

A Study on the Financial Support of our WELS Elementary Schools

by

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Abstract

Wisconsin Evangelical Lutheran Synod (WELS) Schools are tasked with choosing their own funding models. The research study was designed to identify schools' main sources of income and determine if those resources translate into a successful school. A successful WELS school assumes it has well-trained teachers using the resources supported by the budget. Proper resource support, allows principals to make purchases that keep the curriculum materials current, the technology in good order, and the manipulatives contemporary.

WELS school principals participated in a survey in which they provided information to indicate their satisfaction with their school's budget. This survey was conducted in the spring of 2022. Sixty-two participants replied to the survey. The results show that a great majority of principals (89% or 55 of 62 principals) feel that their school's budget is successful in providing up-to-date textbooks and technology. The results also indicate that 92% or 57 of 62 principals are satisfied with their ability to purchase new textbooks, and 94% or 58 of 62 principals are satisfied with their ability to purchase new technology. An overwhelming 98% or 61 of 62 principals indicate that their school accepts second and third-source income. However, the results show that school leaders or principals indicate they are not satisfied when another person overseeing the school budget has a differing opinion on the sources of income.

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Chapter I: Introduction

Problem Statement

The Wisconsin Evangelical Lutheran Synod (WELS) school system is one of the largest Christian schools in the United States ((J. Rademan, personal communication, August 6, 2021). The WELS has been fortunate to utilize strong congregational support for over 150 years. Education costs continue to rise, and the number of WELS elementary schools continues to decline (*Statistics Summary*, 2020).

The WELS school system has seen a decline in the number of members in many congregations in the WELS, which means fewer members support the schools (*Wisconsin Evangelical Lutheran Synod*, 2021). The support needed for schools has not declined (*Statistics Summary*, 2020); however, the congregations have fewer members to provide this support. Therefore, schools have turned to several different sources to support their ministries. Outside funding sources may impact the schools' effectiveness. Churches may have a stringent process to go through in determining which of these sources are acceptable.

Different funding sources have reduced the need for congregational support in some states. This includes the Wisconsin Choice Program (*Parental Choice Program (Statewide)*, 2023) and the Florida Choice Program (*Spring-Parent-21 Florida Choice.Pdf*, n.d.). When schools participate in choice programs throughout the United States, there is a potential to infuse the school's budget with hundreds of thousands of additional dollars. Fifty-nine of sixty-two schools receive tuition income for their school's budget. Respondent data also indicates other second and third-source funding is

common. Those resources include government funding, fundraising, and other outside resources.

Once the funding sources are identified and a school budget is established, the next step is determining the principal's role in approving expenses. From personal experience, there are different ways that congregations handle the expense side of the budget system. In some cases, the church has a volunteer treasurer who approves the expenditures that the principal may request. In other instances, congregations provide the principal with a predetermined balance account. The principal takes responsibility for balancing his checkbook. Still, in other congregations, there is a person on staff who works with the principal to approve purchases in line with the congregation's budget according to the line items in the budget. At St. Paul's Lutheran School in New Ulm, MN, there is more of a spending plan in line with the budget and dedicated accounts. The principal can approve necessary expenditures as long as the bottom line is not affected. While there are a variety of reported funding and budgeting models, no empirical study has been conducted to determine best practice.

The intent here is to find a correlation or association between the funding model for the school and the principal's ability to purchase new textbooks and technology. This could be the beginning of a process to study the best budgeting process for congregations.

Purpose of the Study

After years of service in several WELS schools, an observation of budgeting methods demonstrates the uniqueness of each congregation's budget. Each congregation also has its own funding model for its school. Effective budgeting practices are studied as part of the Master's program to help understand the possibilities and potential for the

support of a successful budget. Comparing the different funding models of these congregations became a strong interest which has led to study the best practices for funding a successful school. In order to begin the research of a successful budget, many factors were considered. Any particular school may base its success differently. Sustained growth, maintaining high test scores, or other factors may be considered. In this study a school that can purchase and update its curriculum and technology is considered successful.

The goal of the research is to help WELS schools plan to be successful. There are many budgeting methods used in our school system. If the data suggests that our most successful schools are using a particular budget, the goal of the research is to share this information with congregations or to conduct further research. Results may show a correlation or an association that could be further researched in a follow-up study. The practical application of this research will be to help our WELS schools be more successful. For the purposes of this study a measure of a successful school is that they have the financial means to purchase new textbooks and technology year after year without financially burdening the congregation's overall mission. The school will be able to provide current best practice experiences for their students.

Depending on the congregation, there are many different approaches to what is an effective way to budget for a school.

This study seeks to answer the following research questions:

1. What are the considerations in regards to a congregation's funding model (1st source: tuition; 2nd source: congregation; 3rd source: other funding model (e.g. School Choice, grants, etc.)), for their school's budget?

2. Is there a correlation or association between a certain congregational funding model and school funding that can provide current materials and experiences for its students?
3. How does school funding impact the makeup of the student body?
4. Does third-source financial support give the principal additional resources needed by the school?

Definition of Terms

Funding Model. A funding model is a methodical and institutionalized approach to building a reliable revenue base that will support an organization's core programs and services (Bridgespan, 2016).

School Choice. School choice allows public education funds to follow students to the schools or services that best fit their needs —whether that is to a public school, private school, charter school, home school or any other learning environment families choose (*Parental Choice Program (Statewide)*, 2023).

Successful Budget. A successful budget for the purposes of this study will be defined as the ability to purchase current textbooks and technology. Furthermore, principal is rating his satisfaction of the ability to purchase these materials. It is assumed

that necessities such as teachers' salaries, maintenance, utilities, etc. will exist in any budget whether it is considered successful or not.

School's Checkbook. The principal has a separate principal's discretionary fund that can be used for materials that are budgeted or unbudgeted. The discretionary fund is kept in a checkbook, and the principal is able to write checks for school purchases.

Mission Advancement Program. This includes a person or people who are called or hired by a congregation to seek financial resources from outside the general offerings of a congregation.

Title Money. Federal monies that are meant to supplement, not replace, existing state funding for education. The funding of these federal monies is granted through the Elementary and Secondary Education Act of 1965.

Assumptions and Limitations of the Study

There are a few assumptions that can be made regarding the research. The survey was sent to WELS schools throughout the synod. An assumption can be made that the participants were honest and forthcoming in their responses to the survey questions.

Those who responded to the survey want to have accurate results that may assist them in determining the best funding model for their school. Another assumption is that funding models can be successful, or they can be a failure. Finally, WELS schools can use their funding model successfully, or they will show signs of failing.

It is important to understand the implied assumption of the success of a school. The research assumes that teachers' salaries, building maintenance, utilities, and the like are always taken care of in a school's budget. Budgets that do not include these necessities will eventually fail regardless of the successful purchase of curriculum and technology.

The limitations in this research project are also important in the results as correlative or associative results may need more research to confirm. The leaders who took the survey may have a bias in their response. They may not like some aspect of their funding model and take a negative view overall to their model, or they could report that their curriculum and technology is great and they love the funding model because they are familiar with it, arranged it themselves, or were originally drawn or called to it because they believe in that philosophy of education. Information regarding the location of the church and school was not collected. The limitation could be that the church is located in a lower income neighborhood or higher expenditures due to needed safety measures. The study has certain limitations concerning confounding variables. Notably, it does not account for factors such as cost of living, funding levels, or the impact of stewardship education across generations. For instance, schools receiving Choice money may receive positive reviews for their funding model due to their abundant financial resources for curriculum and technology, seemingly without any drawbacks. However, the potential risk emerges if legislative changes force them off mission, though this remains speculative at present.

The number of respondents to the survey may not have provided a full picture of the impact of a certain funding model.

The research data may include little information on any given funding model. There is no accounting in the data for the success of the principal or leader who manages the budget of the WELS school. A strong leader may be able to utilize any funding model and make the school successful. The questions in the survey were meant to analyze the funding model, but not the one who tracks the income and expenses throughout the school year.

Chapter II: Literature Review

Introduction

Reviewing the history of funding models of the early religious schools resulted in a narrow set of literature reviews. The research is organized chronologically from the early 1800s in America. The reason for the research was to identify if other studies on the topic of a successful budget had been completed. Research indicates that articles have been written about the methods of budgeting, but none of the literature speaks specifically to my research purpose. This indicates that we are just at the beginning of an important study on the type of budget that results in a successful school.

Early Religious School Funding

Schooling in America can be traced back to the founding of our new world. Early in American history, religion was an essential part of elementary education. By the 1800s, protestant families claimed that public schools were their schools (Carper, n.d.). “Colonial governments did not require any sort of education, and schools existed only in communities where the residents or the local church established them.” (“Education Reform Movement," n.d.).

The Protestants quickly established schools to teach religion to the children in their community and inculcate morals into their lives. The philosophy of education of the time was first to develop good character and vocational advancement (numbers and letters) was secondary. In these early religious schools, which revolved around the neighborhood and were an essential part of the community, tax dollars were the leading resource supporting a schools’ budget. One might say that the early religious, protestant schools were the common schools of their day (Carper, n.d.). “In the early 19th century, while

public school systems were being organized under the auspices of the Protestant church, elite private institutions were simultaneously being developed for wealthy” (Kruska, 2008, p. 3). Each state seemed to take on the responsibility of educating their own children for fee or free as the people of the towns were capable as “community conditions, benevolence, and population increase seemed to warrant” (Jennings Wagoner & William N. Haarlow, n.d. p. 1).

In contrast to the protestant schools, there were a growing number of Catholic schools during the early days of America’s history. The Catholic school system was created out of necessity to provide a Catholic education for low-income families. Wealthy Catholics and local parishes funded the school to make school affordable for everyone (Kruska, 2008). The Catholic school did not receive tax money from the community, like the protestant schools (Kruska, 2008).

In the middle 1800s, creating these religious schools at this time meant that enrollment significantly shifted to the free common schools (Carter, n.d.). Children could receive a free education in the common school systems (Carter, n.d.; Wagoner et al., n.d.). Individual congregations were not on their own in supporting the schools that they established in their community.

There was a hodgepodge of arrangements in the United States before public schools came to be. Dame Schools were for modest families who could only afford to pay small sums. In these dame schools, children were taught in homes and memorized Bible passages and the basics of the three R’s (“Education Reform Movement,” n.d.). Besides the religious schools supported by churches, there were traveling schoolmasters who charged tuition for his services, boarding schools, schools run by townspeople, and

schools run in the homes of women. (Kober & Rentner, 2020). “Early schools were financed from various sources and often charged tuition.” (Kober & Rentner, 2020, p. 1)

Religious Schools in the 1900s

By the early twentieth century, the landscape of religious schooling had changed. The protestant schools moved from the religious training of students supported by the community’s tax dollars to a more secular school. By the early 1900s, the Protestants claimed that all children should attend these widely available tax-supported schools (Carper, n.d.). The encouragement for these more secular schools affected Catholic schools more since these tax-supported schools were encouraged for everyone. More students attending these tax-supported schools made the financial support for the religious schools more challenging. This change was gradual throughout the 19th century. “Not until the latter part of the 19th century, however, did public elementary schools become available to all children in nearly all parts of the country. In 1830, about 55% of children aged 5 to 14 were enrolled in public schools; by 1870, this figure had risen to about 78%.” (Kober & Rentner, 2020).

As the Protestants continued to support the more widely available tax-supported schools, the Catholic Church began their parochial school system. “There were also ample instances of bias against new immigrants and discrimination by the majority Protestant population against Catholics and other non-Protestant religions. (This led the Catholic church to create a system of private parochial schools that grew in enrollments through the mid-1960s.)” (Kober & Rentner, 2020). By the mid-1900s, Catholic schools charged a small tuition fee (Kruska, 2008). The growing public sentiment to eliminate religious schools made things increasingly difficult for all religious schools. The height

of elementary Catholic school enrollment was 1963-1964. Enrollment for Catholic elementary schools was 4,546,000. The student/teacher ratio was down from a high of 38.9 on average in 1919-1920. This ratio was now at 33.7 average student/teacher (National Center for Education Statistics, n.d., p. 49). As the decline in enrollment began to sag, the number of staff was not reduced. Catholic schools continued to add staff until 1969-197. At their height, the Catholic elementary school staff size was 133,200 which was up from 115,000 in 1963-1964 (National Center for Education Statistics, n.d., p. 49). The number of Catholic elementary schools also reached a high point in the 1960's. The highest number of Catholic elementary schools was 10,879 in 1965-1966. By 1975-1976 the number of these schools was 8,340. The protestant churches continued to provide their schools with congregational support; however, with reduced school and class sizes in the Catholic school system, churches were considering their options for funding these schools.

Religious School Funding in the Late 20th and Continuing Into the 21st Century

A significant change has occurred in 21st-century Christian school financing. Many schools have turned to a tuition model to support the school's work. As congregations shrink in membership, we also have seen a decline in school enrollment in all denominations leading to the need for more resources for these schools. The effects of rising tuition on the school enrollments in Christian schools are another subject for another time.

In the Catholic school system, the increase in tuition, which covers a portion of the cost of education, continues to rise faster than the household income (Kruska, 2008). The challenge for the Catholic system is not only the rise in tuition, but also for the hiring of

qualified teachers. Student enrollment in Catholic schools continues to decrease as noted in a study of Catholic schools in Milwaukee, WI (Hungerman et al., 2017). The previously listed challenges continue to raise concerns for the financial support of Christian education in congregational schools.

Financing a large school budget appears to be just one of the church's problems. There may also be a negative correlation between funding the school budget with outside resources and the congregation's willingness to take on more ministries. "We then show that Catholic parishes operating schools in our sample [accepting vouchers] see a shift away from non-school religious expenditures and a decline in religious revenue, when vouchers expand." (Hungerman et al., 2017, p. 26).

There is a similar concern in Jewish schools today. The Jewish schools continue to experiment with different tuition models to increase enrollment, creating a more solid financial support system for the school. There has been a shift to tuition assistance based on a family's needs. Research has shown that 73% of Jewish schools use a third party to award financial assistance to families who meet the requirements determined by the school (Davis, 2014).

These are examples of how the landscape of financial support models for schools has changed. WELS schools are dealing with this as well. This study is not attempting to recreate this study of tuition and its correlation to enrollment. It will focus more on the models our churches have chosen to fund their schools in the challenging and unusual circumstances of the 21st century.

Recent Challenges to WELS School Financial Model

In the last few years, a WELS Task Force encouraged schools to develop a balanced support stream of congregational funding, tuition, and other sources of income but did not

specify what an appropriate balance is and did not present relationships between those funding models and enrollment (Gibson, 2016,). There are many options to consider when making the school's budget. It is believed that each congregation has created its balanced budget using dollar amounts that come from various sources. WELS congregations are independent, and perhaps, this independence can lead to the satisfaction of the funding for some principals at their school and dissatisfaction for others.

Congregations have a multitude of support options (Book of Reports and Memorials (BORAM), 2013). Congregations leverage their autonomy to develop diverse funding models to support their schools, making it challenging to ascertain the extent of the various financial methods employed. One of the traditional and historic funding sources is through congregational offerings, which are collected to provide support for the school. "While it is common practice among most nonprofits to seek funding from multiple sources, research has shown that 90 percent of the largest nonprofits have embraced funding models built around a single dominant source of revenue" (Bridgespan, 2016). Additionally, other sources of funding may include direct donations from individuals, dividends from legacies, memorials, and dedicated funds. Congregational leaders have the flexibility to utilize these internal resources to establish a balanced budget for their schools.

There are outside resources that are available to WELS schools as well (Meyer, 2022). Through the local school district, the government will provide each school with Federal Title money appropriated for special categories of students. Budget planners can use title money to offset some purchases that planners would include in the school's budget. Schools may have applied for Educational Assistance for Nonpublic Schools

(EANS) Funds in the short term. These funds are restricted, but principals can use them to offset some everyday expenses for a few years.

Congregations decide how they will supplement congregational support with outside resources if they continue to grow smaller. If resources are not available, those who hold the purse strings are making crucial decisions on income source. Without the financial resources to fund the school, congregations will have to make critical decisions as the cost per student continues to increase at a rapid rate of more than doubled in the last 15 years (Gibson, 2016).

It is necessary for WELS church leaders to find the most effective way for churches to support their schools. The Commission on Lutheran Schools plans to release modules and training for financial stability in our Lutheran schools (Book of Reports and Memorials 2021). This research will be the first step to making our schools sustainable for the foreseeable future.

Summary

As far back as the 1800s, the Catholic and Protestant schools were established to provide religious training and the basics of reading, writing, and arithmetic. The Protestant churches formed their own schools supported by local tax dollars. Each state was independent of the others. States developed their own system for the financial support they gave a local community for their school. At this time the schools receiving the funds were primarily protestant. The local Catholic parish was determined to provide a Catholic education. The local parish did this with the support of the congregation and wealthy Catholics. The Catholic schools did not receive tax dollars from the local

community. By the mid-1800s, religious schools became the free common schools supported by tax dollars from the state and local community.

The 1900s brought a change in the landscape of religious schools. The former Protestant schools supported by tax dollars became increasingly more secular. The Protestants were encouraging education for all students in their tax-supported schools. By the mid-1900s, 90% of American students were attending the free schools. The free school system caused changes in the Catholic school system as well. The Catholic schools were charging a small tuition, but the momentum to attend the Protestant free schools continued to dominate the mid-1900s.

By the late 1900s, congregations were beginning to lose membership and school enrollment in parochial schools was shrinking. To maintain their schools, the Catholic school system continues to raise tuition to cover greater amounts of the cost of a students' education. A similar trend is happening in the Protestant congregations' schools. Meanwhile the Jewish schools reach out for third party financial resources to maintain their budget. While the school budget support models continue to change, one of the areas that we see is continuing to grow is the financial assistance for families who cannot afford the religious schools' tuition.

More recently, schools are looking for more ways to balance their budget while fully funding the curriculum and resources they need to support a successful school. WELS congregations realize that the model of a strong commitment from their namesake congregation may not keep up with the need for the resources of their schools. Are there other resources that they can utilize to create a balance of congregational support, tuition, and third-party resources?

Chapter III: Methodology

Introduction

Wisconsin Evangelical Lutheran Synod (WELS) schools are typically supported by a congregation or association of congregations. Budget items like teacher salary, facilities, and maintenance are usually included in the supporting congregations' budgets. Other school resources such as textbooks and technology may be part of a unified budget or may be supplied by outside funding and held in a school checkbook. This research determined whether there is a correlation between a school's funding model and its ability to provide adequate resources.

With assumptions and limitations identified, the focus of this research is on current funding models to identify if the leadership deems their funding model successful for their school. A successful school, for budgeting purposes, is able to purchase new textbooks for their curricula and also meet the technology needs of the students.

In this chapter, the process that was used to collect and analyze the data received from WELS school leaders is identified.

Research Question(s):

1. What are the considerations in regards to a congregation's funding sources (1st source: tuition; 2nd source: congregation; 3rd source: other funding sources (e.g. School Choice, grants, etc.)), for their school's budget?
2. Is there a correlation or association between a certain congregational funding model and school funding that can provide current materials and experiences for its students?
3. How does school funding impact the makeup of the student body?

4. Does third-source financial support give the principal additional resources needed by the school?

Research Design and Procedures

This is a descriptive research study that gathered responses from school principals through an electronic survey. The survey sought demographic and budget information along with principal self-reported budget and resource satisfaction levels. The survey was distributed by email (Appendix A: Invitation) by the Commission on Lutheran Schools at my request. The survey was sent to 282 WELS elementary schools on April 20, 2022. The deadline for completion was set for May 7, 2022. The congregation's principal or leader was encouraged to respond from their perspective. One of our recently closed schools near New Ulm, MN was also sent a personal invitation to complete the form. Sixty-two leaders responded to the email survey.

The intended mixed method approach, which included follow-up phone conversations based on survey responses, aimed to gather comprehensive data for a non-experimental descriptive research project on our schools' funding models. However, the data collected from the survey participants provided clear evidence of satisfaction, making the need for additional follow-up conversations unnecessary.

Population and Sample

There are 282 WELS elementary school and a survey was sent to each principal or school leader. Schools that have recently closed since 2017 were included in the email to the 282 WELS elementary schools. Of the 282 sent out, no emails were bounced back, no surveys were partially completed, and 62 were fully completed. The response rate was 22%. The email open rate was 70%. There were 42 required questions included in the

survey. The only optional question was in regards to whether the person filling out the survey wanted to share his/her email so that the results could be mailed to them.

Instrumentation

The primary resource for data collection was a survey created in Google Forms. The questions included a variety of multiple-choice and yes/no questions. The survey included forty-two questions that were divided into four categories. The title of the first section was “Budgeting Your WELS School.” These questions were designed to determine the model each congregation uses to fund the ministry of their school. The results show how much the principal is involved in the process of budgeting. It also indicates the level of involvement of the congregation's church administrator or financial secretary. The second section was titled “Income Resources.” In this section, the questions were designed to indicate the percentage of income from the congregation, families, and other sources of income. In the third section, “Income Impact,” the questions were leading into the level of satisfaction of the school leadership with the budget model based on the principal's ability to stay current on purchases for textbooks and technology. The final section, “Appendix,” was added to the survey to allow school leaders to indicate their interest in a follow-up call or whether they wanted to see the survey results.

Google forms’ results were assembled in a Google spreadsheet. The Google spreadsheet was converted into an Excel spreadsheet at the end of the participation window. Data results were drawn from the Excel spreadsheet.

Data Analysis Procedures

This was a non-experimental descriptive research project. The data includes responses from 62 principals or academic leaders of 62 schools/congregations. The responders answered 42 questions. Collected data included demographic information and forced-choice items.

The demographic information was used to gather general information about the school. This research did not consider the size of the school or where it is located. The information gathered was regarding whether the teachers' salaries were based on WELS Salary Matrix.

Forced choice data was categorical, and responses were totaled to determine the frequency of each category. This data was summarized and displayed in graphs (See Appendix B). The chi-square test was used to determine whether there were statistically significant associations between the categorical data. The chi-square calculation used a significance level of $p < 0.5$. The result of each calculation then provided information on whether the data was a dependent or independent variable.

Limitations

The research required that each participant understand all the means of income their schools claimed. Since many schools do not have a principal, resulting responses to the survey may have been diminished. Gathering the correct data when the administrator at the school is a church leader, emergency principal, or new principal may be unreliable.

The research was only focused on finding an association of the data based on the financial model of a school. This research cannot, and does not intend to, analyze the overall success of a school. The definition of a successful school can be based on size,

climate, satisfaction, etc. The survey was conducted to identify success based on the principal's satisfaction to be able to purchase current technology and curriculum. Neither the location of the school nor its size was a factor that was analyzed for this research.

There may be a tendency to create a causal relationship where there was none, because this research can only look for an association between the differences in school budgets and their impact.

Summary

Leaders at each school in the WELS and some that have recently closed were asked to complete an online survey. The survey contained questions about how a congregation supports its school. The questions included internal congregation support, student tuition, and other financial resources. The leaders were asked if they could purchase textbooks and keep them current. They were asked if they were able to purchase current technology. Finally, the leaders were asked if they were satisfied with the financial support they received in light of the purchase of textbooks and technology.

Data was collected from the surveys that were emailed. Of the 282 emails that were sent out, 62 completed surveys were received. The data was put into an Excel spreadsheet, and manipulated into a pivot table to create some relative data regarding the funding models of these 62 schools.

A number of limitations exist in the testing process. Assumptions were made that the leaders of the schools understood the definition of a successful school. The demographics of the congregations were not taken into account. No questions were included about the effectiveness of the principal's or the church's leadership. It was presumed that neither of these factors would affect the school's success based on the

provided definition of success. These limitations should be considered when interpreting the research findings.

Chapter IV: Results

Introduction

The research project focuses on the budgeting methods and funding models of different congregations in WELS schools. The goal is to understand effective budgeting practices to support a successful budget. Factors considered include sustained growth, high test scores, and other criteria for defining success in individual schools. For this study, a school's ability to purchase and update its curriculum and technology is seen as a mark of success. The ultimate aim is to help WELS schools plan for success by identifying best practices in budgeting. The research examines various budgeting methods used in the school system, and if the data suggests that certain budgets are linked to higher success, the findings will be shared with congregations or further researched. The practical application is to assist WELS schools in achieving sustained success by ensuring they can afford new textbooks and technology without burdening the overall mission of the congregation, thereby providing excellent experiences for their students.

Data Analysis

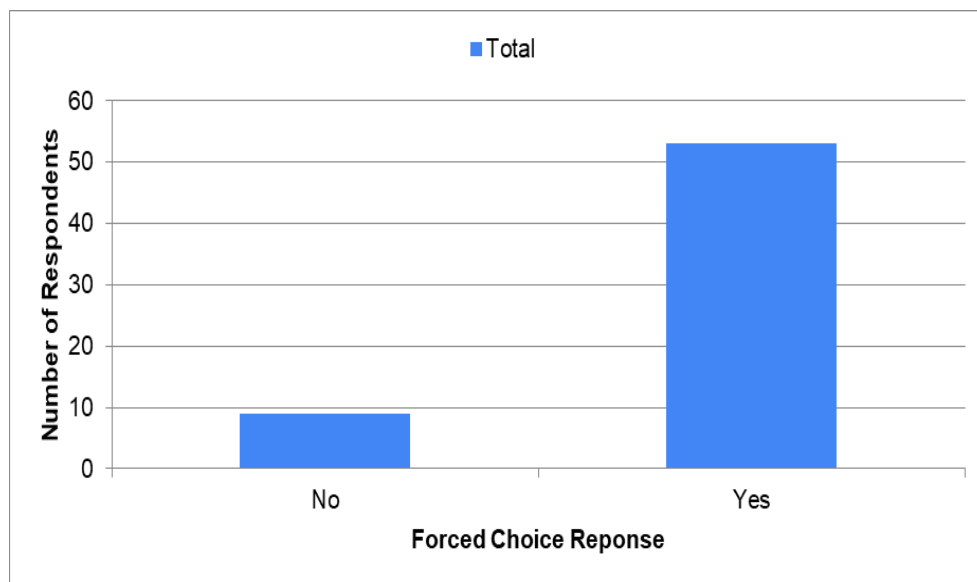
The research commenced with a fundamental inquiry: Is there a method of best practice for budgeting in our Wisconsin Evangelical Lutheran Synod school system? The diversity of budgeting processes observed in various congregations highlighted the need to ascertain if a singular correct method exists. Subsequently, a decision was made to conduct a more comprehensive investigation into the budgeting process of WELS schools. The following research questions were formulated:

1. Consideration of a congregation's 1st source: tuition; 2nd source: congregation; 3rd source: other funding sources (e.g., School Choice, grants, etc.) for their school's budget.
2. Is there a correlation between a certain support formula and school funding that can provide current materials and experiences for its students?
3. How does school funding impact the makeup of the student body or vice versa?
4. Does third-source financial support give the principal additional resources the school needs?

Thirty-four questions were presented to the leaders in our WELS schools. The results of the survey provided some additional insight.

Figure 1

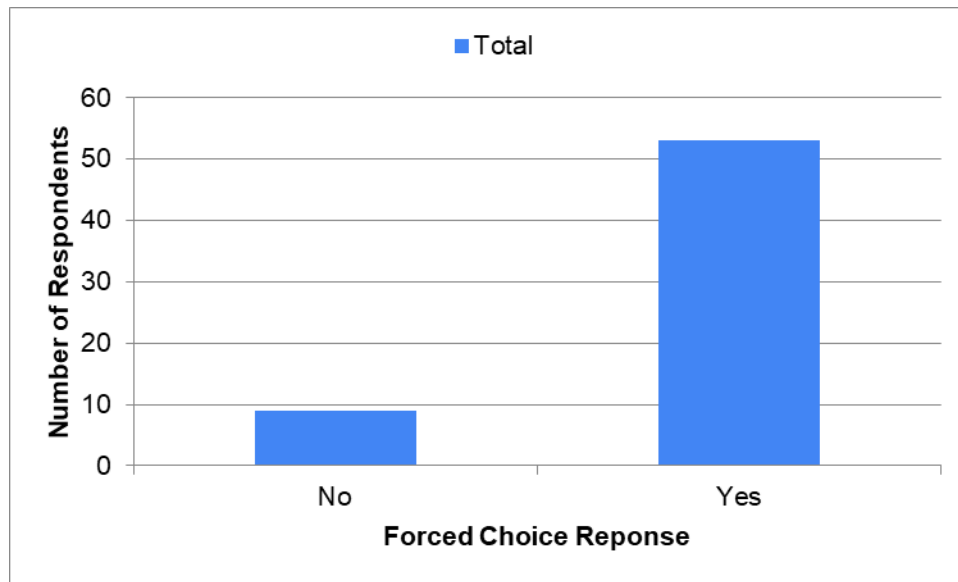
Does your school receive income from your namesake congregation?



There are a variety of funding sources for the schools. Fifty-three of the 62 responding schools receive income from their namesake congregation, and nine do not (see Figure 1).

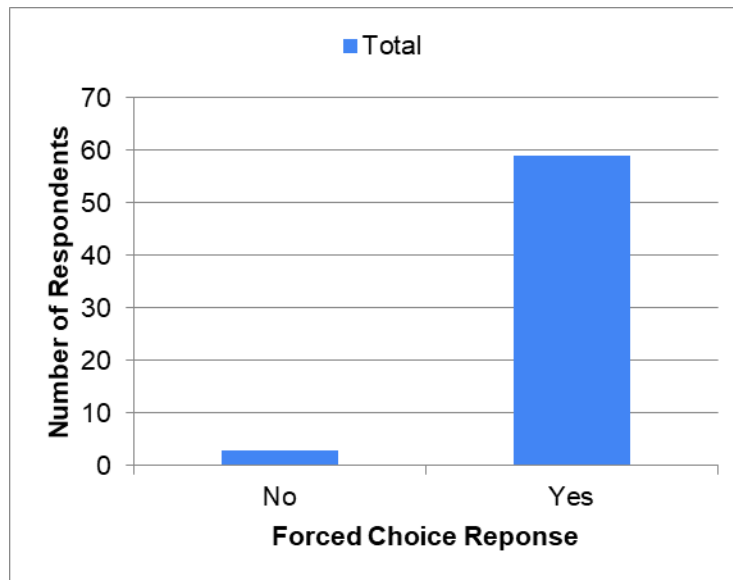
Figure 2

Does your school utilize Title Funds from the public-school district?

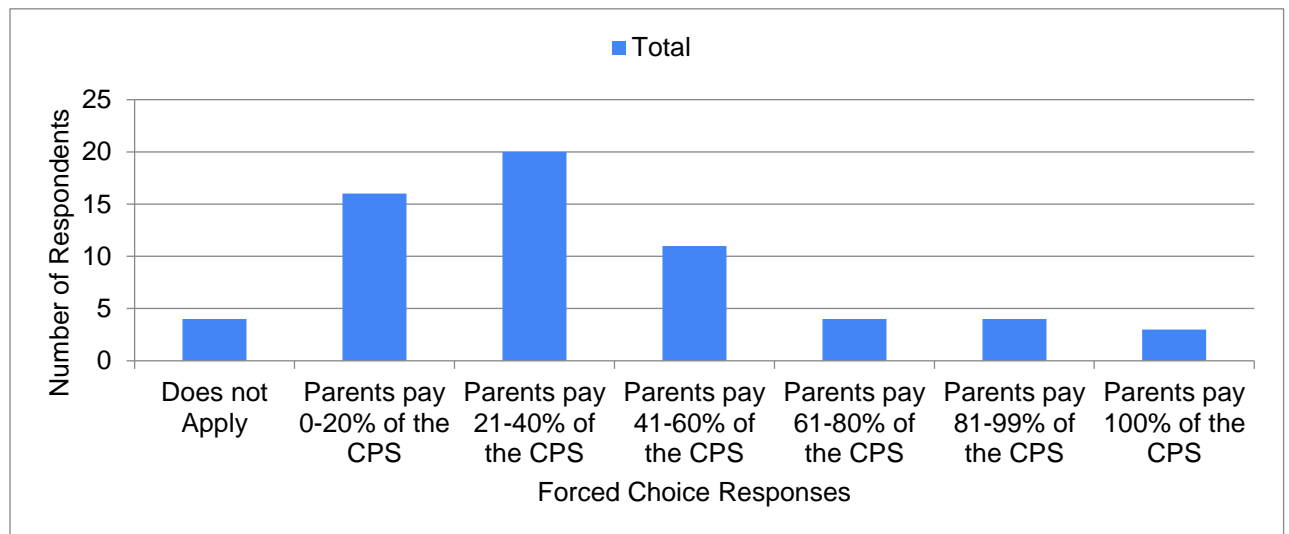


The same number of schools participates in Title funds. Fifty-three of the 62 respondents utilize Title funds from their local public school district, and nine do not (see Figure 2).

There may be some overlap between these two sources of income; however, only one school receives neither congregational support nor Title funds.

Figure 3*Does your school receive income from student tuition?*

Fifty-nine schools receive tuition income. Three schools do not receive income from tuition (see Figure 3).

Figure 4*What percentage of the cost of education is covered by member tuition?*

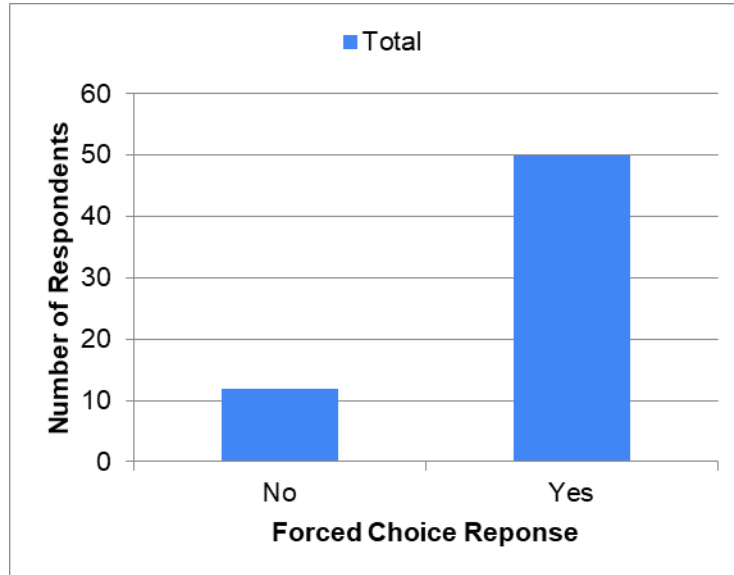
Note. CPS refers to the Cost Per Student

Of the schools responding, forty-seven schools receive tuition representing 1-60% of the cost per student (see Figure 4). When considering tuition amounts, it is also

important to note that thirty-two schools are enrolled in a choice or voucher program in their state. There is no data to determine what percentage of the cost per student is covered by the choice or voucher program.

Figure 5

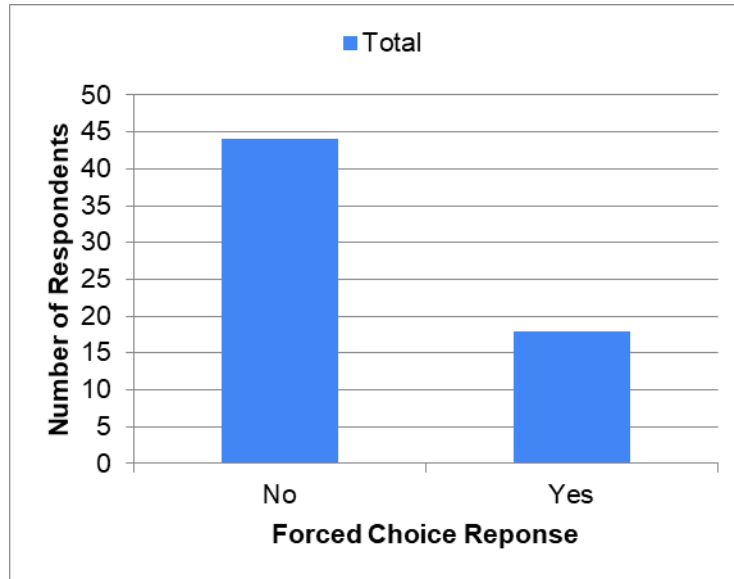
Does your school accept funds from local organizations outside your congregation?



Thirty-six of the schools seek government grants to help support the school, and twenty-six do not. When asked if the school seeks grants from nonprofit organizations, thirty-four schools indicated that they do, and twenty-eight do not. Another source of income for forty-nine schools is fundraising. Thirteen schools of the sixty-two do not participate in fundraising efforts to support their school. Fifty schools participate in more local programs such as SCRIP, Box Tops or local business programs (see Figure 5).

Figure 6

Are any of the outside resources supporting 20% or more of the school's annual income?

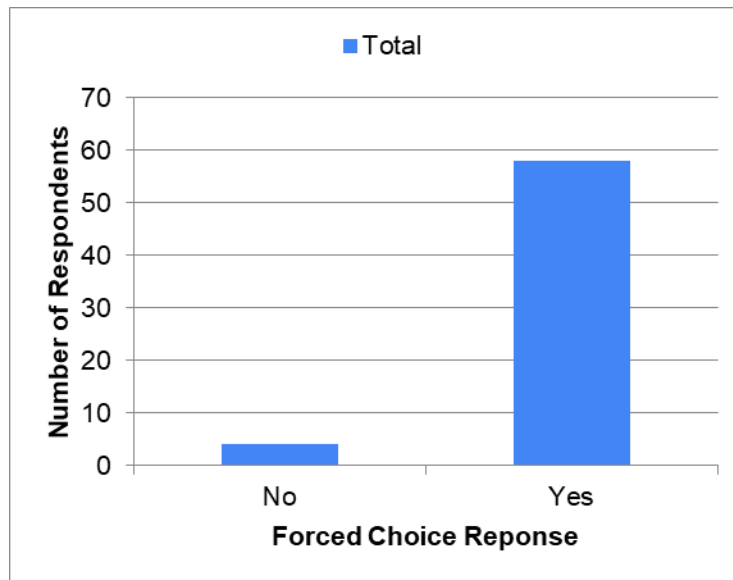


Even further, seventeen schools indicated they have other funding sources that were not mentioned in the survey. The result shows that outside funding sources comprise 20% or more of the budget at eighteen schools (see Figure 6).

This data points to the fact that many of our schools rely on outside resources, but these resources do not make up 20% or more of forty-four of the schools. The income for the budget remains a substantial contributor to income for the namesake congregation.

Figure 7

Are you satisfied with the ability to purchase new technology when necessary?



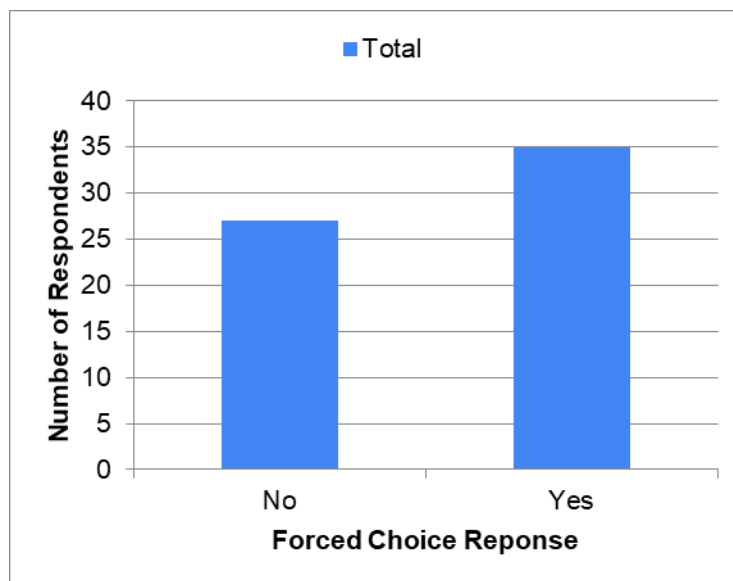
Does congregational oversight impact how the principal feels about the school's success? Several questions were designed to answer this question. When asked if principals or school leaders were satisfied with their ability to purchase technology, fifty-eight of the sixty-two school principals indicated that they were satisfied with their ability to purchase new technology. Notably, 93.5% or 58 of 62 principals were satisfied regardless of how the purchase was supported (see Figure 7).

Principals were also given the opportunity to respond to a question about purchasing new textbooks when necessary. The result was similar to the purchase of technology. A total of fifty-seven school principals indicated that they were satisfied with their ability to purchase textbooks, and five principals were not satisfied. Interestingly, two principals are not satisfied with either purchasing textbooks or technology. These two principals indicate that they are generally satisfied with the overall amount received in the school budget. No data suggested that satisfaction in the overall budget is based on the satisfaction of purchasing new textbooks and technology. Data shows that the overall

satisfaction of the amount a school receives in its budget is at 88%. Fifty-five principals are satisfied with their overall budget. Seven principals are not satisfied. We do not get a full picture of a school's budget dissatisfaction when we look at the data surrounding those seven principals. Of the seven principals who indicated they were not satisfied with their overall budget, five were satisfied with their ability to purchase textbooks and technology. Furthermore, the other two principals who were not satisfied with their overall school budget were split on their satisfaction with purchasing textbooks and technology. In other words, of the two, one was satisfied with the textbook purchasing but not technology, and the other was satisfied with the purchase of technology but not textbooks. There is clearly no evidence of a correlation between satisfaction with purchasing textbooks and technology and a principal's overall satisfaction.

Figure 8

Is your congregation able to fund new ministry that is not part of the school?



Other questions were presented to the principals or leaders of the school to see if the school budget had a negative impact on the church's overall ministry. Would there be a

connection between the satisfaction of the principal and the congregation's ability to do other ministries? The results show that many of the school leaders recognize that the school may be consuming a large percentage of the congregation's financial resources. In twenty-seven churches, the congregation does not have the financial resources to fund any new ministry that is not part of the school (see Figure 8).

For the purposes of the research, data was collected to answer the following questions.

Research Question One

Consideration of a congregation's 1st source: tuition; 2nd source: congregation; 3rd source: other funding sources (e.g., School Choice, grants, etc.) for their school's budget.

With funding from many sources, schools have found ways to overwhelmingly find success for their school. A high majority of school leaders (85%) indicated that they received financial support from their namesake congregation. A high rate (95%) of successful schools also receives tuition dollars from their students. Third-source funding is also accepted: vouchers/school choice (52%), types of government funding (58%), grants from nonprofit organizations (55%), school fundraisers (79%), and national or local programs such as SCRIP and Box Tops (81%).

The data supports the idea that schools are considering many different funding sources to support their school's budget.

Research Question Two

Is there a correlation between a certain support formula and school funding that can provide current materials and experiences for its students?

When looking to support the idea that a correlation exists in the funding as compared to a school's success, no correlation was apparent. Instead the data supports some associations that exist. Results showed associations in a few areas as reflected in a chi square. The following results come from the chi square that was performed using the data that was collected in the survey to the school leaders. The chi square test was used to determine if the variables were independent, or if there was a significant association between the variables. The significance level of 0.05 for the p-value was used to make this conclusion.

The first comparison of data relates directly to the research question on whether there is one funding model that is successful versus any other funding model. The four funding models identified in the survey are Church and School Unified Budget, Church and School Unified Budget with Separate Checkbook for School, Separate School Budget managed by the Principal, or Separate School Budget managed by a Church Administrator. A chi-square of independence was performed comparing the school funding model with the school leader's satisfaction of the overall budget. The relationship between the variables was insignificant, $\chi^2(1, N = 62) = 1.6144$, $p = .656126$. The direct result of the data is that there is no association between these variables.

A comparison of the funding model being used by the church with the school leader's satisfaction of being able to purchase new textbooks was performed. A chi-square of independence was performed on these variables. The relationship between the variables was insignificant, $\chi^2(1, N = 62) = 3.0296$, $p = .387091$. The result is not significant at, and these two variables are independent of each other. Another comparison was identified as the funding model being used by the church and the school leader's

satisfaction of being able to purchase current technology. A chi-square of independence was performed on these variables. The relationship between the variables was insignificant, $\chi^2(1, N = 62) = 0.4967, p = .919614$. Here is another example of two variables independent of each other.

The bigger picture comparison was created as the funding model with the school leader's satisfaction of the budget overall. A chi-square of independence was performed on these variables. The relationship between the variables was insignificant, $\chi^2(1, N = 62) = 1.0396, p = .791672$. There is no association between these two variables.

School leaders make requests for the purchase of new textbooks. This request will be made following the funding model of the congregation. In some cases, the principal will make an appeal through the school board. In other cases, the leader must follow the congregation's budget approval process, and still in other congregations the leader can purchase when funds are available in the school checking account. When comparing these models with the school leader's overall satisfaction of the school's funding model using a chi-square of independence on these variables. The relationship between the variables was insignificant, $\chi^2(1, N = 62) = 4.491, p = .105875$.

School leaders make requests for the purchase of current technology. They may appeal to school board or church council, follow the church's budget approval process, or make the purchase when funds are available in the unbudgeted and undesignated income. When comparing these forms of requesting new technology with the school leader's overall satisfaction of the funding model using a chi-square of independence on these variables. The relationship between the variables was insignificant, $\chi^2(1, N = 62) = 7.0906, p = .069066$. There is not a significant association between these variables.

When comparing the general satisfaction of the school leader with the overall amount the school receives in its budget with the leader's differences of opinion regarding sources of income with the person from the congregation who oversees the school budget using a chi-square of independence on these variables. The relationship between the variables was significant, $\chi^2(1, N = 62) = 6.6223, p = .010071$.

When comparing the principal's general satisfaction of the funding model in a school that also has a mission advancement program using a chi-square of independence on these variables. The relationship between the variables was insignificant, $\chi^2(1, N = 62) = 1.2562, p = .262364$. These variables are independent of each other. However, when comparing a congregation asking the principal to look for outside income sources with a school that has a mission advancement program seeking outside gifts to support the school using a chi-square of independence on these variables. The relationship between the variables was significant, $\chi^2(1, N = 62) = 7.6006, p = .005835$. The two variables have a statistically significant association.

Research Question Three

How does school funding impact the makeup of the student body?

The survey questions and the data collected provided no information to help answer this question.

Research Question Four

Does third-source financial support give the principal additional resources the school needs?

In 53 of the responding congregations, the survey response was "Yes." The namesake congregation do provide financial support to the school. In 59 of the

responding congregations, the survey response was “Yes.” Tuition is one source of income for the budget. These are the first and second-source resources for the financial support of a school.

Third-source financial support is found in many schools. Twenty of the sixty-two survey responses indicate that the school uses dedicated funds or endowments to financially support the school. Fifty-three of the schools receive financial support from Title funds through the local public-school district. Thirty-two of the schools participate in their state’s voucher or school choice program. Thirty-six of the schools that responded seek grants from government agencies, and thirty-four of the schools seek grants from nonprofit organizations. Forty-nine of the sixty-two schools are allowed to do fundraisers to support the mission of the school, and fifty of the schools responded that they collect income through local businesses and programs such as Box Tops or SCRIP.

The data collected through these responses show that third-source funding is an important part of the funding of the school’s needs.

Summary

The critical question remains, is there a method of best practice for the budgeting process in our Wisconsin Evangelical Lutheran Synod school system? The data indicates that a high percent of school leaders are satisfied with their church’s financial model. Fifty-five of the sixty-two school leaders indicate their satisfaction, or 89% are satisfied. The percentages are even higher when considering the definition of a successful school, the ability to purchase current technology and keep textbooks up to date. 92% of the schools’ leaders are satisfied with the ability to purchase textbooks, 94% of the schools’

leaders are satisfied with their ability to purchase current technology. These numbers show a great deal of satisfaction regardless of the church's funding model.

However, there are indications that some practices found in the funding model have statistically significant associations. The list of statistically significant variables is as follows:

1. Comparing the forms of requesting new technology (through the budgeting process, request to the school board or council, waiting until the money is in the school checking account, etc.) with the school leader's overall satisfaction of the funding model.
2. Comparing the general satisfaction of the school leader with the overall amount the school receives in its budget with the school leader's differences of opinion with the person from the congregation who oversees the school budget regarding school's sources of income.
3. Comparing when a congregation asks the principal to look for outside income sources while the school also has a mission advancement program that is seeking outside financial support for the school.

Chapter V: Summary, Conclusions, and Recommendations

Introduction

WELS schools face many challenges. From day to day, month to month, and year to year it can be a struggle for the school leader to keep the school successful. There is no doubt that one of those challenges is to present a balanced school budget to the congregation year after year. The research aimed to explore the numerous funding models employed by WELS Schools with the objective of identifying a potentially ideal model. The research survey was designed with four specific questions to narrow down the topic. Although not all the original questions received answers, the research findings offer valuable insights that could serve as a basis for further investigation.

The research plan was broken down into those things that are different about a school's funding plan as well as the measure of success. Many funding models were identified. Knowing that we could not identify a funding model for every school due to differing circumstances, schools were given the option to choose the funding model that best matches their own funding model. The measure of success was defined as the ability to purchase new textbooks and current technology.

A survey was sent to all WELS schools through the Commission on Lutheran Schools. A total of 282 emails were sent. Sixty-two school leaders responded to the survey as a result. The resulting data was analyzed to determine if there was an association between a certain funding model and a school's success.

One noteworthy result was unintentionally found that may be considered as part of another study. It was good to find out that a large number of congregations, 56%, are able to fund new ministries apart from the school while also noting that 50% or 31 of the 62

respondents indicated that there are discussions in their congregation of the negative impacts of their schools budget. More research could be conducted to see how some congregations fund new ministries when the school budget is considered a negative impact.

Summary of the Results

The results of the research show that there is no particular funding model that can be considered to be more successful than any other funding model. However, when analyzing at a more granular level, there are practices that have an impact on the success of particular aspects of funding models. The data suggests that more research could be done to identify if there are practices to adopt or avoid when considering the success of a WELS school.

Conclusions

The study commenced with a literature review, which facilitated an understanding of the historical funding practices in parochial schools spanning over a century. While the research was not primarily built upon prior studies, the literature review offered insights into the utilization of funding models. Recently, the WELS conducted studies on tuition-based income sources and their impact on school enrollment. However, limited research exists regarding the identification of a successful funding model for parochial schools, particularly within the context of WELS schools. The current research could serve as a foundation for further investigation into factors that should be embraced or avoided when selecting a funding model for WELS schools.

Conclusion #1

All WELS School funding models can be successful.

Whether a congregation used the Church and School Unified Budget, Church and School Unified Budget with Separate Checkbook for School, Separate School Budget managed by the Principal, or Separate School Budget managed by a church administrator as funding models, school leaders indicate they are generally satisfied with their funding model. A chi-square of independence was performed on these variables. The relationship between the variables was insignificant, $\chi^2 (1, N = 62) = 1.6144$, $p = .656126$. Furthermore, it is not concluded that all school leaders are satisfied with their funding model.

There are leaders indicating they are not satisfied with their budget, but there is also no association between the dissatisfaction and a certain funding model.

Conclusion #2

The school funding model has no association with the ability to purchase textbooks or current technology.

School leaders indicate that whatever the funding model they are using, their ability to purchase textbooks is not hindered. A chi-square of independence was performed on these variables. The relationship between the variables was insignificant, $\chi^2 (1, N = 62) = 5.5277$, $p = .13699$. The results of the survey also showed that there is no association between the funding model and the school leader's ability to purchase current technology. A chi-square of independence was performed on these variables. The relationship between the variables was insignificant, $\chi^2 (1, N = 62) = 1.5231$, $p = .676947$.

School leaders are satisfied in their ability to purchase textbooks and current technology. The percent satisfied for both of these is above 90%. It is clear that schools

are successfully implementing different funding models to make these important purchases to keep their schools successful.

Conclusion #3

Satisfaction of the school leader is diminished when there is overlap in the responsibilities of the school leader and the congregation on specific matters of the budget.

There were two significant associations identified when performing a chi-square test on data related to satisfaction of the school leader or principal. The data seems to indicate that a principal will be less satisfied when there is someone on the church staff or a leader in the church who is tasked with planning or oversight of the school's budget along with the principal. However, there may be cause to take a look at the two significant results to see if there is a place for improving the satisfaction of the principal as well as improving the budgeting method used by the congregation.

The first significant association happens when comparing the general satisfaction of the school leader with the overall amount the school receives in its budget when the leader has a difference of opinion regarding sources of income with the person from the congregation who oversees the school budget. There data supports this conclusion. A chi-square of independence was performed on these variables. The relationship between the variables was significant, $\chi^2 (1, N=62) = 6.6223, p = .010071$. School leaders with a vision of the school's sources of income are not satisfied when another person overseeing the school budget has a differing opinion on the sources of income.

The second significant association happens when comparing a congregation asking the principal to look for outside income sources with a school that has a mission

advancement program seeking outside gifts to support the school. A chi-square of independence was performed on these variables. The relationship between the variables was significant, $\chi^2(1, N=62) = 7.6006, p = .005835$. This type of overlap in responsibilities reduces the satisfaction of the principal. The statistics show that there is dissatisfaction when there is overlap in the responsibility of seeking outside funding for the school. There is no data to explain if the dissatisfaction was in the job as principal, dissatisfaction in how funds were collected, or dissatisfaction in the amounts that were raised.

The review of nonpublic school funding models showed that there have been many different models used since the 1800's. There are fewer studies on the effect of different funding models on nonpublic schools. As background for my research, there was no literature that provided a starting point for my research on the success of a school's funding model based on the purchase of current curriculum and technology. However, this research is envisioned as a potential launching pad for further studies that can assist the WELS in identifying funding models best suited for our schools.

Recommendations

Recommendation #1

Conduct further research regarding the impact of the satisfaction level of a principal who has a difference of opinion on with a church leader on the sources of outside income

The goal of this recommendation is to continue my research by following the significant association when a principal disagrees with a church leader on where to receive outside income. In some instances, there has been experience where a principal

expresses willingness to accept government funding for programs or projects, while a church leader holds the belief that accepting such funding may compromise the congregation's autonomy in matters of teaching, preaching, or actions. When this difference of opinion arises, it can potentially lead to strained relationships if not handled in a healthy manner. Consequently, the principal may find it challenging to operate without feeling the burden of oversight. The effectiveness of the dissatisfied principal in managing the budget may be impacted, as dysfunction can emerge from dissatisfaction, thereby affecting even the most well-founded funding models.

Recommendation #2

Conduct further research on the funding model that includes a principal and a separate development program that includes another person who is tasked with seeking outside resources.

The data indicates that there is dissatisfaction for the principal when there is another person involved in creating revenue for the budget. It seems that there is not enough data to indicate if the dissatisfaction exists because of the principal's ego or his ability to carry out his vision of the school. It would be helpful to learn more about the dynamic of having two people seeking gifts outside of the school.

There are many factors that could be impacting the principal when considering his dissatisfaction. This may be an area where a congregation has created a situation where a development director is unintentionally stepping on the principal's toes while trying to fund a congregation's other ministries. It may also mean that a development director is at odds with the vision of the principal. Therefore, working against the principal's designated agenda. This could cause a major dissatisfaction for the principal, but an even

more difficult situation for the school. The results of research done on this situation may help guide congregations on more successful budgeting for the church and school.

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Appendix A: Invitation

WELS School Leaders,

I invite you to help me create a comprehensive database of different methods our synod schools use when establishing their annual budget. My goal is to provide a correlation between a school's budget and the school's effectiveness. I need your help! I know I am asking for some of your precious time, but I know the results will be better with more volunteers like you.

I also want to thank you in advance for taking the time to help me. I want this to eventually help you, too.

Here is a link to the survey I have created. This may take more time depending on how deep of a thinker you are. Please allow for 20 minutes or auto save could allow you to come back to finish later.

You will be able to receive the results of my research by adding your email in the survey. If you think that discussing your budget with me would help me, you can indicate that in the survey as well.

Thank you.

In Christ,

Principal Pete Markgraf
St. Paul's Lutheran School
New Ulm, MN
principal@splnewulm.org

Appendix B: Survey

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Introduction: A Study of Financial Support in WELS Elementary Schools

Introduction: A Study of Financial Support in WELS Elementary Schools

62 responses

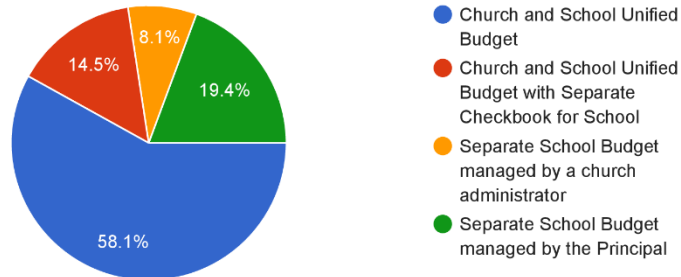
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Budgeting your WELS School

What type of budget does your church use for your school?

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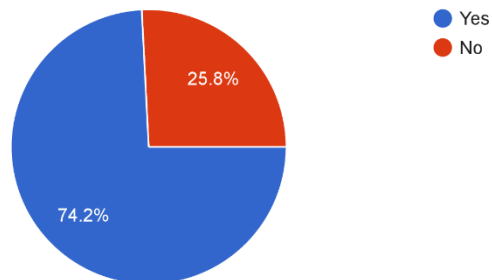
62 responses



Is the principal primarily involved in preparing the budget for adoption by the congregation?

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62 responses



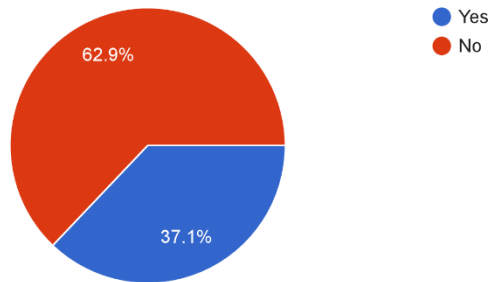
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Introduction: A Study of Financial Support in WELS Elementary Schools

Does the principal have a school checkbook for purchasing school items?

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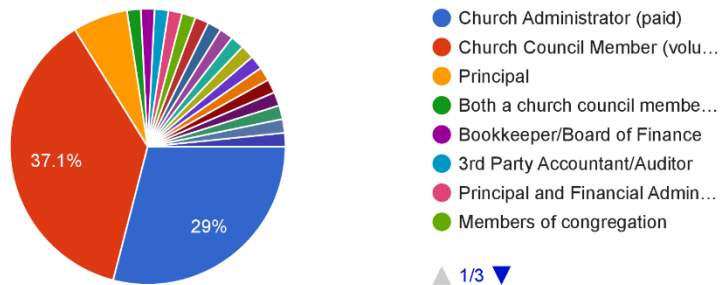
62 responses



Who oversees the income portion of the school's budget for auditing purposes?

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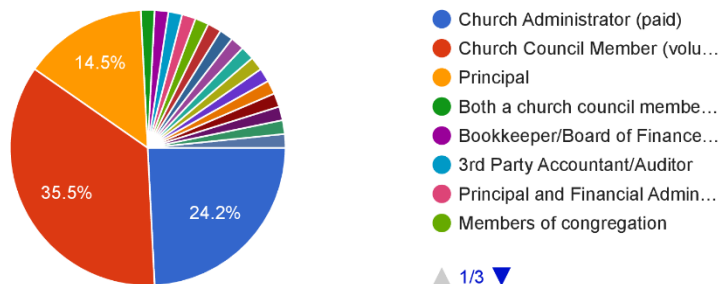
62 responses



Who oversees the expense portion of the school's budget for auditing purposes?

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62 responses



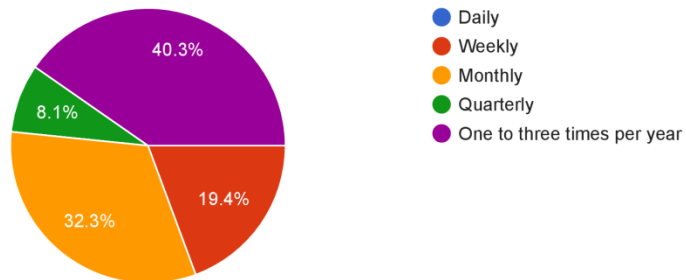
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Introduction: A Study of Financial Support in WELS Elementary Schools

How often does the principal meet with the chief financial officer of the church in regards to the budget?

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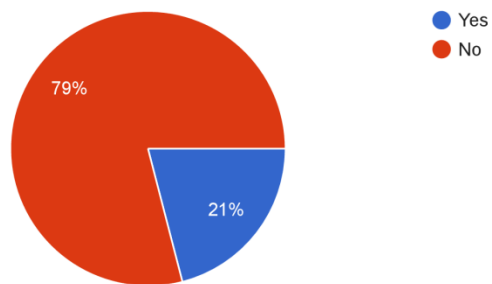
62 responses



Does the congregation ask the principal to look for outside income sources?

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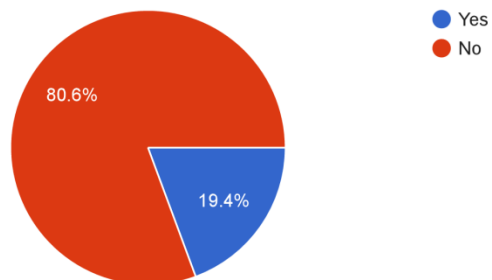
62 responses



Does the congregation oversee the income provided by the public school through Title funds?

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62 responses



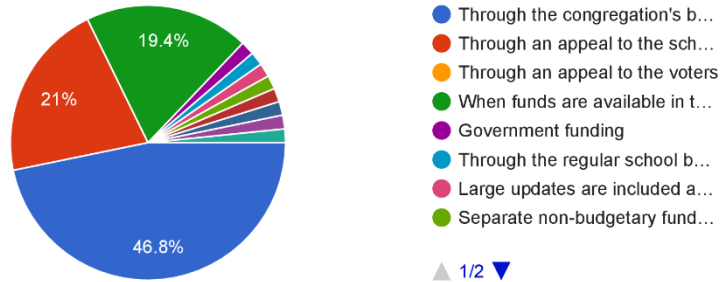
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Introduction: A Study of Financial Support in WELS Elementary Schools

How does the principal make a request for new textbooks for the s

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62 responses

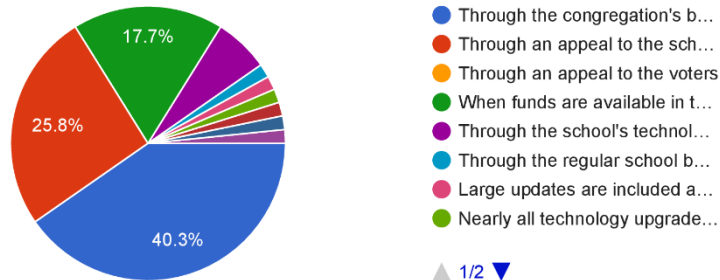


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How does the principal make a request for new technology for the school?

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62 responses



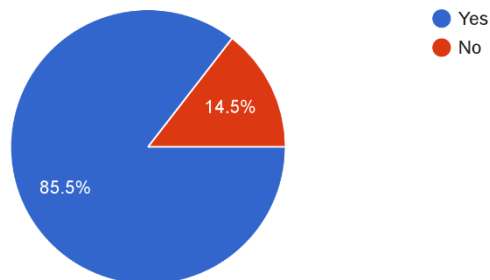
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Income Resources

Does your school receive income (typically budgeted) from your namesake congregation?

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62 responses



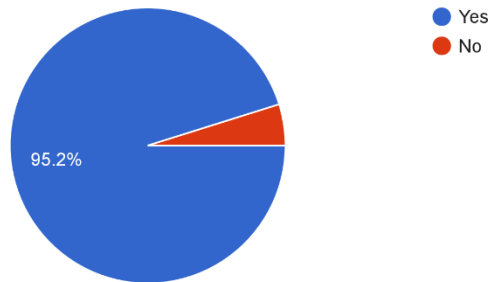
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Introduction: A Study of Financial Support in WELS Elementary Schools

Does your school receive income from student tuition?

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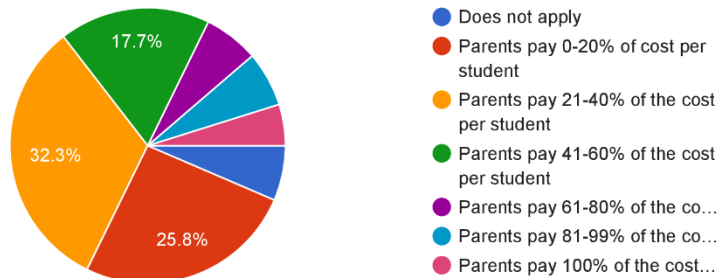
62 responses



If your school receives tuition money, what percentage of the cost per student are congregation member parents paying?

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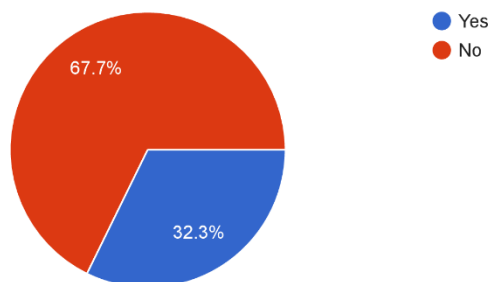
62 responses



Does your school receive regular income (budgeted or nonbudgeted) from an endowment or dedicated funds?

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62 responses



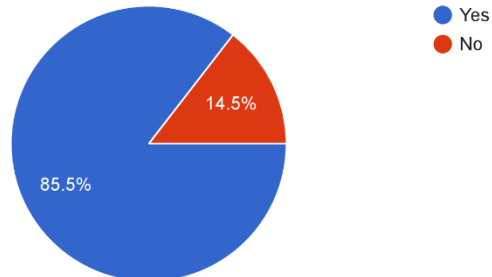
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Does your school utilize Title funds from the local public school district?

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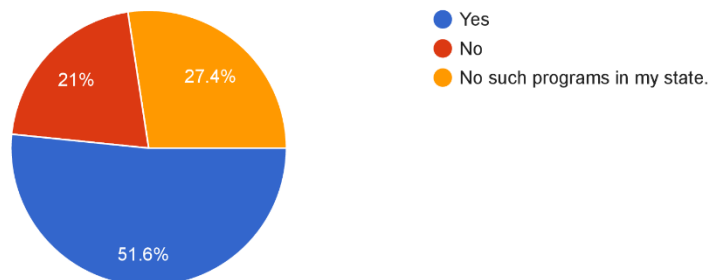
62 responses



Does your school receive income from vouchers, choice program, etc.?

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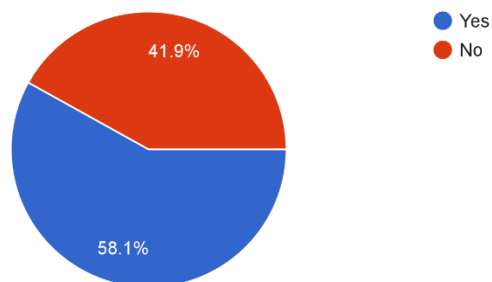
62 responses



Does your school seek grants from government agencies?

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62 responses



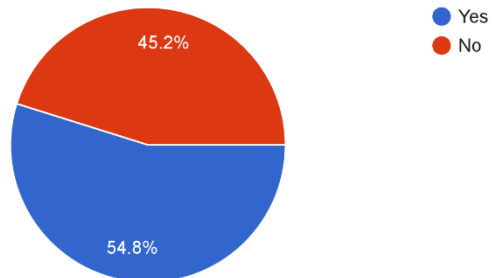
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Does your school seek grants from nonprofit organizations?

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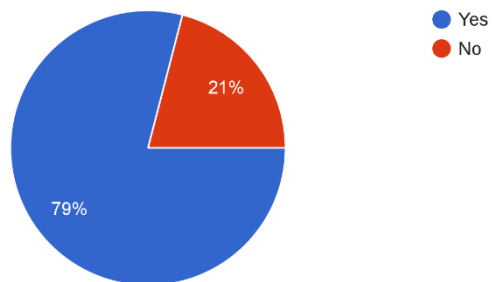
62 responses



Does your school allow fundraisers that support the mission or work of the school in some way?

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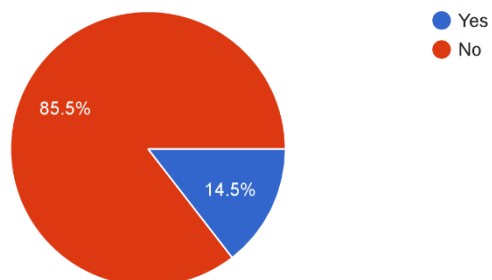
62 responses



Does your school have a mission advancement program that seeks gifts to support the school?

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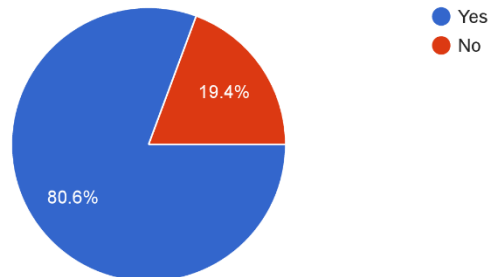
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Does your school collect income through programs such as SCRIP, BoxTops, or other local business programs?

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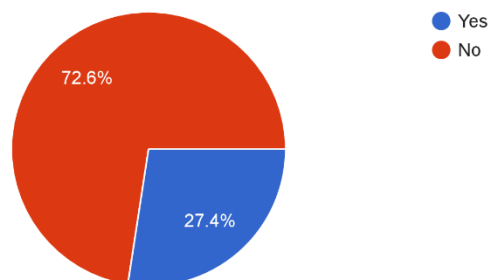
62 responses



Does your school utilize other programs as income sources that have not been mentioned?

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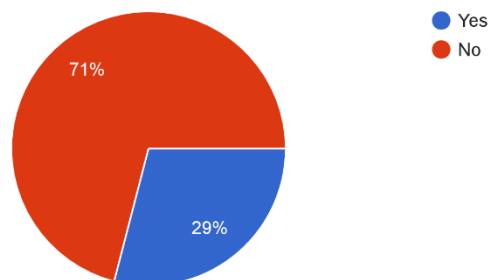
62 responses



Are any of these outside resources supporting 20% or more of the school's annual income?

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62 responses



Income Impact



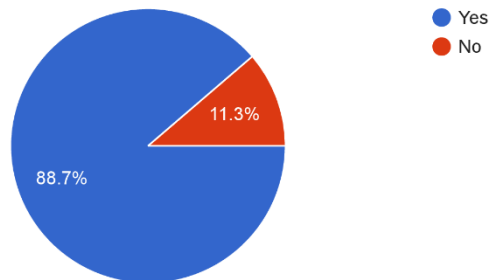
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Are you generally satisfied with overall amount your school receives for budget?

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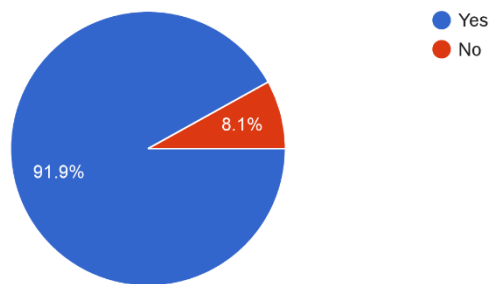
62 responses



Are you satisfied with your ability to purchase new textbooks when necessary?

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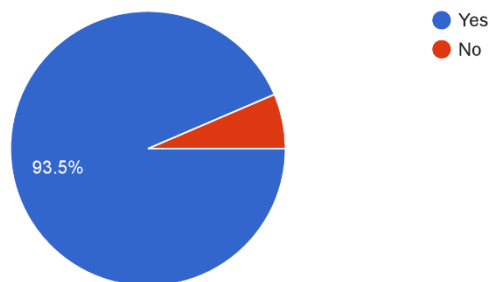
62 responses



Are you satisfied with your ability to purchase new technology?

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62 responses



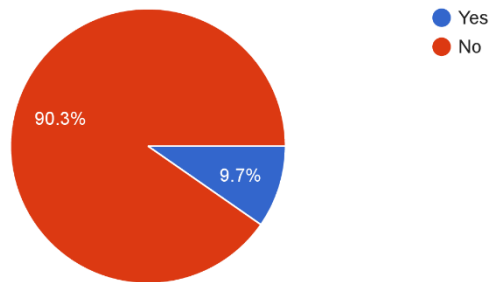
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Do you have regular differences of opinion regarding sources of income with the person in the congregation who has oversight of the school's budget?

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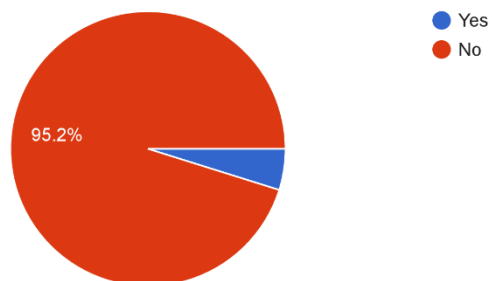
62 responses



Do you have regular differences of opinion regarding spending with the person in the congregation who has oversight of the school's budget?

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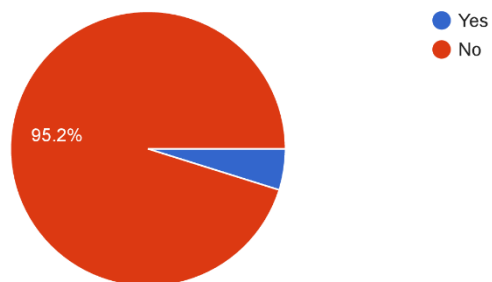
62 responses



Are parents asking questions about the schools lack of new textbooks?

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62 responses



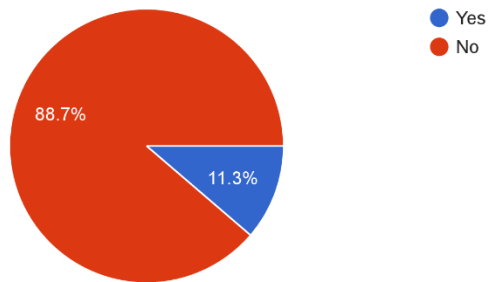
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Are parents asking questions about the schools lack of new techn

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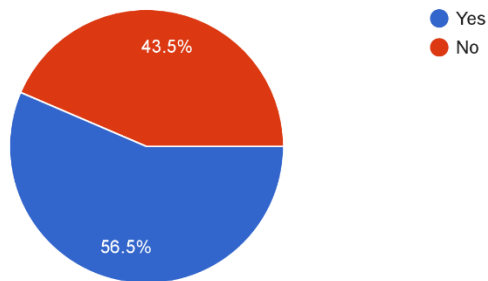
62 responses



Is your congregation able to fund any new ministry that is not part of the school?

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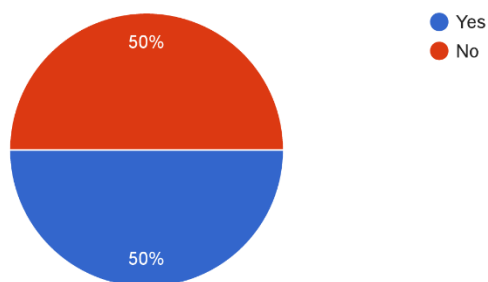
62 responses



Does anyone in your congregation discuss the negative financial implications of having a school?

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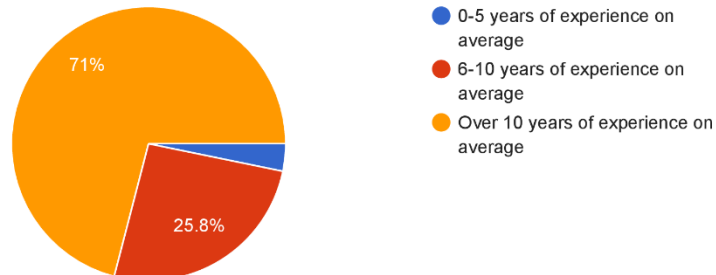
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What is the average years of experience of your teachers?

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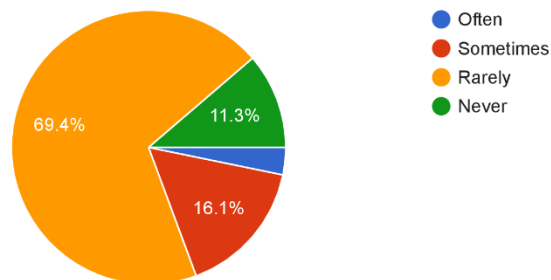
62 responses



Does your faculty regularly ask for things that the school cannot afford?

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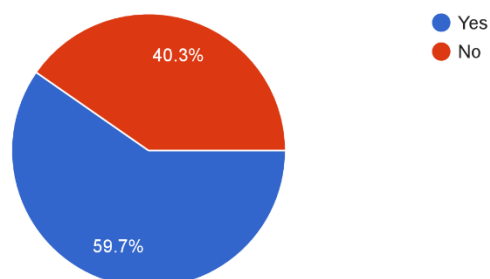
62 responses



Does your congregation pay synod scale for the entire faculty (including housing)?

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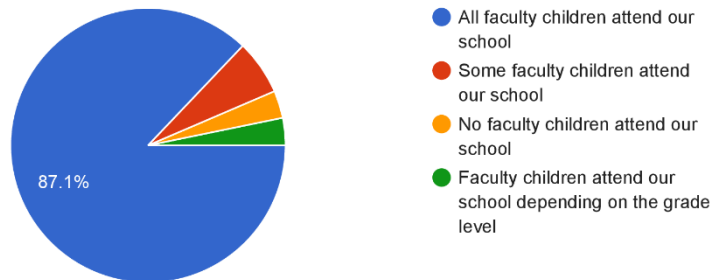
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Do your faculty members send their own children to your school with the exception of a student with needs?

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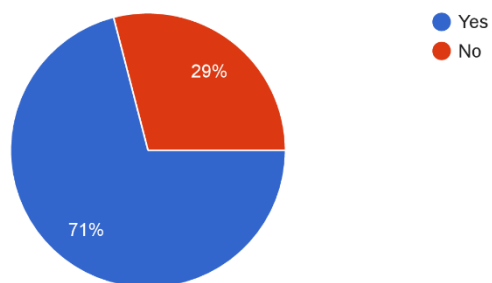
62 responses



Would you be willing to share a digital copy of your school's budget for the sake of this research?

 Copy

62 responses



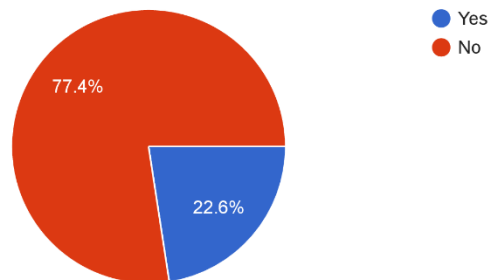
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Is there any documentation of unbudgeted money that your would willing to share for the sake of research?

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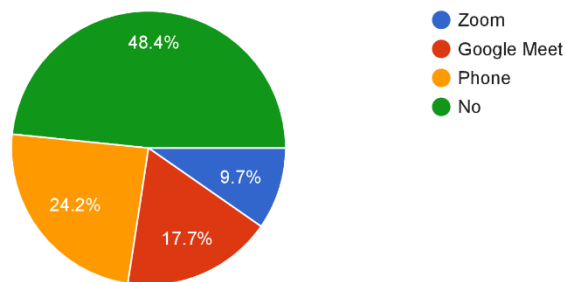
62 responses



Would you be interested in sharing your experience with your school's budgeting over Zoom or phone?

 Copy

62 responses



Would you like the results of this survey emailed to you?

 Copy

62 responses

