



Business Services
701 Prairie Hawk Drive
Castle Rock, Colorado 80109

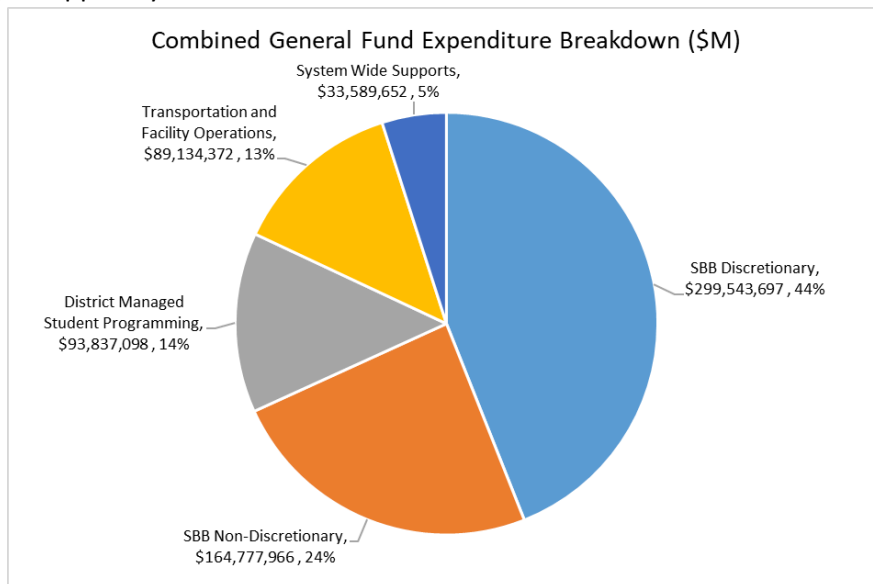
Memorandum

To: Board of Education
CC: Erin Kane, Superintendent and Jana Schleusner, CFO
From: Colleen Doan, Director of Budget
Date: June 14, 2024
Re: 2024-2025 Adopted Budget

In place of a presentation at the June 18, 2024 Board of Education meeting, this memorandum provides a summary of the changes to the 2024-2025 DCSD Budget presented for adoption since it was first presented to the Board of Education on May 28, 2024.

The priorities of the 2024-2025 DCSD Budget remain the same as previously presented:

- Compensation investments plus enhancements to benefits = \$22M
- Investing in schools through the Site-Based Budget = \$4M
- Investing in schools through District-Managed Student Programming = \$6M
- Investing in transportation and facility operations = \$2M
- Investing in support systems = \$3M

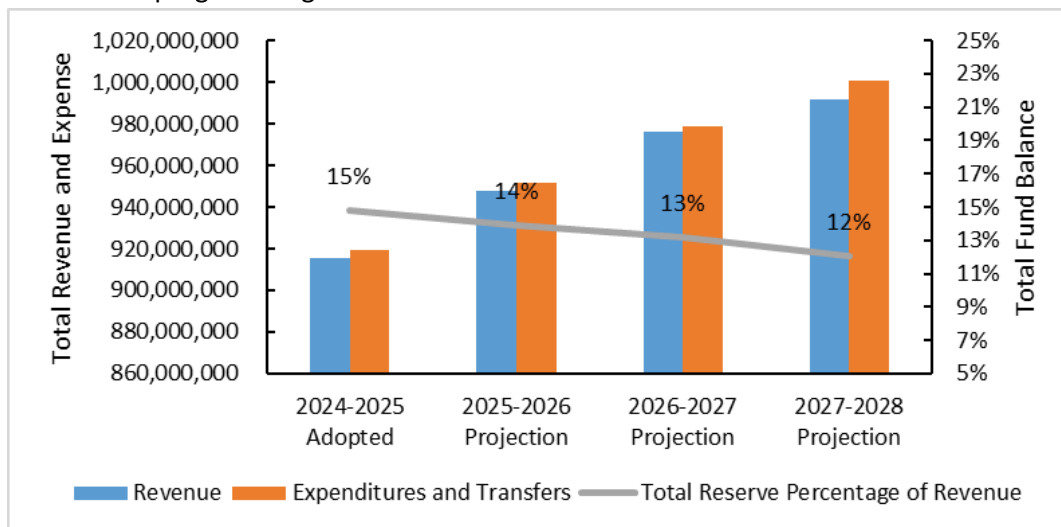


The Proposed Budget on May 28 presented a use of fund balance within the General Fund (expenditures exceed revenue) of \$2.2 million. This budget presents a use of fund balance within the General Fund of \$3.8 million. The primary reason for the increased use of fund balance is due to the increase in the transfer from the General Fund to the Capital Projects Fund associated with the phase 2 construction costs for the Student Support Services - Parker building (formerly known as the Parkglenn Way building). The identified construction costs for summer and fall 2024 were not known in time for the Proposed Budget.

Changes to Site-Based Budgets (SBB) for neighborhood schools were extremely minimal since the Proposed Budget. Neighborhood school allocations did not change and any changes within their budgets reflect changing personnel decisions based on spring hiring or decisions to set aside resources for school-sponsored capital projects.

Department budget changes were limited to less than \$0.5 million and primarily associated with District Managed Student Programming for additional staffing needs to support schools. The limited changes to system wide supports were due to finalized contract renewals for ongoing services such as insurance.

With these minimal changes, the multi-year forecast for the General Fund continues to demonstrate a reduction in reserves by approximately 1% annual with the combination of small pay increases and limited reductions to current programming.



In addition to the changes to the General Fund and Capital Projects Fund, the Adopted Budget presents a fully updated Governmental Designated Purpose Grants Fund based on preliminary allocations on state and federal grants. The timeline associated with federal funds is slightly delayed which does not allow staff ample time to prepare the actual grant financial plans in time for the budget proposed in May. Revisions to the Athletics and Activities Fund reflect decentralizing some budget capacity for school athletic programs. These changes were in order to more accurately budget individual school programs and increase district provided support for students eligible for waived participation fees due to free and reduced lunch eligibility. The changes to the Medical and Dental Fund reflect a reduced medical claims forecast and final coverage renewal updates in order to provide for a small budgeted increase in fund balance within the Medical and Dental Fund. Finally, the small revisions within the Outdoor Education Fund, Nutrition Services NSLP Fund and Child Care Fund are for district provided retirement benefits transferred from the General Fund to the respective fund associated with applicable staff.

The 2024-2025 Proposed Budget was presented in brief to both the Fiscal Oversight Committee (FOC) and District Accountability Committee (DAC) in May. The FOC provided their own memorandum to the Board of Education on May 28 with their support of the budget in addition to identifying risks, implications and short-term and long-term concerns. Their memo is available for reference [HERE](#). The DAC asked for School Accountability Committee (SAC) input on district spending priorities via a questionnaire. The top spending priority of their survey results was staff compensation followed by capital needs and student programming. The full survey results are on the next page.

Staff asks for the Board of Education to adopt the 2024-2025 DCSD budget as presented in the Adopted Financial Plan and Budget available for the June 18, 2024 Board of Education meeting. There are two resolutions to vote on: the Appropriation Resolution indicating the authority to spend resources and the Use of Beginning Fund Balance Resolution indicating if expenditures exceed revenue in the fiscal year. The Adopted Financial Plan and Budget includes financials of all DCSD funds, including 3-year forecasts on each fund, a summary of District-run schools and departments, District staffing summary, per pupil spending analysis and individual charter school financials.

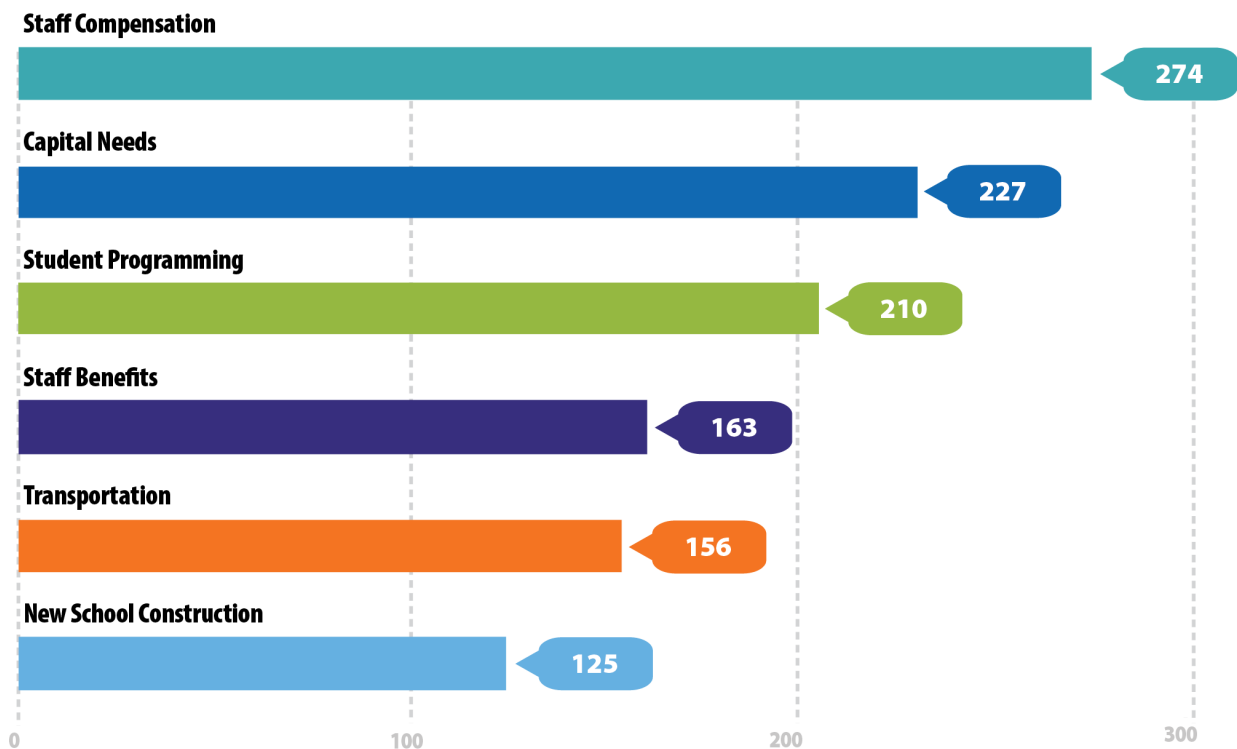


Douglas County School District 2024-2025 School Accountability Committee Budget Survey Results

In March 2024, the DCSD District Accountability Committee (DAC) asked for School Accountability Committee (SAC) input on school district spending priorities for the 2024-2025 DCSD budget. Input was gathered via a questionnaire, in which each SAC was to meet to discuss district spending priorities and then respond to the survey as a SAC (with one survey response being sent by each SAC).

SACs were encouraged to review the descriptions of each of the spending categories prior to ranking the School District budget spending priorities outlined in the questionnaire. The DAC's goal was to gather input from SACs to shape its recommendations to the DCSD Board of Education regarding School District spending priorities for 2024-2025.

The District Wide Total Scaled Results: TOTAL NUMBER OF SACs - 55



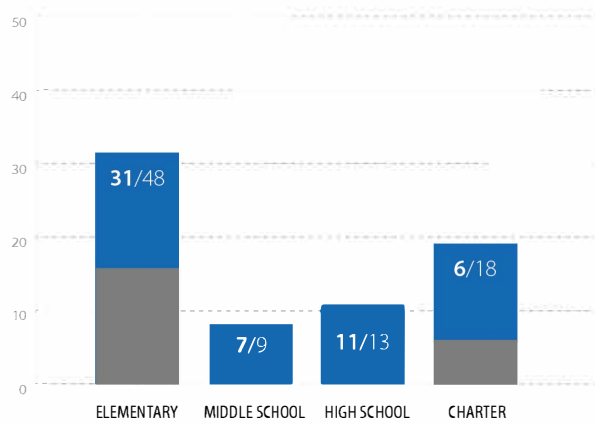
Budget Priority Totals*

* Each response total is a weighted score.

Participation: TOTAL NUMBER OF SACs - 88

■ Did Not participate ■ Number Participated

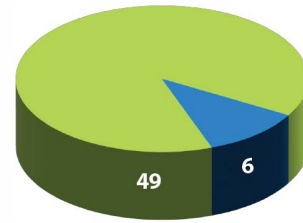
Type and Number **Participated**/Total Number of DCSD Schools



Neighborhood/Charter School Represented - Total Number

49 Neighborhood 89%

6 Charter 11%

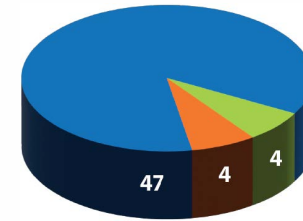


Has your SAC provided a **recommendation to your principal regarding its priorities** for spending school moneys for the 24-25 school year? - Total Number

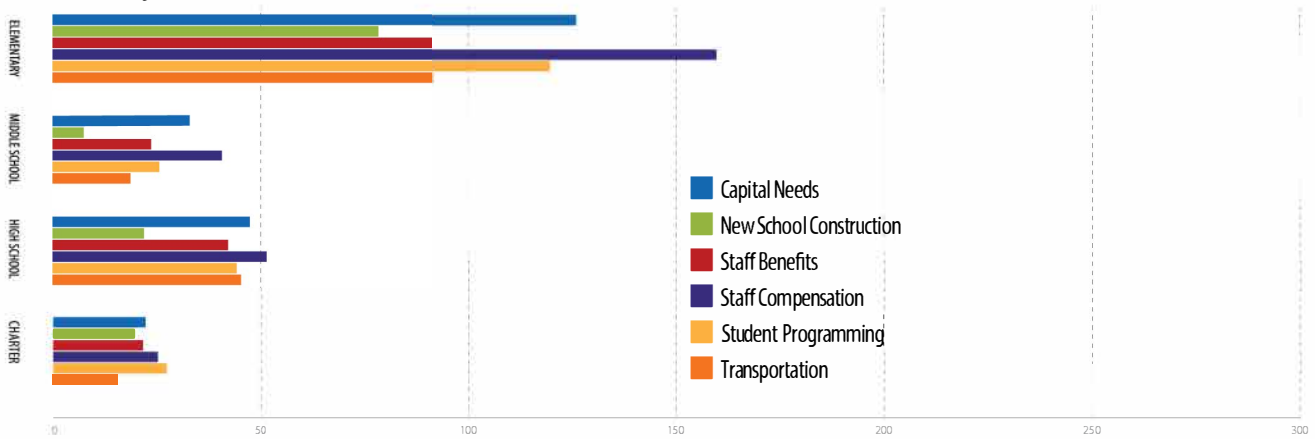
47 YES (85%)

4 No (7%)

4 N/A - Charter (7%)



Results by Grade Level



Results by Feeder

