

## **Distribution of “One-Time Money”**

The Board of Education (the “Board”) of Dolores School District RE-4A (the “District”) strives to improve its salary schedules for licensed staff and pay scales for classified staff based upon annual sources of revenue that renew on a consistent and stable basis, such as the local ad valorem tax revenue and the state total program funding formula for school districts.

The Board recognizes that at certain times the District may receive other monies from state or federal governmental sources that do not recur annually. Such nonrecurring revenues are referred to as “one-time money.” It is the Board’s policy to share such funds, if any are received, with District employees under criteria or upon conditions defined by the Board and subject to the District’s financial needs at the time; provided, however, that such one-time money will not be added to the salary schedule or pay scale. Rather, such funds will be disbursed in the form of stipends issued over and above the recipients’ regular salary or wages in the particular fiscal year, subject to the needs of the District and any limitations imposed by law. When paid, such stipends are to be considered a one-time payment from funding sources outside the District’s annual budget for employee compensation, and do not create an obligation to continue such payments in any subsequent fiscal year.

Such payments shall be considered part of the recipient’s salary in the fiscal year issued for the limited purpose of state and federal tax withholding, the recipient’s PERA contribution, and other regular payroll deductions applicable to the recipient; provided, however, that such payment shall not be considered a salary increase for the year in which it occurs. Correlatively, the nonpayment of such a stipend in fiscal year following a year in which a stipend was paid based on one-time money shall not be considered a reduction in salary.

Adopted: October 14, 2021

LEGAL REF.: C.R.S. 24-51-101(42)(*PERA definition of salary*)  
C.R.S. 22-63-402 (*Salary schedule*)

Dolores School District RE-4A, Dolores, Colorado