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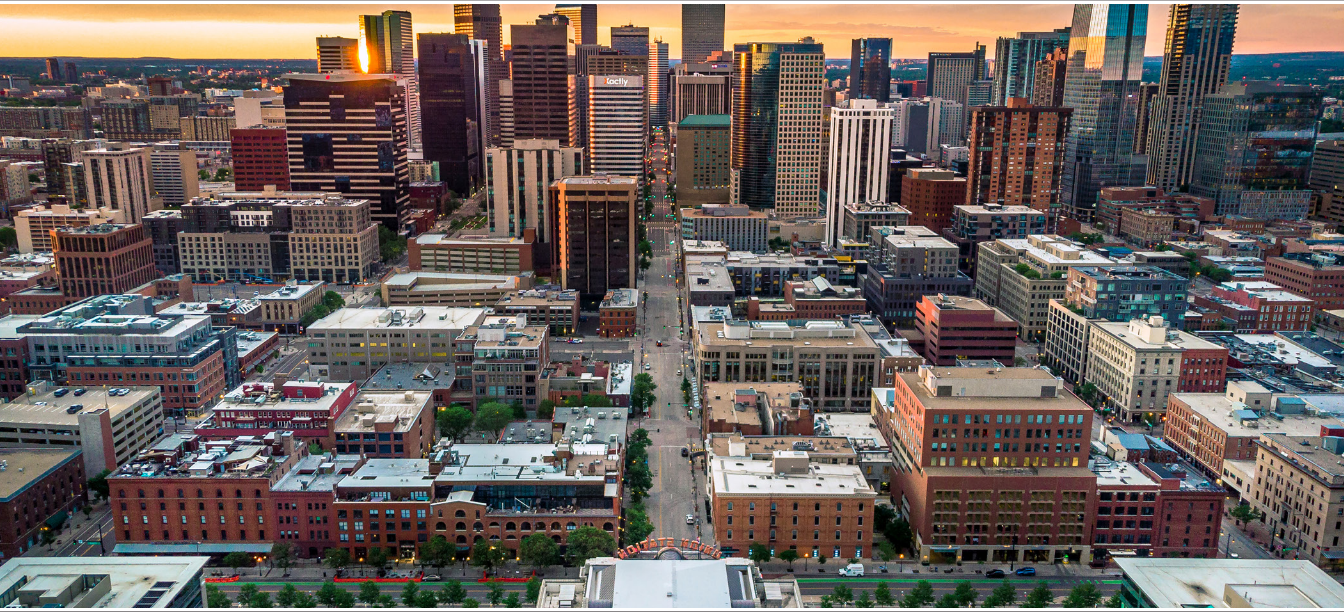

Municipal-Level Tax Credit Scholarships

A Way to Build on Existing Success

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EXECUTIVE SUMMARY

This paper explores the potential of a municipal-level tax credit scholarship program to minimize the disruption families face when transitioning children from private or faith-based preschool to higher grades. Such a program would build on the successes of existing Colorado programs like the Denver Preschool Program (DPP) and Universal Preschool Program (UPK).

KEY HIGHLIGHTS:

- **Background:** Tax credit scholarship programs, proven legally sound and publicly favored, incentivize private donations for educational scholarships. These programs have thrived at state levels but remain unexplored at municipal levels.

- **Challenge:** Students often lose financial support for private education after preschool, forcing many to transition to public schools. This transition disrupts educational continuity and negatively impacts performance and stability.

- **Proposed Solution:** An **Educational Stability Tax Credit Program** would allow individuals and businesses in Denver to offset their occupational privilege tax (OPT) liability by donating to scholarship-granting organizations (SGOs). Scholarships would support students transitioning from DPP into private kindergarten and elementary programs.

FUNDING MECHANISM:

- **Occupational Privilege Tax (OPT):** Generating $56.6 million annually in Denver, this untethered revenue could fund the program without raising taxes. Donations through SGOs could replace OPT obligations for taxpayers while supporting scholarships for students.

POLICY DESIGN:

- **Eligibility:** Scholarships targeted at DPP participants, focusing on K-3 grades to ensure early academic stability.
- **Scholarship Amounts:** Estimated at $2,000 per student annually, aligned with current assistance benchmarks.
- **Administration:** Delegated to experienced nonprofit SGOs to manage scholarships, marketing, and reporting.
- **Tax Credit Structure:** A 100% credit is recommended for donations, with an annual program cap starting at $11 million.

BENEFITS:

- Provides continuity for families seeking private education beyond preschool
- Maintains existing city revenues while utilizing OPT creatively
- Supports at-risk students without new tax burdens, ensuring political and fiscal feasibility

CONCLUSION:

This innovative program offers a scalable model for expanding school choice and stability at the municipal level. By leveraging untapped revenue sources and proven frameworks, it bridges gaps in education policy to meet pressing parental and community needs.

INTRODUCTION

Tax credit scholarship programs are among the longest standing and most popular forms of private school choice programs in America. These programs allow taxpayers to receive a tax credit when they donate to a nonprofit that provides K-12 tuition assistance to students. The first such program was adopted in Arizona in 1997. Today, 26 such programs serve nearly a quarter of a million students nationwide.

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In an age of increasing litigation against other forms of school choice, and particularly against large-scale education savings account programs, tax credit scholarships have a perfect legal track record. Despite numerous state constitutional challenges, the programs have been upheld by state courts in Arizona, Alabama, Florida, Georgia, Illinois, and New Hampshire. They have also been upheld by the Supreme Court of the United States on several separate federal constitutional challenges.

Beyond their status as largely bulletproof from a legal perspective, tax credit scholarship programs are consistently one of the most popular types of private school choice programs in the eyes of the American public, with 61 percent in support and only 25 percent opposed. Among parents, tax credit programs have even stronger support—66 percent in favor and just 21 percent opposed. In many regions, public support for these programs is far stronger than support for vouchers or publicly funded education savings accounts.[1]

Even so, school choice—and particularly private school choice—remains deeply divisive in many states. This problem has been amplified as the issue becomes more partisan, with most Republicans supporting new or expanded school choice programs and most Democrats opposing such efforts. These divisions are particularly acute in Colorado and other blue states, where the likelihood of the state legislature passing a private school choice program of any kind is vanishingly close to zero.

Yet, students across America, including those in deep blue states, are desperate for new educational opportunities. In the wake of the COVID-19 pandemic, parents are increasingly demanding expanded access to new educational providers in a wide variety of spaces. And even in Colorado, where the state has enacted the Universal Preschool Program and one city has a municipal preschool program, both of which allow families to access public and private educational options, there is a growing recognition that we must do more to help the next generation succeed.

Politics under the dome in Denver can be extremely difficult. However, the state legislature is not the only policymaking body that can make a change for the benefit of students. A municipally enacted tax credit scholarship program targeted at at-risk students would be a major step forward in education for Colorado. And at least one Colorado city offers a unique opportunity to advance such a program at the local level, all without the need to raise taxes.

This publication outlines the current policy environment in Colorado as it relates to private school choice, lays the groundwork for a new breed of tax credit scholarship program focused on providing local solutions to local educational problems, and offers suggestions for how municipal policymakers might structure and fund such a program.

BACKGROUND INFORMATION

STATE-LEVEL CHOICE – THE UNIVERSAL PRESCHOOL PROGRAM

Some may be surprised to learn that Colorado has already seen significant movement toward universal school choice at both the local and state levels.

At the state level, Colorado recently implemented the Universal Preschool Program (UPK) to provide tuition assistance to all four-year-olds and some three-year-olds statewide. The framework for this program was created through the passage of HB22-1295 in 2022, and the program is funded by increased taxes on nicotine products. In accordance with Colorado's state constitutional Taxpayer's Bill of Rights, these taxes were approved by voters under Proposition EE in 2023.

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UPK provides funding for up to 15 hours of preschool each week for the August-May school year. All students are eligible for this base level of funding, and some may be eligible for additional funded hours based on certain qualifying factors.

Although the algorithm-based system for choosing providers is a major point of contention for some organizations and families, UPK ostensibly allows families to choose from a wide variety of preschools—public, private, and faith-based. In fact, HB22-1295 requires that UPK allow for a "mixed delivery system of school- and community-based preschool program providers," and this mixed system has been a major marketing point for the Colorado Department of Early Childhood during the program's rollout.[2]

Despite these clear requirements, UPK is involved in two separate federal suits alleging that the program's anti-discrimination requirements, for which no formal exemptions are currently allowed, have the effect of excluding some faith-based providers from the program. As of the time of publication, neither of these challenges has been resolved. However, judges in both cases have issued injunctions or decisions at least partially supporting the right of faith-based preschool providers to participate in the program without violating their sincerely held religious beliefs.[3]

LOCAL CHOICE - THE DENVER PRESCHOOL PROGRAM

At the local level, residents of Denver have long enjoyed access to the highly popular Denver Preschool Program (DPP). Narrowly passed on the 2006 Denver ballot as Question 1A by a margin of less than 2,000 votes following a recount, DPP was the culmination of more than a decade of political work toward expanding options for early childhood students in Denver.[4] The program utilized a small sales tax increase to fund preschool tuition for families residing within the city and county's geographic boundaries. Denver voters subsequently passed a reauthorization of the program in 2014 by a 55 percent margin.[5]

Passed in a Democratic stronghold city and championed largely by advocates on the left side of the political aisle, great care was taken not to call the program a "voucher." Yet, in practice, DPP was (and still is) a large-scale universal voucher program that allows the families of preschool students to access a taxpayer-funded subsidy for preschool tuition—including tuition at private and faith-based providers.

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Though all families residing in Denver are eligible to receive assistance from DPP, scholarship amounts scale with family income. A typical Denver family of four with a median household income of $86,000 could expect an estimated monthly tuition credit of $740 (about $8,900 per year) if the family chose a full-day preschool program at a school rated four out of five on the Colorado Shines Rating and Improvement System in the 2024-25 school year. A different family earning twice the median income would receive a much smaller amount for the same child—approximately $100 per month or $1,200 per year.[6]

In 2023, the Denver Preschool Program provided credits worth nearly $20 million to just under 5,000 students. The average credit value per student was $594 per month.[7]

DPP worked with 268 providers in the 2023-24 school year.[8] Critically, while participating families must reside in the City and County of Denver, participating providers do not. As a result, many participating providers are located in the surrounding area. Parents may freely choose among these schools regardless of their proximity to Denver proper.

Notably, DPP allows faith-based schools to participate in the program despite being funded with taxpayer money. There is no restriction in the governing city ordinance regarding the religiosity of participating schools or how DPP money can be used, and many of the program's participating schools are explicitly religious. However, the program does require all providers to sign a provider agreement that requires, among other things, that providers not use DPP funding to engage in religious instruction or activities for participating students.[9]

The Denver Preschool Program is funded directly through sales tax revenue. Such a funding model is sustainable and palatable enough to Denver voters to have cleared the ballot twice in the past two decades—the only way to fund the program because Colorado's state constitutional Taxpayer's Bill of Rights requires that any increase in taxes be placed on the ballot for voter approval. However, increased taxes are not the only potential source of revenue for a municipal school choice program.

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OTHER RESOURCES – MY SPARK DENVER

In addition to the resources provided to families under UPK and DPP, Denver offers support for afterschool and extracurricular activities for PK-12 students through My Spark Denver. A partnership between the City and County of Denver, Mile High United Way, and Gary Community Ventures, My Spark provides $1,000 debit cards directly to students and families to be used for activities or services offered by more than 100 approved providers. These activities include tutoring, sports, chess clubs, mentoring, art classes, and more.[10] All Denver Public Schools students who qualify for free or reduced-price lunches based on their family income are eligible for the program.

Because it is a joint venture between the government and nonprofits, My Spark Denver is not always included in lists of municipal services for K-12 families. However, the City and County of Denver provides the bulk of the program's funding--$3.5 million from the city alone in 2023-24.[11] As such, the program demonstrates both a willingness and an ability to support Denver's students even after they leave the early childhood space and embark on their K-12 journeys.

POLICY CONCEPT: THE DENVER EDUCATIONAL STABILITY TAX CREDIT

THE PROBLEM: STUDENT MOBILITY UNDER EXISTING PRESCHOOL PROGRAMS

While K-12 school choice programs have proven highly controversial, Colorado parents and voters have demonstrated strong support for expanded educational options—and especially options that include access to private and faith-based providers—under both the Universal Preschool Program and the Denver Preschool Program.

Although exact numbers are difficult to obtain, expanding early childhood options has been a major focus for many K-12 private providers in recent years because these students represent an important enrollment pipeline. As a result, many private preschool providers that participate in DPP or UPK also offer higher grades. DPP and UPK allow families to access these providers for a time, but once a student turns five, that access is suddenly revoked. This revocation creates a significant challenge for families.

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With further assistance, families enrolled in these providers' preschool programs would be able to stay with the same provider as their child transitions to kindergarten. In the absence of further assistance, however, these families must either enroll their students in public school to take advantage of Colorado's free public kindergarten options or rely on limited tuition assistance from private sources like the private providers themselves or nonprofit scholarship-granting organizations (SGOs).

The sudden shift away from tuition assistance poses a serious hurdle to parents—and especially low-income parents—who might like their students to stay at their chosen schools after preschool. Large-scale survey work would be required to determine the number of parents who leave their chosen private preschools for public schools due to the sudden loss of tuition assistance, but the number is likely substantial.

It is generally recognized that school moves are disruptive and can negatively impact student performance, and it is unquestionably true that families value the social, academic, and family-related stability of keeping their children in the same school. Even so, causal empirical relationships between student outcomes and mobility are difficult to determine due to the numerous and highly varied circumstances underlying school changes. The conversation is further complicated by the fact that most literature on the subject of student mobility does not focus on early childhood education.

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However, the bulk of the available research indicates that student mobility often negatively impacts students. One publication from the National Research Council reviewed 16 studies conducted after 1990 and found that "even one non-promotional school move both reduced elementary school achievement in reading and math and increased high school dropout rates."[12] While these findings do not include promotional moves, they indicate that student mobility should be minimized where possible.

Another study examined 25 years of data from Chicago and found that "students who experience more school changes between kindergarten and 12th grade are less likely to complete high school on time, complete fewer years of school, attain lower levels of occupational prestige, experience more symptoms of depression, and are more likely to be arrested as adults. Furthermore, the number of school moves predicted outcomes above and beyond associated risks such as residential mobility and family poverty." Effects were stronger in later grades but consistently negative.[13]

A third study, conducted in 2012, examined Nashville students in grades three through eight. The study found that "All types of [enrollment] changes are associated with lower achievement growth during the year the enrollment change occurred, representing approximately 6 percent of expected annual growth, or 10 days of instruction. This incremental deficit is particularly concerning for disadvantaged students since they change schools more frequently." Notably, these negative findings also applied to promotional student moves.[14]

More research is needed to fully explore the extent of the relationship between enrollment changes and student outcomes specifically in the early childhood space, but it is common knowledge that the transition between preschool and kindergarten is important—and potentially problematic if mishandled. The National Center on Quality Teaching and Learning, which is jointly administered by the federal Office of Head Start and the Office of Child Care, concludes after reviewing the available research that:

> The transition to kindergarten is a time that presents changing demands, expectations, and supports for children and their families. When children experience discontinuities between early learning settings and kindergarten, they may be at greater risk for academic failure and social adjustment problems. Thus, building and implementing a seamless

> kindergarten transition can make a significant difference for children's ongoing school success.[15]

Clearly, students' interests would be best served by minimizing disruption between preschool and kindergarten.

A POSSIBLE SOLUTION: EDUCATIONAL STABILITY TAX CREDITS

Both UPK and DPP restrict the availability of funds to preschool students. However, the creation of a new, innovative local choice program could provide a solution to the problem of student mobility between preschool and kindergarten.

Tax credit scholarship programs use tax code alterations to incentivize philanthropy focused on providing K-12 private school scholarships. These programs provide tax credits to businesses or individuals who donate to nonprofit scholarship-granting organizations (SGOs). Typically, the programs provide state income tax credits for donations, though some states also allow for credits against insurance premium taxes, excise taxes, and various sales taxes.

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Because most cities do not collect taxes at the same scale or in the same way as state governments, there has never been a serious discussion about creating a scholarship tax credit program at the municipal level. City governments typically exist apart from school boards and other education-focused state entities, and elected city officials usually do not delve into the realm of education policy. The Denver Preschool Program is an exception to this general rule, and its continued support and popularity indicate that municipal school choice efforts can be effective when implemented correctly.

A heavily modified tax credit scholarship program could help alleviate the troubling student mobility problems outlined in the previous section by providing a way for low-income DPP students to stay in their private schools in cases where those schools offer higher grades. Under such a program, individuals and businesses in Denver would be given the opportunity to partially or fully mitigate their local tax liability by instead contributing that amount to nonprofit SGOs. Those SGOs, in turn, would use this revenue to provide scholarships to DPP students who wish to remain in private schools beyond preschool.

A POSSIBLE FUNDING SOURCE - THE OCCUPATIONAL PRIVILEGE TAX

Denver is one of a handful of cities in Colorado and numerous cities in America to levy an "occupational privilege tax" (OPT) on businesses and workers within its city limits. These taxes are commonly called "head taxes."

In Denver, every employee earning more than $500 for a calendar month has $5.75 per month withheld from his or her paycheck and remitted to the city. Every employer also pays $4 per month for each taxable employee, as well as for each owner, partner, or manager engaged in business in Denver, regardless of how much these employees earn.[16] Combined, this means that Denver receives $9.75 per month, or $117 per year, for virtually every person working in the city.

Notably, this tax applies even to workers who do not reside in Denver. The OPT is based on employment and work performed, not residence. Even employees and businesses located outside of Denver who perform services in the city are required to pay the tax.[17]

The OPT's governing ordinance allows for a very narrow subset of private organizations to be exempted from the business portion of OPT liability. This exemption also applies to large government employers located in Denver, such as the State of Colorado and Denver Public Schools.[18] However, the employees of these organizations are still liable for the employee portion of the OPT in many instances.

In total, the OPT generated about $56.6 million in revenue for Denver in 2023. As a line item, that amount exceeds the amounts of annual revenue received from the city's investment and interest income, fines and forfeitures, motor vehicle ownership fees, and lodging taxes.[19] Despite the significant amount of revenue collected, however, the city provides only a vague description of how this revenue is used, stating that:

> The purpose of both the employee and the business occupational privilege tax is to generate funds for the planning or design for, and the replacement, expansion, acquisition, construction, installation, repair or improvement of City facilities, as well as the provision of municipal services to Denver citizens and businesses.[20]

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This description could easily apply to every municipal revenue source, and the city does not provide more detailed information on where OPT revenue is used in any of its publicly available documents or materials. As such, it must be assumed that the tax constitutes an essentially unrestricted pool of nearly $60 million for Denver.

Denver is not alone in collecting an occupational privilege tax, although there is growing awareness of the taxes and movement toward eliminating them in some surrounding cities. One of Denver's largest neighbors, Aurora, also collected an OPT tax totaling approximately $6.1 million per year in revenue for the city.[21] However, in January 2023, the Aurora City Council voted to repeal the city's occupational privilege tax. The tax was no longer collected as of January 2025.[22]

Several other municipalities in the Denver Metro Area, namely Glendale, Greenwood Village, and Sheridan, also collect occupational privilege taxes; however, the amount of revenue collected in these localities is significantly lower due to their smaller sizes. In Glendale, the occupational privilege tax generates $922,135[23], and in Greenwood Village, approximately $1.6 million per year.[24] The City of Sheridan collects less than $400,000 in revenue annually.[25]

Currently, there is no available survey data on the opinions of workers or employers regarding occupational privilege taxes. Yet, there is widespread anecdotal evidence that these taxes are unpopular—perhaps not surprising considering that even small companies and their workers may pay thousands in combined additional tax per year under an OPT. Additionally, the aforementioned move by the Aurora City Council to eliminate the city's occupational privilege tax, during which some council members criticized the tax as being unfair and overly burdensome, indicates a growing awareness of these taxes and rising questions about their fairness and utility.[26]

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A municipal tax credit scholarship program in Denver could allow taxpayers to offset or eliminate their OPT liability by instead contributing those funds to support Educational Stability Scholarships for DPP students.

For instance, a business with 1,000 employees in Denver would have a $48,000 annual liability under Denver's OPT ($4,000 per month at $4 per month, per employee). If the company simply paid the OPT, it would remit the full $48,000 to the City and County of Denver.

If the same business were to donate $48,000 toward scholarships via an SGO under the proposed program (assuming a 100 percent tax credit), it would eliminate its OPT liability. Instead, its money would be directed toward a direct investment in educational stability scholarships in Denver.

Similar situations could occur for individuals, though the numbers would be much smaller given that the maximum amount an individual pays in annual OPT is $69. However, many individuals may be willing to donate this $69 toward scholarships instead of paying it to the state simply because of altruism or a dislike of the OPT, and the combined total of these contributions would be significant.

KEY POLICY COMPONENTS

There are a number of policy components that must be considered if such a program were proposed. Below is a brief explanation of some key components and how they could be approached.

STUDENT ELIGIBILITY

Perhaps the most important consideration is which students would be eligible for such a program. Because it would be designed to expand upon DPP, the program should be restricted to DPP students. To provide all 4,988 current DPP students with a one-year scholarship for higher grades worth $2,000—nearly four times the current average award under DPP—SGOs would need to raise $9,976,000. This equates to only 17 percent of the city's current revenue from the occupational privilege tax. The city would retain more than $46 million in additional OPT revenue to be utilized as it sees fit.

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To lower the fiscal impact on the city, eligibility could be restricted only to low-income DPP students. However, this approach would be inconsistent with the current universal nature of DPP, and it could have the effect of limiting support for the program among higher-income families receiving DPP assistance.

GRADE LEVELS COVERED

The policy will need to limit which grade levels are covered for two reasons. First, political realities constrain how broad the program could be in its initial years. Second, the OPT simply does not provide a large enough source of revenue to cover students all the way through their K-12 careers even if SGOs could successfully raise the full $56.6 million every year.

Continuing to fund students past the early grades would require an ongoing investment of approximately $9,976,000 per year at DPP's current enrollment levels. If those levels were to remain constant, and if the OPT's current revenue levels remain largely stable, this would mean that the program would effectively run out of OPT funding in year six if it were to attempt to cover students through high school graduation. At that point, the city would face difficult decisions that could undercut the purpose of the program.

Alternatively, if the program were only to cover students through the critical milestone of third grade in their chosen schools, the program would never require more than four cohorts' worth of funding—roughly $39,900,000 per year. Remarkably, even this amount would *still* leave $16 million in available OPT revenue for the city to utilize after all scholarships were fully funded.

For these reasons, and to better support the goal of increasing stability for students in early grades, it would be wise to restrict eligibility to students in grades K-3.

SCHOLARSHIP AMOUNTS

In most private school choice programs, scholarship amounts are determined relative to public education funding on a per-student basis. A municipal program is unique in that it would deal exclusively with municipal revenue and, therefore, would not necessarily be constrained by comparative public school funding levels. Instead, scholarship value caps could be set according to city fiscal impacts and preferences.

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A baseline scholarship value of $2,000 per year has been utilized in this example, reflecting the typical award amounts provided by scholarship-granting organizations in the state. However, awards could be set higher or lower. Based on the popularity of DPP, which has average award amounts far lower than even this baseline, the city could be confident that even relatively lower scholarship values would positively impact families' ability to remain in their chosen private schools.

Naturally, lower scholarship awards would allow more families to be served at the cost of decreasing overall assistance on a per-family basis. Conversely, higher scholarship awards would provide greater support to individual families while decreasing the total number of families served. Between these two options is the idea of a sliding scale based on family income, which is already in use under DPP and familiar to families. More calculations would be required to determine the optimal way to structure such a scale based on total funding available, open seat numbers, family demand, and other factors.

While cities are not directly involved in general education funding, it is also worth noting that the Educational Stability Tax Credit program may have a positive impact on the state budget. Because the state would not need to provide funding for K-3 students who remain in private providers under this program rather than transferring to public schools, and because the cost of those students' education in their chosen providers would be subsidized by the city rather than the state, the program would generate significant savings at the state level.

TAX CREDIT VALUE

In general, scholarship tax credit programs require 100 percent credits in order to provide an adequate incentive for philanthropists to give toward scholarships. This high credit value is needed to offset intense competition from other available state tax credits. However, inter-credit competition would be functionally nonexistent at the municipal level due to the lack of any other OPT credit programs. As such, a lower credit value might be adequate to incentivize donations toward scholarships under the Educational Stability Tax Credit program, especially if it were attached to an unpopular tax like the OPT.

Even so, to maximize support and donor participation in the program, it is strongly recommended that the city offer 100 percent tax credits for contributions. To control costs for the city, policymakers could instead set the overall cap for annual tax credits at an agreed-upon level.

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PROGRAM CAP

Most scholarship tax credit programs have an aggregate credit cap that limits the total number of tax credits that can be given each year. The same would likely be required of a municipal credit. The city will have to decide specifically where to set the cap based on a number of factors, including scholarship award values, grades served, student eligibility, etc.

However, based on current DPP enrollment, the annual cap should be no lower than $11 million per year—the amount required to cover all current DPP students with a meaningful $2,000 scholarship as they transition to kindergarten, plus a 10 percent allowance for the costs of administering the program on the part of nonprofit SGOs.

Policymakers could also consider an "escalator clause," which allows the program cap to grow to a specified level based on the meeting of specific goals. For instance, the ordinance could stipulate that in any year where 90 percent of the total credit cap is reached, the cap automatically grows by 20 percent the following year up to a predetermined maximum level.

PROGRAM ADMINISTRATION

Tax credit scholarship programs can be challenging to administer for government agencies. However, Colorado is home to several nonprofit scholarship-granting organizations, including at least one with experience administering these programs on a statewide basis elsewhere in the United States.

In order to ensure smooth implementation and operation, policymakers should delegate the administration of the program to these nonprofit SGOs. These organizations would be responsible for marketing the program, raising money, collaborating with providers and families, and managing scholarships. The city would retain oversight of the program through a system of monitoring, reporting, and audit requirements for participating

SGOs. There are numerous successful and longstanding state models in places like Arizona and Arkansas that could serve as the policy foundation for such a system.

Policymakers should note that while it should always be the goal to route as many resources as possible toward scholarships, tax credit scholarship programs do require some amount of administrative funding to function properly. In most statewide programs, this administrative allowance is set at 10 percent of the total amount raised. This administrative allowance should be included in the policy itself and factored into calculations determining the program's overall annual credit cap.

CONCLUSION

A municipal-level tax credit scholarship program in Colorado would be a first-of-its-kind approach to expanding school choice for students in states where the passage of a statewide program is unlikely due to politics, budget considerations, or other factors. By combining local support with lessons learned from other successful choice programs like the Denver Preschool Program, and by identifying novel sources of existing funding like the occupational privilege tax that are not currently tethered to specific needs, such an effort could dramatically expand educational opportunities for students without requiring new taxes.

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This paper provides only an initial overview of how such a program could be funded and structured. More conversation would be required to ensure that the program meets student needs while remaining financially and operationally viable for the city. However, municipal policymakers should be aware that their ability to provide additional educational support for their communities may be greater than they know.

Like all new programs, the creation and adoption of an Educational Stability Tax Credit program will require thoughtful and bold leadership from elected officials—in this case, city council members or others who may not traditionally be involved in conversations related to K-12 education. Through a full understanding of existing programs and intentional dialogue with community members and education providers, these officials have an opportunity to provide brighter futures for children in their city—and maybe even in their own neighborhoods.

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