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ABSTRACT

This toolkit helps community-based organizations create a community guide to the school budget, demystifying school finance for citizens and engaging them in the process of using the school budget as a tool for school improvement. It explains the major steps organizations have used in their own initiatives, offering advice and examples of tools. It explores major challenges organizations have faced and how they have addressed them. It also presents other resources for finding and analyzing information about school finance. There are five major sections: "Get Started" (setting a mission for the school finance initiative, organizing participants, and finding resources); "Engage the Public" (strategies for engaging the public up front and finding out what citizens want to know about school finance); "Crunch the Numbers" (the nitty-gritty work of creating a community guide to the school budget, with tips on finding, analyzing, and presenting information effectively); "Put the Numbers to Work" (ways to use the information that has been collected as a catalyst for community-wide discussions of school finance and its impact on school quality); and "Resources" (tools used by community-based organizations in their school finance initiatives and references to many data sources). (SM)

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School Finance Toolkit

How to Create a Community Guide to Your School District's Budget

PUBLIC EDUCATION NETWORK

Written by Bryan C. Hassel, Ph.D.

Funding Provided by the Ford Foundation

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SCHOOL FINANCE TOOLKIT:

How to Create a Community Guide to Your School District's Budget

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With backing from the Ford Foundation, Public Education Network launched the **Finance Initiative** in 1997 to build the capacity of local education funds (LEFs) and other community-based organizations to present useful information to their communities about where funding for education comes from, how it is spent, and how citizens can become involved in school budget decision-making. In a pilot phase, four community-based organizations received grants to pursue this initiative in their own locations. Based on their experiences, PEN produced this toolkit to help other organizations undertake similar programs.

The **Public Education Network** (PEN) is a national association of local education funds (LEFs) and other community-based organizations, committed to achieving high quality public education for all children, especially the disadvantaged. The Network includes 45 LEFs across 26 states and the District of Columbia. LEFs are independent, not for profit, community-based organizations that are broadly representative of their communities, and are located in communities with a high proportion of disadvantage students. LEFs work to re-engage the public in support of public education through strategic use of private resources, and serving as a catalyst for systemic change by bridging the gap between the school system and the public. The work of these community-based organizations affects more than 250 school districts around the country, serving five million children—one in every 10 public school students in the United States. PEN works to build the capacity of LEFs to re-engage the public by building their school reform knowledge-base, developing their organizational capacity, and by serving as their voice in national school reform and philanthropic arenas.

Founded in 1936, the **Ford Foundation** operated as a local philanthropy in the state of Michigan until 1950, when it expanded to become a national and international foundation. Since inception it has been an independent, nonprofit, nongovernmental organization. It has provided over $8 billion in grants and loans. These funds derive from an investment portfolio that began with gifts and bequests of Ford Motor Company stock by Henry and Edsel Ford. The Foundation no longer owns Ford Motor Company stock, and its diversified portfolio is managed to provide a perpetual source of support for the Foundation's programs and operations. The Trustees of the Foundation set policy and delegate authority to the president and senior staff for the Foundation's grant making and operations. Program officers in New York, and in offices in Africa, Asia, Latin America, and Russia, explore opportunities to pursue the Foundation's goals, formulate strategies, and recommend proposals for funding.

"Is this the best way to grow our orchards?

Is this the best way to grow our good fruit?"

-Woody Guthrie (singer/songwriter)

Local Education Funds

Make a Difference

A significant body of research has led to a flood of litigation in nearly two-thirds of the state courts across our nation. At issue are the wide disparities in per-pupil spending between poor, middle-class, and wealthy school districts. No easy solution or quick resolution seems to be on the horizon. Public education, for all its virtues, has not served all children well. Frustrated by incremental and marginal reforms, many educators and citizens seek deeper systemic interventions.

School finance—how schools are funded, how resources are allocated, and who gets what—is one of the most highly contended educational policy battlefields. Numerous studies concur that demands upon state budgets make the school funding picture look bleak. The problem of limited resources is compounded by public resistance to greater tax burdens and the promulgation of voucher programs, charter schools, and other drains on the public coffers. Add to that picture federal mandates for special, yet increasingly defunded, compensatory services for children with special needs and you begin to see the enormity of the financial picture that is a daily reality for too many of the 87,125 public schools in the United States.

This tool kit represents a tremendous step forward for the local education fund (LEF) members of the Public Education Network (PEN). At PEN, we have listened—at conferences, during site visits, and from numerous comments on our Web site—as grassroots advocates have told us that they need more technical assistance and practical tools for promoting public understanding of how schools are funded.

In addition to our gratitude to The Ford Foundation for their generous and ongoing support of this initiative, we extend hearty thanks to the Charlotte-Mecklenburg Education Foundation (CMEF). Led by their executive director, Corinne Allen, and a committed and talented board of directors, CMEF was one of a core group of LEFs who first demonstrated the value of examining local educational priorities through the finance policy lens. Their willingness to share the lessons and best practices gleaned from their initial work has led directly to the production and national dissemination of this publication.

In the end, what is a school budget? It is an articulation of public educational priorities. One of the primary lessons of the local education fund movement has been that school reform takes hold most effectively in school districts where the community is most actively.engaged and involved. Too often, school reformers have shied away—and been actively discouraged—from scrutinizing school finances. School budgets are something that ordinary citizens can and should understand. The obstacles to such an understanding often center on a lack of factual and unbiased information. Community guides to school budgets are one component of a larger strategy of public engagement that includes public forums, strategic use of media resources, and collaborations with other committed organizations.

Equality of Opportunity. Quality of Education. Access to Adequate Resources. These elusive yet eminently reachable goals drive the missions of local education funds in 26 states and the District of Columbia. The publication that you hold in your hand is only as powerful as the passion that drives the implementation of its vision. We are proud to partner with school reformers nationwide, as they rise to the challenge of creating systems of public education that result in high achievement for every child.

Thank you for believing in the potential of high-quality public education.

Wendy D. Puriefoy

Wendy D. Puriefoy
President
Public Education Network

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School Finance Toolkit

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Introduction

The PEN/Ford Foundation School Finance Initiative

Is your community spending enough on public education? Are your schools spending too much doing some things, too little doing others? Are your schools spending their funds wisely — in ways that contribute to student achievement? Does the system share resources equitably across schools and students?

As these questions suggest, the school system's budget is one of the most important tools we use to set priorities for public education. By allocating resources, we make decisions about what is important in our schools, about where we will direct our limited energies first. Think about some of the ongoing reform efforts in which your organization is involved. How many of them involve dollars — getting more of them, or changing the way they are spent?

Most of the major educational issues of our day involve money. If you are promoting higher standards for students, you will inevitably confront the issue of whether all students have access to the resources they need to learn. If you are working to close gaps in achievement between different groups of students, you will inevitably grapple with issues of equity in school finance. If you are eager to build greater support for public schools, where does the public examine its support more directly than when it considers a bond issue for school construction?

When we talk about improving our schools, it seems, the conversation often turns to money. But when the conversation turns to money, the talk also turns technical. The jargon of finance and accounting creep in, leaving most of us mystified. As a result, we tend to think of school budgets as something best left to the experts. If we have trouble balancing our own checkbooks, we reason, how can we possibly weigh in when our multi-million dollar school budgets are under discussion? Perhaps we should just throw up our hands.

This toolkit is designed for community-based organizations that are not ready to throw up their hands just yet. If you are an advocate for quality public education in your community, you can use this toolkit to create a "community guide to the school budget," demystifying school finance for citizens and engaging them in the process of using the school budget as a tool for school improvement. Community organizations across the country have taken up the challenge of informing the public about local school finance. These groups, on whose experiences this toolkit is based, can testify to the power of informing the public about the school budget.

But informing the public is just one step in a larger process. The real promise of community-based understanding of the school budget lies in what communities can *do* with their newfound understanding. So while this toolkit will help you create a community guide to your school budget, it also aims to go the next step, providing you with tools to turn an informed public into an empowered public, able to use information as a catalyst for education reform.

The PEN/Ford Foundation School Finance Initiative

In recent years, local education funds (LEFs) in Atlanta, Georgia (APPLE Corps, Inc.), Bridgeport, Connecticut (the Bridgeport Public Education Fund), and Charlotte, North Carolina (the Charlotte-Mecklenburg Education Foundation) launched initiatives to provide citizens with useful information about school finance. They created "community guides to the school budget" or held public forums on schools' finances. They pioneered the idea that school budgets are something that ordinary citizens can — and should — understand.

In 1997, the Public Education Network (PEN) announced a Ford Foundation-funded initiative to spark community-based analyses of school budgets nationwide. PEN provided funding to community organizations in California, Massachusetts, North Carolina, and Tennessee.

This initial read-through will give you an idea of what took place in other communities and what is included in this toolkit.

During 1997 and 1998, these "pilot sites" experimented with ways to inform the public about school finance and involve citizens more heavily in budgetary issues (see Resources for more information about these sites). Based on these organizations' experiences, and those of their predecessors, PEN crafted this toolkit to help other community-based organizations undertake similar efforts.

What's Inside This Toolkit

If your community-based organization would like to launch a school finance initiative in your community, you can use this toolkit as a starting point. The toolkit walks through the major steps organizations have gone through in their own initiatives, offering advice and examples of tools you can adapt for your own use. The toolkit explores the major challenges organizations have faced in this work, and how they have addressed those challenges. And the toolkit points you toward other resources that can help you find and analyze information about school finance. This toolkit is *not itself a primer on school finance.* Except in passing, it does not explain how school funding works in school districts. You will have to obtain this kind of background information from other resources (some listed in this toolkit) and as you go along.

The toolkit contains five major sections:

Get Started. This section helps you set a mission for your school finance initiative, organize your people to get the job done, and find the resources to get the job done.

Engage the Public. This section discusses strategies for engaging the public up-front, finding out what citizens want to know about school finance — and why.

Crunch the Numbers. This section addresses the nitty-gritty work of creating a community guide to the school budget, offering helpful tips on finding, analyzing, and presenting information effectively.

Put the Numbers to Work. This section talks about ways you can use the information you have gathered as a catalyst for community-wide discussions of school finance and its impact on school quality.

Resources. This section contains a variety of tools used by community-based organizations in their school finance initiatives, everything from town meeting agendas to focus group questions to budget-analysis spreadsheets. This section also contains references to many sources of data about school finance, many of them just a mouse-click or toll-free call away.

How to Use This Toolkit

There is no "right way" to make use of this resource. We recommend that you begin by reading through the main text without perusing the boxed material in too much detail. This initial read-through will give you an idea of what took place in other communities and what is included in this toolkit. Then you can go back to the more detailed information as you begin planning and executing your own initiative.

Who Should Use This Toolkit

This toolkit is designed for use by any organization interested in informing the public about school finance. If you are a community-based organization that addresses educational issues, you are a natural audience for this toolkit — the experiences of organizations like yours form the basis of the document. But many other types of organizations could benefit as well:

- **School district or individual school administrations:** Though the models for this toolkit were

Use This Toolkit

independent nonprofits, school districts and individual schools share an interest in informing the public about school budgets.

- **Other community-based organizations:** Even if your organization is not wholly focused on education, you might use this toolkit to devise an initiative regarding local spending on the issues of interest to you. A child advocacy organization, for example, could use the toolkit to design a community guide to child-related spending in its town.
- **Statewide, regional, or national education organizations:** Many of the issues and techniques addressed in this toolkit would be equally applicable to statewide, regional, or even national efforts to inform citizens about school finance.

Step One

Get Started

This part of the toolkit talks about three critical preliminary tasks:

Charting your course — establishing a clear mission for your school finance initiative,

Building your team — assembling a qualified, committed group of people to guide the work, and

Finding resources — locating the financial, in-kind, and human resources you will need to get the job done.

Charting Your Course

As you begin putting together a community guide to the school budget, ask yourself a simple question: **what is the point?** Delving into school finance will take time, require you to add expertise to your team, and cost money. Before you make these investments, it is essential to think through what you are trying to accomplish.

It is impossible at the outset to determine exactly what your final product will look like. For one thing, a vital part of this process — outlined in Step Two — is engaging the community in a discussion of what their priorities are regarding school finance. For another, unless your organization is already well-versed in school budget matters, you have some learning to do. You will not know exactly what direction you want to go until you have had the chance to learn more about your schools' financial affairs. With so much public engagement and learning to do, it does not make sense at this point to chart out your route too precisely.

Instead, "charting your course" means having a clear sense of the *context* in which your work will take place and the general *orientation* you want your initiative to take.

With regard to context, think about two broad questions. First, **what is "live" on the education finance agenda in your community?** The more relevant your initiative is to what is already on the minds of citizens, the more receptive your audience will be. For example, as organizations in Nashville and Charlotte-Mecklenburg launched school finance initiatives, their communities were

School Finance Context

What's "live" on the education finance agenda in your community?

Adequacy: Are there proposals on the table to increase or decrease the level of operating dollars your schools receive? As your schools strive to meet higher standards, do you hear discussion of resources schools need to meet the standards? Is there talk of bond issues to fund new construction or renovation of facilities?

Equity: Do you hear charges that some schools or groups of students lack access to resources? What kind of resources — facilities? quality teachers? instructional materials? technology?

Effectiveness: Are there discussions in your community over *how* the schools spend their money? Are there proposals on the table that would require reallocation of funds — smaller class sizes? technology? higher teacher pay?

What are your organization's priorities for reform?

Which of your priorities have "fiscal" implications?

Do some of your priorities require new spending or reallocation of existing dollars?

Charting Your Course

What are your organizations priorities for education reform?

on the verge of making major decisions about school spending. The community guides to the school budget they produced helped inform and shape the debates to come.

Second, **what are your organization's priorities for education reform?** Ideally, your school finance activities will not just be an add-on to all of the other things you are doing. Instead, think of this initiative as a way to push your overall agenda forward. If promoting greater use of technology in schools is on the top of your agenda, make sure to include a focus on the school system's resources for technology and how those resources are used. If ensuring educational opportunity for disadvantaged children is a priority for you, aim the project toward investigating how well resources flow to those populations.

In light of what you know about your community's educational agenda and your organization's priorities, the next step is to think about is what sort of "orientation" you want your school finance initiative to take. In general, there are three types of orientation to consider:

Equipping Citizens with Knowledge

If you adopt this orientation, your primary mission is to lay before citizens basic information about school finance so that they can become informed participants in debates over school funding.

Performing a "Priority Audit"

If you adopt this orientation, your primary mission is to examine the school budget in light of a list of priorities, investigating the degree to which the level, distribution, and use of the school system's resources matches those priorities.

Building Support for Changes to School Finance

If you adopt this orientation, your primary mission is to convince citizens that certain changes in the schools' financial situation are worthy of their support. Changes might include the approval of a bond issue for new construction; a general increase in the system's operating budget; an increase in the budget for a specific purpose; or a reallocation of funds from one use to another.

These orientations lie along a continuum. Equipping Citizens is information-oriented, seeking to present facts about school finance with as little framing as possible. Building Support is advocacy-oriented, providing information but with an eye toward making a case for some change or other. The Priority Audit is somewhere in between — it is primarily informational,

How Do You Judge Success

Possible goals for a local school finance initiative include:

- ❑ Disseminate information: number of people who receive the guide, attend presentations, visit a Web site, etc.
- ❑ Generate many requests for the budget guide itself or other school finance information.
- ❑ Increase the knowledge citizens demonstrate on school budget issues in surveys or community assessments.
- ❑ Change citizens' perceptions of budget issues, as demonstrated in surveys or community assessments.
- ❑ Increase the degree to which school-based teams are involved in school budget decision-making.
- ❑ Contribute to real policy changes on selected issues.
- ❑ Build the capacity of your organization to engage in research and policy analysis.
- ❑ Build the interest of your organization's board and staff in engaging in research and policy analysis.
- ❑ Increase your organization's name recognition in the community.

Building a Team

but it presents information within a framework that prompts citizens to think about school finance issues in light of a specific set of priorities. If not explicit, advocacy is implied in the Priority Audit.

The guides produced as part of PEN's School Finance Initiative fall primarily into the Equipping Citizens orientation, though they are peppered with statements aimed at promoting general support for increasing or maintaining school resources in the community. Wake Education Partnership also sought citizen's ideas about top priorities for school spending and addressed some of those in the guide. But more advocacy-oriented projects exist as well outside of the realm of the PEN initiative. The Seattle Budget Builder, for example, includes a heavy dose of advocacy for pushing budget decisions to the school level (see http://sps.gspa.washington.edu or Resources for more information).

It may not be possible for you to set this orientation before engaging the community and conducting some research, but it is helpful at the outset to have an idea of the options and to make some tentative decisions about the course you will follow. As you gather input from the public and learn more about local school finance, you can refine your approach.

Within these constraints, it is important to identify up-front as many of your desired outcomes as you can. Your organization's outcomes will relate to your own context and orientation, but the How Do You Judge Success? box provides some possibilities.

Building a Team

Another preliminary step is building the team of people who will carry off the project. In thinking about your team, it is helpful to keep in mind two major roles to be filled. First, some group of people needs to **govern and guide** the project, making key decisions as the initiative moves forward. Second, some group of people needs to **perform the technical duties** associated with Steps Two, Three, and Four: gathering input from citizens, collecting and analyzing budgetary information, and disseminating information to the public.

Governing and Guiding

Each PEN site assembled a steering committee of some sort to govern and guide their school finance initiatives. These committees set the mission for the projects (see above), made decisions about what kind of information to seek and include, reviewed drafts of

Steering Committee

STEP ONE

When putting together a steering committee, consider including both a *range of stakeholders* and a *range of expertise*. Here are some examples of who sat on steering committees in PEN sites:

- Business people
- Chamber of commerce staff
- Parents/PTA leaders
- Educators
- Representatives of community organizations
- School district leaders (superintendent, school board members)
- Accountants
- Attorneys
- School district budget officials
- Elected officials
- Public relations specialists

Building a Relationship with the District

Begin discussions early. If you send the superintendent a near-complete draft of your community guide to the school budget and ask for comments, that is too late. Very early in your thinking process, sit down with the district's top leadership (superintendent, school board leaders, top financial administrators) and invite them to participate.

Tap outside resources to reassure the district. Through PEN's Finance Initiative, many communities have now prepared community guides to the school budget. Using the contact information in Resources, get in touch with these organization — they may be able to connect you with local district administrators whom your officials could call. In one PEN site, a PEN staff member also met with district people to explain the project in more detail.

Make sure your mission is clear. District officials may feel threatened because they believe an organization is out to audit their books or expóse waste. If this is not your intention, make that clear from the outset. Make sure the district understands what you are attempting to do. In most cases, your mission will dovetail with the district's own.

Stress the value of an independent guide. Many district officials will respond to your initiative by saying: "we could do this ourselves" or "we already do this ourselves." You can reply by noting citizens' natural skepticism of publications produced by the district. The Charlotte-Mecklenburg Education Foundation, for example, had actual survey data showing that citizens did not trust the information they received from the school district about finances. Point out that an independent guide is likely to be more credible in the community.

Frame the initiative around what ordinary people want to know. To the extent that you involve district officials in your steering committee or in the technical compilation of your guide (see next section), it is important to ensure that decisions you make about what to include and how to present the information are driven not by school system financial procedures, but by the questions the community has about school finance. Keeping that notion front and center ensures that the initiative remains an independent effort.

Build a diverse steering committee. Balance school district involvement on the steering committee with a host of other individuals to ensure that the group's final decisions represent community priorities.

Consider seeking cooperation at different levels of the district organization. While the support of superintendents and chief financial officers may be vital, you may also find it helpful to forge close working relationships with individuals a step or two down the ladder. With the blessing of their superiors, these individuals can be the essential suppliers of information, answerers of questions, and reviewers of your work.

Keep everyone in the loop. However you choose to formally involve district officials, keep them in the loop with frequent correspondence and other base-touching. Though the Charlotte-Mecklenburg Education Foundation did not include district officials on the steering committee, they invited school officials to present to the committee early in the process; sent several "update letters" to the superintendent and others; and had district officials review the guide in draft form.

documents, and participated in dissemination by speaking at press conferences and the like. As you can see in the Steering Committee Ideas box, the composition of committees in PEN sites reflected both a *range of stakeholders* and a *range of expertise*. Both types of diversity enhanced the credibility of the school finance efforts in the community.

PEN sites grappled with two issues in the construction of their steering committees. One was the relative importance of *accounting expertise* on the panels. While sites recognized the centrality of including accountants to ensure that their analyses were valid and credible, they also understood that the ultimate products of their work needed to be accessible to non-accountants. Sites recommend a healthy balance of those with and without a financial background on the committee.

Second, sites confronted the question of what role the school district should play in the steering committee and in the initiative in general. On one hand, sites wanted their publications to be independent, not a product of the school system. Sites worried that having the school system too deeply involved might risk the project's status as an independent source of information. On the other hand, some districts felt threatened when an outside organization announced it would publish a review of the system's finances — that sounded too much like an audit or an exposé. And sites found the cooperation of their school districts vital because districts possessed much of the information sites needed to compile their guides to the school budget. Without working hand-in-hand with district officials, most organizations would be unable to navigate the complexities of school finance.

Sites addressed this dilemma in different ways. Some decided not to include district representatives on the official committee, but to involve them in other ways. Others included district officials around the table in their formal steering committees, but strove to ensure that their products represented an independent voice. See Building a Relationship with the District for ideas on managing this dilemma.

It is worth thinking through with some care the relationship between your steering committee and your organization's overall board. Is the committee a subcommittee of the board? Will a significant number of board members serve on the committee? What role will the board play in setting the initiative's course? In approving particular decisions along the way? In approving the final product? In dissemination? As you consider these questions, think not just about the impact you want the board to have on the project, but also the impact you want the project to have on your board. If you want the project to help increase the board's capacity (and willingness) to tackle tough policy issues, structure their involvement in such a way that individual members and the board as a whole play an integral role.

Performing the Technical Duties

Your steering committee provides guidance for the overall initiative, but who will do the technical side of the work: soliciting input from citizens up-front, gathering data, analyzing the numbers, writing the guide itself, and carrying out the guide's dissemination and follow-up?

The place to begin is by thinking about your own organizational assets. If you are like most organizations that have undertaken school finance projects, you probably have a great deal of experience already in soliciting input from citizens, writing for the public, and disseminating information creatively. Your own staff or trusted consultants may well be available to do that work for this initiative. In the areas of data collection and analysis, however, you may feel less well-prepared.

The good news is that most of the data-related work involved in constructing a community guide to

Building a Team

the school budget is not, as they say, "rocket science." Most community guides have answered two questions: where does the money come from, and where does it go. For the most part, answering these questions involves taking official school budget information and transforming it into material that ordinary people can understand. See Key Capabilities for Data Work for some ideas about the characteristics to look for.

Some PEN sites contracted out the data work, usually to graduate students. Others had staff members take the lead. In sites where the school district was particularly involved in the work, district budget officials also performed a great deal of the nitty-gritty analysis.

As the last point in the Key Capabilities box makes clear, whomever you hire for this work needs access to those with "real" accounting and school finance expertise. PEN sites arranged for this access in different ways. Most included accountants on their steering committee. In one site, these accountants formed a "Technical Support" subcommittee charged with overseeing the data-gathering and analysis. In addition to overseeing the work of a consultant, members of this committee actually took on pieces of the data work themselves. In another site, the steering committee itself rolled up its sleeves and delved into some of the technical analysis. Doing so helped ensure the committee was in touch with the project and bought into the final product. In all sites, school district officials had the opportunity to review drafts of the community guides and offer comments.

Key Capabilities for Data Work

Reasonable comfort working with numbers. We are not talking calculus here, or even very complicated calculations. But the person needs to be able to use the central features of a spreadsheet application and be comfortable with number basics like averages, percentages, and the like.

Rudimentary understanding of accounting and school finance concepts. The person certainly does not need to be an accountant or a school finance expert, but a basic understanding of revenues and expenses, capital vs. operating expenses, and how schools are funded in the United States is helpful.

An ability to present complex information simply. Perhaps most importantly, the person needs to be able to take the reams of information available about school funding, determine what is important, and devise ways to present those important facts to ordinary people.

Access to "real" accounting and school finance experts. Though not possessing deep expertise themselves, people carrying out the analysis need to be guided by and have ongoing access to those that do. Ideally, this access includes both those with specific knowledge of the finances of the school system in question (district officials) and those with non-school accounting knowledge (e.g., private sector accountants). These helpers can guide the inquiry from the outset and check work as it is produced for accuracy and fidelity to standards of financial presentation.

If you want to consider contracting with outside individuals or organizations to perform this work, you may find helpful PEN's guide to "Strategic Outsourcing."

Finding Resources

To stage this kind of initiative, you will need to marshal several kinds of human and financial resources. It is helpful to think of two categories of potential costs: the staff and contractors you will need to employ, and the other costs you will incur.

Staffing. PEN sites found that they needed to fulfill a number of important functions as they carried out this work:

- overall leadership for the initiative, usually by the executive director
- project management, usually by program staff or by a combination of staff and consultants
- public engagement activities (running focus groups, devising surveys, etc. — see Step Two)
- research and analysis of data (see Step Three)
- writing
- graphic design (perhaps for both print and Web versions of materials)
- dissemination activities (making presentations, working with the media — see Step Four)

Of course, one person can fulfill many of these functions. But somehow, you must fulfill all of them.

Other costs:

- direct costs of public engagement (facility rentals, materials, etc.)
- printing of a community guide to the school budget and other materials
- direct costs of disseminating the information (mailings, newspaper advertisements, Web space)
- general overhead for the project

How did PEN sites find all of the resources they needed to cover these costs? PEN provided $7,500 in Ford Foundation funds to several sites, but these grants covered only a fraction of the projects' total cost. PEN sites paid for part of the rest of the cost out of their general operating funds, covering, for example, the cost of the time the executive director devoted to the project. But they also raised significant resources, both in cash grants and in-kind contributions. See Mobilizing Resources for examples.

Mobilizing Resources

Here are examples of how PEN sites found the resources they needed to conduct their school finance initiatives:

- ❑ Aggressively pursuing in-kind donation of:
  - market research (conducting focus groups and surveys)
  - accounting expertise in crafting and reviewing the guide
  - printing costs
  - graphic design
  - newspaper advertising space or inserts
  - space on the Internet for online versions
- ❑ Seeking corporate sponsors for the guide itself, events in the guide-development process, and the like (perhaps in return for the inclusion of companies' logos)
- ❑ Direct grant-writing to corporations and foundations for cash support

Step Two

Before publishing their community guides to the school budget, PEN sites hit the streets and engaged citizens in the process of crafting their initiatives. They did this work for two reasons. First, they wanted to **ensure the products of their work were relevant** to the community's concerns, that they answered questions that real citizens had on their minds. Second, they wanted to lay the groundwork for Step Four, Putting the Numbers to Work. By engaging citizens up-front, the sites hoped to **pave the way toward disseminating their products and mobilizing citizens to use them**.

In devising the public engagement phase, it is important to **keep your mission front and center**. To be sure, you may not know exactly what you are trying to accomplish — setting your course is part of the reason for engaging the public in the first place! But in broad terms, it helps to know at least which of the "orientations" (described in Step One) you think you will take to this initiative. See Making Public Engagement Mission-Driven for some suggestions.

This part of the toolkit highlights the ways in which PEN sites engaged their communities in crafting their school finance initiatives, complete with examples of the tools they used. An excellent resource on public engagement in education is *Reasons for Hope, Voices for Change: A Report of the Annenberg Institute on Public Engagement for Public Education*, published by the Annenberg Institute for School Reform in 1998 (see Resources).

Focus Groups

The Charlotte-Mecklenburg Education Foundation, the Lynn Business/Education Foundation, and the Wake Education Partnership all held two or more "focus groups." A focus group is a moderated discussion with a small group (usually 8-12) of citizens to solicit their ideas, opinions, or reactions. Though not necessarily representative of the entire public, focus groups offer the opportunity for in-depth discussions with citizens about the issues you are addressing. This section addresses two questions about focus groups: who should participate and how should you conduct the groups?

Making Public Engagement Mission-Driven

If your orientation is	Focus your public engagement on .....
Equipping citizens with knowledge	Asking citizens what they want to know about school finance and how to get information to them
Performing a "priority audit"	Asking citizens what their priorities are for public education
Building support for change	Understanding what kinds of information citizens would need to support changes and how to get it to them

Regardless of your orientation, ask yourself: who will be the audience for our products? You should focus your public engagement on this ultimate target for your work. Is your audience:

- all citizens?
- uninformed citizens?
- citizens who are already somewhat informed and involved and would like to know more?
- specific groups (parents, business people, elected officials, residents of certain neighborhoods)?

Focus Groups

Who should participate?

Answer this question by focusing on your **audience** (see Making Public Engagement Mission-Driven). Assemble groups that reflect your intended audience, or significant sub-groups of that audience. Each of the three PEN sites that used focus groups approached this question differently.

Charlotte-Mecklenburg:	*Lynn:*	*Wake:*
parents	business/nonprofits	local CEOs
non-parents	community organizations	citizen advisory councils
	parents	school system support staff
	teachers	school system bus drivers
	general public	school district "cabinet"
	retired citizens	principals
		teachers
		parents

Sample Focus Group Invitation

Adapted from an invitation extended by the Lynn Education/Business Foundation.

The **[your town]** Education Foundation cordially invites you to participate as a member of a focus group of parents and concerned citizens, designed to assist the Foundation in publishing a Community Guide to the School Budget. This focus group is scheduled for:

[date]

from **[time]** to **[time]**

at **[place]**

The school budget in any community is a document that, while complicated, represents a major financial commitment by a community to its current and future quality of life. In our community last year, the school budget contained over $ **[amount]** in federal, state, and local dollars, targeted to preparing **[number]** children for productive adult lives. This substantial support comes from many levels of government, and indicates how important education funding is.

We believe that in order for the community to continue to support education, they must have a clear idea of where these funds come from and how they are spent to increase our children's learning. We hope that, through the development of a Guide designed with the input of community members such as you, we can help citizens have this understanding, and build continued support for education well into the future.

With this in mind, we hope you can attend this discussion. **[Name of facilitator]** will lead you in a conversation about what would be most useful in this document. Refreshments will be provided, and we promise to end the discussion by **[time]**. Parking is available directly next to the building. Babysitting will also be provided if needed. Please call the Foundation offices at **[phone number]** to confirm your attendance. Thank you in advance for your consideration.

Focus Groups

How should You Conduct the Groups?

Both Lynn and Wake made special efforts to reach out to specific subgroups of the citizenry — businesses in both places as well as community organizations and nonprofits in Lynn. In light of their importance in voting and the fact that they generally do not have school-aged children, Lynn included a special panel of retired citizens. Wake included several focus groups of school system employees.

Sites also varied in how they selected individuals for participation. Wake and Lynn sent invitations to members of each target group (see Sample Focus Group Invitation). Charlotte-Mecklenburg used a random-selection process in which citizens were randomly called by phone from a database of registered voters, asked a series of questions to determine their eligibility, and then recruited (with the promise of a cash stipend and supper) to participate. As you can see in the Sample Focus Group Screener, the questions were deliberately crafted to match the organization's intended audience: somewhat informed registered voters who were not accountants and not school system employees. An organization with a different intended audience would craft a different screener, but the format would be similar.

One site used a professional research company to recruit participants, placing the onus on the firm to attract an adequate number of people. If you take on this duty yourself, though, one piece of advice from sites is to invite many more people than you hope to recruit — perhaps ten times more people — in order to fill out your groups.

How should you conduct the groups?

Most sites hired professional focus group facilitators to conduct the groups. But a facilitator will need extensive guidance from you about what questions you want to pose. While the facilitator can help

Sample Focus Group Screener

Adapted from a script used by callers in Charlotte-Mecklenburg in phone conversations with potential focus group participants. This script picks up once the caller has a registered voter on the line:

I'm calling from the **[your town]** Education Foundation **[or name of research firm organizing the focus groups]**. We are recruiting focus groups to be held the evening of **[date and time]**. We'll be discussing how the school system spends your tax dollars. I'm calling to see if you would be interested in participating and, if so, whether you are eligible.

(explain stipend provided [$40 in Charlotte], meal, and focus group process if necessary)

Would you be interested in participating? *(if no, exclude)*

I need to ask you a few questions to see if you qualify.

- ❑ Have you participated in a focus group in the past six months? (*if yes, exclude*)
- ❑ Do you or does anyone in your household work in the field of market research? (*if yes, exclude*)
- ❑ Do you or does anyone in your household work for the local public schools? (*if yes, exclude*)
- ❑ Do you work as an accountant?
- ❑ Can you name any members of the local school board? (*if no, or if cannot name last name of at least one school board member, exclude*)
- ❑ (If you are trying to ensure some kind of diversity — e.g., ethnic, parents and non-parents — here would be the place to ask relevant questions.)

(If the person qualifies, provide details of where to be, time, etc.)

Sample Focus Group Questions

Adapted from Charlotte-Mecklenburg Education Foundation's "Moderator's Outline"

- ❑ Knowledge about the school budget
  - How would you rate your own knowledge and understanding of where school funds come from and how they are spent?
  - What are some of your top-of-mind perceptions about where the money comes from? Who makes decisions about allocating it? How much goes to teaching vs. administration? (Other issues?)
  - Do you have a sense of the difference between capital and operating funds? Do you know what bond money is used for?

- ❑ Concerns, uncertainties, and beliefs about school finances
  - [Emphasize we are not here to debate the pros and cons of different expenditures.]
  - What do you hear people saying about how the school system spends its money?
  - Do you think school funds are spent efficiently? Do you think school funds are distributed equitably? Do you think school funds are allocated to the right priorities?

- ❑ Reactions to idea of a community guide to the school budget [Explain the idea.]
  - What are your general reactions?
  - What should we make sure to include? What questions should we be sure to answer?
  - [Show examples of existing guides, financial reports, perhaps mockups of potential guide material.] What are your reactions to length, tone, format, use of graphics, etc.?
  - Would you read something like this if you saw it in the newspaper? If you received it in the mail? Would you watch a TV program on this subject? Would you attend a meeting? Are there other ways you would be likely to get this information?

Adapted from Wake Education Partnership Questions

- ❑ In your opinion, what are the programs in the **[your town]** Public School System that should receive priority funding? OR Please list your suggestions for **[year]** budget priorities.
- ❑ If funding is not sufficient, which programs, services, or staff do you perceive could be reduced or eliminated?
- ❑ What information would be useful for the public to have to better understand the school budget? In what ways can we better inform the public about school funding?
- ❑ What are your ideas for how to spend funds that are available for one-time expenses this year?

craft specific wording that will "work" in the focus group setting, the basic content of the questions must come from you. For sample questions, see Sample Focus Group Questions. But be sure to adapt these to address the issues you have identified as critical as you set the project's mission. For example, the sample questions focus primarily on eliciting ideas about the *content* of a community guide to the school budget and the *presentation and dissemination* of that guide. Wake's, though, also includes questions about what citizens' priorities are for public education.

In a standard focus group, participants sit around a table and have a discussion. Perhaps the session is videotaped or audiotaped for future reference. The set-up may allow you to sit behind a one-way mirror and watch the proceedings. The Wake Education Partnership, however, took advantage of the school district's "decision lab," an innovative, computer-based approach to conducting a focus group. In Wake's decision lab, up to twenty participants sat at computer terminals that were networked together. In response to questions like "Please list your suggestions for 1998-99 budget priorities," participants keyed in responses anonymously. Everyone's comments appeared on a large screen at the front of the room, and participants had the opportunity to type in comments on one another's responses. Once the group's list was up, individuals had the opportunity to prioritize the whole set of responses; the computer system then produced a whole-group ranking of priorities. Wake Education Partnership used data from these exercises in setting priorities for its community guide (see the Narrowing Down section under Step Three).

Surveys

Another way to gather data about what citizens think is by conducting surveys. Surveys allow you to gauge the opinions of a much larger group of citizens than you can cover with focus groups. PEN sites used surveys in two different ways: (1) to obtain a "mandate" for pursuing the community guide project in the first place; and (2) to gather citizens' opinions in order to shape the content of the community guide to the school budget.

- **Survey as "mandate."** The Charlotte-Mecklenburg Education Foundation conducts an annual "Community Assessment," polling a representative sample of more than 1,000 registered voters on a wide range of school-related issues. It was citizens' answers to questions on this Assessment that prompted the Foundation to undertake the community guide in the first place. Citizens gave the school system very low ratings on providing information to the public about school spending and on spending funds efficiently. Sensing that these responses indicated a need for an independent primer on school finance, the Foundation launched the project.

- **Survey as shaper of guide's content.** The Lynn Business/Education Foundation employed surveys more directly in their efforts to determine what citizens wanted to know about the school budget. After conducting focus groups, the Foundation compiled a list of the information focus group members said they would like to see in a community guide to the school budget. Then they distributed a survey to non-teacher members of school-based improvement teams in the district. The survey consisted of the Foundation's list of information items and asked respondents to indicate which they would like to see included in a guide. Based on those responses, the Foundation submitted a similar survey to people who had participated in the focus groups (see

Community Forums

Sample Survey

Adapted from a questionnaire mailed to focus group participants by the Lynn Business/Education Foundation.

Questionnaire: Focus Group Members

What should be included in a Community Guide to the School Budget?

1. Listed below is **budget information** that might be included our guide. Please indicate your preference for or against inclusion. At the bottom of the list is room for you to add your own ideas.

Budget Information	Should be included in the guide	Could be included in the guide	Do not included in the guide
Amounts and proportions of school funding that comes from federal, state, city, and other sources			
Specific uses of federal, state, city, and other moneys			
Funds allotted and expended according to programmatic areas, e.g., staff development, science/mathematics program for parents, bilingual education, special education			
Amounts/proportions spent for salaries of teachers, administrators, and other groups			
Amounts/proportions spent for safety of schools			
Comparisons with other communities, e.g., per pupil expenditures			
Comparisons over time, e.g., year-to-year changes in specific expenditures as well as corresponding changes in student data such as proportion of graduates going to college			
School by school information including numbers of students, teachers, classes per grade, student/teacher ratio			
Funding for state-mandated programs			
Title I money available for the system and individual schools, specifications of how those moneys can be spent and at what level (central vs. school) these decisions can be made			
Budget moneys available for capital improvements as opposed to operating costs			
Costs of central administration as opposed to costs of individual schools			
Special education costs per student and comparative costs when students are kept in the system rather than sent out			
Budget for key items such as maintenance and books			
Comments:			

2. Listed below is **budget process** information that various focus group members have suggested we include in our guide. Please indicate your preference for inclusion or not in our guide. At the bottom of the list is room for you to add your own ideas and suggestions.

Budget Process Information	Should be included in the guide	Could be included in the guide	Do not included in the guide
How budget decisions are made and by whom			
Who authorizes spending decisions			
Decision-making power of school-based teams and principals			
Who creates the budget document and with input from whom			
Yearly timeline for budget development			
Opportunities for community input to school budget development			
How are decisions made (and who makes them) about school space and what to do with unoccupied schools			
Comments:			

3. Listed below is **other information** that various focus groups members have suggested we include in our guide. Please indicate your preference for inclusion or not in our guide. At the bottom of the list is room for you to add your own ideas and suggestions.

Other Information Requested	Should be included in the guide	Could be included in the guide	Do not included in the guide
Explanation of the organization of the central office, including which positions and individuals hold responsibility for which decisions			
How job openings and contract opportunities are made public			
Amounts and proportions of school system contracts awarded to minority-owned businesses			
Class sizes			
Administrator to student ratio			
Curriculum by school, e.g., languages, levels of courses			
Comments:			

Thank you for your time and involvement. Do not hesitate to call at **[phone number]** with any questions or comments. Your help is greatly appreciated. Please return in the enclosed envelope to **[address]**.

Community Forums

Sample Survey). The combined data from these surveys helped shape the content of the Foundation's guide.

Community Forums

Wake Education Partnership held five community forums throughout the school district. The forums had two purposes: to inform the public and to solicit their ideas.

Though the Partnership had not yet published its community guide to the school budget, it did prepare an overview of school system finances to present at these forums. Using a series of overheads, a member of the steering committee walked participants through basic information about where school funds come from and where they go.

Following the presentation, members of the audience had the opportunity to ask questions of the presenters and school budget officials who were on hand. If audience

Sample Forum Media Release

Adapted from a media advisory released by the Wake Education Partnership.

FOR IMMEDIATE RELEASE
Contact: **[name]**
[phone number]

Community Forums to Clarify School's Spending

[Your Town] — How much does it cost to operate a public school in this county? How about a school system? An ambitious effort is underway to inform parents and other citizens about spending by the County Public School System and to seek recommendations to improve budgeting by the schools. To launch the effort, The ABCs of School Spending, a series of public forums will be held in every region of the county. The forums will include presentations by community facilitators and the **[your town]** Education Foundation's School Finance Committee on the current and future status of spending and funding in our public schools. Forum participants will have an opportunity to pose questions about the budget process and express their opinions about budget priorities for the next year.

Forums will be held in the following locations: **[list of dates and places]**

All forums are scheduled from **[time]** to **[time]**.

Presentations will include detailed information about the cost of operating typical elementary, middle, and high schools as well as busing, food services, utilities, and central administrative expenses. Drawing on data from the **[year]** fiscal year, the presentations will clarify understanding of spending and funding. Participants will pose questions about the budget and provide input to help direct the **[year]** school budget process.

Partners facilitating this ambitious effort include the **[your town]** Education Foundation and its partners **[list]**. These forums are important in securing broad public understanding necessary for the thoughtful investment of private and public resources. For more information contact **[name and number]**.

# # # #

Canvassing Community Leaders

members did not want to ask their questions publicly, they could write them down to be read aloud or fax questions in later using a form distributed at the forum. The spoken and written question served as additional data for those writing the community guide — these were considered candidates for questions to address in the guide.

Since these forums included the presentation of information along with instant reaction from citizens, they served the additional purpose of providing the Partnership with some vital feedback as it crafted its community guide to the school budget. In a sense, the forums were a "field-test" of the information and presentation that would ultimately make up the guide.

As many as 150 people attended these forums, with average attendance running at 100. To achieve this turnout, Wake Education Partnership conducted an extensive media campaign (see Sample Forum Media Release).

Canvassing Community Leaders

Focus groups, surveys, and community forums are designed to hear from ordinary citizens, a worthy objective for a public engagement campaign. As you reach out to citizens, however, consider focusing some additional effort on canvassing those who represent ordinary citizens — elected officials, leaders of organizations, and others. To supplement the more formal mechanisms outlined above, PEN sites engaged in extensive informal conversations with a wide range of community leaders to gather ideas about how to direct their school finance initiative. Because of an extremely tight timeframe, the Metropolitan Nashville Public Education Foundation made these conversations the very centerpiece of its public engagement effort.

This kind of canvassing can be useful for several reasons. First, these leaders may be one of the central **audiences** for your initiative. If you identified community leaders as a group you particularly want to inform, then it only makes sense to include these individuals in your engagement efforts. Second, leaders may serve as useful **representatives** for broader groups. Heads of community organizations, for example, may be able to articulate concerns shared by large numbers of people. Finally, leaders and the organizations they represent may be helpful **partners** to you as you move forward with your school finance initiative. Partners can help you distribute written materials to their constituents, spread the word about your efforts through their own channels, provide forums for you to address people directly, serve as allies in advocacy campaigns, and otherwise "put your numbers to work" as discussed in Step Four.

In these meetings, PEN sites asked similar questions to those they posed in focus groups or surveys: what would you like to know about the school budget? In what areas do

Canvassing Tips

Ideas from PEN sites about whom to approach

- **Business leaders**
- **Elected officials**
- **Neighborhood organizations**
- **Media leaders**
- **Other community and civic organizations**
- **Places of worship**
- **Other education organizations**
- **Associations of teachers and administrators**

you think your constituents lack knowledge about school funding? What are your priorities for schools? What would be effective ways to distribute information to your constituents?

The mix of individuals you approach will clearly depend on the "lay of the land" in your own community and the specific mission you have set for your initiative. But you may find helpful the experiences of PEN sites, included in the Canvassing Ideas box.

Step Three

Crunch the Numbers

One way to think about the public engagement phase is as a question-generating project. By reaching out to a diverse range of citizens, you develop a community-based list of questions about school funding. Your next step is to find a way to answer those questions.

Or at least some of those questions. One of the central challenges PEN sites faced was narrowing down very long lists of questions into a more manageable set. This set then formed the basis for the community guides to the school budget they produced. Accordingly, this part of the toolkit begins with a discussion of **narrowing down**. It moves then to an examination of some of the **hard-to-answer questions** PEN sites undertook, providing some advice about how you can tackle these. The final section talks about **documenting your work**.

As noted in the Introduction, this section *does not* attempt to provide you with detailed background on school finance. Though the section on "hard-to-answer questions" provides some detail on a number of issues, you will generally have to look elsewhere for general background on how school funding works. See Resources for some ideas.

Narrowing Down

So many questions, so little time (or space). Not wanting to produce tomes as thick as the school budgets on which they were based, PEN sites all grappled with the question of what to include and what to drop. Responsibility for this task rested with the steering committees, which hashed though all the possibilities and agreed upon where to focus. There is no simple formula to help with this process, but here are some reasons PEN sites suggested you might exclude certain questions:

- **The question is "off-mission."** Nowhere is clarity of mission more important than in the narrowing down process. With each potential question, ask yourself: Will answering this question advance our mission for this project? In one site, an early plan was to focus a lot of energy on comparing the district to others. But the group eventually decided that comparisons were a lower priority than clearly explaining where the money comes from and where it goes.

- **Citizens are not that interested.** A lot of ideas will come out of the public engagement process, but which ones are widely shared? The Wake Education Partnership listed out the priorities articulated by its eight focus groups in a grid, allowing the steering committee to see which themes recurred from group to group. Some issues, like teacher pay, appeared everywhere and thus received a lot of attention in the guide. Others, like expenditures on very specific programs, received fewer mentions and were not emphasized in the guide. The Lynn Business/Education Foundation also created a grid of responses to help it narrow down the guide's content.

- **You cannot find the data.** Unlike the first two reasons, you will not know if this one applies until you have done some research. But as you go along, you may find that certain questions simply cannot be answered with the data you have. Part of the problem here is that school systems often collect and store information in ways designed to fulfill reporting requirements and address internal management concerns, not to answer citizens' questions. For example, the way one site's school system compiled its budget, it was impossible to calculate how much the system was spending on staff development or technology. Since these items were interwoven with countless other budget items, the site had to drop those questions from consideration.

Narrowing Down

Common Questions Addressed in Community Guides

- **The question is too complex to answer clearly or fairly.** Like "you cannot find the data," you will not know whether this reason applies until you do some digging. In Charlotte-Mecklenburg, one question on the minds of citizens was: how does the budget of my child's school compare to that of others? The answer to that question turns out to be very complicated in most school systems. Answering in a simplistic way would be misleading, but answering it in a complete way would take up reams of space. As discussed in more detail under Answering Tough Questions, the Charlotte-Mecklenburg Education Foundation finally decided to answer this question in a more limited way than it had hoped to do.

These rules of thumb will not solve all of your dilemmas in narrowing down the scope of your project, but they helped PEN sites do so. See Common Questions Addressed in Community Guides for a list of some of the major topics PEN members addressed in their guides. One approach you might take is to use this list as a starting point, and then adapt it based on your own context.

Common Questions Addressed in Community Guides

- *Where does the money for our schools come from?*
  - What percentage comes from federal, state, and local sources?
  - How do these proportions compare to other districts?

- *Where does the money for our schools go?*
  - How much do we spend per pupil? How has this change over time?
  - How do expenditures break down by
    - "object" (for example, salaries vs. materials)
    - "function" (for example, classroom teaching vs. central office vs. transportation)
    - "program" (for example, special education, Title I, bilingual education, gifted and talented, technology, staff development)
    - capital vs. operating (and what do "capital" and "operating" mean?)
  - What are teachers and others paid?
  - What are the budgets of individual schools or typical schools? Are resources distributed fairly among schools?
  - What does it cost to build new facilities or maintain existing ones? How fast is our school system growing, and what does that mean for expenditures?
  - How do we compare to similar districts on some of these points?

- *How is the school budget created, and how can citizens have a say?*
  - Who makes what decisions about the school budget?
  - What kinds of decisions are made at the school level, and who is involved in those?
  - How can citizens participate in different phases of the budget process?

Answering Tough Questions

Answering Tough Questions

Many of the questions in Commonly Addressed Questions in Community Guides are relatively straightforward. Data on the source of school funds, for example, is easy to find and not open to much interpretation. A simple pie chart showing the size of federal, state, local, and other "slices" usually will suffice.

But other questions present more difficulties. PEN sites found they had to make complicated choices about how to analyze and present the data they found on several of these issues. This section of the toolkit walks through a set of some of the most vexing questions. While you will ultimately have to make the calls yourself, this section will give you an advance warning of some of the issues and some considerations to take into account. These issues are:

- ❑ Which year's data should we examine?
- ❑ How do we calculate per-pupil expenditures?
- ❑ How do we determine how much is spent on administration vs. instruction or central office vs. schools?
- ❑ How can we present information about individual schools' budgets?
- ❑ What are some issues around reporting teacher salaries?
- ❑ How do we treat capital expenditures?
- ❑ How can we compare ourselves to other districts?
- ❑ How can we accurately portray change over time?

Which year's data should we examine?

One of the first questions you may confront as you dig into the numbers is: which numbers should we use? Suppose it is November 1998. Your school district is currently operating under a budget for fiscal year 1998-99. So one possibility is to use that budget as the basis for your analysis. The advantage of using the current budget is that it represents the most recent information available. The disadvantage is that the current budget is just that — a budget, a *projection* of revenues and a *plan* for spending over the next year. The figures in the budget are probably fairly close to what the system's revenue and expenses will actually be, but they will not be perfect.

So another possibility is to use the year-end financial statements for fiscal year 1997-98 as the basis for your work. In budget lingo, these are "actuals." These statements have been verified by system officials and (perhaps) outside auditors. So using them allows you to say "these are actual figures, not just projections and plans."

Here are a few questions to consider as you make this choice:

- **How dynamic is school finance in your district?** If this year's revenue streams and budget allocations look about the same as last year, perhaps it is better to use last year's verified numbers. Last year's figures will give citizens still-accurate information about where the money comes from and where it goes.
- **How does the budget and reporting cycle mesh with your own timeframe?** Suppose you want to publish your guide in October 1998. That means doing most of the analysis in the summer and early autumn of 1998. But the 1997-98 final financial statements will not be available in time for you to use. So to use "actual" numbers, you would have to go back to 1996-97. Since it is now 1998-99, the 1996-97 numbers may not be recent enough for your taste. You might consider using 1998-99 budget figures, or less-than-final 1997-98 actuals.
- **Can you use data from multiple years without getting too confusing?** You might find that for some of the questions you want to address, nothing less than current-year budget figures will do — you want to present the most up-to-date picture

Sorting Out Budget Data

possible, perhaps because things have changed drastically. But on other questions, historical data will be just as useful. You may be able to use different sources of information to answer different questions, as long as you make clear what you are doing. The Charlotte-Mecklenburg Education Foundation, for example, used mostly 1996-97 budget data in its guide. But on certain key questions — like how the district compared to others — the Foundation had to go back a year or two to obtain comparative data.

How do we calculate per-pupil expenditures?

Remember "numerators" and "denominators"? Well, per-pupil spending is a fraction. In the numerator is total spending, and in denominator is the number of students. Both the numerator and the denominator present some complications worth considering. Beginning up top: what goes into total spending? Most of the time, per-pupil spending is based on *operating* expenditures, not *capital* expenditures, so make sure you have that straight. On other issues, reporting is less consistent. Should you, for example, include "child nutrition" expenses (school breakfasts and lunches)? Sometimes, this amount is excluded. Other commonly excluded items are after-school programs, pre-kindergarten programs, adult education, and other services not considered part of the basic K-12 school experience.

On the bottom, there are many ways to measure numbers of students. In North Carolina, for example, the state keeps track of "enrollment," "average daily membership," and "average daily attendance." Plus, these numbers are calculated and re-calculated throughout the year. Which number should you use?

Fortunately, most districts and states have well-developed norms for answering these questions. Since there is not really a right answer, you can comfortably adopt these norms in your presentation. But it is helpful to understand what the norms are, especially if you are comparing your per-pupil expenditures to that in other districts, which may follow different norms. As discussed below, this is one of the many perils in district-to-district comparisons.

How do we determine how much is spent on administration vs. instruction or central office vs. schools?

One common concern citizens raise regards how much of school funds go for administration rather than instruction, or to the central office rather than to the schools? Most PEN sites tried to get at this question, and also to explain what administrative and central office dollars pay for. But breaking the budget down this way is not so easy.

Your first step should be to clarify the questions you want to answer. Wrapped up in this whole issue are really two distinctions, represented in the chart below.

One distinction is between expenses that are instructional — that relate directly to teaching and learning — and those that are administrative — that relate to other activities the school system carries out. The other distinction is between spending on activities outside of schools

	Administrative expenses	**Instructional expenses**
Out-of-school expenses	the chief financial officer's salary	the mathematics coordinator's salary
School expenses	a school administrative assistant's salary	a classroom teacher's salary

Answering Tough Questions

Sorting Out Budget Data

To answer questions citizens have about the school budget, you will often need a tool to convert official school district budget data into more citizen-oriented information. Here is one tool you can use, based on the example question: "what proportion of school funds are spent on administration?"

- In a computer spreadsheet, create a column with all the line items in the school system budget. Be as detailed as you can. To the right, create a second column with the amounts attached to each line item.
- Then create two additional columns, labeled "maximum" and "minimum." In these columns, you will estimate the extent to which each line item is an administrative expense.
- Go through each line item one by one. In some cases (like the purchasing department), it will be obvious that the line item is 100% administrative. In those cases, enter a "1" in both the "max" and "min" columns. In other cases (like teacher salaries) it will be obvious that 100% of the line item is instructional; enter a "0" in both the "max" and "min" columns.
- In many cases, you will not be sure. Working with district officials, learn as much as you can about the line item. Come up with estimates of the maximum and minimum proportion of the line item that is administrative. For example, it might be clear that at least 25% of a line item is administrative due to the inclusion of certain administrative personnel. But another 25% is clearly instructional. The rest is ambiguous. So the line item is at least 25% administrative, but no more than 75%. Enter "0.25" under "min" and "0.75" under "max." If you cannot make any determination at all, enter "0" under "min" and "1" under max."
- Once you have entered estimates on all line items, you can calculate the minimum and maximum dollar amounts devoted to administration. Dividing these numbers by the total school system budget will give you the range you are looking for. If the range is too big, you probably need to dig deeper — learning more about individual line items where you were not sure.
- Though this example has used the "administration" question, you can use this same tool to answer other questions about the school budget. For example, if technology expenses are interlaced with many line items, you could perform a similar procedure with technology.
- It is worth noting that some people involved in your project — especially those used to the precision of accounting — may balk at this sort of estimating procedure. You will have to weigh their objections against the value of providing an answer to a given question, albeit an imperfect answer.

Answering Tough Questions

and spending on school activities. These distinctions create four categories into which all school system spending falls. The chart provides an example of each.

Two sets of complications arise in this framework. First, some expenses are hard to pigeonhole. For example, the principal's salary is of course partly administrative, but is it not (ideally, at least) instructional as well if principals are involved in staff development or even actual classroom teaching? What about transportation? Is that a school expense or an out-of-school expense?

The second complication is that official school system budgets do not typically break down expenses this way. You will not see a line item for "out of schools" and another for "schools." More likely, line items will jumble all of these categories together. For example, a line item in one school system's budget is for a particular reading program. If you scratch the surface, you see that the line item includes some central office staff who handle administrative reporting tasks related to the program; central office expenses in producing classroom materials; and salaries and benefits for teachers placed in schools under the program. This single line item contains administrative and instructional expenses, out-of-school and in-school expenses.

Presenting School-site Budgets

Here are some ideas about presenting school-based budget information without listing individual budgets school-by-school.

Present sample school budgets. Wake Education Partnership addressed these dilemmas by presenting sample budgets for "typical" elementary, middle, and high schools. Sample budgets give citizens a general idea of how funds flow; they can then inquire about why particular schools deviate from the typical scenario.

Explain the factors that determine individual school budgets. Charlotte-Mecklenburg Education Foundation sought to explain why school budgets differ from one another. Its guide set forth four key factors: the number of students at the school; the concentration of children in special staff-intensive programs; the experience and educational levels of staff; and supplemental resources available to schools (like athletics revenues).

Break out staff and non-staff costs. Since staff costs are so dependent upon teacher seniority, the Lynn guide reported numbers of staff in different categories rather than salary figures, using dollar amounts only for non-staff costs.

Use footnotes to explain the "oddities" of school-by-school budgets. Presenting school-by-school budgets inevitably will raise questions for readers. For example: why does School A have so many more staff than similarly sized School B? The Lynn guide used extensive footnotes to explain such seeming inconsistencies.

Focus on the discretionary portion of school budgets. Citizens may be most interested in what schools do (or could do) with those funds that are at the discretion of school officials or school teams. It is over these funds that parents and community members may be in the best position to exert some influence. So another approach is to provide information about how much schools receive, eligible uses, and the process by which decisions are made.

Presenting School-site Budgets - Present sample school budgets - Explain the factors that determine individual school budgets - Focus on the discretionary portion of school budgets.

How can you cut through all of this to answer the questions many citizens have? Because of the ambiguities, one approach is to aim for a *range* (e.g., "70 to 80%") rather than an *absolute number* (e.g., "73.9%") in these calculations. A range is probably just as useful to citizens, and you can be more comfortable with the information. The Sorting Out Budget Data box contains some ideas for how to calculate a valid range.

How can we present information about individual school budgets?

Citizens — and especially parents — are often interested not only in the overall school system budget, but in the budgets of individual schools. But presenting information about individual school budgets can be tricky. To begin with, most school districts do not really have individual school budgets. Rather than providing funds that schools can use to hire staff, for example, districts assign staff to schools who are paid out of the central office. The district also pays for utilities, maintenance, custodial services, food services, and transportation out of the central budget. Schools may receive a small amount of discretionary money for supplies and special programs, but these funds tend to amount to a small proportion of the school's overall "budget."

For this reason, many school districts will be unable to provide you with school-by-school budgets. But even if the district can, here are some other pitfalls:

- *Personnel costs can be misleading.* Suppose you discover that two schools with the same number of students have vastly different personnel budgets. Is one school unfairly advantaged? To find out, you need to scratch the surface. Perhaps one school has *more* staff than the other. But if so, why? Perhaps the high-staffed school is a hub for special education services or some other staff-intensive program. Find out before jumping to conclusions about inequities. Or perhaps the schools have the same number of staff, but one school's staff is paid more on average. In most school districts, staff pay is based mostly on seniority and educational credentials. More experienced teachers may earn more than twice as much as novices. So two schools with exactly the same number of teachers could have vastly different "budgets" if one school's teachers are more seasoned.

- *Spending may not accurately reflect resources available to a school.* Suppose you find that one school's spending on facilities and equipment is much higher than another's. You might conclude that the high-spending school has special advantages denied to its counterpart. But another possibility is that the opposite is true — the high-spending school actually has very poor quality facilities and equipment, and the high spending is intended to close the gap between it and other schools.

- *Not all school resources are on the school system's books.* Individual schools may have revenue sources that do not show up in school system budget figures — funds raised by parent organizations, proceeds from athletic events, charitable grants or in-kind donations received from foundations or corporations. Find out if the school system tracks these funds, or if there is some other way for you to gather the data.

Because of these complications, none of the PEN sites, except the Lynn Business/Education Foundation, opted to provide school-by-school budgets in their community guides. See Presenting School-site Budgets for some ideas about how the Lynn guide portrayed school budgets and about how to address these issues in other ways.

What are some issues around reporting teacher salaries?

How much are our teachers paid? How do our teacher salaries compare to the state or national average? These are

Answering Tough Questions

common questions that arise when citizens discuss school funding. And they should be — teacher pay usually makes up the majority of school spending. But analyzing teacher pay involves some complexities, especially when comparing yourself to other districts:

- *Seniority and credential levels.* The average teacher salary in a school district can be a misleading indicator of how well teachers are paid. If a district's teaching force is very inexperienced, its average salary will be low even if it pays relatively high salaries for given levels of experience or education. Consider a simple example. Suppose one district pays starting teachers $25,000 and then adds $1,000 per year of experience. A second district pays starting teachers $30,000 and adds $1,000 per year. If the average teacher in the first district has 15 years of experience, average pay will be $40,000. If the average teacher in the second district has just five years of experience, average pay will be just $35,000. The second district looks lower paying even though its salary *scale* is in fact higher. One way to get around this problem is to report "typical" rather than average salaries. For example, instead of an average, you could report what districts pay a first-year teacher with a college degree and what they pay a tenth-year teacher with a master's.

- *Cost-of-living.* A given level of pay goes further in some places than in others. Adjusting teacher salaries for cost-of-living can give a more accurate picture of how much a teacher's salary buys in her actual community. Table 755 of the 1997 *Statistical Abstract of the United States* (published by the U.S. Bureau of the Census) contains cost-of-living data for many metropolitan areas.

- *The value of benefits.* Comparing district salaries may mask significant differences in benefits.

- *10 months vs. 12 months.* Keep in mind that teacher salaries are often based on a ten-month work year. You may want to consider this if you are comparing teachers' pay to other professionals' compensation. Simply adjusting the 10-month figure to a 12-month figure, though, may not be fair. Working for only two months out of the year at a second job, many teachers may not be able to earn what they earn as teachers.

How do we treat capital expenditures?

Some of the most significant school-related expenses in a community are those related to "capital," especially in fast-growing school districts or those with outdated physical structures. Many current school reform initiatives, notably technology and class size, have implications for capital side of school districts' budgets. Most communities, then, will want to address capital in any guide to the school budget.

There are two ways to describe the capital expenditures made on behalf of schools. One is to talk about the major outlays involved when undertaking capital projects — the cost of constructing a new school, renovating an old one, wiring the district for the Internet, and the like. Portraying the expenses this way is perhaps the most straightforward, making clear what is being purchased and for how much.

Districts do not typically pay for these projects in lump sums, however. Instead, districts generally borrow (or ask other governmental entities to borrow on their behalf) the money for these projects and then pay the lenders back over time with interest. More specifically, districts or other agencies issue bonds that involve annual "debt service" — payments of principal and interest. So a second way to portray capital costs is by presenting the *annual* school capital expense. The annual amount is important because, if for no other reason, it determines the level of taxation citizens must bear in order to pay for school capital. Finding this annual amount, however, can be less-than-simple. In many jurisdictions, school districts do not themselves issue bonds. Instead, another government entity (like the county or the state) does so. In these cases, determining the annual

Finding Comparative Data

How Can We Compare Ourselves Accurately to Other Districts?

capital cost incurred on behalf of schools may involve going to agencies outside the school system for information. But if your aim is to provide citizens with a full sense of *what is spent for schooling in the community*, the fact that these costs are on some other agency's books should not matter.

How can we compare ourselves accurately to other districts?

Citizens need reference points in order to make sense out of school budget information. "We're spending $6,000 per pupil," they may remark, "but is that a lot or a little?" One point of reference is the past — you can show how school spending, adjusted for inflation, has changed over time (see below). But another point of reference is other comparable school districts — are we spending more or less than our peers?

Cross-district comparisons must be undertaken with care. What look like two apples may in fact be an apple and an orange, or perhaps an even more exotic fruit. A common example makes the point (for other examples, see the discussions of per-pupil expenditure and teacher pay, above):

> Suppose you find that your district spends a great deal more than surrounding districts (per pupil) on transportation. Is your district's bus system woefully inefficient? Have system officials failed to keep up the buses, resulting in high costs? Are your bus drivers higher paid? Is your district more dispersed than the others, requiring longer bus rides? Does the district bus students more than the other districts (to achieve integration or because of magnet or school choice program)? Without knowing the answers to these questions, it is difficult to know what to make of the per-pupil difference. Simply reporting that difference may not do justice to the underlying reality.

Finding Comparative Data

- **Educational Research Service.** The best source of comparative information on school districts is the Educational Research Service (ERS). While some of their data is made public, the most useful information is provided privately to the organization's principal subscribers — school districts. Subscribing districts provide reams of data on their own finances to ERS and receive well-organized comparative information in return. Consequently, if you are interested in cross-district comparisons, one of the first actions you should take is to ask your district whether or not it is an ERS subscriber and, if they are, if they would share their ERS resources with you. In addition to the reports the district may already have in its possession, there may be others of interest to you that the district can order from ERS.

- **Informal collaboratives of districts.** Many districts are also part of smaller collaboratives that have agreed to share data with one another. If so, these sharing processes may yield some useful information. Again, ask district officials if they can help.

- **State departments of education.** State departments generally collect at least some data on school district finances and publish the information. While this data may not be too detailed, it can provide useful comparative information on top-level questions (like per-pupil expenditures or teacher pay) for all districts in a state.

- **Other sources.** See Resources for additional sources of multi-district data.

Documenting Your Work

Ideally, you could make calculations that account for all of these factors and then present adjusted figures. In reality, you are unlikely to have the data to do so completely. Comparisons will always be somewhat imperfect.

But this imperfection does not mean they are without value. If you make the adjustments you can and give appropriate caveats, cross-district comparisons can still be useful. Proceed with caution, but try not to let the complexity of these comparisons lead you away from them altogether if citizens have expressed an interest in them. See Finding Comparative Data for ideas.

How can we accurately portray change over time?

Another way to help citizens understand what current figures mean is by comparing them to the past. One caveat about using historical numbers is, of course, the need to account for the effects of inflation. But there are others. In particular, when funds spent on schools have risen dramatically over a decade or two, citizens are likely to want to know why. You can provide some useful information by "disaggregating" the changes — breaking them down to show which areas of school spending have been rising fastest, which ones have stayed flat, and which ones have declined. An example of such disaggregation at the national level is the National School Board Association's *School Finance: How and What Do Schools Spend?* (see Resources).

Documenting Your Work

As the previous section suggests, answering the tough questions will often involve numerous calculations, using data from multiple sources. Sometimes it will even involve making estimates when the "true" number is not available. If people are paying attention, they may question how you came to one figure or another. As a result, it is absolutely vital for you to document your work carefully. Documenting your work has two other valuable uses as well. Documenting each number in your guide is good discipline — it makes you check over your work carefully before publishing it. And high-quality documentation will make it much easier to produce subsequent "editions" of the guide in future years.

PEN sites documented their work in different ways. The Charlotte-Mecklenburg Education Foundation prepared a "background report," essentially a more detailed version of the budget guide containing full explanations of all calculations and sources of all data used. The Metropolitan Nashville Public Education Foundation created a single spreadsheet detailing where all the guide's numbers came from. Most importantly, the documentation should be clear to anyone who picks it up, not just those intimately involved in preparing the guide.

Step Four

Put the Numbers to Work

Once you know the answers to citizens' concerns about the school budget, the next question is how to put those numbers to work to achieve the mission you set for the initiative. In all PEN sites, part of "putting the numbers to work" was the production of a community guide to the school budget — a printed document that the organizations distributed to citizens. But the sites went beyond their guides in two respects. First, they found ways other than their printed guides to distribute information. Second, they used the information as tools in efforts to engage citizens in a broader process of educational improvement.

This part of the toolkit has four sections:

- **Presenting information effectively** talks about the process of transforming raw information into an appealing community guide to the school budget.
- **Using alternative media** discusses formats other than the full community guide in which you can present your information.
- **Distributing your products widely** addresses different ways to make sure a wide range of citizens receives the information.
- **Making the most of your work** talks about using the information to engage citizens in broader efforts at reform.

Presenting Information Effectively

Here are some tips from PEN sites about turning raw numbers into effectively presented information:

- **Invite the reader in.** Let's face it — school budgets are not the kind of thing that catches people's eye in the grocery store checkout line. PEN sites tried to make the covers of their guides inviting by using colorful graphics, intriguing

Main Messages in Charlotte-Mecklenburg

Here are the ten "key points" the Charlotte-Mecklenburg Education Foundation used in its guide and subsequent dissemination:

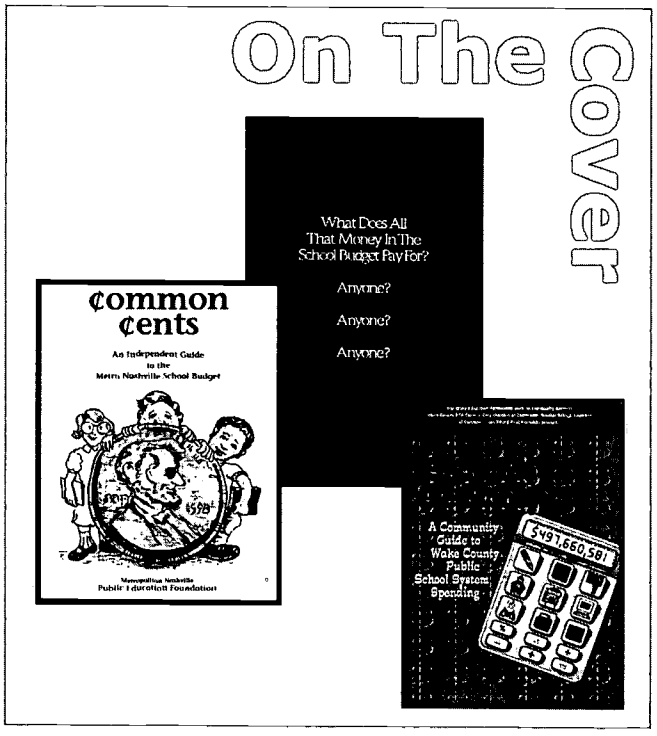
1. **Large operation:** The Charlotte-Mecklenburg school system (CMS) is a very large operation. (The county's third largest employer with a budget over half a billion dollars.)
2. **Most money is state money:** Most of the money for local schools comes from the State of North Carolina.
3. **CMS receives less state money than other districts:** CMS ranks near the bottom in money received from the state per student — 105 out of 199 school districts statewide.
4. **Spending has been flat over time:** When adjusted for inflation, CMS will spend about the same amount per pupil this year (1996-97) as it did five years ago.
5. **Most money is for staff:** Almost the entire school operating budget — 87.5 cents out of every dollar — goes to pay staff salaries and benefits.
6. **Most staff (but nowhere near all) are teachers:** About 6 of every 10 staff in schools are teachers, and teacher pay and benefits make up more than half the system's budget.
7. **Most money is for schools:** About 85 cents out of every dollar funds activities in schools or that directly involve students.
8. **Enrollment is growing rapidly:** Enrollment in CMS has grown by nearly 20% since 1991 and is expected to grow by another 20% by 2005.
9. **School buildings are aging:** Nearly 8 in 10 local school buildings are at least 20 years old. Nearly 3 in 10 are at least 40 years old.
10. **Citizens can have a say:** Citizens have many avenues through which to have a say on the school budget.

Presenting Information Effectively

questions, uniquely sized documents, even references to movies (see On the Cover).

- **Identify your main messages.** Your guide will probably include lots of facts and figures — any complete picture of a school system's budget would. But what are the 10 or 12 most critical facts that you want citizens to understand about the school budget? Pinpointing these "main messages" can help greatly in the design of your guide, framing the overall presentation. Your main messages can also help structure other activities you pursue, like community forums, additional publications, and press conferences (all discussed below). See Main Messages in Charlotte-Mecklenburg for an example of how one PEN site chose 10 key ideas on which to focus.

- **Use graphics to communicate main messages.** One of the choices you will have to make in presenting your information is how and when to use graphics. One way to make the decision is based on your main messages: create a graphic to communicate each of your main messages, or as many of them as possible. If you follow that rule of thumb, you have the following advantage: anyone who flips through your guide and looks only at the "pictures" will get all of the guide's main points. To be sure, those who read the text and peruse the tables will learn more, but you will reach more readers with your main ideas.



- **Keep graphics simple.** With current graphics software, you can produce images that are rich in information. A single bar chart, for example, could show both the different sources of school funding and how those different sources are put to use in the school system. While such a chart would efficiently present a lot of information, it would be difficult for readers to derive a clear message from it. By poring over it, they could learn a great deal. But if they did not study it carefully, they would miss your point (or, more likely, your many points). Though it would require more space, a better course of action might be to create one pie chart explaining sources of funds, and another (or another two or three) explaining uses.

- **Define terms.** Budgeting and finance are rife with jargon. In creating a citizen-friendly guide to the school budget, there are two basic approaches to finance lingo. One is to avoid using terms that will not be familiar to lay people. The other is to use terms, but to define them in ways that non-finance people will understand. The advantage of the second approach is that it equips citizens with an understanding of terms, helping to level the playing field when the community discusses school finance. Most PEN sites struck a balance on this issue, defining some basic terms but describing other concepts in ordinary language to begin with. See Defining Terms for some examples.

Using Alternative Media

Defining Terms

Operating and capital funds: "Operating funds pay for the day-to-day expenses of running the system, like salaries, benefits, supplies, and utilities. Capital funds pay for the construction of new schools, major repairs and expansions for existing schools, and other large purchases." (from Charlotte-Mecklenburg Education Foundation's "Community Guide to the School Budget")

Reserves: "Reserves come from unexpected changes in income and expenses that occur over one school year and carried over to the next." (from Metropolitan Nashville Public Education Foundation's "¢ommon ¢ents")

Bonds: "We pay for new construction, expansions, and renovations of schools primarily by issuing bonds — borrowing the money to do the work now and paying it back gradually over time." (from Charlotte-Mecklenburg Education Foundation's "Community Guide to the School Budget")

Citizen-Friendly Concepts

What would more school spending mean for me? The Wake Education Partnership's "Show Me the Money" guide included a table showing how much more per year a typical taxpayer would spend in taxes to bring the school system up to par with other local districts.

How do school bonds work? The Charlotte-Mecklenburg Education Foundation explained school bonds this way: "Issuing bonds for schools is equivalent to the way most families buy their homes—taking out a loan today, and repaying it month by month."

How big an undertaking is school transportation? The Metropolitan Nashville Public Education Foundation described the schools' transportation load like this: "Our school buses travel an average of 37,098 miles each day—that's like driving from New York to San Francisco and back 12.7 times!"

- **Make concepts and numbers citizen-friendly**. In addition to defining terms, another way to make technical material accessible is by relating it to concepts that are more familiar to citizens than the arcane world of school finance. As the examples in Citizen-Friendly Concepts indicate, PEN sites found ways to connect school finance issues to everyday experiences such as tax-paying, personal finance, and even travel.

Using Alternative Media

PEN sites all produced printed community guides to the school budget, ranging from 12 to 24 pages long. But realizing that not everyone would pick up and read such a guide, PEN sites looked for other ways to communicate much of the same information. Here are some examples:

- **Flyers and posters**: The Charlotte-Mecklenburg Education Foundation produced a one-page flyer summarizing the main messages of the guide, as well as a poster-size version of the same one-pager. The flyer/poster had the same "look" as the full guide, using the same graphics, colors, and typefaces. And the flyer/poster contained information on how citizens could obtain copies of the full guide. As described under Distributing Your Products, the Foundation urged area employers and civic groups to distribute or post these materials for their employees and members.

Using Alternative Media

- **Newspaper ads and inserts**: The Charlotte-Mecklenburg Education Foundation also purchased space in area newspapers to ensure that an even wider audience saw the poster version of the guide. In the city's main newspaper, they placed a full-page color version of the poster on two days, including a Sunday. The Foundation also placed full-page ads in widely read weekly newspapers. In Wake County, the local paper donated a Sunday insert that the Wake Education Partnership used to distribute key information.

Making the Most of the Internet

Here are some ideas for using the Internet to go beyond what you can do with a printed guide:

Allow people to play with the numbers. When people start to think about changes in school budgets, they start to generate "what ifs." What if teachers were paid higher salaries? What if we doubled what we are spending on technology? What if we reduced class sizes? Computers make it possible for citizens to see "what if." Think about creating tools that allow users to try out different scenarios and see what happens.

An excellent example of such a tool is the **Seattle Budget Builder,** an online resource that enables Seattle citizens to create or modify school-based budgets. The budget you create can either be highly detailed or simple, and you can elect to share it online with others or keep it private. Surrounding the tool is a wealth of information including actual school budgets, details on the school system's finances, an extensive glossary of terms, and a list of readings.
To see the site, go to: **http://sps.gspa.washington.edu.**

Make it interactive. Give people the chance to talk about what they see — posing questions to you or system officials, making comments and recommendations, and responding to other people' s ideas.

Give people the chance to dig deeper. Printed guides are always limited in space. Though most people will get most of the information they want from a printed guide, there will always be those who want to know more about specific topics. Using the Internet, you can provide opportunities for users to "drill down" to that next level of detail without interrupting the overall flow of the guide. Users who want more can click to see more detailed numbers, links to sites with more information, and the like; those who are satisfied can move on.

Create a "hyper-glossary." When you use technical terms in your explanations, make them "hyperlinks" to a glossary. That way, users can click on words they do not understand and get more information.

Budget Guides Online

Charlotte-Mecklenbur g	**http://www.cmef.org/budget/cover.html**
Metro Nashville	**http://www.nashville.net/~mnpef/contents.html**
Wake County	**http://www.wcpss.net/wakeed/wakeed.html**

Distributing Your Products Widely

- **Online guides**: Most of the PEN sites' guides were put on the Internet (see Budget Guides Online for Web addresses). For the most part, these online guides were simply Internet versions of the printed guides. One possibility you might explore is using an Internet-based version to do more than you can do with a printed guide. Making the Most of the Internet provides some ideas.

- **Go live.** In addition to producing written and online materials, some PEN sites took their information on the road, presenting their findings to live audiences. Live presentations bring the information to people who might not pick up the guide and read it; they might also recruit more readers for the guide itself. The Metropolitan Nashville Public Education Foundation, for example, presented its booklet to meetings of the Education Alliance (a local Chamber-affiliated organization) and HOPE (a grassroots parent group). The Charlotte-Mecklenburg Education Foundation presented information to the Board of County Commissioners, which provides all the local operating and capital funding for the schools. The Lynn Business/ Education Foundation planned appearances on cable TV call-in shows to promote the guide and answer citizens' questions about school finance as well as presentations to service clubs and other community organizations that helped in the planning of the guide. The Wake Education Partnership pioneered an Internet-based "webcast" to inform citizens about budget issues (see Webcasting box).

- **Multi-lingual presentation.** If people in your community speak different languages, you may want to consider producing versions of at least some of your products in languages other than English.

Distributing Your Products Widely

Once you have developed a set of products, how can you make sure that as many people as possible have access? Here are some ideas:

Direct distribution. Most obviously, you can mail or deliver copies of your materials to a targeted list of citizens. In most communities, mailing your publication to all citizens will be too expensive. Plus, in an honest moment we have to realize that many of the mailings would end up in the family trash. So most PEN sites mailed or delivered copies to a targeted list of people and organizations that seemed likely to be interested (see Direct Distribution Ideas for examples). The drawback of this strategy is that it will probably bypass those citizens who could benefit most from the information— the least informed citizens are also the least likely to be on your organization's mailing list. One response is to include in your direct distribution organizations that might reach these citizens — like places of worship and neighborhood organizations. But it is also important to go beyond direct distribution and pursue avenues described below.

Public availability. In addition to mailing and handing out copies to specific individuals and groups, PEN

Web-casting

In cooperation with a local radio station (WRAL), the Wake Education Partnership used the Internet to foster high-tech discussion of budget issues. With citizens gathered in nine school-based sites with high-speed Internet connections, the Partnership and WRAL "webcast" a panel discussion of budget issues, viewed live in the school sites (and anywhere else with high-speed access). Citizens could e-mail or fax in comments and questions.

sites also sought to make the guides generally available to the public. Some ideas:

- ✔ Public libraries (both for distributing free copies and for checkout once free copies are gone)
- ✔ Pediatricians' waiting rooms
- ✔ Grocery store entrances or checkout lines
- ✔ Bank branches
- ✔ City/county offices (where people pay bills, collect benefits, receive services)
- ✔ Utility bill-paying locations (telephone, cable, power companies)
- ✔ Voice-mail message line (so citizens can call in and request a copy)

Mobilizing employers and organizations. Individuals may be more likely to pay attention to materials if they receive them with the "endorsement" of their employers or organizations with which they affiliate. The Charlotte-Mecklenburg Education Foundation urged the county's major employers and organizations to "order" copies of the community guide and the one-page flyers and posters to distribute in workplaces or at organizational meetings.

Organizational newsletters. One way employers and organizations can help is by including your main messages (and information on how to obtain the whole guide) in their newsletters. You can help make this happen by preparing ready-to-use newsletter articles and transmit

Direct Distribution Tools

Here is how one PEN site, the Metropolitan Nashville Public Education Foundation, distributed its guide booklets. Following this list are some additional ideas from other PEN sites.

Copies	Target Group
40	Metro Council members
10	Metro School Board members
5	Mayor's office
20	Metro Public Schools administration
625	Schools (principal, PTA president, program chair, newsletter editor)
25	Key policymakers and elected officials (e.g., state commissioner and board of education)
10	Teachers' association
1,000	Organizations for distribution to members (League of Women Voters, Tying Nashville Together, Hands on Public Education, One Hundred Black Men, Junior League, NAACP, National Council of Jewish Women, and others)
400	Chamber of Commerce
250	Neighborhood associations
50	Presidents and program chairs of civic organizations (e.g., Rotary Club)

Ideas from other sites:

- ✔ People who attend your organization's annual meeting or other major events
- ✔ People who participated in your focus groups and other public engagement activities
- ✔ Major employers
- ✔ Places of worship
- ✔ Your organization's mailing list
- ✔ Your organization's donors

it to many organizations in electronic form (see Sample Request for Newsletter Article).

Media attention. Newspaper articles and television and radio news stories about your initiative can get some of your information out directly as well as encourage citizens to look for your more detailed materials. Most PEN sites distributed a media release announcing the guide's publication (see Sample Media Release Announcing a Guide) and held press conferences to provide more information to interested media. Obtaining a meeting with your newspaper's editorial board can also lead to editorial-page attention to the effort. And local radio and television stations may also have talk shows that could feature your work, or school finance more generally, as part of a program.

Media "space." You can also purchase or obtain donations of media space for your information. Newspaper advertisements and inserts were used in Charlotte-Mecklenburg and Wake County to expand exposure from the few thousand who received the guide to hundreds of thousands of newspaper readers. Television and radio stations offer nonprofits public service announcements that you can use to communicate some information and let people know how to learn more.

Other ideas. One site recommended including a notice about the guide in parent "registration packets" or other information that all parents receive. Another considered including a notice in bills most citizens receive (utilities, cable, or phone). See if any of these companies or agencies offer that service and at what cost. Beyond those ideas, be creative — think of how people receive information and see if you can piggyback on those existing vehicles.

Making the Most of Your Work

Producing and distributing a community guide to the school budget requires an extraordinary investment of time and money. How can you ensure that you maximize the return on that investment? To be sure, simply distributing

Sample Request for Newsletter Article

Adapted from a request issued by the Metropolitan Nashville Public Education Foundation to school principals.

You recently received a copy of our reader-friendly guide to the school budget, and we hope it has been well-received!

As the City Council approaches its vote in June on the school budget, it is critically important that citizens (not just parents of public school children) voice their opinions about the importance of improving our schools. We would appreciate either your including the message below in your school newsletter or sending it home with each student as a separate note to parents:

> All taxpayers, voters, and parents need to know how money is spent in our public schools ... where it comes from, what it pays for, and how decisions about the school budget are made. Informed citizens can encourage outcomes that will strengthen our schools and help map a successful future for our children.
>
> **An Independent Guide to the School Budget** has been published to provide this information. You can access it online at **[Web address]**, by calling **[your number]** or by picking up a copy at your public library, any public school, or **[your community bank]** branch. This guide is very informative, so please read it and pass on the information to your friends, family, and co-workers. Remember, the conditions in our schools affect the entire community! This guide was produced by the **[your town]** Education Foundation, an independent organization working for quality public schools.

Thank you for your help in spreading the word about this important issue!

Distributing Your Products Widely

the information far and wide may produce valuable results. Citizens will be more informed when they discuss school funding issues among themselves, vote in school board elections and on bond referenda, and talk with school officials about budget matters. And your organization will gain some visibility in the community if your products receive wide exposure. But beyond these baseline results, can you expect more from an initiative like this?

To make the most of your work, it is important to revisit the purposes you set for the initiative at the outset. Was your aim chiefly to **equip citizens with knowledge**? If so, the dissemination oriented strategies discussed so far in this toolkit are on the right track. Your challenge is to make sure those strategies are reaching those who need the information the most. Making the most of your work means intensifying your outreach efforts, experimenting with alternative media, and forging more partnerships to reach deeper into the community.

Was your aim to **produce a priority audit** of the school system's budget — to determine if school spending was adequately targeted toward the community's priorities for schools? Or to **build support for specific budgetary changes?** If so, dissemination alone may not satisfy you. You will want to go the next step of encouraging the community to act upon the findings of your work — the revelation of under-funded priorities, or the documentation of a case for changes in the way school resources are used. Information will provide the foundation for the larger structures that you build as the initiative moves forward. For some examples of ways PEN sites took the next step, see How School Finance Initiatives Can Make a Difference.

Sample Media Release

Announcing a Guide

Adapted from an advisory released by the Wake Education Partnership.

[Your Town] — A recent Gallup Community Survey indicates that citizens in this county know little about how the public school spends tax dollars or the size of the budget for K-12 education. In response, the **[Your Town]** Education Foundation will release an informative report entitled A Community Guide to **[Your Town]** Public School Spending at the Chamber of Commerce at **[time and place]**. The guide includes an overview of the **[year]** budget, spending figures for schools, and the decision-making process written in layman's terms.

What: Release of community guide to school spending

Who: **[name]**, Chair, School Finance Committee, **[Your Town]** Education Foundation

When: **[date and time]**

Where: Chamber of Commerce

Why:

- Create an understanding of how the school system is organized, enabling citizens to envision the scope of operations and know exactly where to turn with concerns or questions;
- Communicate how enrollment trends affect spending, the differing needs among students, and implications for budgeting;
- Learn how much it costs to fund the public schools and the three primary funding sources (state, local, and federal); and
- Inform citizens about where to find the school system budget and individual school budgets, their right to know and ask questions, and the role of the School Improvement Team in shaping school budgets.

For additional information, contact **[contact information].**

How School Initiatives Can Make a Difference

- **Help ensure that community discussions are based on fact rather than myth.** In both Metro Nashville and Charlotte-Mecklenburg, the community faced major decisions about school funding and student assignment. With budget guides in hand, organizations there were able to focus debate on facts and the core issues. For example:
  - In a community forum on the city's proposed school desegregation plan, the Metropolitan Nashville Public Education Foundation made copies of its guide available to ensure the school-finance side of the plan was well understood. When citizens made inaccurate comments about school budget facts, the guides were on-hand to set the record straight and keep the discussion focused on the real issues.
  - The Charlotte-Mecklenburg Education Foundation put the guide in the hands of a local blue-ribbon panel charged with rethinking student assignment, again ensuring that budget facts were at the disposal of these decision-makers.
  - CMEF also made the guide available at major county hearings on the school budget and used guide data in presentations to the commissioners. The school system won major increases in operations funding, as well as a successful bond issue for capital. While linking any political outcome directly to a project like this is impossible, it is plausible to say the guide contributed to the community's decisions.
- **Consider a "second edition" (and beyond).** The Wake Education Partnership is producing an updated second edition of its guide—maintaining community interest and knowledge over time.
- **Employ the guide to inform school board elections.** Several PEN sites provided budget guides to all school board candidates, helping to ensure a basic level of knowledge about school finance issues. The Metropolitan Nashville Public Education Foundation went a step further, distributing the guide at candidate forums and spurring budget-related questions from citizens.
- **Use the initiative to build the capacity of other groups.** The Wake Education Partnership ensured that its budget guides were given to participants in district school improvement team trainings, equipping these citizens with the tools to engage in budgetary discussions. Most PEN sites also provided copies of their guides to each PTA organization.
- **Use the initiative to build your own organization's capacity.** As PEN sites trained their own staffs or formed relationships with consultants, they built their own capacity to engage in serious research and analysis.
- **Use the initiative as an excuse to build other kinds of capacity.** For example, several PEN sites also used their budget guides as an impetus to set up Web sites for the first time.
- **Think of ways "budget-savvy" can inform your organization's other work.** Since budget issues are so pivotal to education reform, understanding financial matters can help inform work you are doing on issues that are not strictly budgetary. The Wake Education Partnership, for example, ensured that members of all its "working committees" (such as those on standards/accountability and technology) received and discussed copies of the guide.
- **Use the initiative as springboard to other work.** Use the capacity you developed in producing a community guide to the school budget to consider other major research, analysis, and dissemination projects. Wake Education Partnership, for example, is now working with the local newspaper to issue an analysis of school performance on state achievement tests. Wake's experience with the budget guide paved the way for taking on this task.
- **Spur changes in the way the school district reports financial information.** The school district in one PEN site developed a new format for presenting its annual budget, perhaps in response to the demand for citizen-friendly information demonstrated the site's community guide to the school budget.

Conclusion

Since school budgets embody the priorities we have for our schools, no advocate for quality public education can afford to ignore them.

Conclusion

Since school budgets embody the priorities we have for our schools, no advocate for quality public education can afford to ignore them. And despite the technical side of school finance, PEN sites have proven that the understanding of school budgets need not remain the province of an elite few. With the help of "translators" like you, ordinary citizens can learn where school funds come from, how they are used, and how they can get involved in shaping school budgets. And as the thousands of citizens who have read community guides to the school budget and attended related events can attest, community members are eager to learn about these topics if the information is made accessible and relevant.

The Resources section of this toolkit contains some additional resources you might find helpful as you move forward on a school finance initiative. One of those resources is contact information for the organizations funded by the Public Education Network to pilot these efforts. These organizations form the beginning of a network of groups with experience in this arena — draw on that experience as you enter the arena yourself. Your own work will serve as inspiration and lesson for those that come next.

A. The Public Education Network/Ford Foundation Finance Initiative

The Finance Initiative

With backing from the Ford Foundation, Public Education Network launched the Finance Initiative in 1997 to build the capacity of local education funds (LEF's) and other community-based organizations to present useful information to their communities about where funding for education comes from, how it is spent, and how citizens can become involved in school budget decision-making. In a pilot phase, four community-based organizations received grants to pursue this initiative in their own locations. Based on their experiences, PEN produced this toolkit to help other organizations undertake similar programs.

For more information contact:

Dr. William Miles
Public Education Network
601 Thirteenth Street NW
Suite 900 North
Washington, DC 20005-3808
Telephone 202-628-7460
Fax: 202-628-1893
e-mail: wmiles@publiceducation.org
Internet: http://www.publiceducation.org

Charlotte-Mecklenburg Education Foundation (CMEF), North Carolina

In 1996, the Charlotte-Mecklenburg Education Foundation's annual "Community Assessment," a county-wide survey of registered voters, revealed that citizens lacked confidence in information received from the school system regarding how school funds were spent. Since school funding issues were very much on the minds of citizens (a school bond referendum and proposed increases in local operating funds were both on the agenda), CMEF decided to undertake a school finance initiative to provide citizens with credible, independent information about school funding.

In the summer of 1996, CMEF assembled a steering committee to guide the project, consisting of finance experts, attorneys, educators, parents, business people, and representatives of community organizations and hired a consultant to author the proposed "community guide to the school budget." CMEF conducted focus groups — one of parents and one of non-parents — to ask citizens what they would like to know about school funding. Based on that information, the committee outlined the community guide and assisted in preparing the finished product.

The guide — a full-color, 24-page document — was initially distributed to about 1,000 people at the organization's annual meeting in February 1997. The city's major employers (including the school system) distributed the document widely within their organizations. The guide was also made available online and at public libraries. CMEF officials used the guide as a basis for numerous presentations in the community, including important ones before the Board of County Commissioners as it considered (and granted) major increases in local school funding in two successive years.

For more information contact:

Corinne Allen
Executive Director
Charlotte-Mecklenburg Education Foundation
Two First Union Center, Suite 1700
Charlotte, NC 28207
Telephone: 704-335-0100
Fax: 704-334-3545
e-mail: callen@vnet.com
Internet: http://www.cmef.org
Online version of budget guide:
http://www.cmef.org/budget/cover.htm

Resources

Lynn Business/Education Foundation, Massachusetts

The Massachusetts Education Reform Act of 1993 dramatically restructured the way schools were financed in Massachusetts, reducing in particular the role of local property taxes, increasing the level of resources provided by the state, and engaging members of school communities in school-based decision-making. As a result, many communities (such as Lynn) experienced a major increase in the amount of resources available as well as changes in how those resources could and would be allocated.

Against that backdrop, the Lynn Business/Education Foundation undertook to educate citizens about the school system's budget, including the significant changes wrought by the Education Reform Act. In the spring of 1998, the organization held a series of six focus groups, including members of business and nonprofit organizations, representatives of community organizations and churches, parents of school-aged children, teachers, members of the general public, and retired citizens. In addition, the organization conducted a written survey of members of School Improvement Councils and the focus group participants, asking them to rate the importance of providing information about a host of budget issues. The Foundation planned extensive distribution of the guide and its contents, including a newspaper insert, appearances on call-in cable TV talk shows, presentations to the area's service clubs, and conversations with the many community organizations that helped shape the guide.

For more information contact:

Mary Sarris
Executive Director
Lynn Business/Education Foundation
c/o Demakis Law Offices
56 Central Avenue, Suite 201
Lynn, MA 01901
Telephone: 781-592-5599
Fax: 781-593-0561
e-mail: lbef@shore.net

Metropolitan Nashville Public Education Foundation (MNPEF), Tennessee

In 1997, Nashville's School Board and the plaintiffs in a three-decade desegregation case agreed on a plan to transform the district's school zoning system and plow millions of dollars into school construction and renovation. As 1998 dawned, citizens and their elected officials were faced with a decision about whether to provide the capital funding required by the plan. The MNPEF set out to create a community guide that would help citizens approach these momentous questions in an informed fashion.

In the late fall of 1997 and early 1998, MNPEF officials met with numerous community organizations and representatives to gauge interest in the guide and determine what to emphasize. Due to an early spring deadline for producing the guide in time to inform the debate, the organization also forged ahead with data collection and the writing of the guide. By late March, the guide was off the presses, entitled "¢ommon ¢ents: An Independent Guide to the Metro Nashville School Budget." The 24-page full-color booklet was presented to the Metro School Board before the pivotal first budget hearing of the fiscal year.

MNPEF subsequently pioneered many ways of putting the guide in the hands of citizens. More than 1,000 copies went out to organizations with an interest in public education. Three thousand more were placed at public libraries and NationsBank branches. Principals were urged to promote the guide in letters home to parents or school newsletters. MNPEF leaders made numerous presentations to community organizations about the guide and its content.

For more information, contact:

Debra J. Gould
Executive Director
Metropolitan Nashville Public Education Foundation
P.O. Box 50640
[4400 Harding Road, Suite 100]
Nashville, TN 37205

Where to Go for More Information

Telephone: 615-383-6773
e-mail: MNPEF@nashville.net
Internet: http://www.nashville.net/~mnpef
Online version of budget guide:
http://www.nashville.net/~mnpef/contents.html

Wake Education Partnership, Raleigh, North Carolina

With dramatic growth and rapidly changing demographics, Wake County Schools faced a complex set of challenges in 1997. The Wake Education Partnership responded with its own school finance initiative, designed to educate citizens about the budgetary side of the issues confronting the district. Even before receiving funding from PEN, the Partnership had invited the school system's auditors to share their results with members of the business community and held a community forum with the PTA Council to share information with citizens prior to the school system's adoption of a budget for 1996-97. In the fall, the Partnership began work on preparing a community guide to the school budget.

The Partnership piloted some interesting techniques in public engagement prior to preparing the guide. First, the Partnership used the school district's "decision lab" to conduct eight high-tech focus groups of citizens, including business people, teachers, parents, and other school system employees. Up to twenty participants sat at computer terminals that were networked together. In response to questions like "Please list your suggestions for 1998-99 budget priorities," participants keyed in responses anonymously. Everyone's comments appeared on a large screen at the front of the room, and participants had the opportunity to type in comments on one another's responses. Once the group's list was up, individuals had the opportunity to prioritize the whole set of responses; the computer system then produced a whole-group ranking of priorities. Wake Education Partnership used data from these exercises in setting priorities for its community guide. Second, the Partnership held community forums across the county at which they both provided information about the school budget and fielded questions from citizens. The forums provided a way for the Partnership to learn about citizens' concerns as they put together their guides.

Based on this input, Wake Education Partnership produced its 12-page, full-color community guide to the school budget, entitled "Show Me the Money," in the spring of 1998.

For more information contact:
Haleh Hatami Sprehe
Program Director
Wake Education Partnership
605 Willard Place
Raleigh, NC 27603
Telephone: 615-821-7609
Fax: 919-821-7637
e-mail: librpwr@bellsouth.net
Internet: http://www.wcpss.net/
wakeed/wakeedmain.htm
Online version of budget guide:
http://www.wcpss.net/wakeed/wakeed.html

B. Where to Go for More Information

- ❑ Background reading on school finance
- ❑ Sources of data
- ❑ Organizations that gather information about school finance

Background reading on school finance and public engagement

General background. Center for the Future of Children (The David and Lucille Packard Foundation). (1997). Financing Schools. *The Future of Children, 7* (3). This issue of the Center's journal contains several very

Where to Go for More Information

valuable articles on school finance by leading experts, including a historical perspective on school funding, where school funds come from, how and where dollars are spent, and equity issues in school funding. (Visit http://www.futureofchildren.org.)

General background. National School Boards Association. (1996). *School Finance: How and What Do Schools Spend?* Alexandria, VA: Author. Discusses where school funds come from, where they go, common myths about school finance, and changes over time. Includes analysis of where "new money" in education has gone over past decades. (Call 703-838-6722.)

Finding and using data. Voices for Illinois Children. (n.d.) *Information is Power! A Child Advocate's Guide to Fear-Free Fact-Finding*. Chicago, IL: Author. Somewhat Illinois-specific, but very useful guide to finding and presenting data effectively for ordinary citizens. (Visit http://www.voices4kids.org or call 312-456-0600.)

Public engagement. Annenberg Institute. (1998). *Reasons for Hope, Voices for Change: A Report of the Annenberg Institute on Public Engagement for Public Education.*

List of additional resources. National Coalition of Education Activists. (1997). Where to Find Most Things You Need to Know About School Funding. *Action for Better Schools 5* (2), 1-2, 7. This resource list (included in full below) contains references to analysis and data, advocacy strategies, and more.

Online sources of data. *Note: if only an NCES number is indicated, visit* http://nces.ed.gov/search.html *and enter the NCES number in the search field.*

Online clearinghouse of school finance information. National Center for Education Statistics Education Finance Statistics Homepage. http://nces.ed.gov/edfin/

District-by-district school funding information. *The Common Core of Data.* Includes detailed fiscal data by school district, including revenues by source and expenditures by function and subfunction, and enrollment. http://nces.ed.gov/ccd/npefs.html

State-by-state school funding information. *Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1995-96* (NCES # 98205). Includes state-by-state information on sources of funds, percentage devoted to instruction, and per-pupil expenditure.

State-by-state per-pupil expenditure data, 1996-97. In Public Elementary and Secondary Education Statistics: School Year 1997–98 (NCES # 98-202), Table 6.

State-by-state data on federal funds received. http://www.ed.gov/offices/OUS/Budget98/StateTables/

Finance-related policy analysis and research. Consortium for Policy Research in Education school finance activities. http://www.wcer.wisc.edu/cpre/

Numerous finance-related tables in the *1997 Digest of Education Statistics*, including:

- ❑ 51. Public school pupils transported at public expense and current expenditures for transportation: 1929-30 to 1994-95.
- ❑ 73. Average salaries for full-time teachers in public and private elementary and secondary schools, by selected characteristics: 1993-94.
- ❑ 77. Estimated average annual salary of teachers in public elementary and secondary schools: 1959-60 to 1996-97.
- ❑ 78. Estimated average annual salary of teachers in public elementary and secondary schools, by state: 1969-70 to 1996-97.
- ❑ 79. Minimum and average teacher salaries, by state: 1990-91, 1993-94, and 1995-96.
- ❑ 80. Average annual salary of instructional staff in public elementary and secondary schools, by state: 1939-40 to 1996-97.
- ❑ 81. Estimated average annual salary of instructional staff in public elementary and secondary schools and average annual earnings of full-time employees in all industries: 1929-30 to 1996-97.

ERIC urces

Resources

- ❑ 82. Staff employed in public elementary and secondary school systems, by functional area: 1949-50 to fall 1995 [in full-time equivalents].
- ❑ 83. Staff employed in public school systems, by type of assignment and state: Fall 1995 [in full-time equivalents].
- ❑ 162. Summary of expenditures for public elementary and secondary education, by purpose: 1919-20 to 1994-95.
- ❑ 163. Total expenditures for public elementary and secondary education, by function and subfunction: 1989-90 to 1994-95.
- ❑ 164. Expenditures for instruction in public elementary and secondary schools, by subfunction and state: 1993-94 and 1994-95.
- ❑ 165. Current expenditures for public elementary and secondary education, by state: 1969-70 to 1996-97.
- ❑ 166. Total expenditures for public elementary and secondary education, by function and state: 1994-95.
- ❑ 168. Current expenditure per pupil in average daily attendance in public elementary and secondary schools, by state: 1959-60 to 1994-95.

To access these tables, you have several options:

- ✔ Visit http://nces.ed.gov/pubs/digest97/listtables.html and click on the table you want.
- ✔ Visit http://nces.ed.gov/pubs/digest97/index.html and download tables in PDF form.
- ✔ View the tables in the printed *Digest*, available at most libraries.

Private organizations that gather information about school finance

Council of Great City Schools
1301 Pennsylvania Ave, NW Suite 702
Washington, DC 20004
Telephone: 202-393-2427
Internet: http://www.cgcs.org

Cross-City Campaign for Urban School Reform
407 South Dearborn, Suite 1500
Chicago, IL 60605
Contact: Lupe Prieto
Phone: 312-322-4880
Fax: 312-322-4885

Education Commission of the States
707 17th Street #2700
Denver, CO 80202
Telephone: 303-299-3600
Internet: http://www.ecs.org

Educational Research Service
2000 Clarendon Blvd.
Arlington, VA 22201-2908
Telephone: 703-243-2100

The Finance Project
1000 Vermont Ave. NW
Washington, DC 20005
Telephone: 202-628-4200

Action for Better Schools Newsletter of the National Coalition of Education Activists
Volume 5, Number 2, Summer 1997
"Where to Find Most Things You Need to Know About School Funding"
P.O. Box 679
Rhinebeck, NY 12572-0679

Where to Go for More Information

State Departments of Education

For links to all state department of education Web sites, visit: www.ed.gov/programs/bastmp/SEA.htm.

State Finance Analysis Initiative Sites

These state-based organizations examine *general* state-level budget and finance issues. But since education is a large budget item in most states, they may have publications or resources that would be useful.

SFAI Grantee Organizations

Alabama Arise
P.O. Box 612
Montgomery, AL 36101-0612
Contact: Kimble Forrister
Phone: 334-832-9060
Fax: 334-832-9061
E-Mail: ALArise@aol.com
http://www.mindspring.com/~ stanjj/arise.html

Children's Action Alliance
4001 North Third Street, Suite 160
Phoenix, AZ 85012
Contact: Dana Naimark
Phone: 602-266-0707
Fax: 602-263-8792
E-Mail: HN3154@handset.org
http://www.pcslink.com/~caa/

California Budget Project
921 11th Street, Suite 701
Sacramento, CA 95814
Contact: Jean Ross
Phone: 916-444-0500
Fax: 916-444-0172
E-Mail: cbp@cbp.org
http://www.cbp.org

Georgians for Children
3091 Maple Drive, NE, Suite 114
Atlanta, GA 30305
Contact: Susan Newman
Phone: 404-365-8948
Fax: 404-365-9009
E-Mail: HN3160@handset.org

North Carolina Justice and Community Development Center
P.O. Box 28068
Raleigh, NC 27611
Contact: Dan Gerlach
Phone: 919-856-2158
Fax: 919-856-2175
E-mail: dgerlach@mindspring.com
http://www.btc.org

Voices for Illinois Children
208 South LaSalle, Suite 1580
Chicago, IL 60604
Contact: Ami Nagle
Phone: 312-456-0600
Fax: 312-456-0088
E-Mail: HN3173@handset.org
http://www.voices4kids.org

Maine Center for Economic Policy
P.O. Box 2422
Augusta, ME 04338
Contact: Christopher St. John
Phone: 207-622-7381
Fax: 207-622-3731
E-Mail: mcep@mint.net

Commonwealth Center for Fiscal Policy
37 Temple Place, 3rd Floor
Boston, MA 12111
Contact: Joanne Sullivan
Phone: 617-695-0393
Fax: 617-695-1295
E-Mail: ccfp@usal.com

Center for the Study of the States
411 State Street
Albany, NY 12203-1003
Phone: 518-443-5285
Fax: 518-442-5274
E-Mail: boydd@rockinst.org

Michigan League for Human Services
300 North Washington Square
Suite 401
Lansing, MI 48933
Contact: Sharon Parks
Phone: 517-487-5436
Fax: 517-371-4546
E-Mail: HN0809@handset.org
http://www.ssc.msu.edu/_sw/mlfhsint.html

Fiscal Policy Institute
1 Lear Jet Lane
Latham, NY 12110-2313
Contact: Frank Mauro
Phone: 518-786-3157
Fax: 518-786-3146
E-Mail: fpi@albany.net

Center for Public Policy Priorities
900 Lydia Street
Austin, TX 78702
Contact: Dianne Stewart
Phone: 512-320-0222
Fax: 512-320-0227
E-mail: cppp@cppp.org
http://www.cppp.org

Fiscal Policy Center University of Washington
Box 353060
Seattle, WA 98195-3060
Contact: James L. McIntire
Phone: 206-685-0311
Fax: 206-616-5769
E-Mail: fpc@u.washington.edu
http://weber.u.washington.edu./~fpcweb

Center on Budget and Policy Priorities
820 First Street, NE, Suite 510
Washington, DC 20002
Contact: Liz McNichol
Phone: 202-408-1080
Fax: 202-408-1056
E-Mail: center@center.cbpp. org
http://www.cbpp.org

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601 13th Street, NW, Suite 900N
Washington, DC 20005
202-628-7460
www.PublicEducation.org

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National Library of Education (NLE)
Educational Resources Information Center (ERIC)

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