

# Data Appendix

to

## Kids' Share 2016: Federal Expenditures on Children through 2015 and Future Projections

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*The authors are grateful to the Annie E. Casey Foundation and First Focus for sponsoring this research and to earlier authors in this series for establishing a valuable foundation for this work.*

# Contents

I.	Introduction	A-1
II.	Summary Table of Multipliers and Expenditures	A-10
III.	Income Security	A-12
IV.	Nutrition	A-15
V.	Housing	A-18
VI.	Tax Provisions	A-21
VII.	Health	A-31
VIII.	Social Services	A-38
IX.	Education	A-46
X.	Training	A-55
XI.	References	A-57

# I. Introduction

This appendix describes the data and methodology used to estimate federal program and tax expenditures on children in *Kids' Share 2016: Federal Expenditures on Children through 2015 and Future Projections*. It updates data appendices associated with prior *Kids' Share* reports.<sup>1</sup>

Estimating government expenditures on children is a complex task involving many decisions, definitions, and assumptions about how federal dollars are spent. For each annual report, we use a consistent three-step methodology to estimate federal expenditures. First, we define and identify programs for inclusion. Only programs directly benefiting children or benefiting households because of the presence of children are included. Second, we collect expenditure data for the over 100 programs and tax provisions included in our report. Expenditure data largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2017* (and prior years). The *Analytical Perspectives* volume of the budget provides tax expenditure data. The third step is to estimate how much program spending goes specifically to children. Each of these steps is described further below. We also explain the data and assumptions used to generate projections, briefly describe the sources for our state and local estimates and our estimates of spending on the elderly, and specify how our methodology has changed from previous *Kids' Share* reports.

Section II presents a summary table of expenditures in 2015, detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–X contain descriptions of specific data sources, calculations, and methodological assumptions made for each program included in the report. Any changes in our general methodology at the program level or in the calculation of estimates from previous years are indicated. We provide references by program, as well as a complete list of references, in section XI. The web addresses cited in this document are current as of July 2016.

## Kids' Share Methodology

**Define and identify programs with spending on children.** To estimate federal expenditures on children, we must first define spending on children. This is a difficult undertaking that raises broad conceptual questions. When does childhood begin? When does it end? What is spending on children as opposed to spending on their parents or the general population? Should expenditures include reductions in taxes as well as direct spending programs? Certainly, there are many reasonable answers to these questions.

For this study, childhood is defined as extending from the child's date of birth until his or her 19th birthday. Thus, prenatal spending (for example, through Medicaid) and postsecondary vocational training are excluded, the former largely because of data limitations. The general rule is to include 18-year-olds in the analysis; however, some programs exclude children beginning on their 18th birthdays—as detailed in sections III–X—so we do not include 18-year-olds in these cases.

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<sup>1</sup> See Steele et al. (2014), Toran et al. (2012); Rennane et al. (2010, 2011); Kent et al. (2010); Reynolds et al. (2007, 2008); and Clark et al. (2000).

To be included in this analysis, a program must have reached spending of at least \$50 million and must meet at least one of the following criteria:

1. benefits or services are provided entirely to children (e.g., K–12 education programs, Head Start) or serve all age groups but deliver a portion of benefits directly to children (e.g., Supplemental Security Income [SSI] payments for disabled children, Medicaid services for children);
2. family benefit levels increase for households with children (e.g., Supplemental Nutrition Assistance Program [SNAP]/food stamps, low-rent public housing); or
3. children are necessary for a family to qualify for any benefits (e.g., Temporary Assistance for Needy Families [TANF], the child tax credit, the dependent exemption).

Some programs that may benefit children are excluded from our calculations because they do not directly rely on the presence of a child. For example, unemployment insurance and some tax benefits for homeownership may benefit children, but because being a child or having a child are not prerequisites for these services, and because having a child does not result in any additional monetary benefit, they do not meet the criteria for inclusion in our analysis. Further, we do not include programs that provide benefits to the general population, such as roads, communications, national parks, and environmental protection.

In reporting expenditures on children, several key measures focus on federal *outlays*—the share of the federal budget spent on children, federal versus state or local spending on children, and outlays for children versus the elderly. However, our most comprehensive measure of federal expenditures on children includes *tax expenditures* (i.e., reduced tax liabilities as a result of the child tax credit, the dependent exemption, or other tax code provisions) as well as direct program outlays. Our estimates of tax expenditures are calculated with the caveat that we do not take into account behavioral or interaction effects. As a result, although we aim to provide an even broader picture of federal investment in children by adding tax expenditures, these additional measures should be interpreted with care.

Throughout the report, we note where our analysis focuses on outlays only and where it broadens to include reductions in taxes. Even when analysis is restricted to outlays, it includes the direct outlays related to the tax law—primarily the portions of the Earned Income Tax Credit (EITC) and child tax credit paid out to families as a tax refund rather than a reduction in tax liability. This division is consistent with budget accounting that divides tax subsidies between outlays for the refundable portion and tax expenditures for the nonrefundable portion.

**Collect expenditure data.** Expenditure data largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2017* (and prior years). The *Analytical Perspectives* volume of the budget provides tax expenditure data. In most cases, the budget appendix lists outlays for each program included in our analysis, sometimes grouping several programs into larger categories. Although obligations are listed for each program in the group, only one outlay number (the total for the group) is listed. In these situations, we generally assume the ratio of outlays (the total spent) to obligations (the total appropriated) is consistent across all programs in the group, and we calculate outlays by applying this ratio to the total obligation listed for individual programs of interest.<sup>2</sup> We obtain expenditure information for smaller programs not

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<sup>2</sup> We make exceptions in cases where some programs in an account had a larger than normal appropriation in one year with effects on outlays over several years, as occurred with several programs under the American Recovery and Reinvestment Act of 2009.

listed in the appendix from budgetary documents on agency websites or directly from representatives at various government agencies.

The *Kids' Share* database includes estimates of federal expenditures in five-year intervals from 1960 to 1995 and annually from 1996 to 2015. Most historical expenditure data comes from earlier budget appendices or from information obtained directly from federal agencies.

To synthesize the over 100 programs identified as spending on children, we classify them into 11 major categories generally following the budget functions laid out by the Office of Management and Budget (OMB). We group our calculations into these categories at various points in the analysis:

1. health (e.g., Medicaid and the Children's Health Insurance Program [CHIP])
2. nutrition (e.g., SNAP and child nutrition)
3. housing (e.g., Section 8 low-income housing assistance and the Low Income Home Energy Assistance Program)
4. income security (e.g., TANF and SSI)
5. early education and care (e.g., Head Start and child care assistance)
6. social services (e.g., foster care and child welfare services)
7. education (e.g., special education)
8. training (e.g. Job Corps)
9. the refundable portion of tax credits—cash payments to families whose tax liability falls below zero (e.g., most of the EITC and some of the child tax credit)
10. tax expenditures, or reductions in a family's tax liability, from special tax provisions (e.g., the child and dependent care credits, the nonrefundable portions of the EITC and child tax credit, the children's share of the exclusion for employer-sponsored health insurance)
11. the dependent exemption, which is not considered a tax expenditure by the Department of the Treasury but does reduce the tax liability of families with children

A full list of the programs in each category can be found in the summary table in section II. Note that although the summary table and the *Kids' Share 2016* report generally use these 11 categories, this appendix has only 8 categories (detailed in sections III–X). The three tax-related categories are considered one “tax provision” category for purposes of data collection, and data on early education and care programs are collected along with other social services programs.

**Calculate the share of program spending on children.** Government programs that benefit children vary in how they target their funds. Some programs devote all their resources directly to children, while others allocate funds across several age groups. As a result, we use four methods to calculate the share of program resources dedicated to children:

- For programs that serve children only, we assume 100 percent of program expenditures (benefits and associated administrative costs) go to children through either a direct service (e.g., education) or a child benefit paid through parents or guardians (e.g., SSI disabled children benefits). We make no attempt to account for any child benefits that parents may spend on themselves.
- For programs that provide direct services to children and adults, we calculate the percentage of program expenditures that go to children (e.g., Medicaid).
- For programs that provide benefits only to families with children and determine benefit size by the number of children (e.g., the child tax credit and dependent exemption), we assume 100 percent of program expenditures go to children.
- For programs providing benefits to families without any delineation of the parents' and children's share, we generally estimate the children's share based on the number of children and adults served and assuming equal benefits per capita. For example, in a two-child, one-adult family, two-thirds of housing, energy assistance, welfare, or SNAP/food stamp benefits would go to the children and one-third to the adult.

Figure 1 outlines our general process for allocating benefits to children.

**FIGURE 1. General Rules for Allocating Program Expenditures to Children**

Services delivered by third-party agency, not delivered to families or households		Benefits delivered to families and households					
All services to children	Services to both children and adults	Individual benefits to both children and adults	Family or household benefits				
			Eligibility limited to families with children		Eligibility not limited to families with children		
			Benefit size dependent on number of children only	Benefit size dependent on number of children and number of adults	Benefit size dependent on presence or number of children	Benefit size unaffected by number of children	
100% of expenditures	Share of expenditures	Share of expenditures	100% of expenditures	Share of expenditures	Share of expenditures	No expenditures	
Most education programs, child support enforcement, immunization, Head Start, adoption assistance, child welfare, child and family services programs, child care programs, juvenile justice, missing children, etc.	Medicaid, CHIP, Maternal and Child Health Bureau, Social Services Block Grant, Community Services Block Grant, Job Corps, vocational and adult education, etc.	Social Security, SSI, Railroad Retirement, etc.	EITC, <sup>a</sup> child tax credit, dependent exemption, employer-provided child care, etc.	TANF, etc.	SNAP/food stamps, veterans' benefits, public housing, Low Income Home Energy Assistance Program, etc.	Unemployment benefits, workers' compensation, Making Work Pay and other tax credits not tied to number of children, etc.	

*Note:* Specific allocation procedures vary depending on available data and type of benefit provided by specific programs.

<sup>a</sup> Spending on childless EITC units (3 percent of total) is excluded.

We put significant effort into estimating the portions of large programs, such as SNAP, Medicaid, or SSI, that go to children only. Our most frequently used data sources for these calculations are the *Annual Statistical Supplement to the Social Security Bulletin* (various years) and reports from the agencies that administer the programs. In some cases, usually for smaller programs, we contact federal agency staff directly to obtain program participation information if no report is publicly available. We also rely on unpublished tabulations of administrative or survey data generated by ourselves, other Urban researchers, or other organizations.

For certain programs, we use the Urban Institute’s microsimulation modeling capabilities, including the Transfer Income Model (TRIM3), to estimate the share of benefits going to children. TRIM3 is maintained and developed by the Urban Institute with primary funding from the US Department of Health and Human Services. TRIM3 simulates the effects of major government tax, transfer, and health programs and can produce individual, family, state, and national results. TRIM3’s annual “baseline” simulations of actual program rules are used to correct for the underreporting of transfer program benefits in the survey files used as input in TRIM3 and to create other variables—such as program eligibility indicators—unavailable in the input data. Some data used in this year’s report are based on the 2012 Current Population Survey, augmented as described above to adjust for underreporting, and some data come from direct tabulations of the 2014 Current Population Survey. TRIM3 is particularly useful for several income security programs and housing programs. Program results calculated using TRIM3 are noted in the individual descriptions in the sections that follow.

We also use the Urban–Brookings Tax Policy Center microsimulation model, a powerful tool for federal tax policy analysis, for five main tax expenditures: the dependent exemption, EITC, child tax credit, the child and dependent care tax credit, and the exclusion for employer-sponsored health insurance. The model calculates tax liability for a representative sample of households under both the current law and alternative scenarios. The model then produces estimates of the revenue consequences of different tax policy choices and of their effects on the distribution of tax liabilities and marginal effective tax rates, which affect incentives to work, save, and shelter income from tax.

We also employ the Urban Institute’s Health Insurance Policy Simulation Model (HIPSM) for our analysis of the kids’ share of tax expenditures for employer-provided health insurance and the health insurance subsidy exchange. A detailed microsimulation model of the health care system, HIPSM estimates the cost and coverage effects of proposed health care policy options. HIPSM was developed by researchers in the Health Policy Center and Urban–Brookings Tax Policy Center at the Urban Institute.

## **Methods for State/Local Spending**

Although we primarily focus on federal expenditures on children, *Kids’ Share 2016* includes estimates of state and local spending on children from 1998 to 2013. Estimates for 1998 to 2008 are drawn from the Rockefeller Institute State Funding Database, as described in Billen et al. (2007); estimates for 2009–13 are generated following the Rockefeller Institute methodology and using the sources detailed below. Consultations between the authors of this report and Rockefeller Institute researchers have increased consistency between the federal estimates and the state and local estimates. For example, both sets define children as individuals under age 19, and state estimates include the state earned income tax credit, in part to be consistent with the federal analysis. However, differences remain, such as in the reporting period for expenditures. The reporting period is based on the school year (July 2012–June 2013) for



education programs, the federal fiscal year (October 2012–September 2013) for major federal programs, and the calendar year for the earned income tax credits.

Because of the challenge of collecting data across 50 states, state and local estimates focus on only a dozen major programs: elementary and secondary education (including state spending on prekindergarten), the state share of three federal health programs (Medicaid, CHIP, and the Maternal and Child Health Bureau), state spending on six federal income security and social service programs (TANF, child support enforcement, child care, foster care, adoption assistance, and child welfare services), and state earned income tax credits. Separate state programs are included to the extent that they are reported in federal reporting requirements. Specifically, TANF separate state programs are included; state spending on prekindergarten is included to the extent it is reported by state education agencies as part of state and local education; and state health, child care, and child welfare spending is included to the extent it is claimed as maintenance of effort or matching under federal health, child care, TANF, or child care programs. However, state-only spending not associated with or reported in federal reporting is not included, with the exception of state earned income tax credits. Spending on US territories is not counted in the state and local estimates.

Most of these programs, with the exceptions of Medicaid, TANF, and CHIP, are assumed to allot 100 percent of their spending to children. The kids' share of Medicaid, TANF, and CHIP is estimated on a state-by-state basis for 1998–2008 and 2013 but on an aggregate basis (i.e., one estimate for the entire nation) for 2009–12.

To update state estimates for 2009–13, we draw on the US Census Bureau's Annual Survey of School System Finances for state and local education spending data. Medicaid spending on children is estimated from unpublished tabulations of Medicaid claims (MSIS data), by state and age, generated by the Urban Institute's Health Policy Center. Maternal and Child Health Block Grant estimates are generated from federal estimates and estimates of the federal/state match rates in each year. Our state estimates for CHIP spending come from the Medicaid and CHIP Payment and Access Commission (MACPAC 2014). For 2009–12, we use the same multiplier used for federal CHIP spending; for 2013, we developed a multiplier for each state using the Access Commission source. Data for the remaining programs are drawn from agency websites, with two exceptions: Child welfare spending data are mostly gathered from Congressional Research Service reports, although 2013 Title IV-E spending data were provided by Emilie Stoltzfus of the Congressional Research Service. Earned income tax credit spending estimates are based on data from the IRS and the Urban–Brookings Tax Policy Center. We multiply state by state federal EITC spending for tax year 2012 (IRS 2015) by each state's spending as a percentage of federal spending in that state (TPC 2016) and adjust each state's estimate down 10 percent to arrive at an estimate for 2013. We follow the same process for 2009–12.

## **Methods for Elderly Spending**

Our primary focus is on expenditures on children, but a few figures in the report include estimates of spending on the elderly. For these estimates, we collect expenditure information on 16 federal programs and 2 state programs and estimate the share of that spending that goes to individuals age 65 or older. We do not attempt to estimate tax expenditures on the elderly, so our comparisons to spending on children are limited to outlays.

At the federal level, our calculations of spending on the elderly include spending through Social Security, Medicare, Medicaid, SSI, SNAP, veterans' benefits, Railroad Retirement, unemployment compensation, federal civilian retirement, military retirement, Special Benefits for Disabled Coal Miners, veterans' medical care, annuitants' health benefits, housing, the Administration for Community Living (previously the Administration of Aging), and the Low Income Home Energy Assistance Program. Most of these programs were included in a Congressional Budget Office (CBO) study of federal spending on the elderly (CBO 2000), and we added several programs to fit our methodology. We also include the state share of Medicaid spending on the elderly and state spending on supplemental SSI benefits.

Estimates of outlays come from the *Appendix, Budget of the United States Government* (various years) and historical tables provided by OMB. The percentage going to individuals age 65 or older for Medicare, Medicaid, Social Security, and SSI was taken from the *Annual Statistical Supplement to the Social Security Bulletin*. Our methodology for estimating the share of a program that goes to the elderly population is similar to our methodology for estimating spending on children. We subtract spending on children and 18- to 64-year-old disabled adults to estimate the share of Social Security, Medicare, and Medicaid spending that goes to the elderly. Estimates for other programs generally rely on program data from respective agencies or a related CBO report. Calculations of state and local spending, which includes spending on Medicaid and SSI supplemental benefits, also come from the *Annual Statistical Supplement to the Social Security Bulletin*.

## Methods for Projections

To predict trends for spending on children, we primarily use CBO's projections from *Updated Budget Projections: 2016–26*. To project expenditures under tax provisions, we turn to the Urban–Brookings Tax Policy Center's microsimulation model for major tax provisions and OMB's projections in *Analytical Perspectives* for smaller tax provisions.

The projection methodology differs depending on whether a program is mandatory (with spending governed by programmatic rules, such as Medicaid or Social Security), discretionary (with spending set by appropriations action annually and subject to the spending caps of the Budget Control Act of 2011), or a tax expenditure.

**Mandatory spending.** CBO baseline projections assume a continuation of current law and the continued reauthorization of certain expiring programs. Our analysis relies on CBO's projections for mandatory programs, published on the CBO website as supplemental data to the current baseline. These programs include Social Security, SNAP, Medicaid, child nutrition, child support enforcement, foster care and adoption assistance, SSI, and TANF. For smaller mandatory programs, we asked CBO staff for unpublished baseline data or made simplifying assumptions to project program growth. We include the effects of automatic spending reductions of certain budgetary resources under the Budget Control Act of 2013, but there were no such spending reductions in 2015.

**Discretionary spending.** For discretionary spending, the CBO traditionally uses a baseline assumption that spending is kept constant in real terms—that is, spending is adjusted upward for inflation but does not increase to account for growth in population or GDP. As a result, projections for discretionary spending decline over time relative to both mandatory programs and GDP. However, under the Budget Control Act of 2011, the traditional CBO baseline is adjusted downward to reflect caps on defense and nondefense spending, legislative

amendments to the caps through 2015, and further reductions in those caps from 2016 to 2021 under the law's automatic enforcement provisions.

**Tax expenditures.** Projections for tax programs are calculated differently. For five programs included in our analysis—the dependent exemption, the child tax credit, the EITC, the child and dependent care tax credit, and the exclusion of employer contributions for medical insurance premiums—we obtained 10-year projections from the Urban–Brookings Tax Policy Center microsimulation model. These projections are made assuming continuation of current law.

For all other smaller tax provisions, we use the five-year projections provided in *Analytical Perspectives* and apply the average growth rate of these projections to the following five years. To improve consistency with our outlay estimates from CBO, we scale the tax provision projections from OMB by applying the ratio of CBO's economic projections of GDP divided by OMB's projection of GDP.

For programs serving both children and adults, we generally assume that the share of spending directed to children will remain constant for each program from 2016 to 2026. For Medicaid, Social Security, and SSI, however, we use CBO's detailed projections by age group. We do not publish program-specific projections because they are tentative, but we are able to provide broad statements about the future of children's spending as a whole and in broad budget categories such as health and education.

## Conclusion

The section that follows contains a summary table of expenditures in 2013 detailing the programs included in our analysis, their estimated expenditures, and the share of those expenditures going to children. Sections III–X explain the specific data sources used and calculations and methodological assumptions made for each program included in the report. These descriptions indicate any adaptations of our general methodology at the program level and identify specific changes in the calculation of estimates from previous years.

## II. Summary Table of Multipliers and Expenditures in 2015

	Multiplier	Expenditures (millions)	
	All Children	Total	All Children
<b>TOTAL</b>		<b>1,792,194</b>	<b>471,231</b>
<b>INCOME SECURITY</b>		<b>1,053,908</b>	<b>55,273</b>
Social Security			
Old Age and Survivors' Trust Fund	0.02	741,461	13,988
Disability Trust Fund	0.05	146,306	7,039
AFDC/TANF (Cash assistance)	0.76	5,977	4,553
TANF non-cash assistance	0.76	10,695	8,146
Federal share of child support collections	1.00	-689	-689
Child Support Enforcement	1.00	4,009	4,009
Supplemental Security Income	0.19	58,901	11,235
Railroad Retirement	0.00	12,334	23
Survivors Comp (DIC)	0.09	6,224	579
Veterans Compensation (Disability Compensation)	0.09	63,244	5,883
Survivors Pensions	0.09	1,781	166
Veterans Pensions	0.09	3,665	341
<b>NUTRITION</b>		<b>103,513</b>	<b>59,708</b>
Supplemental Nutrition Assistance Program	0.44	76,141	33,203
Child Nutrition	0.99	21,023	20,895
Special Supplemental Food (WIC)	0.88	6,349	5,610
<b>HOUSING</b>		<b>37,099</b>	<b>9,298</b>
Low Income Home Energy Assistance	0.21	3,437	733
Low-Rent Public Housing	0.25	4,404	1,121
Section 8 Low-Income Housing Assistance	0.25	28,999	7,379
Rental Housing Assistance	0.25	259	66
<b>TAX CREDITS / EXEMPTIONS</b>		<b>430,334</b>	<b>184,147</b>
Earned Income Tax Credit (tax expenditures)	0.89	7,986	7,081
EITC Outlays	0.89	61,880	54,864
Dependent Care Credit	0.97	4,500	4,365
Child tax credit (tax expenditures)	1.00	28,985	28,985
CTC Outlays	1.00	20,592	20,592
Dependent Exemption	1.00	39,473	39,473
Exclusion of Employer-Provided Child Care	1.00	900	900
Employer Provided Child Care Credit	1.00	10	10
Assistance for Adopted Foster Children	1.00	560	560
Adoption Credit and Exclusion	1.00	270	270
Adoption Outlays (2010&2011)	1.00	30	30
Qualified Zone Academy Bonds	1.00	160	160
Qualified Zone Academy Outlays	1.00	50	50
Qualified School Construction Bonds	1.00	650	650
Qualified School Construction Outlays	1.00	740	740
Exclusion of Certain Foster Care Payments	0.99	430	426
Exclusion for Public Assistance Benefits	0.48	640	305
Exclusion for Social Security Retirement and Dependents & Survivors' Benefits	0.02	29,840	563
Exclusion for Social Security Disability Benefits	0.05	8,280	398
Exclusion for Veterans Death Benefits and Disability Compensation	0.09	6,570	611
Exclusion of employer contributions for medical insurance premiums and medical care	0.12	188,614	22,634
Premium Tax Credit (for health coverage)	0.02	1,960	40
PTC outlays	0.02	27,213	441
<b>HEALTH</b>		<b>98,322</b>	<b>97,669</b>
Medicaid	1.00	82,816	82,816

	Multiplier	Expenditures (millions)	
	All Children	Total	All Children
Vaccines for Children	1.00	3,845	3,845
Maternal and Child Health (Block Grant)	0.75	546	410
Immunization	0.91	798	727
Children's Mental Health Services	0.96	117	112
Healthy Start	0.48	87	42
Emergency Medical Services for Children	1.00	17	17
SCHIP	0.96	9,233	8,874
Universal Newborn Hearing	1.00	15	15
Birth Defects/Developmental Disabilities	0.69	113	78
Children's Graduate Medical Education	1.00	227	227
Lead Hazard Reduction	1.00	112	112
Home Visiting	1.00	364	364
School-Based Health Care ACA	1.00	31	31
<b>SOCIAL SERVICES/EARLY EDUCATION AND CARE</b>		<b>24,507</b>	<b>23,228</b>
Social Services (Block Grant)	0.55	1,739	960
Community Services Block Grant	0.38	638	243
Children and Families Services Programs	1.00	287	287
Head Start	1.00	8,316	8,316
Child welfare services and training	1.00	270	270
Foster Care	0.99	4,623	4,577
Guardianship	1.00	100	100
Adoption Assistance	1.00	2,449	2,449
Independent Living	0.58	140	81
Child Care and Development Block Grant	1.00	2,313	2,313
Child Care Entitlement to States	1.00	2,821	2,821
PREP and Abstinence Education	1.00	126	126
Juvenile Justice	1.00	193	193
Missing Children	1.00	61	61
Safe and Stable Families	1.00	400	400
Children's Research and Technical Assistance	1.00	31	31
<b>EDUCATION</b>		<b>41,997</b>	<b>40,685</b>
Dependents' Schools Abroad	1.00	1,118	1,118
State Fiscal Stabilization Fund	0.78	1,103	860
Safe Routes to Schools	1.00	118	118
Impact Aid	1.00	1,401	1,401
Vocational (and Adult) Education	0.44	1,655	733
Accelerating Achievement and Ensuring Equity (Title I)	1.00	15,248	15,248
School Improvement	1.00	4,264	4,264
Indian Education			
Department of Education	1.00	121	121
Bureau of Indian Affairs Schools	1.00	673	673
Education construction	1.00	75	75
English Language Acquisition	1.00	679	679
Education for the Handicapped / Special Education	1.00	12,267	12,267
Domestic schools	1.00	536	536
Institute of Education Sciences	0.76	622	474
Innovation & Improvement	1.00	1,457	1,457
Safe Schools & Citizenship Education	1.00	265	265
Junior R.O.T.C.	1.00	396	396
<b>TRAINING</b>		<b>2,513</b>	<b>1,223</b>
Job Corps	0.41	1,623	661
Youth Offender Grants	0.65	49	32
WIA Youth Formula Grants	0.66	771	505
YouthBuild Grants	0.36	70	25

III. INCOME SECURITY PROGRAMS	
Program	Social Security
<b>Program Description</b>	See CFDA #96.004 See CFDA #96.001
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$887,767
All Children	\$21,027
<b>Multipliers</b>	OASI/
All Children	0.02
	DI/
All Children	0.05
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	<b>OASI:</b> OMB's Appendix to the Federal Budget, FY 2017, p. 1230 (Social Security Administration—Federal OASI Trust Fund—Total Outlays (net)). <b>DI:</b> OMB's Appendix to the Federal Budget, FY 2017, p. 1232 (Social Security Administration—Federal DI Trust Fund—Total Outlays (net)).
Multipliers	
All Children	The Social Security Administration reports benefits for children under 18, so 17 was used as the upper age limit for this program. The estimated percentage of benefits going to children under 18 was based on total monthly benefit data from Annual Statistical Supplement of the Social Security Bulletin. To access these tables, go to <a href="http://www.ssa.gov/policy/docs/statcomps/">http://www.ssa.gov/policy/docs/statcomps/</a> , Table 5.A4 and 5.F4. The 2015 estimate came from the Social Security Administration's number of beneficiaries by age for benefits in current payment status at the end of December 2015 at <a href="https://www.ssa.gov/OACT/ProgData/byage.html?type=dc">https://www.ssa.gov/OACT/ProgData/byage.html?type=dc</a>
<b>Notes</b>	
Projections	Projected expenditures are from CBO's <i>Updated Budget Projections: Fiscal Years 2016 to 2026</i> (March 24 2016). <a href="https://www.cbo.gov/publication/51384">https://www.cbo.gov/publication/51384</a> .
Historical Estimates	Expenditure data were drawn from OMB's Appendix to the Budget for all years. The "All Children" multiplier was calculated as benefits for children under age 18 divided by total benefits, as reported in the 2009 Annual Statistical Supplement to the Social Security Bulletin.
Changes Made This Year	None

Program	Temporary Assistance for Needy Families
<b>Program Description</b>	See CFDA #93.558
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type (Cash)	Cash
Benefit Type (Non-Cash)	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	Cash \$5,977
All Children	\$4,553
Total Program	Non-Cash \$10,695
All Children	\$8,146
<b>Multipliers</b>	
All Children	0.76
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	<b>Administrative and benefit expenditures:</b> OMB's Appendix to the Federal Budget, FY 2017, p. 486 (Dept of Health and Human Services—Temporary Assistance to Needy Families—Total Outlays (net)). <b>Contingency fund:</b> OMB's Appendix to the Federal Budget, FY 2017, p. 487 (Dept of Health and Human Services—Contingency Fund—Total Outlays (net)).
Multipliers	
All Children	In most states children over 17 are not eligible for cash assistance, but in a few states students as old as 21 are eligible, therefore 21 rather than 18 was used as the upper age limit for children in this program. The multiplier was calculated as the portion of total recipients that are children, using FY 2015 TANF caseload data from the Administration for Children and Families web site at <a href="http://www.acf.hhs.gov/programs/ofa/data-reports/index.htm">http://www.acf.hhs.gov/programs/ofa/data-reports/index.htm</a> (MOE & SSP caseloads are not included). Note that while roughly half of TANF expenditures go toward non-cash assistance, the caseload data only include cases receiving cash assistance. However, since reliable data on the non-cash caseload are not available, we have calculated the multipliers based on the cash-assistance caseload.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's <i>Updated Budget Projections: Fiscal Years 2016 to 2026</i> (March 24 2016). <a href="https://www.cbo.gov/publication/51384">https://www.cbo.gov/publication/51384</a> . The TANF supplemental table supplies projected outlays for both administration and benefits expenditures and contingency fund expenditures.
Historical Estimates	TANF and contingency fund expenditures are from OMB's Appendix to the Federal Budget for earlier years.
Changes Made This Year	In past Kids' Share reports, the negative outlays associated with child support collections (retained as reimbursement for spending on behalf of AFDC/TANF families), were included in an estimate of net TANF outlays. In Kids' Share 2016, we show these collections as a separate line item, not as a component of TANF expenditures.

**III. INCOME SECURITY PROGRAMS**

<b>Program</b>	<b>Child Support Enforcement</b>
<b>Program Description</b>	See CDFA #93.563
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$4,009
All Children	\$4,009
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Estimated expenditures are from OMB's Appendix to the Federal Budget, FY 2017, p 489 (Dept of Health and Human Services - Payments to States for Child Support Enforcement and Family Support Programs). This account includes a line for "territories and repatriation", which is not a children's program, so is not included in the total. We also show as a separate line the negative outlays associated with the federal share of child support enforcement collections, taken from the "Financial Overview" table of various Annual Reports of the Office of Child Support Enforcement ( <a href="http://www.acf.hhs.gov/programs/css/data">http://www.acf.hhs.gov/programs/css/data</a> ).
Multipliers	
All Children	The data source used for the age-break multipliers includes children as old as 20, so 20 rather than 18 was used as the upper age limit for this program. All expenditures were assumed to be for children. Note that some cases may be pursued even after the child has become an adult. However, due to lack of reliable information to identify the expenditures on these cases and the likelihood that average expenditures for these cases are significantly lower than other cases, we did not attempt to subtract these expenses.
<b>Notes</b>	
Projections	Projected expenditures and projected federal share of collections are from CBO's Updated Budget Projections: Fiscal Years 2016 to 2026 (March 24 2016). <a href="https://www.cbo.gov/publication/51384">https://www.cbo.gov/publication/51384</a> . The baseline has a total for child support enforcement and incentive payments, and a separate total for the federal share of child support collections.
Historical Estimates	Historical estimates are drawn from OMB's Appendix to the Federal Budget, various years. The programs included are child support administration, incentive payments, and Access and Visitation grants.
Changes Made This Year	We expanded the federal costs related to child support enforcement to include incentive payments to states and access and visitation grants, in addition to state administrative expenses. We changed historical outlays to reflect this change. We also show child support collections as a separate line (formerly they were not shown separately, but as an offset to net TANF expenditures)

<b>Program</b>	<b>SSI</b>
<b>Program Description</b>	See CFDA #96.006
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$58,901
All Children	\$11,235
<b>Multipliers</b>	
All Children	0.19
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p 1226 (Social Security Administration—Supplemental Security Income Program—Outlays (net)). Note that net outlays are used rather than gross in order to exclude state expenditures for state supplements.
Multipliers	
All Children	The SSI program defines children as persons under 18, so 17 was used as the upper age limit for this program. CBO Supplemental Data (March 2016) was used to calculate the portion of total benefit outlays that go to children.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2016 to 2026 (March 24 2016). <a href="https://www.cbo.gov/publication/51384">https://www.cbo.gov/publication/51384</a> . See "Total, SSI Mandatory Outlays" in the supplemental data for Supplemental Security Income.
Historical Estimates	Expenditure data are from OMB's Appendix to the Federal Budget for earlier years. Also, for years before 2003, the "All Children" multiplier was calculated using data from the Social Security Administration's Annual Statistical Supplements, as the portion of total benefit outlays that go to children.
Changes Made This Year	None

**III. INCOME SECURITY PROGRAMS**

<b>Program</b>	<b>Railroad Retirement</b>
<b>Program Description</b>	See CFDA #57.001
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$12,334
All Children	\$23
<b>Multipliers</b>	
All Children	0.002
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	When possible, data were obtained directly from statistical table B3 on the Railroad Retirement Board's web site ( <a href="http://www.rrb.gov/act/Yearly_Data.asp">http://www.rrb.gov/act/Yearly_Data.asp</a> ). When not available, we used the supplemental data from CBO's Budget Projections.
Multipliers	
All Children	Data reported by the Railroad Retirement Board show the portion of recipient children under 18, so 17 was used as the upper age limit for this program. Statistical tables B3 and B24 on the Railroad Retirement Board's web site ( <a href="http://www.rrb.gov/act/statistical_tables.asp">http://www.rrb.gov/act/statistical_tables.asp</a> ) show total payments and payments to children (table B3) and the percentage of recipient children who are under 18 (table B24). The multiplier was calculated as the portion of total expenditures that went to children under 18. Since the latest data available was for FY2014, the FY2015 multiplier was calculated as an average of the multiplier for years 2010-2012.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's March 2016 Baseline on Railroad Retirement Outlays, obtained on April 1, 2016 from Dan Ready of CBO.
Historical Estimates	For years before 2003, data are available in the 2004 Green Book, table 5-2, p. 5-8. For 2003 and later, statistical tables B3 and B24 from the Railroad Retirement Board's site are used to get total expenditures (B3) and to compute the "All Children" multiplier (B3 and B24). RRB statistical tables for several years can be viewed on the RRB's historical data site at <a href="http://www.rrb.gov/act/historical.asp">http://www.rrb.gov/act/historical.asp</a> .
Changes Made This Year	None

<b>Program</b>	<b>Veteran's Benefits</b>
<b>Program Description</b>	See CFDA #64.110 See CFDA #64.109 See CFDA #64.104 See CFDA #64.105
<b>Categories</b>	
Major Program Area	Income Security
Eligibility Limitations (Veterans' Disability Compensation)	Not Means-Tested
Eligibility Limitations (Other)	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$74,914
All Children	\$6,969
<b>Multipliers</b>	
All Children	0.09
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p 1084 (Dept of Veterans Affairs—Compensation and Pensions—Obligations). We used compensation obligations for survivors for "Survivors Compensation (DIC)," compensation obligations for veterans for "Veterans Compensation (Disability Compensation)," pension obligations for veterans for "Veterans Pension," and pension obligations for survivors for "Survivors Pension." Total outlays were allocated to these four programs based on the amount of obligations associated with each program.
Multipliers	
All Children	Children 18–23 can receive benefits if they are students, so 23 is used as the upper age limit for this program. We used the March 2015 Current Population Survey to estimate the children's share of all four programs using the same multiplier.
<b>Notes</b>	
Projections	Though mandatory, this block grant is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	For years before 1999, expenditure data were taken from the Veterans Administration's Annual Reports. Starting in 1999 they were taken from OMB's Appendix to the Federal Budget. For years before 2007, multipliers were based on data from the Veterans' Administration. For 2012 onward, multipliers were based on tabulations from the March Current Population Survey (and one estimate was used for all four programs). For 2008-2011, we used a bridge to gradually move from administrative data to survey data.
Changes Made This Year	None



IV. NUTRITION PROGRAMS	
Program	Supplemental Nutrition Assistance Program
<b>Program Description</b>	See CFDA #10.551
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$76,141
All Children	\$33,203
<b>Multipliers</b>	
All Children	0.44
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 158.
Multipliers	Children in this program are under 18. We used the proportion of benefits that go to children, according to data from <i>Characteristics of Supplemental Nutrition Assistance Program Households</i> . The link to the reports is available on the USDA/FNS web site: <a href="http://www.fns.usda.gov/ops/supplemental-nutrition-assistance-program-snap-research">http://www.fns.usda.gov/ops/supplemental-nutrition-assistance-program-snap-research</a> . We use the average multiplier of fiscal years 2010 - 2012 as the 2013 multiplier.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2016 to 2026 (March 24 2016). <a href="https://www.cbo.gov/publication/51384">https://www.cbo.gov/publication/51384</a> .
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Multiplier estimates from 1997 on use data from earlier versions of the <i>Characteristics of Food Stamp Participants</i> report. Before 1997, prorated total monthly benefits for participants are not available, so the proportion of children who are participants (which tracks closely with the proportion of benefits that go to children) is used. These data are available electronically back to 1980, with the exception of 1985, which is not archived on the FNS web site. Note that household data are available back to 1975, but not participant data. Because the proportion of households with children is significantly higher than participants that are children, this number cannot be used. Because the proportion of participants that are children has remained steady over time, the 1980 number is used for 1965-75.
Changes Made This Year	None

IV. NUTRITION PROGRAMS	
Program	Child Nutrition
<b>Program Description</b>	See CFDA #10.553 (School Breakfast Program) See CFDA #10.555 (National School Lunch Program) See CFDA #10.558 (Child and Adult Care Food Program) See CFDA #10.559 (Summer Food Service Program) See CFDA #10.560 (State Administrative Expenses) See CFDA #10.556 (Special Milk)
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$21,023
All Children	\$20,895
<b>Multipliers</b>	
All Children	0.99
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 160.
Multipliers	
All Children	Children 18 and under are included in the estimates of the child nutrition programs, which include, among other programs, the National School Lunch Program (NSLP), the School Breakfast Program (SBP), the Child and Adult Care Food Program (CACFP), and the Summer Food Service Program (SFSP), and Special Milk. Adults participating in CACFP are subtracted out of the multiplier based on the percent of meals for adults out of all meals served.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2016 to 2026 (March 24 2016). <a href="https://www.cbo.gov/publication/51384">https://www.cbo.gov/publication/51384</a> .
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

**IV. NUTRITION PROGRAMS**

<b>Program</b>	<b>WIC</b>
<b>Program Description</b>	See CFDA #10.557
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$6,349
All Children	\$5,610
<b>Multipliers</b>	
All Children	0.88
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 161.
Multipliers	
All Children	WIC benefits to children include children age 0–5, breastfeeding women, and pregnant and breastfeeding women under age 18. We estimated that 12 percent of benefits go to pregnant and postpartum women 18 and older. Data sources include administrative data on participants for 2011, participant data from <i>WIC Participants and Program Characteristics 2014</i> , a biennial report, with detailed data on age of participants, and food costs data from <i>Special Supplemental Nutrition Program for Women, Infants, And Children (WIC) Food Package Cost Report, Fiscal Year 2010 (Summary)</i> ; both reports are on the Food and Nutrition Service web site ( <a href="http://www.fns.usda.gov">http://www.fns.usda.gov</a> ).
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Commodity Supplemental Food</b>
<b>Program Description</b>	See CFDA #10.565
<b>Categories</b>	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$0
All Children	\$0
<b>Multipliers</b>	
All Children	0.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2016, p. 162.
Multipliers	
All Children	Children age 0–5 and breastfeeding women are included in the estimates for this program. We used data from the FNS web site to estimate the portion of participants who are nonelderly. We also used the same methodology as in the WIC multiplier to exclude pregnant and postpartum women age 18 and older. <a href="http://www.fns.usda.gov/pd/fdpart.htm">http://www.fns.usda.gov/pd/fdpart.htm</a>
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	This program is no longer updated because spending on children is less than \$1 Million. Women, infants, and children who were certified and receiving CSFP benefits as of February 6, 2014 can continue to receive assistance until they are no longer eligible under the program rules in effect on February 6, 2014. The program now serves low-income elderly persons at least 60 years of age.

**V. HOUSING PROGRAMS**

<b>Program</b>	<b>Low Income Home Energy Assistance</b>
<b>Program Description</b>	See CFDA #93.568
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$3,437
All Children	\$733
<b>Multipliers</b>	
All Children	0.21
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, 490.
Multipliers	
All Children	We estimated the percent of benefits that go to households with children ages 18 and under using Current Population Survey data from CY2014. We assume an equal benefit per person in order to allocate benefits to children within households. Since data is available through 2014, 2015 multiplier is an average of the previous three years.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Multipliers from 1994–2007 were calculated using the Current Population Survey for that year (same methodology as for the current year). For years prior to 1994, CPS data was not available, so we used an average of the 1994, 1995, and 1996 multipliers.
Changes Made This Year	We adjusted the multipliers to use three-year rolling averages in every year, to smooth changes that may be due to sampling error in the CPS.

<b>Program</b>	<b>Public Housing</b>
<b>Program Description</b>	See CFDA #14.850
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$4,404
All Children	\$1,121
<b>Multipliers</b>	
All Children	0.25
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 587. (Department of Housing and Urban Development - Public Housing Operating Fund -- Outlays (Net))
Multipliers	
All Children	An estimate of the share of housing benefits allocated to children under 18 was estimated using 2012 Current Population Survey data augmented by TRIM-3 to adjust for under- and over- reporting of program participation. We used an average of estimates from 2011 and 2012 for benefits allocated to children in 2013.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, <i>A Picture of Subsidized Households</i> . For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	None

V. HOUSING PROGRAMS	
Program	Section 8 Low-Income Housing Assistance
<b>Program Description</b>	Includes CFDA #14.871
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$28,999
All Children	\$7,379
<b>Multipliers</b>	
All Children	0.25
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Section 8 outlays are not broken out in the budget appendix. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). OMB's Appendix to the Federal Budget, FY 2017, p. 586, 603, and 585.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Section 8 outlays are not broken out in the FY 2008 and FY 2009 budget appendices. According to Nita Nigam from HUD, this outlay comprises expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs (Nigam 2008). For years before FY 2008, we used OMB's Appendix to the Federal Budget. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, A Picture of Subsidized Households. For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	None

V. HOUSING PROGRAMS	
Program	Rental Housing Assistance
<b>Program Description</b>	See CFDA #14.103
<b>Categories</b>	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$259
All Children	\$66
<b>Multipliers</b>	
All Children	0.25
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 607.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. We applied the ratio of benefits/participants in the 2007 estimate to a multiplier based on participants only for 1995 through 2008. For these years, the share of participants who are children is based on data from the HUD document, <i>A Picture of Subsidized Households</i> . For earlier years, the participant multiplier is based on the average of the 1995, 1996, and 1997 multipliers.
Changes Made This Year	Program expenditures include Rent Supplement starting in 2013.

VI. TAX PROGRAMS	
Program	EITC
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Refundable Portion</i>
Total Program	\$61,880
All Children	\$54,864
	<i>Non-Refundable Portion</i>
Total Program	\$7,986
All Children	\$7,081
<b>Multipliers</b>	<i>Refundable Portion</i>
All Children	0.89
	<i>Non-Refundable Portion</i>
All Children	0.89
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	The refundable (outlay) portion is taken from OMB's Historical Tables, FY2017, Table 8.5. The nonrefundable portion is taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4).
Multipliers	
All Children	We excluded benefits to childless households, an estimated 2.9 percent of all benefits according to calculations from the Tax Policy Center using IRS SOI data ( <a href="http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=559">http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=559</a> ). In addition, based on data from the TRIM3 Model of 2012 EITC expenditure, we estimated that 9 percent of the benefits going to households with children were going to children age 19–23. Therefore, the multiplier for "all children" (defined as age 0–18) was calculated as $0.971 \times 0.91 = 0.886$ .
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Tax expenditures for years prior to 2010 were taken from OMB's Analytical Perspectives. Tax expenditures for 2011 to 2014 are from Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4). 2010 is an average of 2009 and 2011. Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5).
Changes Made This Year	Previously, the nonrefundable portion was found in OMB Analytical Perspectives for the current year and for all historical estimates. Now, the nonrefundable portion comes from the Urban-Brookings Tax Policy Center estimates from 2011 onward, with an average of OMB and TPC for 2010.

Program	Child and Dependent Care Credit
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a>
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$4,500
All Children	\$4,365
<b>Multipliers</b>	
All Children	0.97
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY2017, p. 230. (Training, employment, and social services section).
Multipliers	
All Children	The Family Support Act of 1988 reduced to 13 the age cutoff of a child for whom the dependent care credit may be claimed, so 12 is used as the upper age limit for this program. This credit can also be used for non-children dependents, and that portion of the credit has no age limit. In consultation with Adam Carasso, former coauthor in the budget series, and with experts in the Tax Policy Center, we estimated that 3 percent of this credit goes to older dependents, and 97 percent goes to children (Carasso 2008).
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by <b>simulating the repeal</b> of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None
Other	We confirmed the 97% multiplier for all children through conversation with Elaine Maag, Urban Institute, Tax Policy Center (2012).

VI. TAX PROGRAMS	
Program	Child Tax Credit
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a>
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Refundable Portion</i>
Total Program	\$20,592
All Children	\$20,592
	<i>Non-Refundable Portion</i>
Total Program	\$28,985
All Children	\$28,985
<b>Multipliers</b>	<i>Refundable Portion</i>
All Children	1.00
	<i>Non-Refundable Portion</i>
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	The refundable (outlay) portion is taken from OMB's Historical Tables, FY2017, Table 8.5. The nonrefundable portion is taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4).
Multipliers	
All Children	Only children up to age 16 are eligible for this benefit. All expenditures were assumed to be for children.
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Tax expenditures for years prior to 2008 were taken from OMB's Analytical Perspectives. Tax expenditures for 2010 to 2014 are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4). 2009 is an average of 2008 and 2010. Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5).
Changes Made This Year	We switched from OMB to Tax Policy Center estimates for the nonrefundable portion from 2010-2015 (with a bridge estimate combining data from both sources in 2009 to avoid a jump in the series when switching between estimates). We previously used a bridge estimate that combined information from OMB and TPC in 2013-2016.

Program	Dependent Exemption
<b>Program Description</b>	A qualifying child dependent is a child under age 19 supported by a tax filer for more than half of a calendar year. The tax law stipulates five tests to determine whether a filer may claim a child as a dependent and thus qualify for an exemption: a relationship test, a joint return test, a citizen-or-resident test, an income test, and a support test.
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$39,473
All Children	\$39,473
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by simulating the repeal of each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Before 2005, estimates were derived from Statistics of Income data. Starting in 2005, estimates came from the Urban-Brookings Tax Policy Center Microsimulation Model (various versions). Expenditures previously calculated for 1995–2004 were then multiplied by an adjustment factor so as to better align with these new estimates from the TPC model.
Changes Made This Year	None



**VI. TAX PROGRAMS**

Program	Exclusion of Employer-Provided Child Care
<b>Program Description</b>	See description provided by the Tax Policy Center at <a href="http://www.taxpolicycenter.org/briefing-book/glossary">http://www.taxpolicycenter.org/briefing-book/glossary</a>
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$900
All Children	\$900
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY2017, p. 230. (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children. To qualify for this exclusion, children must meet the same age requirements as for the child and dependent tax credit, so the maximum age for this program is 12.
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 230). 2026 was estimated by applying the average annual growth rate from 2021–25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

Program	Employer-Provided Child Care Credit
<b>Program Description</b>	Under Section 45f of 20EGTRRA (Public Law 107-16), businesses may claim a tax "credit equal to 25 percent of qualified expenses for employee child care and 10 percent of qualified expenses for child care resource and referral services. Employer deductions for such expenses are reduced by the amount of the credit. The maximum total credit is limited to \$150,000 per taxable year" (OMB's 2007 Analytical Perspectives, p. 309).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$10
All Children	\$10
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY2017, p. 230. (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children. Further, it was assumed that most children enrolled in employer-provided child care are under 13 (i.e., identical to the age cutoff for the exclusion for employer-provided child care).
<b>Notes</b>	
Projections	This program is projected to end after 2013. Projections are based on OMB projections (Analytical Perspectives, FY 2017, p. 230).
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

**VI. TAX PROGRAMS**

Program	Assistance for Adopted Foster Children
<b>Program Description</b>	"Taxpayers who adopt eligible children from the public foster care system can receive monthly payments for the children's significant and varied needs and a reimbursement of up to \$2,000 for nonrecurring adoption expenses. These payments are excluded from gross income" (OMB's 2007 Analytical Perspectives, p. 309).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$560
All Children	\$560
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY2017, p. 230. (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 230). 2026 was estimated by applying the average annual growth rate from 2021–25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

Program	Adoption Credit and Exclusion
<b>Program Description</b>	See page 32 in Data Appendix to Federal Expenditures on Infants and Toddlers in 2007 ( <a href="http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view">http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view</a> ).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	<i>Non-Refundable Portion</i>
All Children	\$270
	\$270
Total Program	<i>Refundable Portion</i>
All Children	\$30
	\$30
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY2017, p. 230. (Education, training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 230). 2026 was estimated by applying the average annual growth rate from 2021–25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

VI. TAX PROGRAMS	
Program	Qualified Zone Academy Bonds
<b>Program Description</b>	Qualified Zone Academy Bonds (QZABs) have been in place since 1997 and are used for renovation, purchase of technology, developing challenging curriculum, training quality teachers. For more information, see <a href="http://www2.ed.gov/programs/qualifiedzone/faq.html">http://www2.ed.gov/programs/qualifiedzone/faq.html</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	<i>Non-Refundable Portion</i>
All Children	\$160
	\$160
Total Program	<i>Refundable Portion</i>
All Children	\$50
	\$50
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY2017, p. 230. (Education, training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 230). 2026 was estimated by applying the average annual growth rate from 2021–25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	OMB's Analytical Perspectives from previous year's budgets were used to obtain the expenditures going back to 1997.
Changes Made This Year	None

Program	Qualified School Construction Bonds
<b>Program Description</b>	Part of the American Recovery and Reinvestment Act, Qualified School Construction Bonds (QSCB) provide tax credits on bond interest for bonds purchased for school construction, renovation, modernization, or the purchase of land to be used for construction. For more information, see <a href="http://www.irs.gov/pub/irs-drop/n-09-35.pdf">http://www.irs.gov/pub/irs-drop/n-09-35.pdf</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	<i>Non-Refundable Portion</i>
All Children	\$650
	\$650
Total Program	<i>Refundable Portion</i>
All Children	\$740
	\$740
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY2017, p. 230. (Education, training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 230). 2026 was estimated by applying the average annual growth rate from 2021–25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives. As part of ARRA, there are no expenditures prior to 2009.
Changes Made This Year	Previously, we used the projected growth rate as calculated by the Joint Committee on Taxation for expenditures from 2018-2022, and held this rate constant in 2023. <a href="http://www.jct.gov/x-19-09.pdf">http://www.jct.gov/x-19-09.pdf</a>

**VI. TAX PROGRAMS**

Program	Exclusion of Certain Foster Care Payments
<b>Program Description</b>	Under the Tax Reform Act of 1986 (Public Law 99-514), compensation paid to foster parents for providing "a home and care for children who are wards of the state...is excluded from their gross incomes of foster parents; the expenses they incur are nondeductible." The Fairness for Foster Care Families Act of 2001 expanded the scope of payments qualifying for this exclusion (OMB's 2007 Analytical Perspectives, p. 309).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$430
All Children	\$426
<b>Multipliers</b>	
All Children	0.99
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY2017, p. 230. (Education, training, employment, and social services section).
Multipliers	
All Children	We use the same methodology as for the Foster Care program: We estimate that 1 percent of foster care payment payments may be to children ages 19-20, based on AFCARS data on youth served, information on placements by age, information on payments by placement, and data from the National Resource Center on Youth Development on the number of states serving older youth with federal payments.
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 230). 2026 was estimated by applying the average annual growth rate from 2021-25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

Program	Exclusion for Public Assistance Benefits
<b>Program Description</b>	Although "there is no specific statutory authorization, a number of revenue rulings under Code section 61 have held that specific types of public assistance payments are excludable from gross income. Revenue rulings generally exclude government transfer payments from income because they are considered to be general welfare payments...Cash payments come mainly from the AFDC and Supplemental Security Income (SSI) Programs. In-kind payments include food stamps, Medicaid, and housing assistance. None of these payments is subject to income tax" (Green Book 2004, 13-42).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$640
All Children	\$305
<b>Multipliers</b>	
All Children	0.48
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2017, p. 231 (Income security section).
Multipliers	
All Children	Since cash public assistance includes primarily TANF and SSI, we used the average of the multipliers for those two programs as the multiplier for this expenditure. Note that in some states children as old as 21 are eligible for TANF, meaning 21 is the upper limit for this multiplier.
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 231). 2026 was estimated by applying the average annual growth rate from 2021-25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

**VI. TAX PROGRAMS**

Program	Exclusion for Social Security Retirement and Dependents & Survivors' Benefits
<b>Program Description</b>	See page 35 in Data Appendix to Federal Expenditures on Infants and Toddlers in 2007. ( <a href="http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view">http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view</a> )
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$29,840
All Children	\$563
<b>Multipliers</b>	
All Children	0.02
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2017, p. 231 (Social Security section). Note that expenditures for retired workers are listed separately from expenditures for dependents and survivors.
Multipliers	
All Children	Assumed to be the same as the OASI portion of Social Security (maximum age of 17).
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 231). 2026 was estimated by applying the average annual growth rate from 2021–25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

Program	Exclusion for Social Security Disability Benefits
<b>Program Description</b>	"Benefit payments from the Social Security Trust Fund for disability are partially excluded from a beneficiary's gross incomes" (OMB's 2007 Analytical Perspectives, p. 312). See Exclusion for Social Security Retirement and Dependents' & Survivors' Benefits descriptions for further information.
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$8,280
All Children	\$398
<b>Multipliers</b>	
All Children	0.05
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2017, p. 231 (Social Security section).
Multipliers	
All Children	Assumed to be the same as the DI portion of Social Security (maximum age of 17).
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 231). 2026 was estimated by applying the average annual growth rate from 2021–25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

VI. TAX PROGRAMS	
Program	Exclusion for Veterans Death Benefits and Disability Compensation and Veterans Pensions
<b>Program Description</b>	"All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income" (OMB's 2007 Analytical Perspectives, p. 312).
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$6,570
All Children	\$611
<b>Multipliers</b>	
All Children	0.09
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Analytical Perspectives, FY 2017, p. 231 (Veterans benefits and services section).
Multipliers	
All Children	Assumed to be the same as Veterans Compensation and DIC and Veterans Disability (under age 24).
<b>Notes</b>	
Projections	Projections to 2025 are based on OMB projections (Analytical Perspectives, FY 2017, p. 231). 2026 was estimated by applying the average annual growth rate from 2021–25 to the 2025 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	In the 2014 Kids Share, we added the veterans' pension program, recognizing it fit our definition of a children's program. In this Kids' Share, we added the exclusion of Veterans Pension benefits (the children's share), to be consistent. This changed historical as well as current outlays.

VI. TAX PROGRAMS	
Program	Exclusion of employer contributions for medical insurance premiums and medical care
<b>Program Description</b>	"Under the baseline tax system, all compensation, including dedicated payments and in-kind benefits, should be included in taxable income. In contrast, under current law, employer-paid health insurance premiums and other medical expenses (including long-term care) are deducted as a business expense by employers, but they are not included in employee gross income." (OMB's 2014 Analytical Perspectives, p. 271). For more details, visit the Tax Policy Center Briefing Book at <a href="http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm">http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm</a> .
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	
Total Program	\$188,614
All Children	\$22,634
<b>Multipliers</b>	
All Children	0.12
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4). Baseline is current law. Estimates are calculated by repealing exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health saving accounts, medical saving accounts and health reimbursement accounts under the assumptions that the repeal would affect only income tax liabilities, that these expenses would not be claimed as medical itemized deductions and that there would be no behavioral changes in terms of health insurance take-up and spending decisions. Estimates do not include microdynamics.
Multipliers	
All Children	Estimate of children's share is based on unpublished analyses from the Urban's Institute's Health Policy Center's HPSM 2016 model and the NBER Tax Sim model.
<b>Notes</b>	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0515-v4). Baseline is current law. Estimates are calculated by repealing exclusion of contributions for ESI, dental and vision insurance premiums, medical flexible spending accounts, health saving accounts, medical saving accounts and health reimbursement accounts under the assumptions that the repeal would affect only income tax liabilities, that these expenses would not be claimed as medical itemized deductions and that there would be no behavioral changes in terms of health insurance take-up and spending decisions. Estimates do not include microdynamics.
Historical Estimates	Expenditures for earlier years, from 1975 onward, were taken from OMB's Analytical Perspectives. In the absence of estimates of the children's share of ESI in the past, we backcast from current multipliers, assuming changes proportional to the change in the share of the ESI-covered population that is under 18 (based on data from the Current Population Survey). We do not have estimates for 1960, 1965 or 1970. Estimates for 2012 and 2013 are from Urban-Brookings Tax Policy Center (see below under projections), for consistency with projections, earlier years are from OMB's Analytical Perspectives.
Changes Made This Year	The same methods have been used each of the past three years. However, the estimated percentage going to children rounded to 12 percent in HPSIM 2014 and HPSIM 2016, but was nearly 19 percent in HPSIM 2015. Kids' Share 2015 used the 19 percent. The Kids' Share 2016 estimate reverts to the earlier estimate of 12 percent, ignoring the 19 percent estimate, which is assumed to reflect an outlier and/or modeling bug.

**VI. TAX PROGRAMS**

<b>Program</b>	<b>Premium Tax Credit (for health coverage)</b>
<b>Program Description</b>	Beginning in 2014, the Affordable Care Act (ACA) will make available federal subsidies to eligible individuals for the purchase of health insurance through newly created health insurance exchanges. The premium tax credit, basic health program in selected states, and cost sharing reductions are counted here. (Outlays and revenues from premium stabilization programs are largely offsetting, and have little spending on children, and so are excluded.)
<b>Categories</b>	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
<b>Expenditures (millions)</b>	<i>Refundable Portion</i>
Total Program	\$1,960
All Children	\$40
	<i>Nonrefundable Portion</i>
Total Program	\$98,322
All Children	\$97,669
<b>Multipliers</b>	
All Children	0.02
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	The nonrefundable tax portion is taken from OMB's Analytical Perspectives, FY2017, p. 231, Table 14-1 (Health section). The refundable (outlay) portion is taken from OMB's Historical Tables, FY2017, Table 8.5, and includes outlays from both the tax credit and cost sharing reductions. We did not include any outlays associated with premium stabilization programs, both because outlays and revenues are largely offsetting, and because these programs have little effect on children.
Multipliers	
All Children	Unpublished tabulations from the Urban's Institute's Health Policy Center's ACS-HIPSM 2016 model. We used two estimates, one for the tax credit (used for the nonrefundable tax portion) and a slightly lower one for the blend of outlays from the tax credit and cost sharing reduction.
<b>Notes</b>	
Projections	Projected expenditures are from CBO's Updated Budget Projections (March 2016). <a href="https://www.cbo.gov/about/products/baseline-projections-selected-programs#6">https://www.cbo.gov/about/products/baseline-projections-selected-programs#6</a> . Projected multiplier for the children's share of the tax credit for 2018 onward is higher than in 2014-2017, because we assume that some of children dropped from CHIP (under CBO baseline assumptions of CHIP not being fully reauthorized) would be shifted onto the health insurance exchange. The HIPSM model (described above) was used for the multiplier estimate.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	We moved this program from the Health category to the Taxes category, and split out the taxes into a refundable and non-refundable piece. We also dropped spending from Health Insurance Exchange Grants, because use of the marketplaces is not limited to individuals with children.



VII. HEALTH PROGRAMS	
Program	Medicaid
<b>Program Description</b>	See CFDA #93.778
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	N/A
All Children	\$82,816
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 467.
Multipliers	
All Children	The multiplier for 2011 (the most recent years for which actual data are available) is based on unpublished tabulations of Medicaid Statistical Information System (MSIS) data by the Urban Institute's Health Policy Center. The estimate includes all benefit payments to persons under 19, regardless of eligibility category (children, disabled, etc.). The tabulations were disaggregated by state, and the federal share of spending on persons under 19 was calculated using the FMAP. This allowed us to estimate a multiplier for the share of federal spending on individuals under 19. Estimates for 2012-2013 were estimated by using state-by-state growth rates in total Medical expenditures and applying these to the 2011 estimates of spending on individuals < 19. This implicitly assumes a constant share of spending on children within each state, and so may be slightly high in 2013, when some states were beginning to implement ACA and draw in more adults. Estimates for 2014 and 2015 were based on CBO projections methodology described below, because the CBO baseline takes into account the projected increase in adults (due to Medicaid expansion under ACA) and thus relative decline in percentage of Medicaid spent on children.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental data accompanying CBO's March 2016 Baseline (March 2016). The estimate is a combination of 100 percent of benefit payments to children, 15.3 percent of benefit payments to the disabled, and a children's share of administrative costs. The assumption of 15.3 percent of federal spending disabled benefits going to individuals less than 19 is based on tabulations of MSIS data in 2010 and 2011 as described above.
Historical Estimates	1970–85 expenditures were estimated by the authors of <i>Kids' Share 2007</i> . 1990–2004 estimates were provided by Mindy Cohen and Dawn Miller of the Urban Institute. 2005 estimates were provided by Alshadye Yemane of the Urban Institute; 2006-2011 were provided by Emily Lawson of the Urban Institute using the methodology described above (except that for 2006-2009, children's spending was estimated for total benefits, and the federal share was estimated using a national average FMAP rather than state-by state FMAPs).
Changes Made This Year	
Other	Medicaid spending on 0–18-year-olds includes some, but not all, birth and delivery costs. The multiplier does not include birth and delivery costs that are billed to the mother's Medicaid record, as is often the case. However, in some states, and in some instances, birth and delivery costs may be billed to the infant's Medicaid record, in which case they are included in our estimate. Estimates do not include disproportionate share hospital (DSH) payments.

Program	Vaccines For Children
<b>Program Description</b>	The VFC Program, established by Section 1928 of the Social Security Act in 1994, serves children through 18 years of age who meet one of the following criteria: those without health insurance, those eligible for Medicaid, American Indian and Alaska Native children, and underinsured children who receive care through Federally Qualified Health Centers (FQHCs) or Rural Health Clinics (RHCs). Through VFC, CDC provides funding to 61 state and local public health immunization programs that include all 50 states, six city/urban areas, and five U.S. territories and protectorates. VFC funding supports the purchase of recommended pediatric and adolescent vaccines, development and management of the pediatric vaccine stockpile, and program operations. <a href="http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf">http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf</a>
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$3,845
All Children	\$3,845
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 466.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental document "Detail of Spending and Enrollment for Medicaid for CBO's March 2016 Baseline" accompanying CBO's Updated Budget Projections: 2016 to 2026.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

**VII. HEALTH PROGRAMS**

<b>Program</b>	<b>Maternal and Child Health Block Grant</b>
<b>Program Description</b>	See CFDA #93.994
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$546
All Children	\$410
<b>Multipliers</b>	
All Children	0.75
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 443
Multipliers	
All Children	Expenditure data for FY 2013 by class of individuals served is available at the Maternal and Child Health Bureau's web site ( <a href="https://mchdata.hrsa.gov/tvisreports/FinancialData/FinancialMenu.aspx">https://mchdata.hrsa.gov/tvisreports/FinancialData/FinancialMenu.aspx</a> ). The multiplier represents the percent of benefits going to children age 0-18, and excludes those older than 18, pregnant women, and the "all others" category. This data source lags by one year, so we use an average of the previous three years' multipliers for the current year.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. The 2008 MCHBG multiplier is applied to all previous years, as the block grant covers pregnant women and those older than 18.
Changes Made This Year	None

<b>Program</b>	<b>Immunization</b>
<b>Program Description</b>	See CFDA #93.268
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$798
All Children	\$727
<b>Multipliers</b>	
All Children	0.910
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Expenditures are gathered from the CDC Justification of Estimates for Appropriation Committees, FY 2017, pp. 46, "Immunization and Respiratory Diseases Funding History." Report can be found here: <a href="http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2016_CDC_CJ_FINAL.pdf">http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2016_CDC_CJ_FINAL.pdf</a>
Multipliers	
All Children	According to the CDC, "In 2010, nine percent of Section 317 funding was used to purchase adult vaccines." Therefore, we use a multiplier of 0.91 for all children under 19. <a href="http://www.cdc.gov/vaccines/vac-gen/policies/ipom/downloads/chp-07-adult-iz.pdf">http://www.cdc.gov/vaccines/vac-gen/policies/ipom/downloads/chp-07-adult-iz.pdf</a> . An update of this statistic was not readily available.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Outlays for FY2005-08 are available in CDC's Justification of Estimates for Appropriation Committees, FY 2010, pp. 39 and 53. Subsequent outlays are from each year's CDC Justification of Estimates document.
Changes Made This Year	None

**VII. HEALTH PROGRAMS**

<b>Program</b>	<b>Children's Mental Health Services</b>
<b>Program Description</b>	Children's Mental Health Services promotes and ensures that the mental health needs of children and their families are met within the context of community-based systems of care. See <a href="http://mentalhealth.samhsa.gov/child/childhealth.asp">http://mentalhealth.samhsa.gov/child/childhealth.asp</a> .
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$117
All Children	\$112
<b>Multipliers</b>	
All Children	0.96
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Estimates were provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services.
Multipliers	
All Children	Multiplier provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Previous expenditures and multipliers provided by Dr. Gary Blau of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services.
Changes Made This Year	None

<b>Program</b>	<b>Healthy Start</b>
<b>Program Description</b>	See CFDA #93.926 Each year the Maternal and Child Health Bureau (MCHB) awards nearly 900 discretionary grants that help to ensure that quality health care is available to the maternal and child health (MCH) population which includes all of the nation's women, infants, children, adolescents, and their families, including fathers and children with special health care needs.
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$87
All Children	\$42
<b>Multipliers</b>	
All Children	0.48
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 443.
Multipliers	
All Children	Multiplier represents the percent of program participants ages 0 to 18. Data on program participants are taken from the Health Resources and Services Administration Discretionary Grant Information System for the Maternal and Child Health Program (HRSA DGIS). Within program data, we use the "Individuals Served" table for the "Healthy Start: Eliminating Racial/Ethnic Disparities" program, found here: <a href="https://mchdata.hrsa.gov/dgisreports/ProgramData/ProgramReports.aspx?Report=IndvServed">https://mchdata.hrsa.gov/dgisreports/ProgramData/ProgramReports.aspx?Report=IndvServed</a> . The latest data is for FY 2013. Multipliers for FY 2014 and FY 2015 are averages of the previous three years' multipliers.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Multipliers for 2009 and 2011 are taken from the Health Resources and Services Administration Discretionary Grant Information System. Other years are averages based on the HRSA DGIS data.
Changes Made This Year	None

**VII. HEALTH PROGRAMS**

<b>Program</b>	<b>Emergency Medical Services (EMS) for Children</b>
<b>Program Description</b>	See CFDA #93.127
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$17
All Children	\$17
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 447.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

<b>Program</b>	<b>CHIP</b>
<b>Program Description</b>	See CFDA #93.767
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$9,233
All Children	\$8,874
<b>Multipliers</b>	
All Children	0.96
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 472.
Multipliers	
All Children	We used 2013 CHIP enrollment data from MACStats ( <a href="http://www.macpac.gov/macstats">http://www.macpac.gov/macstats</a> ) to calculate the percentage of enrollees that are ages 0-18 ("March 2014 MACStats"). We adjusted for the fact that per capita expenditures on adults are higher than on children, based on MACSTATS data on Medicaid spending for non-disabled children and for non-disabled, non-elderly adults (December 2015 edition of the MACStats: Medicaid and CHIP Data Book, EXHIBIT 19. Medicaid Benefit Spending Per Full-Year Equivalent (FYE) Enrollee by Eligibility Group and Service Category, FY 2012).
<b>Notes</b>	
Projections	Projected expenditures are from the supplemental document "Detail of Spending and Enrollment for the Children's Health Insurance Program—CBO's March 2016 Baseline" accompanying CBO's Updated Budget Projections: 2016 to 2026.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget. Multiplier methodology described above was followed using similar enrollment data for all relevant years. For 2010-2012, enrollment data used for the multiplier and the per capita expenditure adjustment are from MACStats. For earlier years, enrollment data are from the Kaiser Family Foundation and the per capita adjustment based on data from a GAO report ( <a href="http://www.gao.gov/new.items/d0850.pdf">http://www.gao.gov/new.items/d0850.pdf</a> ).
Changes Made This Year	
Other	See notes on Medicaid regarding birth and delivery costs.

**VII. HEALTH PROGRAMS**

<b>Program</b>	<b>Universal Newborn Hearing</b>
<b>Program Description</b>	See CFDA #93.251
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$15
All Children	\$15
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 447.
Multipliers	
All Children	We assume that all benefits go to infants.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

<b>Program</b>	<b>Birth Defects/Developmental Disabilities</b>
<b>Program Description</b>	The mission of the National Center for Birth Defects and Developmental Disabilities Programs includes monitoring rates and trends, conducting research on causes, facilitating evidence-based prevention, and intervention activities for birth defects, developmental disabilities, and child development.
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$113
All Children	\$78
<b>Multipliers</b>	
All Children	0.69
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 456.
Multipliers	
All Children	Estimates for FY2015 for the percent of participants ages 0–18 were provided by Misha Walker at CDC.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays for 2002–04 are available in OMB's Appendix to the Federal Budget. 2001 and 2005 estimates were provided by Maggie Kelly at CDC. Data for 2006 and 2007 are taken from the CDC's Budget Tables for FY 2008 and FY 2009, respectively. Subsequent data is taken from OMB's Appendix to the Federal Budget.
Changes Made This Year	None

**VII. HEALTH PROGRAMS**

<b>Program</b>	<b>Children's Graduate Medical Education (GME)</b>
<b>Program Description</b>	See CFDA #93.255
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$227
All Children	\$227
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 447.
Multipliers	
All Children	We assume that all benefits go to children ages 0-18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

<b>Program</b>	<b>Lead Hazard Reduction</b>
<b>Program Description</b>	See CFDA #14.905
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$112
All Children	\$112
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 624.
Multipliers	
All Children	We assume that all benefits go to children ages 0-18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

**VII. HEALTH PROGRAMS**

<b>Program</b>	<b>Home Visiting Programs</b>
<b>Program Description</b>	See CFDA 93.505
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$364
All Children	\$364
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 450.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
<b>Notes</b>	
Projections	Projections were provided by Lisa Ramirez-Branum, CBO.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

<b>Program</b>	<b>School Based Health Centers (ACA)</b>
<b>Program Description</b>	See CFDA 93.501
<b>Categories</b>	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$31
All Children	\$31
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 447
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
<b>Notes</b>	
Projections	The ACA provides \$200 million in spending for school based health centers from 2010 – 2013. We estimate that spending occurs through 2017 due to the slow rate at which construction funds are normally spent out.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

**VIII. SOCIAL SERVICES PROGRAMS**

<b>Program</b>	<b>Social Services Block Grant</b>
<b>Program Description</b>	See CFDA #93.667
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$1,739
All Children	\$960
<b>Multipliers</b>	
All Children	0.55
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 494
Multipliers	Estimates are calculated for all children 18 and under. The multiplier is based on the proportion of children served by the various programs under the SSBG umbrella, weighted by expenditures on each program. These data were obtained from the tables in Appendix F (Supplementary Data Tables) of the Social Services Block Grant Program Annual Reports. Data are available through FY2012, and future multipliers are based on an average of the previous three years' multipliers. In FY 2013, this program contained a line item for Hurricane Sandy funding; the same multiplier was used for this as for general SSBG funding, due to the information provided here: <a href="http://www.acf.hhs.gov/programs/ocs/resource/ssbg-qas-2013-sandy-supplemental">http://www.acf.hhs.gov/programs/ocs/resource/ssbg-qas-2013-sandy-supplemental</a> .
<b>Notes</b>	
Projections	Projected outlays under CBO's March 2016 Baseline were obtained from Jennifer Grey of CBO.
Historical Estimates	Program expenditures were obtained from OMB's Appendix to the Federal Budget, earlier years. Multipliers from 2001 to 2012 were derived using data from the Social Services Block Grant Program Annual Reports. For 1995–2000, multiplier data are from the 2000 and 2004 Green Books, table 10-4. Because this table provides data on expenditures but not on recipients, for each service we used the average percentage of recipients that were children from 2001 to 2004 and applied it to the expenditures. For 1970–90, we used the average of the 1995, 1996, and 1997 multipliers as an estimate.
Changes Made This Year	None

<b>Program</b>	<b>Community Services Block Grant</b>
<b>Program Description</b>	See CFDA #93.569
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$638
All Children	\$243
<b>Multipliers</b>	
All Children	0.38
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 496
Multipliers	Estimates are calculated for all children 18 and under. The multiplier is based on the proportion of clients 0-17 served by the CSBG. Data were obtained from The National Association for State Community Services Programs annual report. The most recent data are for Fiscal Year 2013. Future year multipliers are based on an average of the past three years' multipliers.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Program expenditures were obtained from OMB's Appendix to the Federal Budget, earlier years. Data are not available to estimate multipliers for 1985 and 1990, so we use a three-year rolling average of multipliers from available years.
Changes Made This Year	None



**VIII. SOCIAL SERVICES PROGRAMS**

Program	Children and Families Services Programs
<b>Program Description</b>	This program funds a wide range of services aimed at assisting children and families in crisis. We selected programs that we determined were focused on children. Examples include programs serving runaway and homeless children, community-based child abuse prevention and child abuse state grants, abandoned infants assistance, and Native American programs.
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$287
All Children	\$287
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 495. To avoid double counting, we excluded Head Start, child welfare services, child welfare training, and community services block grant because these programs are counted separately. Additionally, we excluded programs that we determined were not targeted toward children.
Multipliers	
All Children	As noted above, we only included programs that were targeted towards children. Among these selected programs, we assumed that all benefits go to children ages 0-18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Information is not available for 1960 and 1970 (Hargrove 1995). Also, "adoption opportunities"—activities to eliminate barriers to adoption—were included in this program each year except 1985, when they were included with the foster care and adoption assistance programs (OMB 1986a, I-K49). In 1985, we included adoption opportunities in this program to be consistent with other years.
Changes Made This Year	Three line items were determined to have moved to Aging and Disability Services as of FY2014: University centers for excellence, Protection and Advocacy, and Projects of National Significance. As of this year, we subtracted these line items out of historical spending as it was determined that they do not actually serve children primarily.

Program	Head Start
<b>Program Description</b>	See CFDA #93.600; note that this includes funding for Early Head Start.
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$8,316
All Children	\$8,316
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 495.
Multipliers	
All Children	We assume that all benefits go to children ages 0-18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. The budget figure for 1965 is from the National Head Start Association (Ketch 1995).
Changes Made This Year	None

**VIII. SOCIAL SERVICES PROGRAMS**

<b>Program</b>	<b>Child Welfare Services &amp; Training</b>
<b>Program Description</b>	See CFDA #93.645 (Child Welfare Services) See CFDA #93.648 (Child Welfare Training)
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$270
All Children	\$270
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 495
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. In 1975, we used the "services" and "training" lines under Public Assistance programs within Social and Rehabilitation Service (with AFDC, Medicaid, etc.). In 1980, we used the "services" line from Grants to States for Social Services and the "training" line from Human Development Services.
Changes Made This Year	None

<b>Program</b>	<b>Foster Care</b>
<b>Program Description</b>	See CFDA #93.658
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$4,623
All Children	\$4,577
<b>Multipliers</b>	
All Children	0.99
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 498. This item is a line item under "Payments to States for Foster Care and Permanency."
Multipliers	
All Children	The Fostering Connections to Success and Increasing Adoptions Act of 2008 allows states to claim federal reimbursement for the costs of caring for and supervising Title IV-E eligible foster youth until their 21st birthday. We estimate that 1 percent of Title IV-E payments for foster care may be to children ages 19-20, based on AFCARS data on youth served, information on placements by age, information on payments by placement, and data from the National Resource Center on Youth Development on the number of states serving older youth with federal payments.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2016 baseline.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

**VIII. SOCIAL SERVICES PROGRAMS**

<b>Program</b>	<b>Guardianship</b>
<b>Program Description</b>	See CFDA #93.090
<b>Categories</b>	Social Services Means-Tested In-Kind Mandatory
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$100
All Children	\$100
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 498. This item is a line item under "Payments to States for Foster Care and Permanency."
Multipliers	We assume that all benefits go to children ages 0–18. Youth ages 18-21 can get guardianship assistance if disabled, or if the guardianship was established at age 16 and up. But according to AFCARS table "Children Exiting Foster Care during FY 2014," not many youth existing foster care are ages 16 and up, and not many who exit care enter into guardianship. Even if this small population received assistance, it would be for a short time. It is safe to assume a multiplier of 1.
All Children	
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2016 baseline.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None
Other	

<b>Program</b>	<b>Adoption Assistance</b>
<b>Program Description</b>	See CFDA #93.659
<b>Categories</b>	Social Services Means-Tested In-Kind Mandatory
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$2,449
All Children	\$2,449
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 498. This item is a line item under "Payments to States for Foster Care and Permanency."
Multipliers	We assume that all benefits go to children ages 0–18. Children ages 18-21 can get assistance if disabled, or if they were adopted at ages 16 and up. But according to AFCARS table "Children Adopted with Public Agency Involvement in FY 2014," only 3% are adopted at age 16 or older. Even if they got assistance, it would be for a short time. It is safe to assume a multiplier of 1.
All Children	
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2016 baseline.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

**VIII. SOCIAL SERVICES PROGRAMS**

<b>Program</b>	<b>Independent Living/Chafee</b>
<b>Program Description</b>	See CFDA #93.674
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$140
All Children	\$81
<b>Multipliers</b>	
All Children	0.58
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 498. This item is a line item under "Payments to States for Foster Care and Permanency."
Multipliers	
All Children	Before the Chafee Act of 1999, states had the option of offering Chafee services to youth up to age 21, but only were required to serve ages 16-18. As of 1999, all states serve up to age 21. The multiplier for FY 2013, the latest year for which data is available, is gathered from the "Served Population by Age, FFY 2013" table in <i>Highlights from the National Youth in Transition Database (NYTD), Federal Fiscal Year 2013</i> ( <a href="http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf">http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf</a> ). The multipliers from FY 2000 to 2011 are smoothed into a progression from 1 to the FY 2012 multiplier, which was also gathered from an NYTD data brief. The FY 2014 and 2015 multipliers are an average of the previous three years' multipliers.
<b>Notes</b>	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's March 2016 baseline.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. This program is a line item under "Payments to States for Foster Care and Adoption Assistance."
Changes Made This Year	None

<b>Program</b>	<b>Child Care and Development Block Grant</b>
<b>Program Description</b>	See CFDA #93.575
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$2,313
All Children	\$2,313
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 493
Multipliers	
All Children	We assume this program provides benefits only to children. Benefits are provided to children under 13 and disabled children under 19.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

VIII. SOCIAL SERVICES PROGRAMS	
Program	Child Care Entitlement to the States
<b>Program Description</b>	See CFDA #93.596
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$2,821
All Children	\$2,821
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 492.
Multipliers	
All Children	We assume this program only provides benefits to children. Benefits are provided to children under 13 and disabled children under 19.
<b>Notes</b>	
Projections	Projected outlays under the March 2016 CBO baseline were provided by Susanne Mehlman at CBO.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

**VIII. SOCIAL SERVICES PROGRAMS**

<b>Program</b>	<b>PREP and Abstinence Education</b>
<b>Program Description</b>	See CFDA #93.235 See CFDA #93.092
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$126
All Children	\$126
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, pg. 491.
Multipliers	
All Children	We assume that all benefits go to children ages 0-18.
<b>Notes</b>	
Projections	Projected outlays under CBO's March 2016 Baseline were obtained from Jennifer Grey of CBO.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

<b>Program</b>	<b>Juvenile Justice</b>
<b>Program Description</b>	See CFDA #16.540
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$193
All Children	\$193
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 780.
Multipliers	
All Children	We assume that all benefits go to children ages 0-18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Outlays for 1975 are not available. The program was part of a block grant program (matching grants to improve and strengthen law enforcement) under the Law Enforcement Assistance Administration (OMB 1975). This program was listed as a line item in Justice Assistance until FY 1997. Thereafter, it is listed as a separate program. For FY 1997, it is listed as both, so we sum these expenditures.
Changes Made This Year	None

**VIII. SOCIAL SERVICES PROGRAMS**

<b>Program</b>	<b>Missing Children</b>
<b>Program Description</b>	See CFDA #16.543
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$61
All Children	\$61
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 780.
Multipliers	
All Children	We assume that all benefits go to children ages 0-17.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Promoting Safe and Stable Families</b>
<b>Program Description</b>	See CFDA #93.556
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$400
All Children	\$400
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 491.
Multipliers	
All Children	We assume that all benefits go to children ages 0-18.
<b>Notes</b>	
Projections	Projected outlays under CBO's March 2016 Baseline were obtained from Jennifer Grey of CBO.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

<b>Program</b>	<b>Children's Research and Technical Assistance</b>
<b>Program Description</b>	See CFDA #93.595
<b>Categories</b>	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
<b>Expenditures (millions)</b>	
Total Program	\$31
All Children	\$31
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 497.
Multipliers	
All Children	We assume that all benefits go to children ages 0-18.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

**IX. EDUCATION PROGRAMS**

<b>Program</b>	<b>DoD Dependents' Schools Abroad</b>
<b>Program Description</b>	Because military families are often expected to live abroad in areas where quality schools may be difficult to find, the Department of Defense (DoD) is required to provide the opportunity for military dependents to receive a quality education. The Department of Defense Education Activity (DoDEA) is the civilian agency of the U.S. Department of Defense that operates these DoD schools. DoDEA operates more than 200 public schools in 15 districts located in 13 foreign countries, seven states, Guam, and Puerto Rico ( <a href="http://www.DoDEA.edu">www.DoDEA.edu</a> ).
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,118
All Children	\$1,118
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	We gathered data on expenditures from the Fiscal Year 2017 President's Budget Department of Defense Dependents Education (DoDDE), Table III. Financial Summary (\$ in thousands) ( <a href="http://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2017/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VO_L_1_PART_1/DoDDE-OP-5.pdf">http://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2017/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VO_L_1_PART_1/DoDDE-OP-5.pdf</a> ).
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year), Department of Defense's Fiscal Year 2015 Budget Estimates for Dependents Education, Table III.
Changes Made This Year	None

<b>Program</b>	<b>State Fiscal Stabilization Fund (ARRA)</b>
<b>Program Description</b>	Includes CFDA #84.394 (Education State Grants) Includes CFDA #84.395 (Race to the Top) Includes CFDA #84.396 (What Works and Innovation Funds) Includes CFDA #84.397 (Government Services Grants)
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,103
All Children	\$860
<b>Multipliers</b>	
All Children	0.78
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 359.
Multipliers	
All Children	The multiplier is calculated as the percent of spending that is allocated to K-12 education, calculated separately for each of the four categories in the State Fiscal Stabilization Fund. (Grants to States for Education; Grants to States for Public Safety, Education and Other Services; Race to the Top; and I-3). Data on the allocation of state grants between K-12 education and higher education for Grants to States for Education were based on 2011 estimates; the allocation for Grants to States for Public Safety, Education and Other Services were based on 2010 estimates; both estimates were received from Jennifer Cohen at the New America Foundation. Race to the Top and I-3 are assumed to be 100 percent spent on K-12 education rather than higher education.
<b>Notes</b>	
Projections	Projections are from OMB's Appendix to the Federal Budget, FY 2017, p. 359. The fund is projected to be fully spent down after FY 2015.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. The program was established in 2009.
Changes Made This Year	None



**IX. EDUCATION PROGRAMS**

Program	Safe Routes to Schools
<b>Program Description</b>	The Federal Safe Routes to School Program (SRTS) makes funding available for a wide variety of programs and projects, from building safer street crossings to establishing programs that encourage children and their parents to walk and bicycle safely to school. The last year of funding was 2012. As of 2013, this program was consolidated into the Transportation Alternatives Program, funded by the Moving Ahead for Progress in the 21st Century Act (MAP-21), but TAP funds could continue to be spent on SRTS.
<b>Categories</b> Major Program Area Eligibility Limitations Benefit Type Spending Type	Education Not Means-Tested In-Kind Discretionary
<b>Expenditures (millions)</b> Total Program All Children	\$118 \$118
<b>Multipliers</b> All Children	1.00
<b>Data Sources &amp; Methodology</b> Program Expenditures  Multipliers All Children	We use program tracking reports from the National Center for Safe Routes to School to estimate yearly (federal fiscal year) expenditures ( <a href="http://www.saferoutesinfo.org/">http://www.saferoutesinfo.org/</a> ).  We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b> Projections  Historical Estimates  Changes Made This Year	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.  Since FY 2013, we have obtained program expenditures from the program tracking reports ( <a href="http://www.saferoutesinfo.org/">http://www.saferoutesinfo.org/</a> ). For FY 2005-2012 program expenditures were obtained from the U.S. Department of Transportation, Federal Highway Administration, here: <a href="http://safety.fhwa.dot.gov/saferoutes/funding/">http://safety.fhwa.dot.gov/saferoutes/funding/</a> .  None

IX. EDUCATION PROGRAMS	
Program	Impact Aid
<b>Program Description</b>	See CFDA #84.041
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,401
All Children	\$1,401
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 356.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year) and OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

Program	Vocational (and Adult) Education
<b>Program Description</b>	See CFDA #84.048
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,655
All Children	\$733
<b>Multipliers</b>	
All Children	0.45
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 367.
Multipliers	
All Children	The overall multiplier is based on a weighted average of program obligations, using 0.64 for career and technical (vocational) education and 0.10 for adult education. <b>Career and Technical Education (CTE):</b> The Carl D. Perkins Career and Technical Education Act Final Report to Congress ( <a href="http://www2.ed.gov/about/offices/list/opepd/ppss/reports.html#cte">http://www2.ed.gov/about/offices/list/opepd/ppss/reports.html#cte</a> , --page 39) indicates that 64 percent of federal funds went to secondary schools in FY 2014 (Exhibit 3.3. "Estimated spending on high schools from Perkins funds and from ESEA Title I funds, FY 2001 and FY 2014, in constant 2014 dollars"). <b>Adult education:</b> we use the percentage of 16–18-year-olds enrolled, which is detailed in the Adult Education and Family Literacy Act Report to Congress, Appendix C Number of Young Adults Aged 16–18 Enrolled and Percentage of Total Participants in Adult Education by State, From Program Year 2009–10 to Program Year 2011–12 ( <a href="http://www2.ed.gov/about/offices/list/ovae/resource/octae-aefla-2011-2012.pdf">http://www2.ed.gov/about/offices/list/ovae/resource/octae-aefla-2011-2012.pdf</a> ) to weight program obligations. The latest report is from Program Year 2011-2012.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year) and OMB's Appendix to the Federal Budget, earlier years. For the pre-1999 all children multipliers, we use the average of the three following years (for example, the 1998 multiplier is calculated by averaging multipliers from 1999, 2000, and 2001).
Changes Made This Year	Smaller Learning Communities grants, formerly included in this program, are no longer included in the federal budget.

IX. EDUCATION PROGRAMS	
Program	Education for the Disadvantaged (Title I)
<b>Program Description</b>	See CFDA #84.010 (Title 1 Grants to Local Education Agencies) Includes CFDA #84.011 (Migrant education) Includes CFDA #84.377 (School Improvement Grants) Includes several smaller reading programs.
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$15,248
All Children	\$15,248
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 355.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year), and OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

Program	School Improvement/Education Improvement
<b>Program Description</b>	Includes CFDA 84.367 (Improving Teacher Quality State Grants) Includes Math and Science Partnerships Includes CFDA 84.287 (Twenty First Century Community Learning Centers) Includes state assessments, rural education, education for homeless children and youth, and other programs.
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$4,264
All Children	\$4,264
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 357.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981 and 1998</i> (years represent the year in the title of the Digests, not the publication year). OMB's Appendix to the Federal Budget, FY 1992, 1997-2016.
Changes Made This Year	None

IX. EDUCATION PROGRAMS	
Program	Indian Education
<b>Program Description</b>	See CFDA #84.060 See CFDA #15.042 See CFDA #15.130
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$868
All Children	\$868
<b>Multipliers</b>	<i>Department of Education</i>
All Children	1.00
	<i>Bureau of Indian Affairs Schools</i>
All Children	1.00
	<i>Johnson-O'Malley assistance</i>
All Children	1.00
	<i>Education construction</i>
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	<b>For DOE Indian Education:</b> OMB's Appendix to the Federal Budget, FY 2017, p. 359. <b>For Bureau of Indian Affairs Schools</b> (which includes <b>Johnson-O'Malley</b> ) and <b>Education Construction:</b> data was gathered from highlights of the <i>Fiscal Year 2017: The Interior Budget in Brief</i> ( <a href="https://www.doi.gov/sites/doi.gov/files/uploads/FY2017_BIB_BH085.pdf">https://www.doi.gov/sites/doi.gov/files/uploads/FY2017_BIB_BH085.pdf</a> ), within the section on Indian Affairs, pages BH-91 and BH-93.
Multipliers	
All Children	We assume that benefits from Department of Education funding for Indian Schools, Johnson-O'Malley assistance, and BIA funding for education construction are directed toward children in elementary and secondary school, meaning a multiplier of 1. BIA education funding covers elementary, secondary, and post-secondary education, but because we include expenditures only for elementary and secondary education (and the proportional share of education management), we use a multiplier of 1.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year); OMB's Appendix to the Federal Budget, prior years; and the Interior Budget in Brief. The share of BIA funding for elementary and secondary education was calculated using information from the Department of Interior Budget Request for Indian Affairs.
Changes Made This Year	None

Program	English Language Acquisition
<b>Program Description</b>	See CFDA #84.365
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$679
All Children	\$679
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 362.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics, 1981, 1998, 2000, 2002, and 2003</i> (years represent the year in the title of the Digests, not the publication year). OMB's Appendix to the Federal Budget, FY 2006–16.
Changes Made This Year	None

IX. EDUCATION PROGRAMS	
Program	Special Education
<b>Program Description</b>	See CFDA #84.027 Includes Early Intervention Services
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$12,267
All Children	\$12,267
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 363.
Multipliers	
All Children	We assume all benefits are directed towards children. Children include youth being served by the program through age 21.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Data for 1965 are available in <i>Digest of Education Statistics 2002</i> . Data for 1970–95 and 2003–04 are available in <i>Digest of Education Statistics 2005</i> . Subsequent outlays are taken from OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

Program	DoD Domestic Schools
<b>Program Description</b>	Domestic Schools, formerly Section 6 of Public Law 81-874 (the former Impact Aid statute), was funded and administered by the U.S. Department of Education during 1951–81. This program allowed the secretary to make arrangements for the education of children who resided on federal property when no suitable local school district could or would provide for the education of these children. Since 1981, the provision had been funded by the Department of Defense and, in 1994, when public law 81-874 was repealed, the Department of Defense was authorized to fund and administer similar provisions (A Study of Schools Serving Military Families in the U.S., U.S. Department of Defense, 1997). This program is also called "Section VI Schools" and "Domestic Dependent Elementary and Secondary Schools" (DDESS).
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$536
All Children	\$536
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	We gathered data on expenditures from the Fiscal Year 2017 President's Budget Department of Defense Dependents Education (DoDDE), Table III. Financial Summary (\$ in thousands) ( <a href="http://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2017/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VO_L_1_PART_1/DoDDE-OP-5.pdf">http://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2017/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VO_L_1_PART_1/DoDDE-OP-5.pdf</a> ).
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year), and Budget Estimates: Department of Defense Dependents Education (DoDDE), prior years.
Changes Made This Year	None

**IX. EDUCATION PROGRAMS**

<b>Program</b>	<b>Institute of Education Sciences</b>
<b>Program Description</b>	Includes CFDA 84.305 Includes CFDA 84.372 Includes CFDA 84.324
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$622
All Children	\$474
<b>Multipliers</b>	
All Children	0.76
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 390.
Multipliers	
All Children	Because some of these funds are used to support higher education, our multiplier is students ages 18 and under as a proportion of all students. The multiplier source is the U.S. Census Bureau's CPS Data on School Enrollment, Table 1. Enrollment Status of the Population 3 Years Old and Over, by Sex, Age, Race, Hispanic Origin, Foreign Born, and Foreign-Born Parentage: October 2014 ( <a href="http://www.census.gov/hhes/school/data/cps/2014/tables.html">http://www.census.gov/hhes/school/data/cps/2014/tables.html</a> ).
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

<b>Program</b>	<b>Innovation &amp; Improvement</b>
<b>Program Description</b>	Includes CFDA #84.215 (Fund for the Improvement of Education) Includes CFDA #84.282 (Charter Schools) Includes CFDA #84.374 (Teacher Incentive Fund - Recovery Act) Also includes several smaller programs
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,457
All Children	\$1,457
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 361.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured. Although direct beneficiaries of Fund for the Improvement of Education funds may include institutions of higher education, their use of the funds is to be for the benefit of elementary and secondary students.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

<b>IX. EDUCATION PROGRAMS</b>	
<b>Program</b>	<b>Safe Schools &amp; Citizenship Education/Supporting Student Success</b>
<b>Program Description</b>	Includes Safe and Drug-Free Schools and Communities Includes Elementary and secondary school counseling Includes Physical education program Includes Promise Neighborhoods
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$265
All Children	\$265
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 358.
Multipliers	
All Children	We assume that benefits are directed toward children in elementary and secondary school. Spending on some 19-year-olds who have yet to complete the 12th grade is captured. Communication with the Urban Institute's Peter Tatian indicates the vast majority of Promise Neighborhood spending goes to children.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

<b>IX. EDUCATION PROGRAMS</b>	
<b>Program</b>	<b>Junior R.O.T.C.</b>
<b>Program Description</b>	"A program that introduces students to the theory and practice of military science, life in the U.S. Army, and prepares them for cadet status. Programs are offered as adjuncts to regular high school." ( <i>Army ROTC: Overview</i> , U.S. Department of Defense, 2008). <a href="https://www.usarmyjrotc.com/jrotc/dt">https://www.usarmyjrotc.com/jrotc/dt</a> .
<b>Categories</b>	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$396
All Children	\$396
<b>Multipliers</b>	
All Children	1.00
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	Expenditures are gathered from Department of Defense FY 2017 budget documents ( <a href="http://comptroller.defense.gov/budgetmaterials/budget2017.aspx#summary">http://comptroller.defense.gov/budgetmaterials/budget2017.aspx#summary</a> ). Two excel documents are used, Military Personnel Programs (M-1) and Operation and Maintenance Programs (O-1); we sum the line items for Junior ROTC.
Multipliers	
All Children	Program serves high school students. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, non-homeland security, non-international affairs discretionary spending.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year), and Department of Defense budget documents, prior years.
Changes Made This Year	Starting in 2015, we no longer adjust for differences between our current source of program expenditures and an earlier source. In 2013, we began obtaining program expenditures from the DoD budget rather than the Digest of Education Statistics. At that time, we compared the 2012 estimates from two sources and found the Digest estimate was 7% higher. Therefore we adjusted our 2013 estimates from DOD documents by 7%. This adjustment was reduced to 3.5% for 2014 and was eliminated for 2015.



X. TRAINING PROGRAMS	
Program	Job Corps
<b>Program Description</b>	The Job Corps was initially authorized in 1964 under the Economic Opportunity Act (Public Law 106-222). Since 1982, it has been authorized under the Job Training Partnership Act. The program serves economically disadvantaged youth age 14 to 24. Youth are placed in a residential setting and provided with "basic education, vocational skill training, work experience, counseling, health care, and other supportive services" ( <i>Overview of Entitlement Programs: 2004 Green Book</i> , Committee on Ways and Means, p. 833).
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$1,623
All Children	\$661
<b>Multipliers</b>	
All Children	0.41
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 789.
Multipliers	
All Children	We obtained estimates of the proportion of participants who are children 19 and under from Shao Zhang at the Department of Labor. Data for fiscal year 2015 is based on program year 2014 (July 2014 to June 2015).
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	For years before 1995, program cost information was provided by the U.S. Department of Labor, Employment and Training Administration (Puterbaugh 1995). For years after 1995, we used OMB's Appendix to the Federal Budget. We obtained data to calculate multipliers from Shao Zhang at the Department of Labor.
Changes Made This Year	None

Program	Reintegration of Ex-Offenders
<b>Program Description</b>	See CFDA #17.270
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$49
All Children	\$32
<b>Multipliers</b>	
All Children	0.65
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2015 is based on program year 2014 (July 2014 to June 2015).
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on the program year 2015, associated with the fiscal year 2014.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None
Other	Prior to 2008, known as "Youth Offender Grants".

**X. TRAINING PROGRAMS**

<b>Program</b>	<b>WIA Youth Formula Grants</b>
<b>Program Description</b>	See CFDA #17.259
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$771
All Children	\$505
<b>Multipliers</b>	
All Children	0.66
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2015 is based on program year 2014 (July 2014 to June 2015).
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on the program year 2014, associated with the fiscal year 2015.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None

<b>Program</b>	<b>YouthBuild Grants</b>
<b>Program Description</b>	See CFDA #17.274
<b>Categories</b>	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
<b>Expenditures (millions)</b>	
Total Program	\$70
All Children	\$25
<b>Multipliers</b>	
All Children	0.36
<b>Data Sources &amp; Methodology</b>	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2015 is based on program year 2014 (July 2014 to June 2015).
Multipliers	
All Children	We obtained estimates of the proportion of participants that are children 18 and under from David Lah at the Department of Labor. Multiplier is based on the program year 2014, associated with the fiscal year 2015.
<b>Notes</b>	
Projections	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act.
Historical Estimates	David Lah at the Department of Labor provided all earlier data on outlays and multipliers.
Changes Made This Year	None

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