



Map the Way to Smarter Funding

BY AMELIA VAUGHN AND ED HARRINGTON

As a government finance official, have you ever been asked, “How much do we spend on children and youth?” This is a question that advocates—and lawmakers—are pushing to answer, but they usually can’t answer it by themselves. Children’s Funding Project Chief Executive Officer Elizabeth Gaines was able to address this concern early in her career, during the time when she was fighting to secure Tobacco Master Settlement Agreement dollars for young people in her home state of Missouri. After creating a fiscal map—an analysis of all public funding currently available for children and youth—she convinced lawmakers to invest a dedicated \$20 million to youth development programs.

Even though government budget documents are public, it can be challenging to find and analyze the details and synthesize all the fiscal data into an accurate and meaningful summary. Funding streams from almost all departments of a city or county’s organizational chart support children, youth, and families in some way. Most of our budgeting systems do not easily lend themselves to answering complex questions about a government’s collective investments in a specific area.

Yet, knowing the answer is imperative for making informed and aligned budgeting decisions to support better outcomes within our communities.

This is where fiscal maps can help—and where your position and expertise as a government finance officer are essential. As a knowledgeable financial leader, you are best equipped to extract key funding details from the myriad of complex budget documents and distill that data into a format that lawmakers, advocates, and community members can use and understand.

What is a fiscal map?

A fiscal map is a user-friendly tool that government officials, advocates, and community members can use to analyze public spending. While the fiscal maps we do focus on spending for children, finance officers can use fiscal maps to scour budgets for spending on any population or service area. At its core, a fiscal map shows the characteristics and intended purposes of funding streams, including the specific types of services supported or age ranges and populations eligible to receive funding. A fiscal map looks at the funding landscape at a certain point in time and answers a fundamental question: **who** [level of government/specific agency] **invests how much** (appropriated/

obligated amount of money) and in **what** (specific age groups/types of programs and services)? You can think of these maps as another opportunity to engage in GFOA’s Rethinking Budgeting Initiative by offering new ways to help communities improve their budget information.

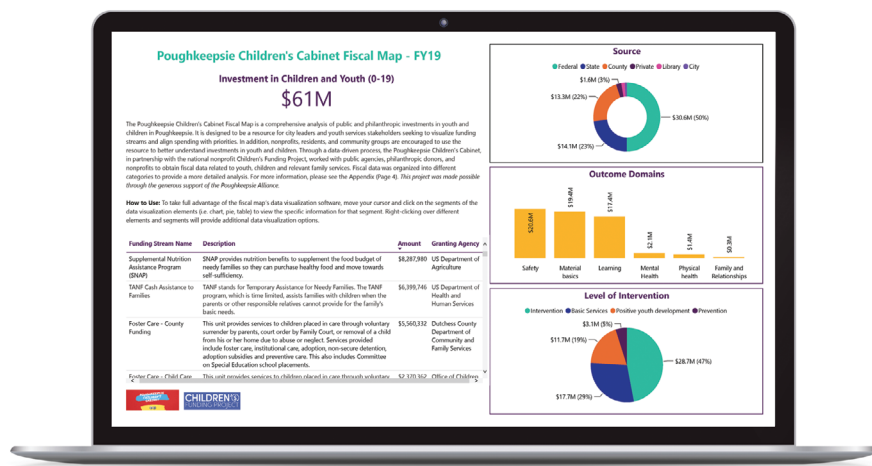
A fiscal map can make your work as a finance officer more meaningful and effective by providing clear, readily available answers to common questions like these:

- How much of our total budget supports children and youth?
- How does our community fund a specific service, like child care?
- Do we spend more money on positive youth development or deeper interventions after problems occur?
- What federal grants are we accessing—and which ones are we not accessing, but should? [For additional information about federal funding in fiscal maps, check out the sidebar, “Federal Funding Streams for Children and Youth Services.”]

Most importantly, a fiscal map positions you—the primary expert on your locality’s budget—to help policymakers with their decisions to invest more in our youngest generation.

EXHIBIT 1 | POUGHKEEPSIE CHILDREN'S CABINET FISCAL MAP FOR FY19

A sample fiscal map dashboard



Source: Poughkeepsie Children's Cabinet, Poughkeepsie Children's Cabinet Fiscal Map-FY19

Understanding the fiscal mapping process

Advocates—including government officials and local leaders—come to us at Children's Funding Project for coaching or to produce a fiscal map when they are interested in improving how their communities, cities, counties, towns, and states fund services for infants, toddlers, children, and youth. The fiscal map can provide a comprehensive view of all funding available for children and youth over multiple years to show how investments have changed over time. Alternatively, the fiscal map can offer a quick snapshot of the funding available for a specific service area, like early childhood care and education. The latter can be useful as precursor research needed to mount a campaign for new funding or to help lawmakers quickly determine how to allocate new funding.

To kick off the fiscal mapping process, a group of core decision makers convene and determine the scope of the fiscal map, based on the community's goals. This core group usually includes leaders from local government, children's cabinets, and other community-based

organizations. Then, we determine the best avenue for collecting data based on the leadership group's relationships with budget holders. When finance officers are part of the fiscal map initiative and core decision-making group from the start, they offer a fast track to data collection, which often is the most challenging part of preparing an accurate and complete fiscal map. (See Exhibit 1.)

The fiscal map translates this budget data into tools (presented as a robust spreadsheet and/or an interactive dashboard that help users view and sort the funding data) that a community can use to meet its goals for funding children and youth services. The data categorizes each funding stream by two types of variables:

1. *Administrative characteristics*, such as the administering agency, typical local recipient of the funding, funding cycle, and whether there are provisions for coordinating with another funding stream. These characteristics help a locality understand the flow of funding into the community and provide information on how to better



Federal Funding Streams for Children and Youth Services

The *Federal Funding Streams for Children and Youth Services* database helps communities find federal funding available to states, tribal areas, counties, cities, towns, school districts, and local nonprofit organizations to support children and youth. This database, published by Children's Funding Project in May 2023, catalogs the purposes and key characteristics of more than 280 federal funding programs—funded across 12 federal agencies—that support children and youth from ages 0 to 24 years.

Finance officers can search the database by a specific funding stream name or by descriptive characteristics such as the age range the grant serves, specific services or programs the funding supports, and the level of intervention offered. Finance officers can use the database to support their fiscal mapping efforts in a variety of ways:

- Track federal investments in categories over time.
- Learn about funding streams that are available for specific service types or age groups.
- Identify the federal funding streams a community currently receives to include in a fiscal map.
- Identify new federal funding sources the community could access to support its goals.

In the fall, we will release an updated version of the database that will include new functionality allowing users to search for federal funding available in each state.

Use the Database

Find federal funding that supports programs or services for youth in your community at childrensfundingproject.org/federal-funding-streams

align current funding, including potentially blending or braiding funding streams.

2. *Descriptive characteristics*, such as the services those funds support, eligibility criteria for recipients of the funds, or desired outcomes. These characteristics provide a child-centered view of the budget. This view illuminates where the potential needs for additional funding exist and can be used for advocacy for a specific service area or age group.

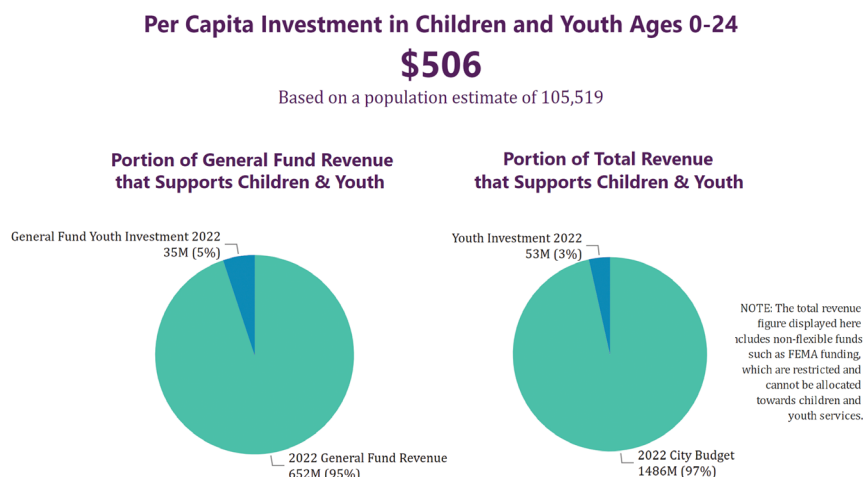
As the fiscal map report is developed, the project's core decision-makers can include additional pieces of analysis that put the fiscal map data into context with the community's population, demographics, and other identifying characteristics. [See Exhibit 2.] These additional components could include:

- A per capita estimate of the amount invested per child, potentially even across age groups;
- Percent of the total budget invested in children and youth compared to the percent of children and youth in the community's population;
- Or a view of how federal relief funding or other historic investments in the community affect the funding landscape at a given point in time.

Depending on the scope, starting a fiscal map takes from four months (for a quick map) to 12 months (for a comprehensive map). Even though the process is time intensive, once you have a map, it is easier to update it annually. Mainly, this requires updating the dollar amounts and adding any new funding streams—tasks that finance officers can support to make data collection more efficient and accurate.

As a finance officer, your involvement in creating the initial fiscal map will save time in the long term, especially if you must regularly provide analyses on investments for grant reporting requirements or to support the work of a children's cabinet and/or other local groups. Additionally, a fiscal map makes content from complex budget documents more accessible to non-experts. Above all, it provides a bridge to inform policymakers, public officials, and the community about the work you

EXHIBIT 2 | ADDITIONAL ANALYSIS TO PUT THE FISCAL MAP DATA INTO CONTEXT



Additional information such as a per capita estimate of the amount invested per child puts a fiscal map into context with a community's population.

Source: New Orleans Mayor's Office of Youth and Families, *Youth Spend 2022: New Orleans Investments in Youth and Children*

do and offers an important starting point for deeper conversations about how a community's policy goals and needs show up in its budget.

Building a movement of transparent, accessible budget data

In 2022 alone, Children's Funding Project worked with 31 communities and states interested in supporting additional services for children and youth. When communities and states do not have sufficient funding to support children and youth, they can't improve the systems and supports that children and youth need to thrive. Fiscal maps represent the first step toward improving outcomes for kids by making budget data more accessible and transparent. Once a place knows what it currently invests, then it can determine how much money it needs to meet its goals, strategize how to better align existing resources, and raise additional funding if necessary. [See Exhibit 3.]

Some of our community partners—such as New Orleans, Louisiana, and Denver, Colorado—have a history of fiscal mapping with a small team.

Now they are considered pioneers in the child and youth field for having, updating, and sharing this budget data for public use. For instance, Children's Funding Project created the first edition of the fiscal map for the New Orleans Mayor's Office of Youth and Families in 2020. During the entire project, a deputy director of the office collaborated with us to learn the fiscal mapping process and connect us to the appropriate budget holders for data. The deputy director knew the key people to involve and the general funding streams to include, while we knew how to categorize and analyze the data. The mayor endorsed the release of the fiscal map and promised to make it a part of the city's annual budget process. Since then, the office has released two additional iterations of the fiscal map that the New Orleans team updated on its own. Additionally, the fiscal map is publicly available, and other organizations and community members have used it to advocate for additional funding to support the city's youth master plan efforts. The city's annual investments in children and youth have increased from \$40 million in 2020 to \$53 million in 2022.

"The fiscal map helped us understand where the public dollar is being invested for young people and what percentage of that money is in positive youth development versus punitive lanes," said Karen Evans, executive director of the New Orleans Children and Youth Planning Board, which collaborated with the city's Office of Youth and Families on the fiscal map. "The fiscal map journey helped us answer some questions and helped us think about where our resources are going, and how we then take that knowledge and advocate for additional funding."

To help other communities realize the benefits of fiscal mapping that New Orleans and Denver experienced, we began working with an initial cohort on child and youth fiscal mapping in 2022 to develop a publicly accessible and unified national database of public spending for kids by state. The first year of the cohort included 15 state partners that worked with us to standardize the process for tracking and documenting state-level spending on services and programs for children and youth. Each state partner team created a comprehensive fiscal map with us that includes federal and state funding for individuals ages 0-24 years for fiscal years 2019-2021. The partners committed to make the final fiscal

maps publicly available, to use the data for strategic public financing, and to continue the process of fiscal mapping past the cohort's pilot year.

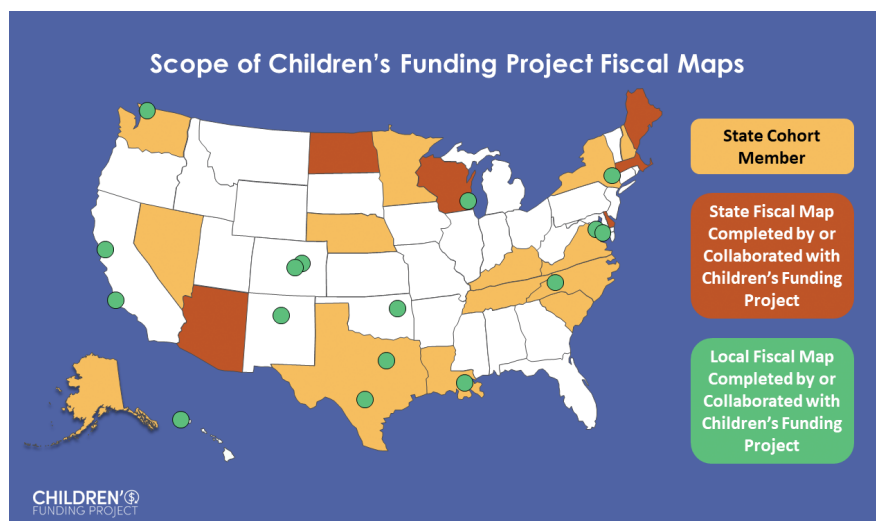
Another goal of the state-level cohort is to inspire a similar movement and database of unified local fiscal map data to make it easier for local leaders to see how their peers in other jurisdictions fund their goals for kids. Additionally, an existing state map provides a list of all the potential funding streams available in the state. Local leaders can use the state fiscal map to determine how much of those funds land in their local area. Then leaders and advocates can add additional, locally sourced funds to the map to create a comprehensive picture of funding in a community. This is another area where finance officers are essential and can help their local fiscal map team follow the flow of funding to the local level.

It's important to keep in mind that while a single fiscal map report is compelling, a community needs to pair its fiscal map with additional public financing strategies to realize true impact. Fiscal mapping shows a state or community what it *currently* invests, but it also begs a big question: what next? We are working with past and current partners to leverage their fiscal map data in several ways:

- Aligning current funding streams to make better use of existing funding to support children and youth. For example, Oakland Thrives, in California, is aligning its fiscal map data with a ten-year plan to improve the health and well-being of Oakland's children and families, using it to prioritize areas of funding and strategies for reauthorizing several local voter-approved children's funds.
- Identifying potentially untapped grants or funding opportunities to pursue by comparing their fiscal maps to our recently released *Federal Funding Streams for Children and Youth Services* database.
- Partnering with children's cabinets and finance officers to automate future data collection through data sharing agreements or budget software. The Minnesota Children's Cabinet has been particularly successful in partnering with the state's Office of Management and Budget to collect fiscal mapping data through budget software.
- Promoting legislation, executive orders, and/or data sharing agreements to codify the practice of fiscal mapping, like New Orleans has done.
- Determining the funding needed to meet a specific goal and the funding methods available to generate additional revenue. For instance, advocates from Whatcom County, Washington, worked with us on a fiscal map to identify funding available for early childhood care, education, and support in the county. Building on the information from the fiscal map, the local group then launched a campaign to create a dedicated source of funding for children in the county. The effort succeeded when Whatcom voters approved the Healthy Children's Fund in November 2022. The fund will raise an estimated \$10 million annually to fund high-quality, affordable childcare, mental and behavioral health services, and housing programs for vulnerable infants, toddlers, and preschool-age children.

Advocates from Whatcom County, Washington, used a fiscal map to identify funding available for early childhood care and educational support in the county. Building on information from the fiscal map, the group launched a successful campaign that resulted in an estimated \$10 million in annual funding for high-quality, affordable childcare, mental and behavioral health services and housing programs for vulnerable infants, toddlers, and preschool-age children.

EXHIBIT 3 | SCOPE OF CHILDREN'S FUNDING PROJECT FISCAL MAPS



Source: Children's Funding Project

How to get involved in fiscal mapping

Working with government staff across the country, we know that many offices are understaffed and overburdened. You may even be reading this and thinking that a fiscal map sounds great in theory, but it feels overwhelming. But with the right partnerships, you can create a useful and meaningful fiscal map even with limited resources. In fact, a local children's cabinet or advocacy group may have already approached you for fiscal map data. These partners are well suited to manage the fiscal map project while you provide direct access to financial information. This is an opportunity to serve your constituents—it's the reason you were elected or appointed—and help people understand how their governments spend their money to provide services they care about.

Whether you lead the process or simply contribute valuable data, your participation ensures the fiscal map is accurate, complete, and useful. You will also need help and the right conditions. Below is a list of who and what you need to support a successful fiscal map for your state or local government:

- **Champion.** A champion is a government leader or appointed coordinating body that can make a fiscal map a unified

priority. Do you have a children's cabinet, or has your governor or mayor declared children and youth issues a priority? If so, ask that leader to advocate for the fiscal map. You and your fellow GFOA members also can champion the project and promote its value and importance.

- **Project Manager.** The project manager sets the goals and scope of the fiscal map and compiles, analyzes, and disseminates the final data. Your office of families and youth (if your community has one) and/or a strong intermediary or advocacy organization can serve this purpose. GFOA members can advise the project manager throughout the process by providing data and reviewing final deliverables. Your assistance with collecting data is critical—without data, there is no fiscal map!
- **Readiness.** If the fiscal map is going to succeed—and function as more than a static report—your community needs a desire to use the data. You, along with your champions and project managers, must determine if your local leaders and advocates are prepared to use the fiscal map data to shape future budget decisions and for planning and advocacy.

- **Transparency.** GFOA members can help advocate for more budget transparency because it is a good thing. The intention is not to take money from one program and give it to another, but to support evidence-based decision-making and civic engagement.
- **Time.** The time required will vary depending on the goals and scope of the fiscal map. The first year is always the most time intensive. Once you set the people and processes to update annually, though, you get the benefits of expediency and data over time. It also is worth consulting your champions and project managers to see if they have tried to complete a fiscal map in the past. Lots of places have, but the data often ends up incomplete or is not kept up to date.

Because a fiscal map requires data and input from *all* child- and youth-serving agencies, it can unify disparate government departments under the common vision of improving services for your community. Most importantly, you don't have to tackle this effort alone. The Children's Funding Project is here to advise and guide you through the process. If you're ready to reach a new level of leadership and make your budget documents more accessible, reach out to us at childrensfundingproject.org. We can discuss what initiatives may be underway in your area, explore the potential for starting a new fiscal map, and connect you with tools and resources to support you along the way. 📧

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Children's Funding Project is a nonprofit social impact organization that helps communities and states expand equitable opportunities for children and youth through strategic public financing. For more information, go to childrensfundingproject.org.