

RESOLUTION 2015-26
Colorado Springs School District 11 Board of Education

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 equalize total per pupil funding across school districts; and

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; and

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; and

WHEREAS, the "negative factor" clearly violates the voter intent of Amendment 23; and

WHEREAS, the improved economic condition of the state is now leading to increased tax revenues causing there to be much discussion at the state level that Colorado's state government will soon be in violation of the Taxpayers Bill of Rights or TABOR Amendment and will thereby be required to refund tax payments to taxpayers; and

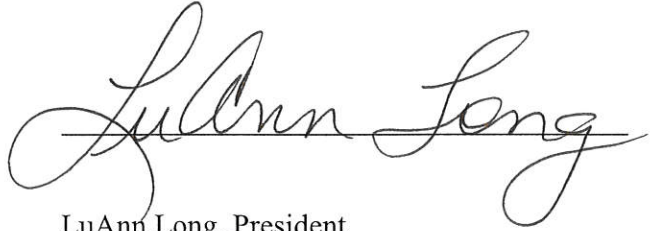
WHEREAS, Amendment 23 was passed by voters in Colorado just like the TABOR Amendment was, and so must be complied with;

NOW, THEREFORE BE IT RESOLVED that the School District 11 Board of Education hereby urges the state legislature, governor, and treasurer to honor the intent and language of Amendment 23 by prioritizing 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.

Dated this 25th day of February, 2015.



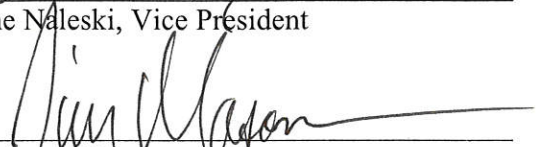
Dr. Nicholas M. Gledich
Superintendent of Schools



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Nora Brown, Treasurer



Linda Mojer, Director



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Janet Tanner, Director



Julie Rene Stevens, Secretary to the
Board of Education