue	45,125,423	45,868,880	47,396,334	50,213,685	51,078,286	100.0%	11.4%
<b>Expenditures:</b>							
Salaries	29,696,705	32,696,166	31,604,610	36,620,913	36,572,540	66.9%	11.9%
Benefits	8,428,782	10,173,405	9,352,971	10,756,958	10,744,121	19.6%	5.6%
Purchased services	2,823,832	2,669,669	3,403,929	3,005,851	3,762,698	6.9%	40.9%
Supplies	2,758,643	3,073,557	3,428,407	3,457,520	3,626,484	6.6%	18.0%
Total expenditures	43,707,962	48,612,797	47,789,917	53,841,242	54,705,843	100.0%	12.5%
<b>Reconciliation to GAAP Basis:</b>							
Pension direct distribution	665,163	665,163	1,848,268	1,313,108	1,313,108		
Pension expense	(665,163)	(665,163)	(1,848,268)	(1,313,108)	(1,313,108)		
<b>Net Income (Loss)</b>	1,417,461	(2,743,917)	(393,583)	(3,627,557)	(3,627,557)		
<b>Ending Fund Balance</b>	\$ 11,796,150	\$ 9,052,233	\$ 11,402,567	\$ 5,424,676	\$ 7,775,010		
<b>Appropriation</b>	\$ 55,504,112	\$ 57,665,030	\$ 59,192,484	\$ 59,265,918	\$ 62,480,853		
<b>Fund Balances:</b>							
Non-Spendable	126,360	-	294,800	126,300	126,300		
Restricted (TABOR)	1,178,300	1,129,700	1,257,900	1,347,700	1,347,700		
Unassigned	10,491,490	7,922,533	9,849,867	3,950,676	6,301,010		
<b>Total Fund Balance</b>	\$ 11,796,150	\$ 9,052,233	\$ 11,402,567	\$ 5,424,676	\$ 7,775,010		
<b>Unassigned as % of Exp</b>	24.0%	16.3%	20.6%	7.3%	11.5%		



## 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 2023-24 budget is \$51,078,286. 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, the revenue to the General Fund is based on the funded pupil count of 3,470.3, which includes all kindergarten students being funded at full time. The per pupil funding is \$11,223.90 per pupil which results in the District General Fund receiving \$38,950,300 in property taxes, specific ownership taxes and state equalization. This is an increase of \$4.9 million in funding from the 2022-23 revised budget.

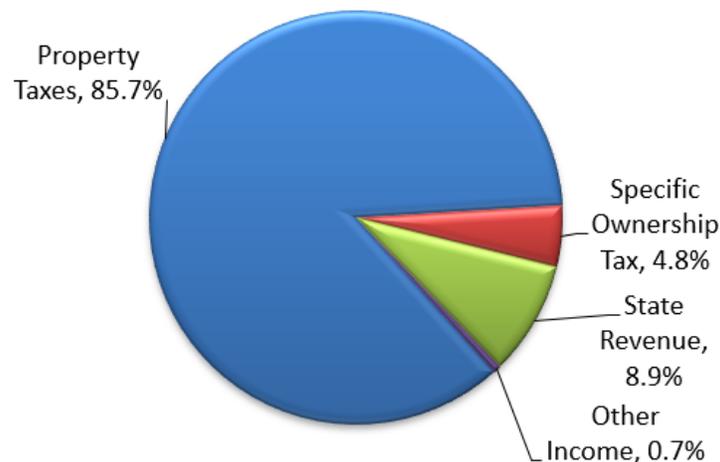
Preschool students will also be funded through the new state Universal Preschool Program. Students are funded based on age and hours of attendance. For 2023-24, the estimated revenue for Preschool is \$869,920.

The District will also see \$606,165 in revenue which was allocated to rural school districts from SB23-287 and \$167,014 in revenue to support Tier B special education students from SB23-099.

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 \$7,656,464.

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 \$2,376,626.

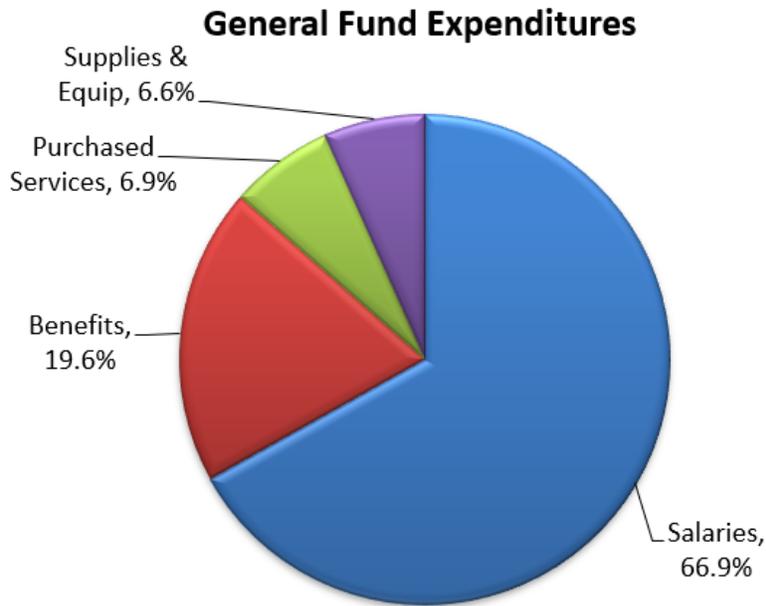
### General Fund Revenue



## GENERAL FUND SUMMARY OF REVENUE & EXPENDITURES

### General Fund Expenditures:

Total estimated expenditures for 2023-24 in the General Fund are \$54,705,843. The District's major expenditures are salary 66.9%; benefits 19.6%; purchased services 6.9%, including utilities, and supplies and equipment 6.6% of the total budget.



	2021-22 Actual	2022-23 Final Budget	2023-24 Rev Budget	% of Total	Increase (Decrease)
Salaries	\$29,696,705	\$ 32,696,166	\$ 36,572,540	66.9%	11.9%
Benefits	8,428,781	10,173,405	10,744,121	19.6%	5.6%
Purchased services	2,823,832	2,669,669	3,762,698	6.9%	40.9%
Supplies & equipment	2,758,643	3,073,557	3,626,484	6.6%	18.0%
<b>Total Expenditures</b>	<b>43,707,961</b>	<b>48,612,797</b>	<b>54,705,843</b>	<b>100.0%</b>	<b>12.5%</b>



**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

GENERAL FUND  
PROGRAM BUDGET SUMMARY

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Regular Programs:</b>							
Elementary Schools	\$13,008,887	\$14,553,211	\$15,747,780	\$15,751,855	28.8%	8.2%	\$10,745
Middle School Program	6,796,883	7,274,588	7,901,459	7,901,459	14.4%	8.6%	10,452
High School Program	10,112,240	10,948,076	12,203,388	12,214,388	22.3%	11.6%	10,145
Subtotal	29,918,010	32,775,875	35,852,627	35,867,702	65.6%	9.4%	10,041
<b>Special Programs:</b>							
Special Education	2,890,548	3,724,791	3,923,802	3,881,553	7.1%	4.2%	7,201
ELA	1,635,827	1,761,144	2,259,069	2,248,460	4.1%	27.7%	1,810
Preschool	1,237,681	1,456,266	1,713,581	1,713,581	3.1%	17.7%	11,737
Subtotal	5,764,055	6,942,201	7,896,452	7,843,594	14.3%	13.0%	2,196
<b>Support Services:</b>							
Central Office	5,831,057	6,519,264	7,261,676	7,828,195	14.3%	20.1%	2,192
Maintenance	1,708,355	1,749,933	2,173,987	2,503,987	4.6%	43.1%	701
District Insurance	486,485	625,524	656,500	662,365	1.2%	5.9%	185
Subtotal	8,025,897	8,894,721	10,092,163	10,994,547	20.1%	23.6%	3,078
<b>Total Expenditures</b>	<b>\$43,707,962</b>	<b>\$48,612,797</b>	<b>\$53,841,242</b>	<b>\$54,705,843</b>	<b>100.0%</b>	<b>12.5%</b>	<b>\$15,315</b>

**Student Count PK - 12**

Total Membership	3,629	3,650	3,596	3,572	100.0%	-2.1%
Special Education	388	424	368	539	15.1%	27.1%
ELA	1,016	982	959	1,242	34.8%	26.5%
At Risk	974	1,261	1,233	1,473	41.2%	16.8%

## EXPENDITURE DETAIL INTRODUCTION AND OVERVIEW

The following expenditure detail to compares three years of expenditures (2023-24 budget, 2022-23 revised budget, and 2021-22 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.

## 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 to buildings to support administrative functions including principals, office personnel, custodian, etc. Classroom 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	14.13 students/staffing unit or 7.07 staff/100 students
Middle School	14.48 students/staffing unit or 6.90 staff/100 students
High School	16.11 students/staffing unit or 6.21 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 and restored to previous funding amounts in 2023-24.

Elementary School	\$120.00
Middle School	\$151.00
High School	\$151.00

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 2023-24 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 2023-24 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 <sup>th</sup> Grade (\$3.00 in FY12)	\$0.00 per meal
6 <sup>th</sup> – 8 <sup>th</sup> Grade (\$3.25 FY12)	\$0.00 per meal
9 <sup>th</sup> – 12 <sup>th</sup> Grade	\$0.00 per meal
Milk	\$0.60 per carton

### Food Service Breakfast Prices

Preschool – 12 <sup>th</sup> Grade	\$0.00 per meal
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# SUMMIT SCHOOL DISTRICT

## Summit County, Colorado

### ELEMENTARY SCHOOL PROGRAM (K-5)

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

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

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

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

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

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

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

ELEMENTARY EDUCATION

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$9,711,236	\$10,536,917	\$11,528,247	\$11,528,247	73.2%	9.4%	\$7,864
Benefits	\$2,596,819	3,279,647	3,415,481	\$3,415,481	21.7%	4.1%	\$2,330
Purchased Services	\$221,590	224,863	251,910	\$255,985	1.6%	13.8%	\$175
Supplies & Equipment	\$479,241	511,784	552,142	\$552,142	3.5%	7.9%	\$377
<b>Total</b>	<b>\$13,008,887</b>	<b>\$14,553,211</b>	<b>\$15,747,780</b>	<b>\$15,751,855</b>	<b>100.0%</b>	<b>8.2%</b>	<b>\$10,745</b>

<b>Expenditures by Program:</b>							
Regular Instruction	\$9,453,370	\$10,944,804	\$11,530,713	\$11,534,788	73.2%	5.4%	\$7,868
Counseling	\$599,959	\$658,018	794,636	794,636	5.0%	20.8%	\$542
Media	\$406,638	\$232,376	308,590	308,590	2.0%	32.8%	\$210
Office	\$1,387,099	\$1,470,693	1,704,148	1,704,148	10.8%	15.9%	\$1,162
Building Maintenance	\$1,161,820	\$1,247,320	1,409,693	1,409,693	8.9%	13.0%	\$962
<b>Total</b>	<b>\$13,008,887</b>	<b>\$14,553,211</b>	<b>\$15,747,780</b>	<b>\$15,751,855</b>	<b>100.0%</b>	<b>8.2%</b>	<b>\$10,745</b>

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

Teachers	121.45	115.05	121.53	121.53		5.6%
Support Staff	6.63	12.96	4.37	4.37		-66.3%
Administrators	7.50	7.50	7.50	7.50		0.0%
Secretaries	6.50	6.27	6.29	6.29		0.3%
Custodians	12.00	12.11	12.05	12.05		-0.5%
<b>Total</b>	<b>154.08</b>	<b>153.89</b>	<b>151.74</b>	<b>151.74</b>		<b>-1.4%</b>

**Student Count K-5**

Total Membership	1,541	1,504	1,479	1,466	100.0%	-1.7%
Special Education	157	153	146	168	9.9%	-4.6%
ELA	525	502	541	489	36.6%	7.8%
At Risk	431	557	590	615	39.9%	5.9%

# SUMMIT SCHOOL DISTRICT

## Summit County, Colorado

### BRECKENRIDGE ELEMENTARY SCHOOL



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

Mascot: Bulldog  
Colors: Black/Red/White

Phone: (970) 368-1300

### Vision Statement

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

### School Profile



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

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

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

BRECKENRIDGE ELEMENTARY SCHOOL

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$1,278,380	\$1,441,141	\$1,655,959	\$1,655,959	73.3%	14.9%	\$8,580
Benefits	385,320	458,604	496,191	496,191	22.0%	8.2%	2,571
Purchased Services	30,123	32,286	38,200	38,200	1.7%	18.3%	198
Supplies & Equipment	59,706	63,580	67,944	67,944	3.0%	6.9%	352
<b>Total</b>	<b>\$1,753,529</b>	<b>\$1,995,611</b>	<b>\$2,258,294</b>	<b>\$2,258,294</b>	<b>100.0%</b>	<b>13.2%</b>	<b>\$11,701</b>

<b>Expenditures by Program:</b>							
Regular Instruction	\$1,340,671	\$1,518,623	\$1,648,680	\$1,648,680	73.0%	8.6%	\$8,542
Counseling	75,762	102,342	133,338	133,338	5.9%	30.3%	691
Media	14,858	800	47,136	47,136	2.1%	5792.0%	244
Office	188,846	201,766	230,690	230,690	10.2%	14.3%	1195
Building Maintenance	133,392	172,080	198,450	198,450	8.8%	15.3%	1028
<b>Total</b>	<b>\$1,753,529</b>	<b>\$1,995,611</b>	<b>\$2,258,294</b>	<b>\$2,258,294</b>	<b>100.0%</b>	<b>13.2%</b>	<b>\$11,701</b>

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

Teachers	17.15	16.70	18.23	18.23		9.2%
Support Staff	0.86	1.80	0.44	0.44		-75.6%
Administrators	1.00	1.00	1.00	1.00		0.0%
Secretaries	1.00	0.97	1.00	1.00		3.1%
Custodians	2.00	2.00	2.00	2.00		0.0%
<b>Total</b>	<b>22.01</b>	<b>22.47</b>	<b>22.67</b>	<b>22.67</b>		<b>0.9%</b>

**Student Count K-5**

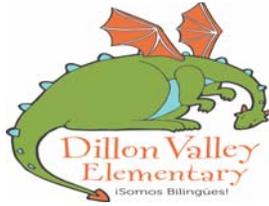
Total Membership	198	200	197	193	100.0%	-3.5%
Special Education	15	15	14	17	8.8%	13.3%
ELA	4	8	6	14	7.3%	75.0%
At Risk	13	14	13	28	14.5%	100.0%

**Building Capacity**

	264	264	73.1%
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**SUMMIT SCHOOL DISTRICT**  
**Summit County, Colorado**

**DILLON VALLEY ELEMENTARY SCHOOL**



Principal: Kendra Carpenter

Asst Principal: Marci Briones

Address: 0180 Deer Path Road, P.O. Box 4788  
Dillon, CO 80435

Phone: (970) 368-1400

Mascot: Dragon

Colors: Silver/Blue

**Mission Statement**

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

**Vision**

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

**School Profile**

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

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

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

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

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

DILLON VALLEY ELEMENTARY SCHOOL

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$2,348,871	\$2,548,224	\$2,595,694	\$2,595,694	73.7%	1.9%	\$6,795
Benefits	552,967	\$790,354	\$765,575	\$765,575	21.7%	-3.1%	2,004
Purchased Services	50,150	\$53,697	\$52,800	\$53,875	1.5%	0.3%	141
Supplies & Equipment	103,106	\$98,757	\$107,605	\$107,605	3.1%	9.0%	282
<b>Total</b>	<b>\$3,055,093</b>	<b>\$3,491,032</b>	<b>\$3,521,674</b>	<b>\$3,522,749</b>	<b>100.0%</b>	<b>0.9%</b>	<b>\$9,222</b>

**Expenditures by Program:**

Regular Instruction	\$2,287,538	\$2,724,296	\$2,618,474	\$ 2,619,549	74.4%	-3.8%	\$6,857
Counseling	100,637	103,648	130,417	130,417	3.7%	25.8%	341
Media	135,911	102,494	111,503	111,503	3.2%	8.8%	292
Office	316,930	338,288	417,461	417,461	11.9%	23.4%	1093
Building Maintenance	214,077	222,306	243,819	243,819	6.9%	9.7%	638
<b>Total</b>	<b>\$3,055,093</b>	<b>\$3,491,032</b>	<b>\$3,521,674</b>	<b>\$3,522,749</b>	<b>100.0%</b>	<b>0.9%</b>	<b>\$9,222</b>

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

Teachers	28.90	27.25	27.70	27.70		1.7%
Support Staff	2.41	3.87	0.44	0.44		-88.6%
Administrators	2.00	2.00	2.00	2.00		0.0%
Secretaries	1.50	1.39	1.41	1.41		1.4%
Custodians	2.00	2.00	2.00	2.00		0.0%
<b>Total</b>	<b>36.81</b>	<b>36.51</b>	<b>33.55</b>	<b>33.55</b>		<b>-8.1%</b>

**Student Count K-5**

Total Membership	398	388	387	382	100.0%	-1.5%
Special Education	47	45	37	48	12.6%	6.7%
ELA	210	202	205	184	48.2%	-8.9%
At Risk	134	194	199	203	53.1%	4.6%

**Building Capacity**

418	418	91.4%
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# 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

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$1,463,060	\$1,636,728	\$1,741,367	1,741,367	73.5%	6.4%	\$8,453
Benefits	402,541	502,888	512,004	512,004	21.6%	1.8%	2,485
Purchased Services	32,433	29,671	38,450	39,450	1.7%	33.0%	192
Supplies & Equipment	65,019	70,346	75,890	75,890	3.2%	7.9%	368
<b>Total</b>	<b>\$1,963,053</b>	<b>\$2,239,633</b>	<b>\$2,367,711</b>	<b>\$2,368,711</b>	<b>100.0%</b>	<b>5.8%</b>	<b>\$11,499</b>

<b>Expenditures by Program:</b>							
Regular Instruction	\$1,446,759	\$1,736,196	\$1,751,713	\$1,752,713	74.0%	1.0%	\$8,508
Counseling	79,553	88,720	135,429	135,429	5.7%	52.6%	657
Media	48,036	500	5,370	5,370	0.2%	974.0%	26
Office	197,514	213,214	243,653	243,653	10.3%	14.3%	1183
Building Maintenance	191,192	201,003	231,546	231,546	9.8%	15.2%	1124
<b>Total</b>	<b>\$1,963,053</b>	<b>\$2,239,633</b>	<b>\$2,367,711</b>	<b>\$2,368,711</b>	<b>100.0%</b>	<b>5.8%</b>	<b>\$87,730</b>

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

Teachers	18.80	17.60	17.80	17.80		1.1%
Support Staff	0.21	1.18	0.44	0.44		-62.7%
Administrators	1.00	1.00	1.00	1.00		0.0%
Secretaries	1.00	0.97	0.97	0.97		0.0%
Custodians	2.00	2.00	2.00	2.00		0.0%
<b>Total</b>	<b>23.01</b>	<b>22.75</b>	<b>22.21</b>	<b>22.21</b>		<b>-2.4%</b>

**Student Count K-5**

Total Membership	236	217	207	206	100.0%	-5.1%
Special Education	24	27	22	27	13.1%	0.0%
ELA	27	27	26	32	15.5%	18.5%
At Risk	26	41	32	53	25.7%	29.3%

**Building Capacity**

264	264	78.0%
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# SUMMIT SCHOOL DISTRICT

## Summit County, Colorado

### SUMMIT COVE ELEMENTARY SCHOOL



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

Mascot: Coyote  
Colors: Blue/Black

### **Mission**

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

### **Touchstone**

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

### **School Profile**

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

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

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

SUMMIT COVE ELEMENTARY SCHOOL

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$1,504,698	\$1,565,863	\$1,720,868	\$1,720,868	73.1%	9.9%	\$9,057
Benefits	457,122	483,664	510,159	510,159	21.7%	5.5%	2685
Purchased Services	30,222	32,384	36,600	37,600	1.6%	16.1%	198
Supplies & Equipment	68,026	81,800	86,310	86,310	3.7%	5.5%	454
<b>Total</b>	<b>\$2,060,068</b>	<b>\$2,163,711</b>	<b>\$2,353,937</b>	<b>\$2,354,937</b>	<b>100.0%</b>	<b>8.8%</b>	<b>\$12,394</b>

<b>Expenditures by Program:</b>							
Regular Instruction	\$1,411,040	\$1,517,742	\$1,634,712	\$1,635,712	69.6%	7.8%	\$8,609
Counseling	108,683	137,321	154,332	154,332	6.5%	12.4%	812
Media	113,603	74,401	62,110	62,110	2.6%	-16.5%	327
Office	234,857	238,318	267,151	267,151	11.3%	12.1%	1,406
Building Maintenance	191,885	195,929	235,632	235,632	10.0%	20.3%	1,240
<b>Total</b>	<b>\$2,060,068</b>	<b>\$2,163,711</b>	<b>\$2,353,937</b>	<b>\$2,354,937</b>	<b>100.0%</b>	<b>8.8%</b>	<b>\$12,394</b>

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

Teachers	18.00	16.50	17.80	17.80		7.9%
Support Staff	1.00	1.63	0.88	0.88		-46.0%
Administrators	1.00	1.00	1.00	1.00		0.0%
Secretaries	1.00	0.97	0.97	0.97		0.0%
Custodians	2.00	1.90	2.00	2.00		5.3%
<b>Total</b>	<b>23.00</b>	<b>22.00</b>	<b>22.65</b>	<b>22.65</b>		<b>3.0%</b>

**Student Count K-5**

Total Membership	216	198	186	190	100.0%	-4.0%
Special Education	12	16	19	17	8.9%	6.3%
ELA	43	42	54	38	20.0%	-9.5%
At Risk	61	66	74	74	38.9%	12.1%

**Building Capacity**

	330	330	57.6%
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# SUMMIT SCHOOL DISTRICT

## Summit County, Colorado

### SILVERTHORNE ELEMENTARY SCHOOL



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

Mascot: Bears  
Colors: Blue/Green

#### **Mission**

- *Our school is a global community where everyone belongs, everyone works hard and everyone succeeds! We are stronger together...we are..Bear Strong! ¡Somos Osos Fuertes!*
- *¡Nuestra escuela es una comunidad global donde todo el mundo tiene su lugar, se trabaja duro y todo el mundo tiene éxito! ¡Juntos somos más fuertes, somos.... Osos fuertes!*

#### **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 in grades, K-5. 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

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$1,741,726	\$1,895,223	\$2,179,560	\$2,179,560	73.1%	15.0%	\$6,986
Benefits	382,042	588,569	645,122	645,122	21.6%	9.6%	2068
Purchased Services	43,134	39,823	42,500	43,500	1.5%	9.2%	139
Supplies & Equipment	92,648	107,145	115,303	115,303	3.8%	7.6%	370
<b>Total</b>	<b>\$2,259,549</b>	<b>\$2,630,760</b>	<b>\$2,982,485</b>	<b>\$2,983,485</b>	<b>100.0%</b>	<b>13.4%</b>	<b>\$9,562</b>

<b>Expenditures by Program:</b>							
Regular Instruction	\$1,612,589	\$1,961,303	\$2,224,281	\$2,225,281	74.6%	13.5%	\$7,132
Counseling	117,026	119,281	130,534	130,534	4.4%	9.4%	\$418
Media	43,731	49,140	74,854	74,854	2.5%	52.3%	\$240
Office	255,562	269,985	308,501	308,501	10.3%	14.3%	\$989
Building Maintenance	230,641	231,051	244,315	244,315	8.2%	5.7%	\$783
<b>Total</b>	<b>\$2,259,549</b>	<b>\$2,630,760</b>	<b>\$2,982,485</b>	<b>\$2,983,485</b>	<b>100.0%</b>	<b>13.4%</b>	<b>\$9,562</b>

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

Teachers	22.10	21.50	23.50	23.50		9.3%
Support Staff	0.00	2.47	0.88	0.88		-64.4%
Administrators	1.50	1.50	1.50	1.50		0.0%
Secretaries	1.00	0.97	0.97	0.97		-0.1%
Custodians	2.00	2.00	2.00	2.00		0.0%
<b>Total</b>	<b>26.60</b>	<b>28.44</b>	<b>28.85</b>	<b>28.85</b>		<b>1.4%</b>

**Student Count K-5**

Total Membership	296	302	304	312	100.0%	3.3%
Special Education	30	28	25	35	11.2%	25.0%
ELA	171	157	161	157	50.3%	0.0%
At Risk	130	169	182	174	55.8%	3.0%

**Building Capacity**

	396	396	78.8%
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# SUMMIT SCHOOL DISTRICT

## Summit County, Colorado

### UPPER BLUE ELEMENTARY SCHOOL



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

Mascot: Red Tailed Hawk  
Colors: Blue/Green

### Mission

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

### School Profile

Upper Blue Elementary is located in Breckenridge, Colorado along the banks of the Blue River and at the foot of the Ten Mile Range. Upper Blue is a diverse learning community of 241 students in PK-5<sup>th</sup> grade. We have fourteen classrooms and fifteen teachers as well as specialists in the areas of music, art, physical education, STEAM, Outdoor Education, World Language, media/technology, Special Education, Gifted and Talented, Primary Years Program, literacy, English language acquisition, counseling and fantastic paraprofessionals that support classroom teachers and students across all grade levels.

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

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

UPPER BLUE ELEMENTARY SCHOOL

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$1,374,502	\$1,449,738	\$1,634,799	\$1,634,799	72.2%	12.8%	\$8,933
Benefits	416,827	455,568	486,430	486,430	21.5%	6.8%	2,658
Purchased Services	35,529	37,002	43,360	43,360	1.9%	17.2%	237
Supplies & Equipment	90,735	90,156	99,090	99,090	4.4%	9.9%	541
<b>Total</b>	<b>\$1,917,594</b>	<b>\$2,032,464</b>	<b>\$2,263,679</b>	<b>\$2,263,679</b>	<b>100.0%</b>	<b>11.4%</b>	<b>\$12,370</b>

**Expenditures by Program:**

Regular Instruction	\$1,354,773	\$1,486,644	\$1,652,853	\$1,652,853	73.0%	11.2%	\$9,032
Counseling	118,298	106,706	110,586	110,586	4.9%	3.6%	604
Media	50,499	5,041	7,617	7,617	0.3%	51.1%	42
Office	193,389	209,122	236,692	236,692	10.5%	13.2%	1,293
Building Maintenance	200,635	224,951	255,931	255,931	11.3%	13.8%	1,399
<b>Total</b>	<b>\$1,917,594</b>	<b>\$2,032,464</b>	<b>\$2,263,679</b>	<b>\$2,263,679</b>	<b>100.0%</b>	<b>11.4%</b>	<b>\$12,370</b>

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

Teachers	16.50	15.50	16.50	16.50		6.5%
Support Staff	2.15	2.01	1.29	1.29		-35.8%
Administrators	1.00	1.00	1.00	1.00		0.0%
Secretaries	1.00	1.00	0.97	0.97		-3.0%
Custodians	2.00	2.21	2.05	2.05		-7.2%
<b>Total</b>	<b>22.65</b>	<b>21.72</b>	<b>21.81</b>	<b>21.81</b>		<b>0.4%</b>

**Student Count K-5**

Total Membership	197	199	198	183	100.0%	-8.0%
Special Education	29	22	29	24	13.1%	9.1%
ELA	70	66	89	64	35.0%	-3.0%
At Risk	67	73	90	83	45.4%	13.7%

**Building Capacity**

	352	352	52.0%
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**SUMMIT SCHOOL DISTRICT**  
**Summit County, Colorado**

**SUMMIT MIDDLE SCHOOL**



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

Mascot: Tiger  
Colors: Green/White

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

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

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

### **Vision**

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

### **School Profile**

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

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

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

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

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

SUMMIT MIDDLE SCHOOL

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$4,979,754	\$5,276,068	\$5,796,693	\$5,796,693	73.3%	9.9%	\$7,668
Benefits	1,412,186	1,619,894	1,702,371	1,702,371	21.5%	5.1%	2,252
Purchased Services	95,716	86,272	98,150	98,150	1.2%	13.8%	130
Supplies & Equipment	309,228	292,354	304,245	304,245	3.9%	4.1%	402
<b>Total</b>	<b>\$6,796,883</b>	<b>\$7,274,588</b>	<b>\$7,901,459</b>	<b>\$7,901,459</b>	<b>100.0%</b>	<b>8.6%</b>	<b>\$10,452</b>

<b>Expenditures by Program:</b>							
Regular Instruction	\$4,805,377	\$5,108,417	\$5,495,773	\$5,495,773	69.6%	7.6%	\$7,270
Athletics/Activities	431,268	503,620	318,100	318,100	4.0%	-36.8%	421
Counseling	136,794	159,152	561,722	561,722	7.1%	252.9%	743
Media	573,969	564,995	180,016	180,016	2.3%	-68.1%	238
Office	603,204	604,198	654,369	654,369	8.3%	8.3%	866
Building Maintenance	246,271	334,206	691,479	691,479	8.8%	106.9%	915
<b>Total</b>	<b>\$6,796,883</b>	<b>\$7,274,588</b>	<b>\$7,901,459</b>	<b>\$7,901,459</b>	<b>100.0%</b>	<b>8.6%</b>	<b>\$10,452</b>

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

Teachers	57.52	52.03	55.08	55.08		5.9%
Support Staff	4.28	6.05	5.08	5.08		-16.0%
Administrators	3.00	3.00	3.00	3.00		0.0%
Secretaries	3.03	2.91	2.91	2.91		0.0%
Custodians	6.00	6.00	6.00	6.00		0.0%
<b>Total</b>	<b>73.83</b>	<b>69.99</b>	<b>72.07</b>	<b>72.07</b>		<b>3.0%</b>

**Student Count 6-8**

Total Membership	814	764	755	756	100.0%	-1.0%
Special Education	88	108	84	103	13.6%	-4.6%
ELA	230	200	194	227	30.0%	13.5%
At Risk	267	294	281	339	44.8%	15.3%

**Building Capacity ( Including SPHS)**

	1,069	1,069	78.2%
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**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

HIGH SCHOOL EDUCATION

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$6,970,437	\$7,604,896	\$8,477,638	\$8,469,286	69.3%	11.4%	\$7,034
Benefits	1,969,782	2,292,363	2,451,674	2,451,674	20.1%	6.9%	\$2,036
Purchased Services	564,469	389,207	601,295	612,295	5.0%	57.3%	\$509
Supplies & Equipment	607,552	661,610	672,781	681,133	5.6%	3.0%	\$566
<b>Total</b>	<b>\$10,112,240</b>	<b>\$10,948,076</b>	<b>\$12,203,388</b>	<b>\$12,214,388</b>	<b>100.0%</b>	<b>11.6%</b>	<b>\$10,145</b>

<b>Expenditures by Program:</b>							
Regular Instruction	\$6,656,432	\$7,123,227	\$7,866,544	\$7,877,544	64.5%	10.6%	\$6,543
Athletics/Activities	681,620	729,381	868,271	868,271	7.1%	19.0%	721
Counseling	364,769	429,255	1,047,431	1,047,431	8.6%	144.0%	870
Media	678,017	707,074	388,437	388,437	3.2%	-45.1%	323
Office	1,009,632	1,134,552	1,048,799	1,048,799	8.6%	-7.6%	871
Building Maintenance	721,769	824,587	983,906	983,906	8.1%	19.3%	817
<b>Total</b>	<b>\$10,112,240</b>	<b>\$10,948,076</b>	<b>\$12,203,388</b>	<b>\$12,214,388</b>	<b>100.0%</b>	<b>11.6%</b>	<b>\$10,145</b>

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

Teachers	71.03	74.03	79.24	79.24		7.0%
Paraprofessionals	7.27	8.99	5.52	5.52		-38.6%
Coordinators	1.00	2.40	1.96	1.96		-18.3%
Administrators	4.00	4.00	5.00	5.00		25.0%
Secretaries	5.97	6.70	6.79	6.79		1.3%
Custodians	5.00	6.00	6.00	6.00		0.0%
<b>Total</b>	<b>94.27</b>	<b>102.12</b>	<b>104.51</b>	<b>104.51</b>		<b>2.3%</b>

**Student Count 9-12**

Total Membership	1,135	1,213	1,211	1,204	100.0%	-0.7%
Special Education	105	122	108	229	19.0%	87.7%
ELA	193	222	168	473	39.3%	113.1%
At Risk	242	346	297	467	38.8%	35.0%

**Building Capacity (SHS only)**

	0	1,256	1,256	95.9%
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# SUMMIT SCHOOL DISTRICT

Summit County, Colorado

## SUMMIT HIGH SCHOOL



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

Mascot: Tigers  
Colors: Green/White

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

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

### Mission

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

### School Profile

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

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

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

# SUMMIT SCHOOL DISTRICT

Summit County, Colorado

## SUMMIT HIGH SCHOOL

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$6,074,127	\$6,618,158	\$7,385,200	\$7,385,200	68.6%	11.6%	\$6,570
Benefits	1,719,877	1,995,320	2,132,227	2,132,227	19.8%	6.9%	1,897
Purchased Services	553,823	375,047	587,435	597,435	5.5%	59.3%	532
Supplies & Equipment	595,306	648,957	659,166	659,166	6.1%	1.6%	586
<b>Total</b>	<b>\$8,943,133</b>	<b>\$9,637,482</b>	<b>\$10,764,028</b>	<b>\$10,774,028</b>	<b>100.0%</b>	<b>11.8%</b>	<b>\$9,585</b>

### Expenditures by Program:

Regular Instruction	\$5,844,080	\$6,234,938	\$6,895,984	\$6,905,984	64.0%	10.8%	\$6,144
Athletics/Activities	681,620	729,381	868,271	868,271	8.1%	19.0%	772
Counseling	197,324	219,564	821,995	821,995	7.6%	274.4%	731
Media	678,017	707,074	388,437	388,437	3.6%	-45.1%	346
Office	820,322	921,938	805,435	805,435	7.5%	-12.6%	717
Building Maintenance	721,769	824,587	983,906	983,906	9.1%	19.3%	875
<b>Total</b>	<b>\$8,943,133</b>	<b>\$9,637,482</b>	<b>\$10,764,028</b>	<b>\$10,774,028</b>	<b>100%</b>	<b>12%</b>	<b>\$9,585</b>

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

Teachers	59.97	63.27	69.21	69.21		9.4%
Support Staff	7.27	7.99	3.88	3.88		-51.4%
Coordinators	1.00	2.40	1.96	1.96		-18.3%
Administrators	3.00	3.00	4.00	4.00		33.3%
Secretaries	4.97	5.73	5.82	5.82		1.6%
Custodians	5.00	6.00	6.00	6.00		0.0%
<b>Total</b>	<b>81.21</b>	<b>88.39</b>	<b>90.87</b>	<b>90.87</b>		<b>2.8%</b>

### Student Count 9-12

Total Membership	1,038	1,132	1,131	1,124	100.0%	-0.7%
Special Education	84	102	89	211	18.8%	106.9%
ELA	187	216	161	464	41.3%	114.8%
At Risk	221	326	265	432	38.4%	32.5%
Building Capacity			1,256	1,256	89.5%	
Graduation Rate	94.7%					

**SUMMIT SCHOOL DISTRICT**  
**Summit County, Colorado**  
**SNOWY PEAKS JR/SENIOR HIGH SCHOOL**



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

Mascot: Yeti  
Colors: Black and Blue

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

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

### **School Profile**

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

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

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

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

SNOWY PEAKS JR/SENIOR HIGH SCHOOL

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$896,310	\$986,738	\$1,092,438	\$1,084,086	75.3%	9.9%	\$13,551
Benefits	249,905	297,043	319,447	319,447	22.2%	7.5%	3,993
Purchased Services	10,646	14,160	13,860	14,860	1.0%	4.9%	186
Supplies & Equipment	12,246	12,653	13,615	21,967	1.5%	73.6%	275
<b>Total</b>	<b>\$1,169,107</b>	<b>\$1,310,594</b>	<b>\$1,439,360</b>	<b>\$1,440,360</b>	<b>100.0%</b>	<b>9.9%</b>	<b>\$18,005</b>
<b>Expenditures by Program:</b>							
Regular Instruction	\$812,352	\$888,289	\$970,560	\$971,560	67.5%	9.4%	\$ 12,145
Athletics/Activities	-	-	-	-	0%	0%	0
Counseling	167,445	209,691	225,436	225,436	15.7%	7.5%	2,818
Media	-	-	-	-	0%	0%	0
Office	189,310	212,614	243,364	243,364	16.8%	14.5%	3,042
Building Maintenance	-	-	-	-	0%	0%	0
<b>Total</b>	<b>\$1,169,107</b>	<b>\$1,310,594</b>	<b>\$1,439,360</b>	<b>\$1,440,360</b>	<b>100.0%</b>	<b>9.9%</b>	<b>\$18,005</b>
<b>Staff: (Does not include Special Education or ELA Staff)</b>							
Teachers	11.06	10.76	10.03	10.03		-6.8%	
Support Staff	-	1.00	1.64	1.64		64.0%	
Coordinators	-	-	-	-		0.0%	
Administrators	1.00	1.00	1.00	1.00		0.0%	
Secretaries	1.00	0.97	0.97	0.97		0.0%	
Custodians						0.0%	
<b>Total</b>	<b>13.06</b>	<b>13.73</b>	<b>13.64</b>	<b>13.64</b>		<b>-0.7%</b>	
<b>Student Count 9-12</b>							
Total Membership	97	81	80	80	100.0%	-1.2%	



**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

TOTAL SPECIAL PROGRAMS

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Final Budget</u>	<u>2023-24</u> <u>Org. Budget</u>	<u>2023-24</u> <u>Rev. Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
<b>Expenditures by Object:</b>							
Salaries	\$ 4,146,879	\$ 5,068,353	\$ 5,856,669	\$ 5,816,648	74.2%	14.8%	\$3,170
Benefits	1,377,922	1,672,196	1,794,502	1,781,665	22.7%	6.5%	971
Purchased Services	189,888	68,002	196,371	196,371	2.5%	188.8%	107
Supplies & Equipment	49,366	133,650	48,910	48,910	0.6%	-63.4%	27
<b>Total</b>	<b><u>\$5,764,055</u></b>	<b><u>\$6,942,201</u></b>	<b><u>\$7,896,452</u></b>	<b><u>\$7,843,594</u></b>	<b><u>100.0%</u></b>	<b><u>13.0%</u></b>	<b><u>\$4,274</u></b>
<b>Expenditure by Program:</b>							
Special Education	\$2,890,548	\$3,724,791	\$3,923,802	\$3,881,553	49.5%	4.2%	\$7,763
English Language Acquisition	1,635,827	1,761,144	2,259,069	2,248,460	28.7%	27.7%	1,891
Preschool	1,237,681	1,456,266	1,713,581	1,713,581	21.8%	17.7%	11,737
<b>Total</b>	<b><u>\$5,764,055</u></b>	<b><u>\$6,942,201</u></b>	<b><u>\$7,896,452</u></b>	<b><u>\$7,843,594</u></b>	<b><u>100.0%</u></b>	<b><u>13.0%</u></b>	<b><u>\$4,274</u></b>
<b>Staff:</b>							
Teachers	44.49	47.63	53.21	53.21		11.7%	
Paraprofessionals	34.80	26.96	29.43	29.43		9.2%	
Coordinators	1.00	1.00	1.00	1.00		0.0%	
Directors	1.00	1.00	1.00	1.00		0.0%	
Secretaries	2.30	2.30	2.30	2.30		0.0%	
<b>Total</b>	<b><u>83.59</u></b>	<b><u>78.89</u></b>	<b><u>86.94</u></b>	<b><u>86.94</u></b>		<b><u>10.2%</u></b>	
<b>Student Count PK - 12</b>							
Special Education	388	424	368	500		17.9%	
ELA	948	982	903	1,189		21.1%	
Preschool	139	169	151	146		-13.6%	
<b>Total</b>	<b><u>1,475</u></b>	<b><u>1,575</u></b>	<b><u>1,422</u></b>	<b><u>1,835</u></b>		<b><u>25%</u></b>	

**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>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Final Budget</u>	<u>2023-24</u> <u>Org. Budget</u>	<u>2023-24</u> <u>Rev. Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
<b>Expenditures by Object:</b>							
Salaries	\$2,045,684	\$2,675,897	\$2,880,526	\$2,848,075	73.4%	6.4%	\$5,696
Benefits	706,846	887,467	882,379	872,581	22.5%	-1.7%	1,745
Purchased Services	118,967	52,902	137,562	137,562	3.5%	160.0%	275
Supplies & Equipment	19,051	108,525	23,335	23,335	0.6%	-78.5%	47
<b>Total</b>	<b><u>\$2,890,548</u></b>	<b><u>\$3,724,791</u></b>	<b><u>\$3,923,802</u></b>	<b><u>\$3,881,553</u></b>	<b><u>100.0%</u></b>	<b><u>4.2%</u></b>	<b><u>\$7,763</u></b>
<b>Expenditures by Program:</b>							
Resource/Severe Needs	\$2,453,919	\$3,133,864	\$3,238,700	\$3,238,700	83.4%	3.3%	\$6,477
Psychs, Ots, & PTs	211,692	260,547	310,200	267,951	6.9%	2.8%	536
Speech Language	83,907	21,046	22,353	22,353	0.6%	6.2%	45
Office	141,030	309,334	352,549	352,549	9.1%	14.0%	705
<b>Total</b>	<b><u>\$2,890,548</u></b>	<b><u>\$3,724,791</u></b>	<b><u>\$3,923,802</u></b>	<b><u>\$3,881,553</u></b>	<b><u>100.0%</u></b>	<b><u>4.2%</u></b>	<b><u>\$7,763</u></b>
<b>Staff:</b>							
Teachers	21.45	23.95	25.21	25.21		5.3%	
Support Staff	20.91	13.11	14.14	14.14		7.9%	
Coordinators	0.00	0.00	0.00	0.00		0.0%	
Directors	1.00	1.00	1.00	1.00		0.0%	
Secretaries	2.30	2.30	2.30	2.30		0.0%	
<b>Total</b>	<b><u>45.66</u></b>	<b><u>40.36</u></b>	<b><u>42.65</u></b>	<b><u>42.65</u></b>		<b><u>5.7%</u></b>	
<b>Student Count PK - 12</b>	388	424	368	500		17.9%	

**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>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Final Budget</u>	<u>2023-24</u> <u>Org. Budget</u>	<u>2023-24</u> <u>Rev. Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
<b>Expenditures by Object:</b>							
Salaries	\$1,249,173	\$1,343,745	\$1,710,000	\$1,702,430	75.7%	26.7%	\$1,432
Benefits	366,577	412,874	500,685	497,646	22.1%	20.5%	419
Purchased Services	5,220	1,100	44,559	44,559	2.0%	3950.8%	37
Supplies & Equipment	14,855	3,425	3,825	3,825	0.2%	11.7%	3
<b>Total</b>	<b><u>\$1,635,827</u></b>	<b><u>\$1,761,144</u></b>	<b><u>\$2,259,069</u></b>	<b><u>\$2,248,460</u></b>	<b><u>100.0%</u></b>	<b><u>27.7%</u></b>	<b><u>\$1,891</u></b>
<b>Expenditures by Program:</b>							
Regular Instruction	\$1,469,904	\$1,575,843	\$1,949,666	\$1,949,666	86.7%	23.7%	\$1,640
Office	165,922	185,301	309,403	298,794	13.3%	61.2%	251
<b>Total</b>	<b><u>\$1,635,827</u></b>	<b><u>\$1,761,144</u></b>	<b><u>\$2,259,069</u></b>	<b><u>\$2,248,460</u></b>	<b><u>100.0%</u></b>	<b><u>27.7%</u></b>	<b><u>\$1,891</u></b>
<b>Staff:</b>							
Teachers	13.32	12.68	16.00	16.00		26.2%	
Support Staff	4.57	2.64	2.00	2.00		-24.2%	
Translator	0.00	0.87	3.61	3.61		314.9%	
Family Liason	0.00	0.00	0.00	0.00		0.0%	
<b>Total</b>	<b><u>17.89</u></b>	<b><u>16.19</u></b>	<b><u>21.61</u></b>	<b><u>21.61</u></b>		<b><u>33.5%</u></b>	
<b>Student Count PK - 12</b>	1,016	982	959	1,189		21.1%	

**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 state Universal Preschool Program (UPK), Head Start and tuition. Tuition is \$800 per month for a full day and \$400 per month for a half day from September through May.

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Final Budget</u>	<u>2023-24</u> <u>Org. Budget</u>	<u>2023-24</u> <u>Rev. Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>	<u>Cost Per</u> <u>Student</u>
<b>Expenditures by Object:</b>							
Salaries	\$852,022	\$1,048,711	\$1,266,143	\$1,266,143	73.9%	20.7%	\$8,672
Benefits	304,498	\$371,855	\$411,438	\$411,438	24.0%	10.6%	2,818
Purchased Services	65,700	\$14,000	\$14,250	\$14,250	0.8%	1.8%	98
Supplies & Equipment	15,460	\$21,700	\$21,750	\$21,750	1.3%	0.2%	149
<b>Total</b>	<b>\$1,237,681</b>	<b>\$1,456,266</b>	<b>\$1,713,581</b>	<b>\$1,713,581</b>	<b>100.0%</b>	<b>17.7%</b>	<b>\$11,737</b>
<b>Expenditures by Program:</b>							
UPK Preschool	\$431,711	\$499,691	\$955,452	\$955,452	55.8%	91.2%	\$ 6,544
Special Ed Preschool	210,276	189,882	0	0	0%	-100.0%	-
Coordinator	141,693	157,636	176,697	176,697	10.3%	12.1%	1,210
Tuition	454,001	609,057	581,432	581,432	33.9%	-4.5%	3,982
<b>Total</b>	<b>\$1,237,681</b>	<b>\$1,456,266</b>	<b>\$1,713,581</b>	<b>\$1,713,581</b>	<b>100.0%</b>	<b>17.7%</b>	<b>\$11,737</b>
<i>Preschool program accounts are also part of grant fund:</i>							
Headstart (Grant Fund)	\$96,590	\$100,000	\$81,000	\$81,000	4.7%	-\$0.19	\$555
	<b>\$1,334,271</b>	<b>\$1,556,266</b>	<b>\$1,794,581</b>	<b>\$1,794,581</b>	<b>104.7%</b>	<b>15.3%</b>	<b>\$12,292</b>
<b>Staff:</b>							
Teachers	9.72	11.00	12.00	12.00		9.1%	
Support Staff	9.32	10.34	9.68	9.68		-6.4%	
Coordinator	1.00	1.00	1.00	1.00		0.0%	
Custodians	0.00	0.00	0.00	0.00		0.0%	
<b>Total</b>	<b>20.04</b>	<b>22.34</b>	<b>22.68</b>	<b>22.68</b>		<b>1.5%</b>	
<b>Student Count PK</b>							
Membership	139	169	151	146	100.0%	-13.6%	
Special Education	38	41	30	39	26.7%	-4.9%	
ELA	68	58	56	53	36.3%	-8.6%	
At Risk	34	64	65	52	35.6%	-18.8%	

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

TOTAL SUPPORT SERVICES

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$3,888,399	\$4,264,029	\$4,961,666	\$4,961,666	45.1%	16.4%	\$1,389
Benefits	1,072,073	1,255,208	1,392,930	1,392,930	12.7%	11.0%	390
Purchased Services	1,825,705	1,901,325	1,944,065	2,376,788	21.6%	25.0%	665
Supplies & Equipment	1,239,720	1,474,159	1,793,502	2,263,163	20.6%	53.5%	634
<b>Total</b>	<b>\$8,025,897</b>	<b>\$8,894,721</b>	<b>\$10,092,163</b>	<b>\$10,994,547</b>	<b>100.0%</b>	<b>23.6%</b>	<b>\$3,078</b>
<b>Expenditure by Program:</b>							
Central Office	\$5,831,057	\$6,519,264	\$7,261,676	\$7,828,195	71.2%	20.1%	\$2,192
Maintenance	1,708,355	1,749,933	2,173,987	2,503,987	22.8%	43.1%	701
District Insurance	486,485	625,524	656,500	662,365	6.0%	5.9%	185
<b>Total</b>	<b>\$8,025,897</b>	<b>\$8,894,721</b>	<b>\$10,092,163</b>	<b>\$10,994,547</b>	<b>100.0%</b>	<b>23.6%</b>	<b>\$3,078</b>
<b>Staffing:</b>							
Secretaries	9.00	10.00	10.00	10.00		0.0%	
Maintenance	10.00	9.00	10.00	10.00		11.1%	
Nurses	3.48	3.63	4.35	4.35		19.8%	
Paraprofessional	0.00	0.50	0.50	0.50		0.0%	
Technology	4.00	4.00	5.00	5.00		25.0%	
Coordinators and Managers	16.19	20.78	15.78	15.78		-24.1%	
Custodian	0.40	0.50	0.50	0.50		0.0%	
Administrators	7.00	7.00	6.00	6.00		-14.3%	
<b>Total</b>	<b>50.07</b>	<b>55.41</b>	<b>52.13</b>	<b>52.13</b>		<b>-5.9%</b>	

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

MAINTENANCE

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$669,433	\$745,939	\$1,089,353	\$1,089,353	43.5%	46.0%	\$305
Benefits	205,892	233,301	314,634	314,634	12.6%	34.9%	88
Purchased Services	540,236	450,943	449,250	779,250	31.1%	72.8%	218
Supplies & Equipment	292,795	319,750	320,750	320,750	12.8%	0.3%	90
<b>Total</b>	<b>\$1,708,355</b>	<b>\$1,749,933</b>	<b>\$2,173,987</b>	<b>\$2,503,987</b>	<b>100.0%</b>	<b>43.1%</b>	<b>\$701</b>
<b>Expenditures by Program:</b>							
Supervision of Maintenance	\$216,232	\$284,433	\$437,712	\$437,712	17.5%	53.9%	\$123
Maintenance	1,492,122	1,465,500	1,736,275	2,066,275	82.5%	41.0%	578
<b>Total</b>	<b>\$1,708,355</b>	<b>\$1,749,933</b>	<b>\$2,173,987</b>	<b>\$2,503,987</b>	<b>100.0%</b>	<b>43.1%</b>	<b>\$701</b>
<b>Staff:</b>							
Maintenance Manager	1.00	1.00	2.00	2.00		100.0%	
Secretary	1.00	1.00	1.00	1.00		0.0%	
Maintenance Staff	10.00	9.00	10.00	10.00		11.1%	
Dir of Safety	1.00	1.00	1.00	1.00		0.0%	
Custodian	0.00	0.00	0.00	0.00		0.0%	
<b>Total</b>	<b>13.00</b>	<b>12.00</b>	<b>14.00</b>	<b>14.00</b>		<b>16.7%</b>	

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

CENTRAL OFFICE

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Salaries	\$3,218,967	\$3,518,090	\$3,872,313	\$3,872,313	49.5%	10.1%	\$ 1,084
Benefits	866,182	1,021,907	1,078,296	1,078,296	13.8%	5.5%	302
Purchased Services	798,984	824,858	838,315	935,173	11.9%	13.4%	262
Supplies & Equipment	946,925	1,154,409	1,472,752	1,942,413	24.8%	68.3%	544
<b>Total</b>	<b>\$5,831,057</b>	<b>\$6,519,264</b>	<b>\$7,261,676</b>	<b>\$7,828,195</b>	<b>100.0%</b>	<b>20.1%</b>	<b>\$2,192</b>
<b>Expenditures by Program:</b>							
Board of Education	\$280,662	\$272,101	\$282,942	\$320,942	4.1%	17.9%	\$ 90
Superintendent's Office	584,419	630,039	703,189	635,809	8.1%	0.9%	178
Curriculum Office	3,310,954	3,247,492	3,546,899	4,069,418	52.0%	25.3%	1,139
Technology	465,809	699,350	931,134	931,134	11.9%	33.1%	261
Business Services	565,925	785,604	775,779	775,779	9.9%	-1.3%	217
Human Resources	401,906	378,785	443,457	516,837	6.6%	36.4%	145
Building Maintenance	221,380	505,893	435,130	435,130	5.6%	-14.0%	122
Equity	-	-	143,146	143,146	1.8%	0.0%	40
<b>Total</b>	<b>\$5,831,057</b>	<b>\$6,519,264</b>	<b>\$7,261,676</b>	<b>\$7,828,195</b>	<b>100.0%</b>	<b>20.1%</b>	<b>\$2,192</b>
<b>Staff:</b>							
Technology support	4.00	4.00	5.00	5.00		25.0%	
Nurses	3.48	3.63	4.35	4.35		19.8%	
Secretaries	8.00	9.00	9.00	9.00		0.0%	
Support Staff	0.00	0.50	0.50	0.50		0.0%	
Managers and Coordinators	14.19	18.78	12.78	12.78		-31.9%	
Administrators	7.00	7.00	6.00	6.00		-14.3%	
Custodian	0.40	0.50	0.50	0.50		0.0%	
<b>Total</b>	<b>37.07</b>	<b>43.41</b>	<b>38.13</b>	<b>38.13</b>		<b>-12.2%</b>	

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

DISTRICT INSURANCE

	2021-22 Actual	2022-23 Final Budget	2023-24 Org. Budget	2023-24 Rev. Budget	% of Total	Increase (Decrease)	Cost Per Student
<b>Expenditures by Object:</b>							
Purchased Services	486,485	625,524	656,500	662,365	100.0%	5.9%	185
<b>Total</b>	<b>\$486,485</b>	<b>\$625,524</b>	<b>\$656,500</b>	<b>\$662,365</b>	<b>100.0%</b>	<b>5.9%</b>	<b>\$185</b>
 <b>Expenditures by Program:</b>							
District Insurance	486,485	625,524	656,500	662,365	100.0%	5.9%	185
<b>Total</b>	<b>\$486,485</b>	<b>\$625,524</b>	<b>\$656,500</b>	<b>\$662,365</b>	<b>100.0%</b>	<b>5.9%</b>	<b>\$185</b>



**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 2023-24 is 2.715 mills based on an estimated assessed valuation of \$3,381,189,600.

**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, 2023, will be \$61,415,000 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
2023-24	\$2,519,282	\$6,570,000	\$9,089,282
2024-25	\$2,417,464	\$6,660,000	\$9,077,464
2022-36	\$15,380,151	\$48,185,000	\$63,565,151
Total	\$20,316,897	\$61,415,000	\$81,731,897

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, 2023 the legal debt margin calculation is estimated to be as follows:

2023 estimated assessed valuation	\$3,381,189.600
Times – Limitation Percent	x 20%
Legal Debt Limit	\$ 676,237,920
Less Outstanding Bonded Debt	(61,415,000)
Legal Debt Margin	\$ 614,822,920

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

BOND REDEMPTION FUND

	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2023-24 <u>Org. Budget</u>	2023-24 <u>Rev. Budget</u>
<b>Beginning Fund Balance</b>	\$ 8,570,570	\$ 8,820,646	\$ 8,892,110	\$ 8,958,942
<b>Revenue:</b>				
Property taxes	9,139,163	9,178,210	9,177,816	9,177,816
Bond proceeds	-	-	-	-
Bond premium (discount)	-	-	-	-
<b>Total Revenue</b>	<u>9,139,163</u>	<u>9,178,210</u>	<u>9,177,816</u>	<u>9,177,816</u>
<b>Expenditures:</b>				
Principal	\$ 6,059,999	\$ 6,410,000	\$ 6,570,000	\$ 6,570,000
Interest	2,835,313	2,637,885	2,519,282	2,519,282
Paying agent fees	1,240	25,000	25,000	31,083
Refunding bond issuance costs	(7,465)	-	-	-
Payment to refunding agent	-	-	-	-
<b>Total Expenditures</b>	<u>8,889,087</u>	<u>9,072,885</u>	<u>9,114,282</u>	<u>9,120,365</u>
<b>Net Income (Loss)</b>	\$ 250,076	\$ 105,325	\$ 63,534	\$ 57,451
<b>Ending Fund Balance</b>	8,820,646	8,925,971	8,955,644	9,016,393
<b>Appropriation</b>	<u>\$ 17,709,733</u>	<u>\$ 17,998,856</u>	<u>\$ 18,069,926</u>	<u>\$ 18,136,758</u>
Mill Levy	3.753	3.811	2.618	2.715
Assessed Valuation	\$2,441,567,490	\$2,409,049,400	\$3,505,819,324	\$3,381,189,600

**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:** The Building Fund was totally spent in 2022-23.

# SUMMIT SCHOOL DISTRICT

## Summit County, Colorado

### BUILDING FUND

	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2023-24 <u>Org. Budget</u>	2023-24 <u>Rev. Budget</u>
<b>Beginning Fund Balance</b>	\$ 617,962	\$ 198,876	\$ -	\$ -
<b>Revenue:</b>				
Bond proceeds	-	-	-	-
Bond premium (discount)	-	-	-	-
BEST Grant	-	-	-	-
Investment Income	1,337	5,425	-	-
Total Revenue	1,337	5,425	-	-
<b>Expenditures:</b>				
Salary	-	-	-	-
Benefits	-	-	-	-
Purchased Services	-	960	-	-
Supplies and Equipment	420,423	203,341	-	-
Bond Issuance Costs	-	-	-	-
Total Expenditures	420,423	204,301	-	-
<b>Net Income (Loss)</b>	\$ (419,086)	\$ (198,876)	\$ -	\$ -
<b>Ending Fund Balance</b>	198,876	-	-	-
<b>Appropriation</b>	\$ 619,299	\$ 204,301	\$ -	\$ -

**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 2023-24, 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

	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2023-24 <u>Org. Budget</u>	2023-24 <u>Rev. Budget</u>
<b>Beginning Fund Balance</b>	\$ 72,770	\$ 76,037	\$ 79,407	\$ 79,407
<b>Revenue:</b>				0
Transfers in	-	-	-	-
Tuition and fees	3,267	2,000	3,000	3,000
Other income	-	-	-	-
<b>Total Revenue</b>	3,267	2,000	3,000	3,000
<b>Expenditures:</b>				
Vehicles	-	-	-	-
Site Acquisition	-	-	-	-
Facility projects	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>Net Income (Loss)</b>	\$ 3,267	\$ 2,000	\$ 3,000	\$ 3,000
<b>Ending Fund Balance</b>	76,037	78,037	82,407	82,407
<b>Appropriation</b>	\$ 76,037	\$ 78,037	\$ 82,407	\$ 82,407

# 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.
- 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		2021-22	2022-23	2023-24	2023-24
<u>Number</u>	<u>Grant</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Org. Budget</u>	<u>Rev. Budget</u>
84.027	IDEA Special Education	578,393	629,797	629,797	709,099
84.027x	IDEA ARP Supplemental	68,884	72,919	-	-
84.173	IDEA Preschool	14,942	16,577	16,577	19,039
84.173x	IDEA Preschool ARP	9,891	-	-	-
84.010	Title I, Literacy	222,170	232,428	253,302	252,427
84.010A	Empowering Action for School Improvement (EASI)	90,318	48,378	105,000	96,510
84.367	Title II, Part A Teacher Quality	58,555	57,636	61,671	62,069
84.365	Title III, ELA	53,679	103,001	89,447	85,336
87.365	Title III, Immigrant	117,213	74,401	7,842	7,482
84.424	Title IV	19,053	16,715	17,542	17,542
84.048	Carl Perkins	21,632	22,628	22,628	23,079
84.414	ESSER III	775,092	897,462	-	131,152
84.418	ESSER III - Supplemental ARP funding	-	19,679	5,000	-
84.419	ESSER II - SPED Supplemental	20,047	2,327	-	-
84.420	ESSER II	622,537	89,125	-	1,800
84.436	Teacher Mentor Grant	-	-	-	150,000
84.437	EASI ESSER II Learning Cohort	27,673	17,327	-	-
84.449	ESSER Expanded Learning Opportunities	-	166,037	311,764	362,395
84.45	ESSER Math Curricula Revenue	-	100,000	-	100,000
84.453	Chronic Absenteeism Grant	-	-	-	9,500
93.575	Child Care Assistance (Child Care Stabilization)	28,058	149,261	-	51,606
98.600	Head Start	86,328	81,000	81,000	20,000
3207	CDE Library	4,081	5,000	5,000	5,000
3218	School Health Professional	160,862	166,759	-	-
3228	Gifted Education Universal Screening	14,590	20,979	20,979	41,060
3239	Colorado Computer Science Grant	927	32,509	20,000	21,164
3250	Kinder Furniture, Fixtures and Equipment	601	-	-	-
3272	Colorado Mountain College Concurrent Enrollment	39,992	60,008	50,000	57,772
3276	High Impact Tutoring Grant	-	-	-	192,286
3278	Air Quality Supplies	21,082	-	-	-
3899	School to Work Alliance	145,727	173,802	173,802	197,708
3950	Child Care Relief	11,226	-	-	-
3961	Outdoors Grant from CPW	-	-	-	5,513
6426	Colorado Mountain College RISE/IREPO	17,477	102,437	-	3,886
6127	State and Local Fiscal Recovery Funds Behavior Healthc	-	1,000	301,380	400,352
7310	ARP Library Grant	6,016	-	-	-
7323	COVID Testing Revenue	2,420	28,494	25,000	24,105
1140	El Pomar	9,533	48,141	20,000	21,926
1160	Climax	462	-	-	-
1184	Summit Foundation PreSchool Snacks	3,974	4,920	-	760
1185	Summit Foundation Curriculum	5,000	50,000	-	-
1186	Summit Foundation Ski/Bike Tech	-	-	29,500	29,800
1187	Summit Foundation Project Thrive	-	10,000	-	243,587
1190	Vail Echo	-	-	-	48,000
1192	Breckenridge Grand Vacations Precollegiate	1,563	-	-	-
1194	Colorado Centennial Fund	-	50,000	40,000	115,199
	Other Grants	-	103,530	200,000	200,000
	<b>Total revenue and expenditures</b>	<b>\$ 3,259,998</b>	<b>\$ 3,654,276</b>	<b>\$ 2,487,231</b>	<b>\$ 3,707,154</b>
	<b>Staff:</b>				
	Teachers	20.25	17.79	11.03	11.03
	Coordinators and Managers	4.38	5.20	2.93	2.93
	Paraprofessionals	0.08	-	0.55	0.55
	Director	-	-	-	-
	<b>Total</b>	<b>24.71</b>	<b>22.99</b>	<b>14.51</b>	<b>14.51</b>

# 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 352 employees of which 209 have selected single coverage, 30 have elected employee plus one other and 1013 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 2023-24, premiums were not increased for the District or for employees. The District will also transfer \$606,165 in Rural School funds to the Health Benefits fund.

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

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

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

HEALTH BENEFITS FUND

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>
	<u>Actual</u>	<u>Final Budget</u>	<u>Org. Budget</u>	<u>Rev. Budget</u>
<b>Beginning Fund Balance</b>	\$ 976,767	\$ 717,301	\$ 986,339	\$ -
<b>Revenue:</b>				
Contributions	4,249,972	5,054,499	4,541,701	4,541,701
Stop loss reimbursements	84,747	35,000	35,000	35,000
Miscellaneous	-	15,000	15,000	15,000
Transfer to Health Benefits	645,000	684,441	606,165	606,165
Total Revenue	4,979,719	5,788,940	5,197,866	5,197,866
<b>Expenditures:</b>				
Claims expense (gross)	\$ 4,068,586	\$ 4,503,537	\$ 4,228,554	\$ 4,228,554
Stop loss premiums	866,935	976,705	750,960	750,960
Fees	303,664	303,698	213,352	213,352
Supplies	-	5,000	5,000	5,000
Total Expenditures	5,239,185	5,788,940	5,197,866	5,197,866
<b>Net Income (Loss)</b>	\$ (259,466)	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	717,301	717,301	986,339	-
<b>Appropriation</b>	\$ 5,956,486	\$ 6,506,241	\$ 6,184,205	\$ 5,197,866

**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. For the 2023-24 school year, the District will participate in the state Healthy Meals for All program, which will provide state funding in order to offer free breakfast and lunch for all students PK-12.

School breakfast prices for 2023-24 are as follows:

Elementary student	\$0.00
Secondary student	\$0.00
Adult	\$2.50

School lunch prices for 2023-24 are as follows:

Elementary student	\$0.00
Middle school student	\$0.00
High school student	\$0.00
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 2023-24 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

	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2023-24 <u>Org. Budget</u>	2023-24 <u>Rev. Budget</u>
<b>Beginning Fund Balance</b>	\$ 52,781	\$ 52,781	\$ 52,781	\$ 321,927
<b>Revenue:</b>				
Food sales	\$ 106,194	\$ 605,948	\$ 200,705	\$ 200,705
Federal reimbursement	2,033,505	810,787	1,938,796	1,938,796
USDA donated commodities	103,263	101,900	100,000	100,000
State reimbursement	11,085	34,760	-	-
Transfer from General Fund	-	356,600	199,551	199,551
<b>Total Revenue</b>	2,254,047	1,909,995	2,439,052	2,439,052
<b>Expenditures:</b>				
Salaries	\$ 652,710	\$ 699,190	\$ 918,411	\$ 918,411
Benefits	241,123	296,098	333,020	333,020
Purchased services	245,039	220,525	221,235	221,235
<b>Food and milk</b>	739,565	651,282	885,773	885,773
Supplies & Equipment	60,227	42,900	80,613	80,613
<b>Total Expenditures</b>	1,938,664	1,909,995	2,439,052	2,439,052
<b>Net Income (Loss)</b>	\$ 315,383	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	368,164	52,781	52,781	321,927
<b>Appropriation</b>	\$ 2,306,828	\$ 1,962,776	\$ 2,491,833	\$ 2,760,979
<b>Staff:</b>				
Kitchen Manager	9.00	9.00	9.00	
Cooks	9.95	11.09	13.05	
Perm Sub	1.00	1.00	1.00	
<b>Total</b>	19.95	21.09	23.05	

**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 2023-24, the district will use this fund to support continued implementation of the district One2World initiative, for replacement of vehicles, various deferred maintenance projects, including roofing, exterior doors and masonry repairs, and replacement of restrooms at Summit Middle School.

**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

SUPPLEMENTAL CAPITAL CONSTRUCTION, TECHNOLOGY AND MAINTENANCE FUND

	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2023-24</b>
	<b><u>Actual</u></b>	<b><u>Final Budget</u></b>	<b><u>Org. Budget</u></b>	<b><u>Rev. Budget</u></b>
<b>Beginning Fund Balance</b>	1,464,291	259,636	561,152	1,708,867
<b>Revenue:</b>				
Property taxes	2,434,296	2,441,567	3,500,808	3,381,190
<b>Total Revenue</b>	<b>2,434,296</b>	<b>2,441,567</b>	<b>3,500,808</b>	<b>3,381,190</b>
<b>Expenditures:</b>				
Maint Purchased Services	57,200	65,000	70,000	70,000
Maint Equipment	71,325	55,000	50,500	50,500
Safety Equipment	-	-	45,000	45,000
Tech Purchased services	277,177	225,000	296,593	296,593
Tech Supplies	669,231	465,000	985,600	985,600
Treasurers Fees	6,139	6,000	8,747	8,747
<b>Capital Projects</b>	<b>2,557,879</b>	<b>1,460,567</b>	<b>1,412,830</b>	<b>1,412,830</b>
Transportation Equipment	-	165,000	396,500	396,500
<b>Total Expenditures</b>	<b>3,638,951</b>	<b>2,441,567</b>	<b>3,265,770</b>	<b>3,265,770</b>
<b>Net Income (Loss)</b>	\$ (1,204,655)	\$ -	\$ 235,038	\$ 115,420
<b>Ending Fund Balance</b>	259,636	259,636	796,190	1,824,287
<b>Appropriation</b>	<b>3,898,587</b>	<b>2,701,203</b>	<b>4,061,960</b>	<b>5,090,057</b>
Mill Levy	1.000	1.000	1.000	1.000
Assessed Valuation	\$ 2,441,567,490	\$2,409,049,400	\$3,505,819,324	\$3,381,189,600

**Fiscal Year 2024 Supplemental Capital Proposed Project Detail**

Facility	Description	Budget	Priority (FBC-R)	Notes
<b>ROOF REPAIRS</b>				
FRE	Preventive Maintenance	\$7,059	1.0	Per 2021 roof inspection report
SCE	Preventive Maintenance	\$4,709	1.0	Per 2021 roof inspection report
SVE	Preventive Maintenance	\$19,768	1.0	Per 2021 roof inspection report
SMS	Preventive Maintenance	\$78,775	1.0	Per 2021 roof inspection report
SHS	Preventive Maintenance	\$14,930	1.0	Per 2021 roof inspection report
FAC	Preventive Maintenance	\$11,672	1.0	Per 2021 roof inspection report
CENTRAL	Preventive Maintenance	\$19,149	1.0	Per 2021 roof inspection report
<b>DOORS AND FRAMES</b>				
SVE	Replace 5 exterior doors and addition of one card reader	\$106,202	1.0	
DVE	Replace 5 exterior doors and addition of one card reader	\$100,421	1.0	
SMS	Replace 1 exterior door and addition of a card reader	\$13,837	1.0	
UBE	Replacement of 1 exterior door, addition of mag holds and closer to interior double doors and addition of three card readers	\$77,158	1.0	
SCE	Addition of 1 card reader	\$8,220	2.0	
DIST	Programming door lock system for additional improvements	\$12,000	1.0	
<b>MASONRY REPAIRS</b>				
SHS	Repair of damaged masonry near mechanical room, greenhouse, loading dock and dumpster	\$68,500	1.0	
SCE	Repair of damaged masonry near playground	\$6,850	2.0	
BRE	Repair of damaged masonry near entry	\$20,550	1.0	
FRE	Siding repairs	\$34,250	1.0	
DVE	Siding repairs	\$34,250	1.0	
SCE	Repair of damaged masonry on dumpster enclosure	\$10,275	2.0	
UBE	Repair of damaged masonry near roof drain	\$10,960	1.0	
<b>SMS UNGENDERED RESTROOMS</b>				
SMS	Replace existing restrooms near gyms with approx. 5 ungendered restrooms.	\$685,000	2.0	
<b>DISTRICTWIDE</b>				
	Project Contingency and permit fees	\$68,294		
<b>Total FY 2024 Supplemental Capital Projected Cost</b>		<b>\$1,412,830</b>		



**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

	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2023-24 <u>Org. Budget</u>	2023-24 <u>Rev. Budget</u>
<b>Beginning Fund Balance</b>	\$ 853,711	\$ 854,125	\$ 871,504	\$ 769,334
<b>Revenue:</b>				
Student programs	818,175	900,000	900,000	1,000,000
Total Revenue	<u>818,175</u>	<u>900,000</u>	<u>900,000</u>	<u>1,000,000</u>
<b>Expenditures:</b>				
Elementary activities	\$ 294,445	\$ 340,000	\$ 340,000	\$ 394,000
Middle school activities	105,781	180,000	180,000	195,000
High school activities	406,731	350,000	350,000	373,000
District wide activities	10,803	30,000	30,000	38,000
Total Expenditures	<u>817,761</u>	<u>900,000</u>	<u>900,000</u>	<u>1,000,000</u>
<b>Net Income (Loss)</b>	\$ 414	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	854,125	854,125	871,504	769,334
<b>Appropriation</b>	<u><u>\$ 1,671,886</u></u>	<u><u>\$ 1,754,125</u></u>	<u><u>\$ 1,771,504</u></u>	<u><u>\$ 1,769,334</u></u>

# 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 2023-24 is 0.260 mills based on an estimated assessed valuation of \$3,381,189,600.

**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

	2021-22 <u>Actual</u>	2022-23 <u>Final Budget</u>	2023-24 <u>Org. Budget</u>	2023-24 <u>Rev. Budget</u>
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenue:</b>				
Property tax	\$ 877,461	\$ 882,000	\$ 882,000	\$ 882,000
State categorical	259,666	288,000	240,371	240,371
Trip billing	146,428	180,000	110,000	110,000
Other income	7,665	-	-	-
Transfer	472,421	797,556	1,144,255	1,144,255
<b>Total Revenue</b>	<u>1,763,641</u>	<u>2,147,556</u>	<u>2,376,626</u>	<u>2,376,626</u>
<b>Expenditures:</b>				
Salaries	\$ 915,675	\$ 1,223,293	\$ 1,435,646	\$ 1,435,646
Benefits	331,312	407,463	441,280	441,280
Purchased services	115,073	85,100	178,000	178,000
Supplies	248,002	267,500	317,500	317,500
Equipment	153,579	164,200	4,200	4,200
<b>Total Expenditures</b>	<u>1,763,641</u>	<u>2,147,556</u>	<u>2,376,626</u>	<u>2,376,626</u>
<b>Net Income (Loss)</b>	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	-	-	-	-
<b>Appropriation</b>	<u>\$ 1,763,641</u>	<u>\$ 2,147,556</u>	<u>\$ 2,376,626</u>	<u>\$ 2,376,626</u>
Mill Levy	0.360	0.365	0.251	0.260
Assessed Valuation	\$2,441,567,490	\$2,409,049,400	\$3,505,819,324	\$3,381,189,600
<b>Staff:</b>				
Manager of Transportation	1.00	1.00	1.00	1.00
Secretary	1.00	1.00	1.00	1.00
Custodian				
Bus Drivers	11.40	16.80	16.80	16.80
Driver Trainers	1.00	1.00	1.00	1.00
Mechanics	2.00	2.00	2.00	2.00
<b>Total</b>	<u>16.40</u>	<u>21.80</u>	<u>21.80</u>	<u>21.80</u>



**Summit School District RE-1**  
**Summit County, Colorado**

# **Informational Section**

**Educate**  
**Elevate**  
**Empower**

# **SUMMIT SCHOOL DISTRICT**

## **Summit County, Colorado**

### **PERFORMANCE MEASURES**

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

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

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

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

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

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

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

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

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For more information or for help in understanding the Transitional Frameworks, go to the department's accountability website <http://www.cde.state.co.us/accountability> or contact us at [accountability@cde.state.co.us](mailto:accountability@cde.state.co.us)

**3000: Summit RE-1**

Grade Levels: EMH - (1 Year)

**Accreditation Rating**
**Official Rating based on 1-Year DPF Report**

**Accredited: Meets 95% Participation**  
*Revised*

**55.9/100**  
Points Earned

Distinction

 Accredited **55.9%**

Improvement

Priority Imp

Turnaround

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

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

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

**Accredited with Distinction:**  
74.0% - 100%

**Accredited:**  
56.0% - 73.9%

**Accredited with Improvement Plan:**  
44.0% - 55.9%

**Accredited with Priority Improvement Plan:**  
34.0% - 43.9%

**Accredited with Turnaround Plan:**  
0.0% - 33.9%

**Insufficient State Data:**  
No reportable achievement and growth data.

**Indicator Rating Totals**

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

**Assurances**

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

**Test Participation Rates\***

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

**Summary of Ratings by EMH Level**

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

(-) No Reportable Data

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

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

## 3000: Summit RE-1

Elementary School - (1-Year)

### ACADEMIC ACHIEVEMENT

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

### ACADEMIC GROWTH

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

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

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

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

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

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

## 3000: Summit RE-1

Middle School - (1-Year)

### ACADEMIC ACHIEVEMENT

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

### ACADEMIC GROWTH

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

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

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

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

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

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

## 3000: Summit RE-1

High School - (1-Year)

### ACADEMIC ACHIEVEMENT

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

### ACADEMIC GROWTH

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

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

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

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

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

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

## 3000: Summit RE-1

High School - (1-Year)

### POSTSECONDARY AND WORKFORCE READINESS

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

### REFERENCE TABLE: DISAGGREGATED GRADUATION RATES

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

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

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

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

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

For additional information about ratings, refer to the scoring guide on the last page of this report. For more information about PWR metrics:

<http://www.cde.state.co.us/accountability/pwr>

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

## Scoring Guide for 2022 Transitional District/School Performance Frameworks

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

### Academic Achievement: Mean Scale Score by Percentile Cut-Points

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

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

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

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

Cut-Points for Each Performance Indicator		
Achievement; Growth; Postsecondary Readiness	Cut-Point: The district or school earned...of the points eligible.	
	• at or above 87.5%	Exceeds
	• at or above 62.5% but below 87.5%	Meets
	• at or above 37.5% but below 62.5%	Approaching
	• below 37.5%	Does Not Meet

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

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

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

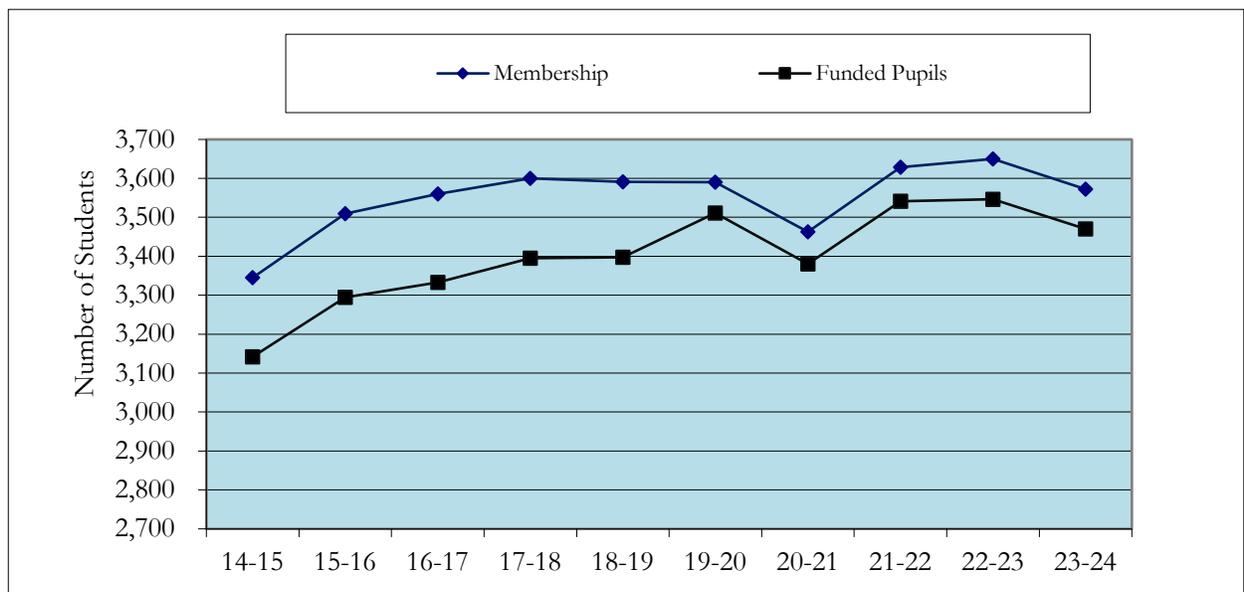
# SUMMIT SCHOOL DISTRICT

Summit County, Colorado

## ACTUAL AND PROJECTED STUDENT ENROLLMENT

	<u>14-15</u>	<u>15-16</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Preschool	151	163	162	156	153	145	139	139	169	146
Kindergarten	286	286	250	260	238	231	241	287	236	232
First	310	279	282	254	257	256	218	243	288	237
Second	276	315	273	281	260	276	239	226	248	280
Third	283	289	310	274	268	258	263	253	225	257
Fourth	262	286	281	310	287	281	245	270	237	216
Fifth	245	276	283	279	296	285	270	262	270	244
Subtotal	1,813	1,894	1,841	1,814	1,759	1,732	1,615	1,680	1,673	1,612
Sixth	223	259	268	283	282	293	269	271	254	261
Seventh	236	233	259	264	274	279	288	273	255	252
Eighth	247	252	229	254	262	276	266	300	275	264
Subtotal	706	744	756	801	818	848	823	844	784	777
Ninth	211	251	273	237	271	268	293	284	318	279
Tenth	216	220	259	278	233	260	258	303	286	308
Eleventh	192	222	217	254	269	220	250	261	312	276
Twelfth	207	178	214	216	241	262	224	257	277	320
Subtotal	826	871	963	985	1,014	1,010	1,025	1,105	1,193	1,183
Grand Total	3,345	3,509	3,560	3,600	3,591	3,590	3,463	3,629	3,650	3,572
Change	58	164	51	40	(9)	(1)	(127)	166	21	(78)

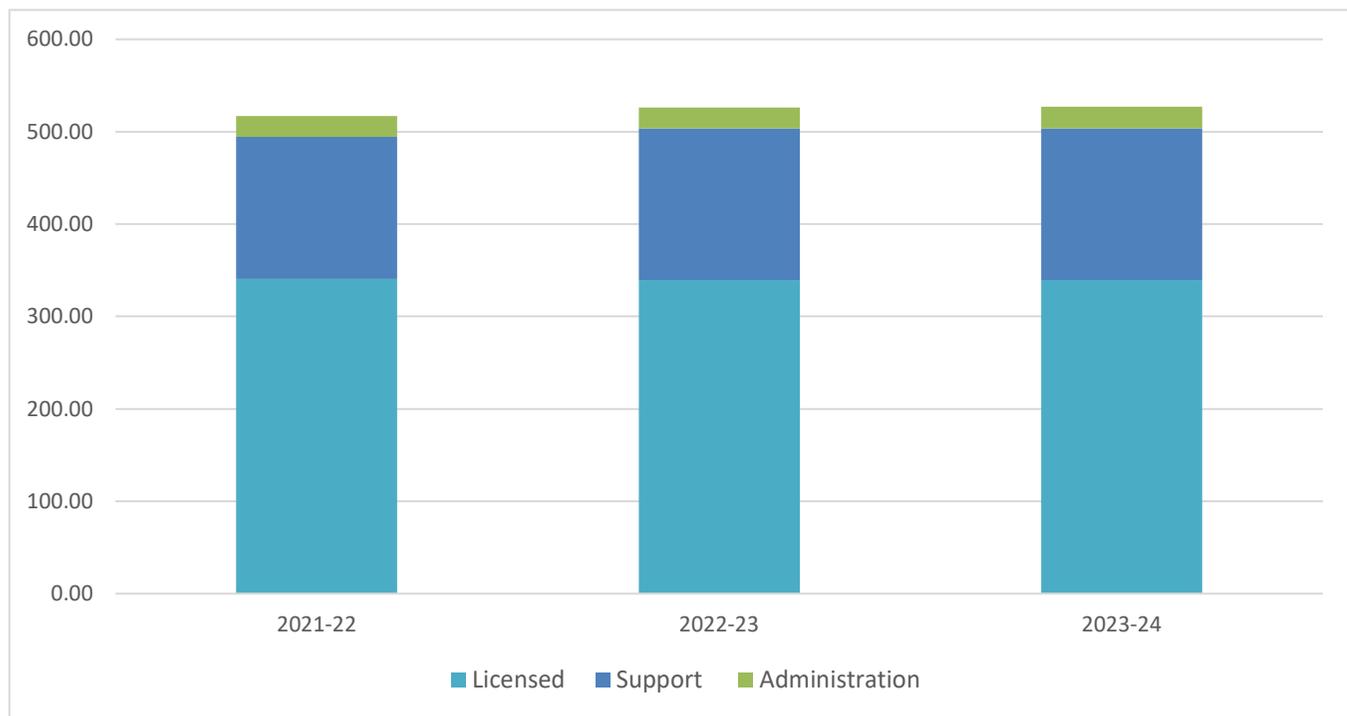
Funded Pupils	3141.9	3294.9	3332.5	3394.8	3397.5	3511.0	3380.5	3541.0	3546.5	3470.3
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**SUMMIT SCHOOL DISTRICT**  
Summit County, Colorado

STAFFING DETAIL

	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Final Budget</u>	<u>2023-24</u> <u>Org. Budget</u>	<u>2023-24</u> <u>Rev. Budget</u>	<u>% of</u> <u>Total</u>	<u>Increase</u> <u>(Decrease)</u>
<b>General Fund</b>						
Teachers	294.49	288.74	309.31	309.31	58.7%	7.1%
Support Staff	52.98	55.46	44.90	44.90	8.5%	-19.0%
Administration	22.50	22.50	22.50	22.50	4.3%	0.0%
Secretaries	26.80	28.18	28.29	28.29	5.4%	0.4%
Custodians	23.40	24.61	24.55	24.55	4.7%	-0.2%
Maintenance	10.00	9.00	10.00	10.00	1.9%	11.1%
Nurses	3.48	3.63	4.35	4.35	0.8%	19.8%
Technology	4.00	4.00	5.00	5.00	0.9%	25.0%
Coordinators and Managers	18.19	24.18	18.74	18.74	3.6%	-22.5%
Subtotal General Fund	<u>455.84</u>	<u>460.30</u>	<u>467.64</u>	<u>467.64</u>	<u>88.8%</u>	<u>1.6%</u>
<b>Other Funds</b>						
Food Service	19.95	21.09	23.05	23.05	4.4%	9.3%
Full Day Kindergarten Fund	0.00	0.00	0.00	0.00	0.0%	0.0%
Grant Fund	24.71	22.99	14.51	14.51	2.8%	-36.9%
Transportation	16.40	21.80	21.80	21.80	4.1%	0.0%
<b>Total Staff</b>	<b><u>516.90</u></b>	<b><u>526.18</u></b>	<b><u>527.00</u></b>	<b><u>527.00</u></b>	<b><u>100.0%</u></b>	<b><u>0.2%</u></b>







# SUMMIT SCHOOL DISTRICT

## 2023-2024 Work Year Calendars

	Start	End	Paid Days	Pay Months
<b>Certified/Licensed Employees</b>				
Counselor - Elementary School	08/08/2023	06/05/2024	<u>185</u>	September - August
Counselor - Middle School	08/01/2023	06/12/2024	<u>195</u>	September - August
Counselor - High School	07/31/2023	06/11/2024	<u>195</u>	September - August
Dean of Students - MS/HS	07/24/2023	06/11/2024	<u>200</u>	September - August
Licensed Staff - New ** Scheduled 8/1-8/4 for New Employee Orientation	08/08/2023	06/05/2024	<u>185</u>	September - August
Licensed Staff - Returning	08/08/2023	06/05/2024	<u>185</u>	September - August
Pre-Collegiate Specialist	08/08/2023	06/26/2024	<u>200</u>	September - August
Program Coord/Speech/Lang, OT, Psychologist, Nurse, BCBA, TVI,DHH	08/08/2023	06/05/2024	<u>185</u>	September - August
Social Worker, Physical Health/Social Emotional Coordinator	07/31/2023	06/11/2024	<u>195</u>	September - August
<b>Support Staff Employees</b>				
<b>Year Round Staff</b>				
Central Office	07/01/2023	06/30/2024	<u>251</u>	July - June
Custodians	07/01/2023	06/30/2024	<u>251</u>	July - June
Maintenance - Schedule A	07/01/2023	06/30/2024	<u>251</u>	July - June
Maintenance - Schedule B	07/01/2023	06/30/2024	<u>251</u>	July - June
Transportation	07/01/2023	06/30/2024	<u>251</u>	July - June
<b>School Year Support Staff</b>				
Bus Drivers - School Year	08/11/2023	06/04/2024	<u>178</u>	September - August
Special Ed. Support Specialist	08/07/2023	06/05/2024	<u>186</u>	September - August
<b>Elementary School</b>				
Administrative Assistant - Elementary	07/24/2023	06/19/2024	<u>206</u>	September - August
Asst Cook/Server - Elementary	08/15/2023	06/04/2024	<u>175</u>	September - August
Kitchen Managers - Elementary	08/14/2023	06/05/2024	<u>177</u>	September - August
Paraprofessionals, Health Clinic Asst, Family Liaison/Translators	08/15/2023	06/04/2024	<u>175</u>	September - August
Paraprofessionals - Preschool Monday/Tuesday/Thursday/Friday	08/10/2023	06/04/2024	<u>142</u>	September - August
Permanent Substitute - Elementary	08/15/2023	06/04/2024	<u>175</u>	September - August
Registrar - Early Childhood	07/24/2023	06/19/2024	<u>206</u>	September - August
School Secretary	08/15/2023	06/04/2024	<u>175</u>	September - August
<b>Middle/High School</b>				
Administrative Assistant - High School	07/19/2023	06/28/2024	<u>216</u>	September - August
Administrative Assistant - Middle School	07/24/2023	06/26/2024	<u>211</u>	September - August
Asst Cook/Server - Middle/High School	08/14/2023	06/04/2024	<u>177</u>	September - August
Athletic Director - Middle School	07/24/2023	06/19/2024	<u>206</u>	September - August
Campus Supervisor	08/14/2023	06/04/2024	<u>177</u>	September - August
Kitchen Managers - Middle/High School	08/11/2023	06/05/2024	<u>179</u>	September - August
Paraprofessionals, Health Clinic Asst, Family Liaison/Translators	08/14/2023	06/04/2024	<u>177</u>	September - August
Permanent Substitute - Middle/High School	08/14/2023	06/04/2024	<u>177</u>	September - August
Registrar - High School	07/10/2023	06/19/2024	<u>216</u>	September - August
Registrar - Middle School	07/24/2023	06/19/2024	<u>206</u>	September - August
Secretary - Athletic	08/14/2023	06/04/2024	<u>177</u>	September - August
Secretary - Attendance HS	08/07/2023	06/04/2024	<u>185</u>	September - August
Secretary - Counseling HS	08/01/2023	06/07/2024	<u>192</u>	September - August
Secretary - Attendance-School MS/HS/SP	07/24/2023	06/19/2024	<u>206</u>	September - August
Tech Support Specialist - MS/HS	07/24/2023	06/19/2024	<u>206</u>	September - August
<b>Administrative/Exempt Employees</b>				
Assistant Principal - Elementary	07/24/2023	06/12/2024	<u>201</u>	July - June
Assistant Principal - Middle School	07/24/2023	06/19/2024	<u>206</u>	July - June
Assistant Principal - High School	07/24/2023	06/26/2024	<u>211</u>	July - June
Athletic Director - High School	07/24/2023	06/13/2024	<u>209</u>	July - June
Grant Writer	07/24/2023	06/19/2024	<u>206</u>	July - June
Principal - Elementary	07/24/2023	06/19/2024	<u>206</u>	July - June
Principal - Middle School	07/24/2023	06/26/2024	<u>211</u>	July - June
Principal - High School/Snowy Peaks	07/19/2023	06/28/2024	<u>216</u>	July - June
Website Administrator	08/08/2023	06/05/2024	<u>185</u>	September - August

Revised 5/18/2023



# SUMMIT SCHOOL DISTRICT Licensed Salary Schedule 2023-24

	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	\$ 52,200	\$ 54,200	\$ 56,200	\$ 58,200	\$ 60,200	\$ 62,200	\$ 64,200	\$ 66,200	\$ 68,200	\$ 70,200	\$ 72,200	\$ 74,200	\$ 76,200
Year 01	\$ 52,983	\$ 55,013	\$ 57,043	\$ 59,073	\$ 61,103	\$ 63,133	\$ 65,163	\$ 67,193	\$ 69,223	\$ 71,253	\$ 73,283	\$ 75,313	\$ 77,343
Year 02	\$ 53,778	\$ 55,838	\$ 57,899	\$ 59,959	\$ 62,020	\$ 64,080	\$ 66,140	\$ 68,201	\$ 70,261	\$ 72,322	\$ 74,382	\$ 76,443	\$ 78,503
Year 03	\$ 54,585	\$ 56,676	\$ 58,767	\$ 60,858	\$ 62,950	\$ 65,041	\$ 67,132	\$ 69,224	\$ 71,315	\$ 73,407	\$ 75,498	\$ 77,590	\$ 79,681
Year 04	\$ 55,404	\$ 57,526	\$ 59,649	\$ 61,771	\$ 63,894	\$ 66,017	\$ 68,139	\$ 70,262	\$ 72,385	\$ 74,508	\$ 76,630	\$ 78,754	\$ 80,876
Year 05	\$ 56,235	\$ 58,389	\$ 60,544	\$ 62,698	\$ 64,852	\$ 67,007	\$ 69,161	\$ 71,316	\$ 73,471	\$ 75,626	\$ 77,779	\$ 79,935	\$ 82,089
Year 06	\$ 57,079	\$ 59,265	\$ 61,452	\$ 63,638	\$ 65,825	\$ 68,012	\$ 70,198	\$ 72,386	\$ 74,573	\$ 76,760	\$ 78,946	\$ 81,134	\$ 83,320
Year 07	\$ 57,935	\$ 60,154	\$ 62,374	\$ 64,593	\$ 66,812	\$ 69,032	\$ 71,251	\$ 73,472	\$ 75,692	\$ 77,911	\$ 80,130	\$ 82,351	\$ 84,570
Year 08	\$ 58,804	\$ 61,056	\$ 63,310	\$ 65,562	\$ 67,814	\$ 70,067	\$ 72,320	\$ 74,574	\$ 76,827	\$ 79,080	\$ 81,332	\$ 83,586	\$ 85,839
Year 09	\$ 59,686	\$ 61,972	\$ 64,260	\$ 66,545	\$ 68,831	\$ 71,118	\$ 73,405	\$ 75,693	\$ 77,979	\$ 80,266	\$ 82,552	\$ 84,840	\$ 87,127
Year 10	\$ 60,581	\$ 62,902	\$ 65,224	\$ 67,543	\$ 69,863	\$ 72,185	\$ 74,506	\$ 76,828	\$ 79,149	\$ 81,470	\$ 83,790	\$ 86,113	\$ 88,434
Year 11	\$ 61,490	\$ 63,846	\$ 66,202	\$ 68,556	\$ 70,911	\$ 73,268	\$ 75,624	\$ 77,980	\$ 80,336	\$ 82,692	\$ 85,047	\$ 87,405	\$ 89,761
Year 12	\$ 62,412	\$ 64,804	\$ 67,195	\$ 69,584	\$ 71,975	\$ 74,367	\$ 76,758	\$ 79,150	\$ 81,541	\$ 83,932	\$ 86,323	\$ 88,716	\$ 91,107
Year 13	\$ 63,348	\$ 65,776	\$ 68,203	\$ 70,628	\$ 73,055	\$ 75,483	\$ 77,909	\$ 80,337	\$ 82,764	\$ 85,191	\$ 87,618	\$ 90,047	\$ 92,474
Year 14	\$ 64,298	\$ 66,763	\$ 69,226	\$ 71,687	\$ 74,151	\$ 76,615	\$ 79,078	\$ 81,542	\$ 84,005	\$ 86,469	\$ 88,932	\$ 91,398	\$ 93,861
Year 15	\$ 65,262	\$ 67,764	\$ 70,264	\$ 72,762	\$ 75,263	\$ 77,764	\$ 80,264	\$ 82,765	\$ 85,265	\$ 87,766	\$ 90,266	\$ 92,769	\$ 95,269
Year 16	\$ 66,241	\$ 68,780	\$ 71,318	\$ 73,853	\$ 76,392	\$ 78,930	\$ 81,468	\$ 84,006	\$ 86,544	\$ 89,082	\$ 91,620	\$ 94,161	\$ 96,698
Year 17	\$ 66,241	\$ 68,780	\$ 71,318	\$ 74,961	\$ 77,538	\$ 80,114	\$ 82,690	\$ 85,266	\$ 87,842	\$ 90,418	\$ 92,994	\$ 95,573	\$ 98,148
Year 18	\$ 66,241	\$ 68,780	\$ 71,318	\$ 76,085	\$ 78,701	\$ 81,316	\$ 83,930	\$ 86,545	\$ 89,160	\$ 91,774	\$ 94,389	\$ 97,007	\$ 99,620
Year 19	\$ 66,241	\$ 68,780	\$ 71,318	\$ 77,226	\$ 79,882	\$ 82,536	\$ 85,189	\$ 87,843	\$ 90,497	\$ 93,151	\$ 95,805	\$ 98,462	\$ 101,114
Year 20	\$ 66,241	\$ 68,780	\$ 71,318	\$ 77,226	\$ 81,080	\$ 83,774	\$ 86,467	\$ 89,161	\$ 91,854	\$ 94,548	\$ 97,242	\$ 99,939	\$ 102,631
Year 21	\$ 66,241	\$ 68,780	\$ 71,318	\$ 77,226	\$ 82,296	\$ 85,031	\$ 87,764	\$ 90,498	\$ 93,232	\$ 95,966	\$ 98,701	\$ 101,438	\$ 104,170
Year 22	\$ 66,241	\$ 68,780	\$ 71,318	\$ 77,226	\$ 83,530	\$ 86,306	\$ 89,080	\$ 91,855	\$ 94,630	\$ 97,405	\$ 100,182	\$ 102,960	\$ 105,733
Year 23	\$ 66,241	\$ 68,780	\$ 71,318	\$ 77,226	\$ 84,783	\$ 87,601	\$ 90,416	\$ 93,233	\$ 96,049	\$ 98,866	\$ 101,685	\$ 104,504	\$ 107,319
Year 24	\$ 66,241	\$ 68,780	\$ 71,318	\$ 77,226	\$ 86,055	\$ 88,915	\$ 91,772	\$ 94,631	\$ 97,490	\$ 100,349	\$ 103,210	\$ 106,072	\$ 108,929
Year 25	\$ 66,241	\$ 68,780	\$ 71,318	\$ 77,226	\$ 87,346	\$ 90,249	\$ 93,149	\$ 96,050	\$ 98,952	\$ 101,854	\$ 104,758	\$ 107,663	\$ 110,563
Year 26	\$ 66,241	\$ 68,780	\$ 71,318	\$ 77,226	\$ 88,656	\$ 91,603	\$ 94,546	\$ 97,491	\$ 100,436	\$ 103,382	\$ 106,329	\$ 109,278	\$ 112,221

**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)



## SUMMIT SCHOOL DISTRICT

### Support Staff Salary Schedule 2023-24

<u>Position</u>	<u>Min</u>	<u>Max</u>	<u>Hiring Range</u>
Accounts Payable/Purchasing Card Bookkeeper	\$26.31	\$40.78	\$33.26
Administrative Assistant to the Principal (Elem and MS)	\$23.85	\$36.97	\$30.15
Administrative Assistant to the Principal (HS)	\$24.21	\$37.53	\$30.60
Administrative Assistant, Business Services	\$28.66	\$44.42	\$36.22
Administrative Assistant, Central Office	\$23.85	\$36.97	\$30.15
Administrative Assistant, Learning Services	\$24.19	\$37.49	\$30.57
Administrative Assistant, Transportation	\$24.03	\$37.25	\$30.38
Assistant Cook/Server	\$18.53	\$28.72	\$23.42
Bookkeeper	\$23.85	\$36.97	\$30.15
Budget and Accounting Specialist	\$31.84	\$49.35	\$40.24
Bus Driver	\$28.25	\$43.79	\$35.71
Driver Trainer I	\$27.37	\$42.42	\$34.59
Driver Trainer II	\$27.92	\$43.28	\$35.29
Campus Supervisor	\$21.62	\$33.51	\$27.33
Custodian	\$18.97	\$29.40	\$23.98
Custodian, Lead	\$23.34	\$36.18	\$29.50
Custodian, Night Supervisor	\$27.70	\$42.94	\$35.02
Executive Assistant to Supt/Board	\$32.80	\$50.84	\$41.46
Facilities Scheduler	\$24.03	\$37.25	\$30.38
Facilities Technician	\$24.22	\$37.54	\$30.61
Family and Cultural Inclusion Liaison/Translator	\$26.96	\$41.79	\$34.08
Fleet Mechanic I	\$30.19	\$46.79	\$38.16
Fleet Mechanic II	\$31.65	\$49.06	\$40.01
Grounds Technician/Keeper	\$24.01	\$37.22	\$30.35
Health Clinic Assistant	\$22.01	\$34.12	\$27.82
Human Resource/Talent Specialist	\$27.10	\$42.01	\$34.26
HVAC Technician I	\$31.04	\$48.11	\$39.23
HVAC Technician II	\$33.11	\$51.32	\$41.85
Kitchen Manager	\$22.99	\$35.63	\$29.06
Maintenance Technician	\$25.26	\$39.15	\$31.93
Middle School Athletic Director	\$23.50	\$36.43	\$29.71
Paraprofessional, Instructional, ELA, Bilingual, Alt Ed	\$19.60	\$30.38	\$24.77
Paraprofessional, Library	\$19.60	\$30.38	\$24.77
Paraprofessional, Preschool/Early Childhood	\$21.73	\$33.68	\$27.47
Paraprofessional, Day Treatment	\$22.29	\$34.55	\$28.17
Paraprofessional, Special Education (K-12)	\$21.73	\$33.68	\$27.47
Payroll/General Ledger	\$28.94	\$44.86	\$36.58
Registrar (Early Childhood, High School and Middle School)	\$24.50	\$37.98	\$30.97
School Secretary (Secondary, Attendance, Athletic, High School Counseling )	\$23.18	\$35.93	\$29.30
Special Education Support/Data & Reporting Specialist	\$26.16	\$40.55	\$33.07
Student Information Coordinator	\$28.96	\$44.89	\$36.61
Technology Support Specialist (District)	\$31.94	\$49.51	\$40.37
Technology Support Specialist (Student)	\$26.69	\$41.37	\$33.74
Technology Support Specialist (Central)	\$24.09	\$37.34	\$30.45
Technology Support Specialist (MS & HS)	\$24.09	\$37.34	\$30.45
Coach/Sponsor (Support Staff)	\$15.21		
Instructional Tutor (Non-Licensed)	\$15.00		
Score Board Keeper	\$14.17		
Student Worker	\$14.17		
Substitute Teacher	\$18.65		
Substitute Teacher (Long Term) * Based on Teacher Schedule	\$35.27		
Substitute Teacher (Permanent Building)	\$23.40		
Substitute Teacher (Retired Teacher)	\$37.30		
Substitute Support Staff - Paid at min of range position (for both long term and hourly positions)			
Ticket Taker/Supervision/Game Manager	\$14.17		

**Service Award**

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

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

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



## SUMMIT SCHOOL DISTRICT

### Administrative and Classified/Certified Exempt Salary Schedule 2023-24

<u>Position</u>	<u>Days</u>	<u>Minimum</u>	<u>Maximum</u>	<u>Hiring Range</u>
<b>Year Round Administrative/Exempt</b>				
Chief Financial Officer	251*	\$138,137	\$193,392	\$164,659
Chief Talent Officer	251*	\$135,167	\$189,234	\$161,119
Chief Transformation Officer	251*	\$140,088	\$196,123	\$166,985
Director of Communications	251*	\$102,933	\$144,106	\$122,696
Director of Emergency Preparedness, Security & Transportation	251*	\$103,502	\$144,903	\$123,374
Director of Equity, Family & Community Partnership	251*	\$89,095	\$124,733	\$106,201
Director of Post-Secondary Education	251*	\$86,929	\$121,701	\$103,620
Director of Special Services	251*	\$121,147	\$169,606	\$144,407
Facilities Manager	251*	\$103,665	\$145,131	\$123,569
Network Administrator	251*	\$74,167	\$103,834	\$88,407
Project Thrive Coordinator	251*	\$73,849	\$103,389	\$88,028
Technology Manager	251*	\$90,856	\$127,198	\$108,300
Transportation Manager	251*	\$98,109	\$137,353	\$116,946
<b>School - Year Administrative</b>				
Elementary School Assistant Principal	201	\$85,940	\$120,316	\$102,440
Elementary School Principal	206	\$105,516	\$147,722	\$125,775
Middle School Assistant Principal	206	\$91,082	\$127,515	\$108,570
Middle School Principal	211	\$114,456	\$160,238	\$136,431
Dean of Culture, Community & Support	200	\$69,925	\$97,895	\$83,351
High School Assistant Principal	211	\$97,105	\$135,947	\$115,749
High School Principal	216	\$123,084	\$172,318	\$146,716
Alternative School Principal	216	\$114,456	\$160,238	\$136,431
<b>School Year Exempt</b>				
Special Services Manager	206	\$73,122	\$102,371	\$87,162
Grant Writer	206	\$60,720	\$85,008	\$72,378
High School Athletic Director	209	\$60,946	\$85,324	\$72,647
Website Administrator	185	\$54,778	\$76,689	\$65,295
Nurse Supervisor	185	\$84,934	\$118,908	\$101,242
<b>Special Service Providers</b>				
Special Services Providers (****)	185	\$57,494	\$111,826	\$83,573
Special Services Providers (*****)	195	\$60,602	\$117,871	\$88,091
<b>Licensed with Alternative Calendars</b>				
Pre-Collegiate Specialist +	200	\$56,432	\$121,320	
Program Coordinator(***)+	185	\$52,200	\$112,221	

\* Includes 10 holidays

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

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

\*\*\*\*\* Secondary Counselors/Social Worker

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



## SUMMIT SCHOOL DISTRICT Coach Stipend Schedule 2023-24

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
	<b>\$ 391.50</b>	<b>\$ 469.80</b>	<b>\$ 548.10</b>	<b>\$ 626.40</b>	<b>\$ 704.70</b>	<b>\$ 783.00</b>	<b>\$ 861.30</b>	<b>\$ 39.15</b>
Varsity Asst. & Head Junior Varsity	0.0065	0.0080	0.0095	0.0110	0.0125	0.0140	0.0155	
	<b>\$ 339.30</b>	<b>\$ 417.60</b>	<b>\$ 495.90</b>	<b>\$ 574.20</b>	<b>\$ 652.50</b>	<b>\$ 730.80</b>	<b>\$ 809.10</b>	
Asst HS, Head MS, & C team	0.0060	0.0075	0.0090	0.0105	0.0120	0.0135	0.0150	
	<b>\$ 313.20</b>	<b>\$ 391.50</b>	<b>\$ 469.80</b>	<b>\$ 548.10</b>	<b>\$ 626.40</b>	<b>\$ 704.70</b>	<b>\$ 783.00</b>	
Assistant MS	0.0050	0.0065	0.0080	0.0095	0.0110	0.0125	0.0140	
	<b>\$ 261.00</b>	<b>\$ 339.30</b>	<b>\$ 417.60</b>	<b>\$ 495.90</b>	<b>\$ 574.20</b>	<b>\$ 652.50</b>	<b>\$ 730.80</b>	

Salary Schedule is tied to the 2023-24 teacher base. \$ 52,200  
 Coaches receive an additional week of pay for each post-season participation (Varsity only).



## EMPLOYEE BENEFIT COSTS

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

- **Public Employees Retirement Association (PERA)** - Participation and rates are mandated by Colorado Revised Statute 24-51. The district will contribute 21.4% of all wages from July 2023 through June 2024. The employee contributes 11.0% of all their wages.
- **Health Insurance** - Health insurance includes medical and dental insurance. Vision insurance is available to employees on a voluntary basis. The Health Benefits Committee makes recommendations to the Board of Education and Negotiations Team concerning the health insurance plan and rates. To be eligible an employee must work 30 hours or more weekly. Two types of coverage are currently offered: a Healthy Measures PPO and a High Deductible Health Plan. Each plan offers four tiers of coverage: Single, Employee plus Spouse, Employee plus Children, and Family. The District contributes an average of \$10,270 per employee towards medical & \$555 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>Benefit</u>	2021-2022 <u>Budget</u>	2022-2023 <u>Rev Budget</u>	2023-2024 <u>Budget</u>
P.E.R.A.	\$ 6,935,032	\$ 7,428,252	\$ 8,189,377
Health Insurance	3,107,967	3,452,614	3,807,447
Medicare	470,467	491,575	541,944
Total	<u>\$ 10,513,466</u>	<u>\$ 11,372,441</u>	<u>\$ 12,538,768</u>

#### Impact on Budget on Individual Basis

The average budgeted ratio of employee benefits costs to annual salaries is 31.2 percent. The percentage is higher when the costs for Workers' Compensation and unemployment are included. The following represents the current average costs for employee benefits based on two average salaries.

Average Annual Salary: \$70,000

<u>Benefits</u>	<u>Monthly</u>	<u>Annually</u>
P.E.R.A.	\$1,248	\$14,976
Health Insurance	902	10,824
Medicare	85	1,020
Total	<u>\$2,235</u>	<u>\$26,820</u>

Ratio of Cost of Benefits to Salary	<u>38.3%</u>
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Average Annual Salary: \$30,000

<u>Benefits</u>	<u>Monthly</u>	<u>Annually</u>
P.E.R.A.	\$535	\$6,420
Health Insurance	902	10,824
Medicare	36	432
Total	<u>\$1,473</u>	<u>\$17,676</u>

Ratio of Cost of Benefits to Salary	<u>58.9%</u>
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**SUMMIT SCHOOL DISTRICT**  
**Schedule of Insurance**

<u>Description of Insurance</u>	<u>Carrier or Pool</u>	<u>Coverage Limit</u>	<u>Deductible</u>
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



FY2023-2024 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: June 22, 2023 Budgeted Pupil Count: 3,471.7		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	(26-29) Other Special Revenue	31 Bond Redemption
<b>Beginning Fund Balance (Includes All Reserves)</b>			9,052,233	52,781	-	561,152	871,504	-	-	8,892,110
<b>Revenues</b>										
	Local Sources	1000 - 1999	48,686,864	200,705	89,500	3,500,808	900,000	992,000	-	9,177,816
	Intermediate Sources	2000 - 2999	599,000	-	-	-	-	-	-	-
	State Sources	3000 - 3999	2,877,792	-	771,161	-	-	240,371	-	-
	Federal Sources	4000 - 4999	-	2,038,796	1,626,570	-	-	-	-	-
<b>Total Revenues</b>			52,163,656	2,239,501	2,487,231	3,500,808	900,000	1,232,371	-	9,177,816
<b>Total Beginning Fund Balance and Reserves</b>			61,215,889	2,292,282	2,487,231	4,061,960	1,771,504	1,232,371	-	18,069,926
Total Allocations To/From Other Funds		5600,5700, 5800	-	-	-	-	-	-	-	-
Transfers To/From Other Funds		5200 - 5300	(1,949,971)	199,551	-	-	-	1,144,255	-	-
Other Sources		5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-	-
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>			59,265,918	2,491,833	2,487,231	4,061,960	1,771,504	2,376,626	-	18,069,926
<b>Expenditures</b>										
<b>Instruction - Program 0010 to 2099</b>										
	Salaries	0100	24,285,934	-	833,419	-	-	-	-	-
	Employee Benefits, including object 0280	0200	7,157,012	-	243,147	-	-	-	-	-
	Purchased Services	0300,0400, 0500	638,197	-	4,450	-	-	-	-	-
	Supplies and Materials	0600	420,052	-	50,468	-	-	-	-	-
	Property	0700	63,745	-	-	-	-	-	-	-
	Other	0800, 0900	202,865	-	-	-	900,000	-	-	-
<b>Total Instruction</b>			32,767,805	-	1,131,484	-	900,000	-	-	-
<b>Supporting Services</b>										
<b>Students - Program 2100</b>										
	Salaries	0100	3,131,293	-	215,886	-	-	-	-	-
	Employee Benefits, including object 0280	0200	931,188	-	65,257	-	-	-	-	-
	Purchased Services	0300,0400, 0500	35,355	-	94,910	-	-	-	-	-
	Supplies and Materials	0600	19,470	-	78,050	-	-	-	-	-
	Property	0700	-	-	-	-	-	-	-	-
	Other	0800, 0900	9,400	-	12,938	-	-	-	-	-
<b>Total Students</b>			4,126,706	-	467,041	-	-	-	-	-





FY2023-2024 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: June 22, 2023 Budgeted Pupil Count: 3,471.7		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	(26-29) Other Special Revenue	31 Bond Redemption
Other		0800, 0900	-	-	-	-	-	-	-	-
<b>Total Other Support</b>			-	2,439,052	-	-	-	-	-	-
<b>Enterprise Operations - Program 3200</b>										
Salaries		0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	-	-	-
Purchased Services		0300,0400,0500	-	-	-	-	-	-	-	-
Supplies and Materials		0600	-	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-	-
<b>Total Enterprise Operations</b>			-	-	-	-	-	-	-	-
<b>Community Services - Program 3300</b>										
Salaries		0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	-	-	-
Purchased Services		0300,0400,0500	-	-	311,764	-	-	-	-	-
Supplies and Materials		0600	-	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-	-
<b>Total Community Services</b>			-	-	311,764	-	-	-	-	-
<b>Education for Adults - Program 3400</b>										
Salaries		0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	-	-	-
Purchased Services		0300,0400,0500	-	-	-	-	-	-	-	-
Supplies and Materials		0600	-	-	-	-	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-	-
<b>Total Education for Adults Services</b>			-	-	-	-	-	-	-	-
<b>Total Supporting Services</b>			21,073,437	2,439,052	1,155,747	1,405,940	-	2,376,626	-	-

FY2023-2024 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: June 22, 2023 Budgeted Pupil Count: 3,471.7		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	(26-29) Other Special Revenue	31 Bond Redemption
<b>Property - Program 4000</b>										
Salaries		0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	-	-	-
Purchased Services		0300,0400,0500	-	-	-	70,720	-	-	-	-
Supplies and Materials		0600	-	-	-	1,789,110	-	-	-	-
Property		0700	-	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-	-
<b>Total Property</b>			-	-	-	1,859,830	-	-	-	-
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>										
Salaries		0100	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Employee Benefits, including object 0280		0200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Purchased Services		0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	N/A	25,000
Supplies and Materials		0600	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Property		0700	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Other		0800, 0900	-	-	-	-	-	-	-	9,089,282
<b>Total Other Uses</b>			-	-	-	-	-	-	-	9,114,282
<b>Total Expenditures</b>			53,841,242	2,439,052	2,287,231	3,265,770	900,000	2,376,626	-	9,114,282
<b>APPROPRIATED RESERVES</b>										
Other Reserved Fund Balance (9900)		0840	-	-	200,000	-	-	-	-	-
Other Restricted Reserves (932X)		0840	-	-	-	-	-	-	-	-
Reserved Fund Balance (9100)		0840	-	-	-	-	-	-	-	-
District Emergency Reserve (9315)		0840	-	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)		0840	-	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)		0840	-	-	-	-	-	-	-	-
<b>Total Reserves</b>			-	-	200,000	-	-	-	-	-
<b>Total Expenditures and Reserves</b>			53,841,242	2,439,052	2,487,231	3,265,770	900,000	2,376,626	-	9,114,282

**FY2023-2024 UNIFORM BUDGET SUMMARY**

Summit School District District Code: 3000 Adopted Budget Adopted: June 22, 2023 Budgeted Pupil Count: 3,471.7		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	(26-29) Other Special Revenue	31 Bond Redemption
<b>BUDGETED ENDING FUND BALANCE</b>										
	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	-	-	-	-	-	-	-	-
	<b>Total Ending Fund Balance</b>		5,424,676	52,781	-	796,190	871,504	-	-	8,955,644
	<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		5,424,676	52,781	-	796,190	871,504	-	-	8,955,644
	Use of a portion of beginning fund balance resolution required?		Yes	Yes	No	Yes	Yes	No	No	Yes

FY2023-2024 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: June 22, 2023 Budgeted Pupil Count: 3,471.7		Object Source	41 Building Fund	43 Capital Reserve Capital Projects	60 Internal Service	73 Custodial	74 Pupil Activity Custodial	Component Units and Other Reportable Funds	TOTAL
<b>Beginning Fund Balance (Includes All Reserves)</b>			-	79,407	986,339	-	-	-	20,495,526
<b>Revenues</b>									
	Local Sources	1000 - 1999	-	3,000	4,591,701	-	-	-	68,142,394
	Intermediate Sources	2000 - 2999	-	-	-	-	-	-	599,000
	State Sources	3000 - 3999	-	-	-	-	-	-	3,889,324
	Federal Sources	4000 - 4999	-	-	-	-	-	-	3,665,366
<b>Total Revenues</b>			-	3,000	4,591,701	-	-	-	76,296,084
<b>Total Beginning Fund Balance and Reserves</b>			-	82,407	5,578,040	-	-	-	96,791,610
Total Allocations To/From Other Funds		5600,5700, 5800	-	-	-	-	-	-	-
Transfers To/From Other Funds		5200 - 5300	-	-	606,165	-	-	-	-
Other Sources		5100,5400, 5500,5900, 5990, 5991	-	-	-	-	-	-	-
124									
<b>Available Beginning Fund Balance &amp; Revenues (Plus Or Minus (If Revenue) Allocations And Transfers)</b>			-	82,407	6,184,205	-	-	-	96,791,610
<b>Expenditures</b>									
<b>Instruction - Program 0010 to 2099</b>									
	Salaries	0100	-	-	-	-	-	-	25,119,353
	Employee Benefits, including object 0280	0200	-	-	-	-	-	-	7,400,159
	Purchased Services	0300,0400, 0500	-	-	-	-	-	-	642,647
	Supplies and Materials	0600	-	-	-	-	-	-	470,520
	Property	0700	-	-	-	-	-	-	63,745
	Other	0800, 0900	-	-	-	-	-	-	1,102,865
<b>Total Instruction</b>			-	-	-	-	-	-	34,799,289
<b>Supporting Services</b>									
<b>Students - Program 2100</b>									
	Salaries	0100	-	-	-	-	-	-	3,347,179
	Employee Benefits, including object 0280	0200	-	-	-	-	-	-	996,445
	Purchased Services	0300,0400, 0500	-	-	-	-	-	-	130,265
	Supplies and Materials	0600	-	-	-	-	-	-	97,520
	Property	0700	-	-	-	-	-	-	-
	Other	0800, 0900	-	-	-	-	-	-	22,338
<b>Total Students</b>			-	-	-	-	-	-	4,593,747

FY2023-2024 UNIFORM BUDGET SUMMARY

	Object Source	41 Building Fund	43 Capital Reserve Capital Projects	60 Internal Service	73 Custodial	74 Pupil Activity Custodial	Component Units and Other Reportable Funds	TOTAL
<b>Summit School District</b> <b>District Code: 3000</b> <b>Adopted Budget</b> <b>Adopted: June 22, 2023</b> <b>Budgeted Pupil Count: 3,471.7</b>								
<b>Instructional Staff - Program 2200</b>								
Salaries	0100	-	-	-	-	-	-	2,222,554
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	691,907
Purchased Services	0300,0400,0500	-	-	-	-	-	-	608,764
Supplies and Materials	0600	-	-	-	-	-	-	879,090
Property	0700	-	-	-	-	-	-	610,000
Other	0800, 0900	-	-	-	-	-	-	95,500
<b>Total Instructional Staff</b>		-	-	-	-	-	-	<b>5,107,815</b>
<b>General Administration - Program 2300, including Program 2303 and 2304</b>								
Salaries	0100	-	-	-	-	-	-	359,163
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	93,117
Purchased Services	0300,0400,0500	-	-	-	-	-	-	218,152
Supplies and Materials	0600	-	-	-	-	-	-	9,000
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	19,000
<b>Total School Administration</b>		-	-	-	-	-	-	<b>698,432</b>
<b>School Administration - Program 2400</b>								
Salaries	0100	-	-	-	-	-	-	2,615,781
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	734,594
Purchased Services	0300,0400,0500	-	-	-	-	-	-	14,155
Supplies and Materials	0600	-	-	-	-	-	-	29,686
Property	0700	-	-	-	-	-	-	2,600
Other	0800, 0900	-	-	-	-	-	-	10,500
<b>Total School Administration</b>		-	-	-	-	-	-	<b>3,407,316</b>
<b>Business Services - Program 2500, including Program 2501</b>								
Salaries	0100	-	-	-	-	-	-	513,233
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	141,629
Purchased Services	0300,0400,0500	-	-	-	-	-	-	115,167
Supplies and Materials	0600	-	-	-	-	-	-	5,000
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	750
<b>Total Business Services</b>		-	-	-	-	-	-	<b>775,779</b>
<b>Operations and Maintenance - Program 2600</b>								
Salaries	0100	-	-	8	-	-	-	2,618,113
CDE, School Finance Division	0200	-	-	-	-	-	-	821,218
Employee Benefits, including object 0280		-	-	-	-	-	-	

FY2023-2024 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: June 22, 2023 Budgeted Pupil Count: 3,471.7		Object Source	41 Building Fund	43 Capital Reserve Capital Projects	60 Internal Service	73 Custodial	74 Pupil Activity Custodial	Component Units and Other Reportable Funds	TOTAL
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	1,342,567
Supplies and Materials	0600	-	-	-	-	-	-	-	1,376,212
Property	0700	-	-	-	-	-	-	-	55,170
Other	0800, 0900	-	-	-	-	-	-	-	-
<b>Total Operations and Maintenance</b>		-	-	-	-	-	-	-	6,213,280
<b>Student Transportation - Program 2700</b>									
Salaries	0100	-	-	-	-	-	-	-	1,435,646
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	441,280
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	163,820
Supplies and Materials	0600	-	-	-	-	-	-	-	253,000
Property	0700	-	-	-	-	-	-	-	1,200
Other	0800, 0900	-	-	-	-	-	-	-	500
<b>Total Student Transportation</b>		-	-	-	-	-	-	-	2,295,446
<b>Central Support - Program 2800, including Program 2801</b>									
Salaries	0100	-	-	-	-	-	-	-	994,570
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	279,234
Purchased Services	0300,0400,0500	-	-	5,192,866	-	-	-	-	5,761,153
Supplies and Materials	0600	-	-	5,000	-	-	-	-	41,080
Property	0700	-	-	-	-	-	-	-	728,300
Other	0800, 0900	-	-	-	-	-	-	-	1,700
<b>Total Central Support</b>		-	-	5,197,866	-	-	-	-	7,806,037
<b>Other Support - Program 2900</b>									
Salaries	0100	-	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-	-
<b>Total Other Support</b>		-	-	-	-	-	-	-	-
<b>Food Service Operations - Program 3100</b>									
Salaries	0100	-	-	-	-	-	-	-	918,411
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-	333,020
Purchased Services	0300,0400,0500	-	-	9	-	-	-	-	221,235
Supplies and Materials	0600	-	-	-	-	-	-	-	966,386
Property	0700	-	-	-	-	-	-	-	-

FY2023-2024 UNIFORM BUDGET SUMMARY

	Object Source	41 Building Fund	43 Capital Reserve Capital Projects	60 Internal Service	73 Custodial	74 Pupil Activity Custodial	Component Units and Other Reportable Funds	TOTAL
Summit School District District Code: 3000 Adopted Budget Adopted: June 22, 2023 Budgeted Pupil Count: 3,471.7	0800, 0900	-	-	-	-	-	-	-
<b>Total Other Support</b>		-	-	-	-	-	-	2,439,052
<b>Enterprise Operations - Program 3200</b>								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
<b>Total Enterprise Operations</b>		-	-	-	-	-	-	-
<b>Community Services - Program 3300</b>								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	311,764
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
<b>Total Community Services</b>		-	-	-	-	-	-	311,764
<b>Education for Adults - Program 3400</b>								
Salaries	0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280	0200	-	-	-	-	-	-	-
Purchased Services	0300,0400,0500	-	-	-	-	-	-	-
Supplies and Materials	0600	-	-	-	-	-	-	-
Property	0700	-	-	-	-	-	-	-
Other	0800, 0900	-	-	-	-	-	-	-
<b>Total Education for Adults Services</b>		-	-	-	-	-	-	-
<b>Total Supporting Services</b>		-	-	5,197,866	-	-	-	33,648,668

FY2023-2024 UNIFORM BUDGET SUMMARY

Summit School District District Code: 3000 Adopted Budget Adopted: June 22, 2023 Budgeted Pupil Count: 3,471.7		Object Source	41 Building Fund	43 Capital Reserve Capital Projects	60 Internal Service	73 Custodial	74 Pupil Activity Custodial	Component Units and Other Reportable Funds	TOTAL
<b>Property - Program 4000</b>									
Salaries		0100	-	-	-	-	-	-	-
Employee Benefits, including object 0280		0200	-	-	-	-	-	-	-
Purchased Services		0300,0400,0500	-	-	-	-	-	-	70,720
Supplies and Materials		0600	-	-	-	-	-	-	1,789,110
Property		0700	-	-	-	-	-	-	-
Other		0800, 0900	-	-	-	-	-	-	-
<b>Total Property</b>			-	-	-	-	-	-	1,859,830
<b>Other Uses - Program 5000s - including Transfers Out and/or Allocations Out as an expenditure</b>									
Salaries		0100	N/A	N/A	N/A	N/A	N/A	N/A	-
Employee Benefits, including object 0280		0200	N/A	N/A	N/A	N/A	N/A	N/A	-
Purchased Services		0300,0400,0500	N/A	N/A	N/A	N/A	N/A	N/A	25,000
Supplies and Materials		0600	N/A	N/A	N/A	N/A	N/A	N/A	-
Property		0700	N/A	N/A	N/A	N/A	N/A	N/A	-
Other		0800, 0900	-	-	-	-	-	-	9,089,282
<b>Total Other Uses</b>			-	-	-	-	-	-	9,114,282
<b>Total Expenditures</b>			-	5,197,866	-	-	-	-	79,422,069
<b>APPROPRIATED RESERVES</b>									
Other Reserved Fund Balance (9900)		0840	-	-	-	-	-	-	200,000
Other Restricted Reserves (932X)		0840	-	-	-	-	-	-	-
Reserved Fund Balance (9100)		0840	-	-	-	-	-	-	-
District Emergency Reserve (9315)		0840	-	-	-	-	-	-	-
Reserve for TABOR 3% (9321)		0840	-	-	-	-	-	-	-
Reserve for TABOR - Multi-Year Obligations (9322)		0840	-	-	-	-	-	-	-
<b>Total Reserves</b>			-	5,197,866	-	-	-	-	200,000
<b>Total Expenditures and Reserves</b>			-	5,197,866	-	-	-	-	79,622,069

**FY2023-2024 UNIFORM BUDGET SUMMARY**

Summit School District District Code: 3000 Adopted Budget Adopted: June 22, 2023 Budgeted Pupil Count: 3,471.7		Object Source	41 Building Fund	43 Capital Reserve Capital Projects	60 Internal Service	73 Custodial	74 Pupil Activity Custodial	Component Units and Other Reportable Funds	TOTAL
<b>BUDGETED ENDING FUND BALANCE</b>									
	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	-	-	-	-	-	-	-
	<b>Total Ending Fund Balance</b>		-	-	-	-	-	-	-
	<b>Total Available Beginning Fund Balance &amp; Revenues Less Total Expenditures &amp; Reserves Less Ending Fund Balance (Shall Equal Zero (0))</b>		-	82,407	986,339	-	-	-	17,169,541
	Use of a portion of beginning fund balance resolution required?		No	Yes	Yes	No	No	No	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

### GLOSSARY

**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

### GLOSSARY

**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.