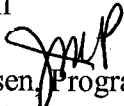


MEMORANDUM REPORT

April 9, 1999

TO: County Council

FROM: Joan M. Pedersen,  Program Evaluator
Office of Legislative Oversight

SUBJECT: Overview and Examples of Children's Budgets

PURPOSE

The purpose of this report is to forward information to the Council about jurisdictions that produce and use children's budgets as planning or resource allocation tools.

AUTHORITY, SCOPE, METHODOLOGY, AND ACKNOWLEDGMENTS

Authority

Montgomery County Council Resolution No. 13-1388, FY 1999 Work Program of the Office of Legislative Oversight, adopted August 4, 1998.

Scope

This Office of Legislative Oversight (OLO) memorandum report presents information collected as part of the tasks included in Phase 2 of the OLO project to study and report on funding for criminal and juvenile justice and juvenile delinquency prevention services in Montgomery County.

Methodology

Joan M. Pedersen, Scott Goldman, and Peter Kraut conducted research for this project. OLO staff conducted Internet research, inquired of jurisdictions that had done work in developing program performance measures and were likely to have produced a children's budget, and made inquiries of national children advocacy organizations.

Executive Summary

The Office of Legislative Oversight has been researching approaches to creating and using children's budgets. This notebook is the product of OLO's research. The information contained within is intended to help the Council decide whether and how to develop and utilize a children's budget so as to gain a better understanding of how Montgomery County is spending for children.

The notebook begins with a brief overview that provides a rationale for the creation and use of a children's budget; lists potential benefits to the County Council, the Executive Branch, other county agencies, and the public; describes potential difficulties in creating a children's budget; and outlines issues the council needs to consider in deciding whether and how to create and use a children's budget.

The next section summarizes children's budgets and related documents that OLO obtained from ten state and local governments around the country. Related documents include a power point presentation on tagging the budget for children's services, references to web-pages that contain information about specific jurisdictions' children's budgets, and reports on outcome data pertaining to the well-being of children in a jurisdiction.

The remainder of the notebook is comprised of reproductions of these documents. There is a great deal of variety in these documents: some are over one-hundred pages, while others are only several pages; some were created exclusively by the public sector, while others were the product of public/non-profit partnerships or non-profits coalitions; some identify local, state, and federal moneys, while others aggregate all spending; some provide program descriptions and the impact of budgetary changes, while some merely list programs without descriptions; some categorize programs by specific outcome goals, while others simply list programs by department or agency. A matrix on page 13 provides a convenient overview of the characteristics of the various documents.

Finally, the notebook includes *A Guide to Developing and Using Family and Children's Budgets*, published by the Finance Project, a Washington, DC-based non-profit organization whose work centers on helping state and local governments to develop effective strategies to finance and deliver services to children and families.

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Children's Budgets: An Overview

Definition and rationale: A children's budget is a document that summarizes spending for the well being of children and youth by a jurisdiction, be it a state, county, city, or town. It reports the spending of multiple programs in multiple agencies, all of which serve children and youth in some way. The primary rationale for developing a family and children's budget is that it offers jurisdictions that are serious about improving the well being of children and youth a businesslike approach to meeting this goal. By looking across the jurisdiction, it helps to answer the fundamental questions, "How much is being spent, by whom, and for what?"

Making sense of a fragmented system: A children's budget can help deal with the fact that sources of funding for and delivery of services to children and youth are often fragmented. It keeps track of federal, state, county, city, and town money (and some family and children's budgets include money spent by not-for profit organizations). It can help identify duplication of services in different programs. Finally, it can help identify sub-populations of children who are not receiving adequate services for some reason.

Questions that data in a children's budget can help answer:

- How does a government's spending on children and youth services compare with similar jurisdictions?
- Is the government using its resources efficiently and effectively?
- Which investments produce the greatest benefits for the well being of children and youth?
- Are prevention services more fiscally prudent than remediation programs?
- Are children and youth receiving a fair share of the budget?
- In times of budget cuts, are children and youth services protected more or less than other parts of the budget?

Three key points about children's budgets:

- A children's budget is a supplement to—not a substitution for—existing budget documents, accounting procedures, and appropriations processes.
- Children's budgets should be viewed as works in progress. The framework can be created in one year but may take several years before the children's budget becomes fully useful as a decision-making tool.
- Ideally, a children's budget will include spending trends and a series of outcome indicators that help measure the well-being children and youth in a number of categories.

Potential benefits of preparing and using a children's budget:

To the Legislative Branch

⇒ By compiling in one document all that is being done for children, a legislative body can determine whether adequate resources and appropriate policies, processes, and regulations. are in place to meet objectives.

To The Executive Branch

⇒ Top administrators can more easily identify service duplication and develop strategies to deliver services more efficiently.

⇒ Department administrators can identify complementary or overlapping services in their various programs and develop strategies to deliver services more effectively.

⇒ Program managers can identify and refer clients to complementary services throughout the government, and thereby enhance services to citizens.

To Other County Agencies

⇒ Other agencies will be able to better coordinate their programs and services with each other and with other government and private sector programs.

To the Public

⇒ Citizens can see, in one place, the availability and funding for all children and youth services.

⇒ The public can hold elected officials accountable for their commitments to children.

Difficulties in developing a children's budget:

- Definitions of children and children's services must be complete before budget compilation can begin.
- It is difficult to define boundaries between what to include and what to leave out.
- Some data may be hard to obtain or categorize.
- Additional staff or reassignment may be needed to handle workload.
- Data may not be comparable across systems or levels of government.
- Having a special focus may divert service providers from their broader missions.

Issues for the Council to Consider:

The Council should consider whether or how to

- Include services directed to improving family conditions.
- Include all services for children and youth, or just those programs focused toward low-income families and other at-risk attributes.
- Define ages for children versus youth.
- Include state/federal/non-profit spending in Montgomery County.
- Categorize by age range (e.g., infant, toddler, adolescent, youth).
- Categorize by spending (e.g., county, state, federal, non-profit).
- Categorize by service category and carve out parts of programs that provide more than one service (e.g., delinquency prevention versus remediation).

What Jurisdictions Are Doing With Children's Budgets

OLO staff collected examples of children's budgets and companion documents from ten jurisdictions. Below are summaries of each example. The matrix at the conclusion of the summaries provides a quick overview of each document's contents (see matrix at page 13).

Staff also obtained a copy of *A Guide to Developing and Using Family and Children's Budgets* produced by the Finance Project. The Family Project is a non-profit organization that researches and instructs local governments on strategies for financing children's services.

The notebook contains full reproductions of documents obtained from the ten jurisdictions at Tabs A through J and a copy of the guide developed by the Finance Project at Tab K.

A. Contra Costa County, California

1998-99 Children and Family Services Budget

Kids are Everybody's Business: Contra County's Children's Report Card

Contra Costa County, located east of San Francisco and Oakland, has the most comprehensive children's budget of those OLO staff collected. There are copies of two documents in the notebook: the *Children And Family Services Budget* (130 pages) at Tab A1 was compiled exclusively by the county, and the *Children's Report Card* (56 pages) at Tab A2 was put together by a county/non-profit partnership.

The introduction to the Contra Costa children's budget explains current trends in service delivery: namely, a move toward early intervention and prevention, community focus, collaborative and integrated service, and a redefinition of safety net services. A one-page guide to using the document explains that it is divided into eight service categories. Each category includes a table that depicts total spending for that category.

The eight service categories are

1. Basic needs,
2. Economic stability and self sufficiency,
3. Family functioning,
4. Health and wellness,
5. Child enrichment and education,
6. Alternative homes for children,
7. Safety and justice, and
8. Integrated services.

The body of the document has a section for each of the eight service categories. Within these categorical sections, each of 99 programs is given approximately one-page descriptions. Each description includes a series of short entries: specific program goals, number of clients, program outcomes, outcome data, gross expenditures, net county cost versus outside financing, funding sources, budget basis, and budget reference (where it is mentioned in the approved budget). Next are textual descriptions of initiatives, system savings (projected remediation savings due to prevention expenditures), and a list of public and private collaborators.

The document also includes a series of summary tables and charts, including

- A table of each program with its department, gross expenditure, net county cost, and financing within each service category;
- Tables of the top 20 programs by gross expenditure, net county cost, and net county cost by department;
- Pie charts of gross expenditures and net county costs by service category.
- A bar graph of net county cost versus financing for each service category.

The "*Kids are Everybody's Business:*" *Contra County's Children's Report Card* has one page of text and one page of graphs for each of five community outcomes. There are four performance indicators for each outcome. Each community outcome section has a page that lists any programs that won awards in working towards that outcome.

The five community outcomes are

1. Children ready for and succeeding in school;
2. Children and youth healthy and preparing for productive adulthood;
3. Families that are economically self-sufficient;
4. Families that are safe, stable, and nurturing; and
5. Communities that are safe and provide high quality of life for children and families.

B. Sonoma County, California

Spending Time for Children: Children and Family Services Funding for Sonoma County FY 1997-98

Put together by Family Action of Sonoma County (a coalition of non-profit and county agencies) the 104-page document is included at Tab B. The document gives equal attention to county and to non-profit programs. A 15-page introduction explains the purpose of the document, discusses methodology in developing the document, and lists major findings and recommendations. Recommendations include developing a children's report card with outcome indicators.

The one-page "Guide for Using *Spending Time*" explains that programs are categorized by ten service categories and by seven levels of care. A table lists spending in each category and breaks down that spending between county and non-profit organizations.

The ten service categories are

1. Basic needs,
2. Economic stability and self-sufficiency,
3. Family functioning,
4. Health and wellness,
5. Child enrichment,
6. Alternative homes for children,
7. Safety and justice,
8. Child care and child development,
9. Integrated services, and
10. Advocacy/legal aid.

The seven levels of care indicate where a particular program falls on a continuum from education through crisis intervention. The seven levels of care are

1. Education/community awareness,
2. Primary prevention/early intervention,
3. Clinical prevention/ early intervention,
4. Remediation/self-sufficiency,
5. Safety net,
6. Crisis, and
7. Administrative support.

A series of pie charts and tables follow, each of which slices the children's budget in different ways (e.g., according to the amount spent on each level of care, ranking the biggest programs within each program category, etc).

The body of the document is divided according to the ten service categories, with an extremely brief (no more than a few lines) entry on each of 189 programs—91 of which are run by the county and 98 by non-profits.

Within each service category, programs are listed first by county, then by non-profit. Each county program entry includes the program name and agency/non-profit providing the service, a description, the goals, number of clients, program budget, county cost, interrelationship (a list of other organizations involved in delivery), and notes on funding sources. Non-profit program entries omit goals, number of clients, and interrelationships. Many non-profit program entries have "none" for notes.

Two pages in an appendix provide definitions of the service categories and levels of care.

C. Los Angeles County, California
County-Wide Children's Budget (1994-95)

Los Angeles's *County-Wide Children's Budget* is included at Tab C. This document is a ten-page letter sent by the Public Safety/Social Service Division of the Office of Chief Administrative Officer to the Los Angeles County Children's Planning Council. The introductory sentence points out that the programs in the Children's Budget primarily serve at-risk children, rather than children at large. A table on the first page, entitled "Summary of FY 1994-95 Allowance for Children's Programs," lists aggregate appropriation and net county costs in seven functional areas. The seven functional areas are

1. Income support,
2. Protective services,
3. Health,
4. Juvenile justice,
5. Prevention,
6. Mental health, and
7. Child care.

The remainder of the document focuses on each functional area. Each section contains a brief summary, a bar graph showing the aggregate level of spending over the previous two fiscal years, and other highlights of the function. The highlights mention developments within specific programs.

D. New York City, New York
Kids First, New York: Children's Budget Analysis of the FY 99 Budget for New York City Adopted by the City Council

The Citizen's Committee for Children of New York is an organization founded by Eleanor Roosevelt to advocate for children and to act as a watchdog over government services to children. The Citizen's Committee produced a children's budget analysis annually for the past seven years. This year's document, included at Tab D, is 25 pages.

Each year, the Committee works with agencies and the central budget office to develop the children's budget analysis, and the city council uses the document during the budget process. Because the document is developed for use in the budget process and not specifically intended for distribution to the public, it launches directly into a matrix on program funding and contains no introductory or explanatory text.

The matrix on program funding lists each program within its agency and shows an "adopted executive budget" amount, identifying city, state, and federal funding when applicable. The matrix also shows any budget changes from the previous year, whether the change was due to city council or mayoral action, and the current fiscal year impact of the change. A five-year cumulative impact indicates the longer-term trends in the program and includes a brief explanation of the program.

The Citizen's Committee does similar annual work with the State of New York and maintains a running database entitled *Keeping Track of New York Children*, which allows for analysis on a wide range of indicators.

E. Philadelphia, Pennsylvania

The Bottom Line is...Children (1997-98)

Put together by Philadelphia Citizens for Children and Youth, the 32-page document included at Tab E contains a one-page introduction about children living in poverty. The document then launches immediately into eight program categories. For each category there is a title, "The Bottom Line is..." followed by several sentences of general introduction, several bulleted facts and statistics about the programs falling under that area, and information about the status of children affected by the programs. A matrix shows federal, state, and local spending on the various programs.

The eight program areas are

1. A safety net for children: safety net programs;
2. Child health: child health programs;
3. Child care early child care and education programs;
4. Educating our children: public education;
5. Something to do someplace to go when school is out: selected community services for children and youth;
6. Nourishing our children: child nutrition programs;
7. Child welfare selected child welfare programs; and
8. Helping troubled kids: juvenile justice programs.

F. State of Massachusetts

Through a Child's Eyes: The FY 99 Massachusetts Children and Youth Budget Key Children, Youth & Family FY 99 Budget Accounts

The 46-page document at Tab F1 was put together by a coalition of non-profit organizations. After three pages of introductory text the document is divided first by department and then by office, with a one page entry on each program in that office. Each entry describes the program or service and lists the FY 98 appropriation, the Legislature's (House I) FY 99 recommendation, and the advocacy recommendation. The entries also include explanatory text on the House and advocacy recommendations. Each entry also lists contact persons in the non-profit sector.

The Massachusetts Legislative Children's Caucus, a non-profit children's advocacy group, puts out its own children's budget recommendation. The 13-page *Key Children Youth, and Family FY 99 Budget Accounts* is located at Tab F2. The document lists the FY 98 appropriation and the Caucus's FY 99 recommendation for each of about 40 children's programs. Most of the programs already exist, but the document also includes several Caucus initiatives.

G. State of Pennsylvania

Children's Budget Watch: A Profile of State and Federal Spending for Children in Pennsylvania, FY 1989-90 through FY 1995-96

Put together by Pennsylvania Partnerships for Children, a statewide non-profit organization, the 40-page document is included at Tab G. This document was drafted in response to changes in federal welfare laws. Because the federal government was ceasing the system of matching AFDC grants to states, the document's goal was to break down state and federal spending for children to develop a clear view of how the changing welfare laws would impact current levels of spending.

The document breaks down spending on children into eight program areas:

1. Child health;
2. Child nutrition;
3. Early care and education: child care;
4. Other early care and education programs;
5. K-12 basic education;
6. Income support;
7. Earned income tax support; and
8. Child welfare and juvenile justice.

The body of the document is sectioned according to the eight program areas, with one or two pages of text devoted to each. These entries briefly discuss spending trends in the main state and federal programs that serve Pennsylvania children. Pie charts show the percentage of all state and federal money directed to children.

H. State of Oklahoma

Children: Oklahoma's Investment in Tomorrow '95

FY 1999 Children's Budget (www.okkids.org)

Oklahoma Kids Count: Factbook 98 (www.state.ok-us/~odl/kids/factbook)

Oklahoma has produced a children's budget every year since it became required by statute in 1991. The law set up the Office of Planning and Coordinating for Services to Children and Youth within the Oklahoma Commission on Children and Youth precisely to perform this task. (OLO has requested a copy of the 40-page statute.)

The 1991 law also required the Planning and Coordinating Office to draft a State Plan, by synthesizing the work of eight statutorily mandated regional planning coalitions for children. Representatives from various state agencies participate in the regional coalitions, which are composed largely of representatives who advocate for children and family services. These coalitions draft a blueprint for development and implementation in each district in the region. State plans were published in 1989, 1993, and 1995. The fourth plan is currently under development.

The 120-page document included at Tab H1 is Oklahoma's 1995 budget report. This report was selected for inclusion in the notebook because it represents the most extensive example published by Oklahoma in the past few years and includes instructions on how the departments and offices must submit information for inclusion in the children's budget document. OLO can provide copies of the FY 96 and FY 98 children's budgets upon request (the Oklahoma budget office did not have a copy of the FY 97 document readily available). The FY 99 children's budget is posted on the Internet at www.okkids.org.

The 1995 children's budget report at Tab H1 is divided into four chapters. The first chapter contains a history of the children's budget in Oklahoma, the assumptions used in the document, a snapshot of key facts about children in Oklahoma, and budget highlights.

The second chapter is divided into eleven categorical sections, and each section contains a summary page that includes a description of the category, budget highlights and key facts. The remaining pages in each section contain tables and graphs that show spending by program within department. The chapter's eleven categorical sections are

1. positive family life,
2. responsible parenthood;
3. positive youth development,
4. child care in Oklahoma,
5. healthy lifestyles,
6. promoting positive mental health,
7. schools and communities together for kids,
8. basic needs within communities,
9. public and private leadership for children,
10. Oklahoma awareness (public educational outreach), and
11. Prevention (primary, secondary, and tertiary).

The third chapter presents agency budgets by cabinet (department/office). There is one page for each cabinet and a summary page for all cabinets. Each page contains a table of expenditures for a five-year period, a bar graph of the spending patterns, and a funding list with a pie chart showing the funding sources.

The fourth chapter provides a description for each program arranged by cabinet responsibility, and includes contact references for each program. This is the longest chapter of the document, taking up forty pages.

The appendices include a bibliography and instructions to cabinets for reporting their spending on children and youth. The instructions include information on how to submit the required data electronically.

Oklahoma's FY 99 children's budget report is posted on the Internet at www.okkids.org. The site also contains links to a number of agencies providing services and to related documents, such as the 1998 Child Welfare Report Card, which gives such statistics as the backlog of child welfare referrals, caseworker turnover, and number of children receiving services by category. Several pages from the web-site are included at Tab H2.

Also included at Tab H2 is a photocopy of a postcard that Oklahoma sends to parents and other people who care about kids in Oklahoma to inform them of the web-site.

The Oklahoma Department of Libraries also provides web access to the fourth annual *Kids Count Factbook (1998)*, which can be found at www.state.ok.us/~odl/kids/factbook. Several pages from the web-site are included in the notebook at Tab H3.

The factbook was put together under a project of the Oklahoma Institute for Child Advocacy, Inc. The document contains data for programs throughout the state and for each county on eight benchmarks used to profile the status of children and youth in the state.

The eight benchmarks are

1. Low birthweight infants,
2. Infant mortality,
3. Birth to teens,
4. Child abuse and neglect,
5. Child death,
6. Child poverty,
7. High school dropouts, and
8. Juvenile violent crime arrests.

I. State of Maryland

Estimated Share of the State Budget for Services to Children, Youth, and Families, by Agency (1999)

Appendix K from the adopted FY 1999 Maryland State budget is included at Tab I. This document consists of a two-page table that shows estimates of State resources devoted to children, youth, and families. The document shows actual expenditures by agency for FY 97, appropriations in FY 98 and the budgets for FY 99. The table also shows the percentage change from FY 98 to FY 99.

The table includes estimated spending by the following State departments/offices.

- Office of Public Defender,
- Office for Children, Youth, and Families,
- Department of Health and Mental Hygiene,
- Department of Human Resources,
- Maryland State Department of Education,
- Subcabinet Fund,
- Maryland School for the Deaf,
- Maryland Broadcasting Commission, and
- Department of Juvenile Justice.

For each program, the amount estimated is composed of money going may contain formula funding to counties, other funding to counties (for instance reimbursements for individual foster children), funding to county offices of state agencies, and administration costs for Annapolis headquarters. Sources at the Governor's budget office, where one person has responsibility for compiling the table, say that attempting to disaggregate these estimates—especially in the case of estimating funds going to each county—would be extremely difficult.

J. Multnomah County, Oregon

Budget Tagging for Oregon's Benchmarks (1999)

Multnomah County does not create a children's budget. However, Multnomah does perform "budget tagging" to identify total county spending for four specific social outcomes, three of which pertain specifically to children. The document at Tab J is a copy of a power point presentation (eight slides) on budget tagging that was presented to County Board of Commissioners.

In 1994, Multnomah County adopted 85 goals to use as benchmarks. Concurrently, a series of key result measurements were developed. These benchmarks and results measurements were widely accepted across the county government. In late fall 1998, the county executive decided to tag the budget for what were widely accepted as the three most important benchmarks.

The three benchmarks selected for tagging were

1. Reduce children in poverty,
2. Reduce crime, and
3. Increase school success.

Four people in the Evaluation and Research Unit of the Multnomah Budget and Quality Office were assigned to go through the budget and identify which programs serve the three selected benchmark so total spending for each benchmark could be calculated. The tagging process also involved determining the funding sources for each program.

More recently, the executive decided to tag for the "early childhood development" benchmark. Currently, the Budget and Quality Office is going through a tagging process to determine the amount being spent on early childhood development, as well as looking at the overlap between programs meeting the other three goals and the early childhood development goal.

In the upcoming budget document, there will be information specifying which of the four tagged benchmarks each county program serves. There will likely be an appendix that lists total spending on each benchmark, as well as on specific programs serving the four tagged benchmarks.

For more information on Multnomah County's benchmarks, go to <http://www.multnomah.lib.or.us/cc/bev/benchfaq.html>.

K. The Finance Project

A Guide to Developing and Using Family and Children's Budgets

The Finance Project is a Washington, DC-based non-profit organization founded in 1994 whose work centers on helping state and local governments to develop effective strategies to finance and deliver services to children and families. The 132-page *A Guide to Developing and Using Family and Children's Budgets* provides a comprehensive view of the issues involved in creating and using a children's budget. Topic headings include "How Do You Build a Family and Children's Budget," "Data Challenges in Building a Family and Children's Budget," "What Do You Do With a Family and Children's Budget," and "Issues and Lessons."

One appendix lists jurisdictions that have created family and children's budgets and a brief explanation of how they were created and used. Another appendix provides selected examples of charts, graphs, and other formats used in selected state and local family and children's budgets.

The table on the next page provides a convenient overview of the characteristics of the various documents included in the notebook at Tabs A through K.

What Selected Jurisdictions Are Doing With Children's Budgets

	# of Pages	Prepared By Public Sector Only, Non-Profit Only, Partnership	Introductory Text Explains the Document	Breaks Down Sources of Funds	Includes Section on Each Program	Includes Specific Outcomes and Indicator Data	Breaks Down Budget By Program Category	Accounts for Both Public and Non-Profit Spending	Distinguishes Between Prevention and Remediation	Forecasts Remediation Savings Due To Prevention Expenditures
Contra Costa County, CA	130	Public	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
	56	Partnership	<i>Kids are Everybody's Business: Contra County's Children's Report Card (Companion Document)</i>							
Sonoma County, CA	104	Partnership	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Los Angeles County, CA	10	Public	No	Yes	No	No	Yes	No	No	No
New York, NY	25	Partnership	No	Yes	Yes	Yes	No	No	No	No
Philadelphia, PA	32	Non-Profit	No	Yes	No	No	Yes	No	No	No
State of Massachusetts	46	Non-Profit	Yes	No	Yes	No	No	No	Yes	To a limited extent
	13	Non-Profit	<i>Massachusetts Legislative Children's Caucus: Key Children, Youth & Family FY 99 Budget Accounts</i>							
State of Pennsylvania	40	Non-Profit	Yes	Yes	No	No	Yes	No	No	No
State of Oklahoma	65	Public	Yes	Yes	Yes	No	No	No	No	No
	WEB	Public	<i>Oklahoma Commission on Children & Youth Internet Web site - FY 1999 Children's Budget (www.okkids.org)</i>							
	WEB	Partnership	<i>Oklahoma Libraries Internet Web site - Oklahoma Kids Count: Factbook 98 (www.state.ok-us/~odl/kids/factbook)</i>							
State of Maryland	2	Public	No	No	No	No	No	No	No	No
Multnomah County, OR	8	Public	<i>PowerPoint Presentation to County Board of Commissioners</i>							
Finance Project, Washington D.C.	132	Non-Profit	<i>A Guide to Developing and Using Family and Children's Budgets</i>							