



**District
Mission:**

LCSD Challenges students to reach their fullest potential through personal, engaged and rigorous learning in the classroom and beyond.

**Board
Priorities:**

Ensure all students stay on or above grade level each year and graduate prepared to successfully implement a plan for college or career.

Every day, we are college or career ready.

Provide all students with engaging learning opportunities.

Rigor and engagement are everywhere.

Create a space that is safe, inclusive and welcoming for all.

Diversity and culture make us better.

Plan and execute the capital and human capital investments that will make our district better.

We plan for the future.

Lake County School District Board of Education

Jan. 8, 2024 4:00 pm Special Meeting

Location: Board Room 14 & via Zoom

1. 4:00 Call to order
2. 4:01 Pledge of Allegiance
3. 4:02 Roll Call
4. 4:03 Preview Agenda
5. 4:04 Public Participation

Members of the public who wish to address the board on non-agenda items are welcome to do so at this time. Please sign up with board secretary. We ask you to please observe the following guidelines:

- Confine your comments to matters that are germane to the business of the School District.
- Recognize that students often attend or view our meetings. Speaker's remarks, therefore, should be suitable for an audience that includes kindergarten through twelfth grade students.
- Understand that the board cannot discuss specific personnel matters or specific students in a public forum.

6. 4:06 Action Item
 - a. Resolution NO. 24-13 Certification of Mill Levy
7. Agenda Planning
8. Adjourn
9. Upcoming Meetings or events:

- a. Jan. 15, 2024 Regular Meeting @ 6:30 pm @ District Office/Zoom
- b. Jan. 17, 2024 BOE Walk Through @ 12:30 pm @ LCIS
- c. Jan. 24, 2024 BOE Walk Through @ 1:30 pm @ LCHS
- d. Jan. 29, 2024 Special Meeting @ 6:30 pm @ District Office/Zoom
- e. Jan. 31, 2024 BOE Walk Through @ 12:30 pm @ LCES
- f. Feb. 12, 2024 Regular Meeting @ 6:30 pm @ District Office/Zoom
- g. Feb. 26, 2024 Work Session @ 6:30 pm @ District Office/Zoom

Estimated duration of regular meeting is 2.5 to 3 hours **Updated 12/15/2023

A few welcoming notes:

The board's meeting time is dedicated to its strategic mission and top priorities. • The "consent agenda" has items which have either been discussed prior or are highly routine. By not discussing these issues, we are able to spend time on our most important priorities. • "Public participation" is an opportunity to present brief comments or pose questions to the board for consideration or follow-up. Time limits are 3 minutes for individual speakers if fewer than 20 individuals have signed up to speak; 2 minutes' limit and 5 minutes for groups of 20 signed up; and 1 minute for individual and 3 minutes for groups if more than 30 have signed up to speak. Please see Board Policy GP-14 (Governance Process) for the full policy. The boundaries are designed to help keep the strategic meeting focused and in no way limits conversations beyond the board meeting. • Your insights are needed and welcomed and the board encourages you to request a meeting with any board member, should you have something to discuss. • If you are interested in helping the district's achievement effort, please talk with any member of the leadership team or call the district office at 719-486-6800. Opportunities abound. Your participation is highly desired.



Mision del Distrito:

LCSD desafía a los estudiantes a alcanzar su máximo potencial a través del aprendizaje personal, comprometido y riguroso en el aula y más allá.

Prioridades de la junta:

Asegúrese de que todos los estudiantes se mantengan en o por encima del nivel de grado cada año y se gradúen preparados para implementar con éxito un plan para la universidad o una carrera.

Todos los días estamos preparados para la universidad o una carrera.

Brindar a todos los estudiantes oportunidades de aprendizaje interesantes.

El rigor y el compromiso están en todas partes.

Crea un espacio seguro, inclusivo y acogedor para todos.

La diversidad y la cultura nos hacen mejores.

Planificar y ejecutar las inversiones de capital y humano que mejorarán nuestro distrito.

Planeamos para el futuro.

Junta de Educación del Distrito Escolar del Condado de Lake 8 de enero de 2024 4:00 pm Reunión Especial Ubicación: Oficina del distrito y via Zoom

1. 4:00 Llamada para ordenar
2. 4:01 Juramento de lealtad
3. 4:02 Pasar lista
4. 4:03 Vista previa de la agenda
5. 4:04 Participación pública

Los miembros del público que deseen dirigirse a la junta sobre temas que no pertenecen a la agenda pueden hacerlo en este momento. Regístrese con el secretario de la junta. Le pedimos que observe las siguientes pautas:

- Limite sus comentarios a asuntos relacionados con los negocios del Distrito Escolar.
- Reconocer que los estudiantes a menudo asisten o ven nuestras reuniones. Por lo tanto, los comentarios del orador deben ser adecuados para una audiencia que incluya estudiantes de jardín de infantes a duodécimo grado.
- Comprenda que la junta no puede discutir asuntos específicos de personal o estudiantes específicos en un foro público.

6. 4:06 Elemento de acción
7. Planificación de agenda
8. Aplazar
9. Proxima reunion o evento:
 - a. 15 de enero de 2024 reunión ordinaria a las 6:30 pm en la oficina del distrito/Zoom
 - b. 17 de enero de 2024 Visita del BOE a las 12:30 pm en LCIS
 - c. 24 de enero de 2024 Visita del BOE a las 1:30 pm en LCHS
 - d. 29 de enero de 2024 reunión especial a las 6:30 pm en la oficina del distrito/Zoom
 - e. 31 de enero de 2024 Visita del BOE a las 12:30 pm en LCES
 - f. 12 de febrero de 2024 reunión ordinaria a las 6:30 pm en la oficina del distrito/Zoom
 - g. 26 de febrero de 2024 sesión de trabajo a las 6:30 pm en la oficina del distrito/Zoom

La duración estimada de la reunión es de 2,5 a 3 horas ** Actualizado 12/15/2023

Algunas notas de bienvenida:

El tiempo de reunión de la junta se dedica a su misión estratégica y sus principales prioridades. • La "agenda de consentimiento" tiene elementos que han sido discutidos previamente o son muy rutinarios. Al no discutir estos temas, podemos dedicar tiempo a nuestras prioridades más importantes. • La "participación pública" es una oportunidad para presentar breves comentarios o plantear preguntas a la junta para su consideración o seguimiento. Los límites de tiempo son 3 minutos para oradores individuales si menos de 20 personas se han inscrito para hablar; Límite de 2 minutos y 5 minutos para grupos de 20 inscritos; y 1 minuto para individuales y 3 minutos para grupos si más de 30 se han inscrito para hablar. Consulte la Política de la Junta GP-14 (Proceso de gobernanza) para conocer la política completa). Los límites están diseñados para ayudar a mantener la reunión estratégica enfocada y de ninguna manera limita las conversaciones más allá de la reunión de la junta. • Sus ideas son necesarias y bienvenidas y la junta le anima a solicitar una reunión con cualquier miembro de la junta, en caso de que tenga algo que discutir. • Si está interesado en ayudar en el esfuerzo de rendimiento del distrito, hable con cualquier miembro del equipo de liderazgo o llame a la oficina del distrito al 719-486-6800. Abundan las oportunidades. Su participación es muy deseada.

A few welcoming notes:

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Lake County School District
328 West 5th Street
Leadville, Colorado 80461
www.lakecountyschools.net

AGENDA COVER MEMO

TO: Board of Education
PRESENTER(S): Paul Anderson
MEMO PREPARED BY: Paul Anderson
INVITED GUESTS: NA
TIME ALLOTTED ON AGENDA: 10 minutes
ATTACHMENTS: 2

RE: Mill Levy Certification

TOPIC SUMMARY

Background: SB23B-001 changed the deadline for the Lake County Assessor to provide the Final Certification of Valuation that historically has been due by December 10. This year the deadline is January 3, 2024.

Topic for Presentation: The Revised Assessed Valuation has been provided by the Lake County Assessor. Resolution 24-13 has been created using the revised valuation to calculate the necessary mills that will generate the approved funding. The Board of Education has until January 10th to certify mills and submit to the Lake County Commissioners.



Lake County School District R-1

RESOLUTION NO. 24-13

A RESOLUTION OFFICIALLY CERTIFYING THE LEVY OF THE LAKE COUNTY SCHOOL DISTRICT R-1 FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2024 (1/2 Fiscal Year 2023-2024 and 1 /2 fiscal year 2024-2025) TO THE BOARD OF COUNTY COMMISSIONERS.

WHEREAS, Section 39-5-128 (1), C.R.S. requires that Lake County School District R-1 certify its 2024 levy to the Board of County Commissioners of Lake County no later than January 10; and

WHEREAS, Section 39-10-114 (I) (a) (I) (B), C.R.S. which authorizes school districts to certify an Abatement and Refund Mill Levy in order to recover abatement of taxes.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF EDUCATION, LAKE COUNTY SCHOOL DISTRICT R-1:

Section 1. Pursuant to section 39-5-128 (1), C.R.S., as amended, the Lake County School District R-1 hereby certifies the Board of County Commissioners of Lake County that the School District's 2024 levy on all taxable property within the County shall be as follows:

Mill Levy per HB20-1418	26.514 mills	\$9,698,140
HB20-1418 Tax Credit	0.045 mills	-\$16,460
HB20-1418 Net Mill Levy	26.469 mills	\$9,681,680
Authorized Override	1.826 mills	\$667,904
Bond Redemption Fund	5.206 mills	\$1,904,221
Abatement	0.165 mills	\$60,353
Total Mill Levy	33.666 mills	\$12,314,158

Section 2. Business Services is directed to deliver a certified copy of this Resolution to the Board of County Commissioners of Lake County no later than December 15, 2023.

BE IT FURTHER RESOLVED, that the Board of Education of the Lake County School District R-1, Lake County, Colorado, acknowledges due to SB23B-001, signed during special session, extends the deadline for the Assessor of Lake County to provide Final Certificate of Valuation to January 3, 2024. Mill Levy Certification must be submitted to the Lake County Commissioners by January 10, 2024.

ADOPTED the 8th day of January 2024. LAKE COUNTY SCHOOL DISTRICT R-1

John Baker, President

Miriam Lozano, Secretary

328 West 5th St. · Leadville, CO 80461 Phone (719) 486-6800 Fax (719) 486-2048

County Tax Entity Code

CERTIFICATION OF VALUATION BY

DOLA LGID/SID

New Tax Entity? ☐ YES ☒ NOLake County **COUNTY ASSESSOR**

Date 01/05/2024

NAME OF TAX ENTITY: SCHOOL DIST R-1 GENERAL FUND**USE FOR STATUTORY PROPERTY TAX REVENUE LIMIT CALCULATION ("5.5%" LIMIT) ONLY**

IN ACCORDANCE WITH 39-5-121(2)(a) and 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES THE TOTAL VALUATION FOR ASSESSMENT FOR THE TAXABLE YEAR 2024:

1. PREVIOUS YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	1. \$309,406,131
2. CURRENT YEAR'S GROSS TOTAL TAXABLE ASSESSED VALUATION: ‡	2. \$369,570,189
3. LESS TOTAL TIF AREA INCREMENTS, IF ANY:	3. \$3,795,889
4. CURRENT YEAR'S NET TOTAL TAXABLE ASSESSED VALUATION:	4. \$365,774,300
5. NEW CONSTRUCTION: *	5. \$1,131,502
6. INCREASED PRODUCTION OF PRODUCING MINE: ≈	6. \$1,668,217
7. ANNEXATIONS/INCLUSIONS:	7. \$0
8. PREVIOUSLY EXEMPT FEDERAL PROPERTY: ≈	8. \$0
9. NEW PRIMARY OIL OR GAS PRODUCTION FROM ANY PRODUCING OIL AND GAS LEASEHOLD OR LAND (29-1-301(1)(b), C.R.S.): Φ	9. \$0
10. TAXES RECEIVED LAST YEAR ON OMITTED PROPERTY AS OF AUG. 1 (29-1-301(1)(a), C.R.S.). Includes all revenue collected on valuation not previously certified:	10. \$0.00
11. TAXES ABATED AND REFUNDED AS OF AUG. 1 (29-1-301(1)(a), C.R.S.) and (39-10-114(1)(a)(I)(B), C.R.S.):	11. \$60,201.48

‡ This value reflects personal property exemptions IF enacted by the jurisdiction as authorized by Art. X, Sec. 20(8)(b), Colo. Constitution

* New Construction is defined as: Taxable real property structures and the personal property connected with the structure.

≈ Jurisdiction must submit to the Division of Local Government respective Certifications of Impact in order for the values to be treated as growth in the limit calculation; use Forms DLG 52 & 52A.

Φ Jurisdiction must apply to the Division of Local Government before the value can be treated as growth in the limit calculation; use Form DLG 52B.

USE FOR TABOR "LOCAL GROWTH" CALCULATION ONLY

IN ACCORDANCE WITH ART. X, SEC. 20, COLO. CONSTITUTION AND 39-5-121(2)(b), C.R.S., THE Lake County ASSESSOR CERTIFIES THE TOTAL ACTUAL VALUATION FOR THE TAXABLE YEAR 2024:

1. CURRENT YEAR'S TOTAL ACTUAL VALUE OF ALL REAL PROPERTY: ¶	1. \$2,336,833,605
ADDITIONS TO TAXABLE REAL PROPERTY	
2. CONSTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS: *	2. \$14,532,569
3. ANNEXATIONS/INCLUSIONS:	3. \$0
4. INCREASED MINING PRODUCTION: §	4. \$5,979,272
5. PREVIOUSLY EXEMPT PROPERTY:	5. \$0
6. OIL OR GAS PRODUCTION FROM A NEW WELL:	6. \$0
7. TAXABLE REAL PROPERTY OMITTED FROM THE PREVIOUS YEAR'S TAX WARRANT: (If land and/or a structure is picked up as omitted property for multiple years, only the most current year's actual value can be reported as omitted property.):	7. \$2,320,612

DELETIONS FROM TAXABLE REAL PROPERTY

8. DESTRUCTION OF TAXABLE REAL PROPERTY IMPROVEMENTS:	8. \$-841,519
9. DISCONNECTIONS/EXCLUSIONS:	9. \$0
10. PREVIOUSLY TAXABLE PROPERTY:	10. \$-1,005,818

¶ This includes the actual value of all taxable real property plus the actual value of religious, private school, and charitable real property.

* Construction is defined as newly constructed taxable real property structures.

§ Includes production from new mines and increases in production of existing producing mines.

IN ACCORDANCE WITH 39-5-128(1), C.R.S., AND NO LATER THAN AUGUST 25, THE ASSESSOR CERTIFIES TO SCHOOL DISTRICTS:

TOTAL ACTUAL VALUE OF ALL TAXABLE PROPERTY **\$2,559,108,307**

IN ACCORDANCE WITH 39-5-128(1.5), C.R.S., THE ASSESSOR PROVIDES:

HB21-1312 ASSESSED VALUE OF EXEMPT BUSINESS PERSONAL PROPERTY (ESTIMATED): ** **\$377,165**

** The tax revenue lost due to this exempted value will be reimbursed to the tax entity by the County Treasurer in accordance with 39-3-119.5(3), C.R.S.

NOTE: ALL LEVIES MUST BE CERTIFIED to the COUNTY COMMISSIONERS NO LATER THAN DECEMBER 15.

DLG 57 (Rev. 7/21)