

Data Appendix

to

Kids' Share 2008

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We thank the Annie E. Casey Foundation and First Focus: Making Children and Families the Priority for sponsoring this research.

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I. INTRODUCTION

This data appendix updates and expands the appendix created by Rebecca L. Clark, Rosalind Berkowitz King, Christopher Spiro, and C. Eugene Steuerle in support of “Federal Expenditures on Children: 1960–1997,” *Assessing the New Federalism* Occasional Paper Number 45 published by the Urban Institute, 2000.

“Kids’ Share 2008: How Children Fare in the Federal Budget” tracks trends in federal spending on children from 1960 through 2018. The primary data source used is the *Budget of the United States Government, Fiscal Year 2009* and past years dating back to 1960. For most of the 100 or so major children’s programs examined, expenditure data are taken from the budget for the *second fiscal year after the desired year* to get an “actual” expenditure amount rather than an estimate—e.g., using the FY2009 budget to get the actual expenditure for 2007—because the budget for a given year includes estimates for that year and the previous year and actual data for earlier years. We draw heavily from the *Appendix to the Federal Budget*, one of the annual budget volumes, for expenditure data for individual programs. In most cases, the budget provides outlays for individual programs. In cases where a single outlay figure is given for a group of programs of interest, we assumed that the relationship between outlays (the amount spent) and obligations (the amount appropriated) is the same for all programs within a group: the obligation figure for the individual program was multiplied by the total outlay figure for the group and then divided by the total obligation figure.¹ We also had to look elsewhere when a program was not broken out as a line-item that year but was lumped in with other programs.

Alternative sources for historical data on expenditures, programmatic scope, and beneficiaries served included the “Green Book,” published every few years by the U.S. House of Representatives Ways and Means Committee, and the Annual Statistical Supplement to the Social Security Bulletin, published by the Social Security Administration. When multipliers (used to estimate the percentage of all expenditures that went to children) were necessary, information on recipients usually came from the Green Book or the Annual Statistical Supplement to the Social Security Bulletin.

When even these sources did not provide sufficient information, we contacted the federal agencies that administered the programs in question. The Annual Statistical Supplement provides the names of contacts, as does *Serving America’s Youth: A Directory of HHS Programs*, published by the U.S. Department of Health and Human Services (DHHS). We also used the federal yellow pages and contacts from within the Urban Institute. Expenditure and multiplier data for some programs, such as Medicaid, were provided by Urban Institute staff who are

¹ This method is difficult when monies were carried over from previous years and were included in the program group totals. In these cases, we attempted to find expenditure information elsewhere.

experts on these programs.

Much of the quantitative effort in this report went to estimating the portions of programs, such as food stamps, Medicaid, or Supplemental Security Income, that go just to children when individual breakouts of program expenditures on children were not available. Estimates were easiest to generate for 1980, 1985, 1990, and 1993. We were able to obtain federal budgets from 1967 on, and the Green Books usually provided information from 1970 or 1975 on. The Annual Statistical Supplement also provided historical data, usually for several decades. But many agencies did not begin to collect detailed program data on beneficiaries by age group until relatively recently. Programs have also changed names and departments over the years, which adds to the challenge of tracking them over time. Fortunately for our 1960 estimates, most of these programs did not exist until the mid-1960s.

Most programs directed at children define a child as an individual who is under age 19. Some programs include 19-year-olds who have not yet graduated from high school, but we felt that this inclusion would not significantly affect the estimates. Our analysis specifically excludes all higher education programs, even if some of these funds go to those under the age of 19. When a program included 19- to 21-year-olds, we made adjustments to eliminate them from our estimates if an age breakdown of participants was available. For a few programs (noted in the descriptions), no age breakdown was available, so these adjustments could not be made. For programs directed at all ages, we obtained at minimum a breakout of youth versus adult and were usually able to include only those under age 19. Again, exceptions are noted.

For projections of outlay and tax expenditure programs from 2008 to 2018—and sometimes for recent years, such as 2004–2006, when federal budget data were not available at the needed level of detail—we relied on the Congressional Budget Office’s (CBO) *Budget and Economic Outlook, FY 2008–18* and updated baseline projections from its [An Analysis of the President's Budgetary Proposals for Fiscal Year 2009](#); the FY2009 federal budget, and the Department of the Treasury’s *General Explanation of the Administration’s FY 2009 Revenue Proposals*. We also employed our own assumptions. In the program descriptions that compose the bulk of this appendix, we list sources for historic budget figures historically. Section XII explains our methodology for projecting expenditures on children in different categories of outlay and tax expenditure programs and details the particular assumptions we made, by program as necessary.

Finally, all of the Web addresses cited in this document were current as of March 2008.

II. INCOME SECURITY

Social Security, Old Age and Survivors Benefits and Disability Benefits (Social Security Act of 1935)

Description: Old Age and Survivors Insurance (OASI) was authorized in 1935. Benefits for dependents and survivors were added in 1939. Disability Insurance (DI) benefits were authorized in 1956. Survivors' benefits are available to the unmarried children or eligible dependent grandchildren of a retired or deceased worker who was fully insured or currently insured² at death. Children or grandchildren are eligible if they are under age 18, full-time elementary or secondary school students under age 19, or age 18 or older and disabled, if the disability began before age 22. Generally grandchildren are eligible if the grandchild had been adopted by the grandparent or relied on the grandparent because the parents were disabled, incarcerated, or had died. The cash benefit amount is based on the worker's earnings history. The 1972 and 1977 amendments tied benefit computation to increases in the consumer price index and changes in the economy, respectively. Amendments in 1996 relaxed earning limits for seniors, and these limits were eliminated completely with another amendment passed in 2000 (U.S. House of Representatives [Hereafter referred to as the "Green Book"] 2004, 1-2, 1-3, 1-16, 1-31).

Budget: Outlays are available in the Appendix of the Federal Budget and Supplemental Tables of the CBO's Budget and Economic Outlook. As noted above, actual numbers are expenditure data and are taken from the budget for the second fiscal year after the desired year, because the federal budget for a given year includes estimates for that year and the previous year and actual data for the second previous year. For example, the FY1997 budget has the actual data for 1995 only. In the specific page numbers that follow, the "FY" denotes the year of the budget, not the year of the data or the year of publication. Past budgets for FY1996–2008 can be found on the OMB web site [here](#). **OASI:** FY1967, p. 357; FY1972, p. 476; FY1977, p. 371; FY1982, p. I-K60; FY1987, p. I-L1; FY1992, p. IV-677; FY1997, p. 941; FY1998, p. 1004; FY1999, p. 1029; FY2000, p. 1098; FY2001, p. 1099; FY2002, p. 1104; FY2003, p. 1069; FY2004, p. 998; FY2005, p. 1080; FY2006, p. 1112. **DI:** FY1967, p. 357; FY1972, p. 477; FY1977, p. 372; FY1982, p. I-K63; FY1987, p. I-L3; FY1992, p. IV-678; FY1997, p. 942–43; FY1998, p. 1005; FY1999, p. 1030; FY2000, p. 1099, FY2001, p. 1100; FY2002, p. 1105; FY2003, p. 1070; FY2004, p. 999; FY2005, p. 1081; FY2006, p. 1114. For 2005–2007, data for OASI and DI are from the CBO's January 2007 and March 2008 Supplemental Tables, which report Social

² According to the 1994 *Green Book*, "Workers are fully insured for [OASI] benefits for themselves and for their families if they have one quarter of coverage (earned at any time after 1936) for every four quarters after 1950, or the year of reaching age 21, if later, up to the year in which they reach age 62, become disabled or die. . . . Workers are currently insured if they have six quarters of coverage during the thirteen calendar quarters ending with the quarter in which they died" (Green Book 1994, 8). "Workers are *insured for disability* if they are fully insured and, except for persons who are blind or disabled before age 31, have a total of at least 20 quarters of coverage during the 40-quarter period in which the worker became disabled. Workers who are disabled before age 31 must have total quarters of coverage equal to half the calendar quarters which have elapsed since the worker reached age 21, ending in the quarter in which the worker became disabled. However, a minimum of six quarters is required" (50).

Security outlays by the status of the recipient—specifically, children.

Multiplier: For OASI, we divided benefits for children of retired and deceased workers by total benefits. For DI, we divided benefits for children of disabled workers by total benefits. The data are from the 2005 Annual Statistical Supplement of the Social Security Bulletin, (DHHS 2005f, tables 5.A4 and 5.F4). For 1996–1999, the 2003 Supplement was used, because it is the latest Supplement to give that breakout. For 1975 and 1985, the 1996 Supplement was used for table 5.F4, because these years are not broken out in later versions. These data can be found on the SSA web site [here](#). For 1960, we used outlays numbers from the old report and the new multiplier to estimate total expenditures. For 2005-2007, the multiplier is 1, because CBO reports the benefits going only to children.

Aid to Families with Dependent Children (Social Security Act of 1935, Title IV-A)/ Temporary Assistance for Needy Families

Description: The program was authorized in 1935 as Aid to Dependent Children and became Aid to Families with Dependent Children (AFDC) in 1962. AFDC benefits children who have been deprived of parental support or care because of a parent’s continuous absence from home, incapacity, death, or unemployment. The family assistance unit also includes any parents and dependent siblings. The amount of benefits received is based on the assistance unit’s income and assets (Green Book 1994, 327). In 1996, AFDC was repealed and replaced by Temporary Assistance for Needy Families (TANF) under the Personal Responsibility and Work Opportunity Reconciliation Act (PRWORA, Public Law 104-193). TANF differs from AFDC in that it provides states with fixed block grants “to operate programs of their own design, but imposes work-trigger time limits, lifetime benefit-cutoff time limits, and minimum work participation rates” (Green Book 2004, 7-2). TANF combined into a single block grant peak-year federal funding levels of AFDC benefits and administration, Emergency Assistance to Needy Families, and Job Opportunities and Basic Skills Training program. Only families that include a minor child or pregnant woman are eligible and they must assign child/spousal support rights to the state. The contingency fund was established in 1996 and “provides matching grants for States that experience high and increasing unemployment rates or increased Food Stamp caseloads” (Green Book 2004, 7-1 - 7-3, 7-20).

Budget: Outlays are available in the Appendix of the federal budget. **AFDC/TANF:** FY1972, p. 458; FY1977, p. 360; FY1982, p. I-K53; FY 1987, p. I-K42; FY1992, p. IV-666; FY1997, p. 494; FY1998, pp. 515–16 (TANF & AFDC); FY1999, pp. 420–21 (TANF & AFDC); FY2000, pp. 452–54 (TANF & AFDC); FY2001, pp. 462–63 (TANF & AFDC); FY2002, pp. 464–65 (TANF & AFDC); FY2003, pp. 457–58 (TANF & AFDC); FY2004, pp. 429–30 (TANF & AFDC); FY2005, pp. 451–52 (TANF & AFDC); FY2006, pp. 457–58 (TANF & AFDC); FY2007, p. 453; FY2008, p. 424; FY2009, p. 454. **Contingency Fund:** FY1998, p. 515; FY1999, p. 420; FY2000, p. 453; FY2001, p. 462; FY2002, p. 465; FY2003, p. 458; FY2004, p. 430; FY2005, p. 452; FY2006, p. 458; FY2007, p. 453; FY2008, p. 424; FY2009, p. 455. AFDC

expenditures for 1960 and 1965 are from the National Center for Social Statistics (NCSS) Report A-4 (71) (p. 9) and do not include administrative costs. Reimbursement from child support collections are shown on a separate line. Child support reimbursement figures for 1980–1990 are available through these older editions of the Green Book: 1980 from the 1998 Green Book, table 8-1; 1985 from the 1994 Green Book, table 11-1; and 1990 from the 2004 Green Book, table 8-1. These numbers match the 1980 hard copy version of the Office of Child Support Enforcement (OCSE) annual report. The 1985 and 1990 numbers are slightly lower (most likely because of revisions to exclude foster care payments). Child support reimbursement figures from 1995 to 2005 were taken directly from the OCSE annual reports, available from 1993 to 2006 on the [OCSE](#) web site; for 2007, data is from the CBO’s March 2007 Supplemental Tables. We used the federal share of “assistance reimbursement” in the financial overview of the OCSE reports. For FY1998–2006, we added the AFDC line item under the “Family Support Payments to States” category to TANF outlays, because AFDC was converted to TANF in 1996. We also subtracted out Emergency Assistance from these AFDC line items to avoid double counting, placing it in its own category.

Multiplier: We used the number of recipients who are children divided by the total number of recipients. Data for 1970 through 1993 are from the Green Book (1996, table 8-25; 1994, 395), and are based on *fiscal* years. Data for the 1960s are from the Annual Statistical Supplement to the Social Security Bulletin (DHHS 1994b, 343), which reports data for *calendar* years. Enrollment data for 1975–2002 are in the 2004 Green Book, table 7-6, p. 7-31. Enrollment data are available in the 2000 Green Book, table 7-4.. An electronic copy of the 2004 Green Book is available on the [House Ways and Means](#) web site. Old editions of the Green Book are available online [here](#). The percentage of recipients who are children was very similar when comparing fiscal year and calendar year numbers for the years for which we had both types of estimates, so the switch from calendar to fiscal year should not affect our results. For 2003-2006, these data can be found on the Office of Family Assistance website [here](#). For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released

Child Support Enforcement (Title IV-D of the Social Security Act)

Description: This program was enacted in 1975. It provides states with funds to enforce child support orders that have been determined by the courts in divorce or custody proceedings.

When a family applies for TANF, the custodial parent must assign to the State the right to collect both current child support payments and past-due child support obligations which accrue while the family is on the TANF rolls. Arrearages that accrued to the family before it went on public assistance are called “preassistance” arrearages; those that accrue while the family is on public assistance are called “permanently-assigned arrearages.” While the family receives TANF benefits, the State is permitted to retain any current support and any arrearages it collects up to the cumulative amount of TANF benefits which

has been paid to the family. Before the 1996 reforms, States were required by Federal law to pay (or “pass through”) the first \$50 of child support collections to the family. This provision was repealed by the 1996 legislation and States were given the right to decide for themselves how much, if any, of their collections would be passed through to the family, although they must pay the Federal share of collections. Thus, amounts passed through come entirely out of the State share of collections. States also have the right to decide whether they treat any child support passed through to the family as income, in which case the child support collections may reduce or even eliminate TANF payments to the family. Distribution rules after the family leaves public assistance are far more complicated.

For non-TANF families, all monies collected are paid directly to the family (Green Book 2004, 8-58). Parents who receive or formerly received benefits under AFDC/TANF, Medicaid, or foster care automatically receive CSE services. These services are free for them, but others are charged up to \$25 for these services. Under PRWORA, each state must operate a CSE program that meets federal requirements to receive TANF grants. Such requirements demand increases in the percentage of noncustodial parents identified and implementation of more enforcement techniques (Green Book 2004, 8-3).

Budget: For 1980–1990, OCSE outlays 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. The 1980 number has been revised from the hard copy of the 1980 OCSE Annual Report. For 1995 onward, outlays for this program are available online at the [OCSE](#) web site. In the OCSE tables and the Green Books, outlays are classified as “administrative expenditures” and divided into federal and state shares. Later OCSE reports (starting with FY1999) have revised expenditures for past years as well. For 2007, data are from the CBO’s 2007 March Supplemental Tables, listed as “Child Support Administration”.

Multiplier: 1

Emergency Assistance (Title IV-A of the Social Security Act)

Description: The program was authorized in 1967 by an amendment to the Social Security Act. States may opt to operate an Emergency Assistance (EA) program to provide limited-term financial assistance “for needy families with children (whether or not eligible for AFDC) if the assistance is necessary to avoid the destitution of the child or to provide living arrangements in a home for the child” (Green Book 1994, 360). Federal matching is only available for EA benefits provided for 30 or fewer consecutive days in any 12-month period. Examples of qualifying emergencies include natural disasters, eviction or foreclosure, loss of heating energy supply or equipment, civil disorders, and emergency medical needs.

Budget: PRWORA eliminated the Emergency Assistance program. After FY1996, funds from the EA program were included in the TANF block grant (see Green Book 2004, 7-58).³ Federal payments to states for this program, however, are broken out in the Appendix of the federal budget through 1998: FY1972, p. 458; FY1977, p. 360; FY1982, p. I-K54; FY 1987, p. I-K42; FY1992, p. IV-666; FY1997, p. 494; FY1998, p. 515; FY1999, p. 421; FY2000, p. 454.

Multiplier: Because the program was eliminated, EA age distribution data are not available. The AFDC multiplier is used instead.

Supplemental Security Income (SSI) (Title XVI of the Social Security Act)

Description: This program was authorized by the 1972 amendments to the Social Security Act (Public Law 92-603) and began in 1974. It provides a monthly cash benefit to needy aged, blind, and disabled persons, including children. Children may be “under age 18 (or under 22 if a full-time student), unmarried, and meet the applicable SSI disability or blindness, income, and resource requirements” (Green Book 2004, 3-4). Income limits include in-kind benefits although those provided by federal, state, or local government are generally excluded. Furthermore, PRWORA established a new definition of disability that requires a child to have “a medically determinable physical or mental impairment which results in marked and severe functional limitations and which can be expected to result in death or which has lasted or can be expected to last for a continuous period of not less than 12 months.” This more stringent definition resulted in benefit termination for many children (Green Book 2004, 3-2, 3-4, 3-9).

Budget: Outlays are available in the Appendix of the federal budget. FY1977, p. 367; FY1982, p. I-K53; FY 1987, p. I-K41; FY1992, p. IV-665; FY1997, p. 940; FY1998, p. 1002; FY1999, p. 1026; FY2000, p. 1096; FY2001, p. 1096; FY2002, p. 1103; FY2003, p. 1068; FY2004, p. 996; FY2005, p. 1077–78; FY2006, p. 1110; FY2007, p. 1102. Budget documents are on the [OMB web site](#). For 2003–2007, data are from the CBO’s January 2006 and March 2008 Supplemental Tables that report SSI outlays by the status of the recipient—specifically children. Outlays in the Appendix differ from those given in the Historical Tables of the federal budget, which represent only direct payments to individuals, thus those tables cannot be used.

Multiplier: The multiplier data are from the Social Security Administration’s Annual Statistical Supplement, various years; we divided expenditures on children under 18 (Kahn 1995, 2005) by total expenditures. Data for children from 1975 to 1999 was sent by Arthur Kahn, research analyst, Social Security Administration, page numbers (year listed is year of Supplement, not year of data or publication): 1976, table 171, p. 183; 1981, table 175, p. 237; 1991, table 9.C1, p. 294; 1996, table 7.C1, p. 312; 1997, table 7.C1, p. 296; 1998, table 7.C1, p. 297; 1999, table 7.C1, p. 297; 2000, tables 7.C1 p. 274. Total benefit information from 1975 to 1995 and from

³ Note that the outlays from the 1994 Green Book mentioned above include both state and federal shares of EA payments and thus are not the correct figures to use for only federal payments. See the alternate entry in the “State and Local” section.

2000 to 2002 is from the 2005 Supplement, table 7.A4. Total benefit information for 1996–1999 is broken out in the 2002 Supplement, table 7.A4, p. 278. Supplements for 2000–2005 are available electronically on the [SSA web site](#). Note that total benefits must be divided by 12 to match monthly benefits for children, and data are based on calendar years. For 2003 to 2007 the multiplier is 1, because CBO reports the benefits going only to children.

Railroad Retirement

Description: The program was authorized under the Railroad Retirement Act of 1934. According to the 1987 federal budget,

All railroad retirees receive the equivalent of a social security benefit, and they may also receive other additions including rail industry pension payments, windfall payments, and supplemental annuities. . . . To ensure and protect the integrity of social security benefits to railroad retirees, the Railroad Retirement Solvency Act of 1983 mandated that beginning in 1985, the financing and payment of federal social security benefits be separated from the rail industry pension trust fund (Office of Management and Budget [OMB] 1986b, p. I-Z106).

Benefits go to retirees, their spouses, and survivors (Green Book 2004, 5-24).

Budget: Benefit payments data are available in the 2004 Green Book, table 5-2, p. 5-8, for 1950–2002. Benefit payments data for 2003–2006 are available on the Railroad Retirement Board web site’s annual report in its [statistical tables](#). For 2007, data are from the CBO’s March 2007 Supplemental Tables. The historical numbers in these tables are consistent with the Green Book numbers (add together “survivor” and “retirement” benefits).

Multiplier: Annual report volumes from the Railroad Retirement Board give total expenditures for monthly annuities and expenditures by recipient categories (Huddleston 1995; Railroad Retirement Board 1998, 64). We divided expenditures to children by total expenditures. Other tables give breakout of “child” recipients by age; many are disabled “children” over age 18. We multiplied the percentage of expenditures to “children” by the percentage of child recipients under age 18. Estimates for 1960 and 1965 include 19-year-olds, who could not be separated out. For 1998–2006 the multiplier data are taken from the Railroad Retirement Board’s online statistical tables; the total benefits to children data are available in table B3. The percent of child recipients under 18 is available in table B24. Note that benefits awarded categories must be used and *not* benefits in current payment status. Table B24 is not available for 2005, so the percent of child recipients under age 18 for 2005 is estimated using data from 2005 table B22 and 2004 table B24. For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released by the Railroad Retirement Board.

Veterans' Benefits

Description: The current system was authorized in 1958 (U.S. Code 1988). “Compensation is paid to veterans for disabilities incurred in or aggravated during active military service. Dependency and Indemnity Compensation is paid to survivors of veterans whose death occurred while on active duty or as a result of service-connected disabilities...Pension benefits may be paid to veterans or their survivors. A veteran’s entitlement is based on active duty service of a specific length (normally 90 days or more) during a designated war period, disabilities considered permanent and total, and countable income below established levels. There is no disability requirement for survivor cases or veterans age 65 or older” (OMB 2007a, 897-898).

Budget: Data for 1960–1998 are taken from the Veterans Administration’s Annual Reports, various years. For 1999 onwards, the Veterans Administration does not publish outlays for Compensation, Dependency and Indemnity Compensation (DIC), Disability, or Non-Service Connected Death (Pension). Instead outlays are taken from the Appendix of the federal budget: compensation and DIC is under the “compensation—survivors” section, disability is under the “compensation—veterans” section, and non-service connected death is under the “pensions—survivors” section. **Compensation and DIC:** 1960, p. 244; 1965, p. 278; 1970, p. 120; 1975, p. 184; 1980, p. 175; 1985, p. 239; 1990, p. S-95; 1995, p. 137; 1996, p. 137; 1997, p. 126; 1998, p. 96; FY2001, p. 879; FY2002, p. 888; FY2003, p. 856; FY2004, p. 816; FY2005, p. 876; FY2006, p. 903; FY2007, p. 964, FY2008, p. 897; FY2009, p. 984. **Disability:** 1960, p. 238; 1965, p. 270; 1970, p. 119; 1975, p. 181; 1980, p. 174; 1985, p. 238; 1990, p. S-94; 1995, p. 136; 1996, p. 136; 1997, p. 125; 1998, p. 95; FY2001, p. 879 FY2002, p. 888; FY2003, p. 856; FY2004, p. 816; FY2005, p. 876; FY2006, p. 903; FY2007, p. 964, FY2008, p. 897; FY2009, p. 984. **Non-Service-Connected Death (Pension):** 1960, p. 249; 1965, p. 283; 1970, p. 122; 1975, p. 185; 1980, p. 179; 1985, p. 241; 1990, p. S-95; FY1992, p. VI-961; 1995, p. 140; 1996, p. 140; 1997, p. 129; 1998, p. 100; FY 2001, p. 880; FY2002, p. 888; FY2003, p. 856; FY2004, p. 823; FY2005, p. 883; FY2006, p. 910; FY2007, p. 964, FY2008, p. 898; FY2009, p. 986.⁴

Multiplier: We calculated three multipliers following rules suggested by Michael Wells of the National Center for Veterans Analysis and Statistics (Wells 1995):

For Compensation and DIC and Non-Service Connected Death (Pensions):

- Spouse and children—1/2 to children
- Spouse, children, and one parent—1/3 to children
- Spouse, children, and two parents—1/4 to children
- Children only—all to children
- Children and one parent—1/2 to children
- Children and two parents—1/3 to children

⁴ If no year is listed, the source is the Veterans Administration’s Annual Reports; “FY” indicates the source is the federal Budget Appendix.

For Disability payments (where reciprocity units include the veteran):

- Spouse and children—1/3 to children
- Spouse, children, and parent(s)—1/4 to children
- Children only—1/2 to children
- Children and parent(s)—1/3 to children

We calculated the multiplier by totaling “children expenditures” in each category and divided them by total payments. Benefit distribution data for 1960–1998 are from the aforementioned Veterans Administration Annual Reports and for 1999–2007 are from Kathleen McManaman at the Department of Veterans Affairs, Veterans Benefits Administration (McManaman 2006; McManaman 2008). For 2000-2007, the Department of Veterans Affairs changed their reporting system and no longer report payments by reciprocity units for DIC and Pensions. Therefore, we adjust the percentage of reciprocity units that are children to the percentage of payments that go to children based on an average adjustment factor for the preceding four years where data is available. For 2007, data used to compute the Disability multiplier are estimated. For 1990 and 1999, we used the average of the 1985 and 1995 and the 1998 and 2000 Pensions multiplier as an estimate because data were not available.⁵

Special Benefits for Disabled Coal Miners (Part B); Black Lung Disability (Part C)

Description: Special Benefits were authorized in 1969 through the Federal Coal Mine Health and Safety Act (Public Law 91-173, now codified at 30 U.S.C. 901 et seq.). Administration of the black lung benefits program by the Department of Labor began July 1, 1973 (OMB 1976a, 522). The Black Lung Disability Trust Fund was created in 1978, through the Black Lung Benefits Revenue Act of 1977. Benefits peaked in 1991 and are now declining as older beneficiaries die and fewer new claimants enter the program (Green Book 1994, 849).

The program pays a monthly cash benefit (untaxed by the federal government) to a claimant and any dependents (or to survivors and dependents, if the miner has died) if the miner is (or was) totally disabled by pneumoconiosis and contracted the disease through working in coal mines (Green Book 1992, 1720). Part B payments ceased in 2001.

Budget: Outlays for **Part B**, which is administered by the Social Security Administration, are given in the Appendix to the federal budget: p. FY1972, p. 471; FY1977, p. 366; FY1982, p. I-K52; FY1987, p. I-K40; FY1992, p. IV-664; FY1997, p. 939; FY1998, p. 1002; FY1999, p. 1026; FY2000, p. 1095; FY2001, p. 1096; FY2002, p. 1102; FY2003, p. 1065; FY2004, p. 664; FY2005, p. 722; FY2006, p. 733; FY2007, p. 735; FY2008, p. ; FY2009, p. 251. For **Part C**, which is administered by the Employment Standards Administration within the Department of

⁵ The benefits to a reciprocity unit are not proportional to the number of people in the unit. For example, in 1993, monthly death compensation benefits to a lone spouse averaged \$808.97, whereas monthly benefits to a spouse with child or children averaged \$856.91. Therefore, we could not simply divide the number of child beneficiaries into the total number of beneficiaries.

Labor: FY1977, p. 522; FY1982, p. I-O16; FY1987, p. I-P17; FY1992, p. IV-834; FY1997, p. 684; FY1998, p. 722; FY1999, p. 648; FY2000, p. 684; FY2001, p. 693; FY2002, p. 698; FY2003, p. 675; FY2004, p. 665; FY2005, p. 723; FY2006, p. 735; FY2007, p. 736; FY2008, p. 697; FY2009, p. 252. Outlays for Part C include interest on advances to the trust fund. Since 1981, the trust fund has been financed through an excise tax on the coal mine industry. When monies collected are not sufficient to meet program obligations, the trust fund is permitted to borrow from the Treasury. The fund began borrowing in 1981, but since 1991, advances have all gone toward paying interest on the fund's indebtedness. In 1994, interest payments made up more than 40 percent of trust fund obligations (OMB 1995c, 679).

Multiplier: The Social Security Administration (SSA) provided data on Part B benefits payments to children for 1980 through 1995. We divided these expenditures by total expenditures for Part B. The 1980 multiplier is used for 1970 and 1975. These estimates should be viewed with caution, however; the SSA could not provide the definition of children, so these numbers include disabled dependents who are no longer under age 18.⁶

For Part C, the Department of Labor provided a breakdown of types of beneficiaries, monthly benefit amounts, and total annual benefits (U.S. Department of Labor [DOL] 1994, 34–40). We used the percentage of “other primary beneficiaries” who are children in 1993 (which is nearly 100 percent) from table MIS #16 (Peed 1995) and multiplied by number of “other primary beneficiaries” according to the Office of Workers Compensation Programs (OWCP) Annual Report (U.S. DOL 1994, 36) to estimate the number of child beneficiaries. We then multiplied by the monthly benefit for the appropriate fiscal year (U.S. DOL 1994, 38) by 12 for an estimated annual expenditure. We divided this estimate into total annual benefits (U.S. DOL 1994, 37). We used this multiplier on total outlays, which include administration and interest payments. These data are not available after 1997, so we used the 1997 multiplier as an estimate for 1998 onwards.

⁶ The only way to form a cleaner estimate would be to make a special data request through “proper channels” (Gray, L. 1995).

III. NUTRITION

Food Stamps

Description: “The program began as a pilot project in 1961 and was authorized as a permanent program to operate at State option in 1964. Expansion of the program occurred most dramatically after 1974 when Congress required all States to offer food stamps to low-income households. . . participation peaks in periods of high unemployment, inflation, and recession” (U.S. Department of Agriculture [DA] 1992, 11).

Beneficiaries receive food coupons they can use to buy “any food or food product for human consumption, and seeds and plants for use in home gardens to produce food” (USDA 1992, 8). Households may not purchase items such as alcoholic beverages, vitamins, pet foods, or prepared foods intended to be heated or eaten in the store; they may not exchange food stamps for cash (USDA 1992, 8).

“After a household is certified for food stamps, its monthly food stamp benefit is computed on the basis of its net monthly income, the benefit reduction rate, and the maximum food stamp benefit for its household size and location” (Heiser 1992). Food stamp benefits are not based on age, so a child receives the same amount as any other recipient. Food stamp households with children usually receive higher than average benefits because these households tend to be of above average size (Heiser 1992).

Under PRWORA, states are allowed a number of significant options in how they implement the Food Stamp Program. States may establish their own administrative standards in areas such as counting child support payments in benefit calculations. “In addition, states can use most of the rules they have established for TANF and Medicaid programs when deciding what income and resources (assets) to exclude in food stamp eligibility and benefit determinations, and may grant 5-month “transitional” food stamp benefits to those leaving the TANF program (without requiring them to reapply for food stamps)” (Green Book 2004, 15-8). Until age 16, children are exempt from work requirements as are those between the ages of 16 and 18 if they are not head of households or are attending school or a training program (Green Book 2004, 15-14).

Budget: Outlays are given in the Appendix to the federal budget: FY1967, p. 196; FY1972, p. 146; FY1977, p. 176; FY1982, p. I-E98; FY1987, p. I-E105; FY1992, p. IV-422; FY1997, p. 240; FY1998, p. 239; FY1999, p. 165; FY2000, p. 166; FY2001, p. 165; FY2002, p. 173; FY2003, p. 176; FY2004, p. 169; FY2005, p. 176; FY2006, p. 176; FY2007, p. 174; FY2008, p. 162; FY2009, p. 178.

Multiplier: We used the proportion of recipients who are children, according to data from *Characteristics of Food Stamp Households*, various years. Links to the reports from 1997 to 2006 are available on the [USDA/FNS web site](#). Archived reports for selected years are linked [here](#). Where possible (1997–2006), the multiplier is constructed using the proportion of *benefits*

that go to children. Prorated total monthly benefits for participants are not available prior to 1997, 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 1965–1975.

The following are page numbers from the *Characteristics of Food Stamp Household* reports. The year refers to the year in the title of the report, not the publication year. Exceptions are noted: 1980, p. 62; 1985, p. 79; 1996, p. 58; 1997, p. 90; 1998, p. 61; 1999, p. 61; 2000, p. 62; 2001, p. 57; 2002, p. 57; 2003, p. 57; 2004, p. 57; 2005, p. 57; 2006, p. 57. Data for 1990 and 1995 were taken from an updated time series in the 2004 report, p. 61. For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released.

Child Nutrition

Description: Child Nutrition programs include the National School Lunch Program (permanently authorized in 1946), the School Breakfast Program (established in 1966), the Child and Adult Care Food Program (established as a pilot program in 1968), and the Summer Food Service Program. These programs provide meals for needy children in school, in day care centers, and summer recreational programs (USDA 1992, 20–33). Income limits determine whether the meals are fully or partially subsidized; however, “children in Temporary Assistance for Needy Families (TANF) and food stamp households may automatically qualify for free school meals without an income application, and the majority actually receive them” (Green Book 2004, 15-109).

Budget: Outlays are given in the Appendix to the federal budget: FY1967, p. 196; FY1972, p. 147; FY1977, p. 177; FY1982, p. I-E100; FY1987, p. I-E107; FY1992, p. IV-423; FY1997, p. 241; FY1998, p. 240; FY1999, p. 167; FY2000, p. 167; FY2001, p. 167; FY2002, p. 174; FY2003, p. 178; FY2004, p. 170; FY2005, p. 177; FY2006, p. 177; FY2007, p. 175; FY2008, p. 163; FY2009, p. 179. Because the Special Milk Program (see below) is included in the Child Nutrition Program from FY1997 to 2007 (1995–2005), the numbers in the tables for those years represent total Child Nutrition outlays minus Special Milk outlays.

Multiplier: 1

Special Milk Program

Description: The program was established in 1954 and was permanently authorized in 1970.

The program provides milk for children who attend schools and institutions that do not participate in other federal meal service programs. All children in eligible institutions may participate.

Schools provide milk in one of three ways: they sell milk to all children at a locally set sales price; they provide free milk to low-income children and sell it to all other children; they provide free milk to all children and receive partial federal reimbursement (USDA 1992, 34).

Budget: Outlays are given in the Appendix to the federal budget: FY1967, p. 196; FY1972, p. 145; FY1977, p. 176; FY1982, p. I-E99; FY1987, p. I-E106; FY1992, p. IV-422; FY1997, p. 241; FY1998, p. 240; FY1999, p. 166; FY2000, p. 167; FY2001, p. 166; FY2002, p. 174; FY2003, p. 177; FY2004, p. 169; FY2005, p. 176; FY2006, p. 177; FY2007, p. 175; FY 2008, p. 163; FY2009, p. 179. In 1960, this program is included in Child Nutrition.

Multiplier: 1

Special Supplemental Food Program for Women, Infants, and Children (WIC)

Description: Initially, this program was authorized in the Child Nutrition Act of 1966 (U.S. General Accounting Office [GAO] 1985, 55). It became a permanent program in 1972 (Macro International 1995, I-1). “The WIC program provides supplemental foods, plus health care referrals and nutrition education at no cost to low-income pregnant, breastfeeding and nonbreastfeeding postpartum women, infants and young children up to 5 years of age who are found to be at nutritional risk” (USDA 1992, 14).

Budget: Outlays are given in the Appendix to the federal budget: FY1977, p. 174; FY1982, p. I-E102; FY1987, p. I-E108; FY1992, p. IV-424; FY1997, p. 241; FY1998, p. 241; FY1999, p. 167; FY2000, p. 168; FY2001, p. 167; FY2002, p. 175; FY2003, p. 179; FY2004, p. 171; FY2005, p. 178; FY2006, p. 178; FY2007, p. 177; FY2008, p. 164; FY2009, p. 180.

Multiplier: 1

Commodity Supplemental Food Program (CSFP)

Description: The program was authorized by the Agriculture and Consumer Protection Act of 1973 (OMB 1986b, I-E108). “CSFP provides commodity foods to supplement the diets of low-income infants; children up to age 6; pregnant, postpartum and breastfeeding women; and persons 60 years of age and over” (USDA 1992, 17).

Budget: The Commodity Supplemental Food Program is included in the Commodity Assistance Program. Outlays are given in the Appendix to the federal budget: FY1982, p. I-E102; FY1987,

p. I-E109; FY1992, p. IV-425; FY1997, p. 242; FY1998, p. 242; FY1999, p. 168; FY2000, p. 169; FY2001, p. 168; FY2002, p. 175; FY2003, p. 179; FY2004, p. 171; FY2005, p. 178; FY2006, p. 178; FY2007, p. 177; FY2008, p. 165; FY2009, p. 181. In 1975, this program is included in WIC.

Multiplier: Initially, the program only benefited children, pregnant women, and postpartum women, so the multiplier for 1975 and 1980 is 1. Since then, the proportion of elderly served by the program has steadily increased. The multiplier for this period is calculated by dividing the average monthly participation of children, pregnant women, and postpartum women by the total average monthly participation. The multiplier data can be found on the USDA/FNS web site's [Food Distribution Program Tables](#) back to 1969, specifically [here](#).

IV. HOUSING

Low Income Home Energy Assistance Program (LIHEAP)

Description: This program was authorized in 1980 to provide funds to help low-income households pay residential heating or cooling costs, purchase and install weatherization materials, and face energy-related emergencies. The Department of Health and Human Services uses an allocation formula to determine the size of LIHEAP block grants to states, which then determine their own household eligibility standards within the parameters of federal guidelines. Eligible households must earn between 110 and 150 percent of the federal poverty income guidelines. Most recipients of AFDC, SSI, food stamps, and veterans pensions or compensation benefits are also categorically eligible for LIHEAP. States also determine their own benefit levels; they are required only to provide the greatest benefits to households most in need. States provide benefits in cash payments, vendor lines of credit, vouchers, and tax credits (Burke 1991, 190–91).

Budget: Outlays are available in the Appendix to the federal budget: FY1987, p. I-K46; FY1992, p. IV-667; FY1997, p. 494; FY1998, p. 516; FY1999, p. 422; FY2000, p. 455; FY2001, p. 464; FY2002, p. 466; FY2003, p. 459; FY2004, p. 431; FY2005, p. 453; FY2006, p. 460; FY2007, p. 455; FY2008, p. 426; FY2009, p. 456.

Multiplier: We used the percentage of all reciprocity units that are families with children (Litow 1995). We used the following multipliers: 1985: 50 percent; 1990: 46 percent. For 1995–2002 and 2004–2006 Current Population Survey (CPS) runs using household-level data, and the variable “henrgy” from www.unicon.com provided a multiplier. Data for 2003 are based on a survey run by the LIHEAP program, sent from the Office of Community Services, Division of Energy Assistance (Litow 2006). For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released.

Public Housing

Description: Under this program, low-income families and eligible single persons may receive rental units in conventional public housing if their household income is less than 80 percent of the area median income, adjusted for household size. Most rental units are reserved for households earning below 50 percent of the area median. No more than 15 percent of the units may be rented to households earning more than 50 percent of the median. Eligible tenants pay the highest of: (a) 30 percent of counted income, (b) 10 percent of gross income, or (c) that portion of a family’s welfare payment, if any, designated for housing (Burke 1991, 112–14).

Budget: Outlays are available in the Appendix to the federal budget: FY1977, p. 395; FY1982 I-L4; FY1987, p. I-M18; FY1992, p. IV-704; FY1997, p. 507; FY1998, p. 534; FY1999, p. 442; FY2000, p. 477; FY2001, p. 485; FY2002, p. 485; FY2003, p. 476; FY2004, p. 479; FY2005, p.

517; FY2006, p. 531; FY2007, p. 534; FY2008, p. 509; FY2009, p. 545.⁷

Multiplier: We used the multiplier calculated for federal AFDC expenditures. Based on comparable income eligibility requirements, we believe that the AFDC/TANF multiplier is a reasonable proxy to apply to low-income housing programs.

Section 8 Low-Income Housing Assistance

Description: This program was authorized under the 1974 Amendments to the Housing Act of 1937 (Section 8a of the U.S. Housing Act of 1937, as amended). It provides rent subsidies to families (defined as two or more related persons) and eligible single persons (at least 62 years old, disabled, handicapped, displaced by government action or natural disaster, or the remaining member of an eligible tenant family) with incomes at or below 80 percent of the area median. “Eligible tenants may rent from private owners, cooperatives, or public housing agencies that own a Section 8 project” (Burke 1991).

The federal government provides benefits in two ways. As the program was originally developed, the tenant pays a set percentage of income (between 10 and 30 percent, depending on when the tenant joined the program and how income is defined) as rent, and the government pays the difference between that amount and the contract rent. Beginning with a demonstration program in 1985, the federal government started providing a voucher with “no restrictions on rents the tenants may pay. The voucher amount is based on the difference between (a) a payment standard equivalent to the fair market rent and (b) 30 percent of the tenant’s income” (Burke 1991, 108–11).

Budget: Outlays are available in the Appendix to the federal budget: FY1977, p. 395;⁸ FY1982 I-L2; FY1987, p. I-M2; FY1992, p. IV-686; FY1997, p. 523; FY1998, p. 548; FY1999, p. 461; FY2000, p. 501; FY2001, p. 506; FY2002, p. 504; FY2003, p. 496; FY2004, p. 498; FY2005, p. 536; FY2006, p. 550; FY2007, p. 553; FY2008, p. 506-508; FY2009, p.540-543. Section 8 outlays are not broken out in the FY2008 and FY2009 budget appendices. According to Nita Nigam from Department of Housing Urban Development, this outlay is comprised of the expenditures from the Housing Certificate Fund, Project-Based Rental Assistance, and Tenant-Based Rental Assistance, so we sum outlays from these programs for these years (Nigam 2008).

Multiplier: We used the multiplier calculated for federal AFDC expenditures. Based on comparable income eligibility requirements, we believe that the AFDC/TANF multiplier is a reasonable proxy to apply to low-income housing programs

⁷ In FY1972, “public housing operating fund” does not exist. Therefore, we have left blanks in these fields, although “low rent public housing annual contributions” do exist for these years.

⁸ FY1977 does not break out outlays by program, therefore we used the distribution of funds for this program compared to overall spending for “Subsidized Housing Programs” in FY1982 and applied that percentage (46.45 percent) to the total outlays in FY1977 for “Housing Payments” to estimate outlays.

Rent Supplement

Description: This program was authorized in 1965. Rent supplements are made available to tenants whose incomes make them eligible for local public housing with preference given to occupants of substandard housing. HUD makes subsidy payments to owners of housing rented to low-income tenants, and the tenants are required to pay at least 30 percent of either their adjusted income or the market rent, whichever is higher (Burke 1991, 125).

Budget: Outlays are available in the Appendix to the federal budget: FY1972, p. 521;⁹ FY1977, p. 395; FY1982 I-L2; FY1987, p. I-M2; FY1992, p. IV-686; FY1997, p. 523; FY1998, p. 548; FY1999, p. 461; FY2000, p. 501; FY2001, p. 506; FY2002, p. 504; FY2003, p. 496; FY2004, p. 498; FY2005, p. 536; FY2006, p. 550; FY2007, p. 553; FY2008, p. 526; FY2009, p. 563.

Multiplier: We used the multiplier calculated for federal AFDC expenditures. Based on comparable income eligibility requirements, we believe that the AFDC/TANF multiplier is a reasonable proxy to apply to low-income housing programs.

Rental Housing Assistance

Description: The program provides financial assistance to tenants whose incomes are at or below 80 percent of the area median income. The U.S. Department of Housing and Urban Development provides a subsidy to the unit's owner to reduce mortgage costs and negotiates a lower rental rate for the tenant. Tenants who still cannot afford this reduced rent may also receive Section 8 assistance (Burke 1991, 118–19).

Budget: Outlays are available in the Appendix to the federal budget: FY1972, p. 521; FY1977, p. 395;¹⁰ FY1982 I-L2; FY1987, p. I-M2; FY1992, p. IV-686; FY1997, p. 523; FY1998, p. 548; FY1999, p. 461; FY2000, p. 501; FY2001, p. 506; FY2002, p. 504; FY2003, p. 496; FY2004, p. 498; FY2005, p. 536; FY2006, p. 550; FY2007, p. 553; FY2008, p. 526; FY2009, p. 563.

Multiplier: We used the multiplier calculated for federal AFDC expenditures. Based on comparable income eligibility requirements, we believe that the AFDC/TANF multiplier is a reasonable proxy to apply to low-income housing programs.

⁹ FY1972 does not break out outlays by program, therefore we used the distribution of obligations for this program compared with overall obligations and applied that percentage (4.01 percent) to the total outlays in FY1972 for “Low Rent Public Housing” to estimate outlays.

¹⁰ FY1977 does not break out outlays by program, therefore we used the distribution of funds to this program from FY1982 compared with overall spending for “Subsidized Housing Programs” and applied that percentage (14.48 percent) to the total outlays in FY1977 for “Housing Payments” to estimate outlays.

V. TAX CREDITS

Earned Income Tax Credit (EITC)

Description: The EITC was enacted in 1975 to provide a credit to low-income working taxpayers with qualifying children. The value of credit awards varies depending upon number of children being claimed, household income, and filing status. Beginning in tax year 1994, taxpayers without a qualifying child became eligible to claim this credit. However, the amount of the credit allowable for claimants without children is substantially less than the credit for claimants with children (U.S. Code 1995). The credit take-up rate among individuals without children is low relative to families with children. EITC is broken into two parts: (1) the revenue loss (“nonrefundable”) portion or tax expenditure and (2) the outlay (“refundable”) portion. The EITC is initially credited against a taxpayer’s federal income tax, and if any credit amount remains, it is sent as a direct transfer payment to the taxpayer. In 1987, the credit was indexed for inflation. “In 1990 and again in 1993, Congress enacted substantial expansions to the credit...The Taxpayer Relief Act of 1997 included provisions to improve compliance,” and the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) “made several changes to the EITC to provide marriage penalty relief and promote simplification” (Green Book 2004, 13-35, 13-39).

Budget: Data are given in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget.

The nonrefundable portion of the EITC that affects tax receipts is available on these pages: FY1982, p. 229; FY1987, p. G-40; FY1992, p. 3-36; FY1997, p. 64; FY1998, p. 74; FY1999, p. 93; FY2000, p. 109; FY2001, p. 111; FY2002, p. 65; FY2003, p. 100; FY2004, p. 105; FY2005, p. 289; FY2006, p. 319; FY2007, p. 289; FY2008, p. 289; FY2009, p. 290.

The refundable portion of the EITC that affects outlays is available on these pages: FY1982, p. 230, footnote 3; FY1987, p. G-41, footnote 3; FY1992, p. 3-37, footnote 3; FY1997, p. 64, footnote 2; FY1998, p. 75, footnote 2; FY1999, p. 93, footnote 3; FY2000, p. 109, footnote 3; FY2001, p. 111, footnote 3; FY2002, p. 65, footnote 4; FY2003, p. 101, footnote 4; FY2004, p. 105, footnote 3; FY2005, p. 289, footnote 4; FY2006, p.319, footnote 3; FY2007, p. 290, footnote 3; FY2008, p. 290, footnote 4; FY2009, p. 291, footnote 4.

Multiplier: 0.97; the proportion of benefits that go to childless households remains small. This [study](#) uses 2000 CPS data, table I.1, and finds that 97 percent of benefits go to children (Meyer 2001).

Dependent Care Credit

Description: Under the dependent care credit, taxpayers can claim “a nonrefundable credit

against income tax for up to 35 percent of a limited amount of employment-related dependent care expenses;” the limit is determined by the number of qualifying dependents (Green Book 2004, 13-43). The credit is generally not allowed if the household includes a nonworking spouse. The Tax Reform Act of 1976 replaced the dependent deduction with a nonrefundable credit and greatly broadened eligibility; the credit amount was substantially increased under the Economic Recovery Tax Act of 1981. “The Family Support Act of 1988 reduced to 13 the age of a child for whom the dependent care credit may be claimed,” and “the Small Business Job Protection Act of 1996 required a tax identification number (TIN) for all children for whom a dependent care credit may be claimed.” Finally, “EGTRRA increased the credit rate for lower-income taxpayers, as well as the maximum eligible expense amount for the credit for all taxpayers” (Green Book 2004, 13-43).

Budget: Revenue loss data can be found in the Analytical Perspectives section of the federal budget: FY1982, p. 228; FY1987, p. G-39; FY1992, p. 3-36; FY1997, p. 63; FY1998, p. 74; FY1999, p. 92; FY2000, p. 108; FY2001, p. 110; FY2002, p. 64; FY2003, p. 100; FY2004, p. 104; FY2005, p. 288; FY2006, p. 318; FY2007, p. 289; FY2008, p. 288; FY2009, p. 290.

Multiplier: We used an IRS database to estimate the percentage of families using the credit for children rather than for other dependents (care of dependents who are not children is also covered). Because a family can claim exemptions for dependent children, for other dependents, or for both, we estimated the multiplier in two ways. First, we assumed that if a taxpayer took the credit and used the exemption for a dependent child, it went for the child, regardless of whether the taxpayer also claimed an exemption for a non-child. Second, we assumed that if a taxpayer took the credit and used the exemption for an “other dependent,” it went for a “non-child” dependent, regardless of whether the taxpayer also claimed an exemption for a child. The two methods yielded nearly identical estimates (Sabelhaus 1995). We calculated multipliers for 1995–1997 and used the average of these three multipliers for all years.

Child tax credit

Description: “The Taxpayer Relief Act of 1997 provided for a \$500 (\$400 for taxable year 1998) tax credit for each qualifying child under the age of 17. A qualifying child is defined as an individual for whom the taxpayer can claim a dependency exemption and who is a son or daughter of the taxpayer (or a descendant of either), a stepson or stepdaughter of the taxpayer, or an eligible foster child of the taxpayer. For taxpayers with modified adjusted gross income (AGI) in excess of certain thresholds, the allowable child credit is phased out. EGTRRA increased the child credit on a phased-in basis, reaching \$1,000 in 2011, and provided for limited refundability of the credit. The Job Creation and Worker Assistance Act of 2002 (JCWAA) accelerated this increase in the credit to \$1,000, effective for 2003 and 2004, and expanded the refundability of the credit” (Green Book 2004, 13-59).

Budget: Revenue loss (“nonrefundable”) and effect on outlays (“refundable”) data can be found in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget.

The nonrefundable portion of the Child Tax Credit (CTC, the revenue loss portion that affects tax receipts) is available on the following pages: FY2000, p. 108; FY2001, p. 110; FY2002, p. 64; FY2003, p. 100; FY2004, p. 104; FY2005, p. 288; FY2006, p.318; FY2007, p. 289; FY2008, p. 288; FY2009, p. 290.

The refundable portion of the CTC (the effect on outlays) is available on the following pages: FY2001, p. 111, footnote 2; FY2002, p. 65, footnote 3; FY2003, p. 101, footnote 3; FY2004, p. 105, footnote 2; FY2005, p. 289, footnote 3; FY2006, p. 319, footnote 2; FY2007, p. 290, footnote 2; FY2008, p. 290, footnote 2; FY2009, p. 291, footnote 2.

Multiplier: 1

Dependent Exemption

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. In 2007, a tax filer could reduce taxable income by \$3,400 for each dependent exemption. That amount is indexed for inflation.

Budget: Data from the Internal Revenue Service’s Statistics on Income (SOI) division allow for calculation of the value of the dependent exemption as it applies to children fairly directly (but with some imputation), so the multiplier is 1. What follows is a description of how we distribute the number of exemptions that go to children across tax returns and marginal tax rates.

Years 1960–1995: Using tables 2.3, 2.4, and 3.4 from SOI publication 1304 for each year, we distributed the number of children’s dependent exemptions (both living at home and away from home) across all taxable and nontaxable returns, by marginal statutory tax rate (including the 0 percent rate). We excluded returns filed on forms 8615 or 8814, or returns whose top marginal tax rates are the capital gains rates. Because the requisite tables were not available, we assumed single filers did not claim exemptions for children. For a given marginal statutory tax rate, federal expenditure = # child exemptions × dollar value of exemption × marginal tax rate. We summed across marginal tax rates for the total.

Years 1995–2005: The methodology employed is very similar to that detailed above. We used Microsoft Excel tables published by IRS that come from SOI publication 1304 to distribute the number of children’s dependent exemptions (both living at home and away from home) across

all taxable and nontaxable returns, by marginal statutory tax rate. Table 1 gives the number of returns filing at each marginal statutory tax rate (including the 0 percent rate), by filing status. We excluded returns that filed forms 8615 or 8814, or returns whose top rates are the capital gains rates. Table 2.3 gives the number of returns and exemptions by AGI class, and for taxable versus nontaxable returns. Table 2.4 gives the number of child dependent exemptions (both for children residing in the home and away from home) by filing status (including for married filing separate and for singles). The files can be downloaded from the IRS [web site](#) for years 1996–2003. Using table 3.4 (referred to as table 1 online), table 2.3, and table 2.4 in conjunction, we distribute the total number of child dependent exemptions across both taxable and nontaxable returns. For a given marginal tax rate, federal expenditure = # child exemptions × value of exemption × marginal tax rate. We sum across marginal tax rates for the total.

Year 2005-2007: In a change from the *Kids Share 2007* report, estimates for these years (as well as projections, discussed in a later section) were produced by Greg Leiserson at the Urban Institute, using the Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-1). Estimates are static revenue estimates for repeal of the selected provisions and fiscal year revenue numbers assume a 75-25 split. Levels calculated for prior years 1995 through 2004 were then multiplied by an adjustment factor so as to better align with these new estimates from the Model.

Multiplier: 1

Employer-Provided Child Care Exclusion

Description: The Economic Recovery Tax Act of 1981 (Public Law 97-34) included a provision that allows taxpayers to “exclude up to \$5,000 of payments made by their employers for child care—even though the employer’s costs for the child care are a deductible business expense” (OMB 2007c, 309).

Budget: Outlays are available in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget: FY1987, p. G-39; FY1992, p. 3-35; FY1997, p. 63; FY1998, p. 74; FY1999, p. 92; FY2000, p. 118; FY2001, p. 121; FY2002, p. 64; FY2003, p. 100; FY2004, p. 104; FY2005, p. 288; FY2006, p. 318; FY2007, p. 288; FY2008, p. 288; FY2009, p. 290.

Multiplier: 1

Employer-Provided Child Care Credit

Description: Under Section 45f of the Economic Growth and Tax Relief Reconciliation Act of 2001 ([EGTRRA] 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 2007c, 309).

Budget: Outlays are available in the Analytical Perspectives section of the federal budget: FY2003, p. 100; FY2004 104, p.; FY2005, p. 288; FY2006, p. 318; FY2007, p. 288; FY2008, p. 288; FY2009, p. 290.

Multiplier: 1

Assistance for Adopted Foster Children

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 2007c, 309).

Budget: Outlays are available in the Analytical Perspectives section of the federal budget: FY1999, p. 92; FY2000, p. 118; FY2001, p. 121; FY2002, p. 64; FY2003, p. 100; FY2004, p. 104; FY2005, p. 288; FY2006, p. 318; FY2007, p. 288; FY2008, p. 288; FY2009, p. 290.

Multiplier: 1

Adoption Credit and Exclusion

Description: “The Small Business Job Protection Act of 1996 (Public Law 104-188) enacted two tax provisions designed to reduce economic barriers to adoption. First, a tax credit of up to \$5,000 (or \$6,000 for special-needs children from the United States) was created to help defray one-time adoption expenses (Code section 23)” (Green Book 2004, 13-58). The credit was phased out for families with incomes above a certain level. “Second, employees could receive an income tax exclusion of up to \$5,000 per child (or \$6,000 in the case of special-needs children) for employer-provided adoption assistance (Code section 137)” (Green Book 2004, 13-58. It expired at the end of 2001 but was renewed and increased under EGTRRA and JCWAA (Public Law 107-47). The credit amounts and the phase-out thresholds were indexed for inflation beginning in 2003 (Green Book 2004, 13-58, 13-59). “Unused credits may be carried forward and used during the five subsequent years. The same expenses cannot qualify for tax benefits under both programs; however, a taxpayer may use the benefits of the exclusion and the tax credit for different expenses. Stepchild adoptions are not eligible for either benefit” (OMB 2007c, 309).

Budget: Outlays are available in the Analytical Perspectives section of the federal budget: FY2002, p. 64; FY2003, p. 100; FY2004, p. 104; FY2005, p. 288; FY2006, p. 318; FY2007, p. 288; FY2008, p. 288; FY2009, p. 290.

Multiplier: 1

Exclusion of Certain Foster Care Payments

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 (OMBc 2007, 309).

Budget: Outlays are available in the Analytical Perspectives section of the federal budget: FY1992, p. 3-36; FY1997, p. 63; FY1998, p. 74; FY1999, p. 92; FY2000, p. 118; FY2001, p. 121; FY2002, p. 64; FY2003, p. 100; FY2004, p. 104; FY2005, p. 288; FY2006, p. 318; FY2007, p. 289; FY2008, p. 289; FY2009, p. 290.

Multiplier: 1

Exclusion for Railroad Retirement Benefits

Description: “The exclusion from gross income of benefits paid under the Railroad Retirement System was enacted in the Railroad Retirement Act of 1935” (Green Book 2004, 13-18). However, as a result of the Railroad Retirement Solvency Act (Public Law 98-76), benefits became taxable after reaching certain thresholds starting in 1984 (Green Book 2004, 5-15). “A portion of the benefits payable under the Railroad Retirement System is equivalent to Social Security benefits” (Green Book 2004, 13-18). Therefore, the tax treatment of certain “railroad retirement benefits was modified in the Social Security Amendments of 1983 to conform to the tax treatment of Social Security benefits” (Green Book 2004, 13-18). The Consolidated Omnibus Budget Reconciliation Act of 1985, the Tax Reform Act of 1986, and the Omnibus Budget Reconciliation Act of 1993 further amended the taxation provisions (Green Book 2004, 5-15, 13-18, 13-19).

Budget: Outlays are available in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget: FY1977, p. 126; FY1982, p. 229; FY1987, p. G-40; FY1992, p. 3-36; FY1997, p. 63; FY1998, p. 74; FY1999, p. 92; FY2000, p. 118; FY2001, p. 121; FY2002, p. 64; FY2003, p. 100; FY2004, p. 104; FY2005, p. 288; FY2006, p. 319; FY2007, p. 289; FY2008, p. 289; FY2009, p. 291. Data on tax expenditures are not available for 1960–1970, therefore we divide the exclusion of railroad retirement benefits by railroad retirement benefits in 1975 and apply that proportion to railroad retirement benefits in 1960–1970 to estimate tax expenditures for those years.

Multiplier: We used the multiplier calculated for Railroad Retirement.

Exclusion for Public Assistance Benefits

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).

Budget: Outlays are available in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget: FY1977, p. 126; FY1982, p. 229; FY1987, p. G-40; FY1992, p. 3-36; FY1997, p. 63; FY1998, p. 74; FY1999, p. 92; FY2000, p. 118; FY2001, p. 121; FY2002, p. 64; FY2003, p. 100; FY2004, p. 104; FY2005, p. 288; FY2006, p. 319; FY2007, p. 289; FY2008, p. 289; FY2009, p. 291. Data on tax expenditures are not available for 1960–1970, therefore we divide the exclusion of AFDC benefits by AFDC benefits in 1975 and apply that proportion to AFDC benefits in 1960–1970 to estimate tax expenditures for those years.

Multiplier: Because public assistance includes many different programs, we used the average of program multipliers for each respective year: AFDC/TANF, food stamps, WIC, low-rent public housing, Medicaid, and State Children’s Health Insurance Program (SCHIP). See those entries for calculation descriptions.

Exclusion for Special Benefits for Disabled Coal Miners

Description: Under the Federal Coal Mine Health and Safety Act, “payments made to coal miners or their survivors for death or disability from black lung disease...are excluded from gross income” (Green Book 2004, 13-51). Claims filed before 1973 are not subject to federal income tax according to the act, and “later payments are excluded from gross income because they are considered to be in the nature of workers compensation” (Rev. Rul. 72-400, 1972-2 C.B.

75) (Green Book 2004, 13-51).

Budget: Outlays are available in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget: FY1977, p. 126; FY1982, p. 229; FY1987, p. G-40; FY1992, p. 3-36; FY1997, p. 63; FY1998, p. 74; FY1999, p. 92; FY2000, p. 118; FY2001, p. 121; FY2002, p. 64; FY2003, p. 100; FY2004, p. 104; FY2005, p. 288; FY2006, p. 319; FY2007, p. 289; FY2008, p. 289; FY2009, p. 291.

Multiplier: We used the multiplier calculated for Black Lung Disability Part B.

Exclusion for Social Security Retirement and Dependents' and Survivors' Benefits

Description: “Beneficiaries with income (defined as adjusted gross income plus tax-exempt bond interest plus one half of Social Security benefits) above certain thresholds are required to include a portion of their Social Security benefits...in their federally taxable income” according to the Social Security Amendments of 1983(Green Book 2004, 1-25). The Omnibus Budget Reconciliation Act of 1993 increased the amount of benefits subject to tax and increased the rate of tax for some benefit recipients. “By design, income thresholds are not indexed to wage growth. Thus, over time, an increasing number of individuals will be subject to the income tax on Social Security benefits” (Green Book 2004, 1-25).

Budget: Outlays are available in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget: FY1977, p. 126; FY1982, p. 229; FY1987, p. G-40; FY1992, p. 3-36; FY1997, p. 64; FY1998, p. 75; FY1999, p. 93; FY2000, p. 119; FY2001, p. 122; FY2002, p. 65; FY2003, p. 101; FY2004, p. 105; FY2005, p. 289; FY2006, p. 319; FY2007, p. 289; FY2008, p. 289; FY2009, p. 291. Data on tax expenditures are not available for 1960–1970, therefore we divide the exclusion of OASI benefits by OASI benefits in 1975 and apply that proportion to OASI benefits in 1960–1970 to estimate tax expenditures for those years.

Multiplier: We used the multiplier calculated for OASI for 1975 through 2004. For 2005-2007 we divided benefits for children of retired and deceased workers by total benefits from the supplemental tables of CBO’s March 2007 and March 2008 Supplemental Tables, which report Social Security outlays by the status of the recipient.

Exclusion for Social Security Disability Benefits

Description: “Benefit payments from the Social Security Trust Fund for disability are partially excluded from a beneficiary’s gross incomes” (OMB 2007c, 312). See description for Exclusion of Social Security Retirement and Dependents' and Survivors' Benefits for further information.

Budget: Outlays are available in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget: FY1977, p. 126; FY1982, p. 229; FY1987, p. G-40; FY1992, p. 3-36; FY1997, p. 64; FY1998, p. 75; FY1999, p. 93; FY2000, p. 119; FY2001, p. 122; FY2002, p. 65; FY2003, p. 101; FY2004, p. 105; FY2005, p. 289; FY2006, p. 319; FY2007, p. 289; FY2008, p. 289; FY2009, p. 291. Data on tax expenditures are not available for 1960–1970, therefore we divide the exclusion of DI benefits by DI benefits in 1975 and apply that proportion to DI benefits in 1960–1970 to estimate tax expenditures for those years.

Multiplier: We used the multiplier calculated for DI for 1975 through 2004. For 2005-2007 we divided benefits for children of disabled workers by total benefits from the supplemental tables of CBO’s March 2007 and March 2008 Supplemental Tables, which report Social Security outlays by the status of the recipient.

Exclusion for Veterans Death Benefits and Disability Compensation

Description: “All compensation due to death or disability paid by the Veterans Administration is excluded from taxable income” (OMB 2007c, 312).

Budget: Outlays are available in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget: FY1977, p. 126; FY1982, p. 229; FY1987, p. G-40; FY1992, p. 3-36; FY1997, p. 64; FY1998, p. 75; FY1999, p. 93; FY2000, p. 119; FY2001, p. 122; FY2002, p. 65; FY2003, p. 101; FY2004, p. 105; FY2005, p. 289; FY2006, p. 319; FY2007, p. 289; FY2008, p. 289; FY2009, p. 291. Data on tax expenditures are not available for 1960–1970, therefore we divide the exclusion of Veterans death and disability benefits by Veterans death and disability in 1975 and apply that proportion Veterans death and disability benefits in 1960–1970 to estimate tax expenditures for those years.

Multiplier: We used the average of the multipliers calculated for Veterans Compensation and DIC and Veterans Disability.

Exclusion for Veterans Pensions

Description: “Pension payments made by the Veterans Administration are excluded from gross income” (OMB 2009b, 314).

Budget: Outlays are available in the Analytical Perspectives (prior to 1990, Special Analyses) section of the federal budget: FY1977, p. 126; FY1982, p. 229; FY1987, p. G-40; FY1992, p. 3-36; FY1997, p. 64; FY1998, p. 75; FY1999, p. 93; FY2000, p. 119; FY2001, p. 122; FY2002, p. 65; FY2003, p. 101; FY2004, p. 105; FY2005, p. 289; FY2006, p. 319; FY2007, p. 289; FY2008, p. 289; FY2009, p. 291. Data on tax expenditures are not available for 1960–1970, therefore we divide the exclusion of Veterans Pensions benefits by Veterans Pensions in 1975 and apply that proportion to Veterans Pensions benefits in 1960–1970 to estimate tax expenditures for those years.

Multiplier: We used the multiplier calculated for Veterans Non-Service Connected Death (Pensions)

VI. HEALTH

Medicaid

Description: Medicaid, authorized in 1966 under Title XIX of the Social Security Act (Public Law 89-97), provides a wide range of medical services to low-income persons who are aged, blind, disabled, or members of families with dependent children; certain other pregnant women and children are also eligible. Medicaid is a state-administered federal-state matching program; the federal matching rate is inversely related to a state's per capita income and ranges between 50 and 83 percent.

Under PRWORA, children who are eligible for Temporary Assistance for Needy Families (TANF) are not automatically eligible for Medicaid. Under Section 1931, however, individuals who meet the requirements of the 1996 AFDC program qualify for Medicaid, and "states are required to cover all children "under age 6 with family incomes below 133 percent of the federal poverty level" and those over the age of five and under 19 who are in families with incomes below 100 percent of the federal poverty level" (Green Book 2004, 13-33, 15-34). Furthermore, states must provide Medicaid to recipients of adoption assistance, SSI, and foster care children under age 18. In 2003, JGTRRA (Public Law 108-27) increased the federal matching rate (federal medical assistance percentage, FMAP) to states through the third quarter of 2004 (Green Book 2004, 15-26, 15-33 -15-35, 15-82).

Budget: Outlays for 1990–2003 and 2004–2005 were estimated by Mindy Cohen and Dawn Miller, respectively, with the Health Policy Center at the Urban Institute (Cohen 2006; Miller 2008). Estimates on spending and enrollment for children on Medicaid for 2000–2003 were calculated using the person-level Medicaid Statistical Information System (MSIS) Summary File for FY 2000–2003. Individuals were classified as children if they were between the ages of 0 and 18, including both disabled and nondisabled individuals. Children who were enrolled in either a Medicaid expansion SCHIP or a separate Title XXI SCHIP program were excluded from this analysis.

Estimates for 1990–1999 were derived using the aggregate Health Care Financing Administration (HCFA) 2082 data files, the precursor to MSIS data files. These files did not allow us to stratify based on age, only on the basis of eligibility groupings (BOE) and individuals aged 19 and 20 may be classified as either an adult, child, or disabled individual in the BOE classification. These files also do not contain data on CHIP status. Therefore we used the BOE groupings for adults, children, and the disabled as a base for spending and enrollment and subtracted out a percentage of each group to narrow our population to individuals between ages 0 and 18 who were not enrolled in an SCHIP program. These percentages are based on average percentages from 2000–2003.

All dollar amounts were adjusted to the spending amounts reported on the CMS Form 64 for each fiscal year from 1990 to 2003.

Outlays for 1970, 1975, 1980, 1985, and 2006–2007 were estimated by the authors. Data for 1975–1985 are from *Health Care Financing Review: Medicare and Medicaid Statistical Supplement, 2005*, p. 237. We applied percentages provided by Dawn Miller to expenditures on children, disabled, and adults to determine the amount spent on disabled and nondisabled individuals under age 19. To estimate the federal share, we then used federal matching rate data from National Health Expenditure ([NHE](#)) historical tables and applied the appropriate FMAP to total expenditures for 1970–2006. FMAP data for 2007 were not available, so we used the 2006 FMAP as an estimate.

HCRF does not provide data on expenditures for 1970. Therefore, we calculated the percentage of total Medicaid expenditures attributable separately to children, disabled, and adults in 1975 from HCRF and used these percentages to estimate spending per group by applying it to 1970 data from NHE.

Data are also not available for 2006–2007, so we used projected growth rates—separate for children, disabled, and adults—from [CBO’s March 2006 Baseline](#) and [CBO’s March 2007 Baseline](#) and applied them to their respective groups.

All dollar amounts for 1970–1989 were adjusted to spending amounts in the FY2007 Federal Budget Historical Tables, because HCRF underestimates this series according to Mindy Cohen (OMB 2006a, 137–42).

Multiplier: 1

Maternal and Child Health Block Grant

Description: The Maternal and Child Health (MCH) Block Grant originated as the Maternal and Child Health Program, which was meant to carry out the provisions of Title X of the Public Health Service Act and Title V of the Social Security Act of 1935. In 1981, the block grant was created “to consolidate seven federal programs that provided health benefits to women and children: maternal and child health, supplemental security income for disabled children, prevention of poisoning from lead-based paint, genetic diseases, sudden infant death syndrome, hemophilia treatment and adolescent pregnancy” (Gold and Kenney 1985). The block grant provides states with funds to ensure and increase access to quality health care for pregnant women and children, especially those with low incomes (U.S. DHHS 2006c).

Budget: Outlays are available in the Appendix to the federal budget. FY1967, p. 260; FY1972, p. 396; FY1977, p. 325; FY1982, p. I-K3; FY1987, p. I-K4; FY1992, p. IV-631; FY1997, p. 473; FY1998, p. 494; FY1999, p. 397; FY2000, p. 428; FY2001, p. 436; FY2002, p. 438; FY2003, p. 430; FY2004, p. 403; FY2005, p. 423; FY2006, p. 429; FY2007, p. 424; FY2008, p. 396; FY2009, p. 426. Outlays are line items under general and special funds, “Health Resources and

Services.” Outlays for 1960 are from the U.S. Department of Health and Human Services (Kessel 1995).

Multiplier: 1

Immunization

Description: This program was initially funded in 1956. “The long range goal is to eliminate poliomyelitis, rubella, mumps, diphtheria, pertussis, and tetanus as significant public health problems and eliminate indigenous measles from the United States” (OMB 1981a, p. I-K10). Almost all those serviced are children; the percentage of adults immunized through this program is not significant (Nickles 1995).

Budget: For 1960, 1965, and 1970 immunization program funding information is provided by the Centers for Disease Control (Nickles 1995). For 1980–2004, outlays are available in the Appendix to the federal budget as a line item in the CDC funding: FY1982, p. I-K10; FY1987, p. I-K11; FY1992, p. IV-639; FY1997, p. 481; FY1998, p. 502; FY1999, p. 406; FY2000, p. 437; FY2001, p. 446; FY2002, p. 448; FY2003, p. 440; FY2004, p. 413; FY2005, p. 433; FY2006, p. 439. The FY2007 budget inconveniently removes this line item, however data for 2005-2007 are available on the CDC’s [Financial Management Office](#) website.

Multiplier: 1

National Institute of Child Health and Human Development (NICHD)

Description: This institute, part of the National Institutes of Health, was authorized in 1964 (Artfried 1995). (The National Institutes of Health were authorized through Title IV-E of the Public Health Service Act of 1944.) “The National Institute of Child Health and Human Development conducts and supports research and training programs spanning the entire life cycle from conception through old age...The Institute’s primary areas of concentration. . .include family planning and the attendant consequences of overpopulation, the healthy development of the unborn and newborn, the intellectual and physical development of the young, the prevention and amelioration of mental retardation, and an understanding of the aging process” (OMB 1971, 424).

Budget: Outlays are available in the Appendix to the federal budget. FY1967, p. 253; FY1972, p. 424; FY1977, p. 330; FY1982, p. I-K19; FY1987, p. I-K19; FY1992, p. IV-644; FY1997, p. 483; FY1998, p. 505; FY1999, p. 408; FY2000, p. 440; FY2001, p. 448; FY2002, p. 452; FY2003, p. 444; FY2004, p. 416; FY2005, p. 437; FY2006, p. 443; FY2007, p. 437; FY2008, p. 409; FY2009, p. 439. Outlays are line items under “National Health Institutes.”

Multiplier: 1

Sudden Infant Death Syndrome (SIDS)

Description: This program only appears in the 1976 and 1980 federal budgets. Since 1981, states can receive funding for SIDS activities through the Maternal and Child Health Block Grant, although no money is specifically allocated for this purpose (Hancock 1995). Monies in 1980 funded 42 SIDS projects that provided counseling to 5,500 families (OMB 1981a, I-K3).

Budget: Outlay is given in the Appendix to the federal budget FY1982, p. I-K3.

Multiplier: 1

Healthy Start

Description: Healthy Start was authorized by the Public Health Service Act. Its goal is to reduce infant mortality rates among the children of teenage mothers (U.S. DHHS 2006c).

Budget: Outlays are available in the Appendix to the federal budget. FY1997, p. 473; FY1998, p. 494; FY1999, p. 397; FY2000, p. 428; FY2001, p. 436; FY2002, p. 438; FY2003, p. 430; FY2004, p. 403; FY2005, p. 423; FY2006, p. 429; FY2007, p. 424; FY2008, p. 396; FY2009, p. 426. Outlays are line items under general and special funds, "Health Resources and Services."

Multiplier: 1

Emergency Medical Services for Children (EMSC)

Description: This program was authorized in 1985. It funds state programs designed to prevent injuries among children, to provide information on pediatric emergencies and how medical services currently handle them, and to train medical personnel to deal with pediatric emergencies (U.S. DHHS 2006c).

Budget: Outlays are available in the Appendix to the federal budget. FY1992, p. IV-631; FY1997, p. 473; FY1998, p. 494; FY1999, p. 397; FY2000, p. 428; FY2001, p. 436; FY2002, p. 438; FY2003, p. 430; FY2004, p. 403; FY2005, p. 423; FY2006, p. 429; FY2007, p. 424; FY2008, p. 396; FY2009, p. 426. Outlays are line items under general and special funds, “Health Resources and Services.” Note that the name for the EMSC program varies by budget (Pediatric EMS, Emergency Medical Services for Children, Emergency Medical Services, etc.), but the series is consistent in spite of the inconsistent names (confirmed by EMSC staff).

Multiplier: 1

State Children’s Health Insurance Program (SCHIP)

Description: “The Balanced Budget Act of 1997 (BBA 97; Public Law 105-33) established the State Children’s Health Insurance Program (SCHIP) under a new Title XXI of the Social Security Act. In general, the program offers federal matching funds to states and territories to provide health insurance to certain low-income children. Under SCHIP, states may cover children under age 19 in families with incomes that are above the state’s Medicaid eligibility standard but less than 200 percent of the federal poverty level (FPL)” (2004 Green Book, 15-83).

Budget: Outlays are available in the Appendix to the federal budget. FY2001, p. 456; FY2002, p. 460; FY2003, p. 452; FY2004, p. 424; FY2005, p. 446; FY2006, p. 452; FY2007, p. 446; FY2008, p. 417; FY2009, p. 447.

Multiplier: 1. Although five states from 1998 to 2002 (Arizona, Minnesota, New Jersey, Rhode Island, and Wisconsin) allowed adults to enroll in SCHIP demonstrations as an extension of their Medicaid programs, SCHIP benefits children almost exclusively (2004 Green Book, 15-SCHIP-4 to 15-SCHIP-4).

Adolescent Family Life

Description: Created in 1981 as Title XX of the Public Health Service Act, Adolescent Family Life supports both demonstration and research grants to serve pregnant women and mothers under age 19. The program develops, implements, and evaluates program interventions to promote abstinence from sexual activity among adolescents and to provide comprehensive health care, education, and social services to pregnant and parenting adolescents (U.S. DHHS 2006b).

Budget: Starting in 1995, adolescent family life was consolidated in general department management funds. Prior to 1995, outlays are given in the Appendix to the federal budget: FY1982, p. I-K38; FY1987, p. I-K30; FY1992, p. IV-655. Conveniently, the Office of Adolescent Pregnancy Programs has the program’s expenditure history from 1982 to 2007 on [its web site](#).

Multiplier: 1

Universal Newborn Hearing

Description: Universal Newborn Hearing Screening program supports testing of newborn infants prior to discharge from the hospital, testing again at three months of age, and intervention by six month of age (U.S. DHHS 2006c).

Budget: Outlays are available in the Appendix to the federal budget: FY2002, p. 438; FY2003, p. 430; FY2004, p. 403; FY2005, p. 423; FY2006, p. 429; FY2007, p. 424; FY2008, p. 396; FY2009, p. 426.

Multiplier: 1

Abstinence Education

Description: Abstinence education funding began in 1998; in 2001 community-based abstinence grants were added. The program supports abstinence education—as defined by section 510(b)(2) of the Social Security Act—for adolescents ages 12 through 18. In 2005 this program became part of the Children and Families’ Services Program (OMB 2006a, 462).

Budget: Outlays are available in the Appendix to the federal budget: FY2000, p. 428; FY 2001, p. 436; FY2002, p. 438; FY2003, p. 430; FY2004, p. 429; FY2005, p. 423; FY2006, p. 429; FY2007, p. 458; FY2008, p. 429; FY2009, p. 459.

Multiplier: 1

Birth Defects/Developmental Disabilities/Disability and Health

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. It began in 2001 with the passage of the Children’s Health Act—the activities may have been going on before, but the scope became much larger, as did the funding. The CDC began a reorganization in 2003, which had implications for programs such as this one—they were rolled up into the larger budget of “health promotion” (Kelly 2006).

Budget: Outlays are available in the Appendix to the federal budget: FY2004, p. 413; FY2005,

p. 433; FY2006, p. 439. For FY2003 and FY2007 estimates are not available in the budget, but were provided by Maggie Kelly (Kelly 2006). Data for 2006 and 2007 are available on the CDC's [Financial Management Office](#) website.

Multiplier: Estimates were provided by Maggie Kelly and Adam Brush at CDC (Kelly 2006; Brush 2008).

Children's Hospitals Graduate Medical Education Payment Program

Description: "The purpose of the Children's Hospitals Graduate Medical Education Payment Program (CHGME Payment Program), is to support graduate medical education (GME) training in freestanding children's teaching hospitals... The CHGME Payment Program supports the broad teaching mission of freestanding children's teaching hospitals, which includes conducting biomedical research, training health professionals, providing rare and highly specialized clinical services and innovating clinical care, and providing care to the poor and the underserved. ... On average, freestanding acute care children's hospitals report devoting nearly half of their patient care to children who are assisted by public insurance (Medicaid, Medicare, SCHIP) and uninsured patients" (DHHS 2007e).

Budget: Outlays are available in the Appendix to the federal budget: FY2002, p. 438; FY2003, p. 430; FY2004, p. 403; FY2005, p. 423; FY2006, p. 429; FY2007, p. 424; FY2008, p. 396; FY2009, p. 426. Outlays are line items under general and special funds, "Health Resources and Services."

Multiplier: 1

Lead Hazard Reduction

Description: "Title X of the Housing and Community Development Act of 1992 (Public Law 102-550), known as the residential Lead-Based Paint Hazard Reduction Act, authorized the Secretary to establish the Lead-Based Paint Hazard Control Grant Program. The primary purpose of the program is to reduce the exposure of young children to lead-based paint and other environmental hazards in their homes, including protecting them from permanent developmental problems and asthma, and exposure to pesticides and carbon monoxide. The program is a major part of a 10-year strategy to eliminate by 2010 the number one environmental disease impacting children, lead poisoning" (OMB 2008a, p.584).

Budget: Outlays are available in the Appendix to the federal budget: FY 2001, p.525; FY2002, p.524; FY2003, p.515; FY2004, p. 516; FY2005, p. 553; FY2006, p.570; FY2007, p.574; FY2008, p.547; FY2009, p. 583.

Multiplier: 1

VII. SOCIAL SERVICES

Social Services Block Grant

Description: This program was originally part of the Public Assistance programs authorized by the Social Security Act under Title XX (Public Law 93-647). The federal government made matching grants to states to provide social services; however, the Omnibus Budget Reconciliation Act of 1981 (Public Law 97-35) amended Title XX to establish this as a block grant. The grants support a “wide range of social policy goals, which include preventing child abuse, increasing the availability of child care, and providing community-based care for the elderly and disabled” (Green Book 2004, 10-1). Ceilings for grants continued to be lowered first under PRWORA in 1996, then under the Transportation Equity Act (Public Law 105-178) in 1998, and continued to decline under the Consolidated Appropriations Act of 1999, 2000, and 2001 (Green Book 2004, 10-1, 10-12).

Budget: Outlays are given in the Appendix to the federal budget: FY1972, p. 458; FY1977, p. 360; FY1982, p. I-K67; FY1987, p. I-K47; FY1992, p. IV-669; FY1997, p. 496; FY1998, p. 519; FY1999, p. 425; FY2000, p. 458; FY2001, p. 467; FY2002, p. 469; FY2003, p. 462; FY2004, p. 434; FY2005, p. 456; FY2006, p. 462; FY2007, p. 458; FY2008, p. 428; FY2009, p. 458.

Multiplier: Multiplier data for 2001–2005 is from the [SSBG Annual Reports](#). For each service (about 30), we calculated the percentage of recipients that were children and applied it to the expenditure to estimate expenditures on children only. 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 1970–1990 we used the average of the 1995–2004 multipliers as an estimate, and for 2006–2007, we used the 2005 multiplier because data are not available for these years. Peter Thompson at ACF confirms that the proportion of SSBG funds that go to children has been consistent over time (Thompson 2006).

Community Services Block Grant

Description: This program was authorized by the Community Services Block Grant Act of 1981. It provides block grants to states for various community-based antipoverty activities (Burke 1991, 167). CSBG-funded programs generally serve individuals with incomes no higher than the federal poverty income guidelines or, at the very highest, no more than 125 percent of the poverty income guidelines. Many of the antipoverty programs funded by CSBG also receive federal money from other sources (Burke 1991, 167).

Budget: Outlays are given in the Appendix to the federal budget: FY1987, p. I-K52; FY1992, p. IV-668; FY1997, p. 497; FY1998, p. 519; FY1999, p. 426; FY2000, p. 459; FY2001, p. 468;

FY2002, p. 470; FY2003, p. 462; FY2004, p. 434; FY2005, p. 456; FY2006, p. 463; FY2007, p. 458; FY2008, p. 429; FY2009, p. 459.

Multiplier: For 1995-2006, we used the proportion of recipients who are children, according to data sent by Jenae Bjelland from The National Association for State Community Services Programs (Bjelland 2008). Data is not available for 1985 and 1990 so we use the 1995 multiplier as an estimate. For 2007 we use the 2006 multiplier as an estimate because data for this year have not yet been released

Children and Families Service Program

Description: This program funds a wide range of services aimed at assisting children and families in crisis. Examples include programs serving runaway and homeless children and abandoned infants, mentoring children of prisoners, and advisory boards attempting to reduce child abuse and neglect (OMB 2007a, 428). The exact programs funded have changed over the decades. The original program, the Children’s Bureau, was established in 1912. The Office of Child Development was established in 1969 but was not funded until 1971 (OMB 1971, 485). Most individual programs have their own authorization and laws. In some years, this program included services for the elderly or Native Americans; these services were excluded from our outlay estimates.

Budget: Outlays are given in the Federal Budget Appendix: FY1967, p. 260 (Children’s Bureau); FY1977, p. 379 (Human Development); FY1982, p. I-K68 (Human Development Services); FY1987, p. I-K48 (Human Development Services); FY1992, p. IV-670; FY1997, p. 497; FY1998, p. 519; FY1999, p. 426; FY2000, p. 459; FY2001, p. 468; FY2002, p. 470; FY2003, p. 462; FY2004, p. 434; FY2005, p. 456; FY2006, p. 463; FY2007, p. 458, FY2008, p. 429; FY2009, p. 459. 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. To avoid double counting, we excluded Head Start, abstinence education, child welfare services, child welfare research, child welfare research, adoption assistance, and community services block grant because these programs are counted separately.

Multiplier: 1

Head Start

Description: Authorized by the Economic Opportunity Act of 1964, Head Start aims to “improve the social competence, learning skills, and health and nutrition status of low-income

children so that they can begin school on an equal basis with their more advantaged peers” (Green Book 2004, 15-123). At each Head Start center, at least 90 percent of students must come from families whose income is below the poverty level, and 10 percent of slots must be made available to children with disabilities. About 21 percent of Head Start children come from families receiving TANF benefits (Green Book 2004, 15-123).

Budget: The program was originally funded by the Office of Economic Opportunity. In 1972, the program was transferred to the Department of Health, Education, and Welfare. The budget figure for 1965 is from the National Head Start Association (Ketch 1995). For all other years, outlays are available in the Appendix to the federal budget: FY1972, p. 99; FY1977, p. 379; FY1982, p. I-K68; FY1987, p. I-K48; FY1992, p. IV-670; FY1997, p. 497; FY1998, p. 519; FY1999, p. 426; FY2000, p. 459; FY2001, p. 468; FY2002, p. 470; FY2003, p. 462; FY2004, p. 434; FY2005, p. 456; FY2006, p. 463; FY2007, p. 458; FY2008, p. 429; FY2009, p. 459.

Multiplier: 1

Child Welfare (Title IV-B of the Social Security Act)

Description: This program line includes only programs described as “child welfare services,” “child welfare training,” or “child welfare research.” These programs targeting child abuse and runaways are included in Child, Youth, and Families Social Service programs. “Child welfare services aim to improve the conditions of children and their families and to improve or provide substitutes for functions that parents have difficulty performing. Child welfare services encompass a broad range of activities, including protection of abused or neglected children, support and preservation of families, care of the homeless and neglected, support for family development, and provision of out-of-home care, including adoption” (Green Book 2004, 11-1). The program direct grants “to public and private organizations and institutions of higher education for research and demonstration projects on child welfare, and for training projects for personnel in the child welfare field” (Green Book 2004, 11-17).

Budget: Outlays are available in the Appendix to the federal budget: FY1977, p. 360; FY1982, p. I-K68; FY1987, p. I-K49; FY1992, p. IV-670; FY1997, p. 497; FY1998, p. 519; FY1999, p. 426; FY2000, p. 459; FY2001, p. 468; FY2002, p. 470; FY2003, p. 462; FY2004, p. 434; FY2005, p. 456; FY2006, p. 463; FY2007, p. 459; FY2008, p. 429; FY2009, p. 459. 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.

Multiplier: 1

Violent Crime Reduction Programs

Description: These programs were authorized through the Community Schools Youth Services and Supervision Grant Program Act of 1994 and the Safe Homes for Women Act of 1994. In 1995, only two programs were funded: the community schools youth services and supervision and the domestic violence hotline.

Budget: Outlays are available in the Appendix to the federal budget: FY1997, p. 498; FY1998, p. 520; FY1999, p. 427; FY2000, p. 460; FY2001, p. 469; FY2002, p. 471; FY2003, p. 464; FY2004, p. 436; FY2005, p. 458; FY2006, p. 464; FY2007, p. 460.

Multiplier: For 1995–2000, the Appendix provides data on the division of funds between women’s shelters and youth programs. We divided benefits for children by total benefits. Data is unavailable for 2001-2005, so we used the 2000 multiplier as an estimate for 2001 onward. The multiplier was consistent over time

Foster Care (Title IV-E of the Social Security Act)

Description: The program was originally authorized as part of AFDC but has been authorized separately since 1980 under title IV-E. This program allocates open-ended matching funds to states for children in foster care who would have been eligible for AFDC at the same matching rate as Medicaid (about 57 percent nationally). Despite the repeal of AFDC under PRWORA, AFDC eligibility is still used to determine if children qualify. Recipient children may live in foster care family homes, private nonprofit child care facilities, or public child care institutions housing up to 25 people. States set their own basic family foster care maintenance rate, and thus, they vary widely. The 1997 Adoption and Safe Families Act requires states to meet many more requirements in monitoring and planning cases (Green Book 2004, 11-18, 11-22, 11-31).

Budget: Outlays are available in the Appendix to the federal budget: FY1982, p. I-K68; FY1987, p. I-K49; FY1992, p. IV-671; FY1997, p. 498; FY1998, p. 521; FY1999, p. 428; FY2000, p. 460; FY2001, p. 470; FY2002, p. 472; FY2003, p. 464; FY2004, p. 436; FY2005, p. 459; FY2006, p. 465; FY2007, p. 461; FY2008, p. 431; FY2009, p. 462. This program is a line item under “Payments to States for Foster Care and Adoption Assistance.”

Multiplier: 1

Adoption Assistance (Title IV-E of the Social Security Act)

Description: Adoption Assistance was authorized in 1980 under title IV-E. The program provides assistance payments for qualified children who are adopted, administrative payments for expenses associated with placing children in adoption, and training of professional staff and parents involved in adoptions. Like Foster Care, Adoption Assistance operates under open-ended

matching federal funds. In 1986 the act was amended to provide funds for the one-time expenses of adopting special needs children who do not receive AFDC or SSI. Furthermore, under 1997 Adoption and Safe Families Act, states were required to meet more stringent standards in monitoring adoptions (Green Book 2004, 11-33).

Budget: Outlays are available in the Appendix to the federal budget: FY1987, p. I-K49; FY1992, p. IV-671; FY1997, p. 498; FY1998, p. 521; FY1999, p. 428; FY2000, p. 460; FY2001, p. 470; FY2002, p. 472; FY2003, p. 464; FY2004, p. 436; FY2005, p. 459; FY2006, p. 465; FY2007, p. 461; FY2008, p. 431; FY2009, p. 462. This program is a line item under “Payments to States for Foster Care and Adoption Assistance.”

Multiplier: 1

Independent Living (Title IV-E of the Social Security Act)

Description: The Independent Living Program was authorized in 1985 in amendments to title IV-E (Consolidated Omnibus Budget Reconciliation Act [Public Law 99-272]). It provides adolescents ages 16 to 18 in foster care with benefits to help them to make a successful transition from foster care to independent living. Benefits include basic skills training and education and employment initiatives. If they choose, states may expand eligibility to include youth up to age 21 (under Public Law 101-508). The program has seen increased funding and under the Foster Care Independence Act of 1999 (Public Law 106-169), the entitlement ceiling was doubled. Funds are allocated on the basis of each state’s relative share of children receiving IV-E foster care in the most recent year data are available. In 2001 (Public Law 107-133), Congress expanded the program to include education and training vouchers. (Green Book 2004, 11-47).

Budget: Outlays are available in the Appendix to the federal budget: FY1992, p. IV-671; FY1997, p. 498; FY1998, p. 521; FY1999, p. 428; FY2000, p. 460; FY2001, p. 470; FY2002, p. 472; FY2003, p. 464; FY2004, p. 436; FY2005, p. 459; FY2006, p. 465; FY2007, p. 461; FY2008, p. 431; FY2009, p. 462. This program is a line item under “Payments to States for Foster Care and Adoption Assistance.”

Multiplier: 1

Childcare and Development Block Grant

Description: This block grant was authorized as an amendment to the 1990 Omnibus Budget Reconciliation Act and reauthorized and amended by PRWORA. It provides states with funds to subsidize child care as well as improve its quality and availability. It is funded by a combination of discretionary and entitlement amounts and allocation among states is “based on the each state’s share of children under age 5, the state’s share of children receiving free or reduced-price

lunches, and state per capita income...Although no state match is required, to receive their full TANF allotment, states must maintain at least 75 percent of their previous welfare expenditures (i.e., “maintenance-of-effort” requirements), including previous expenditures for welfare-related child care, in fiscal year 1994” (Green Book 2004, 9-30, 9-34). States subsidize child care by funding child care providers and by either directly enrolling the children of eligible families with these providers or giving the families a voucher that can be used to purchase child care from one of the funded providers (Green Book 2004, 9-30 – 9-35).

Budget: Outlays are available in the Appendix to the federal budget: FY1997, p. 496; FY1998, p. 518; FY1999, p. 425; FY2000, p. 458; FY2001, p. 467; FY2002, p. 469; FY2003, p. 461; FY2004, p. 433; FY2005, p. 455; FY2006, p. 461; FY2007, p. 457; FY2008, p. 428; FY2009, p. 458.

Multiplier: 1

Child Care Entitlement to States

Description: Although AFDC required states to “‘guarantee’ child care for recipients who need it to work or study, TANF has no child care requirement” (Green Book 2004, 7-10). Therefore, the 1996 PRWORA “created a mandatory block grant for child care to low-income” and required states to combine these funds with the Child Care and Development Block Grant (Green Book 2004, 7-10, 7-11).

Budget: Outlays are available in the Appendix to the federal budget: FY1999, p. 424; FY2000, p. 457; FY2001, p. 465; FY2002, p. 468; FY2003, p. 461; FY2004, p. 433; FY2005, p. 455; FY2006, p. 461; FY2007, p. 456; FY2008, p. 427; FY2009, p. 458.

Multiplier: 1

AFDC Childcare

Description: This program provides funding for child care for AFDC recipients who need it in order to work or participate in the JOBS program (Green Book 1994, 548).

Budget: Payments to the states are available in the Appendix to the federal budget: FY1997, p. 494; FY1998, p. 515, FY1999, p. 421; FY2000, p. 454; FY2001, p. 463; FY2003, p. 458. Expenditures for this program are not available in the FY2002 budget (2000 data). This program was phased out with other AFDC programs.

Multiplier: 1

Transitional Childcare

Description: This program provides funding for child care for AFDC recipients who lose their AFDC eligibility because of increased income, if the child care is necessary for them to continue working. Assistance may last up to 12 months after the last month in which the family received AFDC (Green Book 1994, 549).

Budget: Payments to the states are available in the Appendix to the federal budget: FY1997, p. 494; FY1998, p. 515. This program was phased out after 1996 (FY1998 budget), as AFDC was being replaced by TANF.

Multiplier: 1

At-Risk Childcare

Description: This program was authorized as part of the 1990 Omnibus Budget Reconciliation Act. It provides federal matching funds at the same rate as Medicaid but has a national ceiling of \$300 million. Low-income families are eligible for subsidized child care if they: (1) are not enrolled in AFDC, (2) need child care in order to work, and (3) would be at risk of becoming eligible for AFDC in the absence of subsidized child care (Burke 1991, 174).

Budget: Payments to the states are available in the Appendix to the federal budget: FY1997, p. 494; FY1998, p. 515; FY2000, p. 454. This program was phased out after 1998 (FY2000 budget) with the majority of AFDC expenditures.

Multiplier: 1

Juvenile Justice

Description: In 1968, juvenile delinquency programs were authorized within the Department of Health, Education, and Welfare (OMB 1971, 466). In 1974, the Juvenile and Delinquency Prevention Act transferred these programs to the Department of Justice (DOJ). The program's goals are to "reduce incidents of child exploitation and abuse, including those facilitated by the use of computers and the Internet, improve juvenile justice outcomes, and address school safety needs." Programs include preparing juvenile offenders to return to their communities following release, dealing with chronic juvenile offenders, and dealing with the disproportionate confinement of minority youth (OMB 2007a, 675).

Budget: Outlays are available in the Appendix to the federal budget: FY1967, p. 260; FY1972, p. 466; FY1982, p. I-N24; FY1987, p. I-O27; FY1992, p. IV-817; FY1997, p. 663 and 666;

FY1998, p. 697; FY1999, p. 624; FY2000, p. 660; FY2001, p. 670; FY2002, p. 678; FY2003, p. 651; FY2004, p. 644; FY2005, p. 701; FY2006, p. 711; FY2007, p. 713; FY2008, p. 674; FY2009, p. 728. 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).¹¹ This program was listed as a line item in Justice Assistance until FY1997. Thereafter it is listed as a separate program. For FY1997, it is listed as both, so we sum these expenditures.

Multiplier: 1

Missing Children

Description: The program was authorized under the Missing Children’s Assistance Act in 1984 (Brown 1995). “Funds for this program will be used to reduce the incidence of crimes against children, particularly kidnapping and sexual exploitation, by assisting families, citizen groups, law enforcement agencies and government institutions in a national effort to insure the safety and protection of children” (OMB 2002a, 646).

Budget: Outlays are available in the Appendix to the federal budget: FY1987, p. I-O27; FY1992, p. IV-817; FY1997, p. 663; FY1998, p. 692; FY1999, p. 618; FY2000, p. 653; FY2001, p. 663; FY2002, p. 672; FY2003, p. 645; FY2004, p. 640; FY2005, p. 694; FY2006, p. 704; FY2007, p. 706; FY2008, p. 670; FY2009, p. 722.

Multiplier: 1

Family Preservation and Support/Promoting Safe and Stable Families (FY2000)

Description: These programs were authorized in 1994 to provide family preservation services for children and families at risk or in crisis. The Adoption and Safe Families Act (Public Law 105-89), enacted in November 1997, reauthorized and changed the name of this program to Promoting Safe and Stable Families. The programs are designed “to reunite children with biological parents...or to place them with an adoptive family or other permanent arrangement...to provide follow-up services after a child has been returned to the family from foster care;” to provide respite care for temporary relief of parents and other caregivers; to improve parenting skills; to fund support services for children and families not yet in crisis; and to prevent child abuse or neglect. Community-based programs designed to assist family members and monitor child development are also included (Green Book 2004, 11-11-11-14).

¹¹ Note that only Title II expenditures, “juvenile justice and delinquency prevention,” the first line item in “Juvenile Justice programs,” are included here.

Budget: Outlays are available in the Appendix to the federal budget: FY1997, p. 495; FY1998, p. 517; FY1999, p. 423; FY2000, p. 456; FY2001, p. 465; FY2002, p. 467; FY2003, p. 460; FY2004, p. 432; FY2005, p. 454; FY2006, p. 461; FY2007, p. 456; FY2008, p. 427; FY2009, p. 457. In the FY2000, the name of this program was changed to “Promoting Safe and Stable Families.”

Multiplier: 1

Children’s Research and Technical Assistance

Description: This program was passed under PRWORA and provides funds for welfare research and technical support for states implement welfare reform. It supports activities such as training and technical assistance on child support enforcement activities, Federal Parent Locator Service, research in reducing welfare dependency and increasing the well-being of minor children (U.S. DHHS 2005g, 9-10).

Budget: Outlays are available in the Appendix to the federal budget: FY1999, p. 423; FY2000, p. 456; FY2001, p. 465; FY2002, p. 467; FY2003, p. 460; FY2004, p. 432; FY2005, p. 454; FY2006, p. 461; FY2007, p. 456; FY2008, p. 430; FY2009, p. 461.

Multiplier: 1

VIII. EDUCATION

Educationally Deprived/Economic Opportunity Programs

Description: This program includes “economic opportunity programs, Indian education, Appalachian Regional Development Commission, Head Start preschool, Follow Through, Elementary and Secondary Education Act (Title I), handicapped children dropout prevention, bilingual education, Kendall School for the Deaf, Model Secondary School for the Deaf, and Indo-Chinese refugee assistance” (NCES 1981, 182).

Budget: Outlay is from the *Digest of Education Statistics, 1981* (p. 182). Unfortunately, the *Digest of Education Statistics* changed the way it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2007. Although there is a time series on p. 182 of the *Digest of Education Statistics, 1981*, this time series is not categorically compatible with later reports, which do not contain data for 1960. Thus there is the strange listing of federal education expenditures on the expenditure table.

Multiplier: 1

Supporting Services

Description: This program includes “supplemental centers, school library materials, strengthening State education agencies, captioned films for the deaf, dissemination of information, school counseling and testing, American Printing House for the Blind, planning and evaluation, equipment and minor remodeling, and miscellaneous other support services expenditures” (NCES 1981, 182).

Budget: Outlay is from the *Digest of Education Statistics, 1981* (p. 182). Unfortunately, the *Digest of Education Statistics* changed the way it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2007. Although there is a time series on p. 182 of the *Digest of Education Statistics, 1981*, this time series is not categorically compatible with later reports, which do not contain data for 1960. Thus there is the strange listing of federal education expenditures on the expenditure table.

Multiplier: 1

Overseas dependents' schools

Description: Shortly after the end of World War II, the United States military established schools for the children of its servicemen and servicewomen stationed in Europe and the Pacific. 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 ([DoDEA web site](#)).

Budget: Outlays are given in *Digest of Education Statistics*, 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1960 are available in *DES 1981*, table 161 (pp.182–83). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from 1995 to 2007 are also posted.

Multiplier: 1

Assistance in Special Areas

Description: The program includes “funds for the District of Columbia, former Canal Zone, territories and dependencies, Cuban refugees, and payments in lieu of taxes other than P.L. 81-874 and P.L. 81-815 funds for federally affected areas” (NCES 1981, 182).

Budget: Outlay is from the *Digest of Education Statistics, 1981* (p. 182). Unfortunately, the *Digest of Education Statistics* changed the way it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965 to 2007. Although there is a time series on p. 182 of the *Digest of Education Statistics, 1981*, this time series is not categorically compatible with later reports, which do not contain data for 1960. Thus there is the strange listing of federal education expenditures on the expenditure table.

Multiplier: 1

Other

Description: Includes “elementary-secondary programs not otherwise included” (NCES 1981, 182).

Budget: Outlay is from the *Digest of Education Statistics, 1981* (p. 182). Unfortunately, the

Digest of Education Statistics changed the way it categorized its programs in later years, so the expenditures from 1960 are organized completely differently than those from 1965–2007. Although there is a time series on p. 182 of the *Digest of Education Statistics, 1981*, this time series is not categorically compatible with later reports, which do not contain data for 1960. Thus there is the strange listing of federal education expenditures on the expenditure table.

Multiplier: 1

Impact Aid

Description: This program was initially authorized through a 1941 amendment to the Lanham Act of 1940. In 1950, the program was continued under Public Laws 815 and 874. It provides federal aid for construction, maintenance, and operation of schools in federally impacted areas.¹² Under the Impact Aid Reauthorization Act of 2001 (Public Law 106-398), the Impact Aid programs were reauthorized through FY 2003 (NCES 2006, 578, 590).

Budget: Outlays are given in *Digest of Education Statistics*, 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1960 are available in *DES 1981*, table 161 (pp.182–83).¹³ Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990–2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Vocational (and Adult) Education

Description: Vocational education funding was initially authorized by the Smith-Hughes Act of 1917 and was expanded by the George-Barden Act of 1946 and the Vocational Education Act of 1963. The Carl D. Perkins Vocational Education Act of 1984 replaced the original acts. The program provides grants to states to support vocational education. The 1984 act expanded the program’s scope to include aid to states to make vocational education programs accessible to the

¹² Federally affected areas are include “school districts whose boundaries are the same as a military base, and school districts that enroll high proportions of federally connected children and meet certain fiscal requirements” (OMB 1996, 385).

¹³ Note that “impact aid” is labeled “school assistance in federally affected areas” for 1960 data.

handicapped and disadvantaged, single parents and homemakers, and the incarcerated. The Carl D. Perkins Vocational and Applied Technology Education Amendments of 1998 (Public Law 105-332) revised, in its entirety, the Carl D. Perkins Vocational and Applied Technology Education Act, and reauthorized the act through FY 2003 (NCES 2006, 574–90).

Budget: Outlays are given in *Digest of Education Statistics*, 1981, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1960 are available in *DES 1981*, table 161 (pp.182–83).¹⁴ Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: Outlays under the Office of Vocational and Adult Education are divided into two programs: Vocational Education, also known as Perkins funds, and Adult Education. In 1960 only vocational education was funded. Funding descriptions for later years include both vocational and adult education. For 1960–1975 we constructed a multiplier by multiplying the percentage of vocational and adult education funding that went to vocational education by the percentage of vocational funding that went to children (Muraskin 1994, chapter 1). For 2000–2003, we used the weighted average of the percent of recipients who were under 19 for vocational education and adult education. For adult education, outlays and the distribution of recipients by age are available online in the *Adult Education and Family Literacy Act Report to Congress on state Performance* [here](#). For vocational education, 60 percent of funds is estimated to go to secondary education and 40 percent to postsecondary education “which essentially covers students in the 15–19 age cohort,” and this split does “not usually fluctuate too much,” according to Andrew Johnson from the Office of Vocational and Adult Education (Johnson 2008). For 1980–1999 and 2004–2007 we use the percentages of vocational and adult education, respectively, that went children from 2000–2003 and calculate multipliers by applying these percentages to the funding split between vocational and adult education. Funding levels are available online in the *Education Department Funding History Tables: 1980 to Present* [here](#).

¹⁴ Note that for the 1960 data, this program is called “vocational, technical, and work training.”

Grants for the Disadvantaged (Compensatory Education)/Education for the Disadvantaged

Description: These grants were authorized through the Elementary and Secondary Education Act of 1965. They provide funding for elementary and secondary school programs for children of low-income families, such as children of migratory farmworkers and fishers, and institutionalized children and youth. They also fund demonstration projects for new approaches to educating disadvantaged children and activities to evaluate Title I programs. Recent programs have stressed early literacy (OMB 2007a, 313).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2002, 2003, 2005 and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

School Improvement

Description: School Improvement programs are authorized by the Elementary and Secondary Education Act of 1965. The programs have changed over the decades; recent examples include Chapter 2 State and Local Block Grants; the Safe and Drug-Free Schools and Communities Program; instruction in civics, government, and the law; education infrastructure; inexpensive book distribution; and arts in education. In addition, under the McKinney-Vento Homeless Assistance Act ([Public Law 100-77] reauthorized in 2001), School Improvement provides education for homeless youths (Public Law 107-279) (OMB 2007a, 315).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Indian Education

Description: The program was originally authorized through the Bureau of Indian Affairs within the Department of the Interior. The Education Amendments of 1972 (Public Law 92-318) shifted the program to the newly established Office of Indian Education within the Education Division of the Department of Health, Education, and Welfare. The program aims to improve teaching and learning for the nation’s American Indian and Alaska Native children and adults. Formula and competitive grants support these initiatives (OMB 2007a, 316).

Programs remaining within the Department of the Interior serve two purposes. The Bureau of Indian Education operates 170 Tribal elementary and secondary schools and other education programs for elementary-aged Indian children (OMB 2007a, 478). Johnson-O’Malley assistance “provides funding for supplemental programs for eligible Indians in public schools” (NCES 1994, 374).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2003, 2005 and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Bilingual and Immigrant Education/English Language Acquisition

Description: Funding was authorized through Title VII, the Bilingual Education Act of the 1968 Elementary and Secondary Education Act (Porter 1990). Under the No Child Left Behind Act of 2002 (Public Law 107-110), “Bilingual Education” or “Bilingual and Immigrant Education” was consolidated into a new, formula-based state grant program and renamed English Language Acquisition, in which “States are accountable for demonstrating that limited English proficient students are learning English and meeting the same high standards as all other students” (OMB 2007a, 320).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2003, 2005 and 2007

(years represent the year in the title of the *Digests*, not the publication year). Data for 1970–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Education for the Handicapped/Special Education

Description: First authorized in 1958 through the Education of Mentally Retarded Children Act, this program provided federal assistance for training teachers of the handicapped. The Elementary and Secondary Education Amendments of 1966 authorized “grants to assist states in the initiation, expansion, and improvement of programs and projects for the education of handicapped children” (NCES 1994, 358). In 1990, the Education of All Handicapped Children Act (Public Law 94-142, originally passed in 1975) was renamed the Individuals with Disabilities Education Act. Amendments to the act in 1997 and 2004 expanded the definition of disabled children, increased academic expectations and accountability for these programs, and requires curricula for special education to more closely match regular curricula (OMB 2007a, 320).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–1995 and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Emergency School Assistance (Civil Rights Education)

Description: Funding was authorized in 1964 under Title IV of the Civil Rights Act. The original program was terminated in 1972 and replaced by the Emergency School Assistance Program. The program trains local school boards to deal with problems arising from desegregation of schools. It also funds federal employees to help local school boards design and

implement desegregation plans (OMB 1971, 444). The program under departmental management is a different program.

Budget: Outlays are given in the Appendix to the federal budget: FY1967, p. 247; FY1972, p. 444; FY1977, p. 347; FY1982, p. I-13.

Multiplier: 1

Education Reform: Goals 2000

Description: In 1994, *Goals 2000: Educate America Act* (Public Law 103-227) established a new federal partnership through a system of grants to states and local communities to reform the nation's education system. The act formalized the national education goals and established the National Education Goals Panel. It also created a National Education Standards and Improvement Council (NESIC) to provide voluntary national certification of state and local education standards and assessments and established the National Skill Standards Board to develop voluntary national skill standards (*DES 2004*).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Domestic Schools

Description: Domestic Schools, formerly called Section 6 of Public Law 81-874 (the former Impact Aid statute), was funded and administered by the U.S. Department of Education during 1951–1981. 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 (U.S. Department of Defense 1997). This program is also called “Section VI Schools” and “Domestic Dependent Elementary and Secondary Schools” (DDESS).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1985–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005–2007 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990–2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Reading Excellence

Description: The Reading Excellence Act (Public Law 105-227), authorized in 1999, funds programs that support literacy in early childhood and “help ensure that all children read well and independently by the end of the third grade” by improving teaching practices, offering tutoring, and providing family literacy services. This program began being phased out in 2002, when it was replaced by Reading First—a program included in Grants for the Disadvantaged (OMB 1999a, 351).

Budget: Outlays are available in the Appendix to the federal budget: FY2002, p. 350; FY2003, p. 351; FY2004, p. 326; FY2005, p. 347; FY2006, p. 347; FY2007, p. 347; FY2008, p. 317.

Multiplier: 1

American Printing House for the Blind

Description: The American Printing House for the Blind researches, develops, and manufactures products for people who are blind or visually impaired. Under the 1879 federal Act to Promote the Education of the Blind, it became the official supplier of educational materials for visually impaired students below the college level in the United States (U.S. Department of Education 2006, 234).

Budget: Outlays are available in the Appendix to the federal budget: FY1965, p. 261; FY1972, p. 481; FY1977, p. 376; FY1982, p. I-I27; FY1987, p. I-I11; FY1992, p. IV-573; FY1997, p. 403; FY1998, p. 424; FY1999, p. 328; FY2000, p. 355; FY2001, p. 359; FY2002, p. 357; FY2003, p. 355; FY2004, p. 332; FY2005, p. 353; FY2006, p. 354; FY2007, p. 353; FY2008, p. 323; FY2009, p. 349.

Multiplier: 1

Gallaudet University

Description: Gallaudet University provides education programs for persons under age 19 who are deaf by supporting two federally funded elementary and secondary education programs on its campus as well as research and dissemination activities to such education. The Kendall Demonstration Elementary School (KDES) is its elementary school and the Model Secondary School for the Deaf (MSSD) is its secondary education program—both for deaf students (U.S. Department of Education 2006, 246).

Budget: Outlays are available in the Appendix to the federal budget: FY1965, p. 262; FY1972, p. 483; FY1977, p. 377; FY1982, p. I-I28; FY1987, p. I-I11; FY1992, p. IV-574; FY1997, p. 404; FY1998, p. 424; FY1999, p. 329; FY2000, p. 356; FY2001, p. 360; FY2002, p. 358; FY2003, p. 356; FY2004, p. 333; FY2005, p. 353; FY2006, p. 354; FY2007, p. 354; FY2008, p. 323; FY2009, p. 350.

Multiplier: Breakouts on precollege and college programs are available for 1975–1996. For 1965 and 1970 we used the 1975 multiplier as an estimate, and for 1997–2005 we use the 1996 multiplier as an estimate because data for these years are not available. The multipliers have been very consistent over time.

Education Research, Statistics, and Improvement/Institute of Education Sciences

Description: Authorized by the Education Sciences Reform Act of 2002 (Public Law 107-279), the Institute of Education Sciences consolidates several major programs in the Department of Education, such as the National Center for Education Statistics and the National Center for Education Research (which began in 1972 and 1974, respectively). Together these programs support research, evaluation, and development on effective educational practices, collection, analysis, and dissemination of education statistics, and research on special education for young children (OMB 2007a, 346–347).

Budget: Outlays are available in the Appendix to the federal budget: FY1987, p. I-I28; FY1992, p. IV-589; FY1997, p. 427; FY1998, p. 447; FY1999, p. 352; FY2000, p. 382; FY2001, p. 383; FY2002, p. 379; FY2003, p. 378; FY2004, p. 356; FY2005, p. 375; FY2006, p. 381; FY2007, p. 373; FY2008, p. 346; FY2009, p. 373. We include programs which were subsumed into the Institute of Education Sciences, but began before FY2004.

Multiplier: Estimated to be 1 (data not available).

Innovation and Improvement

Description: This office was created to help carry out the No Child Left Behind Act of 2001 (Public Law 107-110), but outlays did not begin until 2004. The Office of Innovation and Improvement provides guidance on the No Child Left Behind programs and provisions and makes strategic investments in innovative educational practice through grants, such as charter schools and performance-based teacher incentives (OMB 2007a, 318).

Budget: Outlays are available in the Appendix to the federal budget: FY2006, p. 348; FY2007, p. 348; FY2008, p. 318; FY2009, p. 344.

Multiplier: 1

Safe Schools and Citizenship Education

Description: Also created to support the No Child Left Behind Act of 2001 (Public Law 107-110), outlays began in 2006. The Office of Safe and Drug-Free Schools administers, coordinates, and recommends policy for improving drug and violence prevention through state grants and national programs, such as student drug testing and character education (OMB 2007a, 319).

Budget: Outlays are available in the Appendix to the federal budget: FY2006, p. 349; FY2007, p. 349; FY2008, p. 319; FY2009, p. 345.

Multiplier: 1—estimated by Jim Bradshaw at the U.S. Department of Education (Bradshaw 2006).

Hurricane Education Recovery

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 2006a, p.377).

Budget: Outlays are given in *Digest of Education Statistics, 2007* (year represents the year in the title of the *Digest*, not the publication year). Data for 2006-2007 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Local Public Works Program – School Facilities

Description: Under the Department of Commerce, these funds “assisted in the construction of public facilities, such as vocational schools, through grants or loans. No funds have been appropriated for this program since FY 1977, and it was completely phased out in FY 1984” (NCES 2008, Table 362).

Budget: Outlays are given in *Digest of Education Statistics, 2007* (year represents the year in the title of the *Digest*, not the publication year). Data for 2006-2007 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Junior R.O.T.C.(Reserve Officers' Training Corps)

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” (U.S. Department of Defense 2008).

Budget: Outlays are given in *Digest of Education Statistics, 1998, 2000, 2003, 2005, and 2007* (years represent the year in the title of the *Digests*, not the publication year). Data for 1970–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005-2007 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Pre-Engineering Program

Description: This program was administered by the Department of Energy, but ceased outlays in 1995 (NCES 2008, Table 362).

Budget: Outlays are given in *Digest of Education Statistics*, 2002 and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970-1995 are available in *DES 2007* (table 362). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

Education Expenses for Children of Employees, Yellowstone National Park

Description: “Revenues received from the collection of short-term recreation fees to the park are used to provide education facilities to pupils who are dependents of persons engaged in the administration, operation, and maintenance of Yellowstone National Park” (OMB 2008a, 652).

Budget: Outlays are given in *Digest of Education Statistics*, 1998, 2000, 2002, 2003, 2005, and 2007 (years represent the year in the title of the *Digests*, not the publication year). Data for 1965 are available in *DES 2002* (table 356—this is the latest year that 1965 numbers are included). Data for 1970–1995, 2000, and 2003–2004 are available in *DES 2005* (table 358). Data for 1996–1997 are available in *DES 1998* (table 361). Data for 1998–1999 are available in *DES 2000* (table 361). Data for 2001–2002 are available in *DES 2003* (table 368). Data for 2005-2007 are available in *DES 2007* (table 362). Excluding the 1960 numbers from *DES 1981*, data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted.

Multiplier: 1

IX. TRAINING

Manpower Development and Training Act (MDTA) Institutional Training

Description: As part of the Manpower Development and Training Act of 1962 (Public Law 87-415) Title II, Parts A and B provide funds for institutional training. “The objectives of these programs are to increase the employability of the unemployed and underemployed through classroom occupational training and remedial education supplemented by supportive services” (OMB 1971, 662). Outlays ended in 1974.

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Manpower Development and Training Act On-the-Job Training (OJT)

Description: Again under MDTA, On-the-Job Training activities provide employment and training in the private and public sector “to unemployed, disadvantaged persons and to upgrade persons in low skill occupation” (OMB 1971, 662). Outlays ended in 1974.

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Neighborhood Youth Corps (NYC)

Description: Neighborhood Youth Corps was authorized under the Economic Opportunity Act of 1964 (Public Law 106-222) to help unemployed 14- to 21-year-olds from low-income families gain work experiences and earn income while completing high school. The program had had three components, “one for in-school youths, one for out-of-school unemployed youths, and a summer component for both groups” (MacLaury 1988, chapter 6). Local nonprofit sponsors administered it, and participants performed mainly public service jobs; outlays ended in 1974.

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Job Corps

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 (JTPA). The program serves economically disadvantaged youth ages 14 to 24. Youths are placed in a residential setting and provided with “basic education, vocational skill training, work experience, counseling, health care, and other supportive services” (Green Book 1994, 833).

Budget: For years prior to 1995, program cost information was provided by the U.S. Department of Labor, Employment and Training Administration (ETA) (Puterbaugh 1995). Data for 1995 and later can be found in the Appendix to the federal budget: FY1997, p. 671; FY1998, p. 707; FY1999, p. 634; FY2000, p. 668; FY2001, p. 675; FY2002, p. 683; FY2003, p. 657; FY2004, p. 647; FY2005, p. 705; FY2006, p. 716; FY2007, p. 718; FY2008, p. 679; FY2009, p. 761.

Multiplier: Cathy Keiter at the Department of Labor provided estimates on the percentage of participants who were ages 16–18 (Keiter 2006; Keiter 2008). For 2007 we used the 2006 multiplier as an estimate because data for this year are not available.

Job Opportunities in the Business Sector (JOBS)

Description: Another program under MDTA, the Job Opportunities in the Business Sector program forwarded the concept of “hire first and then train” (OMB 1971, 662). It compensates the private sector for hiring unemployed, disadvantaged workers.

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Work Incentive Program (WIN)

Description: The Work Incentive Program was established in the 1967 amendments to the Social Security (Public Act Law 90-248) and designed “to encourage and promote the employment, work experience, and training of public assistance recipients, primarily those receiving support from the aid to families with dependent children program. Training and incentives are administered by the Department of Labor, childcare by the Department of Health, Education, and Welfare” (OMB 1971, 462).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Concentrated Employment Program

Description: The Concentrated Employment Program provided targeted MDTA services “to selected urban and rural areas of high unemployment.” (OMB 1971, 662)

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Operation Mainstream

Description: Authorized until Title III of the Economic Opportunity Act (Public Law 106-222), Operation Mainstream was intended to help “workers with outdated skills by providing work experience on community projects that would improve the local environment. . .in areas with high unemployment or little industry” (MacLaury 1988, chapter 6).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Comprehensive Employment and Training Act (CETA)

Description: CETA was authorized in 1973 to provide opportunities for employment and training to unemployed and underemployed persons (NCES 1994, 360). Under CETA, programs moved to the state and local level through grants (OMB 1981a, I-03).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Youth Employment and Training Programs

Description: Under the Youth Employment and Demonstration Projects Act of 1977 (Public

Law 95-93, Title II), this program “involved neighborhoods, local community organizations and local labor unions in job creation and training” (MacLaury 1988, chapter 8).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Summer Youth Employment

Description: This program was authorized in 1982 under JTPA. It provides summer employment and training programs for economically disadvantaged youths ages 14 to 21. Participants receive remedial education, classroom and on-the-job training, and work experience, for which they receive the minimum wage (Green Book 1994, 832).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Young Adult Conservation Corps (YACC)

Description: In another program authorized by the Youth Employment and Demonstration Projects Act of 1977 (Public Law 95-93, Title I), disadvantaged youths participated in conservation projects on public lands and waters (OMB 1982, I-O3). Activities included “outdoor work activities such as flood control, park maintenance, and forestry” (OMB 1981a, I-03).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Job Training Partnership Act (JTPA)

Description: JTPA, which replaced CETA, was authorized in 1982 and provided block grants to states to fund “basic skills instruction, occupational training, and on-the-job training” for economically disadvantaged individuals and dislocated workers (Green Book 1994, 830). It established a “partnership between business, labor and government at all levels to deliver the maximum amount of training per dollar spent” (MacLaury 1988, chapter 9).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

School-to-Work Opportunities

Description: The School-to-Work Opportunity Act of 1994 (Public Law 103-239) authorized grants to states and localities “to build systems that provide youth with the knowledge and skills necessary to make an effective transition from school to their first job through work-based learning, school-based education, and connecting activities.” The program is administered jointly by the Department of Labor and the Department of Education (OMB 1996a, 672).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Youth Offender Grants

Description: Authorized under sections 171 and 172 of the Workforce Investment Act (WIA, Public Law 105-220), Youth Offender Grants support “activities to help individuals exiting prison make a successful transition to community life and long-term employment,” through mentoring and job training. The program is funded through state and local grants (OMB 2007, 680).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Youth Opportunity Grants

Description: Title I, Sections 169 and 129 of WIA authorize the use of Youth Opportunity Grant funds to provide grants to increase the long-term employment of youth who live in high-poverty areas, such as “extended summer employment opportunities and end-of-summer bonuses for high academic achievement and job performance” (OMB 2000a, 676).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Workforce Investment Act (WIA) Youth Formula Grants

Description: Youth Formula Grants are made to local areas to fund “necessary supports to assist them in developing into responsible adults and to transition to post-secondary education and training and to careers.” The programs have “strong academic and skills training components, leading to a high school diploma or its equivalent, advanced training and employment opportunities that lead to career paths, and follow-up services that lead to retention in employment” (U.S. Department of Labor 2002, 23–24).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

Youthbuild Grants

Description: “YouthBuild is a highly successful alternative education program that assists youth who are often significantly behind in basic skills, in obtaining a high school diploma or GED credential. The primary target populations for YouthBuild are adjudicated youth, youth aging out of foster care, out-of-school youth, and other at-risk populations” (U.S. Department of Labor 2006).

Budget: David Lah from the Department of Labor provided data on outlays (Lah 2008).

Multiplier: David Lah from the Department of Labor provided estimates on the proportion of participants who were under age 19 (Lah 2008).

X. STATE AND LOCAL EXPENDITURES—SELECTED PROGRAMS

State and Local Elementary and Secondary Education

Budget: State and local revenues through 2003 are given in *Digest of Education Statistics, 2007*, table 162.). Data are available online at the [National Center for Education Statistics](#) web site. Entire PDF versions of the *Digest* from 1990 to 2007 are downloadable, but easier-to-find text versions of the *Digest* tables from the 1995–2007 *Digests* are also posted. Data for 2006–2007 have not yet been released, therefore we estimated them by averaging growth rates from 2002 to 2005.

Multiplier: 1

State Aid to Families with Dependent Children (Social Security Act of 1935, Title IV-A)/ Temporary Assistance for Needy Families

Description: See AFDC/TANF description under federal Income Security.

Budget: Expenditures for 1970–1980 are given in the 1994 Green Book, p. 389; expenditures for 1990–2001 are given in the 2004 Green Book, table 7-18, p. 7-59. An electronic copy of the 2004 Green Book is available on the [House Ways and Means](#) web site. Old editions of the Green Book are available online [here](#). Expenditures for 2002-2006 are given in the Administration for Children and Families’ Office of Financial Services website [here](#). Expenditures are reported in “State Maintenance of Effort (MOE) Expenditures in the TANF Program” tables for respective years. Child support reimbursement figures for 1980–1990 are available through these older editions: 1980: 1998 Green Book, table Child 8-1; 1985: 1994 Green Book, table 11-1; 1990: 2004 Green Book, table 8-1. These numbers match the 1980 hard copy version of the Office of Child Support Enforcement Annual Report. The 1985 and 1990 numbers are slightly lower (most likely because of revisions to exclude foster care payments). Child support reimbursement figures from 1995 to 2006 were taken directly from the OCSE Annual Reports, available from 1993 to 2006 from the [OCSE](#) web site; for 2007, data is from the CBO’s March 2007 Supplemental Tables. Actual incentive payments to states are available for FY1996–2000 [here](#) under totals and for FY2000–2008, estimates can be found [here](#) in table F; these must be added to the state share of assistance reimbursement.

Multiplier: We used the multiplier calculated for federal AFDC expenditures.

Child Support Enforcement (Title IV-D of the Social Security Act)

Description: See Child Support Enforcement description under federal Income Security

Budget: For 1980–1990, OCSE outlays 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. The 1980 number has been revised from the hard copy of the 1980 OCSE Annual Report. For 1995 onward, outlays for this program are available online at the OCSE web site [here](#). In the OCSE tables and the Green Books, outlays are classified as “administrative expenditures” that are divided into federal and state shares. Later OCSE reports (starting with FY1999) have revised expenditures for past years as well. For 2007, data are from the CBO’s 2007 March Supplemental Tables, listed as “Child Support Administration”.

Multiplier: 1

State Emergency Assistance (Title IV-A of the Social Security Act)

Description: See Emergency Assistance description under federal Income Security.

Budget: Outlays for 1970–1990 are given in the 1994 Green Book (p. 364). We remove the federal share to arrive at the state share. For 1995–1998, we estimate the 1995 proportion of federal to state shares from the original report and then apply this proportion to 1996–1998 federal expenditures to derive the state share.

Multiplier: We used the federal AFDC multiplier. Information on the age distribution of Emergency Assistance recipients is not available.

State AFDC Childcare

Description: See AFDC Childcare description under federal Social Services.

Budget: To estimate the state outlays for AFDC Childcare for 1995 onward, we apply Medicaid FMAPs (which are also applicable to childcare) to the appropriate year’s federal AFDC childcare outlays. These outlays are from the federal Budget Appendix—see AFDC Childcare under federal Social Services.

Multiplier: 1

State Transitional Childcare

Description: See Transitional Childcare description under federal Social Services.

Budget: To estimate the state outlays for Transitional Childcare, we apply Medicaid FMAPs

(which are also applicable to childcare) to the appropriate year's federal transitional childcare outlays. These outlays are from the federal Budget Appendix—see Transitional Childcare under federal Social Services.

Multiplier: 1

State Medicaid

Description: See Medicaid description under federal Health.

Budget: Outlays 1990–2003 and 2004–2005 were estimated by Mindy Cohen and Dawn Miller, respectively, with the Health Policy Center at the Urban Institute (Cohen 2006; Miller 2008). Estimates on spending and enrollment for children on Medicaid for 2000–2003 were calculated using the person-level Medicaid Statistical Information System (MSIS) Summary File for FY 2000–2003. Individuals were classified as children if they were between the ages of 0 and 18, including both disabled and nondisabled individuals. Children who were enrolled in either a Medicaid expansion SCHIP or a separate title XXI SCHIP program were excluded from this analysis.

Estimates for 1990–1999 were derived using the aggregate Health Care Financing Administration (HCFA) 2082 data files, the precursor to MSIS data files. These files did not allow us to stratify based on age, only on the basis of eligibility groupings (BOE), and individuals ages 19 and 20 may be classified as either an adult, child, or disabled individual in the BOE classification. These files also do not contain data on CHIP status. Therefore we used the BOE groupings for adults, children, and the disabled as a base for spending and enrollment and subtracted out a percentage of each group to narrow our population to individuals between ages 0 and 18 who were not enrolled in an SCHIP program. These percentages are based on average percentages from 2000–2003.

All dollar amounts were adjusted to the spending amounts reported on the CMS Form 64 for each fiscal year from 1990 to 2003.

Outlays for 1970, 1975, 1980, 1985, and 2006–2007 were estimated by the authors. Data for 1975–1985 are from *Health Care Financing Review: Medicare and Medicaid Statistical Supplement, 2005*, p. 237. We applied percentages provided by Dawn Miller to expenditures on children, disabled, and adults to determine that amount spent on disabled and nondisabled individuals under age 19. To estimate the state share, we then used state matching rate data from National Health Expenditure ([NHE](#)) historical tables and applied the appropriate FMAP to total expenditures for 1970–2006. FMAP data for 2007 were not available, so we used the 2006 FMAP as an estimate.

HCRF does not provide data on expenditures for 1970. Therefore, we calculated the percentage

of total Medicaid expenditures attributable to each of children, disabled, and adults in 1975 from HCFR and used these percentages to estimate spending per group by applying it to 1970 data from NHE.

Data are also not available for 2006–2007, so we used projected growth rates—separate for children, disabled, and adults—from [CBO March 2006 Baseline](#) and [CBO's March 2007 Baseline](#) and applied them to their respective group.

All dollar amounts for 1970–1989 were adjusted to spending amounts in the FY2007 federal Budget Historical Tables, because HCFR underestimates this series according to Mindy Cohen (OMB 2007c, 137–42).

XI. PROJECTIONS

For projecting federal expenditures on children for 2008–18, we relied on the

- Congressional Budget Office’s [*An Analysis of the President's Budgetary Proposals for Fiscal Year 2009*](#);
- CBO’s Baseline Projections of Mandatory Spending—Supplemental Data from the aforementioned publication and CBO’s *Budget and Economic Outlook, FY 2008–18*;
- Unpublished budget projections sent by Barry Blom at CBO;
- Analytical Perspectives volume of the FY2009 federal budget;
- Department of the Treasury’s *General Explanation of the Administration’s FY2009 Revenue Proposals* (hereafter called the “Blue Book”); and authors’ assumptions;
- Projections of tax expenditures sent by Greg Leiserson at the Urban Institute, using the Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-1).

We used CBO assumptions about economic growth and outlay program growth. We assumed, however, that the administration’s 2001–2006 tax cuts were extended through the FY2011–2018 period and used FY2009 federal budget (Analytical Perspectives) or Blue Book numbers for most tax expenditure programs. We adjusted all administration numbers for the difference in CBO’s GDP assumptions in each year relative to OMB’s assumptions.

Expenditure totals for each program were projected in this way. Multipliers for both outlays and tax expenditure programs were held constant at their 2007 levels. These fixed multipliers were applied to projected expenditure totals to calculate federal expenditures on children by program for each year FY2008–2018.

Outlays: Outlays include the outlay portions of the EITC and the child tax credit. Except for the major programs noted below, we assumed that (1) mandatory spending programs grew at the rate of all federal mandatory spending as projected by CBO and (2) discretionary spending programs grew at the rate of all federal non-defense, non-homeland security, non-international affairs discretionary spending as projected by CBO. (We used outlay data from CBO FY2008–2018 to calculate annual growth.)

CBO provides [projections](#) for 2008–2018 in its [*An Analysis of the President's Budgetary Proposals for Fiscal Year 2009*](#) for the following mandatory programs: Social Security Retirement and Survivors Insurance; Disability Insurance; Child Support Enforcement; Child Support Collections; Child Support Enforcement Incentive Payments; Supplemental Security Income; Railroad Retirement; Food Stamps; Child Nutrition; Foster Care, Independent Living, and Adoption Assistance; and Child Care Entitlement to States. CBO also provides [projections](#) for 2008–2018 in its *Budget and Economic Outlook, FY 2008–18* for the following mandatory

program: State Children's Health Insurance Program These projections are incorporated into the CBO baseline projections for FY2008-2018.

- For State and Local Elementary and Secondary Education we increased outlays with the rate of growth of gross domestic product (GDP) per child, as projected by CBO.
- For the *Earned Income Tax Credit (refundable portion)* and *Child Tax Credit (refundable portion)* projections for 2008-2018 were done by Greg Leiserson at the Urban Institute, using the Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-1).

Tax Credits and Exemptions: Includes the tax expenditure portions of the EITC and Child Credit. CBO generally does not project tax expenditures so unless stated otherwise, we used the FY 2009 budget for projections out to 2013, *adjusted* for the difference in CBO's GDP assumptions in each year relative to OMB's assumptions. After 2013, we employed our own assumptions, explained by program. The major author assumption is that the administration's 2001–2006 tax cuts are made permanent.

- *Earned Income Tax Credit (nonrefundable portion), Dependent Care Tax Credit, Child tax credit (nonrefundable portion), and Dependent Exemption.* Projections for 2008-2018 were done by Greg Leiserson at the Urban Institute, using the Urban-Brookings Tax Policy Center Microsimulation Model (version 0308-1). Tax expenditures for the Dependent Exemption and Child and Dependent Care Tax Credit are static revenue estimates for repeal of the selected provisions. Estimates for the Earned Income Tax Credit and Child Tax Credit are calculated by tabulating credits under current law. All estimates assume that all provisions of current law scheduled to expire in 2010 are extended indefinitely and the 2007 AMT patch (increased exemption amounts and allowance of the personal nonrefundable credits against the AMT) is made permanent and indexed for inflation. Fiscal year revenue numbers assume a 75-25 split for the Dependent Exemption and a 20-80 split for the credits.
- *Exclusion of Employer-Provided Child Care.* Analytical Perspectives FY2009, p. 290 for FY2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 based on average, annual, 5.4 percent nominal growth from FY2007–2013.
- *Employer Provided Child Care Credit.* Analytical Perspectives FY2009, p. 290 for FY2008–2013, scaled for CBO-OMB GDP differences; this program is projected to end in 2012.
- *Assistance for Adopted Foster Children.* Analytical Perspectives FY2009, p. 290 for FY2008–2013, scaled for CBO-OMB GDP differences; authors projected FY 2013–2018 based on average, annual, 8.2 percent nominal growth from FY2007–2013.
- *Adoption Credit and Exclusion.* Analytical Perspectives FY2009, p. 290 for FY2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 by

holding constant in nominal dollars at FY2013 level.

- *Exclusion of Certain Foster Care Payments.* Analytical Perspectives FY2009, p. 290 for FY2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 based on average, annual, 0.0 percent nominal growth from FY2007–2013.
- *Exclusion for Railroad Retirement Benefits.* Analytical Perspectives FY2009, p. 291 for FY2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 based on average, annual, -2.3 percent nominal growth from FY2007–2013.
- *Exclusion for Public Assistance Benefits.* Analytical Perspectives FY2009, p. 291 for FY2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 based on average, annual, 4.2 percent nominal growth from FY2007–2013.
- *Exclusion for Special Benefits for Disabled Coal Miners.* Analytical Perspectives FY2009, p. 291 for FY2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 by holding constant in nominal dollars at FY2013 level.
- *Exclusion for Social Security Retirement and Dependents' and Survivors' Benefits.* Analytical Perspectives FY2009, p. 291 for FY2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 based on average, annual 5.0 percent nominal growth from FY2007–2013.
- *Exclusion for Social Security Disability Benefits.* Analytical Perspectives FY2009, p. 291 for FY2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 based on average, annual 7.0 percent nominal growth from FY2007–2013.
- *Exclusion for Veterans Death Benefits and Disability Compensation.* Analytical Perspectives FY2009, p. 291 for FY 2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 based on average, annual 5.8 percent nominal growth from FY2007–2013.
- *Exclusion for Veterans Pension Benefits.* Analytical Perspectives FY2009, p. 291 for FY 2008–2013, scaled for CBO-OMB GDP differences; authors projected FY2013–2018 based on average, annual 3.6 percent nominal growth from FY 2007–2013.

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