

# Mesa County Valley School District 51 School Board Presentation

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Colorado School Finance Project  
January 5, 2020

COLORADO SCHOOL FINANCE PROJECT

Support Children - Support The Future

# Colorado School Finance Project

- Non-profit, non-partisan- Supported by school district contributions- School finance analysis for local and state policy makers since 1995- Governed by a board comprised of national and state experts on school finance
- **Our Mission:** *To compile, collect and distribute research-based, non-partisan information and data on topics related to school finance for state and local policymakers.*

# Who are our students?

- 913,223 students
- 358,297 students eligible for Free and Reduced Lunch
- 106,238 students receiving special education services
- 125,344 Emerging Bilingual students\*
- 66,645 students identified as Gifted
- 13,662 students experiencing Homelessness

\*English Language Learners is term CDE uses

# Mesa County's students

- Total Funded Pupil Count- 21,080
- At-Risk 10,820 students- 51.3% eligible for free and or reduced
- 11.9% Students receiving Special Education services
- 3.4% Emerging Bilingual students
- 3.6% students eligible for Gifted Education services

\*Data from the 2020 Colorado School Finance Project's Mesa County School District 51 School Profile

1/05/2020

# Financial Facts for Mesa County

- Per Pupil Revenue: \$10,576
- 2020-21 Total Program mills: 24.214
- Override mills (does not include recent election results): 4.366
- “De-bruced” in 1999-2000
  - Mills at time of “de-brucing”: 32.473 (Leg Council) or 35.568 (CDE)
- 1 mill raises \$1,903,989 or \$89 per student

\* Data from Colorado School Finance Project’s 2019 Mesa County School District 51’s Profile; CDE; and Legislative Council

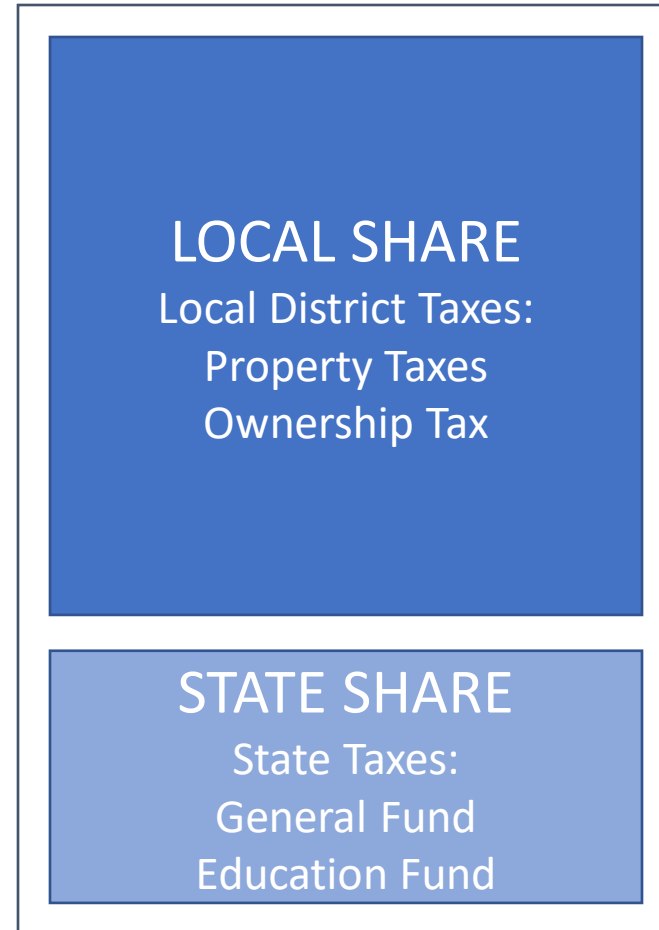
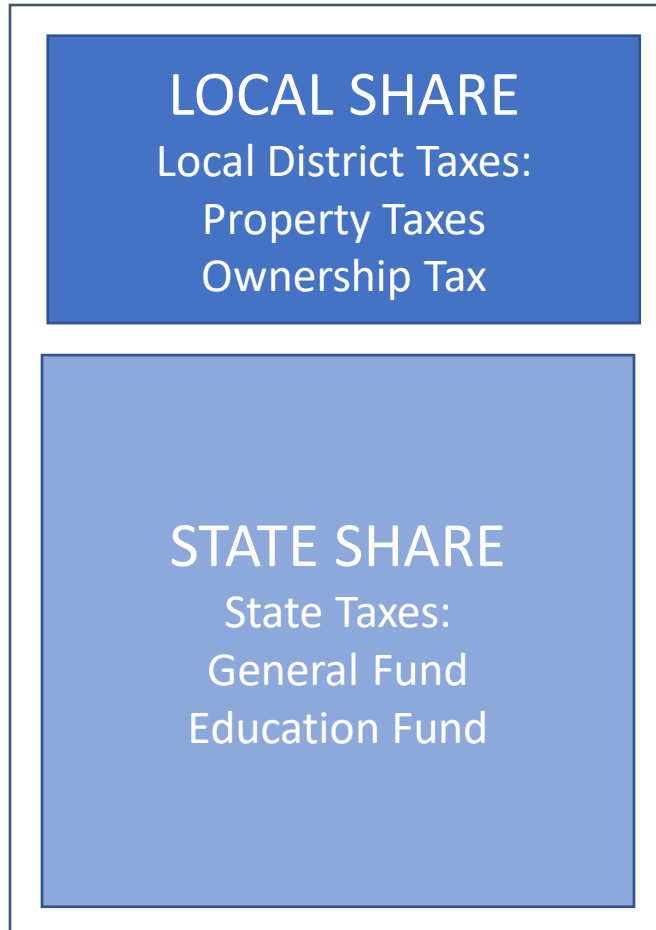
# State & Local Share Varies (by design)

District A

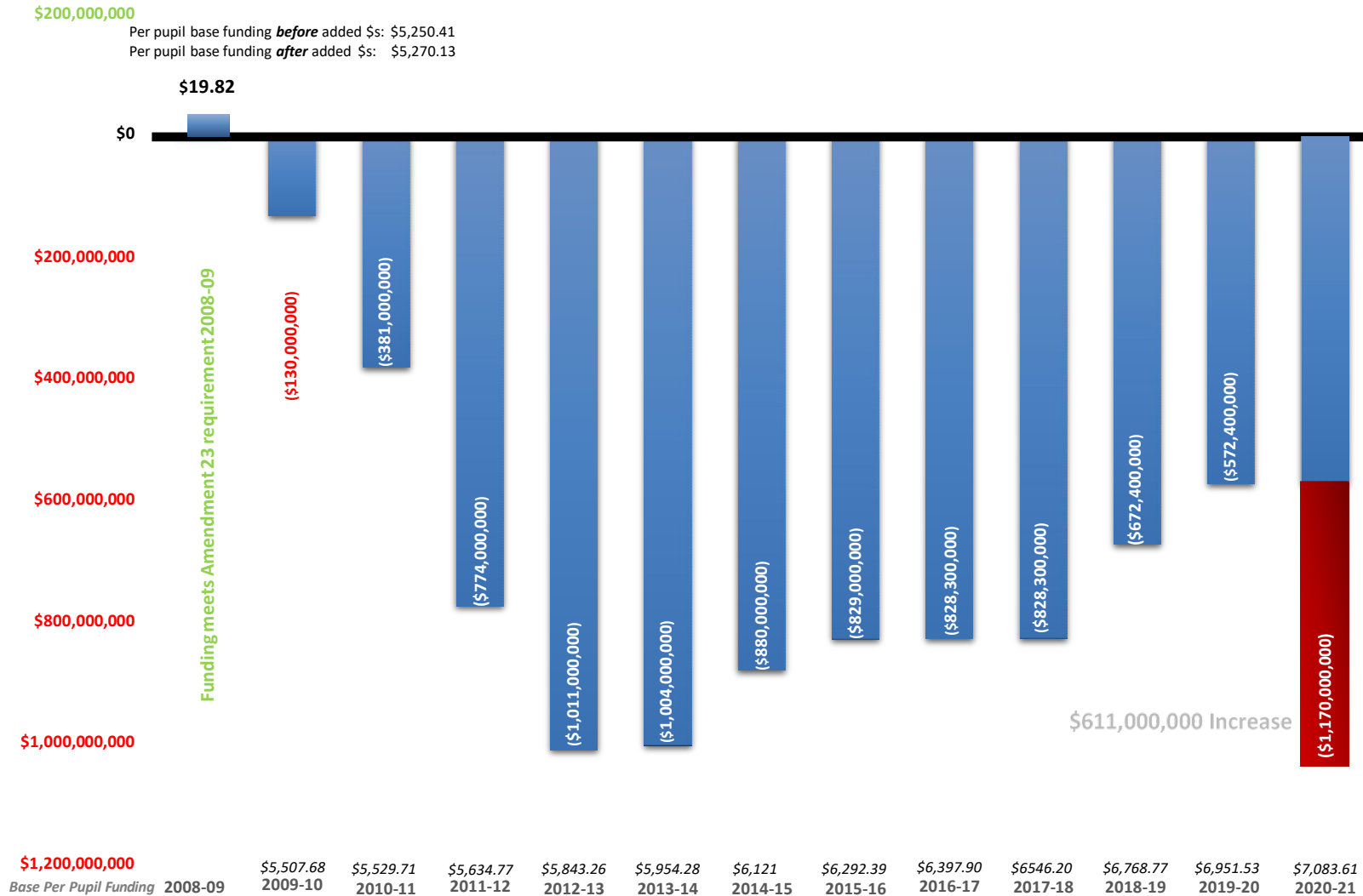
District B

26.68% for  
Mesa County

71.32% for  
Mesa County



# 2008-2021 Budget Stabilization Factor



- Mesa County lost \$27,975,719 to the Budget Stabilization in 2020-21

- Since 2009, Mesa County has lost \$228,282,771

# Changes to School Finance in 2020



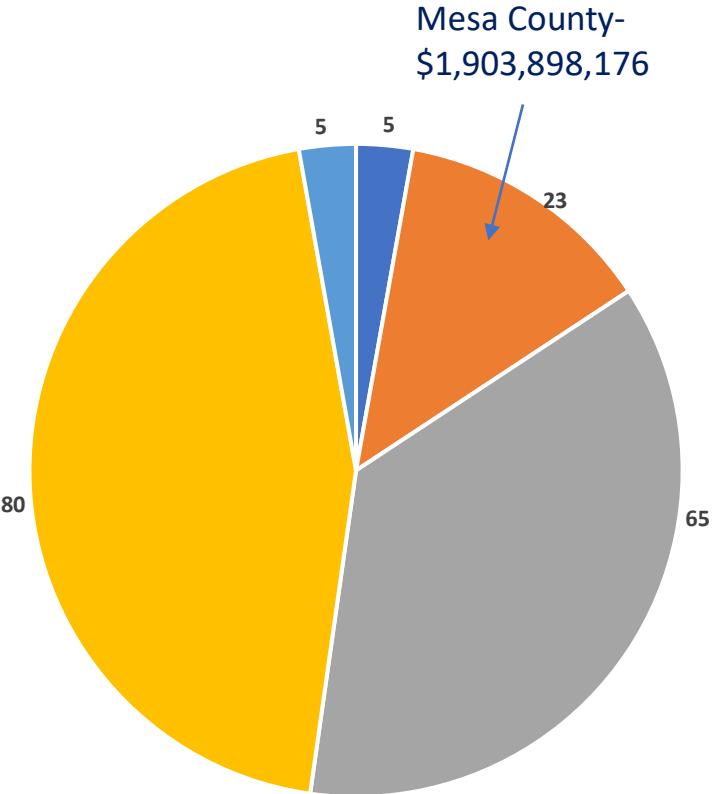
# Changes in School Finance Act

- In 2020 the legislature made changes which could increase local share:
  - More funding overall
  - Same funding – just more local dollars
  - Creating more uniformity around number of mills being invested
  - This take legislative action to remove a tax credit – no local action needed
  - This December when certifying mills will also reflect tax credits to your district
  - Only 2 districts have not “de-bruced” or “de-Tabored” – Steamboat and Harrison

# Changes in School Finance Act for Mesa County

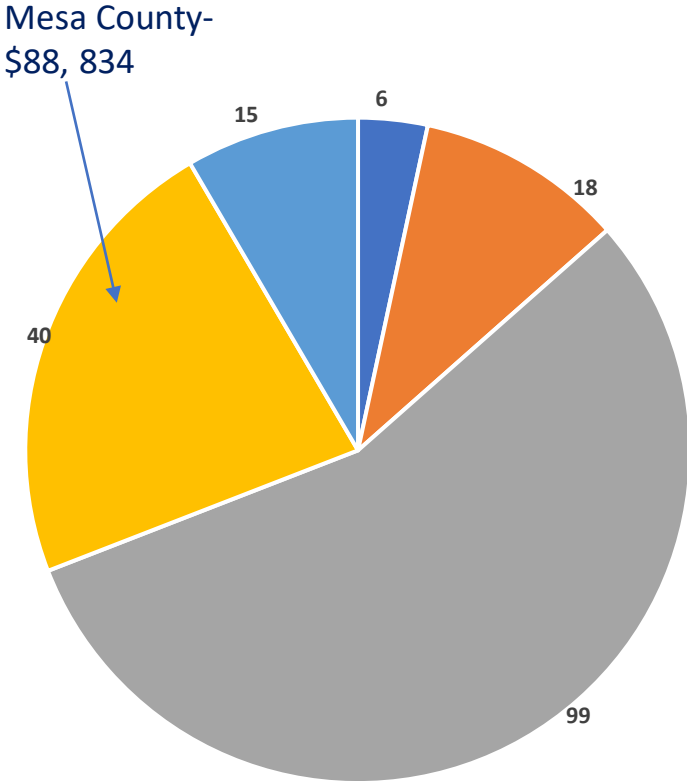
- Year “de-bruced”- 1999
- Mills when “de-bruced”-  
32.473 (Leg Council) or 35.568 (CDE)
- Difference- 3.085
  
- Mills certified for 2020-21- 27.000
- Mill to taxpayer- 24.214
- Tax Credit for 2020-21: 2.786
- **NO CHANGE** for taxpayer in **CURRENT YEAR**

# School District's Total Assessed Value (AV)- FY 2019-20



- \$20.7B-\$7B (323,637 students)
- \$4.1B- \$1B (364,532 students)
- \$979M- \$100M (157,982 students)
- \$97M- \$10M (30,421)
- Less than \$9M (922 students)

# School District's Assessed Value (AV) Per Pupil – FY 2019-20



- \$6.9M-\$1M (3,651 students)
- \$999,999-\$500,000 (16,995 students)
- \$499,999-\$100,000 (535,536 students)
- \$99,999-\$50,000 (266,654 students)
- Less than \$49,999 (54,742 students)

# History of “De-brucing”

<u>District</u>	<u>School Year</u>	<u>Average</u>	<u>Range</u>
6	1995-96	39.31	40.08-36.347
46	1996-97	35.908	40.08-6.651
50	1997-98	33.006	40.08-9.178
32	1998-99	29.274	38.734-7.018
17	1999-2000	31.016	39.096-23.149
10	2000-01	26.482	31.667-12.97
6	2001-02	22.967	28.321-5.886
2	2002-03	28.729	29.183-28.274
3	2003-04	29.4222	31.385-26.514
1	2005-06	21.419	21.419
1	2006-07	29.778	29.778
2	2020-21	19.736	20.715-18.756

# School Finance Act 2020- HB20-1418

- (III) FOR THE 2020 PROPERTY TAX YEAR AND PROPERTY TAX YEARS THEREAFTER, EACH DISTRICT SHALL LEVY THE NUMBER OF MILLS DETERMINED PURSUANT TO SUBSECTION (2.1) OF THIS SECTION. THE AMOUNT OF PROPERTY TAX REVENUE THAT A DISTRICT IS ENTITLED TO RECEIVE FROM THE LEVY, LESS THE AMOUNT OF REVENUE ATTRIBUTABLE TO THE PROPERTY TAX CREDIT DESCRIBED IN SUBSECTION (2.1)(d) OF THIS SECTION, ASSUMING ONE HUNDRED PERCENT COLLECTION, ALONG WITH THE AMOUNT OF SPECIFIC OWNERSHIP TAX REVENUE PAID TO THE DISTRICT IS THE DISTRICT'S SHARE OF ITS TOTAL PROGRAM.

# School Finance Act 2020- HB20-1418

- (2.1) (a) THE GENERAL ASSEMBLY FINDS THAT, FOR PROPERTY TAX YEARS 1994 THROUGH 2006, SUBSECTION (2)(a)(III) OF THIS SECTION, AS IT EXISTED BEFORE MAY 9, 2007, WAS WRONGLY INTERPRETED AND APPLIED TO REDUCE SEVERAL DISTRICTS' PROPERTY TAX MILL LEVIES TO THE NUMBER OF MILLS THAT A DISTRICT COULD LEVY UNDER THE PROPERTY TAX REVENUE LIMITATION IMPOSED BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION, EVEN THOUGH THE DISTRICT HAD OBTAINED VOTER APPROVAL TO RETAIN AND SPEND REVENUE IN EXCESS OF THAT PROPERTY TAX REVENUE LIMITATION. THE GENERAL ASSEMBLY FINDS, THEREFORE, THAT THE REDUCTIONS IN DISTRICT MILL LEVIES FOR PROPERTY TAX YEARS 1994 THROUGH 2006 WERE NOT AUTHORIZED BY STATUTE AND ARE VOID FOR PURPOSES OF DETERMINING A DISTRICT'S CORRECT MILL LEVY PURSUANT TO THIS SUBSECTION (2.1) FOR THE 2020 PROPERTY TAX YEAR AND PROPERTY TAX YEARS THEREAFTER, AND THE DETERMINATION AND LEVY OF THE CORRECT NUMBER OF MILLS THAT A DISTRICT IS REQUIRED TO LEVY PURSUANT TO THIS SUBSECTION (2.1) DOES NOT REQUIRE ACTION BY THE DISTRICT OTHER THAN TO CERTIFY THE MILL LEVY.

# School Finance Act 2020- HB20-1418

- (b) FOR THE 2020 PROPERTY TAX YEAR, EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2.1)(e) OF THIS SECTION FOR REORGANIZED DISTRICTS: (I) A DISTRICT THAT HAS OBTAINED VOTER APPROVAL TO RETAIN AND SPEND REVENUE IN EXCESS OF THE PROPERTY TAX REVENUE LIMITATION IMPOSED ON THE DISTRICT BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION SHALL LEVY THE LESSER OF:
  - (A) TWENTY-SEVEN MILLS;
  - (B) THE NUMBER OF MILLS THAT THE DISTRICT WOULD HAVE BEEN REQUIRED TO LEVY UNDER SUBSECTION (2)(a) OF THIS SECTION FOR THE 2020 PROPERTY TAX YEAR IF NOT FOR THE UNAUTHORIZED REDUCTIONS IN THE DISTRICT'S MILL LEVY IN PROPERTY TAX YEARS FOLLOWING THE PROPERTY TAX YEAR IN WHICH THE DISTRICT OBTAINED VOTER APPROVAL TO RETAIN AND SPEND REVENUE IN EXCESS OF THE PROPERTY TAX REVENUE LIMITATION IMPOSED ON THE DISTRICT BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION, WHICH REDUCTIONS RESULTED FROM THE UNAUTHORIZED APPLICATION OF SUBSECTION (2)(a)(III) OF THIS SECTION AS IT EXISTED BEFORE MAY 9, 2007; OR

# School Finance Act 2020- HB20-1418

- C) THE NUMBER OF MILLS THAT THE DISTRICT MAY LEVY UNDER THE PROPERTY TAX REVENUE LIMITATION IMPOSED ON THE DISTRICT BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. IN CALCULATING LOCAL GROWTH FOR PURPOSES OF DETERMINING THE PROPERTY TAX
- REVENUE LIMITATION IMPOSED ON A DISTRICT BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION, A DISTRICT'S STUDENT ENROLLMENT IS THE DISTRICT'S FUNDED PUPIL COUNT. (c) FOR THE 2021 PROPERTY TAX YEAR AND EACH PROPERTY TAX YEAR THEREAFTER, EXCEPT AS OTHERWISE PROVIDED IN SUBSECTION (2.1)(e) OF THIS SECTION FOR REORGANIZED DISTRICTS, EACH DISTRICT SHALL LEVY THE LESSER OF:
  - (I) THE NUMBER OF MILLS THAT WILL GENERATE PROPERTY TAX REVENUE IN AN AMOUNT EQUAL TO THE DISTRICT'S TOTAL PROGRAM FOR THE APPLICABLE BUDGET YEAR MINUS THE AMOUNT OF SPECIFIC OWNERSHIP TAX REVENUE PAID TO THE DISTRICT. REGARDLESS OF THE APPLICABILITY OF SECTION 22-54-104 (5)(g), FOR THE PURPOSES OF THIS SUBSECTION (2.1)(c)(I), A DISTRICT'S TOTAL PROGRAM IS THE AMOUNT CALCULATED PURSUANT TO SECTION 22-54-104 (2).



# School Finance Act 2020- HB20-1418

- (II) FOR A DISTRICT THAT HAS NOT OBTAINED VOTER APPROVAL TO RETAIN AND SPEND REVENUE IN EXCESS OF THE PROPERTY TAX REVENUE LIMITATION IMPOSED ON THE DISTRICT BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION, THE NUMBER OF MILLS THAT THE DISTRICT MAY LEVY UNDER THE PROPERTY TAX REVENUE LIMITATION IMPOSED ON THE DISTRICT BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION. IN CALCULATING LOCAL GROWTH FOR PURPOSES OF DETERMINING THE PROPERTY TAX REVENUE LIMITATION IMPOSED ON A DISTRICT BY SECTION 20 OF ARTICLE X OF THE STATE CONSTITUTION, A DISTRICT'S STUDENT ENROLLMENT IS THE DISTRICT'S FUNDED PUPIL COUNT.
- (III) THE NUMBER OF MILLS LEVIED IN THE PRECEDING PROPERTY TAX YEAR; OR
- (IV) TWENTY-SEVEN MILLS.
- (d) IN A PROPERTY TAX YEAR IN WHICH A DISTRICT, PURSUANT TO THIS SUBSECTION (2.1), IS REQUIRED TO LEVY A GREATER NUMBER OF MILLS THAN IT LEVIED IN THE 2019 PROPERTY TAX YEAR, THE DISTRICT BOARD OF EDUCATION BY RESOLUTION SHALL GRANT A TEMPORARY PROPERTY TAX CREDIT EQUAL TO THE NUMBER OF MILLS LEVIED IN THE APPLICABLE PROPERTY TAX YEAR THAT EXCEEDS THE NUMBER OF MILLS LEVIED IN THE 2019 PROPERTY TAX YEAR.

# School Finance Act 2020- HB20-1418

- (e) NOTWITHSTANDING ANY OTHER PROVISION OF THIS SUBSECTION (2.1) TO THE CONTRARY, FOR THE 2020 PROPERTY TAX YEAR AND EACH PROPERTY TAX YEAR THEREAFTER, IF THERE IS A REORGANIZATION PURSUANT TO ARTICLE 30 OF THIS TITLE 22 THAT RESULTS IN THE CREATION OF A NEW DISTRICT, THEN IN THE FIRST YEAR OF OPERATION THE NEW DISTRICT SHALL LEVY THE LESSER OF:
  - (I) TWENTY-SEVEN MILLS; OR
  - (II) THE NUMBER OF MILLS THAT WILL GENERATE PROPERTY TAX
- REVENUE IN AN AMOUNT EQUAL TO THE DISTRICT'S TOTAL PROGRAM FOR THE FIRST YEAR OF OPERATION MINUS THE AMOUNT OF SPECIFIC OWNERSHIP TAX REVENUE PAID TO THE DISTRICT. REGARDLESS OF THE APPLICABILITY OF SECTION 22-54-104 (5)(g), FOR THE PURPOSES OF THIS SUBSECTION (2.1)(e)(II), THE DISTRICT'S TOTAL PROGRAM IS THE AMOUNT CALCULATED PURSUANT TO SECTION 22-54-104 (2).

# QUESTIONS & STAY CONNECTED

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