

# *Board of Education*

## *Mesa County Valley School District 51*

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*Board Work Session Minutes*

*January 9, 2024*

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### **Board Work Session Minutes**

- A - Jose Luis Chavez
- B - Barb Evanson
- C - Andrea Haitz
- D - Will Jones
- E - Angela Lema

**Board of Education**  
**Mesa County Valley School District 51**  
**Board Work Session: January 9, 2024**  
**Adopted: February 20, 2024**

	A	B	C	D	E	AGENDA ITEMS	ACTION
Present Absent	x	x	x	x	x	<p><b><u>BOARD WORK SESSION</u></b></p> <p style="padding-left: 20px;">Pledge of Allegiance/Call to Order</p> <p>1. Board Appreciation Month</p> <ul style="list-style-type: none"> <li>➤ Dr. Hill read a resolution to recognize School Board Appreciation Month. [Resolution 23/24: 48 Board of Education Month]</li> </ul> <p>2. United Way Campaign and Report</p> <ul style="list-style-type: none"> <li>➤ Mr. Corey Hafey, Principal of Appleton Elementary and chairperson of the United Way pledge campaign, and Dr. Angela Christensen, D51 Foundation Director, came forward to give the United Way campaign update.</li> <li>➤ Mr. Hafey thanked April Hart, Office of Volunteers and Community Partnership, for making thousands of connections through United Way. Mesa County United Way Executive Director Zeb Miracle, along with his team of Kira Ald, Cassidy Lujan, and Faith Rodriguez were recognized for working with D51 on the campaign. He also thanked all fifty-two D51 building coordinators, one from each building, who volunteered and donated their time.</li> <li>➤ Sixty-six more D51 employees supported United Way this year than last year. Over \$67,616 was donated by D51 employees this year.</li> <li>➤ Traveling plaques will be given to each group of schools and building for the most growth. Mr. Hafey announced the winners of Taylor Elementary School, Redlands Middle School, Central High School and the BTK Building.</li> <li>➤ A drawing was held for a paid day off from names of Classified employees who donated at least \$5 per pay period. The six Classified employee winners were: Kim Strychalski from Fruitvale Elementary , Stephannie Tolle from Grand Mesa Middle School, Monika South from BTK, JoEllen Foutz from Fruita Monument High School, Lori Jacobsen from Grand Junction High School, and Summer Allen from Compass.</li> <li>➤ Certified employee winners who had to donate at least \$10 per pay period were: Ruth McKee from Fruita 8/9, Crystal Kissner from Dos Rios , Kerri Spore from Fruita 8/9, Sarah Bloxham from Orchard Mesa Middle School, Lauren Hindiee from Mesa View Elementary, and John Steele from Grand Mesa Middle School.</li> <li>➤ Winning administrators who had to donate at least \$20 per pay period were: Phil Johnston from Mt. Garfield Middle School, Jayme Chiaro from Chipeta Elementary, and Kathy Joseph from New Emerson Elementary.</li> <li>➤ Dr. Angela Christensen thanked Mr. Hafey for leading this campaign for many years. She explained that the Foundation reached the highest milestone ever with raising over \$2 million since 2010.</li> <li>➤ Dr. Christensen spoke about the upcoming White Iced Celebration coming up in February.</li> <li>➤ Incentives were offered for D51 schools with the highest designations for the D51 Foundation. Emerson was the building with highest donations to the D51 Foundation. Appleton Elementary had the highest for the school.</li> <li>➤ Tickets to the White Iced Celebration were given away for these buildings and those donating to the D51 Foundation. The winners were: Zeb Hayward from Palisade High School and Katie Stiles from Grand Mesa Middle School.</li> </ul>	5:03 p.m.

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<b>AGENDA ITEMS</b>	<b>ACTION</b>
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3. Introduction to Board Goals Facilitation
  - Dr. Hill introduced Mr. George Welsh, a retired Colorado Superintendent of the Year and who now works with CEI supporting districts, the Superintendent Academy and setting goals with Board members.
  - Mr. Welsh presented remotely. He explained how with the new makeup of the Board, he wants to take the Board through a process to establish mutually agreed upon norms and define the role of the Superintendent with the Board for the Grand Junction area. Also, he will help bring out goals as a governance team. Mrs. Amy Navarette will schedule 1 on 1's between Mr. Welsh and each Board member for 45 minutes each. There will be a presentation at the Board Retreat/Special Meeting in the next few weeks to come together and define these agreed upon roles, and present hopes for the school district and the governance moving forward.
  
4. Mesa County Public Health Department Population Trends Presentation
  - Ms. Shalie Dahar, Data Analyst for Mesa County Public Health, came forward to share local data regarding population trends.
  - Ms. Dahar showed data that in the last 15 years, birth rates have been decreasing.
  - Factors contributing to this trend that were pointed out were greater access to birth control and an inward migration of older adults.
  - Ms. Dahar stated unintended pregnancies are down since 2008 due to greater access to birth control.
  - Almost half of all people moving to Mesa County are 45 years or older in age. Mesa County is outpacing the state of Colorado in an older population trend.
  - Mesa County increased in population by about 20,000 in the last fifteen years, but those migrating in are much older.
  - Ms. Dahar explained due to the aging population and decreasing birth trends, projections are a smaller workforce to provide services needed for an aging population. To adapt to a changing population, Ms. Dahar explained it is important to know the size of the target population and make goals of marketing to young families to the area, thus helping maintain the student population.
  - The Board asked questions regarding the median ages increasing in the county and worldwide.
  
5. Strategic Plan Update – Prepared and Supported Students Academic Success
  - Ms. Jen Marsh, Chief Academic Officer, Mr. Paul Jebe, Director of Site Leadership and Ms. Curry Newton, Director of Assessments came forward to present.
  - Ms. Marsh discussed the vision of the Graduate profile with having students always in mind. Academic success was discussed being in year 2 of the Strategic Plan. The objective is to have high growth in academic achievement. The Goal was 80% in year 1. D51 achieved 83% in year 1.

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**AGENDA ITEMS**

**ACTION**

- Mr. Paul Jebe spoke about the SPF, the school report card. D51 tiers were: Performance rating (27) schools, Improvement (7) schools,(top two tiers) Priority improvement(6) schools, turnaround(1) school, and insufficient data for (3) schools.
- High rating schools are remaining in those categories. An Early Literacy focus is ongoing in elementary schools, Middle Schools are focusing on Data Informed Instruction (DII), effective instructional practices and Learning Communities. High Schools are ensuring early academic success for 9th and 10<sup>th</sup> grade students in core content, and ELA & Math, as monitored through credit completion.
- Ms. Marsh pointed out that D51 remains on trend to exceed pre-pandemic goals of growth and achievement. There have been positive five year trends in CMAS testing in K-12 ELA & Math. DIBELS data for grades K-3 is measured in the middle of the school year. All grades are seeing well above average growth this year (from beginning of year to middle of year). Middle school students are testing higher after returning to school after summer months than they have in the past.
- Schools being honored for growth and achievement at the White Iced celebration on February 3, 2024 will include Loma, Lincoln Orchard Mesa, Redlands, Fruita Monument, Palisade and Broadway.
- Questions were asked from the Board regarding the Math proficiency numbers and how long it should take to reach a 50% proficiency level. Questions were asked regarding turnover of middle school math teachers, and focusing on transitional years of 6<sup>th</sup> and 9 grades.

**6. Mill Levy Certification Presentation**

- Mrs. Melanie Trujillo, Chief Financial Officer presented the annual process as she does to the Board each year. She explained this year had a short turnaround so the presentation and the resolution would both be done tonight. Due to special legislation this year regarding property values, timelines were changed. January 10 is the deadline to certify so it will be done tomorrow.
- Mrs. Trujillo explained the definitions, terms and calculations used in the mill levy.
- How property taxes being used for school districts, The General fund, program mill levy & abatements were discussed. Mrs. Trujillo also discussed the voter approved mill levy overrides and bond repayment. It was explained how legislation affects property taxes.
- No change is being recommended in the mill levy and total mills levied will remain at 45.077.

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	A	B	C	D	E	AGENDA ITEMS	ACTION
						<b><u>BUSINESS MEETING</u></b>	
Present	x	x	x	x	x	A. Roll Call - Business Meeting – all present.	
Absent							
Motion					x	B. Agenda Approval	Approved
Second				x			
Aye	x	x	x	x	x		
No							
Motion				x		C. Mill Levy Certification [Resolution #23/25: 47]	Approved
Second					x		
Aye	x	x	x	x	x		
No							
Motion						D. Board Open Discussion	
Second						➤ Being the CASB delegate was discussed for this year. Mrs. Haitz had been the delegate last year. Mr. Jones expressed interest in the being the voting delegate for CASB this upcoming year. All agreed for him to be the delegate effective immediately. No vote on this issue was necessary.	
Aye							
No							
Motion				x		E. Adjourn	6:31 p.m.
Second							
Aye							
No							

Every January, we recognize our District 51 School Board members during **School Board Recognition Month**. Serving on the Board of Education is a commendable and selfless commitment, involving countless hours participating in meetings, communicating with constituents, reviewing proposals, and making challenging decisions, all in the best interest of our students, staff, and District.

Elected to represent and meet community expectations for public education, Board members serve voluntarily without compensation, emphasizing their belief in the significant impact they can make on children's lives.

School Board members are entrusted with two of our most prized possessions... our children and our money. They are accountable to the community and establish a clear vision with high expectations that support student achievement. They are responsible for being good stewards of tax dollars, providing a clear and shared vision of our schools' public education, setting high standards, and requiring effective and efficient district operations.

We appreciate the long hours, hard work, and dedication our School Board demonstrates to ensure our students receive a high-quality education and are prepared for both career and life after D51. I encourage our community to join us in acknowledging and appreciating our Board's commitment to advancing the District's vision to engage, equip, and empower each and every student each and every day.

On behalf of our D51 staff, students, and families, I hereby declare our appreciation to the Mesa County Valley School District 51 School Board members and proclaim January 2024 to be **School Board Recognition Month**.



**MESA COUNTY  
PUBLIC HEALTH**  
*Working Together for a Healthy Community*

# Mesa County Birth Trends

*Implications for the Future*

Shalie Dahar, MCPH Data Analyst  
9 January 2024

# Decreasing Birth Rate



The birth rate in Mesa County has been steadily decreasing for the last 15 years.

How can we adapt to better meet the needs of our changing population?



# Decreasing Birth Rate



The birth rate in Mesa County has been steadily decreasing for the last 15 years.

How can we adapt to better meet the needs of our changing population?

# Mesa County Birth Trends

- **Contributing Factors**
- **Population Change and Community Impact**

# Contributing Factors

- **Greater Access to Birth Control**
- **Inward Migration of Older Adults**

# Birth Control Access

In 2008, Colorado began expanding access to LARC.

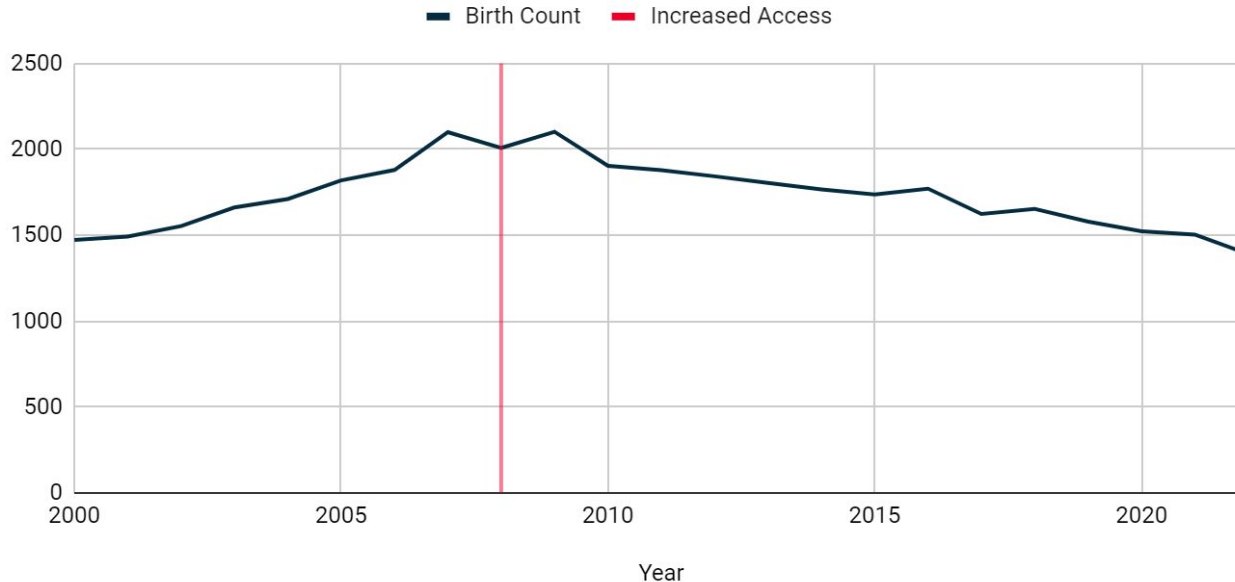
Throughout the state, this has had a measurable impact on decreasing the number of unintended pregnancies.

**TAKING THE  
UNINTENDED  
OUT OF PREGNANCY:**

**COLORADO'S SUCCESS WITH  
LONG-ACTING REVERSIBLE  
CONTRACEPTION**

# Birth Control Access

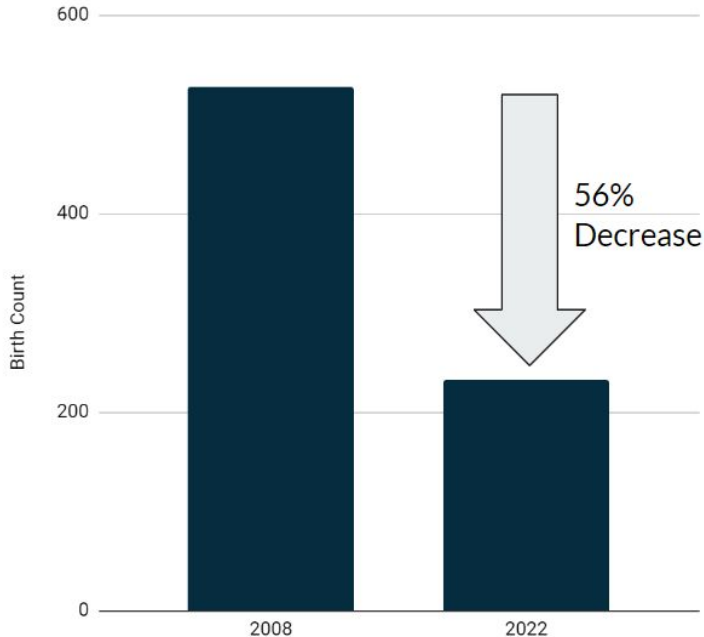
Birth Count in Mesa County and Increased Access to LARC in Colorado



The annual birth count began decreasing following the increase in access to LARC.

# Birth Control Access

Percent Decrease in Births among Low-Income Women under 25 years old in Mesa County

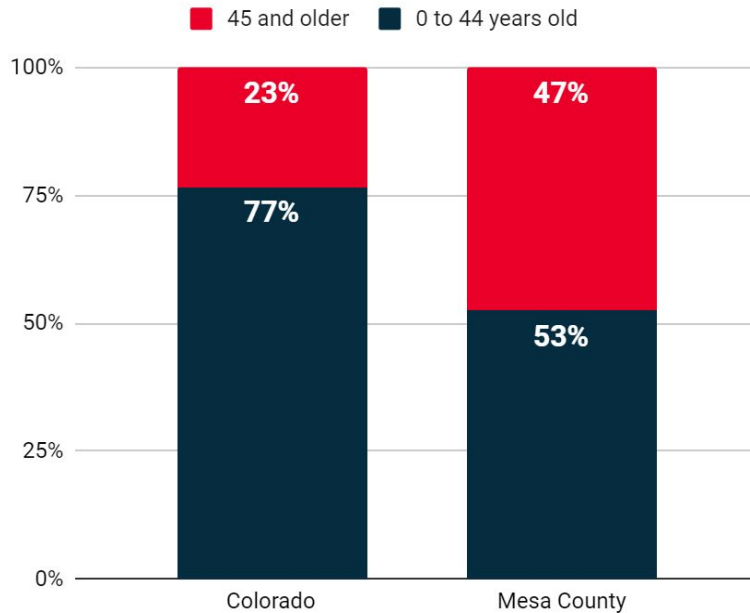


Overall, the drop in the birth rate can be entirely attributed to women under 30.

The decrease in births is most concentrated among women under 25 with less than \$35,000 in annual household income.

# Influx of Older Adults

Net Migration by Age Group in Colorado and Mesa County [2010 - 2020]



The proportion of adults 45 and older moving to Mesa County is significantly different from the statewide distribution.

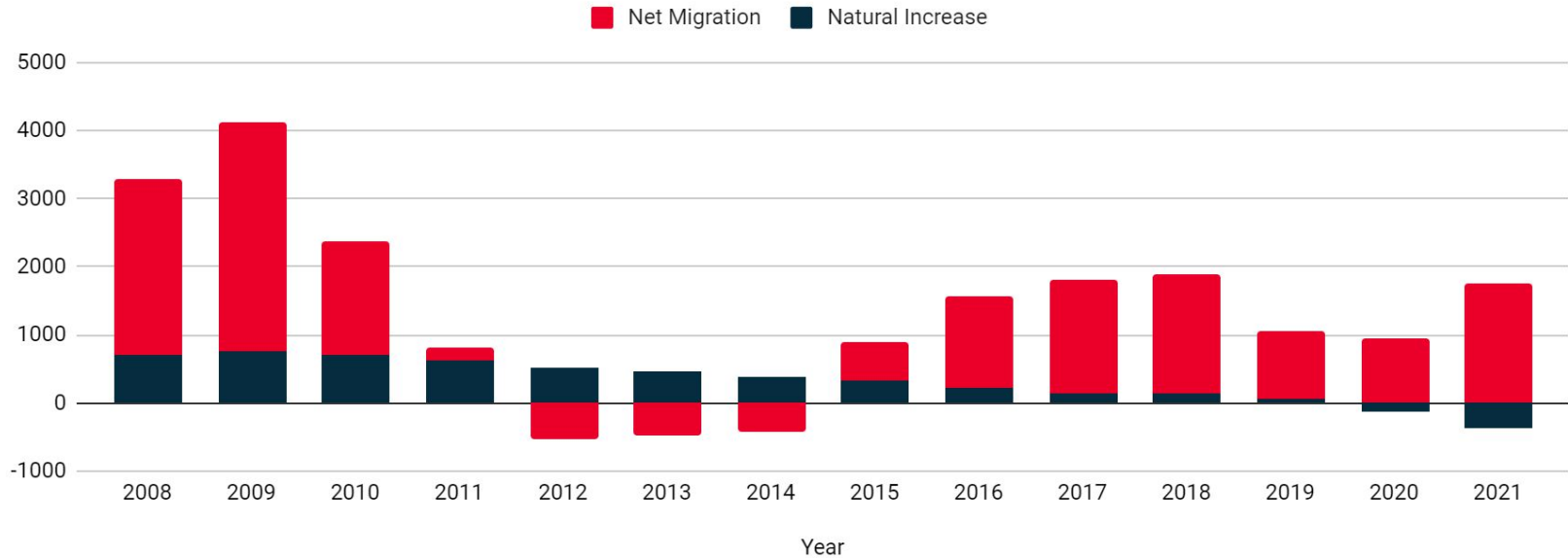
# Population Change

- **Growing Population**
- **Aging Population**
- **Increasingly Diverse**



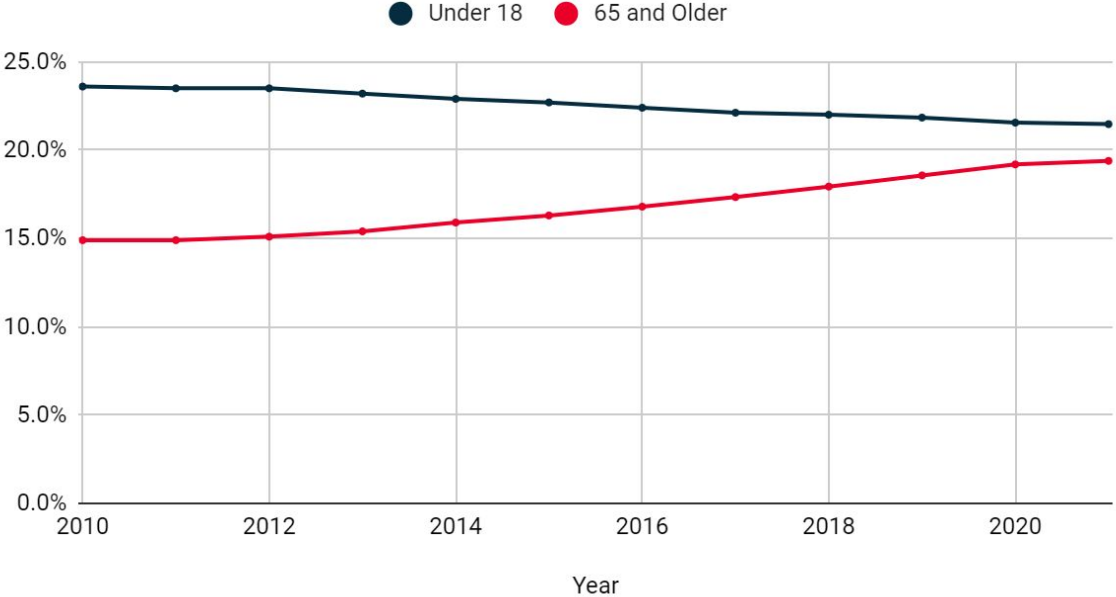
# Growing Population

Natural Increase and Net Migration in Mesa County



# Aging Population

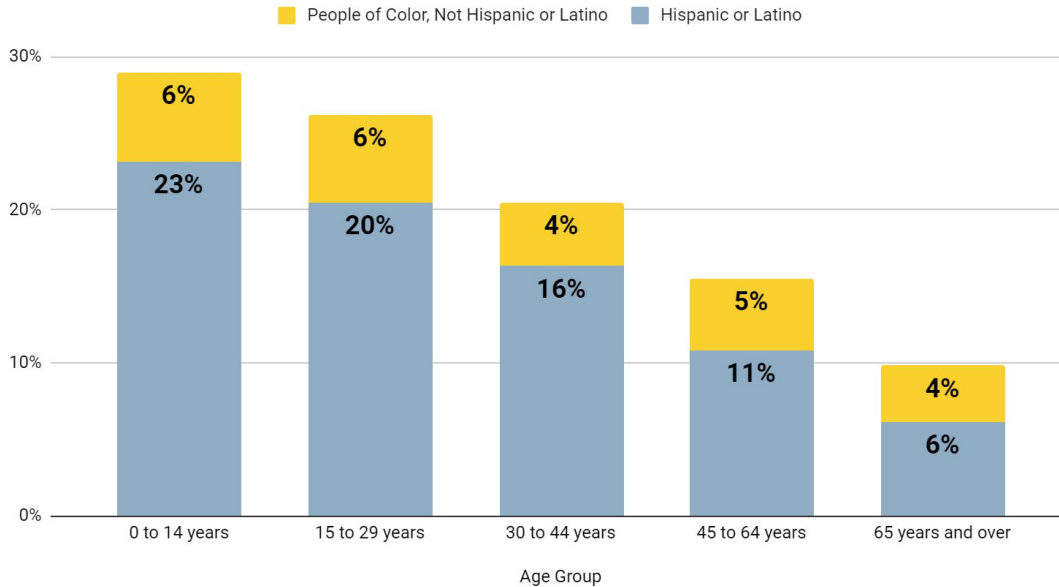
Percent of the Population by Age Group in Mesa County



Older adults are making up a greater and greater share of the population.

# Increasingly Diverse

People of Color Share of the Population in Mesa County by Age [2021]



Over the last five years, **1 in 5** births in Mesa County were to Hispanic mothers.

# Community Impact



**Affordable  
Housing**



**Local Economy &  
Public Finance**



**Local Job  
Market**



**Education &  
Child Care**

These trends have the potential to impact various sectors of our community beyond those directly related to birth.

# Key Takeaways

**Going forward, how can we adapt to better meet the needs of our changing population?**

# Key Takeaways

## Consider:

- **Decreasing Birth Rate:** Adapt goal-setting to the size of the target population, and prioritize meaningful and lasting impact.
- **Marketing to Young Families:** Adapt outreach strategies to attract more young families to Mesa County in order to maintain the student population.
- **Prioritizing Career Training Opportunities:** Consider partnering with local employers to sponsor job training programs as there is a growing shortage of workers in the community.



**MESA COUNTY  
PUBLIC HEALTH**

*Working Together for a Healthy Community*

**THANK YOU**



#### FOUR CORE BEHAVIORS

D51 focuses on the whole learner to foster growth and high achievement.

D51 believes in the strengths of our people, our schools, and our communities.

D51 values individuality, inclusivity, and belonging.

D51 commits to continuous improvement.

#### VISION

Engage, equip, and empower each and every student, each and every day.

#### MISSION

D51 engages our community, families, and staff to deliver individualized, collaborative, and challenging educational experiences to prepare each and every student for their brightest future.

# Strategic Plan Implementation: Prepared and Supported Students: *Academic Success*

## Jan 9, 2024

POWERED BY



5.1





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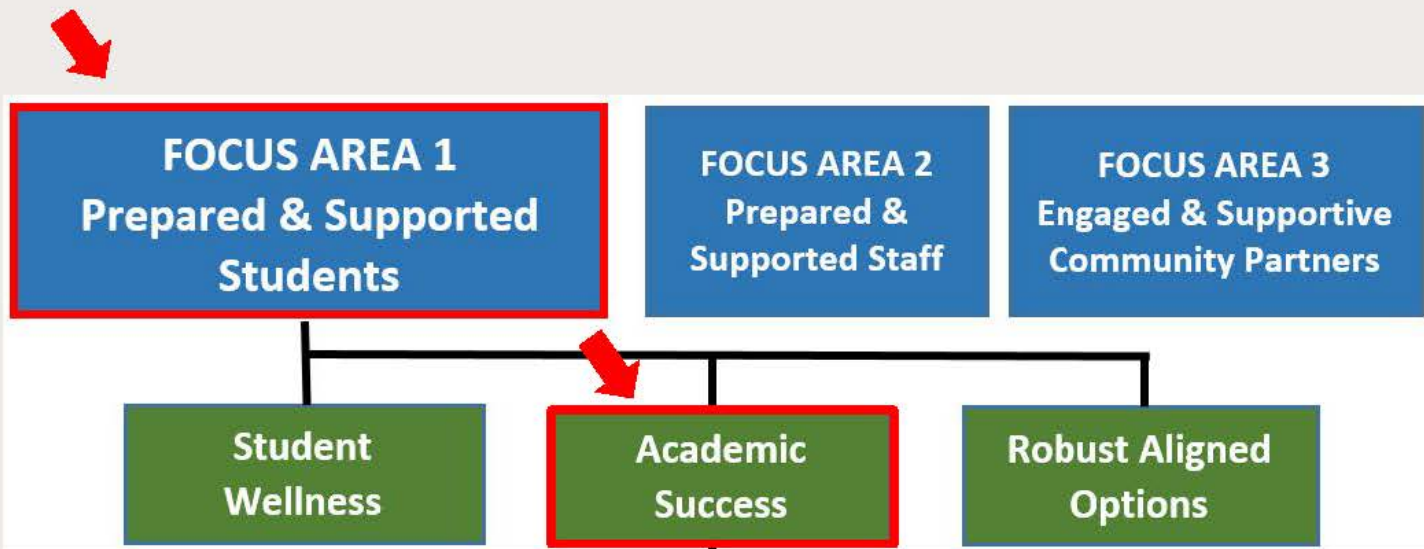
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#### STUDENT WELLNESS

*Objective:* Every District 51 student feels a sense of belonging and can access a variety of supports.

#### ACADEMIC SUCCESS

*Objective:* District 51 students will demonstrate high levels of academic growth and achievement.

#### ROBUST AND ALIGNED OPTIONS FOR LEARNING EXPERIENCES

*Objective:* District 51 students are equipped to pursue career, post-secondary, or military options upon graduation.





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“We don’t do what we do to get good data. We do what we do to improve lives. If we aim for data, we may not improve lives. But if we *aim for improving lives*, the data will follow.”

# Strategic Plan Goal Yr 1 - Yr 3

Strategic Plan Year	Goal	Data From	SPF School Year	Result
One	80%	22/23 school year	23/24 school year	83%
Two	90%	23/24 school year	24/25 school year	
Three	100%	24/25 school year	25/26 school year	

Performance	Improvement	Priority Improvement	Turnaround	Insufficient Data
27	7	6	1	3
83%		17%		

- Appleton
- Broadway
- Chatfield
- Chipeta
- Dual Immersion
- EMS
- FMHS
- GJHS
- Independence
- Juniper Ridge
- Lincoln Orchard Mesa
- Loma
- MGMS
- Mesa View
- Monument Ridge
- New Emerson
- Orchard Avenue
- PHS
- Pomona
- RMS
- Rim Rock
- Scenic
- Shelley
- Taylor
- Tope
- WMS
- Wingate

- Bookcliff
- Dos Rios
- Fruita 8/9
- FMS
- Pear Park
- Rocky Mtn.
- Thunder Mtn.

- CHS
- Fruitvale
- GMMS
- Grand River
- Nisley
- OMMS

Clifton

- Insufficient Data/AEC**
- Gateway
  - Mesa Valley Community
  - R-5

## Major Efforts & Additional Supports

**Elementary:** Early Literacy Focus: Implementation of new *Into Reading* Resource (yr. 1) and STRIVE Data System (yr. 2). Also focused on Data-Informed-Instruction in Mathematics.

**Middle School:** Focus on Data-Informed-Instruction, effective instructional practices, and Learning Communities. Monitoring Mid Year NWEA data and curriculum-based assessment measures (internal assessments or IAs).

**High School:** Ensuring early academic success for 9th and 10th grade students in core content, ELA and Math, as monitored through credit completion.

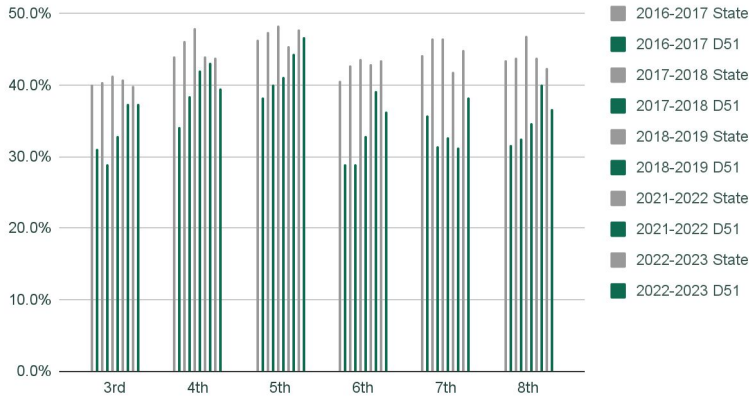
**Thanks to committed teachers  
and a supportive community,  
D51 remains on trend to  
exceed pre-pandemic  
measures of student  
engagement and  
growth and achievement.**



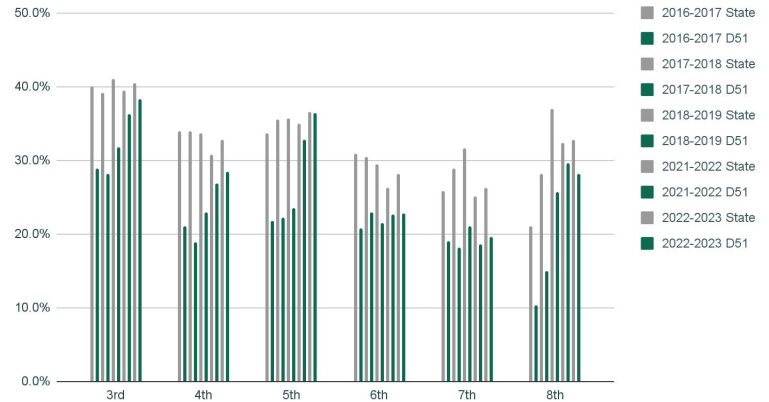
# Student Achievement

## positive 5yr trends in K-12 ELA and Math

Percent Meet or Exceed Expectations CMAS ELA (5yrs)



Percent Meet or Exceed Proficiency CMAS Math By Grade (5 years)



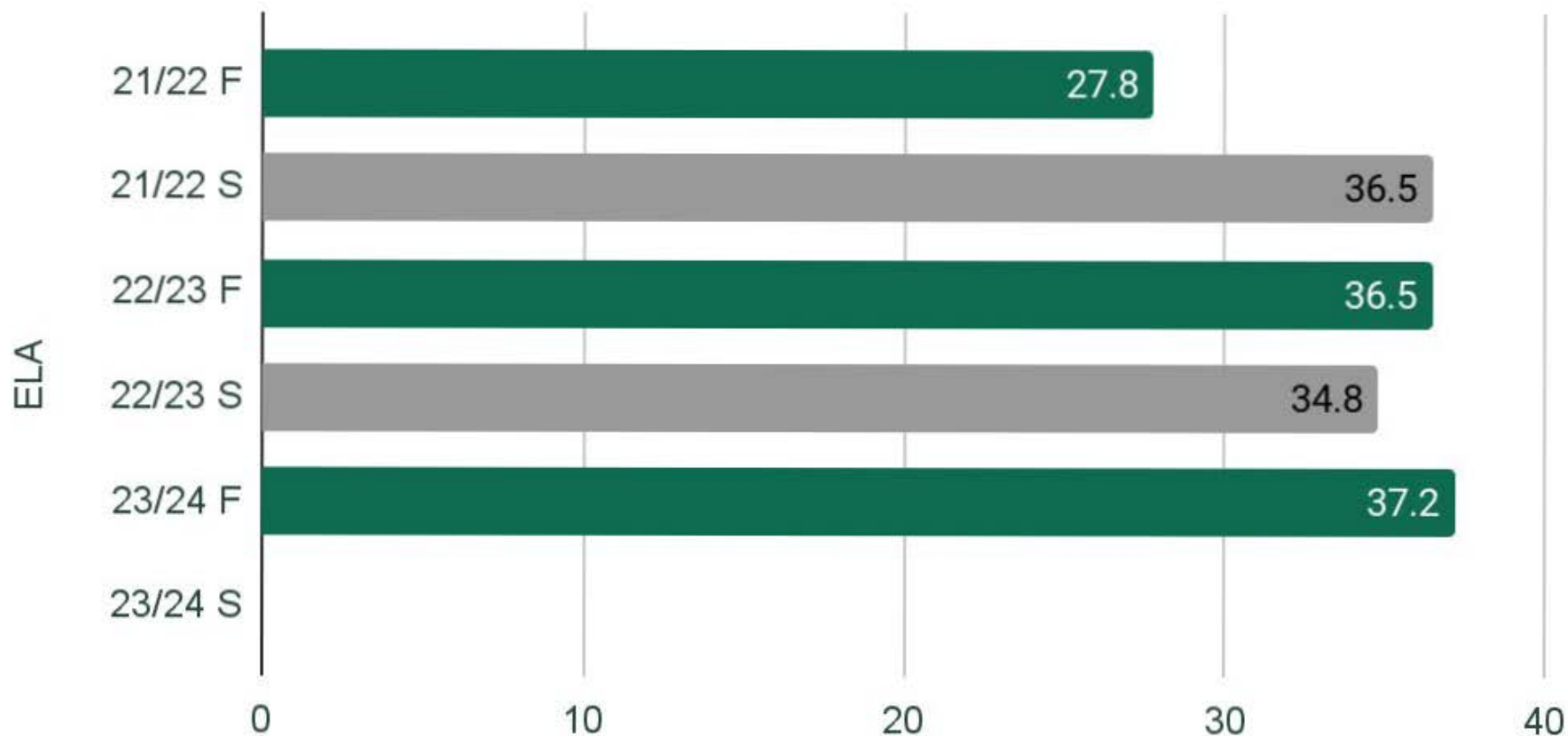
ELA

MATH

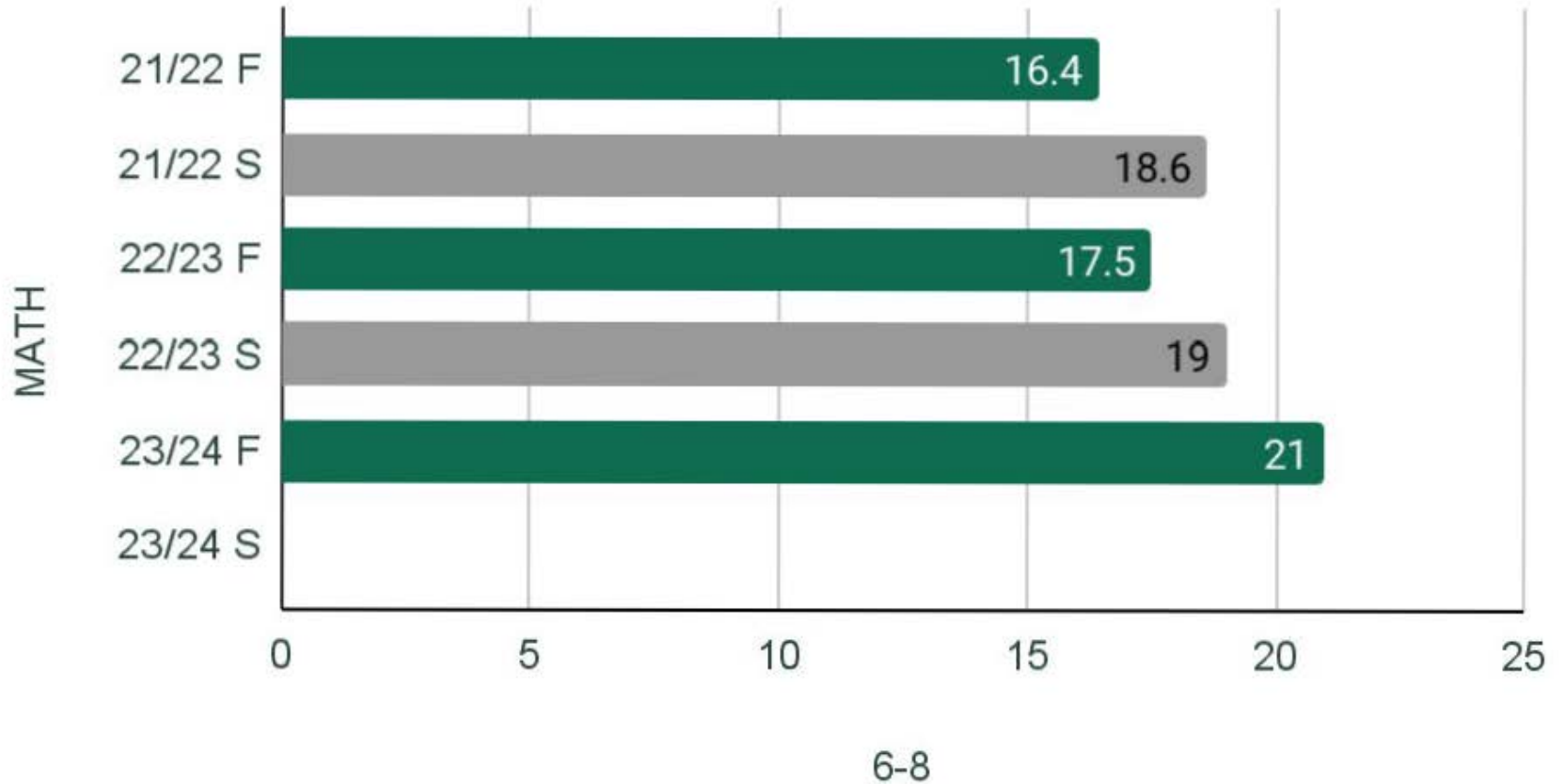
and across different **academic** measures



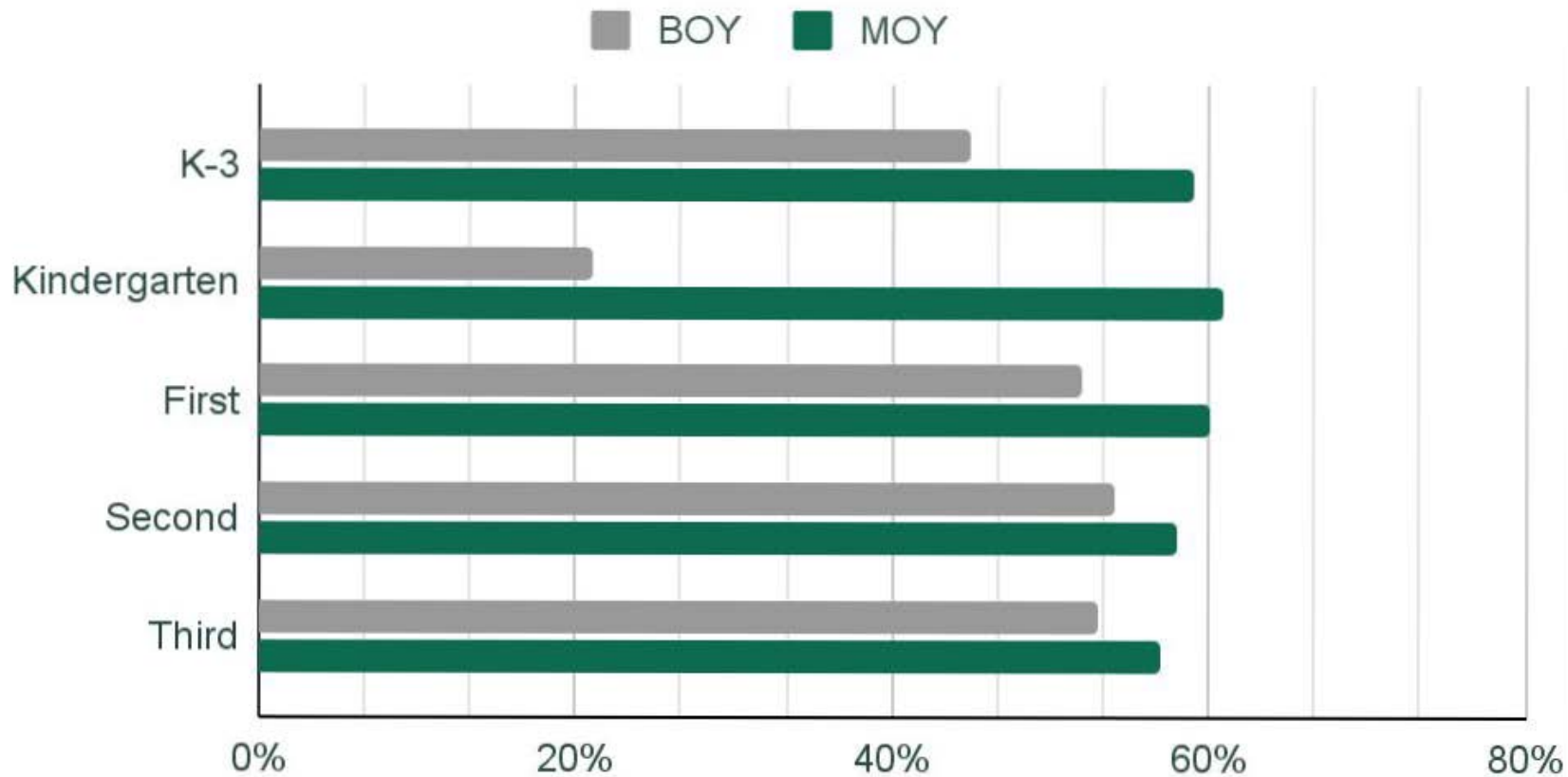
# 6th -8th NWEA %Projected Meet/Exceed CMAS ELA



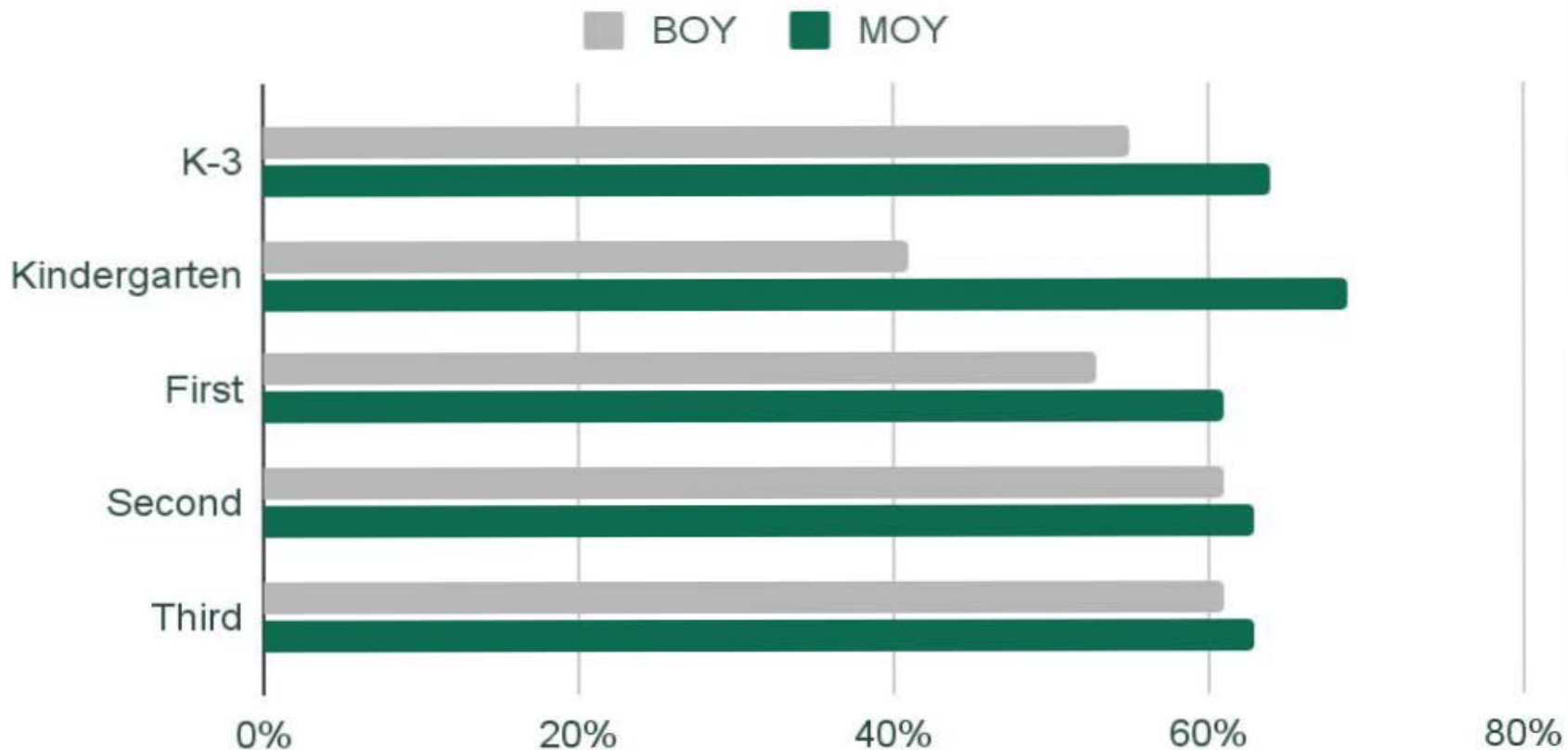
# 6th-8th NWEA %Projected Meet/Exceed CMAS



# K-3 DIBELS % At or Above Benchmark 23/24



# K-3 DIBELS % At or Above Benchmark 22/23



12<sup>TH</sup> ANNUAL  
WHITE ICED CELEBRATION

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# SAVE THE DATE

FEBRUARY 3, 2024

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A WHITE-ATTIRE AFFAIR  
TO BENEFIT OUR SCHOOLS

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**D51F**

SCHOOL DISTRICT 51  
FOUNDATION

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APPETIZERS & DESSERTS  
2 SIGNATURE COCKTAILS INCLUDED + CASH BAR

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2-3-2024 \* 7:00 PM - 10:30 PM  
CMU BALLROOM

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FOR MORE EVENT DETAILS, VISIT OR CALL  
[WWW.D51FOUNDATION.ORG](http://WWW.D51FOUNDATION.ORG) \* 970-254-5108

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# Growth and Achievement

## DIBELS

Percent reduction of students well below and below from BOY - EOY

## NWEA

Highest average growth  
BOY - EOY

## CMAS

Percent proficient

## PSAT/SAT

Percent proficient

# Honorees

Elementary Primary Reading (K-3) DIBELS	Loma
Elementary Intermediate Reading (4-5) NWEA	Loma
Elementary Math NWEA	Lincoln Orchard Loma
Middle School Reading NWEA	Redlands
Middle School Math NWEA	Redlands
High School SAT	Fruita Monument & Palisade
High School PSAT 10	Fruita Monument
High School PSAT 9	Palisade
Greatest Growth in SPF points	Broadway (43.1 increase)



12<sup>TH</sup> ANNUAL  
WHITE ICED CELEBRATION

---

# SAVE THE DATE

FEBRUARY 3, 2024

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A WHITE-ATTIRE AFFAIR  
TO BENEFIT OUR SCHOOLS

---

**D51F**

SCHOOL DISTRICT 51  
FOUNDATION

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APPETIZERS & DESSERTS  
2 SIGNATURE COCKTAILS INCLUDED + CASH BAR

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2-3-2024 \* 7:00 PM - 10:30 PM  
CMU BALLROOM

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# Mill Levy Certification

January 9, 2024

# Purpose

- ★ State statute requires the Board of Education to annually certify amounts to be levied for property tax collections
  - Certification allows for property taxes to be collected in the 2024 tax year
  - Based on assessed valuations provided by Mesa County
  - Certification is due to County commissioners by January 10th
  - Deadline was extended for this year only in the Colorado Special Legislative Session (SB23B-001) due to changes in property value exemptions and assessment rates passed in November 2023

# Definitions and Calculations

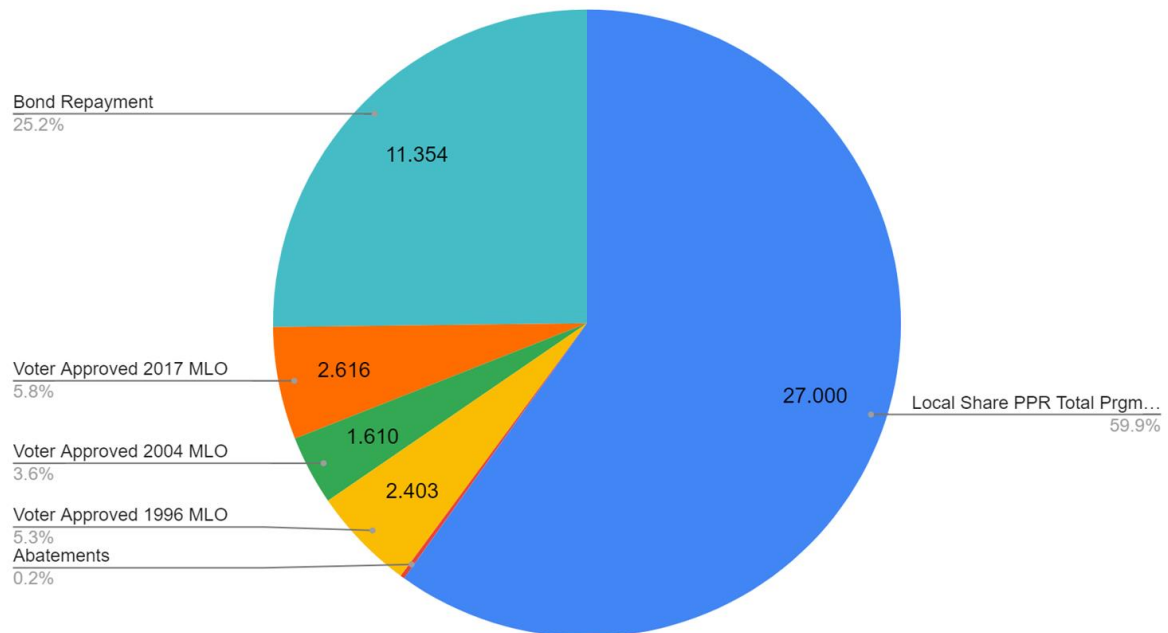
- ★ Mill: One mill = 1/10 of a penny, or 1/1000 of a dollar
  - Mills are used to calculate property taxes,  
where property tax revenue = mills x assessed property value, or  
mills = property tax revenue/assessed value
- ★ Assessed valuation (AV): The taxable portion of property value,  
where property value x assessment rate = assessed property value
- ★ Residential assessment rate: Currently 6.7% for most properties  
(was 6.95% in 2023): \$6,700 per \$100,000 property value is taxable,  
after \$55,000 actual value subtraction (passed in Special Session)
- ★ Commercial/non-residential assessment rate: Currently 27.9%  
(was 29% in 2023): \$27,900 per \$100,000 property value is taxable,  
after \$30,000 actual value subtraction

Note: Rates are set by legislation and may change from year to year

# Property Tax Uses

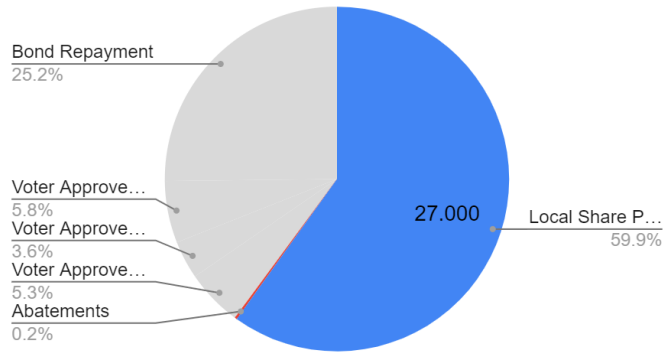
- ★ Local share of School Finance Act Total Program funding (PPR) - General Fund Regular Total Program Mill Levy and Abatement
- ★ Voter approved mill levy overrides: 1996, 2004, and 2017
- ★ Voter approved Bond Redemption - To fund principal and interest payments on voter approved Bond debt

2024 Requested Mill Levy Certification

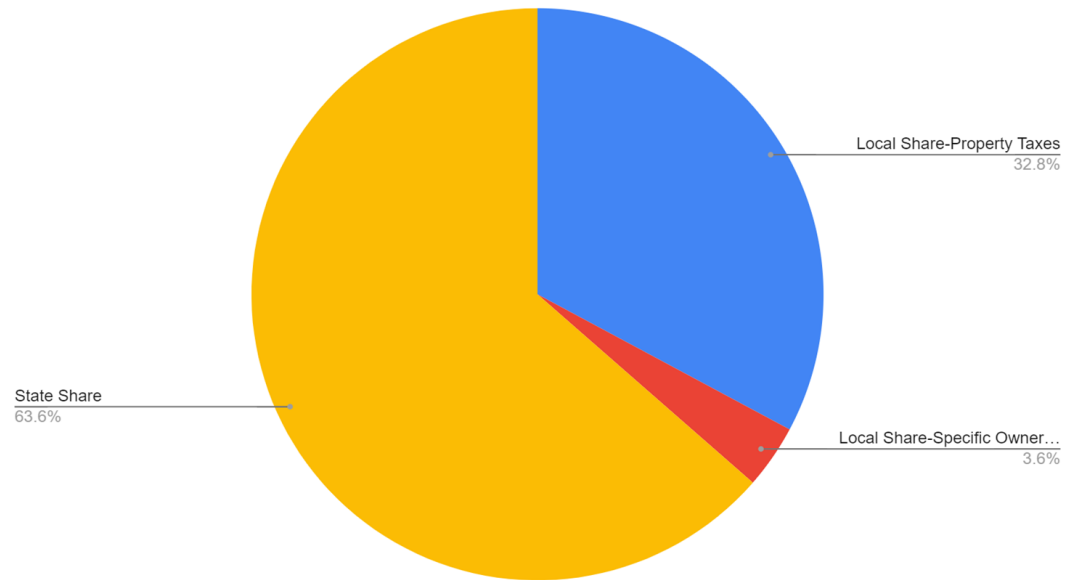


# Total Program Property Tax Collections

2024 Requested Mill Levy Certification



2023-24 Total Program Funding PPR



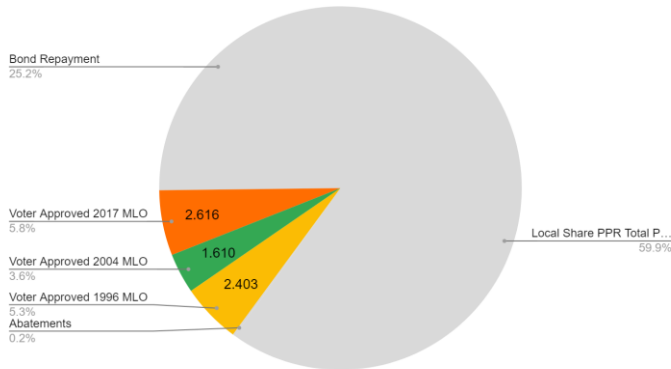
- Property tax is the first revenue in for school districts, plus amount of specific ownership tax collected
- Local property tax accounts for roughly one-third of PPR funding
- Remaining two-thirds is backfilled by the State
- Total program is unique to each school district and calculated through the school finance formula by the State
- Absent state funding, the mill would need to be 80.358

# Mill Levy Corrections: 2020 Property Tax Legislation

- ★ Local share of School Finance Act Total Program funding (PPR)
  - 24.214 mills since 2008-09 legislative session (Mill Levy Freeze)
    - Helped to slow increasing pressure on state budget during recession by keeping local shares from decreasing any further due to Tabor/Gallagher
  - HB20-1418: Recognizes that 2008-09 legislation was misinterpreted by CDE - mills should have been frozen at the de-brucing level (32.473 for D51) or 27 mills - whichever is less
    - HB21-1164: Requires yearly adjustments of 1 mill beginning December 2021, until reach 27 mills
    - D51 will reach 27 mills with this year's certification (0.786 mill increase)

# Voter Approved Mill Levy Overrides

2024 Requested Mill Levy Certification



★ Support operations, capped at 25% of Total Program before budget stabilization factor

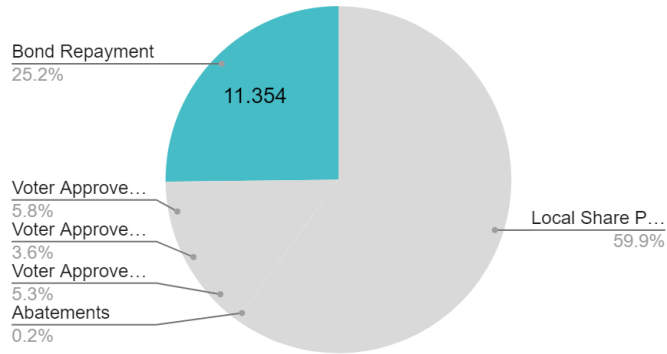
- ★ 1996: \$5,970,398 - Approved to fund operating expenses of schools - ongoing - increases by inflation annually (+8% this year)
- ★ 2004: \$4,000,000 - Approved to fund operating expenses of schools - ongoing - fixed dollar amount
- ★ 2017: \$6,500,000 - Approved for 5 student contact days, instructional materials and educator training, technology support, and building maintenance - 10 year term - fixed dollar amount

Voter Approved: Override Election 1996	5,970,398	2.403
Voter Approved: Override Election 2004	4,000,000	1.610
Voter Approved: Override Election 2017	6,500,000	2.616



# Voter Approved Bonds Bond Redemption Fund

2024 Requested Mill Levy Certification



★ Support capital construction, capped at 20% of net assessed valuation and annual limitation in ballot questions

★ Generates funds to pay off voter approved principal and interest on Bond debt

★ Collected funds can only be used for bond payments, and are held by the Mesa County Treasurer's office

Bond Redemption Fund	28,210,596	11.354
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# Summary - Certification Resolution

Prior Year Net Assessed Valuation: \$2,101,430,072  
 Current Year Net Assessed Valuation: \$2,484,639,430  
 (18% increase in Net Assessed Valuation, as provided by County)

## D51 Mill Levy Comparison to Prior Year - No Change to Mill Levy Rate, Total Mills Levied Remain 45.077:

Residential: \$302.02 per \$100,000 in market value, after \$55,000 subtraction  
 Commercial: \$1,257.65 per \$100,000 in market value, after \$30,000 subtraction

	2022-2023	2023-2024	Difference
General Fund (Regular) Total Program HB20-1418	27.000	27.000	0.000
General Fund (Regular) Temporary Tax Credit	(0.786)	-	0.786
General Fund (Regular) Net Total Program Mills	26.214	27.000	0.786
Abatements	0.208	0.094	(0.114)
Voter Approved: Override Election 1996	2.631	2.403	(0.228)
Voter Approved: Override Election 2004	1.903	1.610	(0.293)
Voter Approved: Override Election 2017	3.093	2.616	(0.477)
<b>Total General Fund</b>	<b>34.049</b>	<b>33.723</b>	<b>(0.326)</b>
Bond Redemption Fund	11.028	11.354	0.326
<b>Total All Funds</b>	<b>45.077</b>	<b>45.077</b>	<b>-</b>

# Next Steps

- ★ Approval of resolution
- ★ Certification will then be provided to CDE and the County commissioners by January 10th deadline (tomorrow)

**Certification of Mill Levy  
 (Including Full Abatement)**

Board of Education Resolution 23/24: 47

Adopted: January 9, 2024

WHEREAS, prior to the 2023 Colorado Legislative Special Session, Section 22-40-102(6), C.R.S., required that the Board of Education certify to the Board of County Commissioners by December 15, 2023, the amount to be raised from levies against the valuation for assessment of all taxable property located within the District for the General Fund, Bond Redemption Fund, Transportation Fund, and Special Building Fund.

WHEREAS, pursuant to Senate Bill 23B-001, which was passed on November 20, 2023 in the 2023 Colorado Legislative Special Session, the statute referenced above was revised and this certification timeline was postponed to January 10, 2024; and

WHEREAS, the following has been certified by the Mesa County Assessor for property within the boundaries of Mesa County Valley School District No. 51:

Net Assessed Valuation	\$2,484,639,430
Taxes Collected on Omitted Property by August 1, 2023	\$133,567.28
Tax Abatements Refunded as of August 1, 2023	\$233,297.73

WHEREAS, Section 39-10-114(1) (a) (I) (B) provides:

Any taxing entity may adjust the amount of its tax levy authorized pursuant to the provisions of section 29-1-301, C.R.S., by an additional amount which does not exceed the proportional share of the total amount of abatements and refunds made pursuant to the provisions of this section. After calculating the amount of property tax revenues necessary to satisfy the requirements of the *Public School Finance Act of 1994*, article 54 of title 22, C.R.S., any school district shall add an amount equal to the proportional share of the total amount of abatements and refunds granted pursuant to the provisions of this section prior to the setting of the mill levy for such school district.

WHEREAS, the board wishes to avail itself for the provision of Section 39-10-114(1) (a) (I) (B).

THEREFORE, BE IT RESOLVED, the Board of Education of Mesa County Valley School District No. 51 does hereby certify to the Mesa County Commissioners the amounts of levies required against the valuation for assessment of all taxable property located within the boundaries of this school district for the General and Bond Redemption Funds for the 2023-2024 and 2024-2025 budget years.

	DOLLAR VALUE	MILL TOTAL
General Fund (Regular) Total Program HB20-1418	67,085,265	27.000
Abatements	233,298	0.094
Voter Approved: Override Election 1996	5,970,398	2.403
Voter Approved: Override Election 2004	4,000,000	1.610
Voter Approved: Override Election 2017	6,500,000	2.616
<b>Total General Fund</b>	<b>83,788,961</b>	<b>33.723</b>
Bond Redemption Fund	28,210,596	11.354
Transportation Fund	0.000	0.000
Special Building Fund	0.000	0.000
<b>Total All Funds</b>	<b>111,999,557</b>	<b>45.077</b>

## **CERTIFICATION OF MILL LEVY**

The deadline for the Board to certify the mill levy to the County Commissioners is January 10, 2024. The local mill levy is calculated through a formula which uses enrollment growth, inflation, prior year local property tax revenue and current year certification of valuation. The valuation certification from the County Assessor's Office is as of December 13, 2023. The prior year General Fund levy was 34.049 mills including abatement. The current General Fund certification is 33.723 mills including abatement, which is 0.094. The Bond Redemption levy will be 11.354. The total number of mills levied remains the same as the prior year, at 45.077 mills.

### ***Mill Levy Summary***

#### **General Fund**

By December 10<sup>th</sup>, the District receives notification from Colorado Department of Education (CDE) of what the mill levy will be for the District for the next tax year. In other districts, the mill levy may be more or less than this rate depending on the assessed value per student. District 51's General Fund mill levy is 27.000 mills as determined by HB20-1418 and HB21-1164.

HB20-1418 directs districts to levy the number of mills specified by the requirements in the bill, including the establishment of temporary tax credits, if necessary, to correct historical errors. Districts shall levy the lesser of: 27 mills with partially offsetting temporary credits, the number of mills the district was required to levy in the year of de-brucing, the number of mills required for Total Program Funding for the current budget year.

HB21-1164 requires CDE to implement a correction plan for districts with temporary tax credits. Specifically, the plan must ensure that districts incrementally reduce the temporary tax credits "as quickly as possible, but by no more than one mill each property tax year."

#### **Tax Credit** CRS, Section 39-10-114(1) (a) (I) (B)

The above referenced statutes allow school districts to add to the mill levy required for state equalization. This additional levy will allow for the recovery of districts' anticipated revenue that was abated or refunded by the County Commissioners. The amount of \$233,297.73 (0.094 mills) was reflected on the certification from the county treasurer's office, and was based on an assessed value of \$2,484,639,430.

#### **Voter-Approved Override Elections**

In the November 1996 election, the voters of Mesa County authorized an additional levy to support the General Fund operating costs of the district. The mill levy is 2.403. In November 2004, voters approved an additional override to support the operating costs of new schools. The mill levy is 1.610. In November 2017, voters approved another override to extend the school calendar, update instructional materials and educator training, support technology, and support additional building maintenance. The mill levy is 2.616.

#### **Bond Redemption**

The mill levy of 11.354 mills will provide revenue to meet bond debt service obligations.

**Mill Levy Comparison to Prior Year:**

	<b>2022-2023</b>	<b>2023-2024</b>	<b>Difference</b>
General Fund (Regular) Total Program HB20-1418	27.000	27.000	0.000
General Fund (Regular) Temporary Tax Credit	(0.786)	-	0.786
General Fund (Regular) Net Total Program Mills	26.214	27.000	0.786
Abatements	0.208	0.094	(0.114)
Voter Approved: Override Election 1996	2.631	2.403	(0.228)
Voter Approved: Override Election 2004	1.903	1.610	(0.293)
Voter Approved: Override Election 2017	3.093	2.616	(0.477)
<b>Total General Fund</b>	<b>34.049</b>	<b>33.723</b>	<b>(0.326)</b>
Bond Redemption Fund	11.028	11.354	0.326
<b>Total All Funds</b>	<b>45.077</b>	<b>45.077</b>	-

*I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District No. 51 Board of Education on January 9, 2024.*

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*Amy Navarette*  
*Assistant Secretary, Board of Education*