# Investing in Early Childhood Care and Education

WHAT STATES ARE SPENDING

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#### **Executive Summary and Findings**

During the last several years, state lawmakers have shown increasing interest in funding programs for young children. To document these investments, the National Conference of State Legislatures surveyed all states to determine state spending in four program areas: Childcare, Pre-Kindergarten, Parent Education/ Home Visiting, and other early childhood programs such as mental health and state support of Head Start.

The survey found that states appropriated \$13.6 billion for early care and education in 2008, an increase of \$1.07 billion over 2007 appropriations. The 2008 appropriation averages out to \$567 per U.S. child age five or younger.

#### **Findings**

West Virginia has made significant investments in young children, spending a total of \$74 million in 2007 or \$590 per child under age six, slightly higher than the national average. In comparing early childhood spending in West Virginia to the six surrounding states of Maryland, Ohio, Pennsylvania, Virginia, Kentucky and North Carolina, West Virginia ranks in the middle. At \$943 per child, Kentucky spent the most and Virginia spent the least at \$162 per child.

Nationally and in West Virginia, state spending for early childhood increased from 2007 to 2008. Nationally, states spent \$1.07 billion (8 percent) more in 2008 than in 2007. Spending in West Virginia and four surrounding states increased from between 2 percent (WV) to 16 percent (NC). Two states, Kentucky and Maryland decreased spending in 2008.

Of the four program areas, West Virginia spends the most on Pre-Kindergarten (Pre-K). In 2007, West Virginia spent \$2,248 per four year old child eligible for public Pre-K. Because not all 4 year olds are enrolled in public Pre-K,

West Virginia is doing well in funding some areas of early care and education, particularly Pre-K. In child care, however, the linchpin of the early care and education system, the state spends only \$207 per child under age 6. If West Virginia wants to be competitive with neighboring states and have the educated workforce necessary to compete for 21st century jobs, it must invest more in child care.

we also analyzed the cost per child enrolled. Considering only those enrolled in 2007, state spending was almost \$3,900 per child. State spending for child care, on the other hand, is \$207 per child under age 6.

At \$207 per child, state spending for child care is less in West Virginia than in all but one of the surrounding states. Among the seven states analyzed for child care spending, West Virginia ranks 6th or next to last. Ohio spent the most on child care at \$615 per child while Virginia spent the least at \$87 per child.

To improve access to child care and improve the quality of care, West Virginia must invest more to subsidize child care programs. Child care has become an increasingly important issue as more parents join the workforce. Making high quality child care available and affordable is an important work force issue. Furthermore, high quality child care that prepares children for school can make a lifetime of difference in preparing a child to become a good learner and productive citizen.

Of the surrounding states, West Virginia has the highest percent of young children who live in poverty or low income families. About 53 percent of all children under age 6 live in low income families and about 29 percent of them live in families with incomes at or below the poverty level. Investing more in child care to make it affordable and improve quality is especially important in West Virginia because of the high number of young children who live in low income families or in poverty.

If West Virginia invested as much in child care as Ohio, the state would need to appropriate an additional \$408 per child under age 6 or an additional \$51 million.

Investing an additional \$10 million per year in state dollars in child care for the next five years would be a good

start towards improving access and quality and a good investment for West Virginia. Many states are investing in quality rating systems to assure that child care services meet the needs of young children.

Early childhood programs geared to low income children can make a big difference in the future of West Virginia. The research shows that quality early childhood education can improve school performance and adult success. West Virginia is doing well in some areas, particularly in Pre-K. In childcare, however, the linchpin of the early care and education system, the state must commit more investment if West Virginia wants to be competitive with neighboring states and have the educated workforce able to compete for 21st century jobs.

#### **Preface**

This report is based on data from a survey and report of the National Conference of State Legislatures (NCSL) written by Steffanie Clothier and Julie Poppe and published in April 2008. It compares West Virginia's commitment to early care and education compared to surrounding states, as documented in state budget appropriations in 2007 and 2008. All fiscal data comes from the NCSL Report. All demographic data comes from KIDS COUNT national data. The NCSL report can be found on line at www.ncsl.org

During the last several years, state lawmakers have shown significant interest in early care and education programs. Consequently, the NCSL surveyed all 50 states and territories to collect data on state appropriations for these programs for FY 2007 and 2008. Because the goal of the survey was to collect data on state appropriations, it did not survey state appropriations of federal funds with one exception – the transfer of a portion of Temporary Assistance to Needy Families (TANF) to child care. West Virginia and its neighboring states all transferred part of TANF funds to childcare. Substantial federal appropriations for Head Start, Early Head Start, and the Child Care are not reflected in this report.

NCSL surveyed states about state appropriations in four categories of early care and education:

- Child care
- Pre-Kindergarten
- Parent education and home visiting
- Other early learning initiatives

Nationally, states reported appropriating \$13.6 billion to early care and education in 2008.

In asking for data in four categories of appropriations, the survey often required states to report from multiple department budgets. Consequently, the findings in the NCSL report most likely undercount total state efforts. While the survey provides the most complete picture available of state budget actions in early care and education, some areas remain incomplete.

Nationally, states reported appropriating \$13.6 billion of state funds to early care and education. Between 2007 and 2008, states reported an increase in total appropriations to early care and education of more than \$1.07 billion.

#### Introduction

The education and development of young children under age six has received much attention in the last decade. Both child development experts and economists agree that the care and nurture of our youngest children is not only a moral responsibility but a smart and responsible investment for the future.

Early childhood care and education has a major impact on economic development in West Virginia and produced inflation adjusted returns of 12 percent, according to a 2005 Report by the Marshall University Center for Business and Economic Research (CBER). The report concluded that early childhood education is the "single factor that can have a significant effect not only on personal success or failure, but on the success of the whole nation." The report concludes that educated, successful, and productive employees create a foundation for economic development and prosperity. Thus, ensuring an adequate supply of high quality affordable early care and education is critical.<sup>2</sup>

Children enrolled in high quality early childhood education programs have been shown to improve both their cognitive skills, as well as non-cognitive skills, including persistence, motivation, dependability and self-discipline.<sup>3</sup> In addition, they:

- Demonstrate higher academic achievement levels and, in many cases, higher IQ scores,
- Are less likely to repeat grades,
- Are more likely to complete high school,
- Are more likely to attend a four-year college,
- Have fewer arrests,
- Are more likely to hold jobs,
- Are more likely to own a house, and
- Have higher average annual earnings later in life.

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In his remarks in October 2005 to a group of business and policy leaders in Charleston, Dr. Calvin Kent, president of CBER, said, "The evidence is in. Quality early childhood programs support economic development."

More recently, a study published in June 2008 by Georgetown University found that high quality preschool programs can boost school readiness for both poor and middle-class children. Children, who participated in the study experienced substantial gains in pre-reading, pre-writing and pre-math skills above and beyond those that otherwise occur through aging.<sup>5</sup> The researchers found that Pre-K participation and Head Start participation were more powerful predictors of certain test outcomes than gender, free lunch eligibility, a mother's education or whether the biological father lives at home.

# West Virginia Policy Actions for Early Care and Education

Given the evidence and support for early childhood education, most states have greatly increased their investments in programs that support young children and their families. Improving early childhood education has also been on the radar screen of West Virginia policymakers. In 2002, the State Legislature established a voluntary 4-year-old preschool program financed through the school aid formula. In 2007, Governor Joe Manchin issued an executive order to develop proposals for improving the quality, financing and governance of early childhood programs in West Virginia.<sup>6</sup>

Despite overall agreement about the importance and urgency of investing in young children, there is little agreement about how much investment is needed per young child. What kinds of programs need the investment the most? Should early childhood investments focus on all young children or target children in poverty and low income families?

This report compares early childhood care and education spending in West Virginia and in our neighbor states Kentucky, Maryland, Ohio, Pennsylvania, Virginia, and North Carolina. It shows how well West Virginia is doing in comparison to these states in four important program areas including:

- Child care services,
- Pre-Kindergarten programs,
- Parent education and home visiting programs,
- Other early learning initiatives.

The report is limited to the data from the NCSL survey and the four programs described above. We acknowledge that they are, by no means, the only programs that support young children and their families. Supporting families with young children and creating an environment where the hearts, minds and bodies of children can grow and flourish requires access to good health care, economically secure families and a healthy environment. Nevertheless, the four program areas analyzed provide for important comparison data and act as an indicator of state commitment to the well-being of children under age 6.

There is a sense of urgency about investing in early childhood, but little consensus on how much investment is needed, what programs need investment the most, and should investments focus primarily on low income children or all children?

## Young Children in West Virginia and Surrounding States

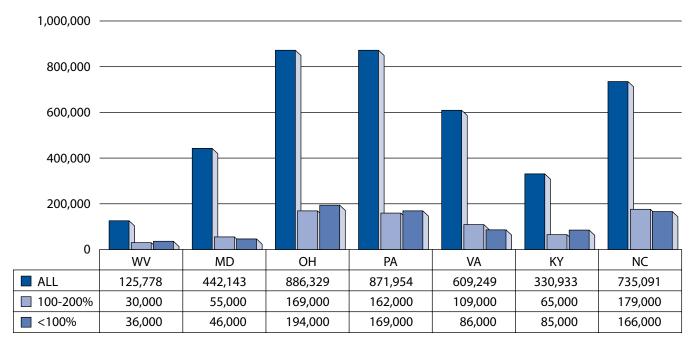
Charts 1 and 2 provide demographic information on children living in the states analyzed. They show that West Virginia has the fewest number of young children under age six and Ohio has the largest number. While others have experienced growth in the population of young children, the number of children in West Virginia declined by approximately 10 percent between the 1990 and 2000 census.<sup>7</sup>

Chart 2 shows that West Virginia has a larger percent of children who live in low income families or in poverty than the surrounding states. Low income families are defined as those families with incomes between 100 percent and 200 percent of the federal poverty level (FPL). Children in poverty are those living in families earning less than 100 percent of the FPL. For a chart on family size, income and federal poverty levels in 2008, see Appendix 1.

In West Virginia, 53 percent of young children under age 6 live below 200 percent of the federal poverty level. This percent is the highest of all the surrounding states. Maryland has the smallest number (22 percent) of children in this category.

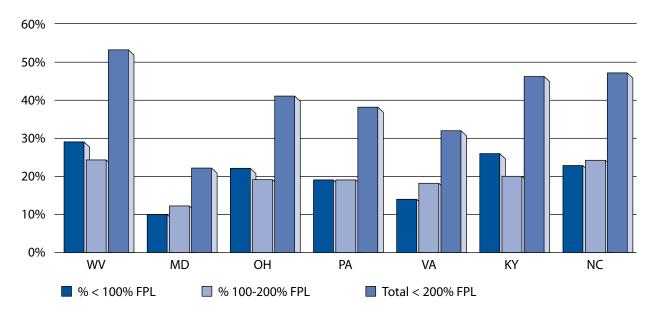
CHART 1

#### Children <6 by State and Family Income



Source: Annie E Casey Foundation, Kids Count Data Center

CHART 2
Percent Children < 6 by State and Family Income



Source: Anny E Casey Foundation, Kids Count Data Center

#### **State Spending for Child Care Services**

Given the enormous change in family structure and work over the last 50 years, government subsidies for child care services for working parents and single parents are an important indicator of commitment to young children. Low income West Virginia parents cannot afford the actual cost of child care and fewer still can afford the high quality care that is needed for children to thrive.

Total annual spending for child care in West Virginia - including state, federal and family support - adds up to \$85 million. Table 1 shows that the state spends about \$26 million per year on child care subsidies for low-income families, including \$6.9 million from the General Revenue Fund and TANF transfers. An additional \$30 million of federal childcare funds for West Virginia are not included in the chart. Nor are parent fees included. Parent fees on average support 51.7 percent of the cost of child care in West Virginia. <sup>8</sup>

TABLE 1
State Appropriations for Child Care Services by State

STATE	2007	2008
wv	\$25,528,802	\$26,957,456
MD	\$155,573,402	\$166,230,417
ОН	\$544,727,260	\$608,793,475
PA	\$478,688,000	\$555,351,000
VA	\$52,700,000	\$62,500,000
KY	\$104,727,600	\$104,420,100
NC	\$273,170,093	\$284,908,283

Source: National Conference of State Legislatures, Early Care and Education State Budget Action FY 2007 and FY 2008

Chart 3 shows that West Virginia has the second lowest state subsidy per child for childcare services. Ohio and Pennsylvania spend two to three times more on subsidizing childcare services. Because child care is a labor intensive service, most costs are associated with staff. The greater the subsidy per child, the more likely that staff are well-trained and qualified.

When considering child care subsidies in relation to the number of children in low income families or in poverty, the difference between West Virginia and the higher subsidy states is even greater. For every child under age six in West Virginia living in poverty, the state provides a subsidy of \$722. Pennsylvania and Ohio provide almost

four times as much in subsidy for children living in poverty with Pennsylvania paying \$2,834 per child and Ohio \$2,809 per child.<sup>9</sup>

The quality of most child care services in West Virginia and elsewhere are considered to be unacceptably low in quality according to studies of the National Institute of Child Health and Development (NICHD). In West Virginia, a lot 80 percent of care is delivered in registered family day care homes, which receive little support or evaluation for quality. Services licensed by the state and meeting a basic standard of health and safety are provided through 523 licensed child care centers. Less than 10 percent of the licensed child care centers are accredited by the National Association for the Education of Young Children (NAEYC), the gold standard for early childhood care and education. In

#### State Spending for Pre-Kindergarten (Pre-K)

Many states have begun investing in Pre-K programs for three and four year olds. West Virginia passed legislation in 2002 to make voluntary Pre-K available for every four year old in West Virginia by 2012. According to the June 12, 2008 Report of PIECES, 12,201 children were enrolled in Pre-K during the 2007-08 school year. The children enrolled included 2,700 three year-olds with individual education plans. The programs are funded through the public education system and the school-aid formula. Half of all pre-K programs must be offered in community-based settings.

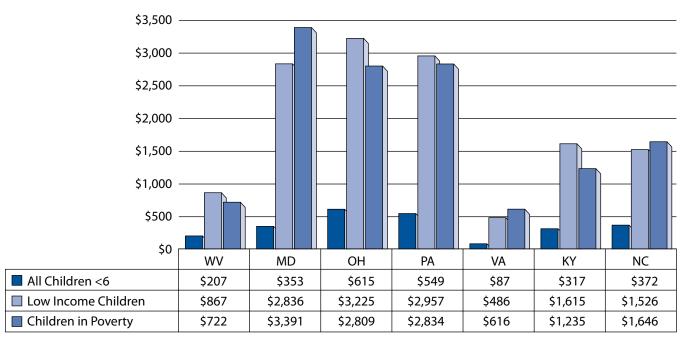
Table 2 presents state spending for Pre-K in West Virginia and surrounding states. It shows that North Carolina, Kentucky and West Virginia spent the most and Pennsylvania spent the least of the states analyzed.

TABLE 2
Pre-Kindergarten Appropriations

STATE	2007	2008
WV	\$47,338,791	\$47,338,791
MD	\$35,078,373	\$41,775,417
ОН	\$19,000,000	\$31,002,195
PA	\$16,000,000	\$75,000,000
VA	\$46,200,00	\$53,100,000
KY	\$75,127,000	\$75,127,000
NC	\$84,652,206	\$140,652,206

Source: National Conference of State Legislatures, Early Care and Education State Budget Action FY 2007 and FY 2008

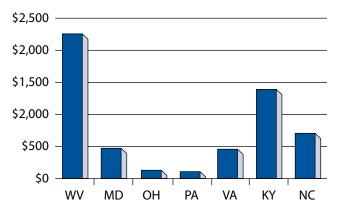
CHART 3
State Spending for Child Care Per Child Under Age 6 by Category (2007)



Source: National Conference of State Legislatures, Early Care and Education State Budget Action FY 2007 and FY 2008

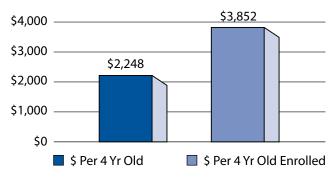
While all the surrounding states have invested in Pre-K, West Virginia has made the biggest investment **Chart 4** shows Pre-K investment per 4 year old in the seven state region. It shows that West Virginia is making the largest investment at \$2,248 per child. Kentucky has the next largest investment at \$1,388 per 4 year old. Pennsylvania spends the least with \$111 per child.

CHART 4
State Pre-K Investment Per 4 Year Old in 2007



Source: National Conference of State Legislatures, Early Care and Education State Budget Action FY 2007 and FY 2008 Since we know the actual numbers of 4 year old children enrolled in West Virginia Pre-K, and since not all 4 year olds are enrolled, we have provided the investment per child enrolled in **Chart 5**. Since funding for Pre-K comes through the school aid formula, as more children enroll, spending for 4 year old Pre-K will increase proportionately. In terms of the actual number of 4 year olds enrolled in Pre-K, West Virginia spent \$3,934 in the 2007-08 school year. As more children enroll, spending will increase.

CHART 5
WV Pre-K Investment All 4 Year Olds
and Enrolled 4 year Olds in 2007-08



Source: WV Department of Education, Office of Finance.

### State Spending for Parent Education and Home Visiting

The most important influence in the life of a young child is the family. Parent education and home visiting programs strengthen the family and support parents and other caregivers. Young children do better when their families are strong. Most early childhood home-visiting programs focus on families who are at risk, such as young, first-time mothers, mothers with low birth weight infants, and low income families.<sup>14</sup>

Home visiting programs can support parent and caregivers in preparing children for entrance into school and lower the risks associated with growing up in poverty. Several home visiting programs appear to produce savings to society due to their positive effect on the development in the early years of life and the lifelong opportunity to reap the benefits of early interventions. When paired with other early education programs, the effects of home visiting can be very powerful. Research has shown that high quality home visiting programs improve children's health, increase school readiness, reduce child abuse, and enhance parenting knowledge and skills.

Most home visiting programs follow one of six national home visiting models including

- Early Head Start
- Healthy Families America
- The home Instruction Program for Preschool Youngsters (HIPPY)
- The Nurse-Family Partnership
- The Parent-Child Home Program
- Parents as Teachers

In West Virginia, home visiting programs are offered through Early Head Start, Healthy Families America, Parents as Teachers and the Maternal Infant Health Outreach Workers (MIHOW) Program. The State also offers a home visiting program for at-risk pregnant women with professional staff called. The program is Birth to Three and funded primarily with federal dollars through the Bureau for Public Health.

**Table 3** shows appropriations for parent education and home visiting for each state analyzed. The data does not show any investment in home visiting as separate appropriations in four surrounding states. We should not conclude, however, that these programs are not offered. In the states without a separate appropriation for home

visiting, the programs may be integrated into other early childhood programs.

Kentucky and Pennsylvania have made the largest investment in this program and West Virginia the smallest. The Pennsylvania program is the "Nurse Family Partnership," using professionals as service providers. West Virginia, on the other hand, uses trained paraprofessionals in its home visiting programs. West Virginia's investment in Right from the Start and Birth to Three parent education and home visiting programs funded through Medicaid are not reflected in **Table 3**.

**Table 3** shows that West Virginia increased its appropriation in 2008 by \$250,000 up to \$732,000. Consequently, West Virginia will improve its overall and per child spending for parent education and home visiting by 62 percent in the state fiscal year ending in June 31, 2008. Pennsylvania and Kentucky also made substantial increases in 2008.

TABLE 3
Parent Education and Home Visiting Appropriation

State	2007	2008
WV	\$482,000	\$732,000
MD	NA	NA
ОН	NA	NA
PA	\$6,327,000	\$11,089,000
VA	NA	NA
KY	\$7,149,800	\$7,599,900
NC	NA	NA

Source: National Conference of State Legislatures, Early Care and Education: Survey of State Appropriations FY 2007 and FY 2008

Chart 6 analyzes spending for parent education and home visiting per child under age 6 by family income including (1) all children under age 6, (2) low income children under age 6, (3) children in poverty under age 6. The data shows that Kentucky spent almost \$22 per child while West Virginia spent less than \$4 per child. For all children in low income families earning between 100 and 200 percent of the federal poverty level, Kentucky spent almost \$48 per child while West Virginia spent \$7.30. For children living in poverty, below 100 percent of the federal poverty level, Kentucky spent \$84 per child and West Virginia \$13 per child.

Maryland, Ohio, Virginia and North Carolina do not show any spending for parent education and home visiting because most likely these programs are incorporated into other spending categories such as Head Start and Birth to Three.

#### **State Spending for Other Early Learning Initiatives**

Other early learning initiatives supported with state funding include Head Start, Birth to Three, Early Intervention Programs, Pre-School Disabilities Program, Early Childhood Mental Health, scholarships for early education teachers, and earmarks for infant and toddler programs.

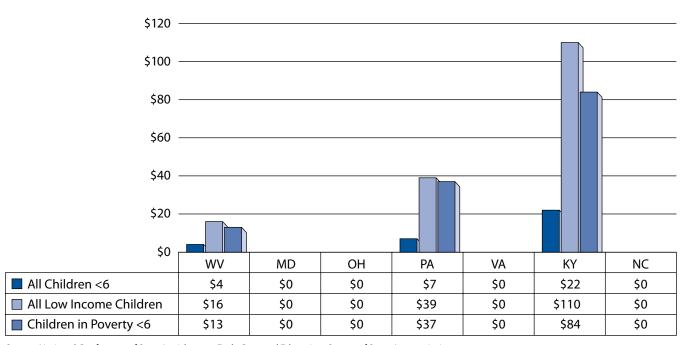
In West Virginia an learning initiative supported with state dollars is Starting Points, a community-based program to provide child care and other supports to the parents of young children. West Virginia has 16 Starting Point Centers around the state. They received \$720,000 in appropriations in 2007 from a combination of state and federal funds. Each Center receives a state grant for \$40,000. Goals of the Starting Point Centers are to

- Promote integrated and comprehensive services and supports for young children and their families at the local level.
- 2. Improve the quality and availability of early care and education.
- 3. Improve public and private sector policies for young children.<sup>16</sup>

Other states provide state funding to supplement federal funding for the Head Start Program (PA, MD), Educational Improvement Tax Credits (PA), and Early Childhood Mental Health (KY). **Table 4** shows total appropriations for other early learning initiatives and describes the types of programs being supported with state dollars.

CHART 6

2007 Appropriation for Parent Education and Home Visiting
Per Child by Category



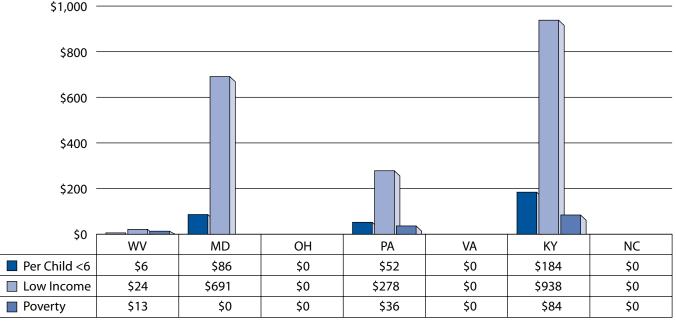
Source: National Conference of State Legislatures, Early Care and Education: Survey of State Appropriations FY 2007 and FY 2008. Note that \$0 spending in four states does not mean these states do not offer home visiting but that home visiting programs are integrated into other programs and do not appear as a separate budget item in the state reports.

TABLE 4
Appropriations for Other Early Learning Initiatives

State	2007 Appropriation	2008 Appropriation	Program Types
WV	\$720,000	\$720,000	Starting Point Centers
MD	\$3,780,000	\$3,000,000	Head Start, Early childhood mental health
ОН	NA	NA	NA
PA	\$45,000,000	\$48,000,000	Head Start Educational Improvements Tax Credit
VA	NA	NA	NA
KY	\$775,000	\$775,000	Early childhood mental health
NC	NA	NA	NA

Source: National Conference of State Legislatures, Early Care and Education: Survey of State Appropriations FY 2007 and FY 2008

CHART 7
Appropriations for Other Early Learning Initiatives
Per Child by Category



Source: National Conference of State Legislatures, Early Care and Education: Survey of State Appropriations FY 2007 and FY 2008

### Total State Spending for Early Care and Education in Four Program Areas In 2007 And 2008

**Table 5** shows total appropriations for early care and education in all four program areas: Child care, Pre-K, Parent Education and Home Visiting, and other. **Table 5** also shows increases (decreases) in spending from 2007 to 2008. West Virginia and four of the surrounding states increased their appropriations for early childhood care and education in 2008. Two states, Maryland and Kentucky decreased spending. Largest increases in spending were in Virginia and North Carolina.

TABLE 5

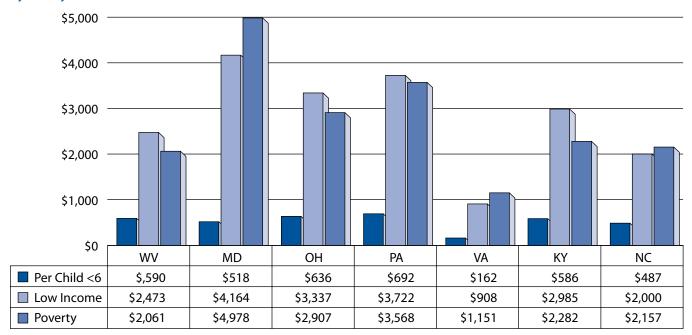
Total Spending for Four Program Areas 2007 & 2008

State	2007	2008	% Increase/ Decrease
WV	\$74,000,000	\$76,000,000	2%
MD	\$229,000,000	\$211,000,000	-9%
ОН	\$564,000,000	\$640,000,000	12%
PA	\$603,000,000	\$649,000,000	7%
VA	\$99,000,000	\$116,000,000	15%
KY	\$312,000,000	\$188,000,000	-3%
NC	\$358,000,000	\$426,000,000	16%

Source: National Conference of State Legislatures, Early Care and Education: Survey of State Appropriations FY 2007 and FY 2008

CHART 8

Total Early Childhood Appropriations Per Child < 6
By Family Income

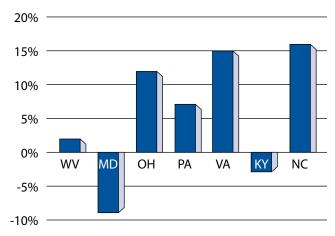


Source: National Conference of State Legislatures, Early Care and Education: Survey of State Appropriations FY 2007 and FY 2008

Chart 8 shows total early childhood appropriations by family income for children under age six. It shows that three surrounding states spent less than West Virginia per child under age six (Maryland, Virginia, North Carolina) and three spent more (Ohio, Pennsylvania, Kentucky). In comparing spending per child in poverty,, only Virginia spent less than West Virginia. These differences are a reflection of the high percent of young children in poverty in West Virginia and suggests that West Virginia should spend more per child in poverty in order to come up to the level of spending of surrounding states.

**Chart 9** shows that while spending for early childhood programs went up slightly in West Virginia (2%) between 2007 and 2008, spending increases considerably more in Ohio, Pennsylvania, Virginia, and North Carolina.

CHART 9
Changes in State Appropriations for Early Childhood Care & Education From 2007 - 2008



Source: National Conference of State Legislatures, Early Care and Education: Survey of State Appropriations FY 2007and FY 2008

TABLE 6
2008 HHS Poverty Guidelines

Persons in Family or Household	48 Contiguous States and D.C.	Alaska	Hawaii
1	\$10,400	\$13,000	\$11,960
2	14,000	17,500	16,100
3	17,600	22,000	20,240
4	21,200	26,500	24,380
5	24,800	31,000	28,520
6	28,400	35,500	32,660
7	32,000	40,000	36,800
8	35,600	44,500	40,940
For each additional person, add	3,600	4,500	4,140

Source: Federal Register, Vol. 73, No. 15, January 23, 2008, pp. 3971–3972

#### **End Notes**

- 1 Calvin Kent, Paul Hamilton, Christine Risch, Kent Sowards, Viktoriya Rusalkina, "The Economic Impact of Early Child Development Programs in West Virginia," Center for Business and Economic Research, Marshall University, October 26, 2005, page 4.
- 2 Ibid. page 80.
- 3 Ibid. page 80-81.
- 4 The author was present at the meeting where Dr. Kent made his remarks.
- 5 William T Gormley Jr, Deborah Phillips, Ted Gayer, The Early Years: Preschool Programs Can Boost School Readiness, **Science**, June 27, 2008.
- 6 See executive order 11-07 at www.piecesinwv.org.
- 7 Bureau of the Census, 1990 and 2000.
- 8 PIECES Report, A Commitment to West Virginia's Future: Building the Bridget to a Comprehensive Early Childhood Development System. June 2008. Total spending for childcare includes childcare for all ages birth to 12.
- 9 The subsidy dollars are not actual subsidies per child served but merely try to compare spending among the states analyzed by dividing the number of children under age 6 with the dollars spent. Actual subsidies may be more or less because subsidies are also spent on children over age 6. On the other hand, not all children below age 6 are enrolled in child care.
- 10 The NICHD Early Child Care Research Network, Child Care and Child Development, Results from the NICHD Study of Early Child Care and Youth Development, New York, 2005, page 432.

- 11 West Virginia Kids Count Data Book, 2006, page 22.
- 12 PIECES is a coalition of state agencies and groups interested in early childhood. The acronym stands for Partners Implementing Early Childhood Care and Education System.
- 13 PIECES Report, June 2008, page.31.and West Virginia Department of Education, OSF3 Report 2/12/07.
- 14 National Human Services Assembly, Family Strengthening Policy Center, Home visiting: Strengthening Families by Promoting Parenting Success, Policy Brief no. 23, page 3.
- 15 Ibid. page 8.
- 16 National Center for Children in Poverty, Learning from Starting Points Profiles of the Sites, nd. While Starting Point Centers were established as a strategy to improve quality and improve policy, lack of funding makes it difficult for the Starting Point Centers to meet these goals.

The **West Virginia Center on Budget and Policy** is a policy research organization that is nonpartisan, nonprofit, and statewide. It focuses on how policy decisions affect all West Virginians, including low- and moderate-income families, other vulnerable populations, and the important community programs that *serve them*.

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