

Colorado Springs School District 11

MILL LEVY OVERRIDE GOVERNANCE POLICY

Dated June 2025

The Board of Education (the Board) is committed to maintaining a citizens' oversight committee as required by the 2000 and 2017 Mill Levy Override (MLO) ballot questions. In addition to the ballot question requirements, the Board charges the citizens' oversight committee (the Committee) with duties in connection with oversight of the spending of the proceeds of the MLO funds.

The Committee provides transparency, accountability, and will ensure expenditures support the Colorado Springs District 11 strategic plan and Board of Education priorities. With changing needs and because of variations in MLO and district revenue, the MLO Program Implementation Plans (PIPs) remain flexible, yet true to the spirit of the fundamental philosophies established in the ballot questions, PIPs, and original governance plans, with an amendment process to maximize educational benefits for students, as outlined below.

Accountability

The Committee will be supported by district staff who will be appointed by the superintendent. District staff own the management of spending and provide amendment proposals of PIPs. The Committee will have access to MLO financial documents to fulfill its responsibility of monitoring the progress of the efficient and effective implementation of MLO funding in accordance with the ballot questions.

Directives

As mandated by both the 2000 and 2017 ballot questions the Committee shall:

- Conduct an independent review of the 2000 and 2017 MLO funds through a third-party auditor every three years. The consultant will be recommended by the Committee and approved by the Board - to be paid for by MLO funds.
- Share the findings of the independent review with the public.
- At least annually, report to the Board and public the district's progress in meeting the goals for the PIPs in the MLO, and whether mill levy funds were spent in accordance with the MLO PIPs, noting any discrepancies, and any recommendations regarding any changes that may be needed.
- The Committee will maintain bylaws to guide their operations.

Composition

At least annually, the Board shall receive recommendations from the citizens' oversight committee regarding the composition of the Committee (which shall include a member of the District Accountability Committee), as well as any changes to the charge of the committee. The Board may add members to the Committee at any time, and all members of the Committee shall serve at the pleasure of the Board. Committee members are to be taxpayers in District 11. As the MLO directly funds positions in the district, employees can attend as guests but may not be members of the committee due to potential conflicts of interest.

PIP Amendments to Address Changing Circumstances

The mill levy override is designed to meet District 11's needs for many years, with the District and Committee committed to the principles in the ballot questions. However, due to unforeseen changes in law, education, or circumstances, the PIPs may be amended under the following requirements to ensure effective and efficient use of resources under the following amendment requirements.

- (1) Prior to any PIP amendment, the Board shall receive a report from the citizens' oversight committee and the District's administration analyzing the general substance and advisability of the proposed amendment.
- (2) At least 10 days prior to any amendment to a PIP becoming effective, the public shall be notified (in the same manner as public notices of board of education meetings) that the Board is considering an amendment.
- (3) At least one public hearing shall be held by the Board prior to any PIP amendment becoming effective to permit public comment regarding the proposed amendment.
- (4) The amendment must be approved by a minimum of 2/3 of the total number of District 11 Board of Education members then holding office.

Reference documents:

Exhibits – Ballot Questions, 2000 Spending Plan, 2017 Governance Plan

Policy BDF

Policy DGBA – Mill Levy Override/Transportation Levy