

## RESOLUTION 2016-29

### Restoring the Negative Factor before Providing TABOR Refunds as a Statewide Priority

Whereas since 1994 Colorado's school finance formula has included both a base amount of per pupil funding and an additional amount based on "factors" to account for unique local conditions and to equalize total per pupil funding across school districts;

Whereas in November 2000 Colorado's voters approved Amendment 23 which requires funding the base and factors at growth plus inflation on a yearly basis;

Whereas starting in fiscal year 2010-11, the legislature added a new "negative factor" to the public school finance formula to make across-the-board cuts to education spending, which have reduced funding to school districts by over \$1 billion annually;

Whereas the "negative factor" clearly violates the voter intent of Amendment 23;

Whereas the "negative factor" denies Colorado students the constitutional right to a thorough and uniform free public education, as previously determined by the Colorado Supreme Court, by reducing per-pupil funding towards the uniform statewide base per-pupil funding;

Whereas Colorado's economy is one of the top five vibrant recovering economies in the country with one of the lowest cumulative tax collections;

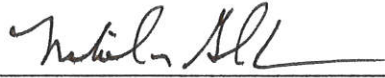
Whereas the improved economic condition of the state is now leading to increased tax revenues causing the state to exceed the TABOR Amendment revenue cap and will, thereby, be required to refund tax payments to taxpayers; and

Whereas Amendment 23 was passed by voters in Colorado just like the TABOR Amendment was, and so must be complied with; now, therefore, be it

*Resolved* that the Colorado Springs School District 11 Board of Education hereby:

1. urges the state legislature, governor, and treasurer to honor the intent and language of Amendment 23 making its highest priority to restore funds by the reduction of the "negative factor" ahead of any TABOR refunds and to leave decisions regarding how those funds returned to school districts are spent to locally elected school boards; and
2. urges Colorado legislators to refer measures and/or support initiatives to all the state to retain revenues collected at its current low rates in order to eliminate the "negative factor" and fully fund students in accordance with the Colorado School Finance Act prior to the implementation of the "negative factor."

Adopted this 9<sup>th</sup> day of March 2016.



Dr. Nicholas M. Gledich  
Superintendent of Schools




LuAnn Long, President


Martin Herrera, Vice-President



Theresa Null, Secretary



Nora Brown, Treasurer



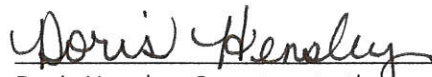
Jim Mason, Director



Linda Mojer, Director

Elaine Naleski, Director

SEAL



Doris Hensley, Secretary to the  
Board of Education