

Data Appendix to *Kids' Share 2017: Report on Federal Expenditures on Children through 2016 and Future Projections and Spending on Children Ages 8 and Younger*

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I. Introduction

This appendix describes the data and methodology used to estimate federal program and tax expenditures on children in *Kids' Share 2017: Report on Federal Expenditures on Children through 2016 and Future Projections*. It also describes the data and methodology used for the estimates presented in a second report released in 2017, *Spending on Children Ages 8 and Younger*. It updates data appendixes associated with prior *Kids' Share* reports.¹

Estimating government expenditures on children is a complex task involving many decisions, definitions, and assumptions about how federal dollars are spent. For each report, we use a consistent three-step methodology to estimate federal expenditures. First, we define and identify programs for inclusion. We only include programs directly benefiting children or benefiting households because of the presence of children. Second, we collect expenditure data for the dozens of programs and tax provisions included in our report. Expenditure data largely come from the *Appendix, Budget of the United States Government, Fiscal Year 2018* (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. For the report on *Spending on Children Ages 8 and Younger*, we included an additional step to estimate the share of children's benefits expended on children ages 8 and younger. 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 2016, 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. 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 2017.

¹ See Steele et al. (2014, 2016); Toran et al. (2012); Rennane et al. (2010, 2011); Kent et al. (2010); Reynolds et al. (2007, 2008); and Clark et al. (2000).

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 these analyses, 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.

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 children with disabilities, 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 reductions* (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 reductions 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 reductions, these additional measures should be interpreted with care.

Throughout both reports, 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 2018* 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.² We obtain expenditure information for smaller programs not 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 2016. Most historical expenditure data come from earlier budget appendices or from information obtained directly from federal agencies.

To synthesize the dozens of programs identified as spending on children, we classify them into 10 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)

² 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.

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) and 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. Although the summary table and the *Kids' Share 2017* report generally use these 10 categories, this appendix has only 8 categories (detailed in sections III–X). The two 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 social services programs. For the *Spending on Children Ages 8 and Younger* report, we also combine “education” and “early education and care” into a single “education and child care” category.

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, ^a 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.

^a 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 2014 Current Population Survey, augmented as described above to adjust for underreporting, and some data come from direct tabulations of the 2015 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, the EITC, the 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 Estimating Program Spending on Children Ages 8 and Younger

To calculate the share of spending on children ages 8 and younger, we used similar methods and data sources to those used for calculating the share of program resources dedicated to children. This includes data from agency reports or websites, unpublished tabulations of administrative or survey data generated by other Urban researchers, and estimates from Urban's simulation models. In cases where data were reported for different age groups (i.e., birth to 5, 6–11, and 12–18), we used interpolation methods to estimate spending on those from birth to age 8. We used data from the most recent year available to estimate allocations for 2016, and historical data to estimate allocations in 2006.

Methods for State/Local Spending

Although we primarily focus on federal expenditures on children, we also include estimates of state and local spending on children from 1998 to 2014. Estimates for 1998 to 2008 are drawn from the Rockefeller Institute State Funding Database, as described in Billen and colleagues (2007); estimates for 2009–14 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 if they are reported in federal reporting requirements. Specifically, TANF separate state programs are included; state spending on prekindergarten is included where 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, except for 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 these three programs was generally estimated state by state, but it was estimated in aggregate (i.e., one estimate for the entire nation) in 2009 for Medicaid, in 2009–12 for TANF, and in 2009–12 and 2014 for CHIP.

To update state estimates for 2009–14, 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 2016). For 2009–12 and 2014, we use the same multiplier used for federal CHIP spending; for 2013, we developed a multiplier for each state using the MACPAC source. Data for the remaining programs are drawn from agency websites, with two exceptions. One, child welfare spending data are mostly gathered from Congressional Research Service reports and the congressional *Green Book* (Committee on Ways and Means 2016), although 2013 Title IV-E spending data were provided by Emilie Stoltzfus of the Congressional Research Service. Two, 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 years 2013 (IRS 2015) by each state's state EITC spending as a share of federal spending in that state (TPC 2017) and adjust each state's estimate down 10 percent to arrive at an estimate for fiscal year 2014. We follow the same process for fiscal years 2009–13.

Methods for Elderly Spending

Our primary focus is on expenditures on children, but a few figures in *Kids' Share 2017* 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 *An Update to the Budget and Economic Outlook: 2017 to 2027*. 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 spending (with spending governed by programmatic rules, such as Medicaid or Social Security), discretionary spending (with spending set by appropriations action annually and subject to the spending caps of the Budget Control Act of 2011), or a tax reduction.

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 2016.

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.

Tax reductions. 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 2017 to 2027. 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 2016 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 2016

	Multiplier		Expenditures (millions)		
	All Children	Ages 0-8	Total	All Children	Ages 0-8
TOTAL			1,838,098	485,873	246,032
INCOME SECURITY			1,096,697	58,649	20,588
Social Security					
Old Age and Survivors' Trust Fund	0.02	0.16	769,801	14,026	2,180
Disability Trust Fund	0.05	0.19	146,272	6,789	1,260
AFDC/TANF (Cash assistance)	0.77	0.59	5,431	4,175	2,463
TANF non-cash assistance	0.77	0.59	10,765	8,275	4,882
Federal share of child support collections	1.00	0.47	-697	-697	-330
Child Support Enforcement	1.00	0.47	4,048	4,048	1,918
Supplemental Security Income	0.19	0.36	63,351	11,784	4,267
Railroad Retirement	0.002	0.16	12,512	23	4
Survivors Comp (DIC)	0.12	0.39	6,917	830	320
Veterans Compensation (Disability Compensation)	0.12	0.39	72,444	8,693	3,354
Survivors Pensions	0.12	0.39	1,941	233	90
Veterans Pensions	0.12	0.39	3,913	470	181
NUTRITION			101,023	58,583	35,414
Supplemental Nutrition Assistance Program	0.43	0.62	73,081	31,454	19,397
Child Nutrition	0.99	0.49	21,978	21,838	10,738
Special Supplemental Food (WIC)	0.89	1.00	5,964	5,291	5,279
HOUSING			38,095	9,427	5,249
Low Income Home Energy Assistance	0.21	0.46	3,262	698	319
Low-Rent Public Housing	0.25	0.56	4,386	1,099	621
Section 8 Low-Income Housing Assistance	0.25	0.56	30,230	7,575	4,278
Rental Housing Assistance	0.25	0.56	217	54	31
TAX CREDITS / EXEMPTIONS			422,225	183,803	93,976
Earned Income Tax Credit (tax expenditures)	0.89	0.52	7,801	6,918	3,630
EITC Outlays	0.89	0.52	60,480	53,636	28,148
Dependent Care Credit	0.97	0.80	4,570	4,433	3,527
Child tax credit (tax expenditures)	1.00	0.53	29,635	29,635	15,644
CTC Outlays	1.00	0.53	20,188	20,188	10,657
Dependent Exemption	1.00	0.47	40,977	40,977	19,414
Exclusion of Employer-Provided Child Care	1.00	0.80	950	950	756
Employer Provided Child Care Credit	1.00	0.80	10	10	8
Assistance for Adopted Foster Children	1.00	0.32	560	560	182
Adoption Credit and Exclusion	1.00	0.88	300	300	263
Qualified Zone Academy Bonds	1.00	0.30	160	160	49
Qualified Zone Academy Outlays	1.00	0.30	60	60	18
Qualified School Construction Bonds	1.00	0.30	650	650	197
Qualified School Construction Outlays	1.00	0.30	680	680	207
Exclusion of Certain Foster Care Payments	1.00	0.57	450	450	257

	Multiplier		Expenditures (millions)		
	All Children	Ages 0–8	Total	All Children	Ages 0–8
Exclusion for Public Assistance Benefits	0.48	0.48	570	272	130
Exclusion for Social Security Retirement and Dependents & Survivors' Benefits	0.02	0.17	36,140	821	136
Exclusion for Veterans Death Benefits and Disability Compensation	0.12	0.39	7,210	865	334
Exclusion of employer contributions for medical insurance premiums and medical care	0.12	0.49	177,938	21,353	10,420
Premium Tax Credit (for health coverage)	0.03	0.24	2,070	69	17
PTC outlays	0.03	0.24	30,827	817	199
HEALTH			110,503	109,523	58,823
Medicaid	1.00	0.54	89,242	89,242	48,387
Vaccines for Children	1.00	0.73	4,396	4,396	3,212
Maternal and Child Health (Block Grant)	0.75	0.45	602	453	202
Immunization	0.91	0.73	797	725	530
Children's Mental Health Services	0.97	0.23	119	115	26
Healthy Start	0.43	0.73	97	42	30
Emergency Medical Services for Children	1.00	0.47	19	19	9
SCHIP	0.95	0.45	14,305	13,627	6,102
Universal Newborn Hearing	1.00	1.00	17	17	17
Birth Defects/Developmental Disabilities	0.82	0.81	121	99	80
Children's Graduate Medical Education	1.00	0.47	278	278	132
Lead Hazard Reduction	1.00	1.00	95	95	95
Home Visiting	1.00	1.00	390	390	390
School-Based Health Care ACA	1.00	0.21	25	25	5
SOCIAL SERVICES/EARLY EDUCATION AND CARE			25,415	24,141	17,257
Social Services (Block Grant)	0.56	0.47	1,689	949	450
Community Services Block Grant	0.37	0.55	679	251	138
Children and Families Services Programs	1.00	0.47	285	285	135
Head Start	1.00	1.00	8,658	8,658	8,658
Child welfare services and training	1.00	0.64	272	272	175
Foster Care	0.99	0.35	4,837	4,789	1,685
Guardianship	1.00	0.32	121	121	39
Adoption Assistance	1.00	0.32	2,599	2,599	842
Independent Living	0.58	0.00	140	81	0
Child Care and Development Block Grant	1.00	0.91	2,518	2,518	2,296
Child Care Entitlement to States	1.00	0.91	2,788	2,788	2,542
PREP and Abstinence Education	1.00	0.00	130	130	0
Juvenile Justice	1.00	0.08	208	208	16
Missing Children	1.00	0.33	65	65	21
Safe and Stable Families	1.00	0.64	349	349	224
Children's Research and Technical Assistance	1.00	0.47	78	78	37
EDUCATION			41,621	40,549	14,725
Dependents' Schools Abroad	1.00	0.37	1,136	1,136	415
Safe Routes to Schools	1.00	0.30	198	198	60
Impact Aid	1.00	0.30	1,252	1,252	380
Vocational (and Adult) Education	0.44	0.00	1,679	746	0

	Multiplier		Expenditures (millions)		
	All Children	Ages 0-8	Total	All Children	Ages 0-8
Accelerating Achievement and Ensuring Equity (Title I)	1.00	0.42	15,617	15,617	6,611
School Improvement	1.00	0.30	4,355	4,355	1,289
Indian Education					
Department of Education	1.00	0.36	116	116	41
Bureau of Indian Affairs Schools	1.00	0.36	708	708	252
Education construction	1.00	0.36	138	138	49
English Language Acquisition	1.00	0.49	739	739	360
Education for the Handicapped / Special Education	1.00	0.35	12,560	12,560	4,408
Domestic schools	1.00	0.37	572	572	209
Institute of Education Sciences	0.76	0.30	585	445	135
Innovation & Improvement	1.00	0.30	1,452	1,452	441
Safe Schools & Citizenship Education	1.00	0.30	244	244	74
Junior R.O.T.C.	1.00	0.00	270	270	0
TRAINING			2,519	1,199	0
Job Corps	0.39	0.00	1,640	646	0
Youth Offender Grants	0.70	0.00	38	27	0
WIA Youth Formula Grants	0.65	0.00	771	501	0
YouthBuild Grants	0.36	0.00	70	25	0

III. Income Security Programs

Program	Social Security
Program Description	See CFDA #96.004 See CFDA #96.001
Categories	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$916,073
All Children	\$20,815
Ages 0–8	\$3,439
Multipliers	OASI
All Children	0.02
Ages 0–8 (% of all children)	0.16
	DI
All Children	0.05
Ages 0–8 (% of all children)	0.19
Data Sources & Methodology	
Program Expenditures	OASI: OMB's Appendix to the Federal Budget, FY 2018, p. 1115. DI: OMB's Appendix to the Federal Budget, FY 2018, p. 1117.
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 http://www.ssa.gov/policy/docs/statcomps/ , Table 5.A4 and 5.F4. The 2016 estimate came from the Social Security Administration's number of beneficiaries by age for benefits in current payment status at the end of December 2016 at https://www.ssa.gov/OACT/ProgData/byage.html?type=dc
Ages 0–8	The estimated percentage of children's benefits going to those ages 0–8 was based on total monthly benefit data from Annual Statistical Supplement of the Social Security Bulletin. To access these tables, go to http://www.ssa.gov/policy/docs/statcomps/ , Table 5.A1 and 5.A1.4. The 2016 estimate came from the Social Security Administration's number of beneficiaries by age for benefits in current payment status at the end of December 2016 at https://www.ssa.gov/OACT/ProgData/byage.html?type=dc
Notes	
Projections	Projected expenditures are from CBO's <i>An Update to the Budget and Economic Outlook: 2017 to 2027</i> (June 29, 2017). https://www.cbo.gov/publication/52801 .
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
Program Description	See CFDA #93.558
Categories	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type (Cash)	Cash
Benefit Type (Non-Cash)	In-Kind
Spending Type	Mandatory
Expenditures (millions)	Cash
Total Program	\$5,431
All Children	\$4,175
Ages 0–8	\$2,463
	Non-Cash
Total Program	\$10,765
All Children	\$8,275
Ages 0–8	\$4,882
Multipliers	
All Children	0.77
Ages 0–8 (% of all children)	0.59
Data Sources & Methodology	
Program Expenditures	Administrative and benefit expenditures: OMB's Appendix to the Federal Budget, FY 2018, p. 456. Contingency fund: OMB's Appendix to the Federal Budget, FY 2018, p. 457.
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 2016 TANF caseload data from the Administration for Children and Families web site at https://www.acf.hhs.gov/ofa/resource/tanf-caseload-data-2016 (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.
Ages 0–8	Based on a special tabulation of administrative (QC) data from FY2014, the percent of benefits going to each age group was calculated.
Notes	
Projections	Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 . 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.
Changes Made This Year to Age Break	The age break methodology is now based on QC data, calculations from Urban 2012. (Previously used a tabulation of the TANF microdata.)

Program	Child Support Enforcement
Program Description	See CDFA #93.563
Categories	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$4,048
All Children	\$4,048
Ages 0–8	\$1,918
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.47
Data Sources & Methodology	
Program Expenditures	Estimated expenditures are from OMB's Appendix to the Federal Budget, FY 2018, p 458. 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 (http://www.acf.hhs.gov/programs/css/data).
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.
Ages 0–8	We know of no readily-available data that breaks down expenditures by age, therefore expenditures are assumed to be spread evenly across all children.
Notes	
Projections	Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 . 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)

Program	SSI
Program Description	See CFDA #96.006
Categories	
Major Program Area	Income Security
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$63,351
All Children	\$11,784
Ages 0–8	\$4,267
Multipliers	
All Children	0.19
Ages 0–8 (% of all children)	0.36
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p 1112. 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 (June 2017) was used to calculate the portion of total benefit outlays that go to children.
Ages 0–8	This multiplier was calculated using data from the SSI Annual Statistical Report, 2015, Table 19 (https://www.ssa.gov/policy/docs/statcomps/ssi_asr/2015/sect04.pdf), as the portion of children recipients in December 2015 who were ages 0–8.
Notes	
Projections	Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 . 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.

Program	Railroad Retirement
Program Description	See CFDA #57.001
Categories	
Major Program Area	Income Security
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$12,512
All Children	\$23
Ages 0-8	\$4
Multipliers	
All Children	0.002
Ages 0-8 (% of all children)	0.16
Data Sources & Methodology	
Program Expenditures	When possible, data were obtained directly from statistical table B3 on the Railroad Retirement Board's web site (http://www.rrb.gov/act/Yearly_Data.asp). When not available, we used the supplemental data from CBO's Budget Projections on Railroad Retirement Outlays provided by Dan Ready of CBO on June 29, 2017.
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 (http://www.rrb.gov/act/statistical_tables.asp) 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 FY2015, the FY2016 multiplier was calculated as an average of the multiplier for years 2013-2015.
Ages 0-8	The FY 2007 and FY 2015 version of statistical table B24 on the Railroad Retirement Board's web site shows the population breakdown of recipients who are children ages 0-9 as of September 2015. We assumed that there were equal numbers of children in each age group; thus, 9/10 of those 0-9 were ages 0-8. Lacking data on expenditures, we assumed equal per capita benefits, so the multiplier was calculated as the percentage of child beneficiaries under 18 who are aged 0-8. The FY 2007 and 2015 figures were used for 2006 and 2016 due to limited data availability.
Notes	
Projections	Projected expenditures are from CBO's June 2017 Baseline on Railroad Retirement Outlays, obtained on June 29, 2017 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 http://www.rrb.gov/act/historical.asp .
Changes Made This Year	None
Changes Made This Year to Age Break	In 2008 we were able to further break down spending by age through communications with the agency, whereas this year we could not obtain additional info and estimated solely based on the two age categories available on the program website.

Program	Veterans Benefits
Program Description	See CFDA #64.110 See CFDA #64.109 See CFDA #64.104 See CFDA #64.105
Categories	
Major Program Area	Income Security
Eligibility Limitations (Veterans Disability Compensation)	Not Means-Tested
Eligibility Limitations (Other)	Means-Tested
Benefit Type	Cash
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$85,214
All Children	\$10,226
Ages 0–8	\$3,945
Multipliers	
All Children	0.12
Ages 0–8 (% of all children)	0.39
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p 976. 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 gross outlays were allocated to these four programs based on the amount of obligations associated with each program.
Multipliers	
All Children	We used the March 2015 Current Population Survey to estimate the children's share of all four programs using the same multiplier.
Ages 0–8	Based on a special tabulation of the March 2015 (CY 2014) Current Population Survey (CPS), a count was made (by age) of children in families where the family head or their spouse received veteran benefits. From there we estimated the percent of benefits that went to each age group.
Notes	
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	Removed note that children 18-23 were counted in this benefit as we have switched to survey data that can differentiate by age in detail.

IV. Nutrition Programs

Program	Supplemental Nutrition Assistance Program
Program Description	See CFDA #10.551
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$73,081
All Children	\$31,454
Ages 0–8	\$19,397
Multipliers	
All Children	0.43
Ages 0–8	0.62
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 156.
Multipliers	
All Children	Children in this program are under 18. We used the proportion of benefits that go to children, according to data from Characteristics of Supplemental Nutrition Assistance Program Households. The link to the reports is available on the USDA/FNS web site: http://www.fns.usda.gov/ops/supplemental-nutrition-assistance-program-snap-research . We use the benefits to children as a share of total benefits in 2015 as the 2016 multiplier.
Ages 0–8	The 0–8 multiplier for 2016 is based on Characteristics of Supplemental Nutrition Assistance Program Households: Fiscal Year 2015, Table 3.5 "SNAP Benefits of Participants by Selected Demographic Characteristics," which shows benefits to children age 0 to 1, 2 to 4, 5 to 7, 8 to 11, 12 to 15, and 16 to 18. Benefits are assumed to be distributed evenly within age groups, i.e., benefits for children 0 to 8 include benefits for children 0 to 7 and a quarter of benefits for children 8 to 11. The 0–8 multiplier for 2006 is based on the corresponding source for FY2007 and uses the same methodology as for 2016.
Notes	
Projections	Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 .
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Multiplier estimates from 1997 on use data from earlier versions of the Characteristics of Food Stamp Participants 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	The assumptions for future multipliers were updated to better reflect current and past trends in the multiplier. Previously, future multipliers were based on the average of the three prior years' multipliers, which overestimated the share going to children in the future because the actual multipliers have been declining. Now, future multipliers are held constant, equal to the current year's multiplier.

Program	Child Nutrition
Program Description	<p>See CFDA #10.553 (School Breakfast Program)</p> <p>See CFDA #10.555 (National School Lunch Program)</p> <p>See CFDA #10.558 (Child and Adult Care Food Program)</p> <p>See CFDA #10.559 (Summer Food Service Program)</p> <p>See CFDA #10.560 (State Administrative Expenses)</p> <p>See CFDA #10.556 (Special Milk)</p>
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$21,978
All Children	\$21,838
Ages 0–8	\$10,738
Multipliers	
All Children	0.99
Ages 0–8 (% of all children)	0.49
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 158.
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.
Ages 0–8	To estimate the percent of participants ages 0–8, we looked at each program separately. We relied on the School Nutrition Dietary Assessment Study IV (SNDA), available on the Food and Nutrition Service (USDA) website, to provide estimates on the rate of NSLP and SBP utilization by public school level in 2009–10. We combined this information with data on public school enrollment by school level and grade in 2009–10 from the National Center for Education Statistics' Common Core of Data to calculate the share of all meals going to children by grade. We then calculated the percent of meals served to children age 8 and younger assuming that half of 3rd graders were 8-year-olds and half were age 9. The Food and Nutrition Service (FNS) confirmed that nearly zero children ages 0–4 receive NSLP and SBP benefits. No program data was available for SFSP, so we assumed the same age distributions as for the NSLP. We used data from the CACFP website to calculate the percent of participants who are children and data from the Early Childhood and Childcare Study (Glantz et al. 1997) to estimate the proportion of participants ages 0–8 in the CACFP program. Finally, we took the percent of participants ages 0–8 in each program and multiplied this by the percent of 2016 obligations that went to each program found in OMB's Appendix to the Federal Budget, FY 2018.
Notes	
Projections	Projected expenditures are from CBO's An Update to the Budget and Economic Outlook: 2017 to 2027 (June 29, 2017). https://www.cbo.gov/publication/52801 .
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	Updated the age break data to use the SNDA IV study combined with NCES CCD data. See note above.

Program	WIC
Program Description	See CFDA #10.557
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$5,964
All Children	\$5,291
Ages 0–8	\$5,279
Multipliers	
All Children	0.89
Ages 0–8 (% of all children)	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 159.
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 11 percent of benefits go to pregnant and postpartum women 18 and older. Data sources include administrative data on participants for 2016, 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 (http://www.fns.usda.gov).
Ages 0–8	Used same data sources and methods as for all children to estimate proportion of benefits that go to children under 8 and breastfeeding women.
Notes	
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

V. Housing Programs

Program	Low Income Home Energy Assistance
Program Description	See CFDA #93.568
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$3,262
All Children	\$698
Ages 0–8	\$319
Multipliers	
All Children	0.21
Ages 0–8 (% of all children)	0.46
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, 459.
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 CY2015. We assume an equal benefit per person in order to allocate benefits to children within households. Since data is available through 2015, the 2016 multiplier is an average of the previous three years.
Ages 0–8	Same data source and methods used for all children. We used estimates from 2015 for the share of children's benefits allocated to this age group in 2016 as it was the most recent year of data available.
Notes	
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.

Program	Public Housing
Program Description	See CFDA #14.850
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$4,386
All Children	\$1,099
Ages 0–8	\$621
Multipliers	
All Children	0.25
Ages 0–8 (% of all children)	0.56
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 550.
Multipliers	
All Children	An estimate of the share of housing benefits allocated to children under 18 was estimated using 2014 Current Population Survey data augmented by TRIM-3 to adjust for under- and over- reporting of program participation. Since data is available through 2014, we used an average of estimates from 2012-14 for benefits allocated to children in 2016.
Ages 0–8	Same data source and methods as used for all children. We used estimates from 2014 for the share of children's benefits allocated to this age group in 2016 as it was the most recent year of data available.
Notes	
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
Changes Made This Year to Age Break	In previous years age break multipliers were based on estimates from HUD help desk; in this year we began using CPS data adjusted by the TRIM3 model as described above.

Program	Section 8 Low-Income Housing Assistance
Program Description	Includes CFDA #14.871
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$30,230
All Children	\$7,575
Ages 0–8	\$4,278
Multipliers	
All Children	0.25
Ages 0–8 (% of all children)	0.56
Data Sources & Methodology	
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 2018, p. 549, 563, and 548.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
Ages 0–8	Same data source and methods as used for all children.
Notes	
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
Changes Made This Year to Age Break	In previous years age break multipliers were based on estimates from HUD help desk; in this year we began using CPS data adjusted by the TRIM3 model as described above.

Program	Rental Housing Assistance
Program Description	See CFDA #14.103
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$217
All Children	\$54
Ages 0–8	\$31
Multipliers	
All Children	0.25
Ages 0–8 (% of all children)	0.56
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 567.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
Ages 0–8	Same data source and methods as used for all children.
Notes	
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.
Changes Made This Year to Age Break	In previous years age break multipliers were based on estimates from HUD help desk; in this year we began using CPS data adjusted by the TRIM3 model as described above.

VI. Tax Programs

Program	EITC
Program Description	See description provided by the Tax Policy Center at http://www.taxpolicycenter.org/briefing-book/glossary .
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Refundable Portion</i>
Total Program	\$60,480
All Children	\$53,636
Ages 0–8	\$28,148
	<i>Nonrefundable Portion</i>
Total Program	\$7,801
All Children	\$6,918
Ages 0–8	\$3,630
Multipliers	<i>Refundable Portion</i>
All Children	0.89
Ages 0–8 (% of all children)	0.52
	<i>Nonrefundable Portion</i>
All Children	0.89
Ages 0–8 (% of all children)	0.52
Data Sources & Methodology	
Program Expenditures	The refundable (outlay) portion is taken from OMB's Historical Tables, FY2018, Table 13-1. The nonrefundable portion is taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
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 (http://www.taxpolicycenter.org/taxfacts/displayafact.cfm?Docid=559). 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 $0.971 \times 0.91 = 0.886$.
Ages 0–8	Data from the TRIM3 model was used to allocate EITC benefits across eligible households with children. Benefit per eligible child was assumed to equal household benefit divided by number of eligible children. The multiplier was then calculated as the portion of benefits allocated to children aged 0–18 that were allocated to children age 0–8.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). 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 2015 are from Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). 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	None

Program	Child and Dependent Care Credit
Program Description	See description provided by the Tax Policy Center at http://www.taxpolicycenter.org/briefing-book/glossary
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$4,570
All Children	\$4,433
Ages 0–8	\$3,527
Multipliers	
All Children	0.97
Ages 0–8 (% of all children)	0.80
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2018, Table 13-1, p. 132.
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).
Ages 0–8	Data from the TRIM3 model was used to allocate CDCTC benefits across eligible households with children. Benefit per eligible child was assumed to equal household benefit divided by number of eligible children. The multiplier was then calculated as the portion of benefits allocated to children aged 0-18 that were allocated to children age 0–8.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). 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	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None
Other	The most recent multiplier for "All Children" was verified through a conversation with Elaine Maag, Urban Institute, Tax Policy Center (2017).

Program	Child Tax Credit
Program Description	See description provided by the Tax Policy Center at http://www.taxpolicycenter.org/briefing-book/glossary
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Refundable Portion</i>
Total Program	\$20,188
All Children	\$20,188
Ages 0–8	\$10,657
	<i>Nonrefundable Portion</i>
Total Program	\$29,635
All Children	\$29,635
Ages 0–8	\$15,644
Multipliers	<i>Refundable Portion</i>
All Children	1.00
Ages 0–8 (% of all children)	0.53
	<i>Nonrefundable Portion</i>
All Children	1.00
Ages 0–8 (% of all children)	0.53
Data Sources & Methodology	
Program Expenditures	The refundable (outlay) portion is taken from OMB's Historical Tables, FY2018, Table 8.5. The nonrefundable portion is taken from Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
Ages 0–8	Data from the TRIM3 model was used to allocate CTC benefits across eligible households with children. Benefit per eligible child was assumed to equal household benefit divided by number of eligible children. The multiplier was then calculated as the portion of benefits allocated to children aged 0-18 that were allocated to children age 0–8.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). 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. 2009 is an average of 2008 and 2010. Tax expenditures for 2010 to 2016 are from the Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5).
Changes Made This Year	None

Program	Dependent Exemption
Program Description	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.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$40,977
All Children	\$40,977
Ages 0–8	\$19,414
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.47
Data Sources & Methodology	
Program Expenditures	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). 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.
Ages 0–8	Data from the TRIM3 model was used to allocate benefits across eligible households with children. Benefit per eligible child was assumed to equal household benefit divided by number of eligible children. The multiplier was then calculated as the portion of benefits allocated to children aged 0–18 that were allocated to children age 0–8.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). 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

Program	Exclusion of Employer-Provided Child Care
Program Description	See description provided by the Tax Policy Center at http://www.taxpolicycenter.org/briefing-book/glossary
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$950
All Children	\$950
Ages 0–8	\$756
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.80
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2018, Table 13-1, p. 132.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under.
Ages 0–8	We assume that benefits are the same as under the child and dependent care tax credit.
Notes	
Projections	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 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
Program Description	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).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$10
All Children	\$10
Ages 0–8	\$8
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.80
Data Sources & Methodology	
Program Expenditures	OMB’s Analytical Perspectives, FY2018, Table 13-1, p. 132.
Multipliers	
All Children	All expenditures were assumed to be for children age 18 and under. 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).
Ages 0–8	We assume that benefits are the same as under the Child and Dependent Care Tax Credit.
Notes	
Projections	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 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	Assistance for Adopted Foster Children
Program Description	"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).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$560
All Children	\$560
Ages 0–8	\$182
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.32
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2018, Table 13-1, p. 132.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Ages 0–8	We assume that benefits are the same as under the Adoption Assistance program.
Notes	
Projections	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 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
Program Description	See page 32 in Data Appendix to Federal Expenditures on Infants and Toddlers in 2007 (http://www.urban.org/research/publication/data-appendix-federal-expenditures-infants-and-toddlers-2007/view).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Nonrefundable Portion</i>
Total Program	\$300
All Children	\$300
Ages 0–8	\$263
	<i>Refundable Portion</i>
Total Program	\$0
All Children	\$0
Ages 0–8	\$0
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.88
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2018, Table 13-1, p. 132.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Ages 0–8	Data from the Adoption and Foster Care Analysis System (AFCARS) indicate that 76 percent of children adopted from public agencies were 8 years or younger at time of adoption. Data on international adoptions suggests that 77 percent of international adoptions were of children 8 years or younger and we assumed 100% of private domestic adoptions were in this same age group. The final multiplier was a weighted average of the multiplier for public agency (44 percent), international (7 percent) and private adoptions (49 percent), using statistics on adoptions by type from Child Welfare Information Gateway (2016), Trends in U.S. Adoptions 2008-2012.
Notes	
Projections	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 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	Qualified Zone Academy Bonds
Program Description	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 http://www2.ed.gov/programs/qualifiedzone/faq.html .
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Nonrefundable Portion</i>
Total Program	\$160
All Children	\$160
Ages 0–8	\$49
	<i>Refundable Portion</i>
Total Program	\$60
All Children	\$60
Ages 0–8	\$18
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.30
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2018, p. 230.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Ages 0–8	We assume that benefits are the same as under the Impact Aid program.
Notes	
Projections	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 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	Qualified School Construction Bonds
Program Description	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 http://www.irs.gov/pub/irs-drop/n-09-35.pdf .
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Nonrefundable Portion</i>
Total Program	\$650
All Children	\$650
Ages 0–8	\$197
	<i>Refundable Portion</i>
Total Program	\$680
All Children	\$680
Ages 0–8	\$207
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.30
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2018, Table 13-1, p. 132.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Ages 0–8	We assume that benefits are the same as under the Impact Aid program.
Notes	
Projections	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 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	None

Program	Exclusion of Certain Foster Care Payments
Program Description	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).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$450
All Children	\$450
Ages 0–8	\$257
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.57
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2018, Table 13-1, p. 132.
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Ages 0–8	The proportion of expenditures on children ages 0–8 is based on foster care children 0–8 as proportion of children 0–17 (based on published AFCARS data (preliminary 2015) from ACF web site), weighted by the authors' estimates of average payment for 0-2, 3-5, 6-8, 9-11 and 12-17-year olds. These estimated average payments by age were based on Family foster care reimbursement rates in the US in 2012 (DeVooght and Bleazey, 2012).
Notes	
Projections	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 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
Program Description	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).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$570
All Children	\$272
Ages 0-8	\$130
Multipliers	
All Children	0.48
Ages 0-8 (% of all children)	0.48
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2018, Table 13-1, p. 133.
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.
Ages 0-8	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.
Notes	
Projections	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 132). 2027 was estimated by applying the average annual growth rate from 2021-26 to the 2026 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 of Social Security Benefits for Dependents of Retired and Disabled Workers
Program Description	Social Security benefit payments are partially excluded from a beneficiary's gross incomes. Note that for years prior to 2016, the exclusion for Social Security Retirement and Dependents' & Survivors' Benefits was shown separately from the exclusion for Social Security disability benefits. For 2016 forward, the exclusion is shown in one line, here.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$36,140
All Children	\$821
Ages 0–8	\$136
Multipliers	
All Children	0.02
Ages 0–8 (% of all children)	0.17
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2018, Table 13-1, p. 133.
Multipliers	We assume that benefits are the same as under the OASI and DI portions of Social Security.
All Children	
Ages 0–8	We assume that benefits are the same as under the OASI and DI portions of Social Security.
Notes	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 133). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 projection and scaling for CBO-OMB GDP differences. This year, projections include Social Security benefits to disabled as well as retired workers.
Projections	
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	In the Analytical Perspectives, FY2018, OMB provided an aggregated estimate that combines "Exclusion for Social Security Retirement and Survivors" with the "Exclusion for Social Security Disability benefits." That is, expenditures are higher for 2016 than 2015 for this line item, but there is an offsetting change to the Exclusion for Social Security Disability benefits (described below). Note that we adjusted the children's multiplier to be a weighted average of that used for OASI and DI.

Program	Exclusion for Veterans Death Benefits and Disability Compensation and Veterans Pensions
Program Description	"All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income" (OMB's 2007 Analytical Perspectives, p. 312).
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$7,210
All Children	\$865
Ages 0–8	\$334
Multipliers	
All Children	0.12
Ages 0–8 (% of all children)	0.39
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2018, Table 13-1, p.133.
Multipliers	
All Children	We assume that benefits are the same as under the Veterans Compensation and DIC and Veterans Disability programs.
Ages 0–8	We assume that benefits are the same as under the Veterans Compensation and DIC and Veterans Disability programs.
Notes	
Projections	Projections to 2026 are based on OMB projections (Analytical Perspectives, FY 2018, p. 133). 2027 was estimated by applying the average annual growth rate from 2021–26 to the 2026 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 of Employer Contributions for Medical Insurance Premiums and Medical Care
Program Description	<p>"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 http://www.taxpolicycenter.org/briefing-book/key-elements/health-insurance/subsidies.cfm.</p>
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$177,938
All Children	\$21,353
Ages 0–8	\$10,420
Multipliers	
All Children	0.12
Ages 0–8 (% of all children)	0.49
Data Sources & Methodology	<p>Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). 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 micro dynamics.</p>
Multipliers	
All Children	<p>Estimate of children's share is based on unpublished analyses from the Urban's Institute's Health Policy Center's HIPSM 2017 model and the NBER TAXSIM model.</p>
Ages 0–8	Same source as for all children.
Ages 12–23	
Notes	
Projections	<p>Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1). 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 micro dynamics.</p>
Historical Estimates	<p>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.</p>
Changes Made This Year	None

Program	Premium Tax Credit (for health coverage)
Program Description	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.)
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	<i>Nonrefundable Portion</i>
Total Program	\$2,070
All Children	\$69
Ages 0–8	\$17
	<i>Refundable Portion</i>
Total Program	\$30,827
All Children	\$817
Ages 0–8	\$199
Multipliers	
All Children	0.03
Ages 0–8 (% of all children)	0.24
Data Sources & Methodology	
Program Expenditures	The nonrefundable tax portion is taken from OMB's Analytical Perspectives, FY2018, Table 13-1, p.133 (Health section). The refundable (outlay) portion is taken from OMB's Historical Tables, FY2018, Table 8.5, p.173 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 2017 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.
Ages 0–8	Same source as for all programs.
	Because our income report is based on 2009, the exchange program is not in effect.
Notes	
Projections	Projected expenditures are from CBO's Budget Projections (January 2017): https://www.cbo.gov/publication/52370 . 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	None

VII. Health Programs

Program	Medicaid
Program Description	See CFDA #93.778
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	N/A
All Children	\$89,242
Ages 0–8	\$48,387
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.54
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 438-9.
Multipliers	
All Children	The multipliers are based on unpublished tabulations of Medicaid Statistical Information System (MSIS) data (through 2015) by the Urban Institute's Health Policy Center and examination of the CBO projections. The estimate includes all benefit payments to persons under 19, regardless of eligibility category (children, disabled, etc.). The MSIS data were tabulated by state and age, and then the appropriate FMAP rates, by state, were used to calculate the federal share of spending on individuals under 19. The MSIS data are incomplete; for example, the 2015 data include data from only 17 states, (though these represent more than half of all Medicaid expenditures). Where data were missing for a state, we used multipliers from the two most recent years of data for that state (i.e., 2011-2012, 2012-2013, or 2013-2014). The multipliers for 2014 and earlier were based on MSIS data alone; the estimates both 2015 and 2016 were an average of our MSIS-based estimates and the CBO projections methodology described below. We did this to reflect the increases in adults (due to Medicaid expansion under ACA) that may not fully be reflected in the MSIS data.
Ages 0–8	Estimates provided by the Urban Institute's Health Policy Center using Medicaid expenditure data from the MSIS. Multiplier represents the percentage of benefits received by those ages 0-18 that go to those 0-8.
Notes	
Projections	Projected expenditures are from the supplemental data accompanying CBO's January 2017 Baseline (January 2017). The estimate is a combination of 100 percent of benefit payments to children, 15.4 percent of benefit payments to the disabled, and a children's share of administrative costs. The assumption of 15.4 percent of federal spending disabled benefits going to individuals less than 19 is based on tabulations of MSIS data in 2012-2015 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	None
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
Program Description	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. http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2011_CDC_CJ_Final.pdf
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$4,396
All Children	\$4,396
Ages 0–8	\$3,212
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.73
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 438-9.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	Multiplier generated from in-house calculations of the estimated incidence of immunizations approved by the Vaccines for Children Program for ages 0–8, based on age-specific recommendations in the "2017 Recommended Immunizations for Children from Birth Through 6 Years Old" from the CDC at https://www.cdc.gov/vaccines/parents/downloads/parent-ver-sch-0-6yrs.pdf and the CDC's "2017 Recommended Immunizations for Children 7-18 Years Old" at https://www.cdc.gov/vaccines/who/teens/downloads/parent-version-schedule-7-18yrs.pdf .
Notes	
Projections	Projected expenditures are from the supplemental document "Detail of Spending and Enrollment for Medicaid for CBO's January 2017 Baseline" accompanying CBO's Budget Projections: 2017 to 2027.
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

Program	Maternal and Child Health Block Grant
Program Description	See CFDA #93.994
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$602
All Children	\$453
Ages 0-8	\$202
Multipliers	
All Children	0.75
Ages 0-8 (% of all children)	0.45
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20.
Multipliers	
All Children	Expenditure data for FY 2015 by class of individuals served is available at the Maternal and Child Health Bureau's web site (https://mchb.tvisdata.hrsa.gov). 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. Program dollars for the children age 1-22 class of individuals are not broken down by age. Thus, expenditures are assumed to be spread evenly across all children ages 1-22, that is, 18/22 of children age 1-22 spending. Program dollars for the children with special health care needs (CSHCN) are also not broken down by age so CSHCN spending is allocated by the share of CSHCN that are ages 0-18 from the 2009-10 National Survey of Children with Special Health Care Needs.
Ages 0-8	Total funds by class of individuals served for FY 2015 are available at the Maternal and Child Health Bureau's website (https://mchb.tvisdata.hrsa.gov). Program dollars for the children age 1-22 class of individuals are not broken down by age. Thus, expenditures are assumed to be spread evenly across all children ages 1-22, that is, 8/22 of children age 1-22 spending. Program dollars for the children with special health care needs (CSHCN) are also not broken down by age so CSHCN spending is allocated by the share of CSHCN that are ages 0-8 from the 2009-10 National Survey of Children with Special Health Care Needs.
Notes	
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

Program	Immunization
Program Description	See CFDA #93.268
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$797
All Children	\$725
Ages 0-8	\$530
Multipliers	
All Children	0.910
Ages 0-8 (% of all children)	0.73
Data Sources & Methodology	
Program Expenditures	Expenditures are gathered from the CDC Justification of Estimates for Appropriation Committees, FY 2018, pp. 40, "Immunization and Respiratory Diseases Funding History." Report can be found here: https://www.cdc.gov/budget/documents/fy2018/fy-2018-cdc-congressional-justification.pdf
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. http://www.cdc.gov/vaccines/vac-gen/policies/ipom/downloads/chp-07-adult-iz.pdf . An update of this statistic was not readily available.
Ages 0-8	Multiplier generated from in-house calculations of the estimated incidence of immunizations approved by the Vaccines for Children Program for ages 0-8, based on age-specific recommendations in the "2017 Recommended Immunizations for Children from Birth Through 6 Years Old" from the CDC at https://www.cdc.gov/vaccines/parents/downloads/parent-ver-sch-0-6yrs.pdf and the CDC's "2017 Recommended Immunizations for Children 7-18 Years Old" at https://www.cdc.gov/vaccines/who/teens/downloads/parent-version-schedule-7-18yrs.pdf .
Notes	
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

Program		Children's Mental Health Services
Program Description		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 http://mentalhealth.samhsa.gov/child/childhealth.asp .
Categories		
Major Program Area		Health
Eligibility Limitations		Not Means-Tested
Benefit Type		In-Kind
Spending Type		Discretionary
Expenditures (millions)		
Total Program		\$119
All Children		\$115
Ages 0–8		\$26
Multipliers		
All Children		0.97
Ages 0–8 (% of all children)		0.23
Data Sources & Methodology		
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.
Ages 0–8		Multiplier represents the percentage of spending on children age 0–8 in FY 2016 and the share of children served who are age 0–8 in FY 2008. Numbers are provided by Dr. Gary Blau of the Center for Mental Health Services of HHS.
Notes		
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

Program	Healthy Start
Program Description	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.
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$97
All Children	\$42
Ages 0–8	\$30
Multipliers	
All Children	0.43
Ages 0–8 (% of all children)	0.73
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20.
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: https://mchdata.hrsa.gov/dgisreports/ProgramData/ProgramReports.aspx?Report=IndvServed . The latest data is for FY 2014. Multipliers for FY 2015 and FY 2016 are averages of the previous three years' multipliers.
Ages 0–8	Multiplier represents the percent of program participants ages 0 to 8. Same data source is used as for all children.
Notes	
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
Changes Made This Year to Age-Break Multipliers	This year we used the latest demographics data on participants reported by grantees to calculate the age multipliers.

Program	Emergency Medical Services (EMS) for Children
Program Description	See CFDA #93.127
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$19
All Children	\$19
Ages 0–8	\$9
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.47
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	Program dollars are not broken down by age, thus expenditures are assumed to be spread evenly across all children ages 0-18, that is, 9/19 for 0–8 year olds.
Notes	
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

Program	CHIP
Program Description	See CFDA #93.767
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$14,305
All Children	\$13,627
Ages 0–8	\$6,102
Multipliers	
All Children	0.95
Ages 0–8 (% of all children)	0.45
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 443.
Multipliers	
All Children	We used 2015 CHIP enrollment data from MACPAC (https://www.macpac.gov/wp-content/uploads/2015/03/CHIP-Factsheet-December-2016.pdf) to calculate the percentage of enrollees that are ages 0-18. 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 2016 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 2013).
Ages 0–8	Enrollment estimates provided by the Urban Institute's Health Policy Center based on March Current Population Survey (CPS), weighted by per capita Medicaid expenditure data by age from the MSIS Medicaid expenditure data. FY2016 numbers reflect CY2015 enrollment and FY2013 spending. FY2006 numbers reflect CY2004 enrollment and FY2004 and FY2009 spending.
Notes	
Projections	Projected expenditures are from the supplemental document "Detail of Spending and Enrollment for the Children's Health Insurance Program—CBO's June 2017 Baseline" accompanying CBO's "An Update to the Budget and Economic Outlook: 2017 to 2027."
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 (http://www.gao.gov/new.items/d0850.pdf).
Changes Made This Year	See below
Other	See notes on Medicaid regarding birth and delivery costs.

Program	Universal Newborn Hearing
Program Description	See CFDA #93.251
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$17
All Children	\$17
Ages 0–8	\$17
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20.
Multipliers	
All Children	We assume that all benefits go to infants.
Ages 0–8	All benefits are assumed to go to infants, which are comprised by the 0–8 age group.
Notes	
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

Program	Birth Defects/Developmental Disabilities
Program Description	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.
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$121
All Children	\$99
Ages 0–8	\$80
Multipliers	
All Children	0.82
Ages 0–8 (% of all children)	0.81
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 429-30.
Multipliers	
All Children	Estimates for FY2015 for the percent of participants ages 0–18 were provided by Justin Lushbaugh at CDC.
Ages 0–8	Age breakout of program spending in the division of congenital and development disorders provided by same source as the all children multiplier. Spending in other divisions where age breakouts were not available are assumed to be spread evenly across all children ages 0-18, that is, 9/19 for 0–8 year olds.
Notes	
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

Program	Children's Graduate Medical Education (GME)
Program Description	See CFDA #93.255
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$278
All Children	\$278
Ages 0–8	\$132
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.47
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	Program dollars are not broken down by age, thus expenditures are assumed to be spread evenly across all children ages 0-18, that is, 9/19 for 0–8 year olds.
Notes	
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

Program	Lead Hazard Reduction
Program Description	See CFDA #14.905
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$95
All Children	\$95
Ages 0–8	\$95
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 583.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	Public Law 102-550 stresses the danger of lead poisoning, particularly for children under the age of 6. Thus, the multiplier for children ages 0–8 is 1.
Notes	
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

Program	Home Visiting Programs
Program Description	See CFDA 93.505
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$390
All Children	\$390
Ages 0–8	\$390
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 422.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	This program is targeted towards early childhood. Therefore, the multiplier for 0–8 year olds is 1.
Notes	
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

Program	School Based Health Centers (ACA)
Program Description	See CFDA 93.501
Categories	
Major Program Area	Health
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$25
All Children	\$25
Ages 0–8	\$5
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.21
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 419-20.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	We obtained data on the types of schools with school-based health centers from the report "School-Based Health Centers: National Census School Year 2013-2014" from the website of the School-Based Health Alliance: http://www.sbh4all.org/school-health-care/national-census-of-school-based-health-centers/ . We found that school based health centers were based with greater frequency in schools of higher grade levels. We assumed that health center benefits were split evenly across children of different grades within a school. Using this data we created a multiplier for each age group from the percent of school based health centers that were accessible to students of that age.
Notes	
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

Program	Social Services Block Grant
Program Description	See CFDA #93.667
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$1,689
All Children	\$949
Ages 0–8	\$450
Multipliers	
All Children	0.56
Ages 0–8 (% of all children)	0.47
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 462.
Multipliers	
All Children	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: http://www.acf.hhs.gov/programs/ocs/resource/ssbg-qas-2013-sandy-supplemental .
Ages 0–8	Program dollars are not broken down by age, thus expenditures are assumed to be spread evenly across all children ages 0–18, that is, 9/19 for 0–8 year olds.
Notes	
Projections	Projected outlays under CBO's June 2017 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

Program	Community Services Block Grant
Program Description	See CFDA #93.569
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$679
All Children	\$251
Ages 0-8	\$138
Multipliers	
All Children	0.37
Ages 0-8 (% of all children)	0.55
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 463.
Multipliers	
All Children	Estimates are calculated for all children under age 18. 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.
Ages 0-8	Data on clients served by age (0-5, 6-11 and 12-17) are available in the Appendix Tables of the annual report. Since the younger age groups had higher shares of kids served, children 6-8 were assumed to comprise slightly more than half of children 6-11.
Notes	
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

Program	Children and Families Services Programs
Program Description	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.
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$285
All Children	\$285
Ages 0–8	\$135
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.47
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 463. 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.
Ages 0–8	Program dollars are not broken down by age, thus expenditures are assumed to be spread evenly across all children ages 0-18, that is, 9/19 for 0–8 year olds.
Notes	
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
Program Description	See CFDA #93.600; note that this includes funding for Early Head Start.
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$8,658
All Children	\$8,658
Ages 0–8	\$8,658
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 463.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	We assume that all benefits go to children ages 0–8.
Notes	
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

Program	Child Welfare Services & Training
Program Description	See CFDA #93.645 (Child Welfare Services) See CFDA #93.648 (Child Welfare Training)
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$272
All Children	\$272
Ages 0–8	\$175
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.64
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 463.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	Data from the Administration for Children and Families' annual Child Maltreatment report on the number of maltreatment victims by age 0–17 were used to estimate the share of children suffering harm from abuse and neglect by age.
Notes	
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	Age breakout data was updated using a different, more current source than in previous years.

Program	Foster Care
Program Description	See CFDA #93.658
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$4,837
All Children	\$4,789
Ages 0–8	\$1,685
Multipliers	
All Children	0.99
Ages 0–8 (% of all children)	0.35
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 465. This item is a line item under "Payments 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.
Ages 0–8	The proportion of expenditures on children ages 0–8 is based on foster care children 0–8 as proportion of children 0-17 (based on published AFCARS data (preliminary 2015) from ACF web site), weighted by the authors' estimates of average payment for 0-2, 3-5, 6-8, 9-11 and 12-17 year olds. These estimated average payments by age were based on Family foster care reimbursement rates in the U.S. in 2012 (DeVooght and Bleazey, 2012)), estimates of the use of congregate care by age (Wulczyn, Alpert, Martinez, and Weiss, 2015) and assumptions about costs of congregate care.
Notes	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's June 2017 baseline.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

Program	Guardianship
Program Description	See CFDA #93.090
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$121
All Children	\$121
Ages 0-8	\$39
Multipliers	
All Children	1.00
Ages 0-8 (% of all children)	0.32
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 465. This item is a line item under "Payments for Foster Care and Permanency."
Multipliers	
All Children	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.
Ages 0-8	We assumed the same age break as for adoption assistance.
Notes	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's June 2017 baseline.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

Program	Adoption Assistance
Program Description	See CFDA #93.659
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$2,599
All Children	\$2,599
Ages 0–8	\$842
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.32
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 465. This item is a line item under "Payments for Foster Care and Permanency."
Multipliers	
All Children	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.
Ages 0–8	The authors' simulation based on converting the flow of children adopted, by age, in each of the past 18 years into a stock of children receiving adoption assistance, by age. Benefits were adjusted by age. Data sources included AFCARS data on children adopted with the assistance of public ages (1997–2014 final data; 2015 preliminary data) and data on subsidy rates for children ages 2, 9 and 16, as reported by the North American Council on Adoptive Children (as of May 2016).
Notes	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's June 2017 baseline.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

Program	Independent Living/Chafee
Program Description	See CFDA #93.674
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$140
All Children	\$81
Ages 0–8	\$0
Multipliers	
All Children	0.58
Ages 0–8 (% of all children)	0.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 465. This item is a line item under "Payments 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> (http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_3_071514.pdf). 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.
Ages 0–8	No benefits go to children in this age category.
Notes	
Projections	Projected total outlays for Foster Care and Permanency programs from supplemental data accompanying CBO's June 2017 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

Program	Child Care and Development Block Grant
Program Description	See CFDA #93.575
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$2,518
All Children	\$2,518
Ages 0-8	\$2,296
Multipliers	
All Children	1.00
Ages 0-8 (% of all children)	0.91
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 461.
Multipliers	
All Children	We assume this program provides benefits only to children. Benefits are provided to children under 13 and disabled children under 19.
Ages 0-8	We estimated expenditures by age group by using data on children served (by age) and average monthly payments (by age). Clients by age and payments by age come from Tables 9 and 15 of the FY 2015 CCDF Data Tables (preliminary estimates) posted on the Child Care Bureau's web site.
Notes	
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

Program	Child Care Entitlement to the States
Program Description	See CFDA #93.596
Categories	
Major Program Area	Social Services
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$2,788
All Children	\$2,788
Ages 0-8	\$2,542
Multipliers	
All Children	1.00
Ages 0-8 (% of all children)	0.91
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 461.
Multipliers	
All Children	We assume this program only provides benefits to children. Benefits are provided to children under 13 and disabled children under 19.
Ages 0-8	We used the same multiplier as the Child Care and Development Block Grant because the Child Care Entitlement to States is another funding stream for the same program.
Notes	
Projections	Projected outlays under the June 2017 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

Program	PREP and Abstinence Education
Program Description	See CFDA #93.235 See CFDA #93.092
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$130
All Children	\$130
Ages 0–8	\$0
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, pg. 460.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	The program does not target this age group.
Notes	
Projections	Projected outlays under CBO's June 2017 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

Program	Juvenile Justice
Program Description	See CFDA #16.540
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$208
All Children	\$208
Ages 0–8	\$16
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.08
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 721.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	Data were not available on the age breakdown of children served by the program, but the majority of programs funded served youth and teens. We assumed 90 percent was targeted to youth 12 and older and the remaining 10 percent was split evenly among children 0–11, primarily for activities to prevent child abuse and exploitation of children.
Notes	
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

Program	Missing Children
Program Description	See CFDA #16.543
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$65
All Children	\$65
Ages 0–8	\$21
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.33
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2017, p. 721.
Multipliers	
All Children	We assume that all benefits go to children ages 0–17.
Ages 0–8	We used data from the 1999 and 2011 US Department of Justice's <i>National Incidence Studies of Missing, Abducted, Runaway, and Thrown away Children</i> to construct the multiplier. Specifically, the multiplier is based on age-breakdown estimates of the estimated characteristics of children stereotypically kidnapped in 1999 and 2011.
Notes	
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	Used an updated version of the report and a slightly different measure of missing children (estimated characteristics of children stereotypically kidnapped) for both current and historical 0–8 age break multipliers.

Program		Promoting Safe and Stable Families
Program Description		See CFDA #93.556
Categories		
Major Program Area		Social Services
Eligibility Limitations		Not Means-Tested
Benefit Type		In-Kind
Spending Type		Mandatory
Expenditures (millions)		
Total Program		\$349
All Children		\$349
Ages 0–8		\$224
Multipliers		
All Children		1.00
Ages 0–8 (% of all children)		0.64
Data Sources & Methodology		
Program Expenditures		OMB's Appendix to the Federal Budget, FY 2018, p. 460.
Multipliers		
All Children		We assume that all benefits go to children ages 0–18.
Ages 0–8		Children served were assumed to resemble the population of children at risk for abuse and neglect; see methodology for "Child Welfare Services and Training."
Notes		
Projections		Projected outlays under CBO's June 2017 Baseline were obtained from Jennifer Grey of CBO.
Historical Estimates		OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year		None

Program	Children's Research and Technical Assistance
Program Description	See CFDA #93.595
Categories	
Major Program Area	Social Services
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$78
All Children	\$78
Ages 0–8	\$37
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.47
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 464.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Ages 0–8	Data are not available by age; thus, expenditures are assumed to be spread evenly across children 0–18, that is, 9/19 for 0–8 year-olds.
Notes	
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

Program	DoD Dependents' Schools Abroad
Program Description	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 (www.DoDEA.edu).
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$1,136
All Children	\$1,136
Ages 0–8	\$415
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.37
Data Sources & Methodology	
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) (http://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2017/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/DoDDE-OP-5.pdf).
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.
Ages 0–8	We calculate the spending on children ages 0–8 by using weekly 2016 enrollment data available on the Department of Defense Education Activity website (http://www.dodea.edu/datacenter/enrollment.cfm), and the most recent data on annual expenditures on educational institutions per student for all services, provided in <i>Education at a Glance 2016: OECD Indicators</i> (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0–8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). We calculate average enrollment by grade by averaging enrollment numbers for the second available week of each month. The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages.
Notes	
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</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (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

Program	Safe Routes to Schools
Program Description	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.
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$198
All Children	\$198
Ages 0–8	\$60
Multipliers	
All Children	1.00
Ages 0–8(% of all children)	0.30
Data Sources & Methodology	
Program Expenditures	We use program tracking reports from the National Center for Safe Routes to School to estimate yearly (federal fiscal year) expenditures (http://www.saferoutesinfo.org/).
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.
Ages 0–8	We assume that benefits are the same as Impact Aid.
Notes	
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	Since FY 2013, we have obtained program expenditures from the program tracking reports (http://www.saferoutesinfo.org/). For FY 2005-2012 program expenditures were obtained from the U.S. Department of Transportation, Federal Highway Administration, here: http://safety.fhwa.dot.gov/saferoutes/funding/ .
Changes Made This Year	None

Program	Impact Aid
Program Description	See CFDA #84.041
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$1,252
All Children	\$1,252
Ages 0–8	\$380
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.30
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 336.
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.
Ages 0–8	We calculate the spending on children ages 0–8 by using (Fall 2014) US enrollment data from the <i>Digest of Education Statistics 2016</i> (https://nces.ed.gov/programs/digest/d16/tables/dt16_203.40.asp), and 2013 annual expenditures on educational institutions per student for all services, provided in <i>Education at a Glance 2016: OECD Indicators</i> (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0–8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages.
Notes	
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</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (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
Program Description	See CFDA #84.048
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$1,679
All Children	\$746
Ages 0–8	\$0
Multipliers	
All Children	0.44
Ages 0–8 (% of all children)	0.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 344.
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. Career and Technical Education (CTE): The Carl D. Perkins Career and Technical Education Act Final Report to Congress (http://www2.ed.gov/about/offices/list/oepd/ppss/reports.html#cte . --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"). Adult education: 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 (http://www2.ed.gov/about/offices/list/ovae/resource/octae-aefla-2011-2012.pdf) to weight program obligations. The latest report is from Program Year 2011-2012.
Ages 0–8	Program does not serve this age group.
Notes	
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, 2013, 2014 (years represent the year in the title of the Digests, not the publication year)</i> 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	None

Program	Education for the Disadvantaged (Title I)
Program Description	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.
Categories	
Major Program Area	Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$15,617
All Children	\$15,617
Ages 0–8	\$6,611
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.42
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 335.
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.
Ages 0–8	According to the Department of Education, (https://www2.ed.gov/programs/titleiparta/index.html?exp=0), "Title I served more than 21 million children. Of these students, approximately 59 percent were in kindergarten through fifth grade, 21 percent in grades 6-8, 17 percent in grades 9-12, 3 percent in preschool, and less than one percent ungraded." We used this information to estimate the share of Title I funding supporting 0–8-year-olds.
Notes	
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</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (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
Program Description	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.
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$4,355
All Children	\$4,355
Ages 0–8	\$1,289
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.30
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 337.
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.
Ages 0–8	We assume that benefits are distributed under the same enrollment and cost per student assumptions as in Impact Aid.
Notes	
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

Program	Indian Education
Program Description	See CFDA #84.060 See CFDA #15.042 See CFDA #15.130
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$962
All Children	\$962
Ages 0–8	\$343
Multipliers	<i>Department of Education</i>
All Children	1.00
Ages 0–8 (% of all children)	0.36
	<i>Bureau of Indian Affairs Schools</i>
All Children	1.00
Ages 0–8 (% of all children)	0.36
	<i>Johnson-O'Malley assistance</i>
All Children	1.00
Ages 0–8 (% of all children)	0.36
	<i>Education construction</i>
All Children	1.00
Ages 0–8 (% of all children)	0.36
Data Sources & Methodology	
Program Expenditures	For DOE Indian Education: OMB's Appendix to the Federal Budget, FY 2018, p. 338. For Bureau of Indian Affairs Schools (which includes Johnson-O'Malley) and Education Construction: data was gathered from highlights of the <i>Fiscal Year 2018: The Interior Budget in Brief</i> (https://www.doi.gov/sites/doi.gov/files/uploads/fy2018_bib_bh077.pdf), within the section on Indian Affairs, pages BH-83 and BH-85.
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.
Ages 0–8	We calculate the spending on children ages 0–8 by using (Fall 2010) Bureau of Indian Education enrollment data from https://nces.ed.gov/programs/digest/d16/tables/dt16_203.45.asp , and 2013 annual expenditures on educational institutions per student for all services, provided Education at a Glance 2016: OECD Indicators (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0–8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages.
Notes	
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, 2013, 2014</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
Program Description	See CFDA #84.365
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$739
All Children	\$739
Ages 0–8	\$360
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.49
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 339.
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.
Ages 0–8	We calculate the spending on children ages 0–8 by using 2014 NCES data on the number of children that are English language learners (https://nces.ed.gov/programs/digest/d16/tables/dt16_204.27.asp), and 2013 annual expenditures on educational institutions per student for all services, provided Education at a Glance 2016: OECD Indicators (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0–8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages.
Notes	
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</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (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

Program	Special Education
Program Description	See CFDA #84.027 Includes Early Intervention Services
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$12,560
All Children	\$12,560
Ages 0–8	\$4,408
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.35
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 340.
Multipliers	
All Children	We assume all benefits are directed towards children. Children include youth being served by the program through age 21.
Ages 0–8	This program has a separate set of grants for children under age 3 as well as for those ages 3 to 5. The grants for those under 3 are Grants to States for infants and families (Part C). The separate set of grants for children ages 3 to 5 are Preschool Grants (Part B-619). We assume children ages 3 to 8 also receive a portion of the Grants to States (Part B-611), given language in the Budget Request on p. H-26 that says "Funding under Preschool Grants supplements funds provided to States under the Grants to States program, which serves children with disabilities aged 3 through 21, including all children served under the Preschool Grants program." To calculate the portion of the Grants to States which goes to children age 3 to 5, we estimate the share receiving services in preschool programs operating within and outside public schools using Figure 8, U.S. Department of Education, 30th Annual Report to Congress on the Implementation of the Individuals with Disabilities Education Act, 2008. We multiply these shares by the cost per pupil for these different settings provided in Exhibit 6 of American Institutes for Research's report "What Are We Spending on Special Education Services in the United States, 1999-2000?" We also needed to find the percentage of 6–8 spending from 6–11 spending. First, we calculated the portion of the Grants to States that goes to ages 6–11. Then we determined the portion of 6- to 8-year-olds receiving IDEA using the portion of 6- to 8-year-olds in the country with a reported disability according to the CDC's "Diagnosed Attention Deficit Hyperactivity Disorder and Learning Disability: United States, 2004–2006". We then determined the share of this group receiving services within and outside public schools using Table 11 in the NCES Report "Characteristics of Private Schools in the United States: Results from the 2003-2004 Private School Universe Survey." We multiply these shares by the cost per pupil for these different settings provided in Exhibit 6 of American Institutes for Research's report "What Are We Spending on Special Education Services in the United States, 1999-2000?" The multiplier is then calculated by dividing the Grants to State for 6- to 8-year-olds by all state grants (Part D), as reported in the Department of Education Fiscal Year 2012 Budget Request. The multiplier is then calculated by adding the Grants to States for infants and families, Preschool Grants, and the share of the Grants to State to preschoolers and by dividing by all state grants (Part B, Part C, and Part D), as reported in the Department of Education Fiscal Year 2017 Budget Request. This multiplier was applied to total outlays, which means that spending on activities other than state grants (e.g. technical assistance, administrative costs) is allocated proportionally to state grants
Notes	
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</i> 2002. Data for 1970–95 and 2003–04 are available in <i>Digest of Education Statistics</i> 2005. Subsequent outlays are taken from OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

Program	DoD Domestic Schools
Program Description	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).
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$572
All Children	\$572
Ages 0–8	\$209
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.37
Data Sources & Methodology	
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) (http://comptroller.defense.gov/Portals/45/Documents/defbudget/FY2017/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/DoDDE-OP-5.pdf).
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.
Ages 0–8	We calculate the spending on children ages 0–8 by using weekly 2016 enrollment data available on the Department of Defense Education Activity website (http://www.dodea.edu/datacenter/enrollment.cfm), and the most recent data on annual expenditures on educational institutions per student for all services, provided in Education at A Glance 2016: OECD Indicators (http://www.oecd.org/edu/education-at-a-glance-19991487.htm). Ages 0–8 are identified by NCES as representing preschool, kindergarten, first, second, and third grade- elementary/ primary education (https://nces.ed.gov/pubs2010/2010013.pdf). We calculate average enrollment by grade by averaging enrollment numbers for the second available week of each month. The multiplier represents the estimated spending on preschoolers, kindergarteners, first graders, second graders, and third graders divided by the total estimated spending across all ages.
Notes	
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</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (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

Program	Institute of Education Sciences
Program Description	Includes CFDA 84.305 Includes CFDA 84.372 Includes CFDA 84.324
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$585
All Children	\$445
Ages 0–8	\$135
Multipliers	
All Children	0.76
Ages 0–8 (% of all children)	0.30
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 366.
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 (http://www.census.gov/hhes/school/data/cps/2014/tables.html).
Ages 0–8	We assume that benefits are distributed under the same enrollment and cost per student assumptions as in Impact Aid.
Notes	
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

Program	Innovation & Improvement
Program Description	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
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$1,452
All Children	\$1,452
Ages 0–8	\$441
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.30
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 339.
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.
Ages 0–8	We assume that benefits are distributed under the same enrollment and cost per student assumptions as in Impact Aid.
Notes	
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

Program	Safe Schools & Citizenship Education/Supporting Student Success
Program Description	Includes Safe and Drug-Free Schools and Communities Includes Elementary and secondary school counseling Includes Physical education program Includes Promise Neighborhoods
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$244
All Children	\$244
Ages 0–8	\$74
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.30
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 337.
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.
Ages 0–8	We assume that benefits are distributed under the same enrollment and cost per student assumptions as in Impact Aid.
Notes	
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

Program	Junior R.O.T.C.
Program Description	"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." (Army ROTC: Overview, U.S. Department of Defense, 2008). https://www.usarmyjrotc.com/jrotc/dt .
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$270
All Children	\$270
Ages 0–8	\$0
Multipliers	
All Children	1.00
Ages 0–8 (% of all children)	0.00
Data Sources & Methodology	
Program Expenditures	Expenditures are gathered from Department of Defense FY 2018 budget documents (http://comptroller.defense.gov/Budget-Materials/Budget2018/). 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.
Ages 0–8	Program does not serve this age group.
Notes	
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</i> 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012, 2013, 2014 (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	None

X. Training Programs

Program	Job Corps
Program Description	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" (Overview of Entitlement Programs: 2004 Green Book, Committee on Ways and Means, p. 833).
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$1,640
All Children	\$646
Ages 0–8	\$0
Multipliers	
All Children	0.39
Ages 0–8 (% of all children)	0.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2018, p. 729.
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. Multiplier for 2016 is an average of multipliers from 2013-2015.
Ages 0–8	Children in this age group are not eligible for this program.
Notes	
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
Program Description	See CFDA #17.270
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$38
All Children	\$27
Ages 0–8	\$0
Multipliers	
All Children	0.70
Ages 0–8	0.00
Data Sources & Methodology	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2016 is based on program year 2015 (July 2015 to June 2016).
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 2016, associated with the fiscal year 2015.
Ages 0–8	Children in this age group are not eligible for this program.
Notes	
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".

Program	WIA Youth Formula Grants
Program Description	See CFDA #17.259
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$771
All Children	\$501
Ages 0–8	\$0
Multipliers	
All Children	0.65
Ages 0–8 (% of all children)	0.00
Data Sources & Methodology	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2016 is based on program year 2015 (July 2015 to June 2016).
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 2016.
Ages 0–8	Children in this age group are not eligible for this program.
Notes	
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

Program	YouthBuild Grants
Program Description	See CFDA #17.274
Categories	
Major Program Area	Training
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$70
All Children	\$25
Ages 0–8	\$0
Multipliers	
All Children	0.36
Ages 0–8 (% of all children)	0.00
Data Sources & Methodology	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2016 is based on program year 2015 (July 2015 to June 2016).
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 2016.
Ages 0–8	Children in this age group are not eligible for this program.
Notes	
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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