

Board of Education

Mesa County Valley School District 51

Special Meeting

December 9, 2009

Special Meeting Minutes

A- Diann Rice
 B- Cindy Enos-Martinez
 C - Harry Butler
 D- Leslie Kiesler
 E- Greg Mikolai

Board of Education Mesa County Valley School District 51

Special Meeting Minutes: December 9, 2009
 Adopted: January 19, 2010

	A	B	C	D	E		ACTION	
Present	x		x	x	x	<p>A. Call to Order / Roll Call [Mrs. Cindy Enos-Martinez: Absent, Excused]</p> <p>B. Mill Levy Certification [Board Resolution: 09/10: 40] ➤ Board members engaged in discussion, regarding the statutory process involved in determining the annual mill levy certification. Budget Director, Mrs. Vi Crawford, answered questions and provided information regarding the mill levy process, and the application of the mill levy as it effects the district's fiscal year compared to the calendar year.</p> <p>C. Turnaround Planning & Technical Grant [Board Resolution: 09/10:38] ➤ Superintendent Schultz indicated the purpose of this Federal grant through the Colorado Department of Education is to provide planning, diagnostic, and research funding to affect a turnaround at Clifton Elementary. The grant funding will also provide contract services for consultation and technical assistance. ➤ Board members asked about the costs and funding for the team of consultants engaged at Clifton, and if the funds were a part of the Federal Stimulus. Superintendent Schultz clarified the process for federal grants, the funding areas, the stages involved, and the needed documentation to move forward. Mrs. Judy Thornburg, Executive Director of Student Services, was also available to answer questions.</p> <p>[Copies of the Accreditation Report for budgeting, accounting, and reporting compliance were given to the Board for review.]</p> <p>D. Adjourned</p> <p style="text-align: right;">_____ Jamie Sidanycz, Secretary Board of Education</p>	5:30 pm	
Absent		x						
Motion Second				x	x			Adopted
Aye	x		x	x	x			
No								
Motion Second	x			x				Adopted
Aye	x		x	x	x			
No								
Motion Second	x			x			5:37 pm	
Aye	x		x	x	x			
No								



Mesa County Valley School District 51

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

Board of Education Resolution 09/10:40

Adopted: December 9, 2009

WHEREAS, Section 22-40-102(1)(b), C.R.S., requires that the Board of Education certify to the Board of County Commissioners by December 15, 2009, the amount to be raised from levies against the valuation for assessment for the General Fund, Bond Redemption Fund, Transportation Fund, and Special Building Fund.

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

Assessed Valuation	\$2,028,064,470
Taxes Collected on Omitted Property by August 1, 2009	\$0
Tax Abatements Refunded as of August 1, 2009	\$398,801

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 2009-10 Budget year.

	AMOUNT	MILLS
General Fund (Regular)	\$49,107,553	24.214
Tax Abatement Credit	399,529	0.197
Override Election 1996	4,005,427	1.975
Override Election 2004	3,995,287	1.970
Total General Fund	\$57,507,796	28.356
Bond Redemption Fund	11,985,861	5.910
Transportation Fund	0	0
Special Building Fund	0	0
Total All Funds	\$69,493,657	34.266

CERTIFICATION OF MILL LEVY

The deadline for the Board to certify the mill levy to the County Commissioners is December 15, 2009. The local mill levy is calculated by 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 2009. The prior year General Fund levy was 28.956 mills including abatement. The current certification is 28.356 mills including abatement which is 0.197. The Bond Redemption levy will be 5.91.

Mill Levy Summary

General Fund

By December 10th, the District receives notification from 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 24.214 mills.

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 \$398,801 (0.197 mills) was reflected on the certification from the county treasurer's office, and was based on an assessed value of \$2,028,064,470.

Voter-Approved Override Election

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 1.975. In November 2004, voters approved an additional override to support the operating costs of the new schools. The mill levy is 1.97.

Bond Redemption

The current mill levy of 5.91 mills will provide revenue to meet the current bond and interest obligations. This includes 3.81 mills for the bond approved by voters on November 2, 2004.

	2008-09	2009-10	Difference
General Fund	24.214	24.214	0.000
Tax Abatement	0.044	0.197	0.153
Override Election 1996	2.305	1.975	(0.330)
Override Election 2004	2.393	1.970	(0.423)
Total	28.956	28.356	(0.600)
Bond Redemption	7.215	5.910	(1.305)
Total Mill Levy	36.171	34.266	(1.905)

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 December 9, 2009

Jamie Sidanycz
Secretary, Board of Education

Grant Title	Turnaround Planning and Technical Assistance Grant – Title I-A
Fund Number	22-5010
Site	Clifton Elementary
Description	The purpose of this competitive federal grant through CDE is to provide planning, diagnostic, and research funding to affect a turnaround at Clifton Elementary. This grant funding will also provide contract services for consultation with the Colorado Department of Education and a national technical assistance provider.
Budget Amount	\$90,000.00
Fiscal Year	June 30, 2010
Authorized Representative	Andy Laase

NOW THEREFORE BE IT RESOLVED that the Mesa County Valley School District No. 51 Board of Education approves the above identified grant funds for expenditure purposes.

I hereby certify that the information contained in the above resolution is accurate and was adopted by the Mesa County Valley School District 51 Board of Education on December 9, 2009.

*Jamie Sidanycz
 Secretary, Board of Education*