

Data Appendix

to

Kids' Share 2014: Report on Federal Expenditures on Children through 2013

Ellen Steele, Julia Isaacs, Heather Hahn, Sara Edelstein, and C. Eugene Steuerle

The authors are grateful to the Annie E. Casey Foundation and First Focus for sponsoring this research and to earlier authors in the report series on children's budgets for establishing a valuable foundation for this work.

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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 2014: Report on Federal Expenditures on Children through 2013*. It updates data appendices associated with prior *Kids' Share* reports.¹

Estimating government expenditures on children, as we do in the *Kids' Share* reports, is a complex task involving many decisions, definitions, and assumptions about how federal dollars are spent. For each annual report, we use a consistent three-step methodology to estimate federal expenditures. First, we define and identify programs for inclusion. Only programs directly benefiting children or benefiting households because of the presence of children are included. Second, we collect expenditure data for the more than 100 programs and tax provisions included in our report. Our primary source of expenditure data is estimates from the *Appendix to the Budget of the U.S. Government, Fiscal Year 2015* (and past years). Data on tax expenditures come from the *Analytical Perspectives* volume of the budget. The third step of the methodology is to estimate the portions of program spending that go specifically to children. Each of these tasks is described further below. Additionally, we explain the data and assumptions used to generate projections, briefly describe the sources for our state and local estimates, and specify how our methodology has changed from previous *Kids' Share* reports.

Section II of this document presents a summary table of expenditures in 2013, detailing the programs included in our analysis, estimated expenditures, and the share of the expenditures going to children. Sections III–X consist of descriptions of specific data sources, calculations, and methodological assumptions made in each program included in the report. These descriptions indicate any changes in our general methodology at the program level or the calculation of estimates from previous years. 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 August 2014.

Kids' Share Methodology

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

For this study, childhood is defined as extending from birth until a child's 19th birthday. Subsequently, both federal spending on college or postsecondary vocational training and prenatal spending through Medicaid or other programs are excluded (the latter largely because of data limitations). While the general rule is to include 18-year-olds, they are excluded from certain

¹ See Toran et al. (2012); Rennane et al. (2011, 2010); Kent et al. (2009); Reynolds et al. (2007, 2008); and Clark et al. (2000).

programs that define childhood as ending on a child's 18th birthday, as detailed in sections III–X.

To be included in this analysis (as a whole or in part), 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., elementary and secondary education programs, foster care payments); this also includes programs that serve all age groups but deliver a portion of benefits directly to children (e.g., Supplemental Security Income [SSI] payments for disabled children, Medicaid services for children);
2. family benefit levels increase for households with children (e.g., Supplemental Nutrition Assistance Program [SNAP]/food stamps, low-rent public housing); or
3. children are necessary for a family to qualify for any benefits (e.g., Temporary Assistance for Needy Families [TANF], the Child Tax Credit [CTC], 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 they do not meet our inclusion criteria because being a child or having a child are not prerequisites for these services; nor does having a child generate any additional monetary benefit. Further, our measure excludes 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*—for example, the share of the federal budget spent on children, federal versus state or local spending on children, and outlays for children versus the elderly. However, our most comprehensive measure of federal expenditures on children includes *tax expenditures* (i.e., reduced tax liabilities as a result of the CTC, the dependent exemption, or other tax code provisions) as well as direct program outlays. Our estimates of tax expenditures are calculated with the caveat that we do not take into account behavioral or interaction effects; as a result, these additional measures should be interpreted with care. However, we aim to provide an even broader picture of federal investment in children by adding tax expenditures.

Throughout the report, we note clearly where our analysis focuses on outlays only and where it broadens to include reductions in taxes. Even when the analysis is restricted to outlays, however, it includes the direct outlays related to the tax law—primarily, the portions of the Earned Income Tax Credit (EITC) and CTC that are 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. The primary source for our expenditure data is the reported outlays in *Appendix to the Budget of the U.S. Government, Fiscal Year 2015* (and past years). For estimated expenditures from tax provisions, we turn to the *Analytical Perspectives* volume of the budget. In most cases, the budget appendix lists outlays for each program included in our analysis. Sometimes, the appendix groups several programs into larger categories; while obligations are

listed for each program in the group, only one outlay number is listed, reflecting the total for the group. 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 For smaller programs not listed explicitly in the appendix, we obtain expenditure information 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 2013. Most historical expenditure data comes from earlier budget appendices or from information obtained directly from the agency.

In order to synthesize the over 100 programs identified as programs with spending for children, we classify the programs into 11 major categories that generally follow the budget functions laid out by the Office of Management and Budget (OMB). We group our calculations into these categories at various points in the analysis:

1. health (e.g., Medicaid and the Children's Health Insurance Program [CHIP]);
2. nutrition (e.g., SNAP and child nutrition);
3. housing (e.g., Section 8 Low-Income Housing Assistance and Low Income Home Energy Assistance);
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—that is, cash payments to families whose tax liability falls below zero (e.g., most of the EITC and some of the CTC);
10. tax expenditures, or reductions in a family's tax liability, from special tax provisions (e.g., the child and dependent care credits and the nonrefundable portions of the EITC and CTC); and
11. the dependent exemption, which is not considered a tax expenditure by the Department of the Treasury but does reduce the tax liability of families with children compared with families without children.

² We made 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.

A full list of the programs in each of these categories can be found in the summary table in Section II. Also note that while the summary table and the *Kids Share 2014* report generally use these 11 categories, the *Data Appendix* has only eight categories (detailed in sections III–X). The three tax-related categories are considered one “tax provision” category for purposes of data collection, and data on early education and care programs are collected in conjunction with other social services programs.

Calculate the share of program spending on children. Even among the programs that benefit children, government programs vary in how they target children. Some programs devote all their resources directly to children, while others allocate funds to children as well as older age groups. As a result, we calculate the share of program resources dedicated to children in one of four ways:

- For programs that serve children only, we assume 100 percent of program expenditures (benefits and associated administrative costs) go to children, whether the expenditure is a direct service to children (e.g., education) or a child benefit paid through parents or guardians (e.g., SSI disabled children benefits). We make no attempt to subtract the amount of a child’s benefit 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 if the benefit size is determined by the number of children, we assume 100 percent of program expenditures go to children (e.g., CTC, dependent exemption).
- For other programs where benefits are provided to families without any delineation of the parents’ and children’s share, we generally estimate a children’s share based on the number of children and adults in the family 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.

We outline our general process for allocating benefits to children in figure 1.

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, foster care, 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 CTC, dependent exemption, employer-provided child care, etc.	TANF, etc.	SNAP/food stamps, veterans benefits, public housing, low-income home energy assistance, etc.	Unemployment benefits, workers compensation, Making Work Pay and other tax credits not tied to number of children, etc.

Note: The 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 just to children. For these calculations, the most frequently used data sources 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 or other researchers at the Urban Institute and elsewhere.

For certain programs, we take advantage of the Urban Institute’s microsimulation modeling capabilities to estimate the share of benefits going to children. In particular, we employ the Urban Institute’s Transfer Income Model (TRIM3) for several programs. TRIM3 is maintained and developed by the Urban Institute under primary funding from the Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation (HHS/ASPE). TRIM3 simulates the major governmental tax, transfer, and health programs that affect the US population, and it can produce individual, family, state, and national results. TRIM3’s annual “baseline” simulations (simulations of actual program rules) are used to correct for the underreporting of transfer program benefits in the survey files used as input to 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 2011 Current Population Survey, augmented as described above to adjust for underreporting; some data come from direct tabulations of the 2013 Current Population Survey. TRIM is particularly useful for several income security programs and housing programs; each program using TRIM is noted in the individual description in the following sections.

We also use the Urban–Brookings Tax Policy Center microsimulation model for four main tax expenditures included in this report: the dependent exemption, EITC, CTC, and the Child and Dependent Care Tax Credit (CDCTC). The Tax Policy Center microsimulation model is a powerful tool for federal tax policy analysis. The model calculates tax liability for a representative sample of households, both under the rules that currently exist (current law) and under alternative scenarios. Based on these calculations, the model produces estimates of the revenue consequences of different tax policy choices, as well as their effects on the distribution of tax liabilities and marginal effective tax rates, which affect incentives to work, save, and shelter income from tax (Rohaly, Carasso, and Saleem 2005).

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

Methods for State/Local Spending

While primarily focusing on federal expenditures on children, *Kids’ Share 2014* includes estimates of state and local spending on children from 1998 to 2011. Estimates for 1998 to 2008 were drawn from the Rockefeller Institute State Funding Database; estimates for 2009 to 2011 were estimated by the *Kids’ Share* authors, 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 and the state and local estimates. For example, both sets use similar definitions of children (as those under age 19), and the state estimates include the state earned income tax credit, in part to be consistent with the federal analysis. However, differences remain. Much of the state and local expenditure data cover a July–June rather than an October–September fiscal year. Moreover, because of the challenge of collecting data across 50 states, the state and local estimates focus on only a dozen major programs: state and local spending on elementary and secondary education (including state spending on prekindergarten programs), the state share of three federal health programs (Medicaid, CHIP, 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, child welfare services), and state earned income tax credits (Billet et al. 2007).

In updating the state estimates for 2009–11, we drew on the National Center for Education Statistics for state and local education. We used our own unpublished tabulations of Medicaid Management Information Systems (MSIS) claims data, and federal/state match rates for each state and each year to estimate Medicaid spending. The Maternal and Child Health Block Grant estimates also were generated from federal estimates and estimates of the federal/state match rates in each year. Our state estimates for CHIP spending came from the Medicaid and CHIP Payment and Access Commission (MACPAC 2011), and we used the same multiplier that was used for federal CHIP spending. For the remaining programs except the EITC, we drew from agency websites. For the EITC, we multiplied state by state federal EITC spending for tax year 2010 (IRS 2014) by each state’s spending as a percentage of the federal spending in that state (Johnson and Williams 2011), and adjusted each state’s estimate down 10 percent to arrive at an estimate for 2011; we used the 2011 estimate to extrapolate to other years. The same multiplier used for the federal EITC was used for state spending.

Methods for Elderly Spending

Our primary focus is on expenditures on children, but a few figures include estimates of spending on the elderly. For these estimates we collect expenditure information on 14 federal programs and 2 state programs and estimate the share of those programs that go to those ages 65 and older, similar to our process for estimating the share to those ages 18 and under for children. We do not attempt to estimate tax expenditures on the elderly, so our comparisons of spending on children and the elderly are limited to outlays.

On the federal level, our calculations of elderly spending include spending through the following programs: Social Security, Medicare, Medicaid, SSI, SNAP, Federal Civilian Retirement, Military Retirement, Veterans Compensation & Pensions, Special Benefits for Coal Miners, Veterans Medical Care, Annuity Health Benefits, Housing, the Administration on Aging, and the Low Income Home Energy Assistance Program. These 14 programs were included in a Congressional Budget Office study of federal spending on the elderly (CBO 2000). We also include state Medicaid and state SSI supplement.

Estimates of outlays come from the *Appendix to the Budget of the U.S. Government*, various years, and the historical tables provided by OMB. The percentage that goes to those ages

65 and older for Medicare, Medicaid, Social Security, and SSI was taken from the *Annual Statistical Supplement to the Social Security Bulletin*. As with the methodology for children, we estimate the share of the program that goes to the elderly population; for example, we subtract out spending on children and 18- 64-year-old disabled adults to estimate the share of elderly spending on Social Security, Medicare, and Medicaid. Estimates of the percentage going to the elderly for other programs generally rely on a CBO report on spending on the elderly. Calculations of state/local spending on the elderly include state Medicaid and state SSI supplement, which also come from the *Annual Statistical Supplement to the Social Security Bulletin*.

For the first time, in this report we extend our estimate of spending on the elderly back to 1960.

Projections

To predict spending trends for children, we primarily use CBO's projections from *Updated Budget Projections: 2014–24*. For projecting expenditures under tax provisions, we turn to the Urban-Brookings Tax Policy Center microsimulation model for major tax provisions and OMB's projections in *Analytical Perspectives* for smaller tax provisions.

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

Mandatory spending. The CBO baseline projections assume a continuation of current law, except that certain expiring programs that have been continually reauthorized in the past are assumed to continue. 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, Foster Care & Adoption Assistance, SSI, TANF, and Child Support Enforcement. For smaller mandatory programs, we asked CBO staff for unpublished baseline data or made simplifying assumptions in projecting program growth.

In addition, our estimates include automatic spending reductions of certain budgetary resources in 2013–21 under the BCA. Most mandatory programs (including those serving children) are exempt from the BCA by statute, including Social Security and Railroad Retirement, veterans benefits, TANF, SSI, Child Support (because it is part of Family Support Payments), refundable tax credits, SNAP, Child Nutrition (all but Special Milk, which is so small it was ignored in this analysis), Medicaid, CHIP, Foster Care (and Adoption Assistance, Guardianship, and Independent Living), and Child Care Entitlement for States (2 USC § 905). A few mandatory social services programs, including Social Services Block Grant and Safe and Stable Families, were subject to BCA spending cuts. Discretionary spending on education, children's housing benefits, youth training, nutrition, early education and care, and social service programs has declined because of the BCA.

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 include increases for growth in population or gross domestic product (GDP). As a result, projections for discretionary spending decline over time relative to both mandatory programs and GDP. However, under the Budget Control Act of 2011, the traditional CBO baseline is adjusted downward to reflect caps on defense and nondefense spending, legislative amendments to the caps through 2015, and further reductions in those caps in 2016 through 2021 under the law’s automatic enforcement provisions.

Tax expenditures. For tax programs, projections are calculated differently. For four large programs included in our analysis—the dependent exemption, the CTC, the EITC, and the CDCTC, 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 the *Analytical Perspectives*, then 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.

In general, for programs serving both children and adults, we assume that the share of spending directed to children for each program will remain constant from 2014 to 2024. One exception is that we use CBO’s detailed projections by age group for Medicaid, Social Security, and SSI. Another exception is that we assume the kids’ share of spending on health exchange subsidies increases when CHIP funding falls (as explained in the full report). 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

In the section that follows, a summary table of expenditures in 2013 details the programs included in our analysis, estimated expenditures, and the share of the expenditures going to children. Sections III–X explain the specific data sources, calculations, and methodological assumptions made in 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 2013			
	Multipliers	Expenditures (in Millions)	
	All Children	TOTAL	All Children
TOTAL		1,653,273	464,374.60
INCOME SECURITY		966,434	52,822
Social Security			
Old Age and Survivors' Trust Fund	0.02	670,586	13,595
Disability Trust Fund	0.05	142,847	7,326
Temporary Assistance for Needy Families			
Cash	0.76	6,396	4,871
Non-Cash	0.76	10,569	8,050
Child Support Enforcement	1.00	3,532	3,532
Supplemental Security Income	0.20	56,489	11,059
Railroad Retirement	0.00	11,821	23
Survivors Comp (DIC)	0.07	5,789	394
Veterans Compensation (Disability Compensation)	0.07	53,255	3,621
Survivors Pensions	0.07	1,578	107
Veterans Pensions	0.07	3,571	243
NUTRITION		108,612	61,811
Supplemental Nutrition Assistance Program	0.45	82,548	36,804
Child Nutrition	0.99	19,325	19,208
Special Supplemental Food (WIC)	0.88	6,557	5,795
Commodity Supplemental Food	0.02	182	4
HOUSING		35,921	9,155
Low Income Home Energy Assistance	0.24	3,532	861
Low-Rent Public Housing	0.26	4,068	1,042
Section 8 Low-Income Housing Assistance	0.26	27,930	7,152
Rent Supplement	0.26	0	0
Rental Housing Assistance	0.26	391	100

	Multipliers	Expenditures (in Millions)	
	All Children	TOTAL	All Children
TAX CREDITS / EXEMPTIONS		383,542	187,375
Earned Income Tax Credit (tax expenditures)	0.89	4,070	3,630
EITC Outlays	0.89	57,513	51,300
Dependent Care Credit	0.97	4,160	4,035
Child tax credit (tax expenditures)	1.00	31,255	31,255
CTC Outlays	1.00	21,608	21,608
Dependent Exemption	1.00	37,216	37,216
Exclusion of Employer-Provided Child Care	1.00	880	880
Employer Provided Child Care Credit	1.00	10	10
Assistance for Adopted Foster Children	1.00	530	530
Adoption Credit and Exclusion	1.00	450	450
Adoption Outlays (2010&2011)	1.00	0	0
Qualified Zone Academy Bonds	1.00	580	580
Qualified Zone Academy Outlays	1.00	940	940
Qualified School Construction Bonds	1.00	200	200
Qualified School Construction Outlays	1.00	20	20
Exclusion of Certain Foster Care Payments	0.99	380	376
Exclusion for Public Assistance Benefits	0.48	770	369
Exclusion for Social Security Retirement and De	0.02	30,200	612
Exclusion for Social Security Disability Benefits	0.05	8,200	421
Exclusion for Veterans Death Benefits and Disa	0.07	4,620	314
Exclusion of employer contributions for medical	0.18	179,941	32,629
HEALTH		88,575	86,967
Medicaid	1.00	72,149	72,149
Vaccines for Children	1.00	3,607	3,607
Maternal and Child Health (Block Grant)	0.75	618	461
Immunization	0.91	718	654
Children's Mental Health Services	0.94	111	104
Healthy Start	0.50	100	50
Emergency Medical Services for Children	1.00	20	20
SCHIP	0.97	9,469	9,140
Universal Newborn Hearing	1.00	18	18
Birth Defects/Developmental Disabilities	0.60	126	75
Children's Graduate Medical Education	1.00	264	264
Lead Hazard Reduction	1.00	125	125
Health Insurance Exchanges	0.01	963	13
Home Visiting	1.00	242	242
School-Based Health Care ACA	1.00	43	43

	Multipliers	Expenditures (in Millions)	
	All Children	TOTAL	All Children
SOCIAL SERVICES		23,307	22,129
Social Services (Block Grant)	0.54	1,477	804
Community Services Block Grant	0.38	652	249
Children and Families Services Programs	1.00	373	373
Head Start	1.00	7,820	7,820
Child welfare services and training	1.00	292	292
Foster Care	0.99	4,220	4,177
Guardianship	1.00	79	79
Adoption Assistance	1.00	2,326	2,326
Independent Living	0.59	143	84
Child Care and Development Block Grant	1.00	2,177	2,177
Child Care Entitlement to States	1.00	2,872	2,872
PREP and Abstinence Education	1.00	127	127
Juvenile Justice	1.00	210	210
Missing Children	1.00	56	56
Safe and Stable Families	1.00	438	438
Children's Research and Technical Assistance	1.00	46	46

	Multipliers	Expenditures (in Millions)	
	All Children	TOTAL	All Children
EDUCATION		44,367	42,913
Dependents' Schools Abroad	1.00	1,157	1,157
State Fiscal Stabilization Fund	0.78	1,292	1,008
Education Jobs Fund	1.00	219	219
Safe Routes to Schools	1.00	37	37
Impact Aid	1.00	1,342	1,342
Vocational (and Adult) Education	0.45	1,785	800
Accelerating Achievement and Ensuring Equity	1.00	16,795	16,795
School Improvement	1.00	4,756	4,756
Indian Education			
Department of Education	1.00	124	124
Bureau of Indian Affairs Schools	1.00	626	626
Johnson-O'Malley assistance	1.00	0	0
Education construction	1.00	53	53
English Language Acquisition	1.00	696	696
Education for the Handicapped / Special Education	1.00	12,366	12,366
Domestic schools	1.00	507	507
Promise Neighborhoods	1.00	61	61
Institute of Education Sciences	0.76	769	584
Innovation & Improvement	1.00	1,051	1,051
Safe Schools & Citizenship Education	1.00	315	315
Hurricane Education Recovery	1.00	6	6
Junior R.O.T.C.	1.00	410	410
TRAINING		2,515	1,202
Job Corps	0.38	1,577	601
Youth Offender Grants	0.82	53	43
WIA Youth Formula Grants	0.65	819	534
YouthBuild Grants	0.37	67	25

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	\$813,433
All Children	\$20,921
Multipliers	
All Children	OASI 0.02
All Children	DI 0.05
Data Sources & Methodology	
Program Expenditures	OASI: OMB's Appendix to the Federal Budget, FY 2015, p. 1252 (Social Security Administration—Federal OASI Trust Fund—Total Outlays (net)). DI: OMB's Appendix to the Federal Budget, FY 2015, p. 1253 (Social Security Administration—Federal DI Trust Fund—Total Outlays (net)).
Multipliers All Children	The Social Security Administration reports benefits for children under 18, so 17 was used as the upper age limit for this program. The estimated percentage of benefits going to children under 18 was based on total monthly benefit data from Annual Statistical Supplement of the Social Security Bulletin. To access these tables, go to http://www.ssa.gov/policy/docs/statcomps/ , Table 5.A4 and 5.F4.
Notes	
Projections	Projected expenditures are from CBO's <i>Updated Budget Projections: Fiscal Years 2014 to 2024</i> (April 14 2014). http://www.cbo.gov/publication/45229 .
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	We revised our projection methodology to incorporate CBO projections of OASI and DI benefits to children into our projections.

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)	
Total Program	Cash \$6,396
All Children	\$4,871
Total Program	Non-Cash \$10,569
All Children	\$8,050
Multipliers	
All Children	0.76
Data Sources & Methodology	
Program Expenditures	Administrative and benefit expenditures: OMB's Appendix to the Federal Budget, FY 2015, p. 477 (Dept of Health and Human Services—Temporary Assistance to Needy Families—Total Outlays (net)). Child support reimbursements: Use CBO supplemental data for "Child Support Collections," line item "Federal Share." In 2013, the CBO projection from the January 2013 baseline was used. Contingency fund: OMB's Appendix to the Federal Budget, FY 2015, p. 478 (Dept of Health and Human Services—Contingency Fund—Total Outlays (net)).
Multipliers All Children	In most states children over 17 are not eligible for cash assistance, but in a few states students as old as 21 are eligible, therefore 21 rather than 18 was used as the upper age limit for children in this program. The multiplier was calculated as the portion of total recipients that are children, using FY 2010 TANF caseload data from the Administration for Children and Families web site at http://www.acf.hhs.gov/programs/ofa/data-reports/index.htm (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.
Notes	
Projections	Projected expenditures are from CBO's <i>Updated Budget Projections: Fiscal Years 2013 to 2023</i> (May 14 2013). http://www.cbo.gov/publication/4417 . The TANF supplemental table supplies projected outlays for both administration and benefits expenditures and contingency fund expenditures. The Child Support Collections table supplies projected outlays for reimbursement from child support (see federal share of collections retained by government).
Historical Estimates	TANF and contingency fund expenditures are from OMB's Appendix to the Federal Budget for earlier years. Child support reimbursements from 1995 onward were taken from the "Financial Overview" table of various Annual Reports of the Office of Child Support Enforcement (http://www.acf.hhs.gov/programs/cse/pubs/index.html#annual).
Changes Made This Year	None

III. INCOME SECURITY PROGRAMS

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	\$3,532
All Children	\$3,532
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p 479 (Dept of Health and Human Services - Payments to States for Child Support Enforcement and Family Support Programs).
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.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2013 to 2023 (May 14 2013). http://www.cbo.gov/publication/4417 . See "Child Support Administration" under "Child Support Enforcement."
Historical Estimates	For 1980–90, expenditures are available in various Green Book editions (1980: 1998 Green Book, table Child 8-1; 1985: 1994 Green Book, table 11-1; 1990: 2004 Green Book, table 8-1; note that the 1980 number has been revised from the hard copy of the 1980 OCSE Annual Report). For 1995 onward, expenditures were taken from the "Federal Share of Administrative Expenditures" table of various Annual Reports of the Office of Child Support Enforcement (http://www.acf.hhs.gov/programs/cse/pubs/index.html#annual).
Changes Made This Year	None

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	\$56,489
All Children	\$11,059
Multipliers	
All Children	0.20
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p 1249 (Social Security Administration—Supplemental Security Income Program—Outlays (net)). Note that net outlays are used rather than gross in order to exclude state expenditures for state supplements.
Multipliers All Children	The SSI program defines children as persons under 18, so 17 was used as the upper age limit for this program. CBO Supplemental Data (Jan 2012) was used to calculate the portion of total benefit outlays that go to children.
INCOME	Income categories are estimated using 2007 Current Population Survey data augmented by TRIM-3 to adjust for under- and over-reporting of program participation. TRIM assigns benefits to each member of a household. We use share of total benefits in a household going to children as the multiplier for SSI.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2014 to 2024 (April 14 2014). http://www.cbo.gov/publication/45229 . See "Total, SSI Mandatory Outlays" in the supplemental data for Supplemental Security Income.
Historical Estimates	Expenditure data are from OMB's Appendix to the Federal Budget for earlier years. Also, for years before 2003, the "All Children" multiplier was calculated using data from the Social Security Administration's Annual Statistical Supplements, as the portion of total benefit outlays that go to children.
Changes Made This Year	None

III. INCOME SECURITY PROGRAMS

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	\$11,821
All Children	\$23
Multipliers	
All Children	0.002
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.
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 FY2012, the FY2013 multiplier was calculated as an average of the multiplier for years 2010-2012.
Notes	
Projections	Projected expenditures are from CBO's Updated Budget Projections: Fiscal Years 2013 to 2023 (May 14 2013). http://www.cbo.gov/publication/4417 . See "Total Benefit Outlays" in the supplemental data for Railroad Retirement.
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

Program	Veteran's 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	\$64,194
All Children	\$4,365
Multipliers	
All Children	0.07
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p 1106 (Dept of Veterans Affairs—Compensation and Pensions—Obligations). We used compensation obligations for survivors for "Survivors Compensation (DIC)," compensation obligations for veterans for "Veterans Compensation (Disability Compensation)," pension obligations for veterans for "Veterans Pension," and pension obligations for survivors for "Survivors Pension." Total outlays were allocated to these four programs based on the amount of obligations associated with each program.
Multipliers	
All Children	Children 18–23 can receive benefits if they are students, so 23 is used as the upper age limit for this program. We used the March 2013 Current Population Survey to estimate the children's share of all four programs using the same multiplier.
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	We added a fourth veterans' program (Veterans' pensions), recognizing it fit our definition of a children's program because benefits are adjusted for family size. We also started using data from the March Current Population Survey to estimate the children's share. We also re-classified three of the veterans' programs (all but Veterans' Disability Compensation) as means-tested.

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	\$82,548
All Children	\$36,804
Multipliers	
All Children	0.45
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 169.
Multipliers	
All Children	Children in this program are under 18. We used the proportion of benefits that go to children, according to data from <i>Characteristics of Supplemental Nutrition Assistance Program Households</i> . The link to the reports is available on the USDA/FNS web site: http://www.fns.usda.gov/ops/supplemental-nutrition-assistance-program-snap-research . We use the average multiplier of fiscal years 2010 - 2012 as the 2013 multiplier.
Notes	
Projections	Projected expenditures are from CBO's <i>Updated Budget Projections: Fiscal Years 2014 to 2024</i> (April 14 2014). http://www.cbo.gov/publication/45229
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years. Multiplier estimates from 1997 to 2007 use data from earlier versions of the <i>Characteristics of Food Stamp Participants</i> report. Before 1997, prorated total monthly benefits for participants are not available, so the proportion of children who are participants (which tracks closely with the proportion of benefits that go to children) is used. These data are available electronically back to 1980, with the exception of 1985, which is not archived on the FNS web site. Note that household data are available back to 1975, but not participant data. Because the proportion of households with children is significantly higher than participants that are children, this number cannot be used. Because the proportion of participants that are children has remained steady over time, the 1980 number is used for 1965-75.
Changes Made This Year	None

IV. NUTRITION PROGRAMS	
Program	Child Nutrition
Program Description	See CFDA #10.553 (School Breakfast Program) See CFDA #10.555 (National School Lunch Program) See CFDA #10.558 (Child and Adult Care Food Program) See CFDA #10.559 (Summer Food Service Program) See CFDA #10.560 (State Administrative Expenses) See CFDA #10.556 (Special Milk)
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$19,325
All Children	\$19,208
Multipliers	
All Children	0.99
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 170.
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.
Notes	
Projections	Projected expenditures are from CBO's <i>Updated Budget Projections: Fiscal Years 2014 to 2024</i> (April 14 2014). http://www.cbo.gov/publication/45229
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

IV. NUTRITION PROGRAMS

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	\$6,557
All Children	\$5,795
Multipliers	
All Children	0.88
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 172.
Multipliers	
All Children	WIC benefits to children include children age 0–5, breastfeeding women, and pregnant and breastfeeding women under age 18. We estimated that 12 percent of benefits go to pregnant and postpartum women 18 and older. Data sources include administrative data on participants for 2011, participant data from <i>WIC Participants and Program Characteristics 2012</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).
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	Commodity Supplemental Food
Program Description	See CFDA #10.565
Categories	
Major Program Area	Nutrition
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$182
All Children	\$4
Multipliers	
All Children	0.02
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 172.
Multipliers	
All Children	Children age 0–5 and breastfeeding women are included in the estimates for this program. We used data from the FNS web site to estimate the portion of participants who are nonelderly. We also used the same methodology as in the WIC multiplier to exclude pregnant and postpartum women age 18 and older. http://www.fns.usda.gov/pd/fdpart.htm
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	\$3,532
All Children	\$861
Multipliers	
All Children	0.24
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, 480.
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 CY2012. We assume an equal benefit per person in order to allocate benefits to children within households. Since data is available through 2012, 2013 multiplier is an average of the previous three years.
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	None

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	\$4,068
All Children	\$1,042
Multipliers	
All Children	0.26
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 573.
Multipliers	
All Children	An estimate of the share of housing benefits allocated to children under 18 was estimated using 2011 Current Population Survey data augmented by TRIM-3 to adjust for under- and over- reporting of program participation. We used an average of estimates from 2011 and 2012 for benefits allocated to children in 2013.
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 estimates.
Changes Made This Year	None

V. HOUSING PROGRAMS	
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	\$27,930
All Children	\$7,152
Multipliers	
All Children	0.26
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 2015, p. 571, 572, and 590.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
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, <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

Program	Rent Supplement
Program Description	See CFDA #14.149
Categories	
Major Program Area	Housing
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$0
All Children	\$0
Multipliers	
All Children	0.26
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 595.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
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 are now included in Rental Housing Assistance

V. HOUSING PROGRAMS	
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	\$391
All Children	\$100
Multipliers	
All Children	0.26
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 595. Note: beginning in 2013, Rent Supplement and Rental Housing Assistance outlays are combined on this tab.
Multipliers	
All Children	We use the same multipliers as for Public Housing (based on CPS data, adjusted by the TRIM3 model).
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.

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	\$57,513
All Children	\$51,300
	<i>Non-Refundable Portion</i>
Total Program	\$4,070
All Children	\$3,630
Multipliers	<i>Refundable Portion</i>
All Children	0.89
	<i>Non-Refundable Portion</i>
All Children	0.89
Data Sources & Methodology	
Program Expenditures	The nonrefundable portion is taken from OMB's Analytical Perspectives, FY2015, p. 208, Table 14-1. (Income Security Section). The refundable (outlay) portion is taken from OMB's Historical Tables, FY2015, Table 8.5.
Multipliers	
All Children	We excluded benefits to childless households, an estimated 2.7 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 2011 EITC expenditure, we estimated that 8 percent of the benefits going to households with children were going to children age 19–23. Therefore, for all years the multiplier for "all children" (defined as age 0–18) was calculated as $0.973 \times 0.92 = 0.896$.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0412-v8). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Tax expenditures for earlier years were taken from OMB's Analytical Perspectives. 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	\$4,160
All Children	\$4,035
Multipliers	
All Children	0.97
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2015, p. 207. (Training, employment, and social services section).
Multipliers	
All Children	The Family Support Act of 1988 reduced to 13 the age cutoff of a child for whom the dependent care credit may be claimed, so 12 is used as the upper age limit for this program. This credit can also be used for non-children dependents, and that portion of the credit has no age limit. In consultation with Adam Carasso, former coauthor in the budget series, and with experts in the Tax Policy Center, we estimated that 3 percent of this credit goes to older dependents, and 97 percent goes to children (Carasso 2008).
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-v3). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None
Other	We confirmed the 97% multiplier for all children through conversation with Elaine Maag (2012).

VI. TAX PROGRAMS

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)	
Total Program	<i>Refundable Portion</i> \$21,608
All Children	\$21,608
Total Program	<i>Non-Refundable Portion</i> \$31,255
All Children	\$31,255
Multipliers	
All Children	<i>Refundable Portion</i> 1.00
All Children	<i>Non-Refundable Portion</i> 1.00
Data Sources & Methodology	
Program Expenditures	For the non-refundable portion, estimates from the Tax Policy Center (described below, under source of projections) were used in 2010-2013, for consistency with projections; earlier years are from OMB's Analytical Perspectives. The refundable (outlay) portion is taken from OMB's Historical Tables, FY2015, Table 8.5.
Multipliers	
All Children	Only children up to age 16 are eligible for this benefit. All expenditures were assumed to be for children.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-v3). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Tax expenditures for earlier years were taken from OMB's Analytical Perspectives. Outlays for earlier years were taken from OMB's Historical Tables (Table 8.5).
Changes Made This Year	Instead of using OMB estimates for the past and TPC projections for the future, a bridge estimate that combined information from OMB and TPC was used for 2010-2012, to avoid a jump in the series when switching between estimates.

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	\$37,216
All Children	\$37,216
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-v3). Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing 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.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0613-v3).. Baseline is current law. Estimates for the dependent exemption, child and dependent care tax credit, and the child tax credit are calculated by repealing each provision. Estimates for the Earned Income Tax Credit are calculated by tabulating credits.
Historical Estimates	Before 2005, estimates were derived from Statistics of Income data. Starting in 2005, estimates came from the Urban-Brookings Tax Policy Center Microsimulation Model (various versions). Expenditures previously calculated for 1995–2004 were then multiplied by an adjustment factor so as to better align with these new estimates from the TPC model.
Changes Made This Year	None

VI. TAX PROGRAMS

Program	Exclusion of Employer-Provided Child Care
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	\$880
All Children	\$880
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2015, p. 207. (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children. To qualify for this exclusion, children must meet the same age requirements as for the child and dependent tax credit, so the maximum age for this program is 12.
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 207). 2020-24 were estimated by applying the average annual growth rate from 2013–19 to the 2020 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
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2015, p. 207. (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children. Further, it was assumed that most children enrolled in employer-provided child care are under 13 (i.e., identical to the age cutoff for the exclusion for employer-provided child care).
Notes	
Projections	This program is projected to end after 2013. Projections are based on OMB projections (Analytical Perspectives, FY 2015, p. 207).
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

VI. TAX PROGRAMS

Program	Assistance for Adopted Foster Children
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	\$530
All Children	\$530
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2015, p. 207. (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 207). 2020-24 were estimated by applying the average annual growth rate from 2013-19 to the 2020 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.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	<i>Non-Refundable Portion</i>
All Children	\$450
Total Program	<i>Refundable Portion</i>
All Children	\$0
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2015, p. 207. (Training, employment, and social services section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 207). 2020-24 were estimated by applying the average annual growth rate from 2013-19 to the 2020 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

VI. TAX PROGRAMS

Program	Qualified Zone Academy Bonds
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)	
Total Program	<i>Non-Refundable Portion</i>
All Children	\$580
	<i>Refundable Portion</i>
Total Program	\$940
All Children	\$940
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2015, p. 207. (Education section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 207). We use the projected growth rate as calculated by the Joint Committee on Taxation for expenditures from 2018-2022, and hold this rate constant for 2023-2024. http://www.ict.gov/x-19-09.pdf
Historical Estimates	OMB's Analytical Perspectives from previous year's budgets were used to obtain the expenditures going back to 1997.
Changes Made This Year	None

Program	Qualified School Construction Bonds
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)	
Total Program	<i>Non-Refundable Portion</i>
All Children	\$200
	<i>Refundable Portion</i>
Total Program	\$20
All Children	\$20
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY2015, p. 207. (Education section).
Multipliers	
All Children	All expenditures were assumed to be for children under age 18.
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 207). 2020–24 were estimated by applying the average annual growth rate from 2013–19 to the 2019 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives. As part of ARRA, there are no expenditures prior to 2009.
Changes Made This Year	Previously, we used the projected growth rate as calculated by the Joint Committee on Taxation for expenditures from 2018-2022, and held this rate constant in 2023. http://www.jct.gov/x-19-09.pdf

VI. TAX PROGRAMS

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	\$380
All Children	\$376
Multipliers	
All Children	0.99
Data Sources & Methodology	
Program Expenditures	OMB’s Analytical Perspectives, FY2015, p. 207. (Training, employment, and social services section).
Multipliers	
All Children	We use the same methodology as for the Foster Care program: We estimate that 1 percent of foster care payment payments may be to children ages 19-20, based on AFCARS data on youth served, information on placements by age, information on payments by placement, and data from the National Resource Center on Youth Development on the number of states serving older youth with federal payments.
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 207). 2020–24 were estimated by applying the average annual growth rate from 2013–19 to the 2019 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	\$770
All Children	\$369
Multipliers	
All Children	0.48
Data Sources & Methodology	
Program Expenditures	OMB’s Analytical Perspectives, FY 2015, p. 208 (Income security section).
Multipliers	
All Children	Since cash public assistance includes primarily TANF and SSI, we used the average of the multipliers for those two programs as the multiplier for this expenditure. Note that in some states children as old as 21 are eligible for TANF, meaning 21 is the upper limit for this multiplier.
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 208). 2020–2024 were estimated by applying the average annual growth rate from 2013–19 to the 2019 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB’s Analytical Perspectives.
Changes Made This Year	None

VI. TAX PROGRAMS

Program	Exclusion for Social Security Retirement and Dependents & Survivors' Benefits
Program Description	See page 35 in Data Appendix to Federal Expenditures on Infants and Toddlers in 2007
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$30,200
All Children	\$612
Multipliers	
All Children	0.02
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2015, p. 208 (Social Security section). Note that expenditures for retired workers are listed separately from expenditures for dependents and survivors.
Multipliers	
All Children	Assumed to be the same as the OASI portion of Social Security (maximum age of 17).
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 208). 2020–24 were estimated by applying the average annual growth rate from 2015–19 to the 2019 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

Program	Exclusion for Social Security Disability Benefits
Program Description	"Benefit payments from the Social Security Trust Fund for disability are partially excluded from a beneficiary's gross incomes" (OMB's 2007 Analytical Perspectives, p. 312). See Exclusion for Social Security Retirement and Dependents' & Survivors' Benefits descriptions for further information.
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$8,200
All Children	\$421
Multipliers	
All Children	0.05
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2015, p. 208 (Social Security section).
Multipliers	
All Children	Assumed to be the same as the DI portion of Social Security (maximum age of 17).
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 208). 2020–24 were estimated by applying the average annual growth rate from 2015–19 to the 2019 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

VI. TAX PROGRAMS	
Program	Exclusion for Veterans Death Benefits and Disability Compensation
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	\$4,620
All Children	\$314
Multipliers	
All Children	0.07
Data Sources & Methodology	
Program Expenditures	OMB's Analytical Perspectives, FY 2015, p. 208 (Veterans benefits and services section).
Multipliers	
All Children	Assumed to be the same as Veterans Compensation and DIC and Veterans Disability (under age 24).
Notes	
Projections	Projections to 2019 are based on OMB projections (Analytical Perspectives, FY 2015, p. 208). 2020–24 were estimated by applying the average annual growth rate from 2015–19 to the 2020 projection and scaling for CBO-OMB GDP differences.
Historical Estimates	Expenditures for earlier years were taken from OMB's Analytical Perspectives.
Changes Made This Year	None

VI. TAX PROGRAMS	
Program	Exclusion of employer contributions for medical insurance premiums and medical care
Program Description	"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 .
Categories	
Major Program Area	Tax Programs
Eligibility Limitations	Not Means-Tested
Benefit Type	Cash
Spending Type	Tax Program
Expenditures (millions)	
Total Program	\$179,941
All Children	\$32,629
Multipliers	
All Children	0.18
Data Sources & Methodology	
Program Expenditures	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.
Multipliers	
All Children	Estimate of children's share is based on unpublished analyses from the Urban's Institute's Health Policy Center's HIPSM 2014 model.
Notes	
Projections	Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0309-1 and 0509-4). Projections are based upon current tax law enacted as of December 31, 2012. Thus, the estimates assume that the Bush era tax cuts expire as scheduled under the Tax Relief, Unemployment, Insurance Reauthorization, and Job Creation Act of 2010. In most cases, expired or repealed provisions are not listed if their revenue effects result only from taxpayer activity occurring before fiscal year 2012. The estimates are based on the economic assumptions from the Mid-Session Review of the 2013 Budget. The estimates do not reflect the "American Taxpayer Relief Act of 2012" (ATRA), enacted into law on January 2, 2013, which extended many tax expenditures, changed income tax rates, and provided Alternative Minimum Tax relief.
Historical Estimates	Expenditures for earlier years 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).
Changes Made This Year	We initially used 10 percent as a rough placeholder for the share of projected costs for health insurance subsidies going to children, loosely based on our estimate that 12 percent of the tax subsidy for employer-sponsored health insurance is for the marginal cost of providing dependent insurance coverage to children. We updated our estimate in 2014, using the methodology described above, and also did a second estimate assuming lower CHIP enrollment.

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	\$72,149
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 456.
Multipliers	
All Children	The multiplier for for 2010 (the most recent year for which actual data are available) is based on unpublished tabulations of Medicaid Statistical Information System (MSIS) data by the Urban Institute's Health Policy Center. The estimate includes all benefit payments to persons under 19, regardless of eligibility category (children, disabled, etc.). The tabulations were disaggregated by state, and the federal share of spending on persons under 19 was calculated using the FMAP. This allowed us to estimate a multiplier for the share of federal spending on individuals under 19. Estimates for 2011-2012 were estimated applying this multiplier to total Medicaid outlays. Estimates for 2013 were based on projections methodology described below.
Notes	
Projections	Projected expenditures are from the supplemental data accompanying CBO's Analysis of the President's Budget for 2015 (April 2014). The estimate is a combination of 100 percent of benefit payments to children, 15.0 percent of benefit payments to the disabled, and a children's share of administrative costs. The assumption of 15.0 percent of federal spending disabled benefits going to individuals less than 19 is based on tabulations of MSIS data in 2010 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; 2006-2009 were provided by Emily Lawson of the Urban Institute using the methodology described above (except that 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	In this report, the federal share of benefits to children was calculated state-by-state, rather than as a national aggregate. This new methodology was done for 2010 (and applied to 2011-2012, as noted above). The presentation of the multiplier was also changed: In the past, we showed a multiplier of 1, because we estimated Medicaid spending on children directly, rather than as a percentage of total spending. We now estimate and show a children's multiplier (as in other programs), and assume it is constant when estimating spending in 2010-2012. Historical estimates have not been changed. Projected expenditures follow the same methodology as in past years.
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	\$3,607
All Children	\$3,607
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 455
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	Projected expenditures are from the supplemental document "Detail of Spending and Enrollment for Medicaid for CBO's April 2014 Baseline" accompanying CBO's Updated Budget Projections 2014-2024 (April 2014). http://www.cbo.gov/publication/44204
Historical Estimates	Outlays are from earlier versions of OMB's Appendix to the Federal Budget.
Changes Made This Year	None

VII. HEALTH PROGRAMS

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	\$618
All Children	\$461
Multipliers	
All Children	0.75
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 435
Multipliers	
All Children	Expenditure data for FY 2012 by class of individuals served is available at the Maternal and Child Health Bureau's web site (https://mchdata.hrsa.gov/tvisreports/FinancialData/FinancialMenu.aspx). 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.
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	\$718
All Children	\$654
Multipliers	
All Children	0.910
Data Sources & Methodology	
Program Expenditures	Expenditures are gathered from the CDC Justification of Estimates for Appropriation Committees, FY 2015, pp. 46, "Figure: Immunization and Respiratory Diseases Funding History." Report can be found here: http://www.cdc.gov/fmo/topic/Budget%20Information/appropriations_budget_form_pdf/FY2015_CJ_CDC_FINAL.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.
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

VII. HEALTH PROGRAMS	
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	\$111
All Children	\$104
Multipliers	
All Children	0.94
Data Sources & Methodology	
Program Expenditures	Estimates were provided by Dr. Kristin Williams-Washington of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services.
Multipliers	
All Children	Multiplier represents the percent of those served who are under age 19 in FY 2013. Multiplier provided by Dr. Kristin Williams-Washington of the Center for Mental Health Services, Substance Abuse and Mental Health Services Administration, Department of Health and Human Services.
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	See CFDA #93.926 Each year the Maternal and Child Health Bureau (MCHB) awards nearly 900 discretionary grants that help to ensure that quality health care is available to the maternal and child health (MCH) population which includes all of the nation's women, infants, children, adolescents, and their families, including fathers and children with special health care needs.
Categories	
Major Program Area	Health
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$100
All Children	\$50
Multipliers	
All Children	0.50
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 435
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. 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 2011. Multipliers for FY 2012 and FY 2013 are averages of the previous three years' multipliers.
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 2009 and 2011 data.
Changes Made This Year	None

VII. HEALTH PROGRAMS

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	\$20
All Children	\$20
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 435.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
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	\$9,469
All Children	\$9,140
Multipliers	
All Children	0.97
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 462.
Multipliers	
All Children	We used 2013 CHIP enrollment data from MACStats (http://www.macpac.gov/macstats) to calculate the percentage of enrollees that are ages 0-18 ("March 2014 MACStats"). We adjusted for the fact that per capita expenditures on adults are higher than on children, based on MACSTATS data on Medicaid spending for children and for non-disabled, non-elderly adults ("June 2013 MACStats").
Notes	
Projections	Projected expenditures are from CBO's Baseline Budget Projections FY 20143 - 2024, released with CBO's Analysis of the President's 2015 Budget (released April 2014). http://www.cbo.gov/publication/45069 .
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	We used MACStats data to calculate the all-children multiplier.
Other	See notes on Medicaid regarding birth and delivery costs.

VII. HEALTH PROGRAMS	
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	\$18
All Children	\$18
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 435.
Multipliers	
All Children	We assume that all benefits go to infants.
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	\$126
All Children	\$75
Multipliers	
All Children	0.60
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 446.
Multipliers	
All Children	Estimates for FY2012 and FY 2013 for the percent of participants ages 0–18 were provided by Elizabeth A. Belser-Vega at CDC.
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

VII. HEALTH PROGRAMS	
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	\$264
All Children	\$264
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 435.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
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	\$125
All Children	\$125
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 613.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
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

VII. HEALTH PROGRAMS

Program	Health Insurance Subsidy Exchange
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.
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Health In-Kind Mandatory
Expenditures (millions) Total Program All Children	\$963 \$13
Multipliers All Children	0.01
Data Sources & Methodology Program Expenditures Multipliers	OMB's Appendix to the Federal Budget, FY 2015, pg. 465. Unpublished tabulations from the Urban's Institute's Health Policy Center's ACS-HIPSM 2014 model.
Notes Projections Historical Estimates Changes Made This Year	Projected expenditures are from CBO's Baseline Budget Projections FY 2014 - 2024, released with CBO's Analysis of the President's 2015 Budget (released April 2014). http://www.cbo.gov/publication/45069 . Projected multiplier of Kids' Share for 2016 onward is higher than in 2014, because we assume that some of children dropped from CHIP (under CBO baseline assumptions of the program not being fully reauthorized) would be shifted onto the health insurance exchange. The HIPSM model (described above) was used for the multiplier estimate. Outlays are from earlier versions of OMB's Appendix to the Federal Budget. We initially used 10 percent as a rough placeholder for the share of projected costs for health insurance subsidies going to children, loosely based on our estimate that 12 percent of the tax subsidy for employer-sponsored health insurance is for the marginal cost of providing dependent insurance coverage to children. We updated our estimate in 2014, using the methodology described above.

VII. HEALTH PROGRAMS

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	\$242
All Children	\$242
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 438.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	Projections were provided by Lisa Ramirez-Branum, CBO.
Historical Estimates	Previous 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	\$43
All Children	\$43
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 435.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
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	Previous 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	\$1,477
All Children	\$804
Multipliers	
All Children	0.54
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 483
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 of the Social Services Block Grant Program Annual Reports. Data are available through FY2010, 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 .
Notes	
Projections	Projected outlays under CBO's April 2014 Baseline were obtained from Sam Papenfuss of CBO.
Historical Estimates	Program expenditures were obtained from OMB's Appendix to the Federal Budget, earlier years. Multipliers from 2001 to 2009 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	Includes FY 2013 supplemental funding for Hurricane Sandy.

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	\$652
All Children	\$249
Multipliers	
All Children	0.38
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 485
Multipliers	
All Children	Estimates are calculated for all children 18 and under. The multiplier is based on the proportion of clients 0-17 served by the CSBG. Data were obtained from The National Association for State Community Services Programs annual report. The most recent data are for Fiscal Year 2012. Future year multipliers are based on an average of the past three years' multipliers.
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

VIII. SOCIAL SERVICES PROGRAMS

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 Eligibility Limitations Benefit Type Spending Type	Social Services Not Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$373 \$373
Multipliers All Children	1.00
Data Sources & Methodology Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 485. 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.
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	This year we excluded Family Violence and Prevention and Independent Living Vouchers because we believe these mostly do not go to children. Prior years have been updated.

Program	Head Start
Program Description	See CFDA #93.600; note that this includes funding for Early Head Start.
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Social Services Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$7,820 \$7,820
Multipliers All Children	1.00
Data Sources & Methodology Program Expenditures Multipliers All Children	OMB's Appendix to the Federal Budget, FY 2015, pg. 485. We assume that all benefits go to children ages 0-18.
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

VIII. SOCIAL SERVICES PROGRAMS

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	\$292
All Children	\$292
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, pg. 485.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
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	None

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	\$4,220
All Children	\$4,177
Multipliers	
All Children	0.99
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 487. This item is a line item under "Payments to States for Foster Care and Permanency"
Multipliers	
All Children	The Fostering Connections to Success and Increasing Adoptions Act of 2008 allows states to claim federal reimbursement for the costs of caring for and supervising Title IV-E eligible foster youth until their 21st birthday. We estimate that 1 percent of Title IV-E payments for foster care may be to children ages 19-20, based on AFCARS data on youth served, information on placements by age, information on payments by placement, and data from the National Resource Center on Youth Development on the number of states serving older youth with federal payments.
Notes	
Projections	Projected total outlays for Title IV-E programs under CBO's April 2014 Baseline were obtained from Sam Papenfuss of CBO. These totals were divided into yearly projections for Foster Care, Guardianship, Independent Living, and Adoption Assistance based on the the projected expenditures for the individual programs found in CBO's Updated Budget Projections: Fiscal Years 2013 to 2023 (May, 2013), supplemental data.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

VIII. SOCIAL SERVICES PROGRAMS

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	\$79
All Children	\$79
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 487. This item is a line item under "Payments to States 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 2012," 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.
Notes	
Projections	Projected total outlays for Title IV-E programs under CBO's April 2014 Baseline were obtained from Sam Papenfuss of CBO. These totals were divided into yearly projections for Foster Care, Guardianship, Independent Living, and Adoption Assistance based on the the projected expenditures for the individual programs found in CBO's Updated Budget Projections: Fiscal Years 2013 to 2023 (May, 2013), supplemental data.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None
Other	

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	\$2,326
All Children	\$2,326
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 487. This item is a line item under "Payments to States 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 Exiting Foster Care during FY 2012," 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.
Notes	
Projections	Projected total outlays for Title IV-E programs under CBO's April 2014 Baseline were obtained from Sam Papenfuss of CBO. These totals were divided into yearly projections for Foster Care, Guardianship, Independent Living, and Adoption Assistance based on the the projected expenditures for the individual programs found in CBO's Updated Budget Projections: Fiscal Years 2013 to 2023 (May, 2013), supplemental data.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

VIII. SOCIAL SERVICES PROGRAMS

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	\$143
All Children	\$84
Multipliers	
All Children	0.59
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 487. This item is a line item under "Payments to States for Foster Care and Permanency."
Multipliers	
All Children	Before the Chafee Act of 1999, states had the option of offering Chafee services to youth up to age 21, but only were required to serve ages 16-18. As of 1999, all states serve up to age 21. The multiplier for FY 2012, the latest year for which data is available, is gathered from the "Served Population by Age, FFY 2012" table in <i>Highlights From State Reports to the National Youth in Transition Database (NYTD), Federal Fiscal Year 2012</i> (http://www.acf.hhs.gov/sites/default/files/cb/nytd_data_brief_2.pdf). The multipliers from FY 2000 to 2011 are smoothed into a progression from 1 to the FY 2012 multiplier. The FY 2013 multiplier is an average of the previous three years' multipliers.
Notes	
Projections	Projected total outlays for Title IV-E programs under CBO's April 2014 Baseline were obtained from Sam Papenfuss of CBO. These totals were divided into yearly projections for Foster Care, Guardianship, Independent Living, and Adoption Assistance based on the the projected expenditures for the individual programs found in CBO's Updated Budget Projections: Fiscal Years 2013 to 2023 (May, 2013), supplemental data.
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	This year the multiplier was changed from 1, based on an updated understanding of the population served and data from the National Youth in Transition Database. Previous years' multipliers starting in the year 2000 were revised.

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	\$2,177
All Children	\$2,177
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 483.
Multipliers	
All Children	We assume this program provides benefits only to children. Benefits are provided to children under 13 and disabled children under 19.
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

VIII. SOCIAL SERVICES PROGRAMS	
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	\$2,872
All Children	\$2,872
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 482.
Multipliers	
All Children	We assume this program only provides benefits to children. Benefits are provided to children under 13 and disabled children under 19.
Notes	
Projections	Projected outlays under CBO's April 2014 Baseline were obtained from Sam Papenfuss of CBO.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

VIII. SOCIAL SERVICES PROGRAMS

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	\$127
All Children	\$127
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 481.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	Projected outlays under CBO's April 2014 Baseline were obtained from Sam Papenfuss 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	\$210
All Children	\$210
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 772.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
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	We now subtract out the Missing Children program because it is included as part of this program. This was also done retroactively for FY2012.

VIII. SOCIAL SERVICES PROGRAMS

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	\$56
All Children	\$56
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 772.
Multipliers	
All Children	We assume that all benefits go to children ages 0–17.
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	None

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	\$438
All Children	\$438
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 481.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
Notes	
Projections	Projected outlays under CBO's April 2014 Baseline were obtained from Sam Papenfuss 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	\$46
All Children	\$46
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 486.
Multipliers	
All Children	We assume that all benefits go to children ages 0–18.
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	We corrected the program spending type (from discretionary, in past reports, to mandatory, in this report).

IX. EDUCATION PROGRAMS	
Program	Dependents' Schools Abroad
<p>Program Description</p> <p>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).</p> <p>Categories Major Program Area: Education Eligibility Limitations: Not Means-Tested Benefit Type: In-Kind Spending Type: Discretionary</p> <p>Expenditures (millions) Total Program: \$1,157 All Children: \$1,157</p> <p>Multipliers All Children: 1.00</p> <p>Data Sources & Methodology Program Expenditures: We gathered data on expenditure from the Department of Defense's Fiscal Year 2015 Budget Estimates for Dependents Education, Table III. Financial Summary (\$ in thousands). (http://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2015/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_VOL_1_PART_1/DoDDE_PB15.pdf).</p> 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. <p>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</i> (years represent the year in the title of the Digests, not the publication year). Changes Made This Year: DOD budget documents were used for data on expenditures rather than the Digest of Education Statistics.</p>	

Program	State Fiscal Stabilization Fund (ARRA)
<p>Program Description</p> <p>Includes CFDA #84.394 (Education State Grants) Includes CFDA #84.395 (Race to the Top) Includes CFDA #84.396 (What Works and Innovation Funds) Includes CFDA #84.397 (Government Services Grants)</p> <p>Categories Major Program Area: Education Eligibility Limitations: Not Means-Tested Benefit Type: In-Kind Spending Type: Discretionary</p> <p>Expenditures (millions) Total Program: \$1,292 All Children: \$1,008</p> <p>Multipliers All Children: 0.78</p> <p>Data Sources & Methodology Program Expenditures: OMB's Appendix to the Federal Budget, FY 2015, p. 341. Multipliers All Children: The multiplier is calculated as the percent of spending that is allocated to K-12 education, calculated separately for each of the four categories in the State Fiscal Stabilization Fund. (Grants to States for Education, Grants to States for Public Safety, Education and Other Services, Race to the Top and I-3). Data on the allocation of state grants between K-12 education and higher education for Grants to States for Education were based on 2011 estimates; the allocation for Grants to States for Public Safety were based on 2010 estimates; both estimates were received from Jennifer Cohen at the New America Foundation. Race to the Top and I-3 are assumed to be 100 percent spent on K-12 education rather than higher education.</p> <p>Notes Projections: Projections are from OMB's Appendix to the Federal Budget, FY 2015, p. 341. The fund is projected to be fully spent down by 2014. Historical Estimates: OMB's Appendix to the Federal Budget, earlier years. The program was established in 2009. Changes Made This Year: None</p>	

IX. EDUCATION PROGRAMS	
Program	Education Jobs Fund
Program Description	The Education Jobs Fund (Ed Jobs) program provided \$10 billion in assistance to States to save or create education jobs for the 2010-2011 school year. Jobs funded under this program include those that provide educational and related services for early childhood, elementary, and secondary education. http://www2.ed.gov/programs/educationjobsfund/index.html
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Mandatory
Expenditures (millions)	
Total Program	\$219
All Children	\$219
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 341.
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.
Notes	
Projections	Projected outlays for FY 2014 are taken OMB's Appendix to the Federal Budget, FY 2015, p. 341. Program obligation is \$10 billion and is expected to be fully spent down by FY 2014.
Historical Estimates	OMB's Appendix to the Federal Budget, earlier years.
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	\$37
All Children	\$37
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	DOT does not report apportionments for SRTS; it only reports larger categories under the umbrella program, Transportation Alternatives Program. However, the SafeRoutes website reports on program spending. This brief indicates some FY 2013 spending: http://www.saferoutesinfo.org/sites/default/files/Winter2013_TrackingReport_rev.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.
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	Funding for FY 2005-2012 is summarized by the U.S. Department of Transportation, Federal Highway Administration, here: http://safety.fhwa.dot.gov/saferoutes/funding/ .
Changes Made This Year	Beginning in FY2013, this is no longer a stand-alone program with its own apportionment, but rather is part of the larger Transportation Alternatives program.

IX. EDUCATION PROGRAMS	
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	\$1,342
All Children	\$1,342
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, 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.
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</i> (years represent the year in the title of the Digests, not the publication year).
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	\$1,785
All Children	\$800
Multipliers	
All Children	0.47
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 350.
Multipliers	
All Children	The overall multiplier is based on a weighted average of program obligations, using 0.63 for career and technical (vocational) education, 1.00 for smaller learning communities, and 0.13 for adult education. Career and Technical Education (CTE): The Carl D. Perkins Career and Technical Education Act Reports to Congress on PY 2009-10 (http://cte.ed.gov/docs/Rpt_to_Congress/Perkins_RTC_2009-10.pdf) indicates that 62% went to secondary school students (Table 4. Enrollment of CTE students in CTE programs, by disaggregated student categories, for program year 2009-10). Smaller Learning Communities: These grants support activities in high schools, so all of these funds are assumed to serve people age 18 and under. Adult education: we use the percentage of 16-18-year-olds enrolled, which is detailed in the <i>Adult Education and Family Literacy Act Report to Congress</i> , Appendix C Number of Young Adults Aged 16-18 Enrolled and Percentage of Total Participants in Adult Education by State, From Program Year 2008-09 to Program Year 2010-11 (https://www2.ed.gov/about/offices/list/ovae/resource/aeffa-report-to-congress-2010.pdf) to weight program obligations. The latest report is from Program Year 2010-2011.
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</i> (years represent the year in the title of the Digests, not the publication year). 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

IX. EDUCATION PROGRAMS	
Program	Accelerating Achievement and Ensuring Equity (Title 1)
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	\$16,795
All Children	\$16,795
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 334.
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.
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</i> (years represent the year in the title of the Digests, not the publication year).
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	\$4,756
All Children	\$4,756
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, 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.
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, 1997–2014.
Changes Made This Year	None

IX. EDUCATION PROGRAMS	
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	\$803
All Children	\$803
Multipliers	<i>Department of Education</i>
All Children	1.00
	<i>Bureau of Indian Affairs Schools</i>
All Children	1.00
	<i>Johnson-O'Malley assistance</i>
All Children	1.00
	<i>Education construction</i>
All Children	1.00
Data Sources & Methodology	
Program Expenditures	For DOE Indian Education: expenditure data was gathered from the <i>FY 2015 President's Budget Request for the Department of Education</i> . For Bureau of Indian Affairs Schools (which includes Johnson-O'Malley) and Education Construction: data was gathered from <i>Fiscal Year 2015: The Interior Budget in Brief</i> (http://www.doi.gov/budget/appropriations/2015/highlights/index.cfm), within the section on Indian Affairs.
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 our expenditures source divides spending by these categories, we also use a multiplier of 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	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year). 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	Several changes were made this year. First, Johnson-O'Malley funding is included within funding for BIA schools. Second, the all-children multiplier was changed back to 1 because with our new sources of outlays, the multiplier for BIA schools is no longer needed. Lastly, we gathered data on outlays from DOE and DOI budget documents.

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	\$696
All Children	\$696
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 334.
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.
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, and 2003</i> (years represent the year in the title of the Digests, not the publication year). OMB's Appendix to the Federal Budget, FY 2006–14.
Changes Made This Year	None

IX. EDUCATION PROGRAMS	
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	\$12,366
All Children	\$12,366
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 346.
Multipliers	
All Children	We assume all benefits are directed towards children. Children include youth being served by the program through age 21.
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 2002</i> . Data for 1970–95 and 2003–04 are available in <i>Digest of Education Statistics 2005</i> . Subsequent outlays are taken from OMB's Appendix to the Federal Budget, earlier years.
Changes Made This Year	None

Program	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	\$507
All Children	\$507
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	Expenditure data is gathered from <i>Fiscal Year 2015 Budget Estimates Department of Defense Dependents Education (DoDDE)</i> , Table III. Financial Summary (\$ in thousands) (http://comptroller.defense.gov/Portals/45/Documents/defbudget/fy2015/budget_justification/pdfs/01_Operation_and_Maintenance/O_M_V OL_1_PART_1/DoDDE_PB15.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.
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</i> (years represent the year in the title of the Digests, not the publication year).
Changes Made This Year	This year we used DOD budget documents as the source for expenditures.

IX. EDUCATION PROGRAMS	
Program	Promise Neighborhoods
Program Description	Promise Neighborhoods, established under the Fund for the Improvement of Education Program (FIE), provides funding to support nonprofit organizations, institutions of higher education, and Indian tribes. The vision of the program is that all children and youth growing up in Promise Neighborhoods have access to great schools and strong systems of family and community support that will prepare them to attain an excellent education and successfully transition to college and a career. The purpose of Promise Neighborhoods is to transform distressed communities by building a complete continuum of cradle-to-career solutions of both educational programs and family and community supports, with great schools at the center.
Categories	
Major Program Area	Education
Eligibility Limitations	Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$61
All Children	\$61
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 338.
Multipliers	
All Children	Data on program participants is not yet available. Communication with Peter Tatian indicates the vast majority of spending goes to 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	Expenditures for FY 2012 are gathered from OMB's Appendix to the Federal Budget, FY 2014.
Changes Made This Year	This program was newly added this year.

IX. EDUCATION PROGRAMS

Program	Institute of Education Sciences
Program Description	Includes CFDA 84.305 Includes CFDA 84.372 Includes CFDA 84.324
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Education Not Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$769 \$584
Multipliers All Children	0.76
Data Sources & Methodology Program Expenditures Multipliers All Children	OMB's Appendix to the Federal Budget, FY 2015, p. 375. 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 2012 (http://www.census.gov/hhes/school/data/cps/2012/tables.html).
Notes Projections Historical Estimates Changes Made This Year	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. Outlays are from earlier versions of OMB's Appendix to the Federal Budget. We now use CPS Enrollment data rather than the Census Bureau's Statistical Abstract as a source.

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 Eligibility Limitations Benefit Type Spending Type	Education Not Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$1,051 \$1,051
Multipliers All Children	1.00
Data Sources & Methodology Program Expenditures Multipliers All Children	OMB's Appendix to the Federal Budget, FY 2015, p. 342. 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 FIE funds may include institutions of higher education, their use of the funds is to be for the benefit of elementary and secondary students.
Notes Projections Historical Estimates Changes Made This Year	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. Outlays are from earlier versions of OMB's Appendix to the Federal Budget. None

IX. EDUCATION PROGRAMS	
Program	Safe Schools & Citizenship Education/Supporting Student Success
Program Description	Includes CFDA #84.186 (Safe and Drug-Free Schools and Communities - State Grants) Includes Violence in Schools Prevention Programs Includes National Youth Anti-Drug Media Campaign
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$315
All Children	\$315
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 338.
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.
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	Hurricane Education Recovery
Program Description	Includes funds "to provide assistance or services to local educational agencies and nonpublic schools in Alabama, Louisiana, Mississippi, and Texas to help defray expenses related to the restart, reopening, and re-enrollment of students in elementary and secondary schools that serve an area in which a major disaster related to Hurricanes Katrina or Rita was declared...to local educational agencies (LEAs) to enable them to address the needs of homeless students displaced by Hurricanes Katrina and Rita. ...to local educational agencies for the cost of educating students enrolled in public and nonpublic schools who were displaced by Hurricanes Katrina and Rita" (OMB's Appendix to the Federal Budget, FY 2007, p. 377).
Categories	
Major Program Area	Education
Eligibility Limitations	Not Means-Tested
Benefit Type	In-Kind
Spending Type	Discretionary
Expenditures (millions)	
Total Program	\$6
All Children	\$6
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	OMB's Appendix to the Federal Budget, FY 2015, p. 378.
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.
Notes	
Projections	We use OMB's Appendix to the Federal Budget to project outlays for FY 2014, the last projected year of spending.
Historical Estimates	<i>Digest of Education Statistics 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year).
Changes Made This Year	None

IX. EDUCATION PROGRAMS	
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." (<i>Army ROTC: Overview</i> , 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	\$410
All Children	\$410
Multipliers	
All Children	1.00
Data Sources & Methodology	
Program Expenditures	Expenditures are gathered from Department of Defense FY 2015 budget documents at http://comptroller.defense.gov/budgetmaterials.aspx . Two excel documents are used, Military Personnel Programs (M-1) and Operation and Maintenance Programs (O-1). We compared the estimate from this source to the estimate from the Digest of Education Statistics for 2012, and found the latter estimate was 7% higher. Therefore we adjusted the FY 2013 estimate by 7%.
Multipliers	
All Children	Program serves high school students. Spending on some 19-year-olds who have yet to complete the twelfth grade is captured.
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 1981, 1998, 2000, 2002, 2003, 2005, 2007, 2009, 2010, 2011, 2012</i> (years represent the year in the title of the Digests, not the publication year).
Changes Made This Year	We used DOD budget documents as a source for expenditure data instead of the Digest of Education Statistics.

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" (<i>Overview of Entitlement Programs: 2004 Green Book</i> , Committee on Ways and Means, p. 833).
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Training Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$1,577 \$601
Multipliers All Children	0.38
Data Sources & Methodology Program Expenditures Multipliers All Children	OMB's Appendix to the Federal Budget, FY 2015, p. 782. We obtained estimates of the proportion of participants who are children 19 and under from Shao Zhang and Cathy Keiter at the Department of Labor. Data for fiscal year 2013 is based on program year 2012 (July 2012 to June 2013).
Notes Projections Historical Estimates Changes Made This Year	This program is projected to grow at the same rate as CBO's projections for all federal non-defense, discretionary spending, adjusted for the caps and sequestration required under the Budget Control Act. 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 Cathy Keiter at the Department of Labor. None

Program	Reintegration of Ex-Offenders
Program Description	See CFDA #17.270
Categories Major Program Area Eligibility Limitations Benefit Type Spending Type	Training Means-Tested In-Kind Discretionary
Expenditures (millions) Total Program All Children	\$53 \$43
Multipliers All Children	0.82
Data Sources & Methodology Program Expenditures Multipliers All Children	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2013 is based on program year 2012 (July 2012 to June 2011). 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 2013, associated with the fiscal year 2012.
Notes Projections Historical Estimates Changes Made This Year Other	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. David Lah at the Department of Labor provided all earlier data on outlays and multipliers. None Prior to 2008, known as "Youth Offender Grants".

X. TRAINING PROGRAMS

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	\$819
All Children	\$534
Multipliers	
All Children	0.65
Data Sources & Methodology	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2013 is based on program year 2012 (July 2012 to June 2013).
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 2013, associated with the fiscal year 2012.
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	\$67
All Children	\$25
Multipliers	
All Children	0.37
Data Sources & Methodology	
Program Expenditures	David Lah at the Department of Labor provided program expenditures. Data for fiscal year 2013 is based on program year 2012 (July 2012 to June 2013).
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 2013, associated with the fiscal year 2012.
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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