Follow the Money

A Tool for Mapping Funds for Out-of-School Time Initiatives

November 2009

The FINANCE PROJECT

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Introduction

Policymakers and state and community leaders across the country are looking for sustainable ways to finance support systems for school-age children, youth, and families. Data on existing investments in out-of-school time initiatives can be a valuable place to start.

You may find unexpected resources through fiscal mapping. Examining and understanding the funding streams for out-of-school time initiatives and systems will help you assess which fiscal resources are effective in meeting long-term goals. Fiscal mapping can also help you identify opportunities for coordination and efficiencies and key areas where you may need additional investments.

Many statewide afterschool networks (SANs) and other state and local collaborative groups are engaged in sustainability planning processes to improve both the clarity of the results they expect to achieve, and to develop strategic financing plans that support long-term sustainability.

To develop strategic financing plans for out-of-school time (OST) initiatives, you must first understand how funds are currently spent in the system. A fiscal map examines:

- where funds originate
- where they are directed
- what services they support

What is Fiscal Mapping?

Fiscal mapping is a research approach to identify and analyze expenditures systematically. For programs and services for children and youth, fiscal mapping studies are often conducted at state or local levels.

A fiscal map shows:

- resources currently available
- gaps in funding
- how resources can be more effectively coordinated, maximized, or secured

Fiscal Mapping: An Overview

Fiscal mapping helps demonstrate how funding is allocated across state and local agencies to fund services—in this case, out-of-school time services for children and youth. It lays the groundwork for new financing strategies by providing:

- a detailed account of all federal, state, and local expenditures on programs supporting children and youth
- an analysis of the adequacy, flexibility and stability of existing funding
- opportunities to more effectively coordinate, maximize, and align resources

Why Conduct a Fiscal Mapping Study?

State and local government leaders, public-private partnerships and task forces, community coalitions, and other stakeholders can use this critical tool. The results have tremendous potential to help leaders:

- Develop better coordinated systems of supports and services, including programs and revenue streams that align with key goals and indicators.
- Identify gaps in current funding and services.
- Discover new funding sources that could be leveraged to support programs and services.
- Fund new policy initiatives.
- Maximize funding opportunities through improved coordination, matching funds, blending or braiding funds, and other strategies.

A fiscal mapping study gives you critical information to design effective financing strategies to sustain initiatives over time and achieve good results for children, youth and families.

What is a Statewide Afterschool Network?

The Charles Stewart Mott Foundation began investing in the statewide afterschool networks in 2002. Currently, 39 Statewide Afterschool Networks (SAN) bring together afterschool and youth stakeholders to work collaboratively on state goals, policies, and the allocation of resources to support afterschool programs.

For more information on statewide afterschool networks, see http://www.statewideafterschoolnetworks.net/

About This Tool

This tool draws upon selected examples of fiscal mapping research by statewide afterschool networks that track funding for out-of-school time programs.

Statewide afterschool networks funded by the Charles Stewart Mott Foundation (see text box on this page) and other out-of-school time system initiatives can create a map of funding sources—a “fiscal map”—that identifies the current expenditures for services for children and youth and their families.

The publication is organized into three parts.

- An overview of six steps in the fiscal mapping process tells you how to get ready to collect data.
- Considerations and strategies for data collection.
- Worksheets to help statewide afterschool networks and other initiatives collect and analyze the data itself. **Worksheet A** helps you organize data collected from various funding sources, including identifying information on the administering agency, appropriation level, and type of services supported. **Worksheet B** helps you identify key information to analyze funding. Each worksheet includes step-by-step instructions and tips to help make the process easier and more efficient.

Six Steps for Completing a Fiscal Mapping Study

Fiscal mapping studies vary significantly in size and scope, from short focused studies of a few funding streams to longer projects that analyze funding from multiple sources over multiple years. Whether your fiscal mapping study includes public or private funds, is conducted at the state or local level, or is completed over a few months or much longer, these six steps will help you collect the data and information you need.

Six steps for completing a fiscal mapping study are:
1. Determine the goals for your fiscal mapping study.
2. Identify roles and responsibilities.
3. Design the study approach.
4. Gather needed resources.
5. Collect data.
6. Analyze data and communicate results.

Step One: Determine the Goals for your Fiscal Mapping Study

First, identify clear goals for the fiscal mapping study. How do you expect to use the information collected as a part of this process? Consider the following questions.
1. How do SAN leaders plan to use the fiscal mapping study results?
2. Who are your target audiences?
3. How will SAN leaders communicate the study findings?

Other helpful resources
You may already have existing data collection and analysis tools to include in your approach. Or you may want to incorporate research and tools from relevant national, state, and local resources, such as the State Fiscal Analysis Initiatives (SFAIs). See page 7.

Determine Your Fiscal Mapping Study Goals

1. How do SAN leaders plan to use the fiscal mapping study results? (Check all that apply.)
- ❑ Maximize funding opportunities for out-of-school time activities
- ❑ Support education and/or advocacy efforts around additional investments in out-of-school time activities
- ❑ Develop additional reference tools and/or resources for out-of-school time providers regarding out-of-school time funding investments
- ❑ Create opportunities to build relationships with public leaders and decision-makers
- ❑ Review/balance portfolio of investments in out-of-school time (for state and city leaders)
- ❑ Coordinate supports and services for out-of-school time (for state and city leaders)

2. Who are the target audiences for the fiscal mapping study results? (Check all that apply.)
- ❑ Policymakers, including legislators
- ❑ Members of the public, including parents
- ❑ Out-of-school time providers
- ❑ Private funders
- ❑ Business leaders

3. What definition of out-of-school time supports and services will be used for the study? (Check all that apply.)
- ❑ Age range of children and youth served
- ❑ Types of included supports and services
- ❑ Duration of included supports and services (e.g. minimum hours per week or month)
- ❑ Time frame for included supports and services (e.g. before- and afterschool, school year, year-round)

The checklist on page 5 helps you answer these questions and weigh their impact on the ultimate shape and scope of the fiscal mapping study. Also consider conducting a scan to ensure you know what relevant data has already been collected.

Public or private entities may have already conducted fiscal mapping studies for relevant age groups. Make these linkages early. Take advantage of relevant data already collected, or learn from the experiences of others with similar goals.

Step Two: Identify Roles and Responsibilities

Developing the resources you need to plan and manage a fiscal mapping process is likely to be time-intensive. Statewide afterschool networks may play a number of roles in managing a fiscal mapping process, including managing, staffing, or coordinating any of the three individuals/groups described below. For a more complete picture of the roles that SANs have played in fiscal mapping studies, please refer to tables 1 and 2 on pages 8 and 9.

It is important to have an assigned staff person to devote time to tasks involved in supporting the fiscal mapping research. Among many other responsibilities, this **staff liaison** would:

- Prepare for meetings.
- Follow through on work plans.
- Coordinate the work of the advisory group and/or workgroup.
- If an outside consultant is hired to write up your fiscal mapping study results, coordinate with the writer.

At the beginning of the process, an **advisory group** might help answer questions about scope, scale, and goals. State-level agency heads or deputies who could support departmental data collection efforts could be candidates for the advisory group. The list on this page includes more possible candidates for this high-level group, who will:

- Help identify key contacts and sources of information.
- Help guide the analysis.
- Support the communication of results.

A working group would meet frequently by phone or in-person—perhaps once every two weeks—throughout the fiscal mapping research project. If one person is tasked or hired as the primary data collector, a workgroup is especially helpful to:

- Address challenges and questions as they come up through all phases of the fiscal mapping study.
- Review and provide feedback on draft data collection tools and draft reports.
- Design and facilitate approaches to get feedback from other stakeholders, disseminate results, and develop additional or supplementary resources when the fiscal mapping study is complete.

While the roles and responsibilities of the advisory group and the workgroup are distinct, some members may overlap. In fact, some key individuals with critical perspectives should be represented on both groups. For more guidance on who to include in your advisory group, refer to the side bar on this page.

Determining who to include in your fiscal mapping advisory group

A range of individuals in your state and community can contribute to your fiscal mapping research. Invitations to these people can be helpful.

- State and/or local agency staff—ideally this would include program managers who understand their agency's programs and funding sources very well
- Foundation staff
- United Way staff
- State/local budget analysts
- State/local children's advocates
- Individuals with a history in the state/community who can spot long-term funding trends
- Also consider including individuals with:
  - a real understanding of community needs and concerns
  - influence over how public and private resources are spent
  - influence over public policy and regulation
  - skills to effectively package and present information

Table 1 on page 8 shows how these entities might work together throughout the fiscal mapping process. Table 2 on page 9 is a snapshot of statewide afterschool networks with completed fiscal mapping studies.

Enlist Technical Support

In many cases, the *process* of guiding and conducting a fiscal mapping study is as instructive and valuable as the final *product*.

The right people can be valuable in addressing study design, data collection challenges, and interpreting results. In particular, it is critical to involve someone who understands budget and finance issues.

In general, at least three broad categories of people are included in the data collection and analysis process. Depending on your study parameters and the experts in your state, you may choose to include these individuals in your advisory group, your working group, or both.

SFAI supports responsible budget and tax policies

Initially launched in 11 states in 1993, SFAI brings together independent, nonprofit community organizations that share a commitment to responsible budget and tax policies. Coordinated by the Center on Budget and Policy Priorities (CBPP), the SFAI initiative currently includes nonprofits in 30 states and the District of Columbia.

Several nonprofit organizations with a common commitment and focus on low- to moderate- income families make up SFAI. These organizations commonly perform the following functions:

- Budget research and analysis
- Policy research and analysis
- Tax research and analysis
- Public education

Existing SFAI organizations are listed below. Others are planned for Florida, Louisiana, Montana, Oklahoma, Pennsylvania, Utah, and West Virginia.

Where to find SFAI organizations

Alabama	Illinois	Minnesota	Oregon
Arizona	Iowa	Mississippi	Rhode Island
Arkansas	Kansas	Missouri	Texas
California	Kentucky	New Jersey	Vermont
Colorado	Maine	New Mexico	Virginia
Connecticut	Maryland	New York	Washington
District of Columbia	Massachusetts	North Carolina	Wisconsin
Georgia	Michigan	Ohio	

To learn more about SFAI go to http://www.statefiscal.org/#bot2.

To access budget and tax information on any state without an SFAI organization, please contact the Center for Budget and Policy Priorities at (202) 408-1080.

Table 1: Fiscal Mapping Roles and Responsibilities						
Key: ■ Group or individual plays an active role during this step ▲ Group or individual might play a role in this step, depending on role of contracted entity or individual	**Step One: Determine fiscal mapping study goals**	**Step Two: Identify who will do what**	**Step Three: Design the study approach**	**Step Four: Gather needed resources**	**Step Five: Collect data**	**Step Six: Analyze data and communicate results**
Statewide Afterschool Network The statewide afterschool network or other entity that commissions and/or conducts fiscal mapping research.	■	■	■	■	▲	■
Staff Liaison This individual coordinates the planning and research work of each separate entity.	■	■	■	■	■	■
Advisory Group A high-level group that helps answer questions about research parameters, especially at the beginning.	■		■			▲
Working Group Individuals who meet regularly throughout the mapping process and help guide the research.	■	■	■	■	▲	■
Consultant A research center, university, consulting firm, or individual consultant hired to conduct the fiscal mapping study, including data collection and analysis; and to write the final report.			▲		■	▲

Budget Experts such as state budget staff with deep knowledge of state budgets (how the federal and state funds are accounted for and reported) and how they flow from the state. Depending on how funds flow in your state, you may also need budget personnel from counties or municipalities.

You may also want to enlist budget experts who are part of the nonprofit State Fiscal Analysis Initiative (SFAI) network. For more on this initiative, see the textbox, “SFAI supports responsible budget and tax policies on page 7.”

Out-of-School Time Experts with experience and knowledge in program goals and eligibility, as well as how funds are typically used.

Providers who receive funds or participate in programs can provide insight into funding streams and provide “on the ground” perspective.

Table 2: Snapshot of Statewide Afterschool Networks with Completed Fiscal Mapping Studies

State	Purpose/ Origins	Funder(s)	Data Collection Organization	Study Focus: Age	Study Focus: Types of Funds	Role of the Statewide Afterschool Network
Colorado	Grew out of needs assessment: The Colorado Trust	The Rose Foundation	School of Public Affairs, University of Colorado	"All youth" (ages 6 to 18)	Focus on federal funds; some information about state and private funds	• Initiated and oversaw the study • Communicated and disseminated study results
Connecticut	Developed to help frame a legislative request	In-kind: staff time	Connecticut After School Network	K–12 students	State and federal funds	• Using in-kind contributions of the network's lead time, initiated, funded, and oversaw the study • Conducted data collection • Communicated and disseminated study results
Minnesota	Initiated by Minnesota Department of Education	Minnesota Department of Education	Minnesota Department of Education	School age children and youth	Dedicated federal, state, local, philanthropic, and public charity funds	• Advised the study • Communicated and disseminated study results
Nebraska	Inspired by Colorado's fiscal mapping presentation	Carryover funds from Governor's ELO Summit	University of Nebraska Public Policy Center	Expanded Learning Opportunities	Federal, state, and philanthropic funds	• Initiated and oversaw the study • Communicated and disseminated study results
New Hampshire	PlusTime New Hampshire	Charles Stewart Mott Foundation	PlusTime New Hampshire	K–12 students	Federal, state, and private funds	• Initiated and oversaw the study • Conducted data collection • Communicated and disseminated study results
New York	Part of a series of policy briefs	Multiple private funders and in-kind support	New York State Afterschool Network	Varies (range from 0–20)	State and city-administered funds	• Initiated and oversaw the study • Conducted data collection and analysis for the study • Communicated and disseminated study results
Ohio	Study commissioned by Ohio Department of Education	Ohio Department of Education/ Supporting Student Success (S3)	Ohio State University College of Social Work, Community and Youth Collaborative Institute	Extended Learning Opportunities	Federal, state, and local funds	• Initiated and oversaw the study • Communicated and disseminated study results
Oklahoma	Oklahoma Afterschool Network	WK Kellogg Foundation	Independent consultant	Children/Youth ages 5 to 18	State and federal funds	• Initiated and oversaw the study • Communicated and disseminated study results

Note: while commonly referred to as studies, the purpose and scope of the projects in this table varied greatly.

Step Three: Design the Study Approach

The advisory group plays a critical role in further clarifying the goals of your study, helping to make decisions about study design, and identifying key contacts and sources of information for data collection. In addition to supporting data collection, the advisory group helps determine several key issues: specifically, they help determine what is included in the fiscal mapping study, and when and how it will be completed.

Convene an advisory group **as early as possible** to ensure high-level support from state agencies and other key entities. If possible, hold an in-person advisory group meeting before beginning data collection.

For more information on how to effectively engage your advisory group, see page 14, "The Oklahoma Afterschool Network Maps Public Funds for School-Age Youth."

Determine WHAT to Include in the Fiscal Mapping Study

Together with the statewide afterschool network, the advisory group will help to determine the shape and scope of the fiscal mapping study itself.

The scale of the fiscal mapping study is largely driven by the goals determined for this project. Depending on your goals, you might map OST investments to an existing definition of OST, policy framework or logic model. Or you may need to determine your definitions and framework before you begin data collection.

Clearly aligning programmatic and policy goals to the focus of the fiscal mapping study is critical for effective, useful results.

How will you define out-of-school time supports and services for the study?

The definition clarifies a whole host of study parameters. What out-of-school time supports and services will be included AND excluded?

Create an explicit definition for out-of-school time supports and services.

- Types of *OST activities*
- Types of *OST program characteristics*
- Population (particularly age ranges)
- State/regional/local geographic region(s)

For further discussion on OST activities and program characteristics, see the text box on page 11.

How comprehensively will the study look at private and local dollars?

Can the study rely on selected sources, sample vignettes, or selected case studies of local or private funders? Or should you track all dollars?

Many state-level studies profiled in this publication either do not include local funding streams or address local OST supports anecdotally.

In one example, the Colorado AfterSchool Network report included Denver's Lights On Afterschool Program since Colorado's decentralized education system emphasizes local control.[1]

[1] School of Public Affairs, University of Colorado at Denver and Health Sciences Center, July 2007, pages 6 and 30.

Some state-level fiscal mapping studies may collect data on cities or municipalities within their jurisdiction. Then they can develop separate reports on each city or municipality, as well as an overall regional perspective.

Determine WHEN and HOW to Conduct your Fiscal Mapping Study

Once SAN leaders determine exactly "what's in and what's out" of the data collection frame, you can determine the appropriate timeframe and budget.

The optimal time frame for a comprehensive study might be six to nine months. Your specific study goals might require a significantly shorter or longer time frame. Strategic opportunities to use the data may influence your completion date. For example, you may time the release of your study to coincide with a legislative session or a key statewide summit.

Finally, the SAN and the advisory group must consider how the fiscal mapping study will be accomplished. To meet the study goals, you have two key questions to consider.

What individuals, entities, or combination of entities will:

- Collect the data?
- Analyze the data?
- Write/summarize study results?
- Develop any targeted communications pieces?
- Oversee dissemination of study results?

Will any work be outsourced to a local university, consulting firm, or individual?

Determine Out-of-School Time Activities and Program Characteristics

In most states, very few funding sources are targeted solely to out-of-school time programs. However, a fiscal mapping study may include funds that support a wide variety of activities before and after school:

- Mentoring
- Arts & Music
- Conflict Resolution
- Community Service
- Substance Abuse Prevention
- Violence Prevention
- Literacy
- Technology
- Recreation/Sports
- Academic Enrichment/Tutoring

Some studies may include additional program components that support and enhance out-of-school time activities. For example, the Nebraska Community Learning Center Network included investments in parental involvement programs. The Ohio Afterschool Network included a survey of OST providers' in-kind supports such as transportation to and from the program.

Step Four: Gather Needed Resources

Once you have determined the study design, you can move forward into the data collection process itself. Before SAN leaders begin data collection, assemble any additional documents that can help to lay the foundation for the research.

In addition to people familiar with the funding streams in your state, several of the following print and online resources may provide valuable information.

Audit Documents

To comply with federal law, each state must conduct a yearly "single audit" tracking all federal funds received. This A-133 audit (named for OMB Circular A-133) includes a list of federal funds received by your state, plus amounts and pass-through entities. Contact your state budget office for copies of the most recent A-133 audit.

Your State Budget

The spending authority for various state-level programs is part of your state budget. Remember that dollar amounts in the budget are what agencies are *authorized* to spend. They may not accurately reflect what is actually expended for particular programs.

Catalog of Federal Domestic Assistance/ Catalog of State Financial Assistance

The federal catalog, available online at www.cfda.gov, is a database of all domestic federal programs. You can find basic program information, funding history, eligibility, target beneficiaries, etc. Many states also publish or otherwise make available a comprehensive listing and description of state-administered financial assistance programs.

Finding Funding: A Guide to Federal Sources for Out-of-School Time Initiatives

Published by The Finance Project, this guidebook is a comprehensive catalog of federal sources that support out-of-school time initiatives. It is available at http://www.financeproject.org/fedfund_results.cfm.

Fiscal Mapping in Ohio: A Collaborative and Strategic Approach

In 2007, the state of Ohio was awarded a *Supporting Student Success* (S3) grant through a joint initiative of the National Governor's Association for Best Practices, the National Conference of State Legislatures, the Council of Chief State School Officers, and the Charles Stewart Mott Foundation. As part of this grant, the Ohio Afterschool Network (OAN) and the Ohio Department of Education (ODE) worked together to develop a study of ELO[2] funding streams in Ohio.

Researchers at The Ohio State University (OSU), Communities and Youth Collaborative Institute (CAYCI), and others spent a year examining funding sources, funding gaps, fund allocation and decision-making around ELOs in Ohio. The study uncovered what system challenges exist related to accessing and blending funding.

The study relied on three primary sources of data:

- ELO case study of the Akron community through school-family-community partnerships
- focus group of diverse afterschool providers
- statewide survey distributed to school-based, community-based, and child care sites

Each entity brought unique skill sets and resources to the project: some roles were distinct, and some were overlapping. With its connection to afterschool providers and stakeholders throughout the state, OAN administered the statewide survey and interviewed key informants. A partnership of OAN, OSU, and ODE developed the survey. Data collection and analysis was lead by OSU, which contributed research expertise and the technology to scan survey results.

Project partners were thoughtful about which partner organization was best suited for each role within the project. For example, while OSU's content expertise and technological resources were valuable assets, a university partner involves some limitations. When conducting research with human subjects, university research must be reviewed by an institutional review board, which can add significant time to a research project. In the case of Ohio, this issue was addressed by utilizing OAN to conduct the primary research by administering the survey, which could then be forwarded to OSU for secondary data analysis.

For more information on Ohio's S3 fiscal mapping study, please visit the OCCRA website at: http://www.ohioafterschoolnetwork.org or visit http://occrra.affiniscape.com/displaycommon.cfm?an=5 to download the study. Additional information is available through The Ohio State University Communities and Youth Collaborative Institute website at: www.csw.osu.edu/cayci.

[2] For their study, OAN used the following definition of ELOs: Extended learning opportunities (ELOs) are educational and positive youth development programs, services, or activities that take place before and after school, on weekends, and/or during summers (National Governors Association Center for Best Practices, 2005).

The Oklahoma Afterschool Network Maps Public Funds for School-Age Youth

The Oklahoma Afterschool Network (OKAN) is a coalition of public and private partners working together to see that every child in Oklahoma has access to safe, enriching learning opportunities during their out-of-school time, with a special focus on ensuring that children from low-income, underserved, or hard-to-reach populations can access these opportunities.

OKAN is coordinated by the Oklahoma Institute for Child Advocacy (OICA), a statewide non-profit organization that creates awareness, takes action, and seeks to influence policy on behalf of Oklahoma's children and youth.

In late 2007, the OKAN embarked on a fiscal mapping process to determine where funds for a specific use originate, where they are directed, and what services they support. To support this study, **OKAN convened a leadership body** comprised of agencies from which data was sought and hired a consultant to coordinate the work.

Using an earlier version of "Follow the Money: A Tool for Mapping Public and Private Funds for Afterschool Initiatives" (The Finance Project, 2002) as a guide, OKAN identified 10 key state agencies from which they would collect data about supports and services for school-age children:

- The Oklahoma Commission on Children and Youth
- Community Services Commission
- Department of Commerce
- Department of Agriculture
- Department of Education
- Department of Health
- Department of Human Services
- Department of Mental Health and Substance Abuse Services
- Employment Security Council
- Office of Juvenile Affairs

In mid-January, 2008, **OKAN asked leaders from each agency** to:

- serve in an advisory role, to assist in confirming a clear definition for out-of-school time for the purposes of the study; review and comment on the data collection approach; review and comment on the data collection instrument;
- identify their agency's federal and state funds; and
- supply staff to help fulfill data requests.

Data collection took place in 2008. Some agency data proved easier to collect than others. For example, Department of Education data was nearly complete by May and finalized by June, 2008. Other agency data was much harder to obtain. Either the data itself was complicated to assemble, or it was difficult to identify all programs within a given agency that served children during out-of-school time.

A key lesson learned was to ensure buy-in from state agency leadership well in advance of data collection. OKAN recommends that SANs secure state agency investment and ownership of the fiscal mapping project.

- Hold advisory meetings in person, rather than by phone, whenever possible.
- Ensure full participation at advisory group meetings before moving forward.
- Clearly inform agency heads about the time commitment involved in collecting and reviewing data. Ask them to assign a staff contact who can be available throughout the entire project period.
- Explore ways to communicate agency buy-in to the agency staff most closely involved in the project.

For more information on Oklahoma's fiscal mapping study, please visit www.okafterschool.org or call the OKAN office at (405) 236-5437.

Step Five: Collect Data

Now that you have identified the goals for the fiscal mapping study, identified roles, designed the research approach, and gathered additional support, it is time to collect and analyze the data.

Data collection is likely to be different for each fiscal mapping study, depending on your goals and how you intend to use the findings. Three questions will help you prepare.

1. Does data already exist?

How much funding data is readily accessible through existing agency or foundation documents and reports? Ask advisory board members to brainstorm the helpful documents that they know about and can help you access.

2. Are estimates needed?

In some cases, you may want to drill down to understand how much total state funding supports a locality, or how much total program funding supports a specific population such as children ages 5–18. It may be necessary to rely on agency estimates or other estimates based on available demographic data (see Worksheet A, column 7). In other cases, you may need to use state or national data trends to estimate the amount of funding. Kids Count[3] is a widely used source of population data and state trends that may be a helpful resource for crafting an estimation model. Similarly, in some cases, it may be necessary to rely on demographic information to estimate how much of total program funding statewide is serving a particular community.

Be sure to document how estimates are made. Discuss estimation strategies with your advisory group.

3. Will qualitative interviews be used?

Semi-structured interviews can be part of, or in addition to, your data collection process. Having in-depth conversations with state agency staff and other data sources can help you understand challenges in coordinating resources and areas where funding appears to be inadequate. You may also consider including surveys or focus groups. For more on these approaches, see "Use mixed methods for data collection" on page 16.

Once you have the answers, you are ready to begin data collection.

The tools at the end of this document will help to organize your data collection efforts. Worksheet A, *What Funds Currently Support Out-of-School Time?* tracks a host of data relative to the **type** and **amount** of OST investments in your jurisdiction. For more detail on Worksheet A, please refer to the tool and instructions on page 23.

[3] http://datacenter.kidscount.org/

Considerations and Strategies for Data Collection

Use mixed methods for data collection

To uncover the widest variety of OST funding investments, use as many data collection techniques as you can:

- publicly-available or internal agency documents
- interviews
- surveys and other data collection tools

State and local agency budget documents are publicly available and relatively easy to access. Many are online. A little more digging brings you internal agency documents

Interviews often help identify additional OST funding investments that might not have been uncovered through document reviews or on-line budget information. Try to interview program-level staff (at the state and local level) and private funders. They often know both the budget and funding streams, as well program policy, outcomes and goals.

Your advisory group and originating entity will identify program staff for your data collection team. It is customary to use standard interview protocols to guide all interviews.

To the extent feasible, you may send data collection tools directly to program staff. Do not expect everybody to fill them out before hand. Schedule follow-up interviews to clarify information where necessary. Worksheets A and B at the close of this document can be used as data collection tools and to help guide the follow-up interviews.

You may **survey** a sampling of local nonprofit organizations to obtain their perceptions of funding stability, flexibility and adequacy for early childhood initiatives.

With multiple data sources, you have useful cross-checks on the validity and reliability of information. For example, while online research may uncover several key OST investments, additional surveys or interviews may reveal that these funding streams are extremely difficult to access or are about to be cut.

Using a variety of data collection methods can strengthen your fiscal mapping research, but there will probably be some limitations to your data. Acknowledge these limitations at the outset of the research process, as well as when analyzing and communicating results.

Avoid Double Counting

Many state-level programs are funded in whole or in part with federal dollars. Make sure that those responsible for data collection understand the originating source of funds, since you don't want to count the same money twice.

For example, Child Care & Development Fund (CCDF) monies may pay part of a state training initiative. If your fiscal map lists the state training initiative and CCDF separately, make sure that the federal CCDF dollars supporting the training initiative are not included in the total amounts listed for both programs.

As an alternative, you can include a detailed listing of all initiatives supported by one funding stream.

Coordinate Time Frames

All expenditure data must correspond to identical time periods. However, different funding sources may have different time boundaries on their expenditures. For example, your state fiscal year may run July 1–June 30, while the federal fiscal year runs from October 1–September 30.

Rather than trying to remedy these disparities, it makes sense to agree that expenditures from a given fiscal year are treated the same. As long as the *overall length of time* is the same, the study can reasonably compare fiscal years with dissimilar schedules.

Establish a Minimum Program Size

Consider establishing a minimum program size (in dollars). You do not want to spend valuable time soliciting expenditure data for funding sources that are relatively.

Are Federal Discretionary Grants worth tracking?

Many Federal Discretionary Grants are awarded directly to local grantees. They do not pass through a state agency, so they may be difficult to track and allocate. The total sum of these funds may be sizable within a given state or locality, or may be relatively small.

If you determine that discretionary grants are worth tracking, researchers must investigate each source to determine if your state and/or locality received funding. Each federal agency maintains a listing of current grantees on their web site. You may also ask likely recipients (schools, large providers, etc.) if they currently receive federal grants.

Document your decisions

To facilitate the data collection process, project leaders and researchers decide what to include and what not to include. You will also decide how to calculate amounts attributed to services for school-age children.

Document your methods and rationale in a narrative format, so you can easily explain how and why decisions were made.

Assigning programs to a framework is an imperfect process

If your research involves mapping to an existing policy framework or set of goals, you will categorize each program according to the category with which it is primarily aligned. Often you have to make a decision on the primary goal or category a funding stream addresses. For example, funding streams such as the Workforce Investment Act can be used for both children/youth and family programs, so your fiscal mapping team must determine if funds are used primarily for youth services or primarily for adult/family services.

Capturing private expenditure data poses a unique data collection challenge

Depending on the scope and timeline of your fiscal mapping study, it may not be possible to capture all OST investments made by private donors. In that case, you may provide several examples of localities and private funders that use local or private dollars to support OST services in lieu of a full list. Additionally, you may survey certain large private funders, such as the local United Ways, to estimate some of the more significant private funding sources.

Data Collection Strategies[4]

Strategy	Benefits	Drawbacks	Appropriate If . . .
Collecting Information from Funder Resources and Reports			
Gather and review documents of relevant state and local government agencies. Follow-up with conversations with budget analysts to better understand numbers or if you need more detail.	It is generally relatively easy to access state or local agency documents. Is a good starting point for understanding the context even if you plan to survey agencies.	The level of detail provided in state and local agency documents varies considerably from place to place. In some places these documents provide little detail to help you make sense of investments in children, youth and families and are often hard to decipher.	The documents in your state or locality are detailed enough that they provide needed data. You do not have the level of cooperation among state agencies or the resources that will allow you to survey personnel across agencies regarding their spending on children, youth and families.
Gather and review reports published by private funders on their grant making. Follow-up with foundation personnel where more detail is needed.	Offers a relatively "quick and dirty" way to get a sense of what services private funders in your community are supporting.	Will not provide information on private revenue other than grants. You will likely miss grants made by smaller funders who may not be supporting a significant number of programs in your community.	Your main purpose in collecting information on private investments is to figure out who the major private investors are and how investments might be better coordinated.
Surveying Funders and/or Providers Regarding Their Expenditures			
Developing a reporting form or survey regarding expenditures on children, youth and families that is filled out by personnel at public agencies; foundation staff, if you are including private agencies; and nonprofit agencies if you want to get a handle on the full range of private and discretionary funds they are developing. If mapping process is institutionalized, this reporting can become integrated into annual mapping processes for public agencies.	If you have the cooperation of personnel, can allow you to collect a level of detail, and estimates of expenditures that are tailored to your interests and needs.	Difficult to maintain controls over data reliability and validity as you are depending on a number of different individuals to interpret survey questions and appropriately manipulate and report data in response. Can require considerable follow-up to ensure responses.	You have high-level leadership engaged in your effort that can put in place the processes across public and/or private agencies to ensure that you receive cooperation from personnel.
Using Secondary Data Sources			
Using databases or reports generated by national policy organizations or federal agencies on public and private expenditures	Least resource-intensive as data is already collected and some analysis has already been completed.	Information on many funding sources is not available through secondary sources, particularly state and local spending.	As a means of supplementing or filling in gaps in data collected through other strategies. If you want to supplement the information you have collected with state to state comparison analyses developed

[4] Adapted from: *Adding it up Guide*, The Finance Project and the Forum for Youth Investment, June, 2006

Step Six: Analyze Data and Communicate Results

The final step is to analyze data and summarize all your information into a final written report.

The first section of your report provides detailed information about the total amount of funding you have identified, uses of funding, and how funding maps to a policy framework, if applicable.

The second section of the report provides an analysis of the current funding picture according to criteria such as diversification, stability, maximization, and adequacy. Use **Worksheet B** on page 29 for this analysis.

Advisory group members are ideal external reviewers, once you have drafted the report.

Two of the most popular printed options for disseminating your findings are
- a report and an executive summary
- PowerPoint presentations

Here is one presentation format, which you can modify to suit your goals and your audience.

Suggested Fiscal Mapping Report Format[5]

- Executive Summary
  - Research approach
  - Map of existing funding
  - Analysis of current funding effectiveness
  - Conclusions or next steps
- Introduction
  - Background
    - Purpose and audience
    - Who funded or initiated the study
  - Context
    - Policy context
    - Fiscal context
  - Research approach
  - Organization of Report
- Fiscal map
  - Types of funding
  - Federal and state funding
  - Local funding
  - Private funding
  - How funding aligns with policy framework or goals

5 Adapted from: *Financing a Great Start for Michigan's Children:* Analysis of Existing Resources for the Great Start System by Cheri Hayes and Amanda Szekely, September 2007

Connecticut After School Network: Conducting Fiscal Mapping Research for a Legislative Audience

The Connecticut After School Network conducted a fiscal mapping study to answer the legislators' question: "Where does state-specific out-of-school time funding originate?"

Research was completed in less than six weeks. One executive staff member took the lead on collecting information by calling state leaders with whom she had a collegial relationship to get detailed data from a variety of Connecticut agencies, including:

- State Department of Education
- Department of Social Services
- Office of Policy and Management
- Office for Workforce Competitiveness

Connecticut's experience suggests three considerations for statewide afterschool networks or others.

Understand your organization's opportunities, resources, and priorities

Not all fiscal mapping studies need be a long-term, resource-intensive undertaking.

Make sure that you know and understand your leadership's comfort level in terms of approach, scope, and timeline before you begin your study. Connecticut demonstrates that fiscal mapping work can be done quickly and still be quite valuable, especially as an initial step in a strategic financing approach.

Even without descriptions or data for every single funding stream, you can get useful results. Later, you can plan for the additional data that might be required for a more robust, comprehensive study that could meet your sustainability goals over time.

Pay close attention to relationships

Because the network lead already had relationships with the individuals from whom she was asking information, she was able to get information in ten-minute conversations that would not have been possible for other staff members or interns.

Customize your message for your audience

The Connecticut After School Network experienced some successes and some challenges in conveying their findings. For example, condensed information was most useful for legislators, but less detail was the inherent trade-off. To both inform and engage their audience, Network leadership shared fiscal mapping results in two ways.

- a question-and-answer period for legislators
- follow-up summary documents, *The Status of Afterschool and Financing for Afterschool*

For more information on Connecticut's fiscal mapping work, please contact Michelle Doucette-Cunningham, mdc@ctafterschoolnetwork.org or (203) 483-9757.

Suggested Fiscal Mapping Report Format, Continued

- Analysis of current funding effectiveness
    - Diversification of funding sources
    - Funding stability and flexibility
    - Barriers to coordination
- Conclusion

Other target audiences may require other formats.

- Produce a formal publication.
- Create an online resource center.
- Discuss findings in a meeting with stakeholders.
- Present written, verbal, and power point testimony at legislative hearings.
- Produce short briefs on particular issues revealed in the mapping process.
- Engage a journalist to highlight findings.

Conclusion

By following these six basic steps and the data collection tips, you can complete an out-of-school time-focused fiscal mapping research project. Based on the fiscal mapping experiences of The Finance Project and several statewide afterschool networks, this tool has also identified considerations for completing a fiscal map and communicating its findings and results.

Even in flush times, resources are limited. In lean times, budgets can be cut—sometimes severely. So it is critically important for out-of-school time programs, initiatives, and leaders to make informed decisions about the funding streams that support their work.

If you use the results of the fiscal mapping process to identify key funding constraints and opportunities, you have a meaningful tool for policy change—and long-term sustainability.

Worksheet A: What Funds Currently Support Out-of-School Time?

Directions to Worksheet A

Worksheet A helps you consider what funds currently support out-of-school time in your state or locality. Use this in the data collection process. Review it again at the outset of your fiscal mapping study.

Worksheet A is not one-size-fits-all. At an initial meeting, your advisory group may want to add or remove columns to suit your unique study goals. Review the columns for Worksheet B, too. In some cases the data may overlap.

__TIP:__ First, review public and on-line data sources to complete as much of Worksheet A as possible. As your workgroup identifies key data contacts, send the partially completed Worksheet A electronically to your data contacts before scheduled interviews. With advance notice, your contacts can collect missing data and answer questions relevant to both Worksheet A, and/or Worksheet B.

Column-by-Column Overview

Column 1: Government Agency/Public or Private Funding Program

This column helps target your search for potential funding streams to the agencies most likely to fund relevant activities. Do not feel constrained by this framework, or worry about whether something should be listed under one agency or another. Simply list funding sources that support out-of-school time initiatives.

As a preliminary step, you can identify government/state programs by agency and then categorize programs by goal area. This will help your data collection consultant or team start collecting data within a framework and will reduce the work of assigning programs to goal areas later.

Column 2: Type of Funding Source

Identify public funding programs by three types:

- entitlement (E)
- block or formula grant (B)
- discretionary grant (D)

For public sources, these distinctions are general indicators of funding stability.

Column 3: Source of Funding

What is the original source of the funding? For example, did all or part of the funds come from the state general fund? From federal Child Care and Development Fund monies? From Temporary Assistance for Needy Families (TANF)?

When funding originates from more than one source, list each source and the corresponding amount.

Column 4: Function

Categorize each funding source by allowable expenditures. You can quickly see how much money is going to out-of-school time programs in general AND what system-wide functions are being supported with the funds. Consider three broad functional areas.

- **Direct Services.** Funding for school-age children and family support programs. This would include direct operation of programs and activities for school-age children and their families, or grants to operate programs.
- **Infrastructure.** Funding for supportive services, activities, or functions; including evaluation, transportation, technical assistance, program evaluation, licensing, resource and referral, etc.
- **Improving and Expanding Facilities.** Funding to create and maintain quality spaces for after-school programs.

If a particular funding stream supports multiple areas, list each function and allocate the total dollar amount among the appropriate functions so that it is clear how much is going to support each function.

Column 5: Total Expenditures

List the total expenditures for each program for the fiscal year. If your state fiscal year runs July 1–June 30, while the federal fiscal year runs from October 1–September 30, treat expenditures from a given fiscal year the same as long as the *overall length of time* is the same.

A note on terminology: what is a "program" in the context of fiscal mapping?
In these worksheets, funding streams are public or private funding programs. So we refer to the funding stream itself as a program—not to be confused with a direct service program that a grantee might manage.

Column 6: $ Attributable to a Municipality

If you are creating a map for a particular municipality, estimate what portion of the state budget funds supports and services in a given geographic region. If actual numbers are not available, estimate. For example, use the percentage of the state's children in that locality.

Column 7: $ Attributable to School-Age Children and Their Families

Here, you allocate or estimate the amount of a given funding stream that can be attributed to school-age children and their families. Your state child care subsidy program is a good example of this type of funding stream: only a portion of the total supports school-age children. A rough estimate may be the best you can get. See the data collection and data estimation techniques and considerations on page 18.[6]

Column 8: Program Goal/Eligibility

Briefly describe each program: goals and eligibility requirements; restrictions and limits on the use of funds. Here, "eligibility requirements" refer to the entities eligible to receive funds, not the people receiving the service.

[6] For additional information on estimators and estimation techniques, refer to Appendix A of Connors-Tadros, L. and Silloway, T. *Fiscal Mapping Analysis of the Resources to Support Children and Youth in New York.* Washington, DC.: The Finance Project. 2008. Available at: http://devweb.tc.columbia.edu/manager/symposium/Files/118_NYFMReport_FinalRevised1208.pdf

Worksheet A: What Funds Currently Support Out-of-School Time?
Fiscal Year ________________

1. Program Name (by Agency)	2. Type of Funding Source (E, B, D)	3. Source of Funding	4. Function (Direct services, infrastructure, facilities)	5. Total Expenditures	6. $ Attributable to Locality	7. $ Attributable to School-Age Children	8. Program Goal/Eligibility
Public Funds							
Health and Human Services Agency Programs							
Educational Agency Programs							

Worksheet A: What Funds Currently Support Out-of-School Time? *(continued)*
Fiscal Year ________________

1. Program Name (by Agency)	2. Type of Funding Source (E, B, D)	3. Source of Funding	4. Function (Direct services, infrastructure, facilities)	5. Total Expenditures	6. $ Attributable to Locality	7. $ Attributable to School-Age Children	8. Program Goal/Eligibility
Private Sources							
Foundation							
	N/A						
	N/A						
Business/Corporate							
	N/A						
	N/A						
Fee-for-Service (e.g., Parent Fees) or Unrelated Business Income							
	N/A						
	N/A						
Total All Programs							

Worksheet B: Analyzing Funding Streams

In Worksheet A, you catalog the basic descriptive information about each funding stream. Worksheet B contains questions about what using those funds has accomplished. Are there opportunities for using and/or maximizing those funds in new ways?

You may begin Worksheet B before completing Worksheet A. This process is iterative. Many discussions about particular funding sources may be necessary before you can complete each column in both worksheets.

Worksheet B: Column-by-Column Overview

Column 1: Program Name

Identical to Column 1 in Worksheet A.

Column 9: Who and how many are served by this program? What has been accomplished with this money?

Basic information on the outcomes of this program help you understand its effectiveness. Outcomes may be quantitative and/or qualitative. Descriptions of who is served, the type of service offered, or the perceived program benefits are qualitative. Quantitative measures may include how many children, providers, schools or others have been served by the program, measured improvements, etc.

Column 10: Eligibility

Who is eligible to receive services through this program? This column lists any income qualifications, age restrictions or other criteria that determine who can receive program services. Adapt this column if local eligibility requirements vary from the state or federal level.

Column 11: Who provides this service? What is the flow of funds?

Describe in detail the flow of funds from the initial source to providers or beneficiaries. For example, funding may flow from a federal agency to a state agency to a local parenting education organization.

Column 12: Is this funding source being maximized?

To what extent is a given group or entity maximizing all available funding? For entitlement programs, are all qualified recipients receiving benefits? Are all available administrative costs being claimed? For block grants, is the state contributing its full match to draw down federal funds? For discretionary grants, are all available grant opportunities being pursued?

One example is the Child and Adult Care Food Program, an entitlement program that reimburses child care providers for meals served. Eligible child care providers in your community—particularly relatives—might not know about, or claim, the reimbursement. Outreach to providers helps your community maximize available funds.

Column 13: Any opportunities for coordination with other funding programs?

Do other funding programs have similar goals and priorities? What efficiencies could be created by combining and/or coordinating various funding programs?

Column 14: Any barriers to use?

What barriers prevent local programs and/or city agencies from accessing this funding source? For example, administrative requirements, stringent eligibility requirements, and narrowly-defined allowable services can block funding. What can be changed to release this money?

Column 15: Is this source currently "stable," "short term & soft" or "vulnerable"? What are the trends?

To make plans, you must be aware of the current and future status of funding streams. Currently, is this funding source steady and stable, or is it vulnerable in some way? Is the overall funding amount increasing, decreasing or leveling off? Is there a move towards re-allocating funds elsewhere? What is the potential for re-directing or increasing the total amount of funds in this stream allocated towards after-school programs?

Worksheet B: Analyzing the Funding Streams

1. Program Name (by Agency)	9. How many served by this program? What has been accomplished?	10. Eligibility	11. Who provides this service? How do funds flow?	12. Is this funding source optimized?	13. Coordination Opportunities?	14. Barriers to Use?	15. Is this source currently "stable," "short term & soft" or "vulnerable"? What are the trends?
Public Funds							
Health and Human Services Agency Programs							
Educational Agency Programs							

Worksheet B: Analyzing the Funding Streams *(continued)*

1. Program Name (by Agency)	9. How many served by this program? What has been accomplished?	10. Eligibility	11. Who provides this service? How do funds flow?	12. Is this funding source optimized?	13. Coordination Opportunities?	14. Barriers to Use?	15. Is this source currently "stable," "short term & soft" or "vulnerable"? What are the trends?
Juvenile Justice							
Labor and Economic Development							

Worksheet B: Analyzing the Funding Streams *(continued)*

1. Program Name (by Agency)	9. How many served by this program? What has been accomplished?	10. Eligibility	11. Who provides this service? How do funds flow?	12. Is this funding source optimized?	13. Coordination Opportunities?	14. Barriers to Use?	15. Is this source currently "stable," "short term & soft" or "vulnerable"? What are the trends?
Housing							
Private Funds							
Foundation							

Worksheet B: Analyzing the Funding Streams *(continued)*

1. Program Name (by Agency)	9. How many served by this program? What has been accomplished?	10. Eligibility	11. Who provides this service? How do funds flow?	12. Is this funding source optimized?	13. Coordination Opportunities?	14. Barriers to Use?	15. Is this source currently "stable," "short term & soft" or "vulnerable"? What are the trends?
Business/Corporate							
Fee-for-Service (e.g., Parent Fees) or Unrelated Business Income							

Resources From The Finance Project

Mapping Fiscal Resources in South Hampton Roads Virginia to Support School Readiness
By Amanda Szekely
The Finance Project
http://www.financeproject.org/publications/RegionalSummary.pdf

Fiscal Mapping Analysis of the Resources to Support Children and Youth in New York
By Lori Connors-Tadros and Torey Silloway, November 2008
The Finance Project
http://devweb.tc.columbia.edu/manager/symposium/Files/118_NYFMReport_FinalRevised1208.pdf

Financing a Great Start for Michigan's Children: Analysis of Existing Resources for the Great Start System
By Cheri Hayes and Amanda Szekely, September 2007
The Finance Project
http://www.ecic4kids.org/documents/GreatStart_FP.pdf

Adding It Up: A Guide to Mapping Public Resources for Children, Youth and Families
Prepared by the Forum for Youth Investment with The Finance Project
by Margaret Flynn-Khan, Thaddeus Ferber, Elizabeth Gaines and Karen Pittman, June 2006
http://www.forumforyouthinvestment.org/node/86

Additional Resources

Children's Budget 2008

by: First Focus, 2008

Children's Budget 2008 is a comprehensive guide to more than 180 different children's programs funded by the federal government, from child health and education to child welfare and juvenile justice. It is an analysis of federally funded programs to enhance the well-being of our nation's children. It show how appropriations levels have changed from fiscal year 2004. After adjusting for inflation, Children's Budget 2008 finds that *just 1%* of all new spending since fiscal year 2004 is helping American kids.

http://www.firstfocus.net/pages/3391/

Community Resource Mapping: Knowing Your Youth Services Landscape

by: Texas Workforce Commission Youth Program Initiative

When and how can you use resource-mapping strategies to strengthen your initiative? This guide helps to set a course for your mapping effort by identifying specific uses of information you collect.

www.twc.state.tx.us/svcs/youthinit/materials/mapping1203.pdf

Essential Tools: Community Resource Mapping

by: Kelli Crane, Marianne Mooney

National Center on Secondary Education and Transition

Overview of processes, strategies and best practices in resource mapping.

http://www.ncset.org/publications/essentialtools/mapping/default.asp

State Fiscal Analysis Initiative (SFAI)

coordinated by the Center on Budget and Policy Priorities (CBBP)

A group of nonprofit organizations in 31 states conducts policy analysis and public education about budget and tax policies, with particular attention to the needs of low- and moderate-income families.

http://www.statefiscal.org/

Statewide Afterschool Networks

supported by the Charles Stewart Mott foundation

Statewide afterschool networks have a collective mission to build partnerships and policies committed to the development and sustainability of quality afterschool programs. These partnerships—funded through the support of the Charles Stewart Mott Foundation—focus on actively engaging key decision makers in support of school-based/school-linked afterschool programs, particularly in underserved communities. Currently, 38 statewide afterschool networks are funded to coordinate and influence systems to support the success of children and young people.

http://www.statewideafterschoolnetworks.net/

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About The Finance Project

The Finance Project is an independent non-profit research, training, consulting, and technical assistance firm for public- and private-sector leaders nationwide. It specializes in helping leaders plan and implement financing and sustainability strategies for initiatives that benefit children, families, and communities. Through a broad array of tools, products, and services, The Finance Project helps leaders make smart investment decisions, develop sound financial strategies, and build solid partnerships. To learn more visit www.financeproject.org.

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