

Mill Levy Override Committee

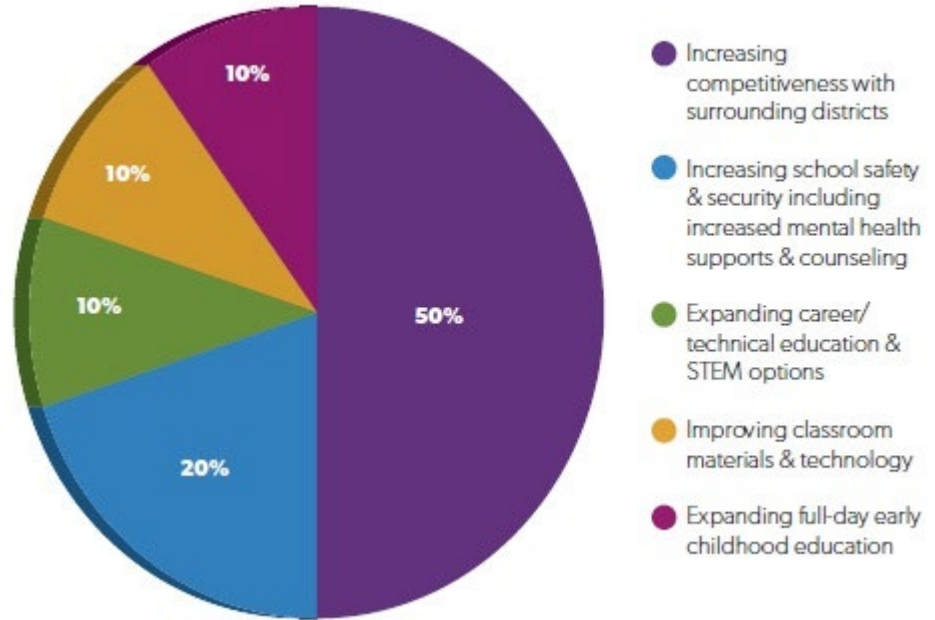
*October 8, 2026
Meeting*

Section 1 – Spending Report

*Updated actual spending data for 2025-26 (unaudited) against the 2018
Mill Levy Override spending priorities*

2018 MLO Budget

- Materials from 2018 communicated the budget in terms of portions of the MLO collection, after providing charter schools their share
- The first year collection was an estimated \$33M*
- 2025-26 collection was an estimated \$42.4M*



*Gross collection, inclusive of charter school share; district retains about 89%

2025-26 Spending – Of the 2018 MLO

2018 Mill Levy Expected Uses	As % of Distribution	FY 2025-26 Total Spend	FY 2025-26 General Fund	FY 2025-26 MLO (Adjusted)
Salary & Compensation	50%			\$18,687,569
School Security & Mental Health	20%	\$ 14,305,558	\$ 6,830,530	\$ 7,475,028
Career, Tech & STEM	10%	\$ 17,676,020	\$ 13,938,507	\$ 3,737,514
Classroom Materials & Technology	10%	\$ 5,806,468	\$ 2,068,955	\$ 3,737,514
Early Childhood Education	10%	\$ 4,456,452	\$ 718,938	\$ 3,737,514
Total	100%	\$ 42,244,499	\$23,556,930	\$37,375,138



District-share only (excludes charter)

2025-26 Spending – By Purpose/Activity



Portion of spending that came from MLO

Investment Categories	% of Investment Category	FY 2025-26 Total Expenses (GF + MLO)	FY 2025-26 General Fund Expenses	FY 2025-26 MLO Expenses	MLO % of Total Expenses	Units or FTE	Cost per unit	Notes
School Security & Mental Health		\$ 14,305,558	\$ 6,830,530	\$ 7,475,028				
Title IX Coordinator (Legal)	1%	\$ 158,682	\$ -	\$ 158,682	100%	1.0	\$158,682	Salary and Benefits for 1 Title IX Coordinator
Employee Assistance Program (EAP)	1%	\$ 524,167	\$ 374,151	\$ 150,016	29%	1.0	\$150,016	Salary and Benefits for 1 EAP Counselor
Registered Nurses	23%	\$ 3,194,624	\$ 1,480,518	\$ 1,714,106	54%	16.0	\$107,059	Salary and Benefits for 16 Registered Nurses
Social Emotional Learning Specialists (SELs)	58%	\$ 8,033,601	\$ 3,723,097	\$ 4,310,504	54%	36.8	\$116,983	Salary and Benefits for 36.8 SELs
Gifted & Talented	17%	\$ 2,394,485	\$ 1,252,764	\$ 1,141,721	48%	9.0	\$126,858	Salary and Benefits for 9 Resource Teachers and Subs at GT Center Schools
Career, Tech & STEM		\$ 17,676,020	\$ 13,938,507	\$ 3,737,514				
Warren Tech & Warren Tech South Campus	89%	\$ 16,681,158	\$ 13,938,507	\$ 2,742,651	5%	24.4	\$112,398	Salary and Benefits for 24.4 CTE Teachers
Career Tech-Ed Staff Development	9%	\$ 683,788	\$ -	\$ 683,788	100%			Supports CTE Staff Development Training
CTE allocation to schools by budget	2%	\$ 311,075	\$ -	\$ 311,075	100%	2.8	\$112,398	Salary and Benefits for 2.8 CTE Teachers
Classroom Materials & Technology		\$ 5,806,469	\$ 2,068,955	\$ 3,737,514				
1:1 Devices - District Tech4Ed	100%	\$ 5,806,469	\$ 2,068,955	\$ 3,737,514	64%	9,581	\$ 390	Purchased 9,581 One to One Student Devices
Early Childhood Education		\$ 4,456,452	\$ 718,938	\$ 3,737,514				
ECE SPED	100%	\$ 4,456,452	\$ 718,938	\$ 3,737,514	84%			26 ECE SPED Teachers and 7.2 ECE SPED Paras
ECE SPED Teachers				\$ 2,923,604		26.01	\$102,583	
ECE SPED Paras				\$ 813,909		7.24	\$48,721	
		\$ 42,244,499	\$ 23,556,930	\$ 18,687,570	Total			

Mill Levy Override Spending & Reporting

The district remains committed to spending the funds as planned and reporting accordingly

- Intended spending and uses for potential 2026 MLO
 - Salary & benefits increases
 - CTE programming
- Reporting improvements
 - The new Workday system will allow us to tag activity spending more explicitly, though the MLO is still just a portion of the general fund
 - Funding towards salary increases cannot be tagged in the accounting ledger

Section 2 – Background Info

Citizen financial oversight connected to the 2018 mill levy override and the 2018 bond program.

2018 Ballot Text on Financial Oversight

Both the 5A mill levy override and the 5B bond questions referenced citizen committee roles, transparency and accountability

2018 5A MLO - Excerpt

“the spending of such taxes for the benefit of district students will be reviewed by the citizen’s **financial oversight advisory committee** for transparency and accountability”

2018 5B Bond - Excerpt

“the spending of the proceeds of such debt to be monitored by the citizen’s **capital asset advisory committee**”

Both questions also referenced annual independent audit

Oversight Implementation – 2018 to present

Both named committees set out reviewing their respective mill levy/bond programs, budgets and spending

5A - The Financial Oversight Committee discussed MLO budgets and expenditures through about January 2021, when pandemic relief funding, revenue issues at the state, and a 4,000 student drop in enrollment usurped MLO discussions.

5B - The Capital Asset Advisory Committee continues to meet monthly to review all capital expenditures, whether funded out of bonds or the capital reserve fund.

Note – board policy GP-07 states the purpose of the FOC/FAC but does not mention an MLO oversight function, which meant that following board policy to guide committee content was insufficient

New District Committee

- [Purpose](#)
 - Review 2018 MLO ongoing investments
 - Review future voter-approved MLOs
- Mix of community and staff members
- Advisory to the **district**
- April [presentation](#) & [minutes](#)

Mill Levy Override Committee

This district committee provides oversight accountability to mill levy override fund stewardship.

Section 3 – Board Committees

The Board is tasking two committees with oversight of the two mill levies on the ballot this fall: CAAC and DAC via a Subcommittee

Capital Asset Advisory Committee (CAAC)

- Purpose
 - Capital projects, budgeting and spending oversight
 - Reviewing the evaluation criteria of district facilities
 - Reviewing and monitoring capital planning
- Membership
 - Up to 13, with business expertise, free of conflicts of interest
- Agendas, minutes and presentations are all publicly [posted](#)



CAAC – Update to Policy

- CAAC is best suited to continue to review and provide input to the expenditure of capital specific funding, including the prospective new capital mill levy
- Red text is additive to GP-07
 - "Monitor the planning of capital needs and the implementation of capital programs in alignment with District Policy FBC, which may include future bond programs, *and monitor the use of any special purpose mill levy funding for capital projects to ensure alignment with commitments made to voters.* "

District Accountability Committee (DAC)

- Purpose
 - Follows state statute and GP-07
 - Advise board on educational accountability, **spending of district funds**, new/renewal charter applications, district UIP and school conduct code
- Membership
 - Up to 34 designees from SACs (plus five from charter/option)
 - Up to three representatives from JCEA and JCAA each
 - Charter, business community and JESPA representatives
- Agendas and minutes are all publicly [posted](#)

Budget Subcommittee to DAC - Existing

- Purpose
 - Articulated in DAC by-laws
 - Advise board on spending priorities, budget development, long-term financial sustainability, enrollment & revenue, transparency, processes and fiscal controls
- Membership
 - As many people from DAC as are interested
- Agendas & minutes are not separately posted, at present

Recommended Change & Formalization

- Recommendation: Amend GP-07 to task this sub-committee with review and oversight of the Mill Levy Override dollars alongside existing role to review General Fund spending
- New Name: **Budget and Mill Levy Override Subcommittee**
- Benefits:
 - Leverage existing structure that brings together a mix of staff and community members
 - Increase visibility & strengthen recruitment by connecting to DAC
 - Align to statutory intents and purposes for DAC regarding budgetary and spending review

Wrap-up

Please share your thoughts, questions & suggestions

- 2025-26 Spending Review
- Role of CAAC
- Role of Budget Subcommittee to the DAC