



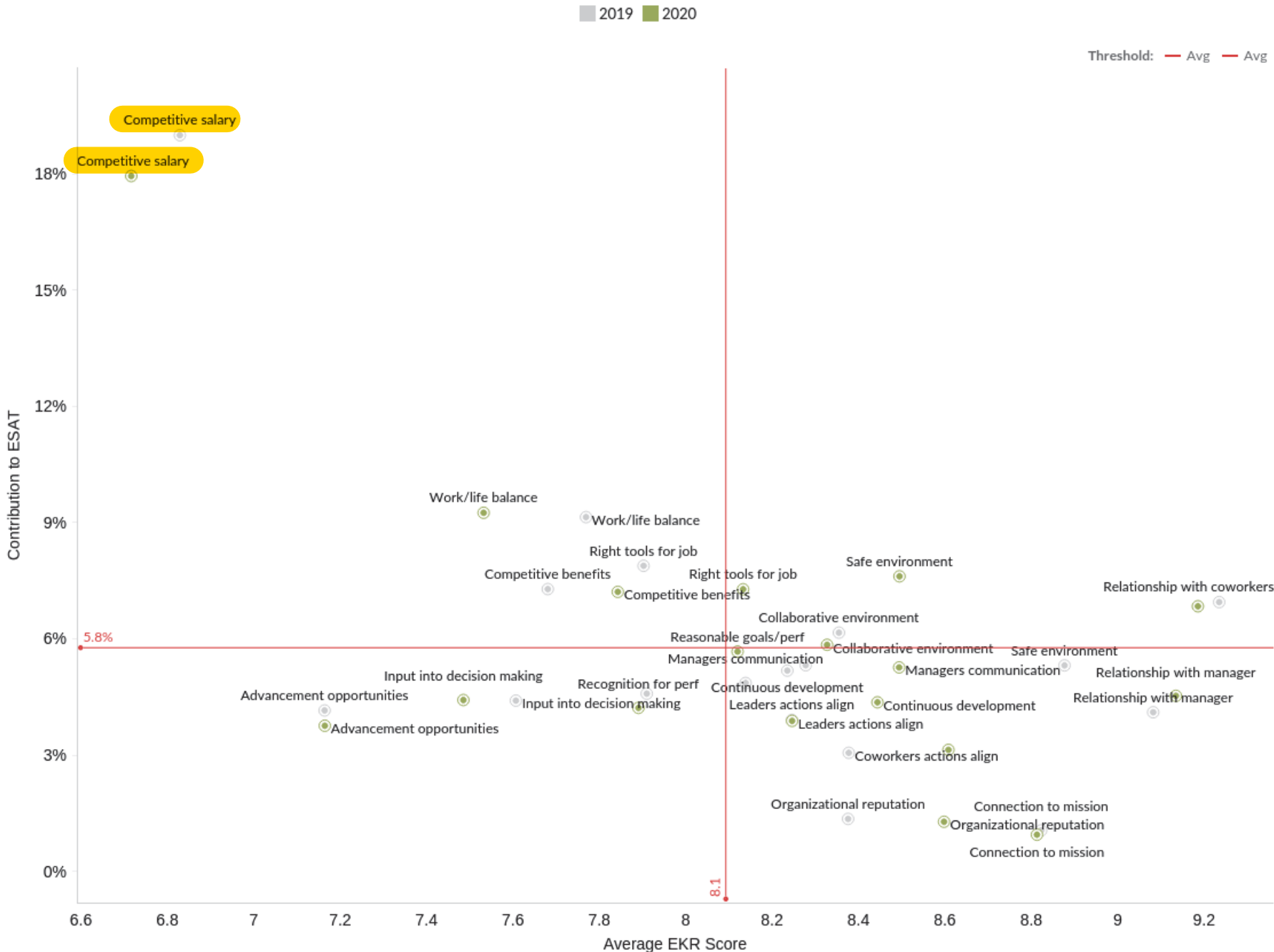
You have Questions

There are Answers



# VoW Survey - EKR Impact and Performance Matrix - Multi Year

Compares contribution to overall employee satisfaction and engagement to average score for each EKR.



- Advancement opportunities
- Collaborative environment
- Competitive benefits
- Competitive salary
- Connection to mission
- Continuous development
- Coworkers actions align
- Input into decision making
- Leaders actions align
- Managers communication
- Organizational reputation
- Reasonable goals/perf
- Recognition for perf
- Relationship with coworkers
- Relationship with manager
- Right tools for job
- Safe environment
- Work/life balance



You have Questions

There are Answers - Difficult Answers

The questions often start with Why?

*Questions Like:*

- ¿ Why does D49 pay less than other districts?
- ¿ Why do we have less/older/worse equipment than other districts?
- ¿ Why is responding to minimum wage changes such a challenge?





The answers have to start with understanding Revenue

*¿How much money do we have to spend? ¿How is that determined?*

*¿Is District 49 equitably funded relative to our competitors?*

With Revenue understood, then, we can go to Expenses

*¿How are priorities set? How are decisions made?*

*¿How do we strategically and appropriately decide where to invest/where to save?*

## District 49 Revenue for 2020/21:



	<u>Operated Portfolio</u>	<u>Chartered Portfolio</u>	<u>Total</u>
Grand Total <small>(from the One OBNOXIOUS Page)</small>	\$ 181,756,732	\$93,170,380	\$ 274,927,112
less:	-		
'Stringed' Revenue <small>(non-Gen Funds, F/R funding, State subsidies, Fed \$, etc.)</small>	83,828,536	14,981,210	98,809,745
<hr/> no-strings Revenue <small>(SFA Base Program Funding + Local Operational Override)</small>	<hr/> \$97,928,196	<hr/> \$78,189,170	<hr/> \$ 176,117,367 64%
Actual Students	12,896.5	10,297.0	23,193.5
<hr/> n-s PPR	<hr/> 7,593.39	<hr/> 7,593.39	<hr/> \$7,593.39

*¿Is District 49 equitably funded (n-s PPR) relative to our competitors?*

**2020-21 Revenue Schedule - Strings/No-Strings by Fund Categories & Entity**



		<u>Total Revenue</u>	<u>'Stringed' Revenue</u>	<u>'No-Strings' Revenue</u>
<u>Operated Portfolio</u>	<u>Fund #'s</u>			
District Operated General Fund	10	110,026,045	\$23,044,777	\$86,981,268
MLO-Op Funds	14, 16	5,796,928		5,796,928
Revenue Allocated Gen Funds	15, 18	5,150,000		5,150,000
Special Revenue Funds + CPP	19, 21-29	33,601,985	33,601,985	-
Financing Commitments Funds	39	15,440,274	15,440,274	-
Capital Project Funds	43	475,000	475,000	-
Internal Service Funds	64	11,266,490	11,266,490	-
Fiduciary Funds	73	10	10	-
<u>Operated Portfolio Rev</u>		<u>\$ 181,756,732</u>	<u>\$83,828,536</u>	<u>\$97,928,196</u>
<u>Chartered Portfolio Rev</u>		<u>93,170,380</u>	<u>14,981,210</u>	<u>78,189,170</u>
<u>Total District Revenue</u>		<u><u>\$ 274,927,112</u></u>	<u><u>\$98,809,745</u></u>	<u><u>\$ 176,117,367</u></u>

El Paso County Colorado School District 49

Competitor Revenue Comparison

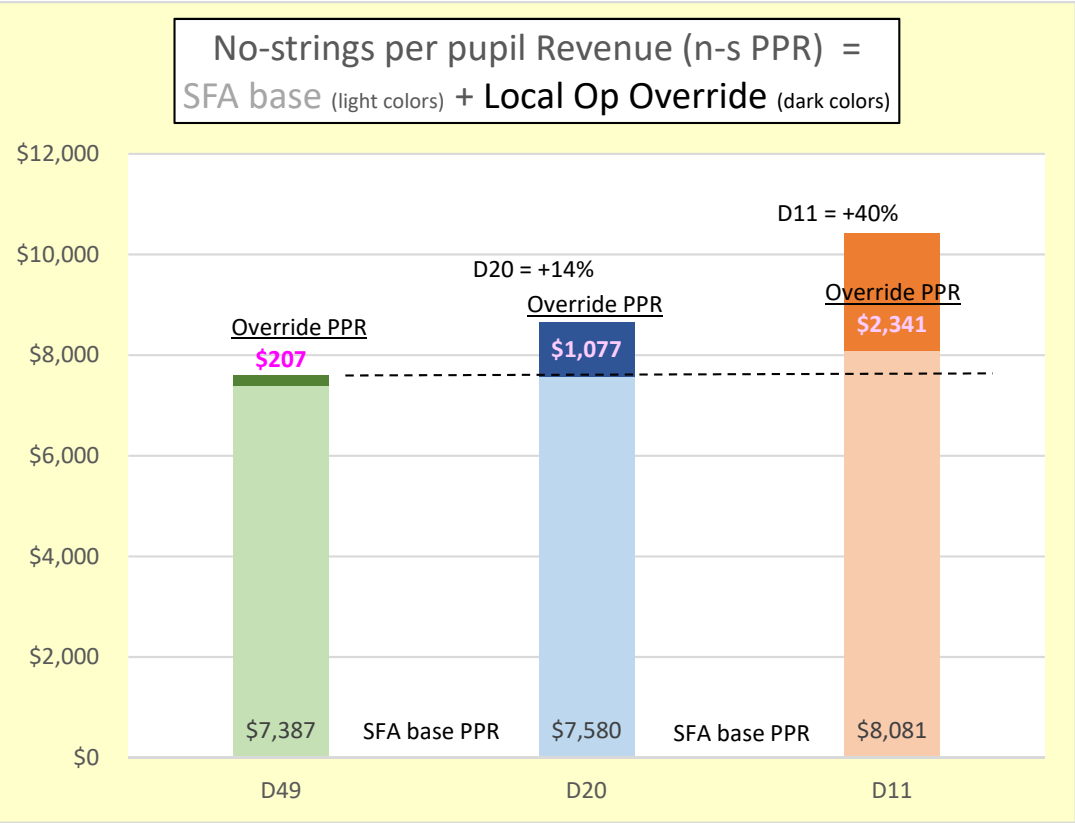
For the 2020/21 Fiscal Year

District 49 vs District 20 vs District 11

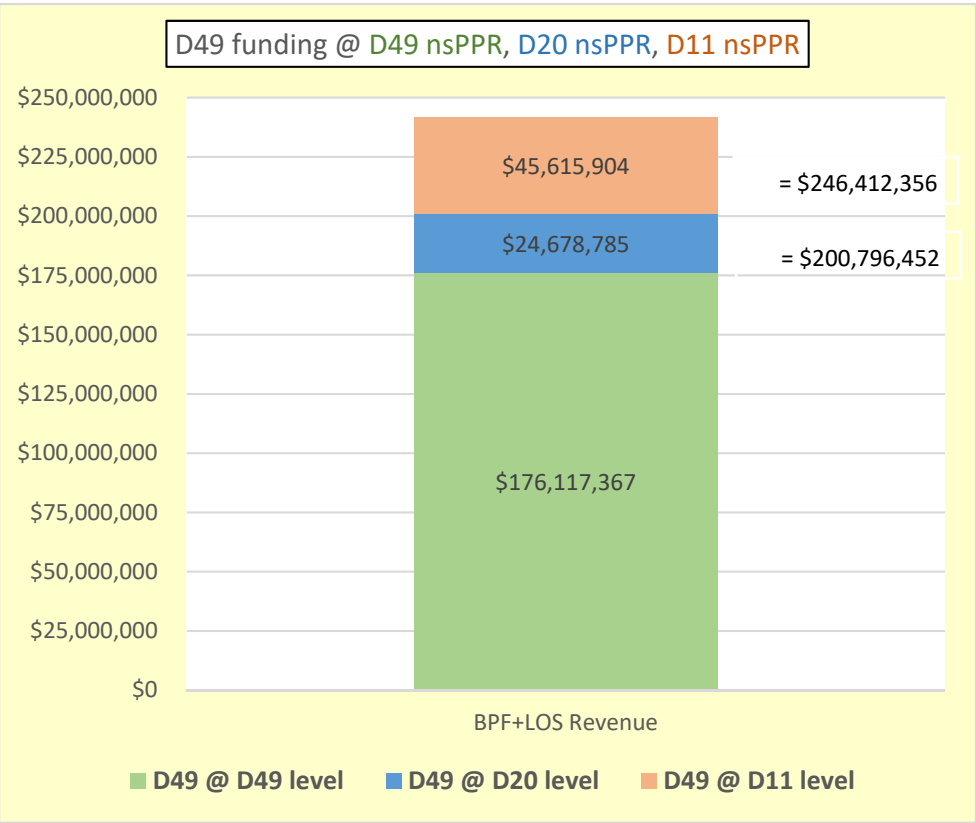
Pay schedules must fit into the revenue resource that has no strings attached.



No-Strings Revenue with Actual Student Count  
SFA Base Program Funding + Local Operational Override (excludes F/R funding)  
(includes Authorized Charter School student count)



n-s PPR	\$7,593.39	\$8,657.43	\$10,421.98
		D20 is + \$1064.04 per pupil	D11 is + \$2828.59 per pupil
		which is +14 % over D49	which is +37 % over D49
		for their 24832 students	for their 23254 students
23194 students			
Tax Rates (# mills)	43.021	60.216	51.104
\$300k home tax\$	\$923	\$1,292	\$1,096



D49 rev =  $\frac{274,927,112}{\text{Total Rev}} - \frac{98,809,745}{\text{w/ strings}} = \frac{176117367}{\text{no strings}}$

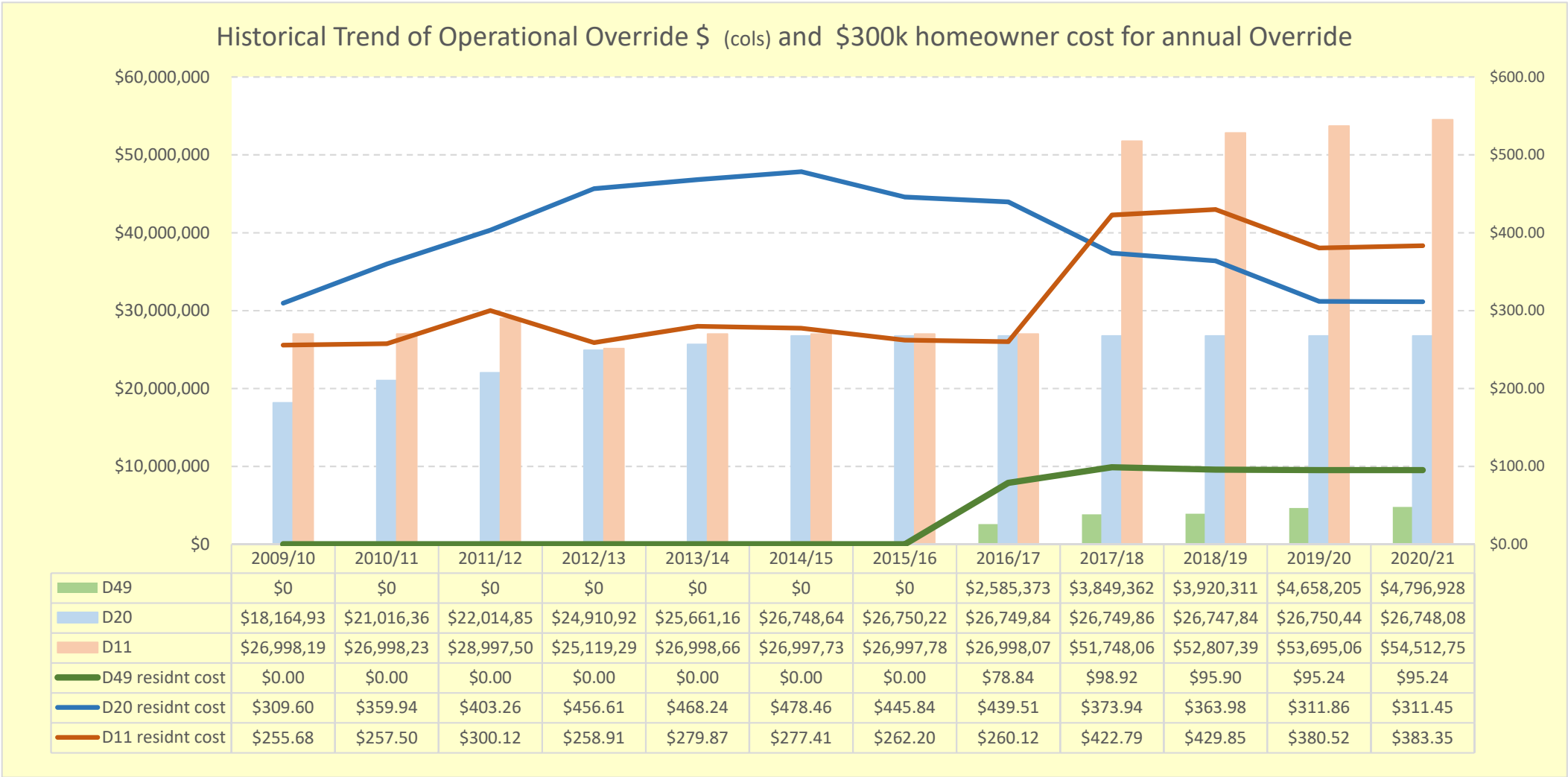
Why? :  
(1) We need more overrides from our constituents  
and then:  
(2) Our constituents need fairness in override generation



Pay schedules must fit into the revenue resource that has no strings attached.



**It's all about the Overrides. Local Support is vitally important in establishing an advantage, or closing a gap.**



**It's OK to expect higher efficiency, but local investment must be somewhat close to allow honest competition**  
**Adequate local investment would shift the conversation to Override Equalization**

El Paso County Colorado School District 49

Competitor Revenue Comparison

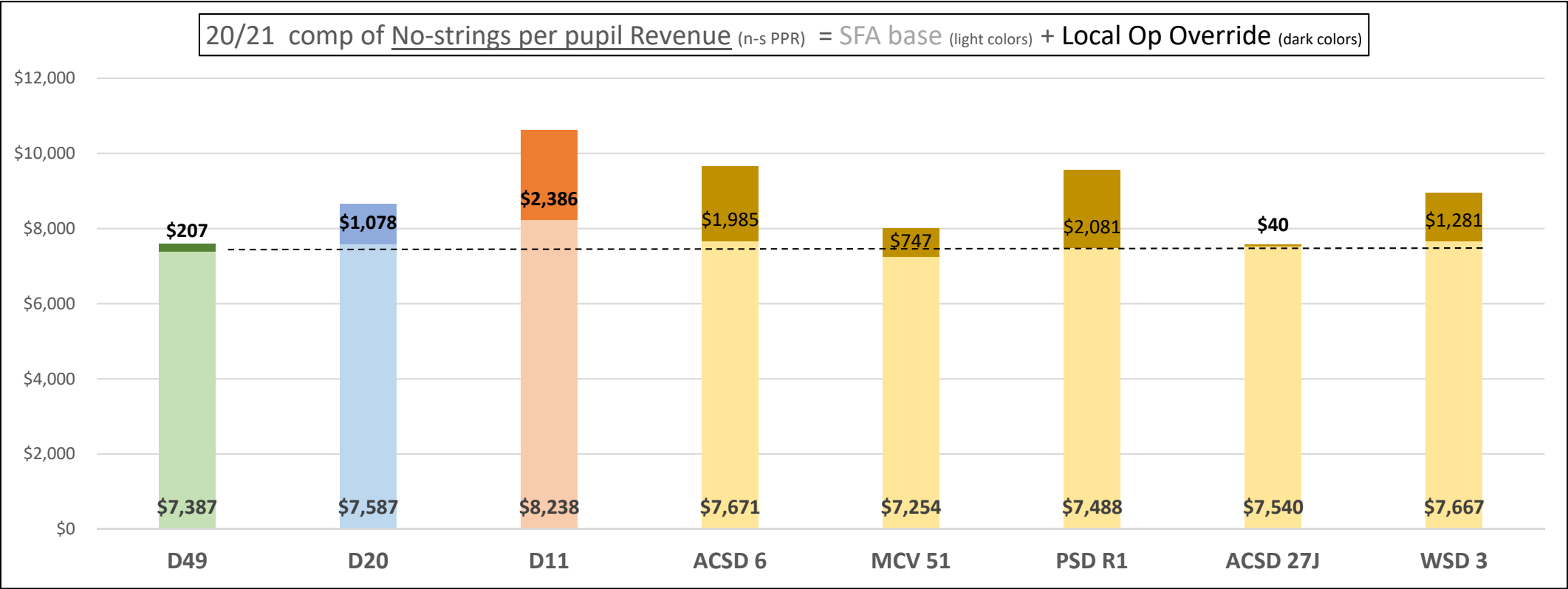
For the 2020/21 Fiscal Year

District 49 vs District 20 vs District 11

Pay schedules must fit into the revenue resource that has no strings attached.



No-Strings Revenue with Actual Student Count  
SFA Base Program Funding + Local Operational Override (excludes F/R funding)  
(includes Authorized Charter School student count)



n-s PPR	\$7,593.32	\$8,665.58	\$10,624.10	\$9,656.09	\$8,001.04	\$9,569.14	\$7,579.27	\$8,948.21
	D20 is + \$1072.26 per pupil   D11 is + \$3030.78 per pupil   ACSD 6 is + \$2062.77 per pupil   MCV 51 is + \$407.72 per pupil   PSD R1 is + \$1975.82 per pupil   ACSD 27J is + \$-14.05 per pupil   WSD 3 is + \$1354.89 per pupil							
	which is +14 % over D49   which is +40 % over D49   which is +27 % over D49   which is +5 % over D49   which is +26 % over D49   which is +0 % over D49   which is +18 % over D49							
	for their 24808 students   for their 22811 students   for their 14514 students   for their 21055 students   for their 29482 students   for their 18849 students   for their 8837 students							
Tax Rates (# mills	43.021	60.216	51.104	58.329	43.863	55.265	48.873	56.314
\$300k home ta	\$923	\$1,292	\$1,096	\$1,251	\$941	\$1,185	\$1,048	\$1,208



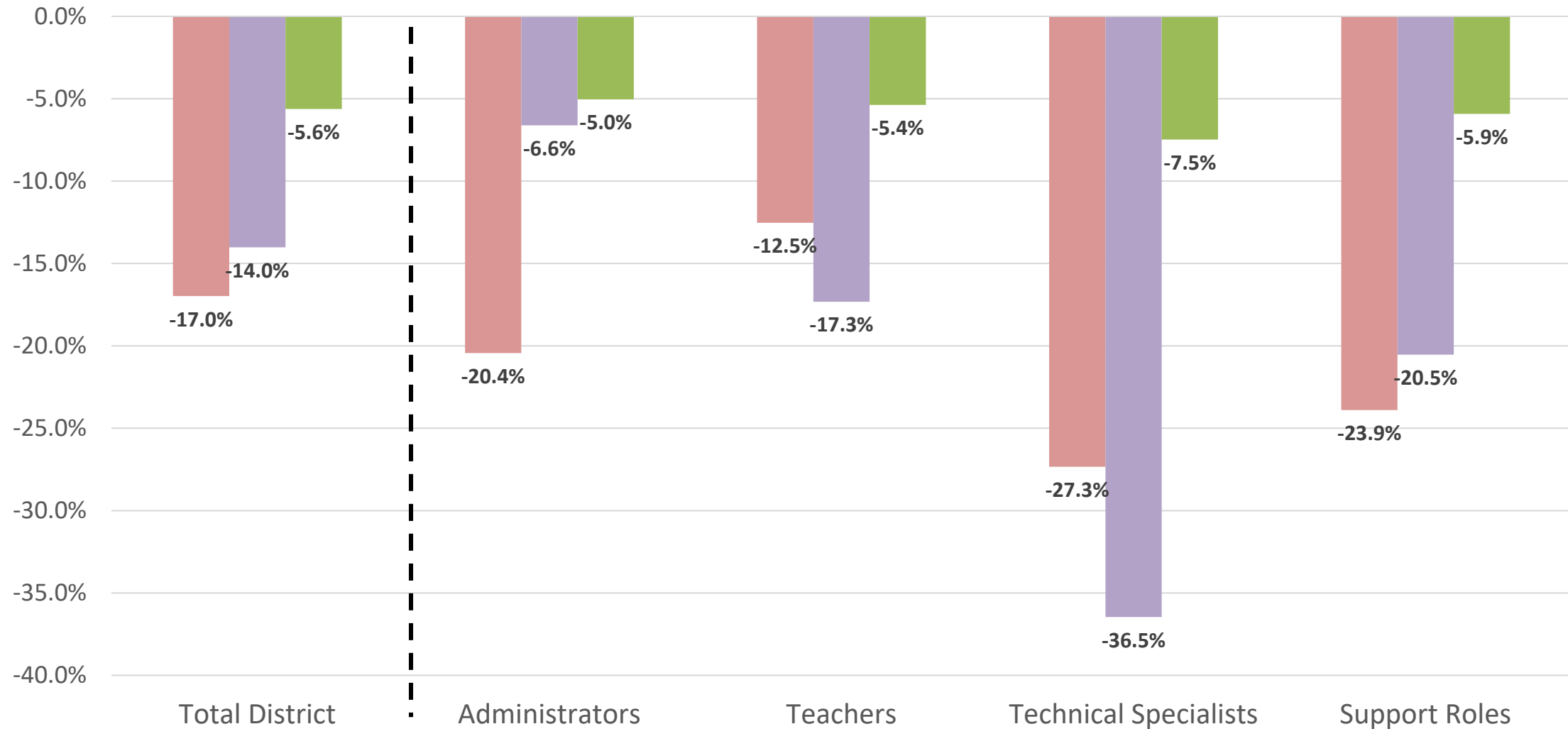
With revenue baseline context, what does it mean for spending?

If revenue is so much lower, how do we adjust spending?

Personnel Costs (83%) vs. Implementation Costs (17%)

*Long-standing hypothesis that, relatively speaking, every function is understaffed and every role is underpaid.*

### **D49 Staffing Efficiency/Deficiency Comp w/D11&D20 - Total & by Segment**



■ District 49 relative to D11 + D20: # pupils per staff HC ■ District 49 relative to D11 + D20: staff AvgGross \$ ■ District 49 pay schedule deficiency



OK, so now what?

Bring this to the Community

El Paso County Colorado School District 49  
Local District Revenue Comps - Discretionary & Statutory Taxes  
Post-Uniform Mill World



	El Paso County	Academy	Colorado Springs	Widefield	Harrison
	District 49	District 20	District 11	District 3	District 2
student count	23,194	24,808	22,811	8,837	10,911
SFA PPR	7,977.76	7,722.65	8,011.48	7,714.71	7,714.71
w/ F/R funding					
Statutorially Required Mill Assessments (excluding abatement mills)					
Current (2020) Program Mills	24.459	26.952	20.715	21.894	15.720
Current (2020) HB20-1418 Tax Credit	2.541	0.048	6.285	5.106	11.280
Projected Program Mill after tax credit expires	27.000	27.000	27.000	27.000	27.000
Community Discretionary Mill Assessments					
Current (2020) Operational Override Mills	4.440 24%	14.520	17.845	24.477	10.447
Current (2020) Capital Needs Support Mills	14.060 76%	18.376	12.134	9.615	21.257
Total Community Discretionary Mills	18.500	32.896	29.979	34.092	31.704
Combined Mill Assessment Projection	45.500	59.896	56.979	61.092	58.704
Abatement Levy	0.062	0.368	0.410	0.178	2.038
		14.396 77.8% D49 vs. D20 D49 vs. D11	11.479 62.0% D49 vs. D3 D49 vs. D2	15.592 84.3% D49 vs. D3 D49 vs. D2	13.204 71.4% D49 vs. D3 D49 vs. D2
		14.396 31.6% (14.396) -24% (11.479) -20%	11.479 25.2%	15.592 34.3% (15.592) -26% (13.204) -22%	13.204 29.0%

El Paso County Colorado School District 49  
Local District Revenue Comps - Discretionary & Statutory Taxes  
Post-Uniform Mill World



Comparators				
Littleton	Grand Junction	Poudre	Brighton	
ACSD 6	MCV 51	PSD R1	ACSD 27J	
student count	14,514	21,055	29,482	18,849
SFA PPR	7,836.67	7,714.85	7,714.97	7,824.56
w/ F/R funding				
Current (2020) Program Mills	25.353	24.214	27.000	26.262
Current (2020) HB20-1418 Tax Credit	1.647	2.786	-	0.738
Projected Program Mill after tax credit expires	27.000	27.000	27.000	27.000
Current (2020) Operational Override Mills	14.672	8.180	16.353	0.363
Current (2020) Capital Needs Support Mills	18.126	9.431	11.319	22.069
Total Community Discretionary Mills	32.798	17.611	27.672	22.432
Combined Mill Assessment Projection	59.798	44.611	54.672	49.432
Abatement Levy	0.593	0.179	0.328	0.051

El Paso County	District 49
student count	23,194
SFA PPR	7,977.76
w/ F/R funding	
<b>Statutorially Required Mill Assessments</b> (excluding abatement mills)	
Current (2020) Program Mills	24.459
Current (2020) HB20-1418 Tax Credit	2.541
Projected Program Mill after tax credit expires	27.000
<b>Community Discretionary Mill Assessments</b>	
Current (2020) Operational Override Mills	4.440
Current (2020) Capital Needs Support Mills	14.060
18.500	
Total Community Discretionary Mills	18.500
Combined Mill Assessment Projection	45.500
Abatement Levy	0.062







Appendix 1

Other Facts & Answers

COS 'Big 3' School District Analysis  
2020/21 staffing

	District 49 includes charters	GOAL	actual pupil cnt		local		
		5,305	17,889				
		emp hc	emp/pupil	projected gross pay	avg. gross		
FPP Chart Bolded Job Classes		2,256	7.9	89,553,065.56	39,696		
Administrator	100	107	216.8	10,294,185.16	96,207		
Prof Instructional	200	1,258	14.2	59,188,871.93	47,050		
Prof Other (1)	300	75	238.5	3,991,995.76	53,227		
Paraprofessional	400	419	42.7	6,110,574.01	14,584		
Admin Support	500	122	146.6	3,832,462.92	31,414		
Trades & Svcs	600	275	65.0	6,134,975.79	22,309		
combo	200+400	1,677	10.7	65,299,445.94	38,938		

left compared to right

Efficiency / Deficiency	
Staff #'s	Staff AvgCost
-17%	-14%
-20%	-7%
-13%	-17%
-27%	-36%
1%	-26%
-49%	5%
-34%	-15%
-9%	-21%

D11 + D20

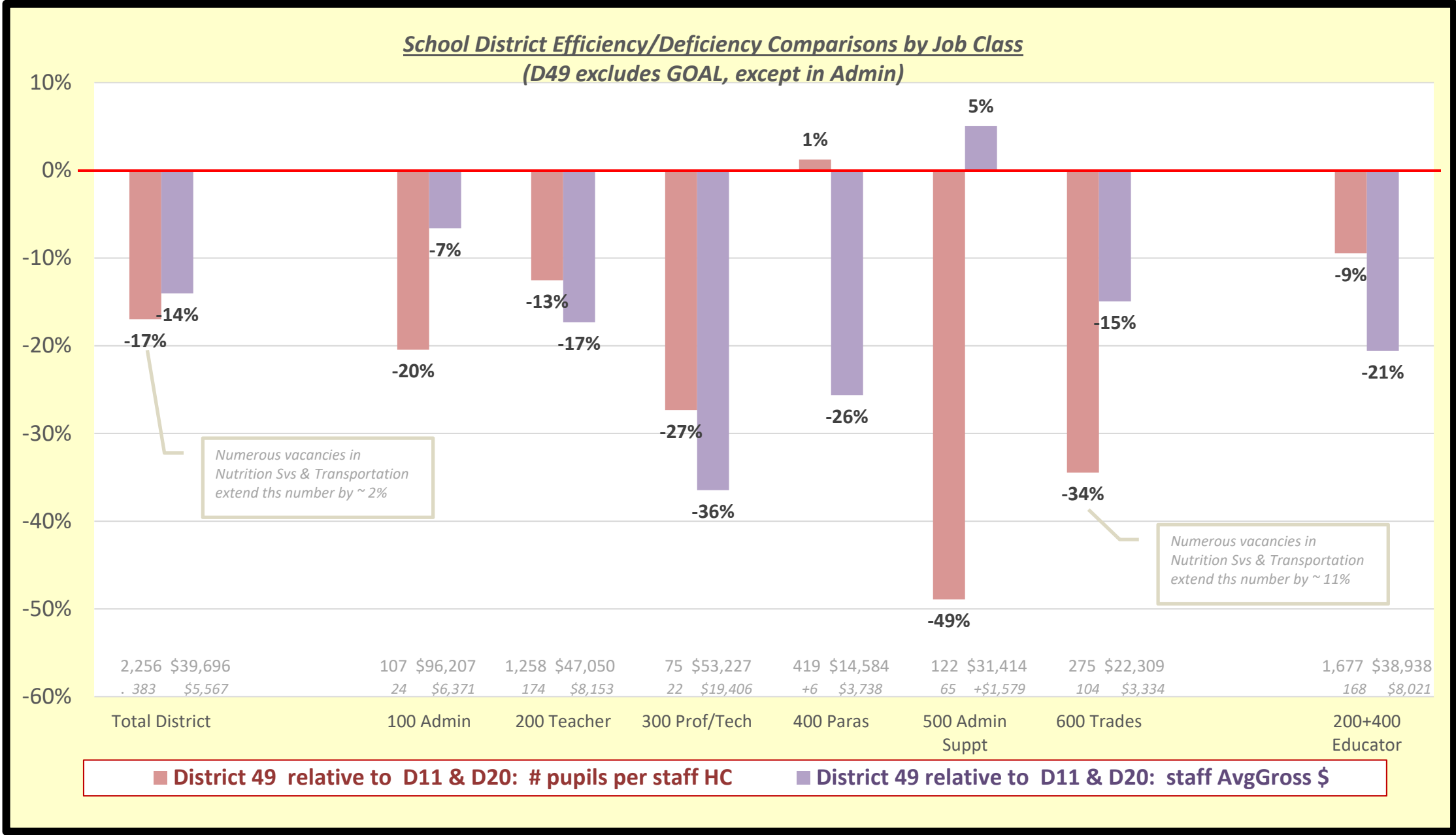
	excludes charters	actual pupil cnt			
		42,252			
		emp hc	emp/pupil	projected gross pay	avg. gross
JobCls #	6,419	6.6	290,531,912.12	45,263	
100	245	172.5	25,131,696.12	102,578	
200	3,397	12.4	187,536,880.39	55,203	
300	244	173.3	17,707,905.81	72,633	
400	978	43.2	17,913,467.69	18,322	
500	564	74.9	16,829,505.50	29,834	
600	991	42.6	25,412,456.61	25,643	
2-400	4,375	9.7	205,450,348.08	46,961	

D49 Job Class Usage

85	6	18	22	16	9	14
job class	107	107	107	624	176	276
#'s used	13	13	7	1	16	64
	Sr. Admins	Reg Teacher	Accountant	Bilingual Asst	Bookkeeper	Bus Driver
	20 N/I Admin	144 SPED Teacher	24 Admin/Exec Ass't	5 Career Asst/Job Coach	11 HR staff	46 NUTS staff
	13 Inst Admin	64 Counselor	5 Analyst	22 Child Care	4 Dispatcher	68 Custodian
	30 Principal	73 Dean	2 Benefits Spec	23 Communit Liason	84 Gen'l Sec	1 Dietician
	31 Asst Prin	4 Librarian	2 ChildFind	23 Counselor Asst	10 Office Mgr	1 Electrician
		20 Teacher Mentor/Coach	1 Engineer'	25 Health Tech	1 Purch Agent	4 Facil Maint
		1 Behav Spec	1 Safety Spec	11 Library Asst	2 Receptionist	43 NUTS Leads
		7 Reading Intervent	5 N/I Prog Coord	86 Student Monitor	34 Records Clerk	4 Warehouse
		2 Math Interven	5 Inst Prog Coord	63 Reg Para	14 Registrar	8 Grounds
		1 BCBA	3 Special Mgr	182 SPED Para		3 HVAC
		3 Audiologist	7 Comms	1 Teaching Tech		4 Gen'l Maint
		16 Nurse	1 R&D Spec	160 Tutor Para		4 Mechanic
		5 OT School	2 PD	13 T1 Teaching Asst		9 Armed Security
		1 PT School	2 Statistician	1 Brailist		17 Unarmed Security
		16 Psych	1 Transition	6 OT		
		8 Soc Worker	12 Ops Mgr	2 PT		
		18 SLPA	3 Graphic Artist			
		6 SLPA Asst	1 Medicaid			
			1 SWAAC Coord			
			8 Sys Admin			
			7 Sys Developer			
			7 Sys Support			

(1) The 300 job class for D49  
does not include IT support  
which is outsourced in D49, but  
kept in house for D11 and D20.  
Probably 10-15 EHC different.

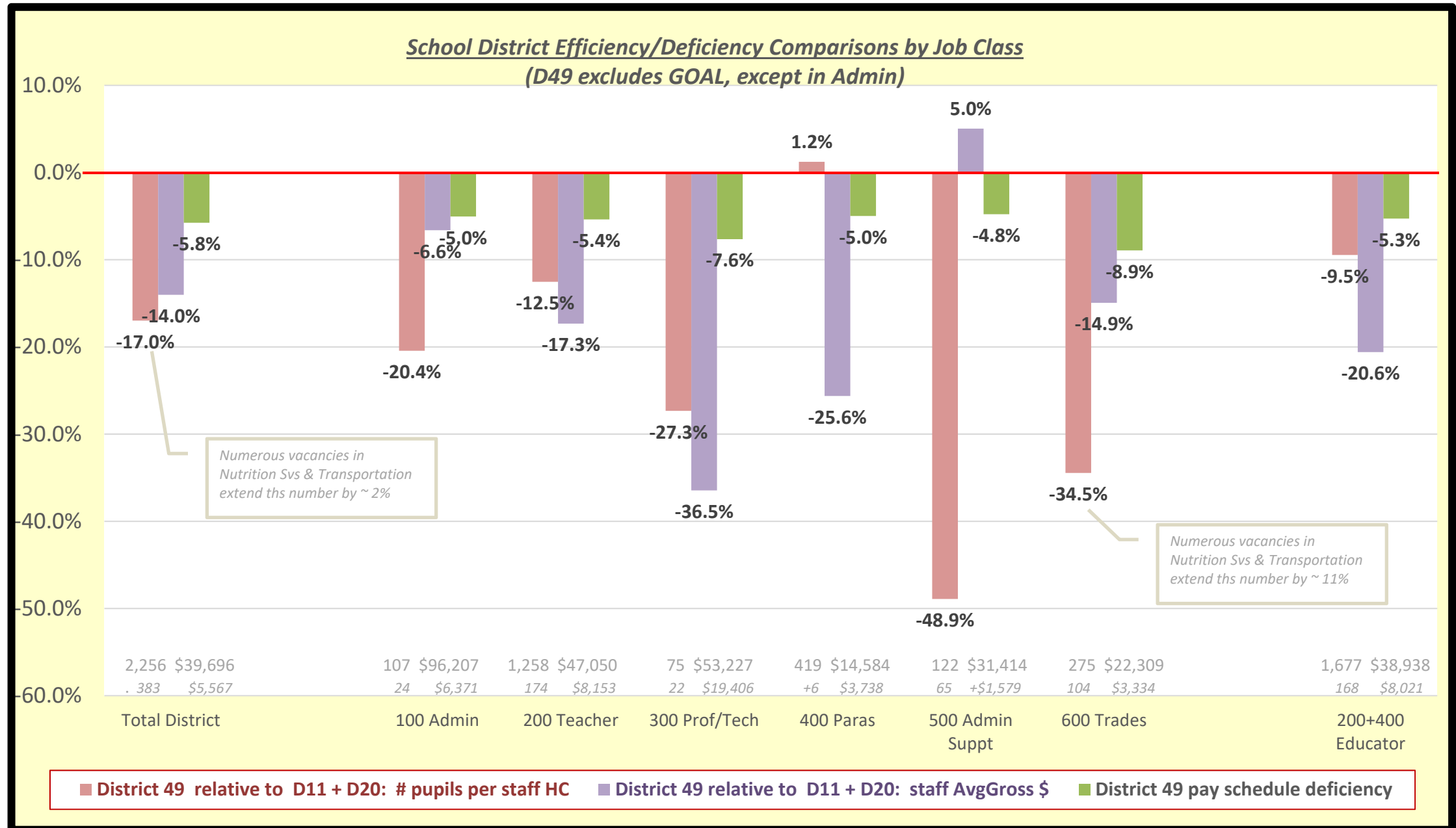
District 49 related to: D11 & D20



District 49

related to:

D11 + D20



El Paso County Colorado School District 49

Competitor Revenue Comparison - Local Discretionary & Statutory  
For the 2020/21 Fiscal Year



	District 49	mill rates	\$ generated
Actual Student Count		23,193.5	
		(5,119.0)	ERBOCES
<b>Statutorially Defined Mill Assessments</b>			
Regular Program		27.000	
HB20-1418 Tax Credit		(2.541)	
Net Regular Program		24.459	
Net Regular Program \$			26,425,242
Abatement		0.062	
Abatement \$			66,984
Total Statutory Requirements		24.521	
<b>Community Discretionary Mill Assessments</b>			
Operational Support			
Overrides		4.440	
Other		-	
Operational Support		4.440	
Operational Support \$			4,796,928
Capital Needs Support			
Overrides		14.060	
Bond Redemption			
Capital Needs Support		14.060	
Capital Needs Support \$			15,190,273
Total Community Discretionary		18.500	
Total Mills Assessed		43.021	
Mills s/b (w/out tax credit)		45.562	
<i>s/b = 55+abatement</i>			
District Assessed Value	1,080,389,290		
Locally Generated Funds			46,479,428
Assessed Value / Pupil		46,581.55	

	Total \$	PerPup¢
\$300k homeowner annual tax contributions		
Statutory Requirements	525.98	2.3
Operational Support	95.24	0.4
Capital Needs Support	301.59	1.3
Total	922.80	4.0

Program Formula Funding + Operational Support	Total \$	PerPup\$
	26416799.62	
Local Specific Ownership Taxes *	1,999,802	86.22
Total Local, non-capital, statutory funding *	26,492,226	1,142.23
Total Local, non-capital, discretionary funding	4,796,928	206.82
Total State 'Base+' Funding Allocation *	142,828,411	6,158.12
Base Program Formula + Operational Support	176,117,367	7,593.39
* 'Equitable' Funding Items		7,386.57

	District 20	mill rates	\$ generated
		24,831.5	
		27.000	
		(0.048)	
		26.952	
			49,649,751
		0.368	
			677,913
		27.320	
		6.921	
		7.599	
		14.520	
			26,748,085
		18.376	
		18.376	
			33,851,433
		32.896	
		60.216	40%
		60.264	32%
	1,842,154,593		110,927,181
		74,186.20	159%

Total \$	PerPup¢	Adv/Disad
586.01	2.4	4.1%
311.45	1.3	205.5%
394.17	1.6	22.1%
1,291.63	5.2	30.7%

Total \$	PerPup\$	Adv/Disad
49649750.78		
4,932,692	198.65	130.4%
50,327,663	2,026.77	77.4%
26,748,085	1,077.18	420.8%
132,968,586	5,354.84	-13.0%
214,977,026	8,657.43	14.0%
	7,580.25	2.6%

	District 11	mill rates	\$ generated
		23,253.7	
		27.000	
		(6.285)	
		20.715	
			63,185,293
		0.410	
			1,250,590
		21.125	
		8.869	
		8.976	
		17.845	
			54,431,163
		5.984	
		6.150	
		12.134	
			37,011,361
		29.979	
		51.104	19%
		57.389	26%
	3,050,219,290		155,878,407
		131,171.47	282%

Total \$	PerPup¢	Adv/Disad
453.13	1.9	-14.1%
382.78	1.6	300.9%
260.27	1.1	-13.9%
1,096.18	4.7	18.5%

Total \$	PerPup\$	Adv/Disad
61994949.03		
6,902,548	296.84	244.3%
64,435,883	2,771.00	142.6%
54,431,163	2,340.75	1031.8%
116,579,895	5,013.40	-18.6%
242,349,488	10,421.98	37.3%
	8,081.23	9.4%

El Paso County Colorado School District 49

Competitor Revenue Comparison

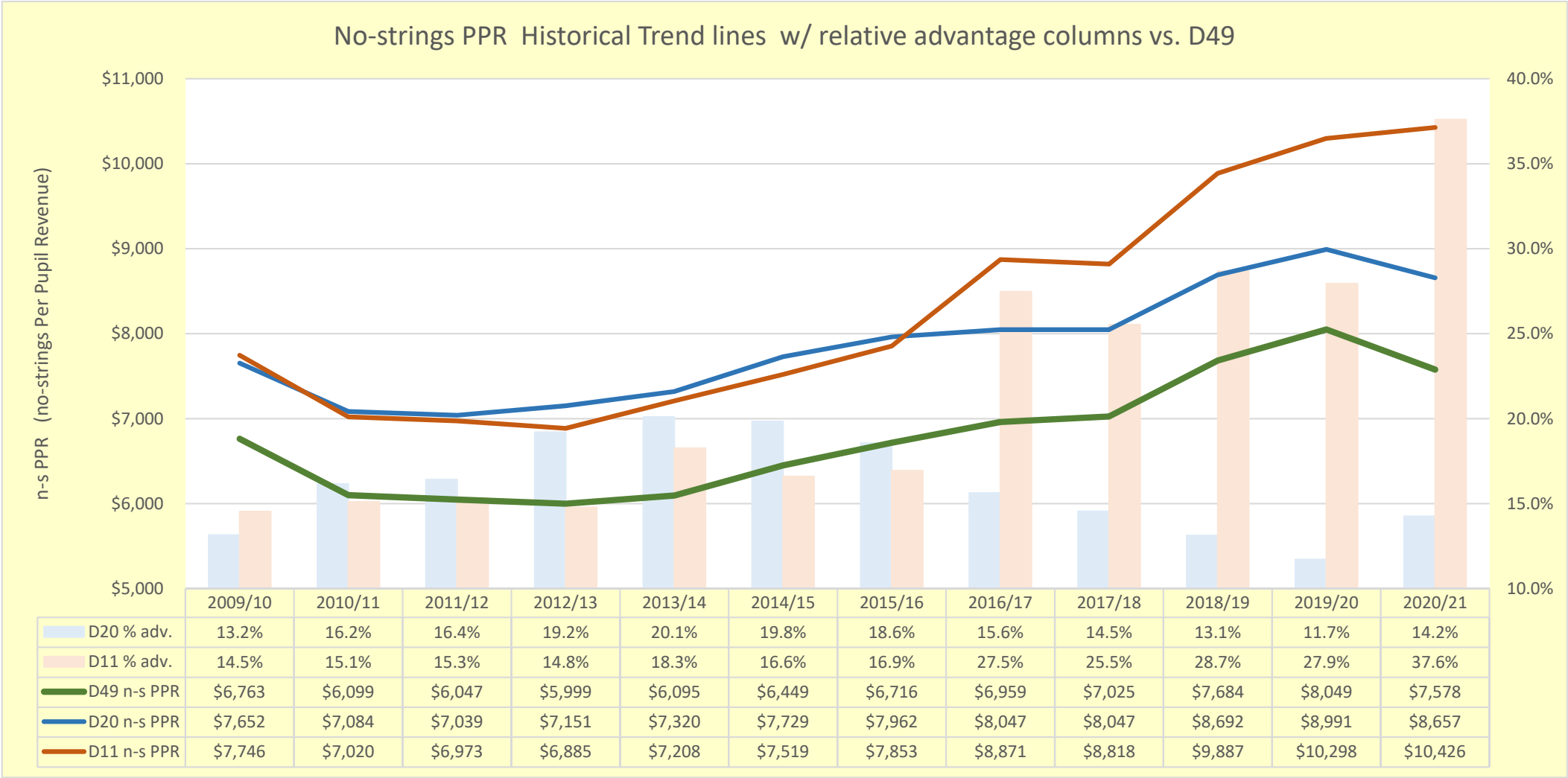
For the 2020/21 Fiscal Year

District 49 vs District 20 vs District 11

Pay schedules must fit into the revenue resource that has no strings attached.



No-Strings Revenue per Actual Student  
SFA Base Program Funding + Local Operational Override (excludes F/R funding)  
(includes Authorized Charter School student count)



El Paso County Colorado School District 49

Competitor Revenue Comparison

For the 2020/21 Fiscal Year

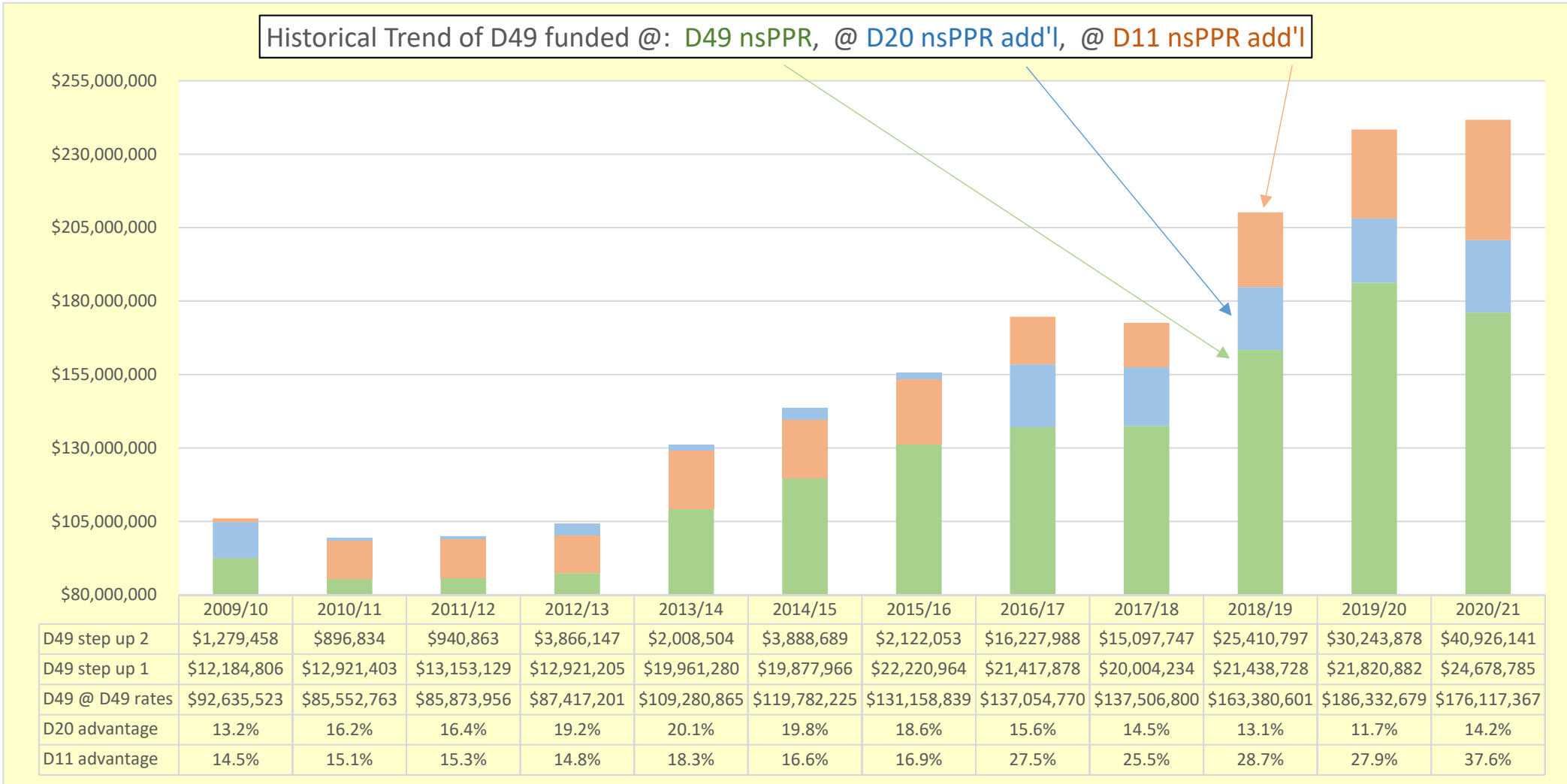
District 49 vs District 20 vs District 11

Pay schedules must fit into the revenue resource that has no strings attached.



no-strings Revenue disparity is a year-in, year-out problem - a BIG problem

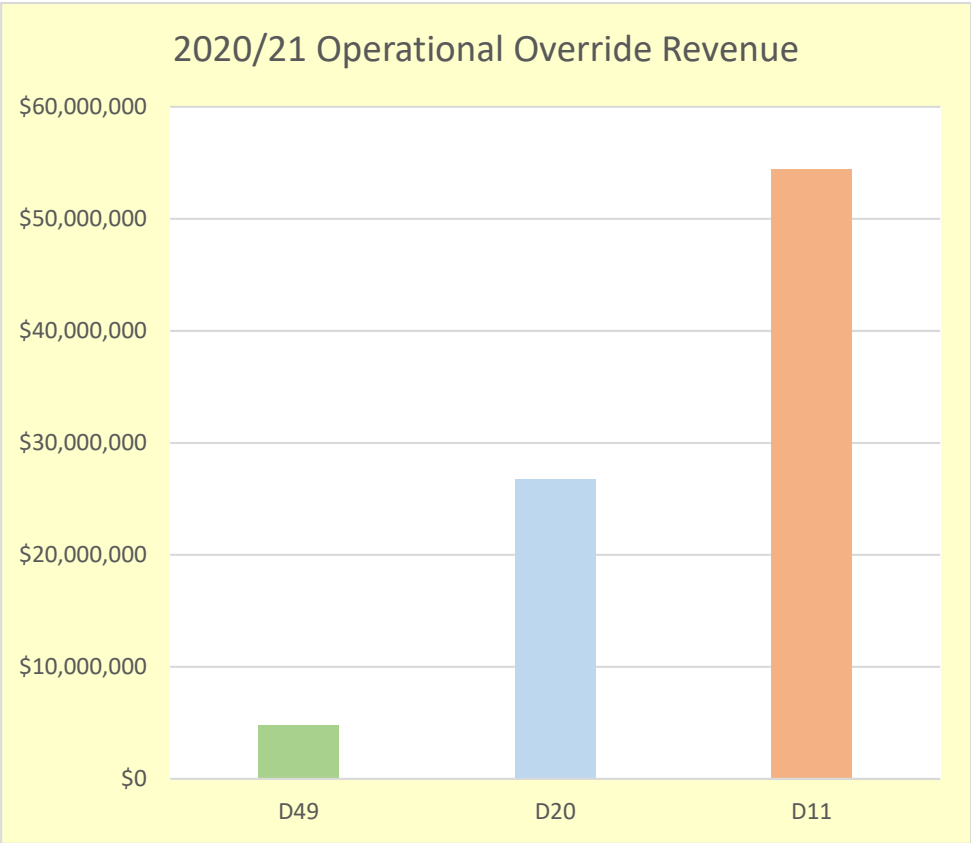
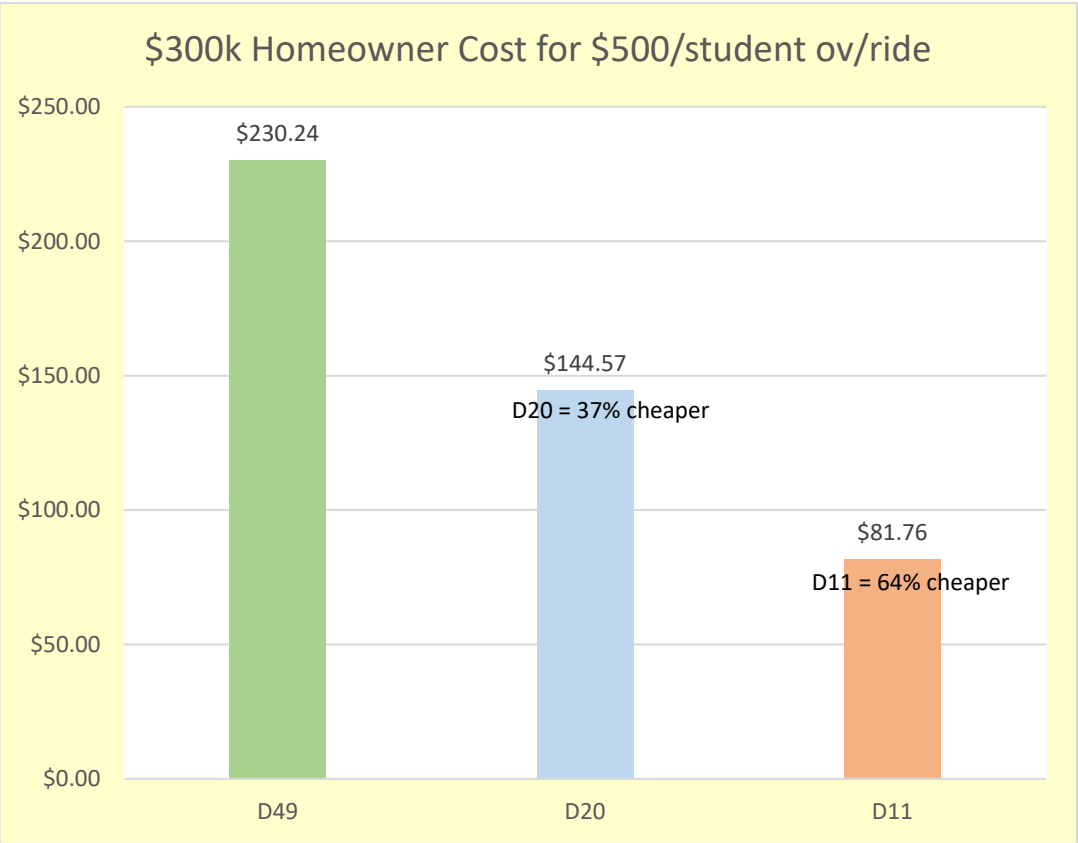
If D49 had funding like D21 and/or D11, things would be vastly different



Pay schedules must fit into the revenue resource that has no strings attached.



**Lack of Equity in Override Generation = need for Override Equalization**  
the current discrepancies lead to significantly inequitable results



D20 taxpayers spend  
-37% less for their  
overrides than D49

D11 taxpayers spend  
-64% less for their  
overrides than D49

	D49	D20	D11
\$300k home cost	\$95	\$311	\$383
from # mills	4.440	14.520	17.845
		227%	302%

**without Override Equalization, the highest cost often leads to the lowest override, and vice versa**



COS 'Big 3' School District Analysis  
2020/21 staffing

	<u>GOAL</u>	<u>actual pupil cnt</u>		
<b>District 49</b>	5,305	17,889	local	
includes charters				
	emp hc	emp/pupil	projected gross pay	avg. gross
FPP Chart Bolded Job Classes	2,256	7.9	89,553,065.56	39,696
Administrator	100	107	10,294,185.16	96,207
Prof Instructional	200	1,258	59,188,871.93	47,050
Prof Other	300	75	3,991,995.76	53,227
Paraprofessional	400	419	6,110,574.01	14,584
Admin Support	500	122	3,832,462.92	31,414
Trades & Svcs	600	275	6,134,975.79	22,309
combo	200+400	1,677	65,299,445.94	38,938

left compared to right

<u>Efficiency / Deficiency</u>	
Staff #'s	Staff AvgCost
-17%	-21%
-15%	-2%
-15%	-24%
-31%	-49%
27%	-57%
-46%	-5%
-44%	-9%
-7%	-33%

**District 11**

	<u>actual pupil cnt</u>			
excludes charters	21,389			
	emp hc	emp/pupil	projected gross pay	avg. gross
<b>JobCls #</b>	3,265	6.6	157,234,449.00	48,161
100	116	184.4	11,382,850.00	98,128
200	1,765	12.1	103,104,691.00	58,410
300	131	163.5	10,405,388.00	79,552
400	395	54.2	9,039,225.00	22,902
500	271	78.9	8,973,975.00	33,102
600	587	36.4	14,328,320.00	24,409
2-400	2,160	9.9	112,143,916.00	51,921

**D49 Job Class Usage**

85	6	18	22	16	9	14
job class	107	107	107	624	176	276
#'s used	13	13	7	1	16	64
	Sr. Admins	Reg Teacher	Accountant	Bilingual Asst	Bookkeeper	Bus Driver
	20 N/I Admin	144 SPED Teacher	24 Admin/Exec Ass't	5 Career Asst/Job Coach	11 HR staff	46 NUTS staff
	13 Inst Admin	64 Counselor	5 Analyst	22 Child Care	4 Dispatcher	68 Custodian
	30 Principal	73 Dean	2 Benefits Spec	23 Communit Liason	84 Gen'l Sec	1 Dietician
	31 Asst Prin	4 Librarian	2 ChildFind	23 Counselor Asst	10 Office Mgr	1 Electrician
		20 Teacher Mentor/Coach	1 Engineer'	25 Health Tech	1 Purch Agent	4 Facil Maint
		1 Behav Spec	1 Safety Spec	11 Library Asst	2 Receptionist	43 NUTS Leads
		7 Reading Intervent	5 N/I Prog Coord	86 Student Monitor	34 Records Clerk	4 Warehouse
		2 Math Interven	5 Inst Prog Coord	63 Reg Para	14 Registrar	8 Grounds
		1 BCBA	3 Special Mgr	182 SPED Para		3 HVAC
		3 Audiologist	7 Comms	1 Teaching Tech		4 Gen'l Maint
		16 Nurse	1 R&D Spec	160 Tutor Para		4 Mechanic
		5 OT School	2 PD	13 T1 Teaching Asst		9 Armed Security
		1 PT School	2 Statistician	1 Brailist		17 Unarmed Security
		16 Psych	1 Transition	6 OT		
		8 Soc Worker	12 Ops Mgr	2 PT		
		18 SLPA	3 Graphic Artist			
		6 SLPA Asst	1 Medicaid			
			1 SWAAC Coord			
			8 Sys Admin			
			7 Sys Developer			
			7 Sys Support			

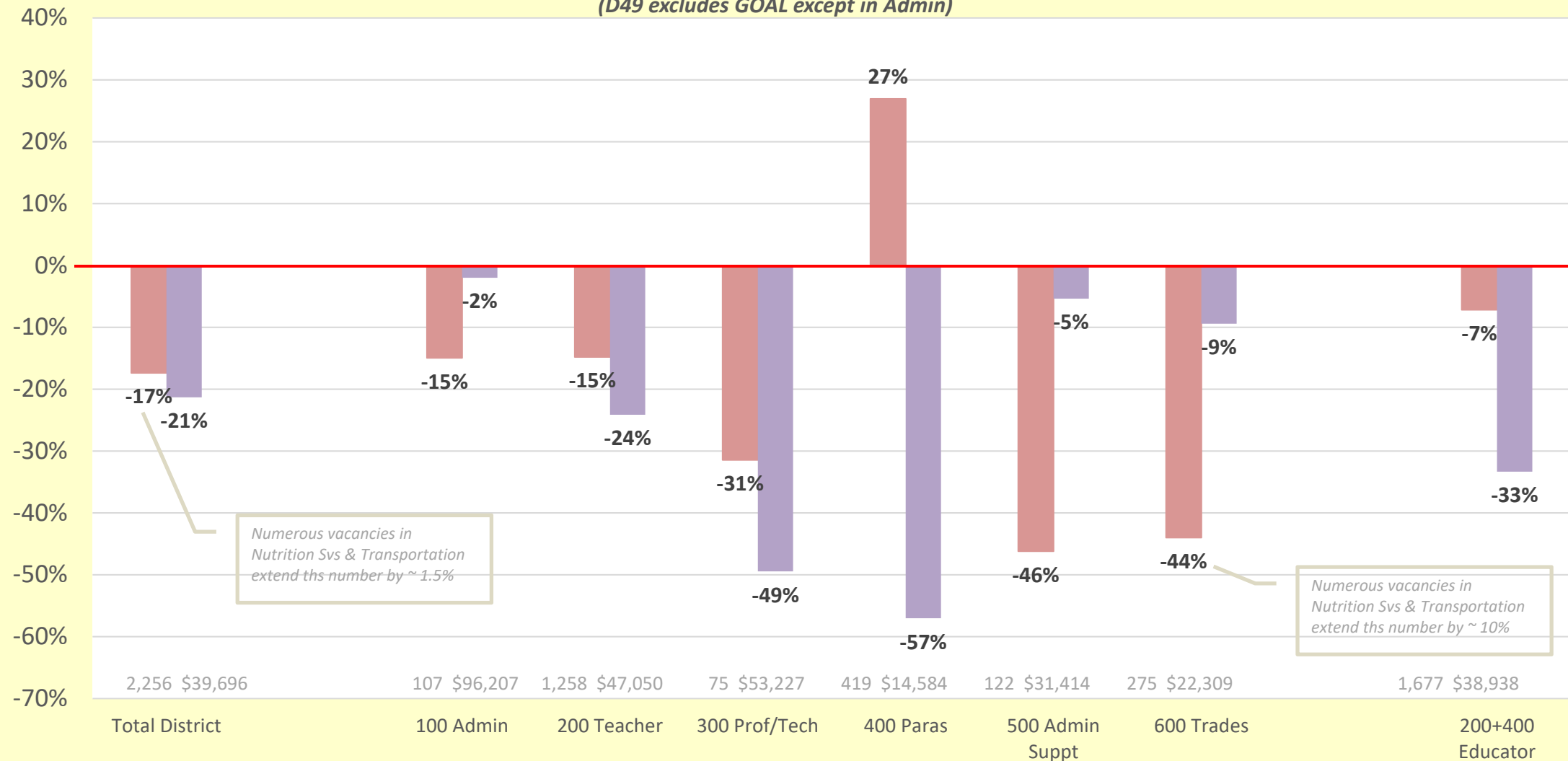
(1) The 300 job class for D49  
does not include IT support  
which is outsourced in D49, but  
kept in house for D11.  
Probably 10-15 EHC different.

District 49

related to:

District 11

**School District Efficiency/Deficiency Comparisons by Job Class**  
(D49 excludes GOAL except in Admin)



■ District 49 relative to District 11: # pupils per staff HC

■ District 49 relative to District 11: staff AvgGross \$

COS 'Big 3' School District Analysis  
2020/21 staffing

	<u>GOAL</u>	<u>actual pupil cnt</u>			
<b>District 49</b>	5,305	17,889	local		
includes charters	emp hc	emp/pupil	projected gross pay	avg. gross	
FPP Chart Bolded Job Classes	2,256	7.9	89,553,065.56	39,696	
Administrator	100	107	10,294,185.16	96,207	
Prof Instructional	200	1,258	59,188,871.93	47,050	
Prof Other	300	75	3,991,995.76	53,227	
Paraprofessional	400	419	6,110,574.01	14,584	
Admin Support	500	122	3,832,462.92	31,414	
Trades & Svcs	600	275	6,134,975.79	22,309	
combo	200+400	1,677	65,299,445.94	38,938	

left compared to right

<u>Efficiency / Deficiency</u>	
Staff #'s	Staff AvgCost
-17%	-6%
-25%	-11%
-10%	-10%
-23%	-21%
-16%	-4%
-51%	15%
-21%	-23%
-12%	-8%

District 20

	<u>actual pupil cnt</u>			
excludes charters	20,863			
	emp hc	emp/pupil	projected gross pay	avg. gross
JobCls #	3,154	6.6	133,297,463.12	42,263
100	129	161.7	13,748,846.12	106,580
200	1,632	12.8	84,432,189.39	51,735
300	113	184.6	7,302,517.81	64,624
400	583	35.8	8,874,242.69	15,222
500	293	71.2	7,855,530.50	26,811
600	404	51.6	11,084,136.61	27,436
2-400	2,215	9.4	93,306,432.08	42,125

D49 Job Class Usage

85	6	18	22	16	9	14
job class	107	107	624	176	276	
#'s used	13	13	7	1	64	
	Sr. Admins	Reg Teacher	Accountant	Bilingual Asst	Bus Driver	
	20 N/I Admin	144 SPED Teacher	24 Admin/Exec Ass't	5 Career Asst/Job Coach	46 NUTS staff	
	13 Inst Admin	64 Counselor	5 Analyst	22 Child Care	68 Custodian	
	30 Principal	73 Dean	2 Benefits Spec	23 Communit Liason	1 Dietician	
	31 Asst Prin	4 Librarian	2 ChildFind	23 Counselor Asst	1 Electrician	
		20 Teacher Mentor/Coach	1 Engineer'	25 Health Tech	4 Facil Maint	
		1 Behav Spec	1 Safety Spec	11 Library Asst	43 NUTS Leads	
		7 Reading Intervent	5 N/I Prog Coord	86 Student Monitor	4 Warehouse	
		2 Math Interven	5 Inst Prog Coord	63 Reg Para	8 Grounds	
		1 BCBA	3 Special Mgr	182 SPED Para	3 HVAC	
		3 Audiologist	7 Comms	1 Teaching Tech	4 Gen'l Maint	
		16 Nurse	1 R&D Spec	160 Tutor Para	4 Mechanic	
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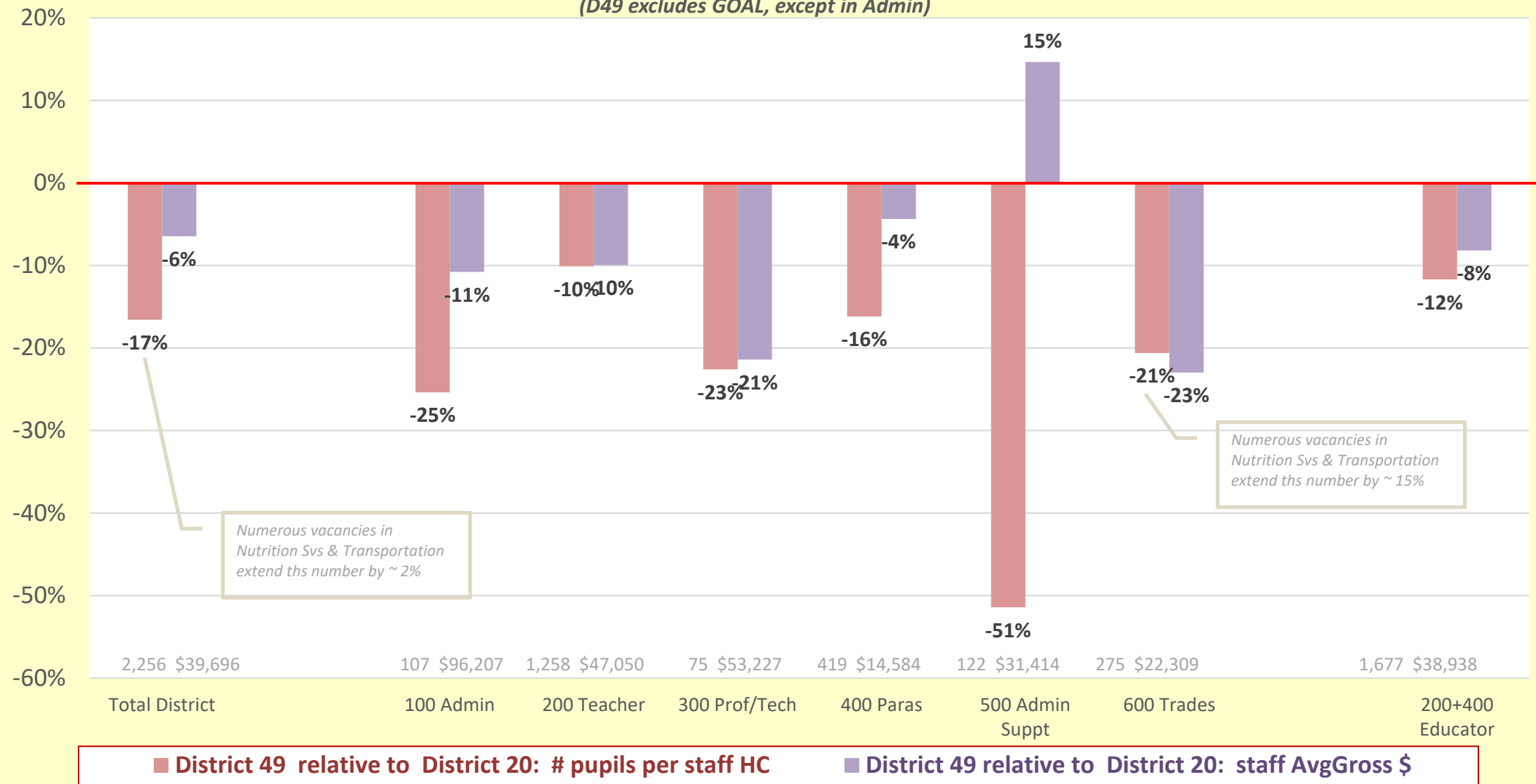
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which is outsourced in D49, but  
kept in house for D20.  
Probably 10-15 EHC different.

District 49

related to:

District 20

**School District Efficiency/Deficiency Comparisons by Job Class**  
**(D49 excludes GOAL, except in Admin)**





# EL PASO COUNTY SCHOOL DISTRICT 49 2020-2021 PROPOSED AMENDED BUDGET

## ASSESSED VALUATION - MILL LEVIES

		MILL LEVIES									Local	
Residential Assessment Rate	Overall Assessment Rate	Market Valuation	Assessed Valuation	General Fund	2005-3A /	Abatements	Bond	2016-3B /	Authorized Funded Pupil Count	Funded Pupils per Mill		
					2014-3A Mill Levy Override	(SB 184 Adjustment)	Redemption Fund	2018-4C Mill Levy Override			Total Mills	
04-05	7.96%	10.769%	\$3,351,226,947	\$360,878,890	28.847		0.124	14.310		43.281	9,544.50	220.52
05-06	7.96%	10.581%	\$4,274,218,543	\$452,258,300	24.459	9.802	0.093	12.494		46.848	10,132.50	216.28
06-07	7.96%	10.396%	\$4,853,147,177	\$504,523,250	24.459	9.800	0.076	11.212		45.547	11,580.50	254.25
07-08	7.96%	10.511%	\$5,899,026,417	\$620,028,470	24.459	9.800	0.324	11.212		45.795	12,221.50	266.87
08-09	7.96%	10.597%	\$6,195,485,589	\$656,524,910	24.459	9.800	0.203	11.212		45.674	12,984.30	284.28
09-10	7.96%	10.689%	\$6,544,920,650	\$699,610,580	24.459	9.800	0.101	11.212		45.572	13,697.98	300.58
10-11	7.96%	10.613%	\$6,632,924,756	\$703,938,280	24.459	9.800	0.321	11.212		45.792	14,027.84	306.34
11-12	7.96%	10.690%	\$6,200,983,265	\$662,871,630	24.459	9.800	0.371	11.212		45.842	14,201.66	309.80
12-13	7.96%	10.506%	\$6,317,740,713	\$663,717,810	24.459	9.800	0.114	11.212		45.585	14,572.86	319.69
13-14	7.96%	10.513%	\$6,321,813,966	\$664,597,320	24.459	9.800	0.146	11.212		45.617	17,932.98	324.46
14-15	7.96%	10.459%	\$6,594,766,136	\$689,724,560	24.459	9.800	0.325	11.212		45.796	18,598.20	334.98
15-16	7.96%	10.275%	\$7,318,389,792	\$751,972,470	24.459	9.800	0.217	10.159		44.635	19,533.26	346.55
16-17	7.96%	10.238%	\$7,649,045,141	\$783,104,780	24.459	9.577	0.222	5.980	4.179	44.417	19,699.60	358.99
17-18	7.20%	9.460%	\$8,885,347,862	\$840,574,750	24.459	8.922	0.108		10.159	43.648	20,316.68	378.80
18-19	7.20%	9.403%	\$9,389,791,154	\$882,952,990	24.459	8.341	0.086		10.159	43.045	21,377.70	406.50
19-20	7.15%	9.066%	\$11,572,795,889	\$1,049,145,210	24.459		0.230		18.500	43.189	23,120.00	420.36
20-21	7.15%	9.007%	\$11,994,723,269	\$1,080,389,290	24.459		0.062		18.500	43.021	23,242.00	416.94
chg from 06-07:		-1.4%	247.2%	214.1%						-8.2%	154.9%	93%
chg from LY:		-0.64%	3.65%	2.98%						-2.526 vars to 06/07 base		

Summary of Values as of: 11/30/2020 actual, increased by

Assess Rate	Market	Assessed	Share %
29.00% Vacant Land	\$202,106,858	\$58,613,890	1.7% / 5.4%
7.15% Residential	10,975,648,035	784,854,560	91.5% / 72.6%
29.00% Commercial	707,040,731	205,041,770	5.9% / 19%
29.00% Industrial	32,834,685	9,522,050	0.3% / 0.9%
29.00% Agricultural	4,135,167	1,199,250	0% / 0.1%
29.00% Natural Resources	634,414	183,990	0% / 0%
n/a Producing Mines	0	0	0% / 0%
n/a Oil & Gas	0	0	0% / 0%
29.00% State Assessed	72,323,379	20,973,780	0.6% / 1.9%
9.01% Taxable Property	\$11,994,723,269	\$1,080,389,290	
Resident Pupils		16,306	
AV / Resident Pupils		\$66,257.16	
26.88% Exempt Property	610,634,739	164,129,690	
9.87% Total Property	\$12,605,358,008	\$1,244,518,980	

Changes 2019/20 to 2020/21	Amount	Percentage
Assessed Valuation	\$31,244,080	2.98%
Market Valuation	\$421,927,380	3.65%
Funded Pupil Count (Gross)	122.00	0.53%

Full Funding Mill Levy Pro-forma		Mills
State Share Component	\$ 110,619,145	102.388
Specific Assessments shown above		43.021
'what if' total assessment equivalent		145.409
		3.4 x assessed rate

Assessed Value per Pupil ranks 167<sup>th</sup> of 178 CO school districts. All lower ranked districts are much smaller than D49

The 2018-4C Mill Levy subsumed the 2014-3A (which subsumed 2005-3A) and 2016-3B into new single Mill Levy Override at a fixed rate of 18.500 mills.



# EL PASO COUNTY SCHOOL DISTRICT 49 2020-2021 PROPOSED AMENDED BUDGET

## District 49 Historical Trend of Mill Levy Rates



Mill Rates by Category



Program Formula Credit																	(2.541)
2016-3B / 2018-4C Mill Levy Override													4.179	10.159	10.159	18.500	18.500
Bond Redemption Fund	14.310	12.494	11.212	11.212	11.212	11.212	11.212	11.212	11.212	11.212	11.212	10.159	5.980				
Abatements (SB 184 Adjustment)	0.124	0.093	0.076	0.324	0.203	0.101	0.321	0.371	0.114	0.146	0.325	0.217	0.222	0.108	0.086	0.230	0.062
2005-3A / 2014-3A Mill Levy Override		9.802	9.800	9.800	9.800	9.800	9.800	9.800	9.800	9.800	9.800	9.800	9.577	8.922	8.341		
General Fund	28.847	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459	24.459
Total Mills	43.281	46.848	45.547	45.795	45.674	45.572	45.792	45.842	45.585	45.617	45.796	44.635	44.417	43.648	43.045	43.189	43.021

Certification of Mill Levies  
Property Tax Year 2020

<u>EL PASO</u>		<u>DISTRICT 49 (FALCON)</u>
County		School District
	Colorado Department of Education (CDE) Mill Levy Calculated as of November 2020	School District Final Mill Levy Certified as of December 15, 2020
CATEGORY		
1. Mill Levy per HB20-1418	27.000	27.000
1a. HB20-1418 Tax Credit	2.541	2.541
1b. HB20-1418 Net Mill Levy (amt collected by county)	24.459	24.459
2. Categorical Buyout	0.000	0.000
3. Total Program Reserve Fund	0.000	0.000
4. Total Program Mill	24.459	24.459
5. Overrides:		
a. Voter-approved	6.944	18.500
b. Hold harmless	0.000	0.000
c. Excess hold harmless	0.000	0.000
6. Abatement	0.596	0.062
7. Total General Fund	31.999	43.021
8. Bond Redemption Fund		0.000
9. Transportation Fund	0.000	0.000
10. Special Building and Technology Fund	0.000	0.000
11. Other (Loan, Charter School)	0.000	0.000
12. Total	31.999	43.021
<b>Assessed Valuation</b>	As of November 2020	As of December 15, 2020
Gross Assessed Valuation	1,080,044,140	1,080,389,290
Tax Increment Financing	0	
Net Assessed Valuation	1,080,044,140	1,080,389,290
Abatements (Total across all counties)	643,980	66,056
<b><u>Information provided by state for certification to county treasurer:</u></b>		
Full Funding mill levy	232.762	208.236
Projected Gross Funding from State	224,975,926	224,975,926

Form completed by

Phone Number

**COMPLETE AND RETURN TO TIM KAHLE BY DECEMBER 21, 2020:**

Division of School Finance and Operations  
Colorado Department of Education  
201 E. Colfax Avenue; Room 206  
Denver, CO 80203  
kahle\_t@cde.state.co.us

Scanned and emailed copies are acceptable. It is not necessary to mail original copy.



## What is needed to improve Education Funding in Colorado and for D49

### Statewide Problems:

- (1) Erosion of Residential Assessment Rate (RAR)

Solution(s)      Repeal Gallagher Amendment ☒  
 Adjust RAR (up) to an appropriate level

- (2) Inconsistent Regular Program Mill rate

Solution(s):      Uniform Mill Rate to 27.000 *In Process 1<sup>st</sup> up*

- (3) Growing Inequities driven by Mill Levy Overrides

Solution(s):      Override Equalization *In Conversation*

RAR History	
1982	30.00%
1983	21.00%
1987	18.00%
1988	16.00%
1989	15.00%
1991	14.34%
1993	12.86%
1995	10.36%
1997	9.74%
2001	9.15%
2003	7.96%
2017	7.20%
2019	7.15%
2021	5.88%

Gallagher Impact

### Local Problems:

- (1) Materially deficient local discretionary support (Overrides)

Solution(s):      Educate and ask, educate and ask

- (2) Facility needs due to continued population growth in the district

Solution(s):      Strategic planning with current MLO ☒  
 Innovate for an Impact Fee solution?