



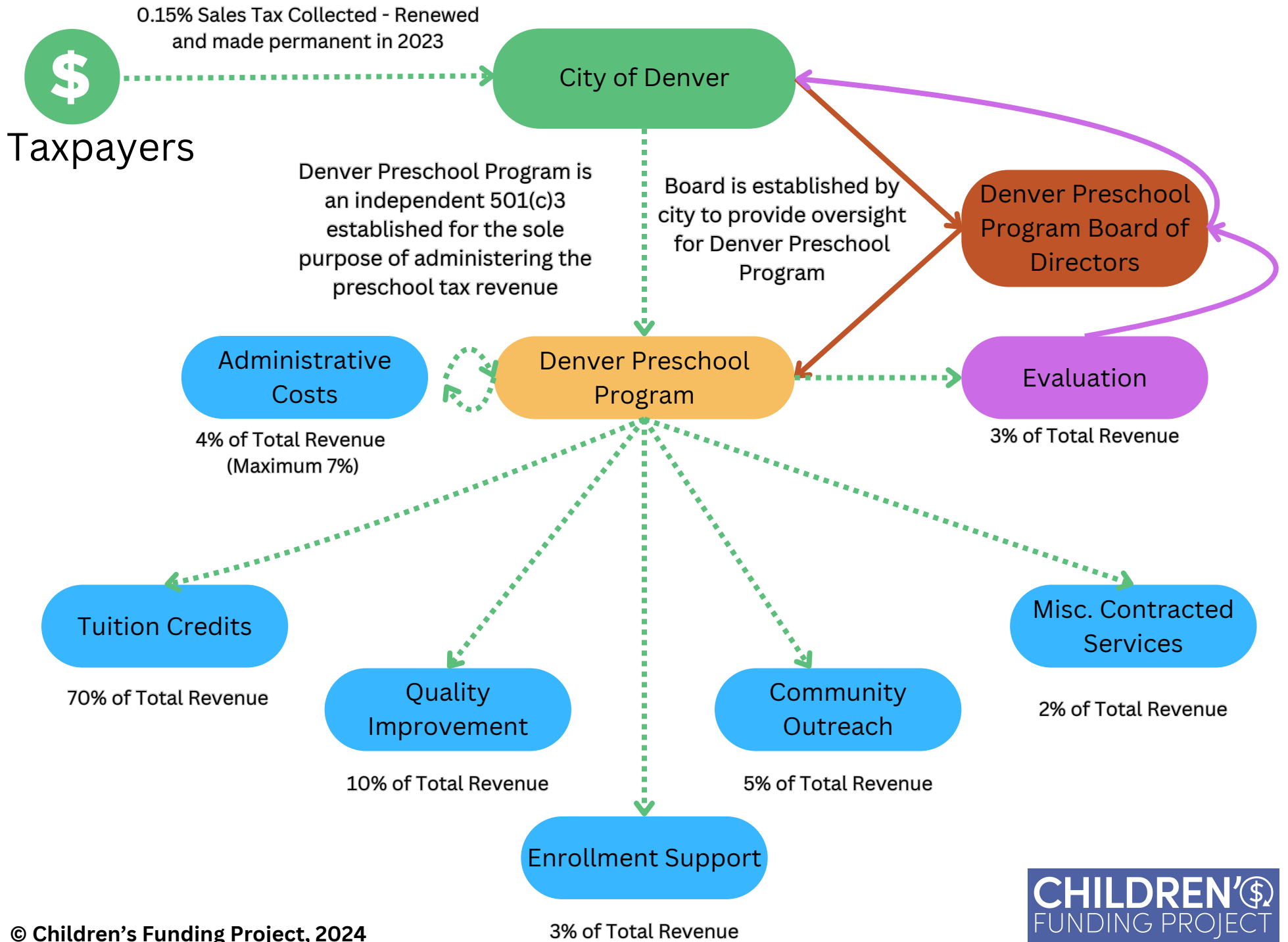
## Governance, Administration, and Oversight Flowchart

*A variety of key players participate in the governance, advising, administration, and oversight of Voter-Approved Children's Funds. These may all be separate entities, there may be entities that take on more than one of these roles, and they may be new or existing bodies within or outside of government.*

*This document overviews the constellation of players and their roles in implementing the Denver Preschool Program.*

The Denver Preschool Program (DPP) is a sales tax approved by the voters of the City of Denver dedicated to providing all children in Denver with access to high quality preschool. This dedicated children's fund offers preschool tuition credits to all families of 4-year-old children and to qualifying families with a 3-year-old. The fund also invests in quality improvement, professional development, and continuing education for early childhood educators.

The sales tax was originally approved in 2006 at a rate of 0.12% (12 cents per \$100) with a 10-year sunset clause. In 2014, the tax was renewed at an increased rate of 0.15%. Additionally, the ordinance was expanded to include tuition reimbursements for families of three-year-old children as an allowable expense. In 2023, the voters of Denver overwhelmingly voted to remove the sunset clause and renew the dedicated fund indefinitely.



# Key Players & their Roles

## City of Denver

- Responsible for collecting the voter-approved 0.15% sales tax
- Enters into a contract with Denver Preschool Program (DPP) to be the administrator for the dedicated sales tax; distributes collected revenue to DPP
- Appoints all members of the DPP Board of Directors
  - The Mayor appoints all private citizens who are then confirmed by City Council
  - City Council appoints one council member to the board

## Denver Preschool Program Board of Directors

City ordinance requires the establishment of an 11 member (15 maximum) Board of Directors to provide governance and oversight for Denver Preschool Program. The Mayor appoints 10 private citizens to the board who must pre approved by City Council. Additionally, City Council appoints one member of council to serve on the board. Board members serve three year terms and are limited to serving no more than three consecutive terms.

- Responsible for establishing/approving spending priorities and strategic guidelines for allocation of revenue/resources
- Responsible for hiring the President and CEO of Denver Preschool Program
- Approves major contracts in support of administration and evaluation of the voter-approved fund

# Key Players & their Roles

## Denver Preschool Program

Denver Preschool Program (DPP) is an independent non-profit organization established by the City of Denver for the sole purpose of administering the voter-approved sales tax dedicated to increasing access to quality preschool opportunities for Denver children. DPP enters into a contract with the City of Denver to expend the sales tax revenue within guidelines established by the voter-approved ordinance. While DPP is an independent, non-governmental organization, it is contractually obligated to adhere to state transparency laws for public entities.

- Responsible for the day-to-day operation/administration of the fund, including:
  - Identify contractors to assist in administrative tasks (ie. fund distribution)
  - Distribute funds according to governance guidelines provided by ordinance and/or DPP Board of Directors (details listed on the next page)
  - Facilitate program evaluation and provide annual public reports to City Council and the Mayor's Office detailing expenditure of funds and community impact

# Funding Allocations

## Tuition Credits

Tuition credits are administered on a sliding scale, with the amount of the credit being inversely related to the family income of the recipient and related to the quality of the preschool provider with whom the credit is used. As such, low-income families choosing high quality preschool programs are eligible for the highest subsidies.

Tuition credits are provided to any participating preschool on behalf of the parent or guardian. The credits follow the child should the child move during the preschool year. Preschools are eligible to accept tuition credits if they are duly licensed under the Colorado Child Care Licensing Act, or are an early childhood education program administered by Denver Public Schools, and if they agree to participate in a three-part quality rating and improvement program.

## Quality Improvement

DPP makes participation in quality rating and improvement one of only two requirements for provider participation (the other being state licensure). Denver Preschool Program provides technical assistance and grant funding to child care providers to undertake quality improvement activities. These activities can include acquisition of learning materials, early childhood education coursework for providers and participation in conferences, training and coaching aligned with the provider's quality improvement plan.

## Community Outreach

Equitable access to the resources provided by DPP relies on connecting with families to ensure they apply to receive the funding available. Community outreach entails paid media (advertising), earned media (news coverage), social media, community events and provider partner support. All media – paid, earned and social – is executed through contracts with various consulting firms, including those with expertise in communications strategy, branding, advertising, direct marketing and digital content.

# Funding Allocations

## Enrollment Support

The Denver Preschool Program's enrollment and eligibility team manages all client transactions, collect, manage, and track data, to develop the annual DPP tuition credit scale, and to provide the highest customer service to the families we serve, the preschools with whom we collaborate, as well as our internal staff and Board. DPP defines our clients as interested and approved preschool providers, family, children and any person or organization connecting to learn more about our tuition support, and enrollment process.

## Evaluation

Denver Preschool Program contracts with a small group of academic institutions and private companies to conduct a comprehensive annual evaluation to show, in measurable terms, how the program benefits Denver children. A key partner in this effort is Denver Public Schools (DPS), which provides achievement data for DPP and non-DPP students throughout their time in DPS used in the DPP longitudinal student outcomes study.

In addition to informing internal operations, the student achievement and program operations evaluations are made available through annual reports to the Mayor, City Council, City Auditor and the public.