

**RESOLUTION 2026-27-8 OF THE SUMMIT RE-1 SCHOOL DISTRICT BOARD OF
EDUCATION IN SUPPORT OF AMENDMENT 87, THE “INCOME TAX FAIRNESS ACT”
MEASURE**

WHEREAS, public education is the bedrock of our democracy, fundamental to individual opportunity, the foundation of thriving communities, and essential to Colorado’s long-term economic prosperity; and

WHEREAS, Amendment 87 is projected to provide meaningful new annual funding to Summit RE-1 School District, **estimated at approximately \$2,717,000**, supporting local priorities such as student and staff safety and security, staffing, class size, and student services; and

WHEREAS, sustained and adequate investment in Colorado’s public schools is critical to maintaining the state’s economic competitiveness and has been shown to yield strong returns, including higher graduation rates, increased lifetime earnings, and reduced long-term public costs; and

WHEREAS, Colorado educators and support staff make invaluable contributions to students and communities despite one of the largest teacher wage gaps in the nation, and research demonstrates that improved compensation is directly linked to better student outcomes; and

WHEREAS, Colorado’s school funding has not kept pace with modern educational demands, with inflation-adjusted per-pupil funding near 1989 levels, significant cumulative reductions through the Budget Stabilization Factor, and increasing cost pressures related to staffing, health care, technology, and student needs; and

WHEREAS, Colorado school districts face additional challenges, including higher student-to-teacher ratios and increased needs among at-risk students, English language learners, and students with disabilities, requiring greater resources to ensure equitable outcomes; and

WHEREAS, school districts face increasing expectations and costs to ensure safe and secure learning environments, including investments in facility security, mental health supports, emergency preparedness, and coordination with local law enforcement, all of which are essential to student well-being and the ability to learn; and

WHEREAS, recent adequacy studies by the American Institutes for Research (AIR) and Augenblick, Palaich and Associates (APA) found that Colorado’s school funding is inequitable and insufficient, estimating a need for approximately \$3.5 billion in additional funding and recommending increased base funding, expanded support for at-risk students, and adjustments for regional cost differences; and

WHEREAS, Amendment 87 would create a sustainable, voter-approved revenue stream by establishing a graduated income tax system that is projected to **reduce taxes for**

approximately 98.6% of tax filers in Summit while asking the highest-income earners to contribute more; and

WHEREAS, Amendment 87 is projected to generate new revenue of at least \$2.0 - \$2.7 billion annually, including significant new funding for K–12 public education, as well as investments in health care and early childhood education that support the whole-child needs of students; and

WHEREAS, these investments would support improved teacher compensation, smaller class sizes, expanded student support services, and more equitable educational opportunities for all Colorado students;

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Education of Summit RE-1 School District formally endorses Amendment 87, the “Income Tax Fairness Act” measure; and
2. This Resolution is adopted pursuant to Section 1-45-117(1)(b)(III)(A), C.R.S., which permits the Board to pass a resolution or take a position of advocacy on a ballot measure. Nothing in this Resolution authorizes the expenditure of District funds, staff time, or other District resources to urge electors to vote for or against any ballot measure, and the District will continue to provide only factual, balanced information about the measure to the public.
3. This Resolution shall take effect immediately upon its adoption.

ADOPTED this ____ day of _____, 2026.

SUMMIT SCHOOL DISTRICT RE-1

By: _____
President of the Board

ATTEST BY: _____
Secretary of the Board