Impact of Income Eligibility Expansion of the Child Care Subsidy Program in Nebraska Technical Report

August 2024

Submitted to the Nebraska Department of Health and Human Services

by First Five Nebraska in accordance with RFA #4446

as required by Neb. Rev. Statute §68-1206(1)(d) per Legislative Bill 485 (2021).

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I. Introduction

In 2021, the Nebraska Legislature passed LB485,[1] which temporarily changed child care subsidy requirements for families applying for subsidized child care. The legislation changed two separate eligibility requirements in Neb. Rev. Statute §68-1206. First, it changed initial eligibility requirements from 130% of the Federal Poverty Level (FPL) to 185% FPL. Second, it changed transitional care requirements from 185% FPL to 200% FPL. These temporary changes were scheduled to expire on October 1, 2023. However, in 2023 the Nebraska Legislature passed LB227,[2] which extended the expanded income requirements until October 1, 2026.

Neb. Rev. Statute §68-1206 (2)(d) also requires the "Department of Health and Human Services to collaborate with a private nonprofit organization with expertise in early childhood care and education" to evaluate the income eligibility changes. The Nebraska Department of Health and Human Services (NDHHS) released RFA #4446 in response to this legislative requirement. First Five Nebraska (FFN) responded to RFA #4446 and received the subaward to lead this study in partnership with NDHHS and in collaboration with the University of Nebraska's Bureau of Business Research (UNL BBR), Nebraska Early Childhood Collaborative and the National Institute for Early Education Research.

The purpose of the Impact Study of Income Eligibility Expansion of the Child Care Subsidy Program is to provide the Nebraska Legislature with information on the impact of the legislation on Nebraska families, child care providers and communities to determine if the expanded eligibility for the child care subsidy should remain beyond the expiration date of October 1, 2026.

[1] Neb. L. 2021, LB485, § 1
[2] Neb. L. 2023, LB227 § 66

II. Background

Highlights

- The child care subsidy program has undergone many changes at the federal and state levels, including enactment of LB485 (2021), the impetus for this Impact Study.
- LB485 (2021) increased Nebraska's initial income eligibility to 185% FPL, below the national average of 218% FPL.
- If income eligibility limits revert to 130% FPL, as required by the statutory sunset language, Nebraska will rank 50th among all states in income eligibility.

Federal History of the Child Care Subsidy Program

The U.S. Congress passed the Child Care and Development Block Grant (CCDBG) Act of 1990, which authorized federal child care funds to support grants that serve low-income families.[3] Under the CCDBG Act only families with children under age 13 are federally eligible for child care subsidies.[4] In 1996, the U.S. Congress passed the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA).[5] which reauthorized discretionary funding under the CCDBG Act of 1990 and appropriated new entitlement child care funds under section 418 of the Social Security Act.[6] In doing so, PRWORA consolidated the CCDBG program with three different Aid to Families with Dependent Children (AFDC) child care programs. PRWORA also replaced AFDC with the Temporary Assistance for Needy Families (TANF) block grant, which included several programs, including the direct cash assistance program, Aid to Dependent Children (ADC), for no- to low-income families with children younger than 18.

In 1998, the Administration for Children and Families (ACF) named these four combined programs the Child Care Development Fund (CCDF) ,[7] which is currently the largest source of federal funding for helping low-income working families access child care.[8] The CCDF includes both CCDBG and TANF funds. CCDBG funds consist of mandatory funds that include guaranteed and matching funds for states that fulfill the Maintenance-of-Effort (MOE) requirements. The CCDBG funds also include discretionary funds based upon a state's allocation formula. TANF funds flow into the CCDF by way of transfers, as well as direct spending. TANF transfer funds are subject to the same rules as discretionary funds and can include up to 30% of TANF funding transferred to CCDBG. Direct spending on child care within the TANF program is also allowed so long as states meet MOE requirements for TANF.

In 2014, the U.S. Congress reauthorized the CCDBG Act[9] to improve health and safety requirements of children in care, increase support for child care providers and coordinate with other programs (including Early Head Start) to support stable and continuous care for children and

[3] Pub. L. 101–508, codified as 42 U.S.C. §9857 et seq

[4] Federal law allows lead agencies to permit care for children 13–18 years old if they have physical or mental disabilities or if they are under court supervision.

[5] Pub. L. 104–193

[6] Sec. 418 of Social Security Act, codified as 42 U.S.C. §618

[7] Administration for Children and Families. 63 F.R. 39936, July 24, 1998.

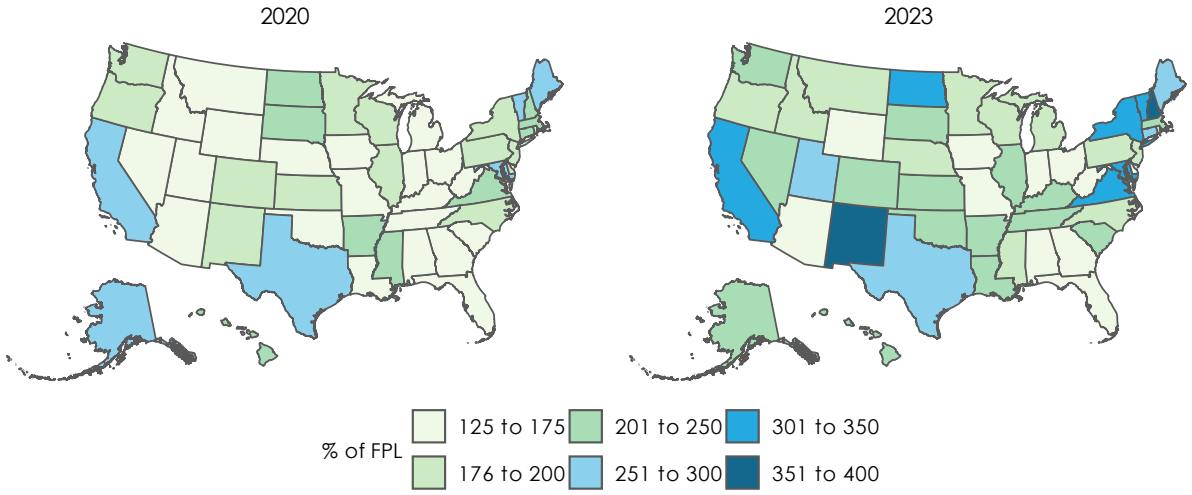
[8] U.S. Government Accountability Office. (2023). *Child care: Subsidy eligibility and use in Fiscal Year 2019 and state program changes during the pandemic* (GAO-23-106073). https://www.gao.gov/products/gao-23-106073

[9] Pub. L. 113–186

families. Lead agencies (states, territories or tribal councils) have flexibility in administering and operating the program, including setting eligibility requirements and setting family contribution levels to payments (i.e., co-payments).

In 2023, across all 50 states and the District of Columbia, the median for families' initial income eligibility limit was 218% FPL.[10] Before LB485 (2021), Nebraska ranked 45th in the nation for income eligibility requirements (tied with Alabama, Idaho, Nevada and Ohio).[11] Currently, Nebraska ranks 36th in the nation (tied with Montana, North Carolina and Wisconsin).[10]

Figure 1. Child Care Subsidies Income Eligibility as Percentage of FPL[10,11]



Note: Public data analyzed by FFN. In 2020, Texas and Virginia did not set statewide income eligibility limits and used ranges based on location or special circumstances. Therefore, the higher limit is displayed. Data source: Prentatal-to-3 Policy Impact Center. (2020/2023). Prenatal-to-3 policy clearinghouse evidence review: Child care subsidies (ER 07D.1023)

State History of Child Care Subsidy in Nebraska

After the CCDBG Act of 1990 was passed by the U.S. Congress, the Nebraska Legislature passed LB836[12] in 1991, authorizing state funding toward grants under the CCDBG Act. In 1995 the Nebraska Legislature revised the language in § 68-1206 (LB401[13]) by changing the category of provider from "early childhood program" to "child care program," as well as replacing the name of the program from "Title XX" to "the federal Child Care Subsidy." Although a misnomer for the Child Care Subsidy program, Title XX refers to a federal social services program enacted by the Social Security Act (as amended in 1974[14] and 1981[15]). Even though both social services programs are separate and funded from different block grants, many people continue to refer to the Child Care Subsidy program as "Title XX."

[10] Prenatal-to-3 Policy Impact Center. (2023). *Prenatal-to-3 policy clearinghouse evidence review: Child care subsidies* (ER 07D.1023). Peabody College of Education and Human Development, Vanderbilt University. https://pn3policy.org/policy-clearinghouse/child-care-subsidies

[11] Prenatal-to-3 Policy Impact Center. (2020). *Prenatal-to-3 policy roadmap: Strategy child care subsidies.* LBJ School of Public Affairs, University of Texas at Austin. https://pn3policy.org/wp-content/uploads/2020/10/2020-STRATEGY-Child-Care-Subsidies.pdf

[12] Neb. L. 1991, LB 836, § 26

[13] Neb. L. 1995, LB 401, § 22

[14] Pub. L. 93–647

[15] Pub. L. 97–35

In 1998, NDHHS adopted 474 NAC, Chapter 7 § 002.02B, which set the income eligibility limit for the Child Care Subsidy program at 185% FPL, which was the same level that § 68-1724(1)(c)[16] set for transitional child care (i.e., families transitioning off ADC).[17] However, in 2002, Governor Mike Johanns line-item vetoed several funding programs in LB1309,[18] including the Child Care Subsidy Program. The Governor requested that NDHHS reduce the income eligibility limit for non-ADC families to 120% FPL.[17]

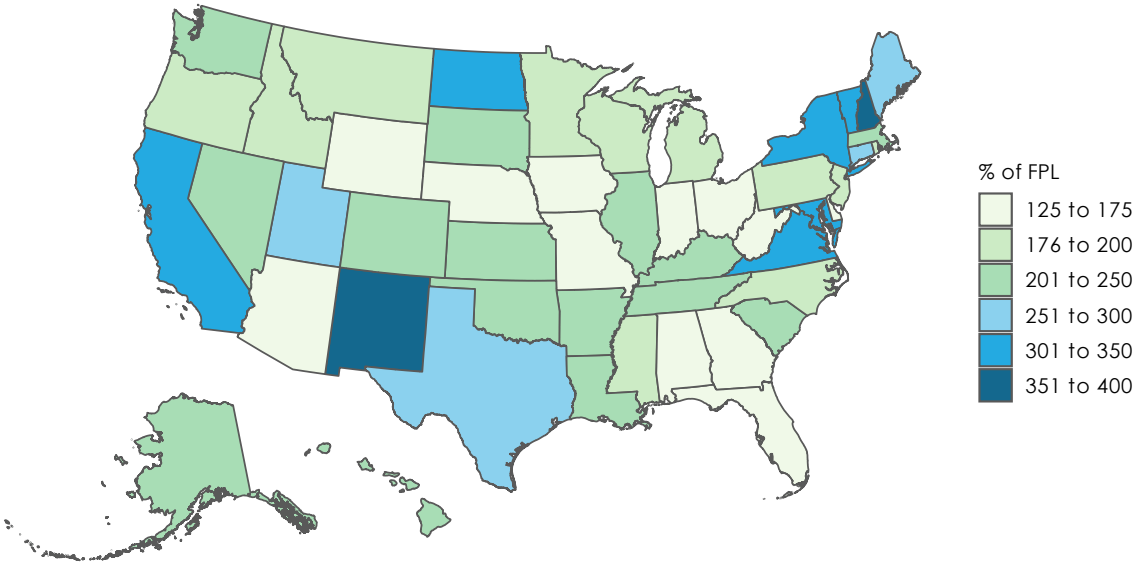
To further establish the Child Care Subsidy program in statute, in 2013 the Nebraska Legislature passed LB507.[19] LB507 (2013) named the Child Care Subsidy program in § 68-1206 as "the federal child care assistance program under 42 U.S.C. 618" (i.e., the child care funds appropriated by the PRWORA of 1996[6]). LB507 (2013) also set income eligibility guidelines for families at 125% FPL for FY2013-2014, which was to increase to 130% FPL for FY2014-2015 and thereafter. Prior to 2013, income eligibility limits were set in regulations. Passage of LB507 in 2013 was the first time that income eligibility limits were put in statute.

It was not until 2021 that the Nebraska Legislature passed LB485,[1] temporarily expanding income eligibility requirements to 185% FPL for working families. A requirement of LB485 (2021) was that NDHHS conduct "an independent evaluation of the income eligibility changes…" NDHHS released RFA #4446 in response to this legislative requirement. FFN responded to RFA #4446 and received the subaward to lead this study on March 24, 2022. According to LB485 (2021), the expanded income eligibility requirements were set to expire October 1, 2023, and the evaluation report was due to the Legislature on December 15, 2023. Due to delays in data collection, the Nebraska Legislature passed LB227[2] (2023) which delayed the report due date to July 1, 2024, and the income eligibility requirements expiration date to October 1, 2026. This allowed the Impact Study to be completed within a reasonable time frame, as well as give the Legislature time to review the results before the expiration date.

Without LB227 (2023), if income eligibility limits in Nebraska had reverted to 130% FPL, Nebraska would have ranked 50th (above West Virginia) in the nation for income eligibility requirements (see Figure 2).

[16] Neb. L. 1995, LB 455 § 15
[17] Johnsen v. State, 269, Neb. 790 (2005).
[18] Neb. L. 2002, LB 1309 § 109
[19] Neb. L. LB507, § 15

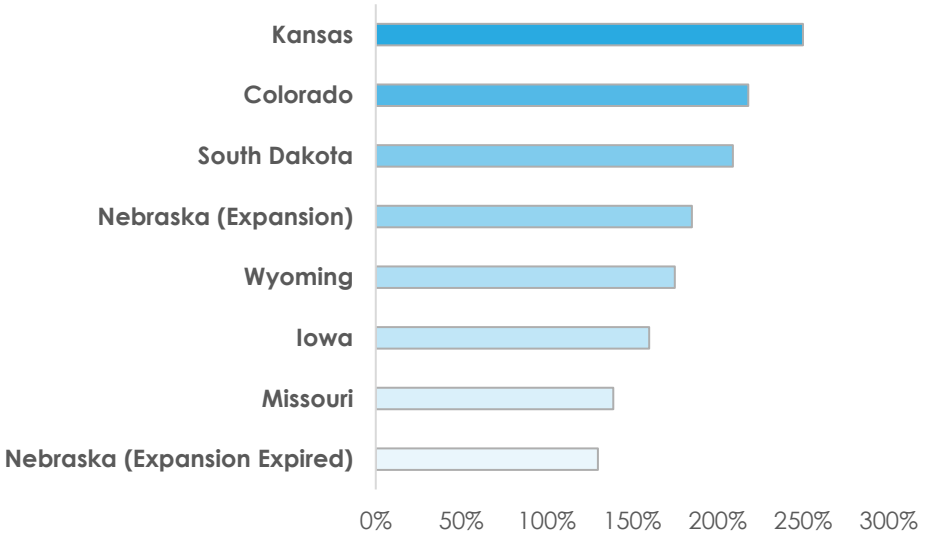
Figure 2. 2023 State Comparison of Income Eligibility if Nebraska Reverted to 130% FPL



Note: Public data analyzed by FFN. Data source: Prentatal-to-3 Policy Impact Center. (2023). Prenatal-to-3 policy clearinghouse evidence review: Child care subsidies (ER 07D.1023).

As shown in Figure 3, Nebraska's current income eligibility level is higher than neighboring states Wyoming, Iowa and Missouri, but lower than Kansas, Colorado and South Dakota. Without LB227 (2023), Nebraska's subsidy eligibility rate would have become the lowest in the region.

Figure 3. Income Eligibility as Percent of Federal Poverty Level for Nebraska and Neighboring States



Note: Public data analyzed by FFN. Data source: Prentatal-to-3 Policy Impact Center. (2023). Prenatal-to-3 policy clearinghouse evidence review: Child care subsidies (ER 07D.1023)

Although the primary outcome of legislative changes to the child care subsidy program was to expand income eligibility limits, a secondary effect was that the income ranges with which families can qualify for initial or transitional enrollment have dramatically changed. When a household first

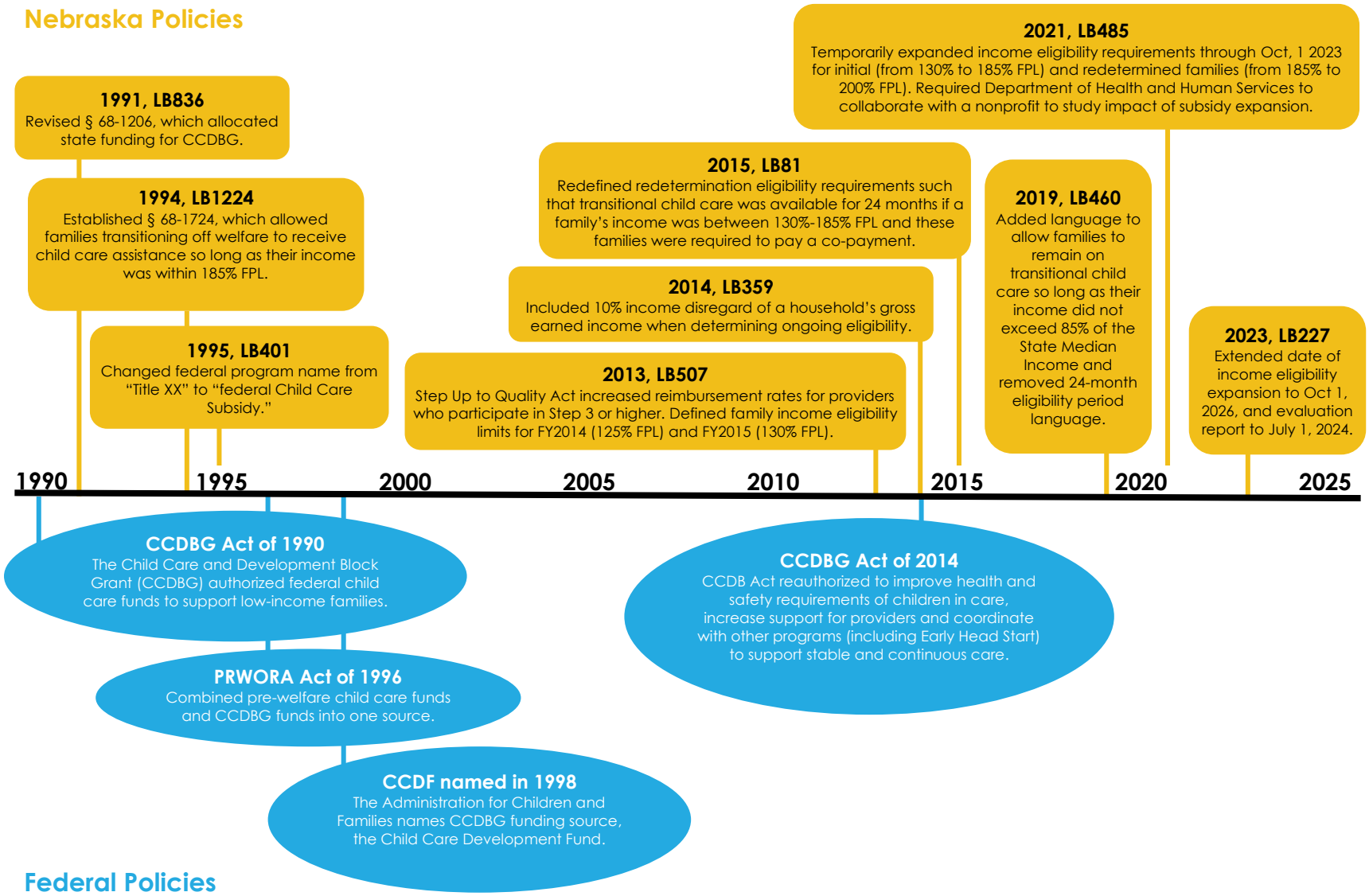
applies to the child care subsidy program, they must demonstrate they meet the statutorily prescribed income eligibility requirement for **initial enrollment**. In Nebraska, qualified households with incomes at or below 100% FPL do not pay a co-payment, and qualified households with incomes over 100% FPL must contribute 7% of their household income towards their child care expenses to participate in the child care subsidy program. After a family is enrolled in the child care subsidy program, they may be eligible for continued **transitional enrollment**. Transitional enrollment has a higher upper-income limit, to allow families to improve their economic self-sufficiency without a sudden loss of benefits that outweighs upward economic mobility gains. Families in the transitional enrollment category continue to contribute 7% of their household income towards their child care expenses.

When income eligibility changes were implemented in 2021, the maximum income to qualify for the child care subsidy increased substantially (130% FPL to 185% FPL), while the transitional income maximum was raised much less (185% FPL to 200% FPL). Figure 4 models the change in FPL levels on income for a household of 3 and a household of 4 in 2021. As the Figure shows, while the maximum income level increased for both initial and transitional enrollment, the policy change effectively created a larger income range for families to qualify at initial enrollment but a smaller income range for families to qualify for transitional enrollment. This resulted in a change to the number of families eligible for transitional enrollment. The proportion of families who met the income criteria for initial enrollment with a co-payment increased from July 2021 (25%) to September 2023 (47%). However, the proportion of families who met the income criteria for transitional enrollment decreased during this same period (13% to 3%). The majority of families enrolled in the child care subsidy program are below 100% FPL (62% in July 2021 and 50% in September 2023), and whose eligibility was not affected with the change in income criteria. For further detail on child care subsidy enrollment patterns by FPL, see Receipt Category on page 34.

Figure 4. Monthly Income Limit Ranges Pre- and Post-Income Eligibility Expansion by Receipt Category

Note: Income limits are based on Federal Fiscal Year 2021 FPL levels. No Co-pay = 0%–100% FPL. Initial Sliding Fee = 100%–130% (pre-Expansion) and 100%–185% (post-Expansion). Transitional = 130%–185% (pre-Expansion) and 185%–200% (post-Expansion).

Figure 5. Timeline of Federal and Nebraska Policies Regarding the Child Care Subsidy Program



Benefits of Child Care Subsidies

Child care subsidies positively impact local and state economies by increasing the number of parents participating in the labor force. Several studies using a variety of methodologies have found that child care subsidies increase employment rates among low-income parents.[20,21,22,23,24]

Several studies point toward use of child care subsidies as an intervention tool against child maltreatment.[25,26,27] One recent study found that states with more generous income eligibility requirements had lower rates of child physical abuse and neglect among children ages birth to 5.[28] In contrast, one study found that receiving child care subsidies was correlated with higher levels of maltreatment.[29] However, recent studies have found that this was only true for states where policies were more onerous for families to qualify (e.g., lower income eligibility levels, use of asset tests or requiring full-time employment).[30,31]

Despite clear evidence that child care subsidies prevent child maltreatment, research is inconclusive regarding the effects of child care subsidies on children's cognitive development. When comparing subsidy recipients to eligible non-participants, most studies have found null or small relationships between receiving child care subsidies and child cognitive outcomes.[32,24,33] A few studies have found negative effects of subsidies on kindergarten scores. Children who received subsidies in preschool had lower math and reading scores when entering kindergarten compared to similar children who

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[23] Enchautegui, M. E., Chien, N., Burgess, K., & Ghertner, R. (2016). *Effects of the CCDF subsidy program on the employment outcomes of low-income mothers.* U.S. Department of Heath and Human Services, Office of the Assistant Secretary for Planning and Evaluation. https://aspe.hhs.gov/sites/default/files/private/pdf/253961/EffectsCCSubsidiesMaternalLFPTechnical.pdf

[24] Washbrook, E., Ruhm, C. J., Waldfogel, J., & Han, W.-J. (2011). Public policies, women's employment after childbearing, and child well-being. *The B.E. Journal of Economic Analysis & Policy, 11*(1). https://doi.org/10.2202/1935-1682.2938

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[26] Meloy, M. E., Lipscomb, S. T., & Baron, M. J. (2015). Linking state child care and child welfare policies and populations: Implications for children, families, and policymakers. *Children and Youth Services Review, 57,* 30–39. https://doi.org/10.1016/j.childyouth.2015.07.008

[27] Yang, M.-Y., Maguire-Jack, K., Showalter, K., Kim, Y. K., & Slack, K. S. (2019). Child care subsidy and child maltreatment. *Child & Family Social Work, 24*(4), 547–554. https://doi.org/10.1111/cfs.12635

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[30] Rochford, H. I., Zeiger, K. D., & Peek-Asa, C. (2022). Child care subsidies: Opportunities for prevent of child maltreatment. *Child and Adolescent Social Work Journal,* 1–11. https://doi.org/10.1007/s10560-022-00887-9

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[32] Johnson, D., & Ryan, R. M. (2015). The role of child-care subsidies in the lives of low-income children. *Child Development Perspectives, 9*(4), 227–232. https://doi.org/10.1111/cdep.12139

[33] Zanoni, W., & Johnson, A. D. (2019). Child care subsidy use and children's outcomes in middle school. *AERA Open, 5*(4). https://doi.org/10.1177/2332858419884540

did not receive subsidies.[34,35,36] This finding was found even after controlling other important characteristics, such as birth weight, race and family income.

Further complicating the research narrative, one study found positive cognitive effects for subsidies that differed depending on the type of care received from birth through age 5.[33] For families who chose center-based care, subsidies had a greater impact on reading scores in 3rd through 8th grades compared to eligible low-income families who did not utilize subsidized care. A similar but smaller effect was found for 3rd through 5th graders who attended home-based care. Subsidies positively impacted math scores for grades 4–6 and 8 for children who attended either center- or home-based care.

Although the research on subsidies and child cognitive outcomes is mixed, decades of research has established that stable, high-quality child care supports children's early brain development and well-being.[37,38,39,40,41] Early childhood care and education programs benefit children in both the short- and long-term, including improving childhood I.Q., school achievement, grade retention, placement in special education and social adjustment.[42,43,44] Several studies have found that families who receive subsidies choose higher-quality care than similar families who do not use subsidies.[45,46,47,48] More research is needed to explain why higher-quality care has not translated into solid evidence for improved cognitive outcomes.[32]

Quality is not the only factor in supporting child development. Children who experience long-term child care instability (as defined by changing arrangements two or more times between birth to age 3) demonstrate higher behavioral problems than children who experience more stable child care

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[34] Hawkinson, L. E., Griffen, A. S., Dong, N., & Maynard, R. A. (2013). The relationship between child care subsidies and children's cognitive development. *Early Childhood Research Quarterly, 28*, 388–404. http://dx.doi.org/10.1016/j.ecresq.2012.10.002
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[45] Johnson, A. D., Ryan, R. M., & Brooks-Gunn, J. (2012). Child-care subsidies: Do they impact the quality of care children experience? *Child Development, 83*(4), 1444–1461. https://doi.org/10.1111/j.1467-8624.2012.1780.x
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[47] Marshall, N. L., Robeson, W. W., Tracy, A. J., Frye, A., & Roberts, J. (2013). Subsidized child care, maternal employment and access to quality, affordable child care. *Early Childhood Research Quarterly, 28*(4), 808–819. http://doi.org/10.1016/j.ecresq.2013.07.008
[48] Ryan, R. M., Johnson, A., Rigby, E., & Brooks-Gunn, J. (2011). The impact of child care subsidy use on child care quality. *Early Childhood Research Quarterly, 26*(3), 320–331. https://www.ncbi.nlm.nih.gov/pmc/articles/PMC3160790/

environments.[49] In one longitudinal study, participating in the child care subsidy program did not impact the stability of care or change in the number of concurrent providers.[46] Other studies suggest that the relationship between receiving subsidy and stability may depend upon the generosity of the state's subsidy program or duration of subsidized care.[50,51] Similar to other outcomes discussed, the relationship between stability and subsidy may change depending on multiple factors.

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[51] Kim, J., Pilarz, A. R., Hong, Y. S., Henly, J. R., & Sandstrom, H. (2022). How is instability in child-care subsidy use associated with instability in child-care arrangements? *Social Science Review, 96*(4), 655–702. https://doi.org/10.1086/722096

III. The Impact of Income Eligibility Expansion Study Design

Highlights

- The Impact Study of Income Eligibility Expansion analyzes administrative data from NDHHS and qualitative data from parents, child care providers and community members impacted by the child care subsidy program.

The primary goal of the Impact Study of Income Eligibility Expansion of the Child Care Subsidy Program is to inform the Nebraska Legislature on the impact that expanding requirements of child care subsidy income eligibility has on the Nebraska economy, as well as on Nebraska's children, families and child care providers. To assess whether the legislation is meeting the intended goal, the Impact Study is designed to address the following outcomes:

- More children have access to safe, reliable early learning environments;
- Parents and families utilizing the child care subsidy program have greater financial stability;
- Labor force participation for parents who access the child care subsidy will increase and short-term reductions in labor force participation due to inadequate child care will decrease;
- There is an economic benefit to local communities and the state of Nebraska through expanding eligibility of the child care subsidy.

With these outcomes in mind, the Impact Study Research Team identified the following research questions to measure the impact of the legislation:

- How many families and children are utilizing the child care subsidy who were ineligible prior to the income eligibility changes? In what ways are newly eligible families different from or the same as families who were eligible under the previous child care subsidy income thresholds?
- How many families and children may be eligible but are not utilizing the child care subsidy?
- What is the economic impact to a family utilizing child care subsidy? How is this impact the same or different for the following categories of families:
    - Below 130% FPL
    - Between 130% FPL and 185% FPL
    - Between 185% FPL and 200% FPL
- What is the economic impact to the local economy of increased income eligibility thresholds for child care subsidy?
- What is the economic impact to the state of increased income eligibility thresholds for child care subsidy?
- What is the economic impact to child care providers of increased income eligibility?
- Does increasing the income eligibility thresholds for child care subsidy affect the likelihood of providers to accept subsidy?
- Does increasing the income eligibility thresholds for child care subsidy affect the quality of child care available in a community?
- Are there social-emotional and educational benefits for children related to expanding the income threshold for child care subsidy?

Data

Evaluation Assessment

After the Impact Study subaward was signed, FFN led the research team's evaluation assessment. During this time, the research team assessed available data to address the research questions, reviewed current research on child care subsidies and conducted stakeholder outreach to inform development of the research plan. This included reviewing administrative data from NDHHS and developing monthly data reports to assess the impact of income eligibility expansion. The evaluation assessment also included development of a qualitative data collection plan to evaluate the lived experience of those affected by the subsidy eligibility changes, as required by the NDHHS RFA. At the conclusion of the Evaluation Assessment in January 2023, a Mid-Implementation update on the Impact Study was submitted to NDHHS.

Quantitative Data

Administrative data was collected by the team at NDHHS that oversees the Nebraska Family Online Client User System (N-FOCUS) database. N-FOCUS is a software application designed to automate delivery of integrated NDHHS services to Nebraskans, which includes the child care subsidy program. Program participants were identified only through unique identifiers, and to ensure security, the data was transmitted by NDHHS to FFN and UNL BBR through an online, secured shared folder that only members of the quantitative research team could access. Monthly reports were organized into tabular spreadsheets comprising three separate files: child, provider and application files. Each file was then combined across 57 monthly reports (January 2019–September 2023).

The child file consisted of child and householder unique identification numbers, child and householder demographic information, receipt category, reason for care, provider information (including hours, days and partial days authorized for reimbursement), closing reasons, total subsidy dollars billed to NDHHS, co-pay amount and eligibility beginning and dates. For each child with provider data, the month of the report reflects when care was received by the provider.

The provider file consisted of organization ID numbers, organization name, facility type, provider license (if applicable), provider zip code, Step Up to Quality rating (if applicable) and billing amounts (days, hours, partial days) billed to NDHHS for each child (identified by the child's unique identifier number). The month of the report reflects when care was received and not when care was billed to NDHHS.

The application file included the householder identification number, method of application, status of application, reason application was denied (if applicable) and application type (initial or redetermined).

Through the months of communication between FFN and NDHHS, FFN developed a codebook that defines all original variables from NDHHS reports and calculated variables (i.e., recoded variables used in the final analysis), as well as categorical definitions for discrete variables (see Methodology).

Qualitative Data

In addition to analyzing quantitative data, the Impact Study was designed to describe how the income eligibility changes impacted the lived experience of the individuals who are connected to the child care subsidy program. To do this, the research team held a series of conversations with child care providers, parents and community members. During the study sign-up process, researchers provided participants with informed consent documentation, including how their identities would remain confidential. Participants were told that they could discontinue participation at any time without penalty or loss of compensation for their time.

Research team members spoke with 38 child care providers across the state. These providers reflect the Nebraska child care market by including child care center directors and administrative staff, family child care home providers and one license-exempt provider. The majority of the providers hold subsidy contracts, with only a couple providing infrequent or no subsidized child care.

Table 1. Provider Characteristics from Qualitative Interviews

Provider Characteristic	Count	%
Provider Type		
Child Care Center	10	28.6%
Family Child Care Home (I and II)	22	62.9%
Interview Language		
English	17	48.6%
Spanish	18	51.4%
County		
Adams	2	5.7%
Buffalo	1	2.9%
Burt	1	2.9%
Dakota	1	2.9%
Dodge	2	5.7%
Douglas	16	45.7%
Hamilton	1	2.9%
Kearney	1	2.9%
Lancaster	4	11.4%
Nemaha	1	2.9%
Sarpy	2	5.7%

Note: Totals that do not sum to 35 reflect missing data.

Research team members also interviewed 13 parents about their experiences with the child care subsidy system. The parents had a range of experiences with the child care subsidy system, including former or current subsidy recipients, one individual currently going through the application process, one individual who meets income eligibility requirements but withdrew the application and parents who were ineligible to receive child care assistance.

Table 2. Parent Characteristics from Qualitative Interviews

Parent Characteristic	Count	%
Subsidy Program Experience		
Currently Enrolled	5	38.5%
Currently Pending	1	7.7%
Previously Enrolled	2	15.4%
Ineligible	5	38.5%
County		
Adams	1	7.7%
Dawson	1	7.7%
Douglas	5	38.5%
Scotts Bluff	1	7.7%
Lancaster	2	15.4%
Nemaha	1	7.7%
Phelps	1	7.7%
Wayne	1	7.7%

Additionally, the research team interviewed seven community members whose work includes assisting families or child care providers, including assisting with child care subsidy applications and contracts. One community member from each of the following counties participated in the conversations: Cass, Cherry, Dawson, Dakota, Douglas, Richardson and Scotts Bluff.

Qualitative Themes

The conversations with child care providers, parents and community members were held between April and August 2023. At the start of each conversation, the researchers described how the information would be used, the opportunities for reviewing the information for accuracy and how confidentiality will be maintained. Participants were then asked for their explicit permission to participate in the study and record the conversation for the purpose of data analysis. Each conversation was transcribed and summarized by theme within two weeks of the meeting, with the exception of the Spanish-speaking providers conversation, which had to be translated first. Participants were then emailed the summary of the conversation they participated in to review for accuracy.

Themes were identified across each of the three participant groups—child care providers, parents and community members, and the transcriptions were coded line by line according to the identified themes. Once complete, the overall themes for each participant group were summarized, with illustrative quotations from the conversations that support each theme. These summaries were also sent to all participants for their review for accuracy, to allow participants the opportunity to withdraw any comment they preferred not be shared publicly or believed would personally identify them or misrepresented the information they shared.

Conversations with child care providers identified five overarching themes around child care subsidy and the impact of income eligibility expansion: Business Operations, Program Administration, Values, Impacts to Families and the Impact of Income Eligibility Expansion specifically.

Table 3. Provider Interview Themes and Subthemes

Provider Themes and Subthemes	
Business Operations	**Values**
• Provider Type • Impacts on Revenue or Reimbursement • Labor • Values	• Advocacy Actions • Empathy or Compassion • Quality Child Care • Problems with Families • Balance with Business Operations • Connecting to Unserved Families
Program Administration	**Impacts to Family**
• Impact to Family or Provider • Authorization • Eligibility • Billing System • Reimbursement • NDHHS Communication • Payment Delays • Child Support • Inconsistencies	• Positive or Negative Impact • Social-Emotional Benefits to Children • Stress • Financial • Cliff Effect
	Impact of Income Eligibility Expansion
	• Recognition of a Change (yes/no) • Provider Staffing Shortages • Program Administration • Inflation

Conversations with parents identified seven overarching themes around child care subsidy and the impact of income eligibility expansion: Benefits of Subsidy/Child Care, Application Process, Barriers to Subsidy, Without Subsidy, Finding Child Care, Problems with Child Care and Family Economics.

Table 4. Parent Interview Themes and Subthemes

Parent Themes and Subthemes	
Benefits of Subsidy/Child Care	**Application Process**
• Ability to Work or Provide • Child Development • Financial Benefits • Broader Family Needs • Relationship with Provider	• Learning about Program • Application Form • Documentation • Ease/Difficulty • Timeframe
Barriers to Subsidy	**Child Care/Family Life Without Subsidy**
• Eligibility Determinations • Administrative Burdens • Social Stigma • Child Support Enforcement • Finding Appropriate Provider • Cliff Effect • Co-pays • Authorized Hours	• Older Children • Other Family Support • Work-Life Balance • Cost of Child Care • Stress • Leaving Workforce
Finding Child Care	**Family Economics**
• Cost • Trust • Social Support • Geographic Limitations • Quality • Enrolling Multiple Children • Availability	• Economic Assistance Programs other than Child Care Subsidy • Families not Qualifying for Economic Assistance • Impact of Child Care Expenses on Family Budgets • Lack of Autonomy • Inability to Progress
Problems with Child Care	
• Communication • Quality	

Conversations with community members focused on three overarching themes: Benefits of Child Care Subsidy, Barriers to Child Care and Child Care Subsidy and Community Experiences since the implementation of income eligibility expansion. Each theme contains several subthemes.

Table 5. Community Interview Themes and Subthemes

Community Themes and Subthemes	
Benefits	**Community Experience**
• Revenue Generation • Workforce • Quality Child Care • Child Development • Family Well-Being	• Impact of Income Eligibility Expansion • Family Enrollment • Community Economics • Workforce • Funding Sources • Provider Support • Awareness • Community Buy-In
Barriers	
• Administrative Barriers • Eligibility Criteria • Cliff Effect • Language/Cultural Barriers • Quality/Training • Child Care Workforce	

Within each participant group, the themes were interconnected with one another. For example, the way the child care subsidy program is administered had an effect on business operations for child care providers, business operations had to be balanced with organizational and personal values and those values reflected impacts the child care subsidy program has on children and families, including the expansion of income eligibility. Similarly, several themes overlap between child care providers, families and community members, further validating the qualitative data gathered during these conversations.

IV. Findings

Given both the number of research questions and the multiple forms of data utilized for the Impact Study, there are an extensive number of findings described in this report. Findings are organized into specific sections.

Children and Families Enrolled in Program describes the overall enrollment in the child care subsidy program from January 2019 to October 2023. This section describes the children and families who are accessing the child care subsidy program and provides the foundation for interpreting the impact of the income eligibility expansion legislation, including how the population of children and families changed over time.

Newly Eligible Children and Families identifies the children and families who are accessing the child care subsidy program specifically because of the statutory changes to income eligibility made in Neb. Rev. Statute §68-1206. The newly eligible families are then compared to families who enrolled in the program after income eligibility expansion was implemented, but who would be eligible based on pre-expansion income limits. The comparison population, referred to as existing access families, was limited to families required to pay a co-payment to receive the child care subsidy, since all newly eligible families are required to pay a co-payment.

Eligible Families Not Utilizing Program analyzes the uptake rate in the child care subsidy program to determine how many children and families may be eligible for the child care subsidy program but are not enrolled. The uptake rate analysis focuses on 2022, the only year that has both population-level income and age estimates available through the Census and one full year of administrative enrollment data post-income eligibility expansion implementation.

Applying to the Program includes an analysis of the administrative application data and the qualitative data from parents, child care providers and community members. Understanding the application process is essential to interpreting enrollment and utilization patterns and was central to the lived experiences of the stakeholders who engaged in the qualitative research.

Transitioning Off the Program analyzes the patterns in closures for the child care subsidy program. Initially intended to provide information on increases in family income that lead to families no longer qualifying for the child care subsidy program, the administrative data and the lived experiences of stakeholders suggested income increases play a smaller than anticipated role in closures. This section analyzes the reasons why families are exiting the program with additional analysis on the role of income increases.

Economic Impact analyzes several aspects of the economic impact of the child care subsidy program and the income eligibility changes in Neb. Rev. Statute §68-1206. This section includes the estimated impact of newly eligible families enrolling in the child care subsidy program on the Nebraska economy and local economies. Economic Impact includes analysis of employment patterns pre- and post-income eligibility expansion implementation and integrates parent discussions on child care subsidy and employment. This section includes parents' description of the economic impact of being income ineligible for the child care subsidy program. Lastly, this section analyzes the economic impact of child care subsidy eligibility changes on child care providers and incorporates child care provider descriptions of accepting the child care subsidy as a business practice.

Quality of Care analyzes the impact of LB-485 on Step Up to Quality enrollment in Nebraska and includes parent, provider and community member discussions on the connection between the child care subsidy program and quality child care.

Benefits to Children and Families highlights the social-emotional benefits to children and families who access child care through the child care subsidy program.

Other Themes, the final findings section of the Impact Study, describes the lived experiences of parents, child care providers and community members that were raised by participants as important context for understanding the impact of income eligibility expansion. This includes concerns with the bureaucracy of participating in the child care subsidy program and the economic context during which income eligibility expansion was implemented.

Children and Families Enrolled in Program

Highlights

- Overall enrollment numbers increased slightly since 2021 but have not recovered to pre-pandemic levels.
- Expenditures have steadily increased from an average of $426 per child in 2019 to $577 in the first nine months of 2023.
- Over 85% of enrolled children and families cite employment as a reason for care.
- Average co-payment amounts have increased by 17% from pre- to post-income eligibility expansion.
- The number of children with special needs enrolled in the child care subsidy program decreased by 37.8% between 2019 and 2023.

The number of children enrolled in the child care subsidy program was defined as the unduplicated (i.e., distinct) count of children with a provider who billed NDHHS for subsidy reimbursement for care provided during a given month. The number of families was defined as the unduplicated count of householders with one or more children whose provider billed NDHHS for subsidy reimbursement for care provided during a given month (see Methodology Child Enrollment).

Program Enrollment

Overall Enrollment

Enrollment numbers have not regained pre-pandemic levels of 2019. However, since implementation of income eligibility expansion, there has been a gradual increase in the number of children and families enrolled in the program (see A-Table 1).

Table 6. Average Monthly Number of Children and Families Enrolled in Program by Year

	Children			Families		
Year	Mean per Month	Change Since 2019	Year-Year Change	Mean per Month	Change Since 2019	Year-Year Change
2019	15,240			7,944		
2020	12,509	-17.9%	-17.9%	6,366	-19.9%	-19.9%
2021	12,258	-19.6%	-2.0%	6,290	-20.8%	-1.2%
2022	12,667	-16.9%	3.3%	6,614	-16.7%	5.2%
2023	12,902	-15.3%	1.9%	6,763	-14.9%	2.3%

This gradual increase is highlighted in the conversations with child care providers. When asked directly if they noticed a change in the number of families who qualified after the implementation of income eligibility expansion, most said they did not notice a change in the number of families enrolled in the subsidy program seeking care.

> "I would say that at that time [when income eligibility expansion went into effect] probably 80% of our families were already on government subsidies, so I don't know that I necessarily noticed a big change."—Provider, Child Care Center, Dodge County

> "I didn't notice them at all. I didn't have…I had more kids before on state pay than I had after that."—Provider, Family Child Care Home, Dakota County

Other providers acknowledged that the increase was gradual and wondered what information was available for parents.

> "Not at first ... so it took a good year for us to really work with the Department of Health and Human Services and an outreach coordinator and our families and supporting them to apply. And since then it's gone a percentage more families are able to get it."—Provider, Child Care Center, Lancaster County

> "I'm wondering there if parents knew about it like, I mean, you know, I don't know how, when they apply for it, or if they're on another assistance, and that's how they find out about it."—Provider, Family Child Care Home, Burt County

Speaking with community members revealed a larger issue that was occurring during the implementation period for income eligibility expansion. Child care overall was less accessible even as more families became eligible for child care subsidy during the expansion period.

> "No because we have been in a quote 'crisis mode' since COVID. Since before COVID."—Community member, Cherry County

Child Care Subsidy Expenditures

While enrollment has not surpassed 2019 levels, 2023 expenditures on the child care subsidy program are higher than 2019 expenditures (See Table 7).

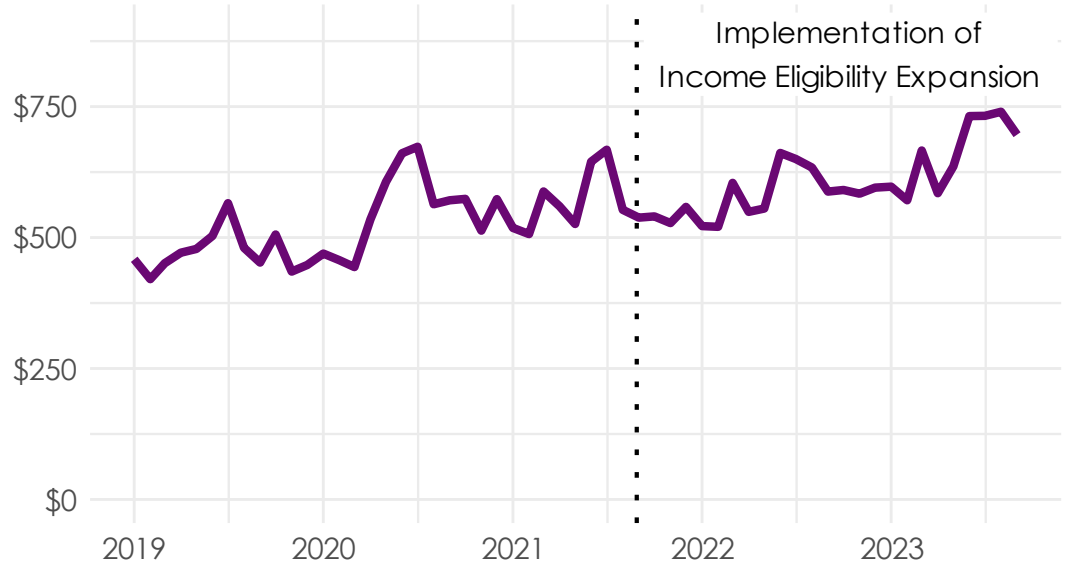
Table 7. Total Subsidy Dollars by Federal Fiscal Year and Calendar Year

Timeframe	Total Subsidy Dollars	Timeframe	Total Subsidy Dollars
Federal Fiscal Year		**Calendar Year**	
FFY 2019-2020	$84,029,880.68	2019	$87,146,130.01
FFY 2020-2021	$82,782,345.27	2020	$83,375,205.37
FFY 2021-2022	$86,588,069.12	2021	$82,499,716.91
FFY 2022-2023	$99,579,197.99	2022	$89,269,463.01
		2023*	$77,140,372.27

*Note: *2023 includes January through September. Child care subsidy expenditures include federal and state funds.*

This is because average monthly payments increased between 2019 and 2023. Payments averaged $426 in 2019, $513 in 2020, $502 in 2021, $524 in 2022 and $577 through the first nine months of 2023 (see Figure 6). Examining the data pre- and post-income eligibility expansion, the analysis shows an average subsidy payment of $477 pre-expansion and $536 post-expansion (see A-Table 2).

Figure 6. Average Monthly Payment per Enrolled Child



Note: Excludes Child Care for Child Welfare Cases

Child care subsidy reimbursement rates are updated every odd-numbered year based on the results of a market-rate survey.[52] Additional changes to reimbursement policies between 2019 and 2023 that affected average per-child expenditures include increasing the reimbursement rate to the 75th

[52] Neb. Rev. Statute §43-536

percentile of the market rate,[53] changes to absence billing[54] and moving from hourly/daily billing to half day/whole day billing.[55] Seasonal changes also influence average payments, especially during the summer months when school-age children are more likely to require full time care, as shown in Figure 6.

Household Size

The average number of families enrolled by household size has remained relatively steady from 2019 to 2023 (see A-Table 3). About 30% of families have a household size of three, whereas about 25% of families have a household size of two and four.

When examining the number of children enrolled per household, the average number of families per child enrolled has remained steady from 2019 to 2023 (see A-Table 4). About 69% of families have no more than two children enrolled in the subsidy program at a given time. About 20% of families have three children enrolled at one time. Enrollment is defined by a child having a provider who billed NDHHS for subsidy during a given month.

Service Category

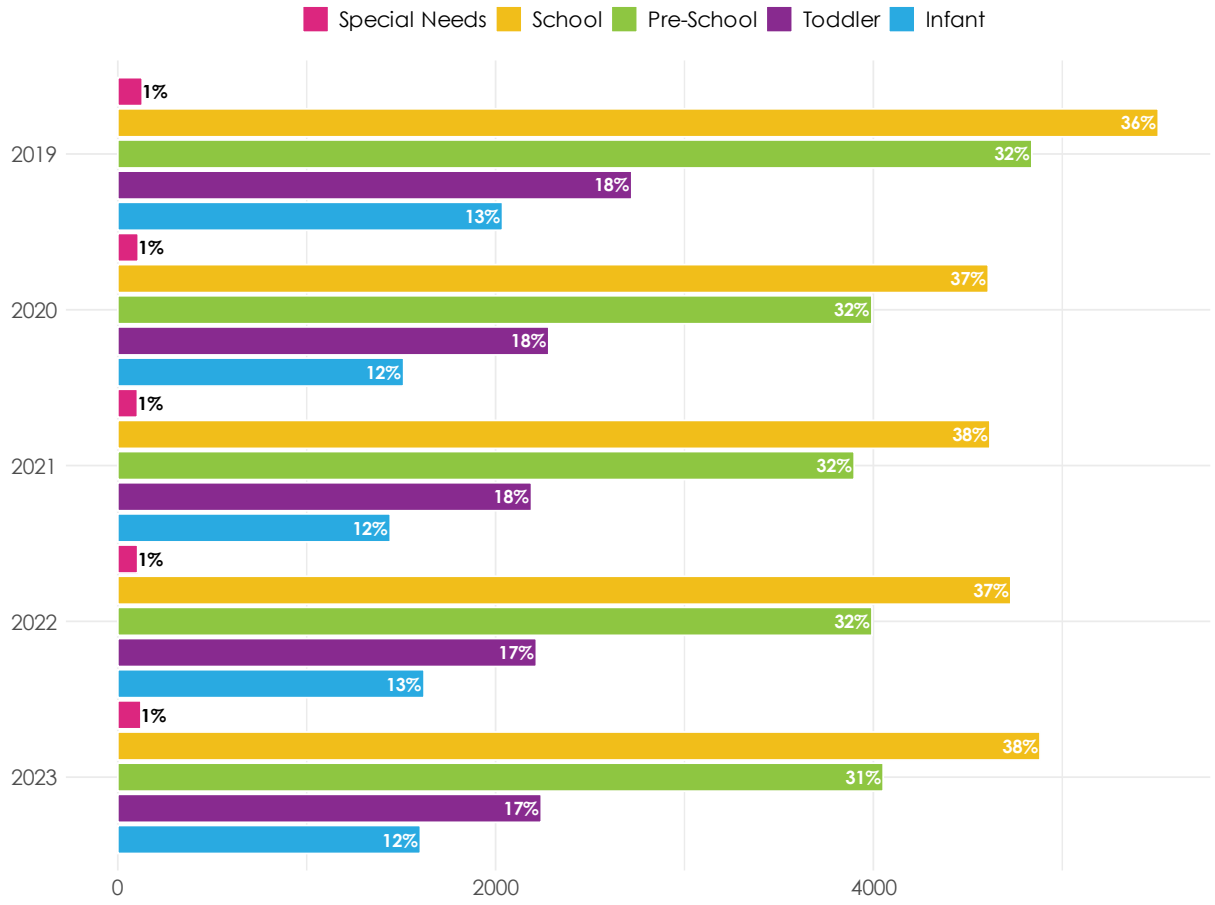
Service category refers to the provider's service of care (i.e., infant, toddler, preschool, school-age or special needs). Although some children had multiple providers who offered different service categories of care, children were categorized according to their service category assigned by their first provider. The pattern of children enrolled by service category has not changed from 2019 to 2023 (A-Table 5). As shown in Figure 7, the largest proportion of children enrolled per month are school-agers (36%-38%), followed by preschoolers (31%-32%), toddlers (17%-18%), infants (12%-13%) and special needs children (1%).

[53] LB1011, 2022

[54] Nebraska Department of Health and Human Services. (2021). "Unlimited Absent Day Billing Related to COVID-19 Ended on July 31 for Child Care Providers." News Release. https://dhhs.ne.gov/Pages/Unlimited-Absent-Day-Billing-Related-to-COVID-19-Ended-on-July-31-for-Child-Care-Providers.aspx

[55] Nebraska Department of Health and Human Services. (2023). "Child Care and Development Fund (CCDF) Rate Structure Changes Frequently Asked Questions (FAQ)." https://dhhs.ne.gov/Child%20Care%20Documents/Rate%20Structure%20Frequently%20Asked%20Questions%20(FAQ).pdf

Figure 7. Average Number of Children Enrolled by Service Category by Year



When examining service categories at the household level, more than 50% of families enrolled per month have a preschooler. About 46% of families enrolled per month have a school-age child receiving subsidy. About 32%-34% of families have a toddler receiving subsidy and 21%-25% of families have an infant receiving subsidy.

Eligibility Variables

Income

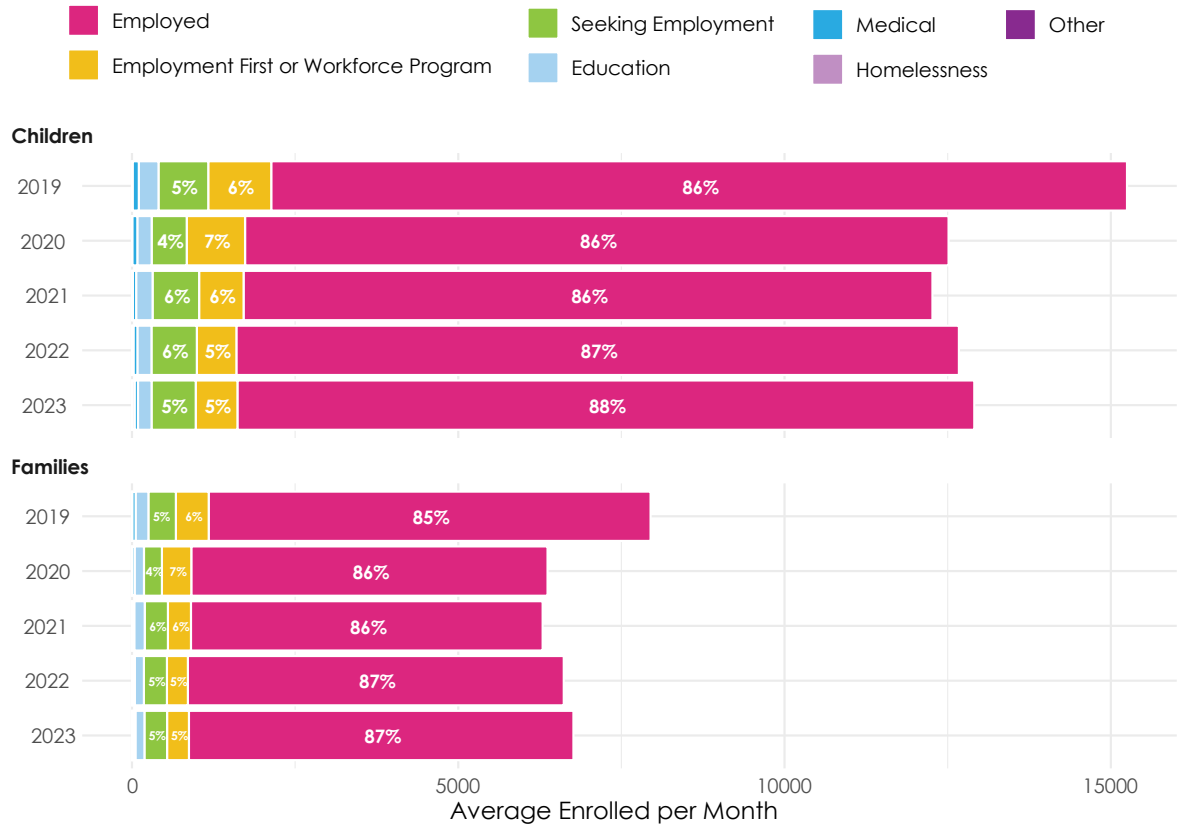
Household reported income was categorized by FPL categories. The largest proportion of children and families enrolled in the program make 100% FPL or below, followed by 100%-130% FPL, 130%-185%, 185%-200% FPL and over 200% FPL[56] (see A-Table 6) and this has remained true from 2019 to 2023. Families with incomes over 130% FPL experienced the largest proportional gain from 2019 to 2023. This increase is due to the income eligibility expansion legislation. Prior to implementation, a family earning over 130% FPL would be enrolled in the program only if their income was previously below 130% FPL. Income eligibility expansion enabled households to enroll initially when their income was below 185% FPL.

[56] A family is allowed to remain enrolled in the child care subsidy program if their household income increases above eligibility thresholds, but remains below 85% State Median Income (SMI) through the remainder of their eligibility period.

Reason for Care

Over 85% of children and families stated being employed as a reason for care (see A-Table 7). The percentage average monthly number of children and families enrolled for various reasons for care has not changed dramatically from 2019 to 2023. Homelessness is one exception. Because this category was created in September 2020, the average monthly number of homeless children and families has increased over time.

Figure 8. Reason for Care for Enrolled Children and Families by Year



Co-payment

Enrollment by Co-payment

Although more children and families enrolled do not have a co-pay, the average monthly number of families enrolled with a co-payment has increased since implementation of income eligibility expansion, whereas the average monthly number of families enrolled without a co-pay decreased slightly over the same period (see

Table 8). Over two-thirds of children with and without a co-pay were given school and preschool care by their provider (see A-Table 9). More than half of families with and without a co-pay had a child who received preschool care and between 42% and 47% of families with and without a co-pay had a child who received school-age care. Proportionally, these average monthly numbers have not changed from 2019 to 2023.

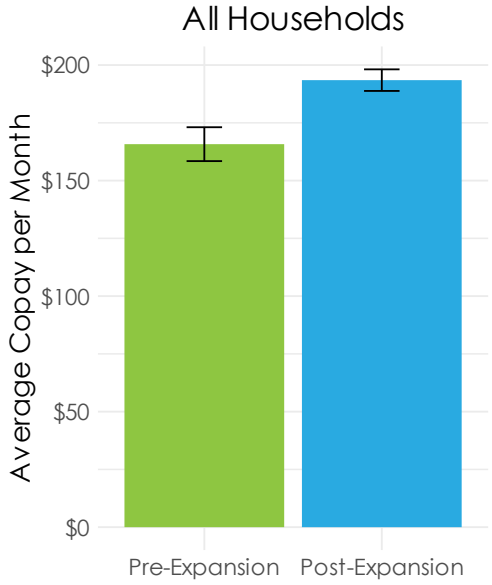
Table 8. Average Monthly Number of Families Enrolled by Co-payment

	No Co-pay			Co-pay		
Year	Mean per Year	Change Since 2019	Year-Year Change	Mean per Year	Change Since 2019	Year-Year Change
2019	5,198			2,746		
2020	4,525	-12.9%	-12.9%	1,841	-33.0%	-33.0%
2021	4,608	-11.4%	1.8%	1,683	-38.7%	-8.6%
2022	4,335	-16.6%	-5.9%	2,280	-17.0%	35.5%
2023	4,206	-19.1%	-3.0%	2,558	-6.8%	12.2%

Average Co-payment

Families above 100% FPL contribute a co-payment for their child care expenses, which is 7% of their household income at the time of their eligibility determination. If family income increases during the eligibility period, the co-payment amount will remain the same until the next eligibility redetermination. If family income decreases during the eligibility period, the co-payment amount will decrease to 7% of the family's current income. Although co-payment as a proportion of income has remained the same pre- to post-income eligibility expansion (6.6% and 6.8%, respectively), average co-payment amounts have increased over time. For all households with a co-payment, the average monthly co-payment amount before income eligibility expansion was $165.75 (± $7.33). After expansion, this amount increased to $193.47 (± $4.67). For a household of four, the average monthly co-payment before expansion was $183.20 (± $8.52) and increased to $212.04 (± $4.75) after expansion. Families with a school-age or special-needs child tend to have higher co-payments than families with a toddler (see A-Table 10). Since income eligibility expansion was implemented, co-payments for families with an infant have increased. In 2023, average co-payments for families with an infant ($206.76) were equivalent to the co-payments for families with a preschool ($205.85) or special needs child ($205.14).

Figure 9. Average Monthly Co-payment Pre- and Post-Income Eligibility Expansion for Households with Co-payments



A common theme providers discussed regarding recent changes to subsidy was an increase in co-payments. Co-payments certainly did increase after income eligibility expansion, however this was not due to a policy change by NDHHS and only minimally affected by income eligibility expansion. Co-payments, or the family obligation for the child care bill, is 7% of a family's earnings if they are over 100% FPL. So while this policy did not change, expanding eligibility to 200% and inflationary changes to incomes and poverty level means the actual dollar amount a family pays may have increased substantially.

> "I have noticed a lot of co-pays went up too. I know a lot of the families were upset about the co-pay because I just know of a family of five and their co-pay was $437. It was very, very high."—Provider, Child Care Center, Douglas County

> "Yes, the problem I've had here with the parents is that the co-pay was raised and there are many who still owe it to me. That's the problem. Yes, because more than $200, $220, $180 and he says: "Oh my God. I don't know why they raised it so much."—Provider, Family Child Care Home, Douglas County

Parents who were enrolled in the subsidy program also discussed co-pays extensively. The parents understood the role of co-pays in moving toward self-sufficiency.

> "And for me it's exciting to see. I went from paying a $0 co-pay and having this amount of hours and then I see myself elevated and I have a $100 co-pay. It's kind of exciting that you're just working your way out because soon I won't qualify for it at all. And that's what I go for. So it's exciting to see that I'm winging it off and I'm doing what I need to do to get off the system. So I think it's helpful for what's it there for."—Currently Enrolled Parent, Douglas County

But the parents who spoke positively about the co-pays were in the minority. Most discussed co-pays as difficult to manage, and in some instances, required them to exit the workforce.

> "For while I had a family fee and I couldn't afford it. So I ended up having to… I lost my job because I couldn't find child care or a babysitter or something that was cheap and accepted [child care subsidy]. And I just couldn't afford the family fees. So I was owing the daycare money, and the daycare was getting mad and then I ended up like losing my job because they refused to keep my kids any longer. And that really put a strain on my finances at the time because I was a single mom. So it was hard."—Formerly Enrolled Parent, Douglas County

> "I get the family fee reason behind it and I'm OK with that. I'm not complaining that there is a family fee. My complaint is that big of a jump, and there was no slow increase. Saying OK, the first month you're gonna pay, you know, $100 to child care this. And then the second month, you'll pay $200. There was no way to budget for suddenly a $400 deficit in my budget, basically."—Currently Enrolled Family, Adams County

> "Yes, I ended up getting a raise and then when I told them about the raise it put me over and maybe have a family fee...Right. I was like, well, there goes my raise."—Formerly Enrolled Parent, Douglas County

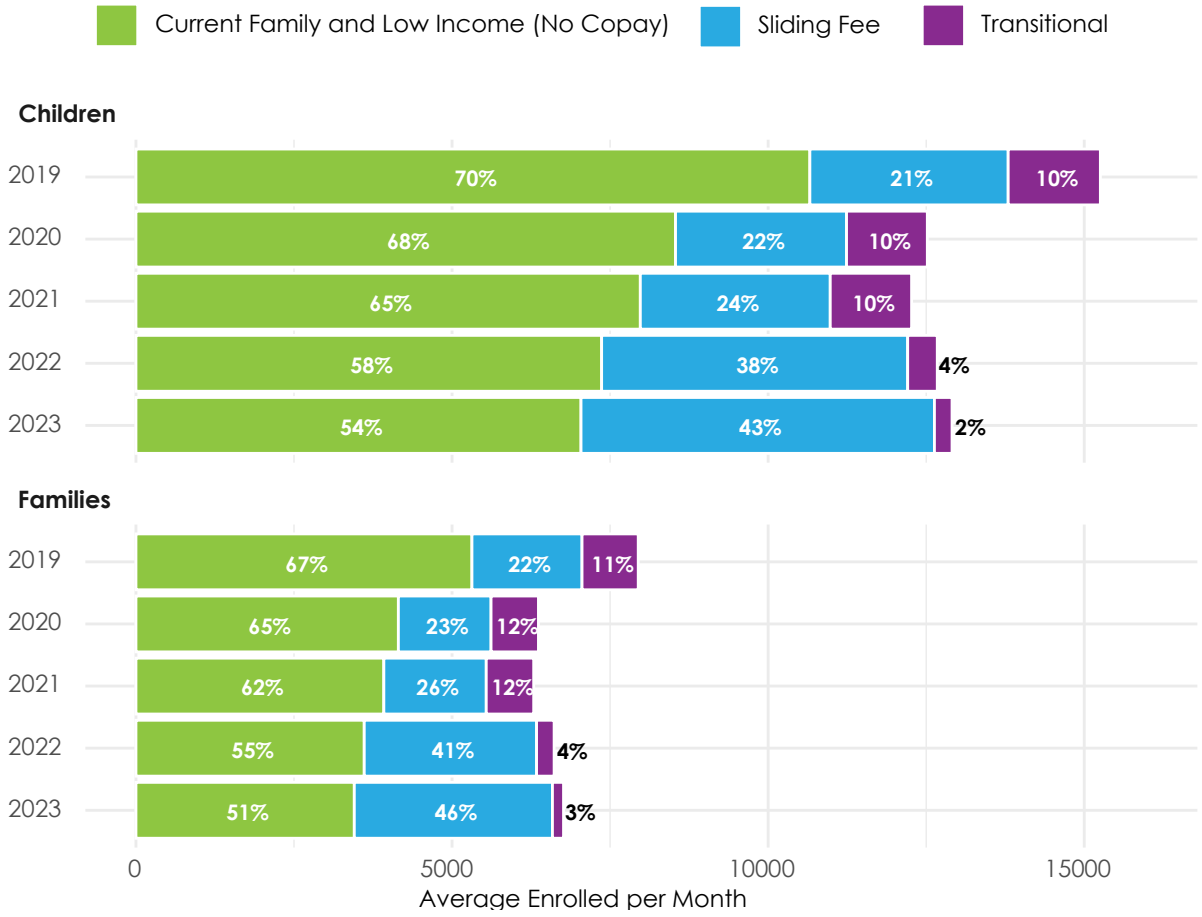
Receipt Category

The pattern of expanding the co-payment category of families is also seen by examining the number of families enrolled by receipt category at the time of their determination. Current Families (ADC grant recipients) and Low-Income Families (within 100% FPL) do not have co-pays. This group of families has steadily declined since 2019 (51.1% in 2023 down from 66.9% in 2019; see A-Table 8).

As shown in Figure 10, Sliding Fee family enrollment has expanded considerably. Before income eligibility expansion, Sliding Fee families were determined at 100%-130% FPL. Post-income eligibility expansion these families were determined at 100%-185%. This group of families has increased from 21.9% in 2019 to 46.3% in 2023.

Unlike the other receipt categories, transitional families can only be redetermined eligible at the time of their determination. This means families at transitional income eligibility levels are not eligible for initial program eligibility. Before income eligibility expansion, these families were redetermined at 130%-185% FPL. After income eligibility expansion, these families were redetermined at 185%-200% FPL. This group of families has decreased considerably since 2019. Transitional families comprised 11.2% of all enrolled families in 2019 and only 2.6% in 2023.

Figure 10. Average Monthly Number of Families Enrolled by Receipt Category at Determination



Note: Current Family = Recipients of ADC grant. Low Inc Family = Income is within 100% FPL. Sliding Fee = Income exceeds 100% FPL but is equal to or less than 130% FPL (pre-expansion) or is equal to or less than 185% FPL (post-expansion). Transitional = Income exceeds 130% FPL but is less than 185% FPL (pre-expansion) or less than 200% FPL (post-expansion). Receipt Category is based on a family's most recent determination.

Demographic Variables

Geography

The majority of children and families enrolled in the program are located in urban counties (Douglas, Lancaster and Sarpy) when compared to the rest of the state (see A-Table 11 and A-Table 12). Both urban and rural children and families experienced a drop in enrollment from 2019 to 2020, which slowly continued in 2021 (see Table 9). However, since 2022, there have been modest increases across both urban and rural counties with urban children and families growing at a slightly faster rate.

Table 9. Average Monthly Number of Children and Families by Region

Year	Mean per Month	% of Region	Change since 2019	Year-Year Change
Rural Children				
2019	3,983	26.2%		
2020	3,169	25.4%	-20.4%	-20.4%
2021	3,034	24.8%	-23.8%	-4.3%
2022	3,030	24.0%	-23.9%	-0.1%
2023	3,063	23.8%	-23.1%	1.1%
Urban Children				
2019	11,233	73.8%		
2020	9,325	74.6%	-17.0%	-17.0%
2021	9,207	75.2%	-18.0%	-1.3%
2022	9,620	76.0%	-14.4%	4.5%
2023	9,822	76.2%	-12.6%	2.1%
Rural Families				
2019	2,167	27.3%		
2020	1,703	26.8%	-21.4%	-21.4%
2021	1,660	26.4%	-23.4%	-2.5%
2022	1,687	25.5%	-22.2%	1.6%
2023	1,718	25.4%	-20.7%	1.8%
Urban Families				
2019	5,764	72.7%		
2020	4,656	73.2%	-19.2%	-19.2%
2021	4,621	73.6%	-19.8%	-0.8%
2022	4,919	74.5%	-14.7%	6.4%
2023	5,037	74.6%	-12.6%	2.4%

Note: Urban = Douglas, Lancaster and Sarpy counties. Rural = All other Nebraska counties.

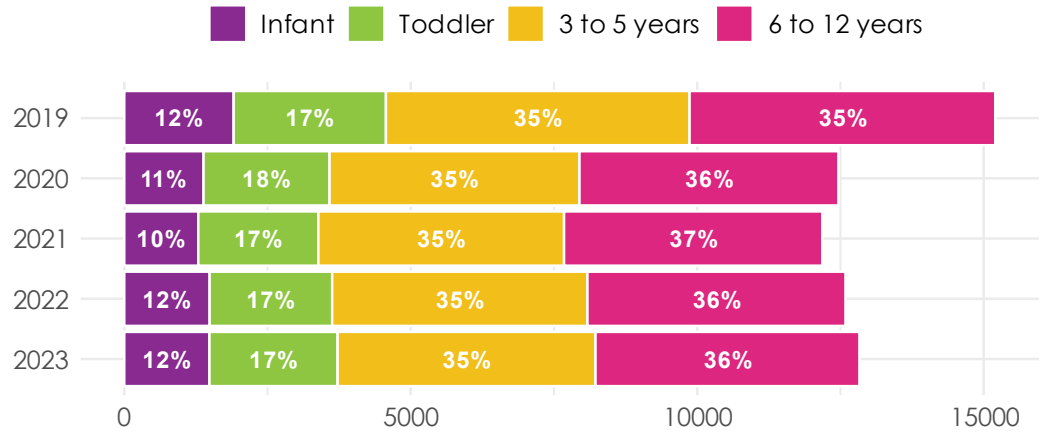
Gender

Roughly 49% of enrolled children and householders are female and 51% are male (see A-Table 13). These proportions have not changed from 2019 to 2023.

Child Age

Child age in years is reported separately from service category. When categorizing children enrolled based upon age, five categories were created: infants (under 1.5 years), toddlers (1.5 to under 3 years), 3 to 5 years (3 to under 6 years), 6 to 12 years (6 to under 13 years) and 13 years and over (greater than or equal to 13 years). This last group was identified because CCDF rules allow children older than 12 to receive care if they have physical or mental disabilities or if they are under court supervision. Due to low sample size (n = 703,1.1%), these children were excluded from child age analyses.

Figure 11. Average Monthly Number of Children Enrolled by Age



On average, 36% of enrolled children are 6-to-12 years old and 35% are 3-to-5 years old (see A-Table 14). About 17% of enrolled children are toddlers and 11% are infants. Over half of all enrolled families (57%) have a 3-to-5-year-old child receiving subsidy and 45% of families have a 6-to-12-year-old child receiving subsidy. About 32% of families have a toddler receiving subsidy and about 21% of families have an infant receiving subsidy. Child and family proportions have remained stable from 2019 to 2023.

Race

Race was examined for children and householders. For child race, respondents could select any race category that applied. However, householders could only select one race category (see A-Table 15). Most enrolled children and householders were White (56% and 58%, respectively). Approximately 40% of enrolled children were Black or African American, followed by 5% of children being American Indian or Alaska Native. About 27% of householders were Black or African American, whereas less than 3% were American Indian or Alaska Native. Enrollment of Asian children and families has increased slightly from 2019 to 2023. For example, the monthly average of enrolled Asian children went from 168 in 2019 to 238 in 2023. Despite these changes, race categories have not proportionally changed from 2019 to 2023.

Ethnicity

About 65% of enrolled children and 64% of enrolled householders were not Hispanic or Latino and about 16% of enrolled children and families were ethnically Mexican (see A-Table 16). These proportions have not changed from 2019 to 2023.

Language

More than 80% of enrolled householders speak English as their primary language, whereas 3% of householders speak Spanish (see A-Table 17). These proportions have not changed from 2019 to 2023.

Special Needs

Approximately 6%-8% of all children enrolled are identified as special needs (see A-Table 18). The average monthly number of special needs children has decreased from 2019 (monthly average =

1,182) to 2023 (monthly average = 725). These proportional changes are also reflected in the number of enrolled families who have a special needs child. In 2019, the monthly average of families with a special needs child was 1,020. However, in 2023, this number decreased by 37.8% to 634 families.

Provider Type

Most children enrolled in the program are in licensed care, and of these children, most are in child care centers (see A-Table 19). Children enrolled in licensed-exempt care has been declining since 2019 (an average decrease of 69% across all license-exempt settings). (See Impact to Child Care Providers for further information on child care providers).

Newly Eligible Children and Families

Highlights

- 2,526 families who are newly eligible for child care subsidy enrolled in the program based on the increased income eligibility requirements.
- Since income eligibility expansion was implemented, enrollment of children who would have been eligible without the legislation (existing access) grew at a faster rate than new access enrollment.
- Total subsidy dollars billed to NDHHS increased from $6.62 million during the first fiscal year of the program to $11.35 million during the second fiscal year, as more newly eligible families enrolled in the program.
- There are proportionally more infants in the new access group, $p < .001$.
- Approximately 98% of newly eligible families have an employment-related reason for care.

Defining Access Groups

One of the primary research questions of the Impact Study is, "In what ways are newly eligible families different from or the same as families who were eligible under the previous child care subsidy income thresholds?" To answer this question, the subpopulation of newly eligible families was compared to families with existing access (see Methodology for more detail on how these two groups were identified). Although both groups differed in income level at the onset of their eligibility period, both groups belonged to receipt categories that require the co-payment of 7% of their monthly income.

Existing Access families and children experienced the Child Care Subsidy program in the same way as before income eligibility expansion was implemented and were defined as families and children who:

- Were determined eligible:
  - Initially at 100%-130% FPL ***or***
  - Redetermined at 130%-185% FPL
- Began their Eligibility Period after income eligibility expansion was implemented (September 2021)
- Had a provider who billed NDHHS for subsidy dollars at any point during their Eligibility Period
- Were not receiving child care as part of the Child Welfare program.

New Access families and children would not have been eligible for subsidy before income eligibility expansion. New Access were defined as children and families who:

- Were determined eligible:
  - Initially at 130%-185% FPL *or*
  - Redetermined at 185%-200% FPL
- Began their Eligibility Period after income eligibility expansion was implemented (September 2021)
- Had a provider who billed NDHHS for subsidy dollars at any point during their Eligibility Period
- Were not receiving child care as part of the Child Welfare program.

Cost

Total subsidy dollars billed to NDHHS for the newly eligible families increased from FY 2021-22 to FY 2022-23 as more families enrolled in the program (see Table 10). In accordance with §68-1206(2)(c), federal funding provided to Nebraska pursuant to the Child Care and Development Block Grant Act pays the cost of subsidized care for newly eligible families, and if necessary, can be supplemented with federal funds provided to Nebraska from the Temporary Assistance for Needy Families program.

Table 10. Total Subsidy Dollars Billed for Newly Eligible Children

Time Frame	Total Subsidy Dollars Billed
FY 2021-22	$6,624,474.24
FY 2022-23	$11,353,673.77
Sept 2021-Sept 2023	$18,031,471.53

Enrollment

Table 11 displays the total number of families by access groups. As shown, all families belonging to the Existing Access group also belonged to the Sliding Fee receipt category, whereas New Access families belonged either to Sliding Fee (at initial determination) or Transitional (at redetermination) receipt categories. Although FPL and receipt category could change throughout a family's eligibility period, the FPL and receipt categories shown in Table 11 refer to a family's category at the time of determination (i.e., their incoming category during the first month of their eligibility period).

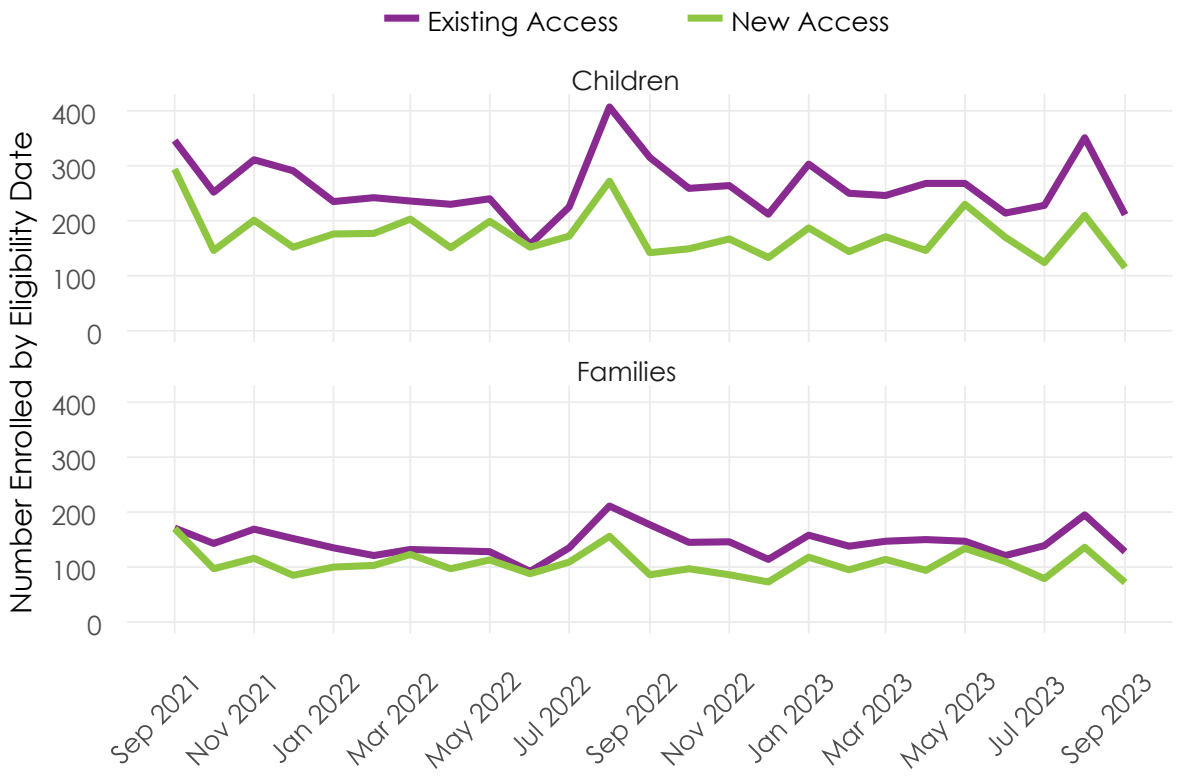
Table 11. Total Number of Existing and New Access Families by FPL and Receipt Category

Group by Eligibility Period	*n*	FPL	Receipt Category	
			Sliding Fee	Transitional
Existing Access	3,158			
Initial		100%-130%	1,220 (38.6%)	—
Redetermined		130%-185%	2,027 (64.2%)	—
New Access	2,526			
Initial		130%-185%	2,288 (90.5%)	—
Redetermined		185%-200%	—	297 (11.8%)

Note: Receipt Category percentages in parentheses are calculated from each access group subtotals. Percentages do not sum to 100 because some families changed from initial to redetermined eligibility. FPL = Federal Poverty Level at the time of a family's eligibility determination. Receipt Category refers to a family's categorical eligibility at the time of determination. All families began their eligibility period during or after September 2021 (after implementation of income eligibility expansion).

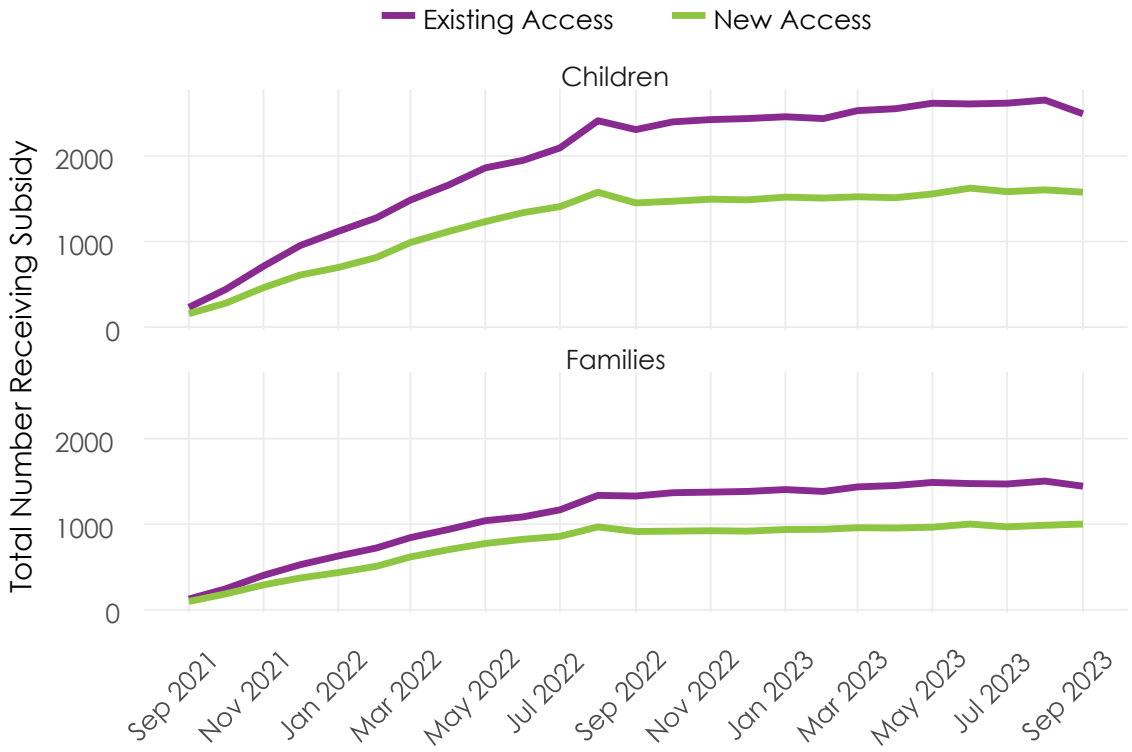
Enrollment patterns were different based upon eligibility period begin date (i.e., the first month of a family's eligibility period) and the month the child first received subsidized care (see A-Table 20). This is because the start of a family's eligibility period is different from the start of when children had a provider who billed NDHHS for subsidy. Overall, more existing access children and families began their eligibility periods monthly than new access families.

Figure 12. Existing and New Access Families Enrollment by Eligibility Begin Date



When examining program enrollment based upon receiving subsidized care, both access groups had similar enrollment numbers in September 2021. Yet, as shown in Figure 13, existing access children and families receiving subsidized care grew at a faster rate than new access children and families.

Figure 13. Existing and New Access Families Enrollment by Receiving Subsidized Care



This pattern changed when exploring enrollment data by eligibility period (initial vs. redetermined). On average more new access families enrolled at initial eligibility, whereas more existing access families enrolled at redetermination (See A-Table 21). Enrollment rates grew faster for initial new access families receiving subsidized care. In contrast, numbers of redetermined existing access families grew faster than redetermined new access families.

Demographic Comparisons

Employment as Reason for Care

To enroll in the Child Care Subsidy program, families must document a need for service, or reason for care. When families become initially eligible or redetermined, almost all families cited employment-related reasons for care. Employment reasons include being employed, on-the-job training, or both. Non-employment reasons include education, medical reasons, homelessness, or being part of the federally funded workforce program.

Table 12. Number of Families Citing Employment and Non-Employment Reasons for Care

	Reason for Care at Determination	
Comparison Group	**Employment**	**Non-employment**
Existing Access	2,639 (98.0%)	54 (2.0%)
New Access	2,480 (98.2%)	46 (1.8%)

Note. Existing Access subtotal excludes families who also met criteria for New Access group.

Geography

The rates of families from urban vs. rural counties were similar between existing access (70.7% urban) and new access families (69.9% urban), $p > .05$.

Table 13. Number of Existing and New Access Families Enrolled by Region

Region	Existing Access	New Access
Douglas, Lancaster and Sarpy Counties		
Number of families	2,254	1,794
% of access group	70.7%	69.9%
Greater Nebraska		
Number of families	934	772
% of access group	29.3%	30.1%

Race and Ethnicity

Modest differences in access to the program occurred among child race categories. There were more new access White children (64.3%) than existing access White children (61.6%), $\chi^2(1) = 7.44$, $p = .006$. In addition, there were fewer Black or African American children in the new access (35.7%) than existing access group (38.4%), $\chi^2(1) = 13.75$, $p < .001$. However, there were no differences in access groups based on householder race, $p > .05$. There were also no differences in access groups for children or families based upon ethnicity, $p > .05$. See A-Table 22, A-Table 23 and A-Table 24 for more information on race and ethnicity of children and households.

Child Age

Access groups differed by child age, $\chi^2(1) = 133.3$, $p < .001$. There were proportionally more infants newly accessing the program (17.8%) than infants with existing access (12.5%). However, for all other child age groups (toddler, 3-to-5 years, 6-to-12 years and 13 years or older), there were proportionally more children with existing access than new access to subsidy (see Table 14).

Table 14. Child Access Group Frequencies and Percentages by Child Age

	Existing Access		New Access	
Child Age Category	**Number of children**	**% of access group**	**Number of children**	**% of access group**
Infant	869	12.5%	891	17.8%
Toddler	1,379	19.8%	1,132	22.7%
3-to-5 years	2,355	33.9%	1,645	32.9%
6-to-12 years	2,297	33.0%	1,320	26.4%
13 years and over	57	0.8%	8	0.2%

Note: CCDF rules allow children older than 12 to receive care if they have physical or mental disabilities or if they are under court supervision.

Household Size

Modest differences occurred between access groups based upon household size, $p < .001$. Among household sizes of two, there were slightly more new access (33.1%) than existing access families (28.5%). However, there were no significant differences in percentages between access groups for the other household categories. These results are contrary to the finding that the number of children receiving subsidy differed by access groups, $p < .001$. Specifically, more new access (46.4%) than existing access families (39.7%) had only one child receiving subsidy. However, there were little proportional differences between access groups based upon the other children-per-household categories. See A-Table 25 and A-Table 26 for more information on household size.

Time to Care

Time to care was defined as the number of months from when a child was first enrolled (initial or redetermined eligibility period) to when subsidized care began. Although there was a statistical difference between groups, the effect size was relatively small ($r = .179$). On average, existing access children received subsidized care quicker (0.72 ± 1.78 months) compared to new access children (1.07 ± 1.96 months).

Provider Stability

Provider stability was measured by calculating the number of times a child changed providers since their first month of enrolling in the program (since the implementation of income eligibility expansion). For example, if a child had two different providers during their first month of eligibility and the following month a new provider began billing for subsidy, then this was counted as one provider change. According to Pilarz et al. (2014), provider instability is defined by changing providers two or more times between birth to age 3. Therefore, provider stability was categorized as zero-one provider changes or two or more provider changes.

There was a small difference in provider stability by access group, $p = .021$. Slightly more existing access children experienced provider instability (5.9%) than did new access children (4.8%). Because provider changes often occur when children enter preschool or school programs, the same analysis was conducted excluding children age 3 or older. There were no differences between provider stability and access group for infants and toddlers, $p > .05$. See A-Table 27 for more information on provider changes.

Eligible Families Not Utilizing Program

Highlights

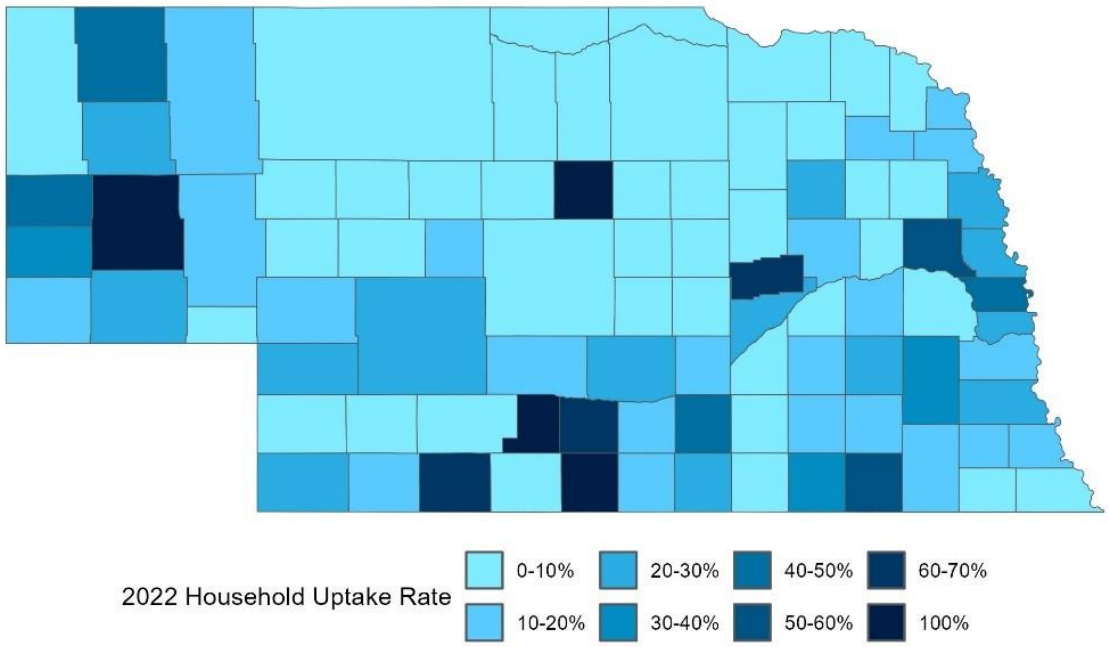
- The subsidy uptake rate is estimated to be 29.2% of income eligible families.
- Uptake rates vary by region of the state, with the highest uptake rates in urban counties and the lowest in central Nebraska.

Not all families that meet the eligibility requirements for subsidy enroll in the program. Likewise, not all families that enroll in the program access a child care provider who accepts subsidy to use the benefits they are entitled to. The uptake rate is the share of families and children potentially eligible for subsidy that access the program and receive benefits. If every family that was eligible for child care subsidy enrolled in the program, there would not be sufficient licensed child care provider capacity in the state to meet the demand. In fact, at the same time more families became eligible for the child care subsidy, the number of providers decreased (See Impact to Child Care Providers for further information on child care providers).

To estimate the gap between families enrolled in child care subsidy with a provider and those potentially eligible, an estimate of the number of potentially eligible families is calculated from American Community Survey (ACS) data on a household (A-Table 28) and child level (A-Table 29) for 2022, the most recently available population data, then compared to NDHHS enrollment data for the same year. All household level uptake rate estimates are for the subset of households with at least one program child age 5 or under unless otherwise noted. (See the Methodology Appendix Uptake Rate section for a detailed methodology).

In Nebraska, we estimate the subsidy uptake rate for households with at least one child age 5 and younger to be 29.22%. This translates to an estimated 22,164 households with children ages 5 and under who were potentially eligible for the child care subsidy but did not enroll and receive services in the state in 2022. Figure 14 shows county level uptake rates, demonstrating that central Nebraska has the lowest subsidy uptake rates in the state.

Figure 14. Household Child Care Subsidy Uptake Rates by County



Notes: Subsidy uptake rates are displayed in the above figure for the subset of households with at least one child age 5 and under and all available parents in the labor force. Subsidy uptake is defined as a household having at least one record of being enrolled in the program with a provider in 2022.

County-level uptake rates are very low in much of the state, with 63 out of Nebraska's 93 counties having an uptake rate of less than 20% for households with at least one child age 5 and under. Counties with uptake rates estimated to be around 100% all have relatively small populations. Nebraska's urban counties consistently display household uptake rates higher than the state average.

Child-level uptake rates, estimated for all children age 13 and under, show a similar pattern to household uptake rates. We estimate a child-level uptake rate of 11.72% with 60,608 children age 13 and under eligible for child care subsidy were not enrolled and receiving services in Nebraska in 2022.

Of all households enrolled in the program in 2022, 77.44% connected with a child care provider accepting subsidy as documented in NDHHS program records. Of children enrolled in the subsidy program in 2022, 71.18% have a record of an associated provider accepting subsidy.

After overcoming extensive administrative burdens to enroll in the program, families must find a child care provider willing to provide a seat for their child in a state where the number of potentially eligible children exceeds licensed child care seats. In counties with any licensed child care providers, we estimate as many as 18 children are eligible for subsidy for every licensed child care seat. In nine counties, there are zero licensed child care providers. Note that child care providers are not required to be licensed to receive payments through the program.

Applying to the Program

Highlights

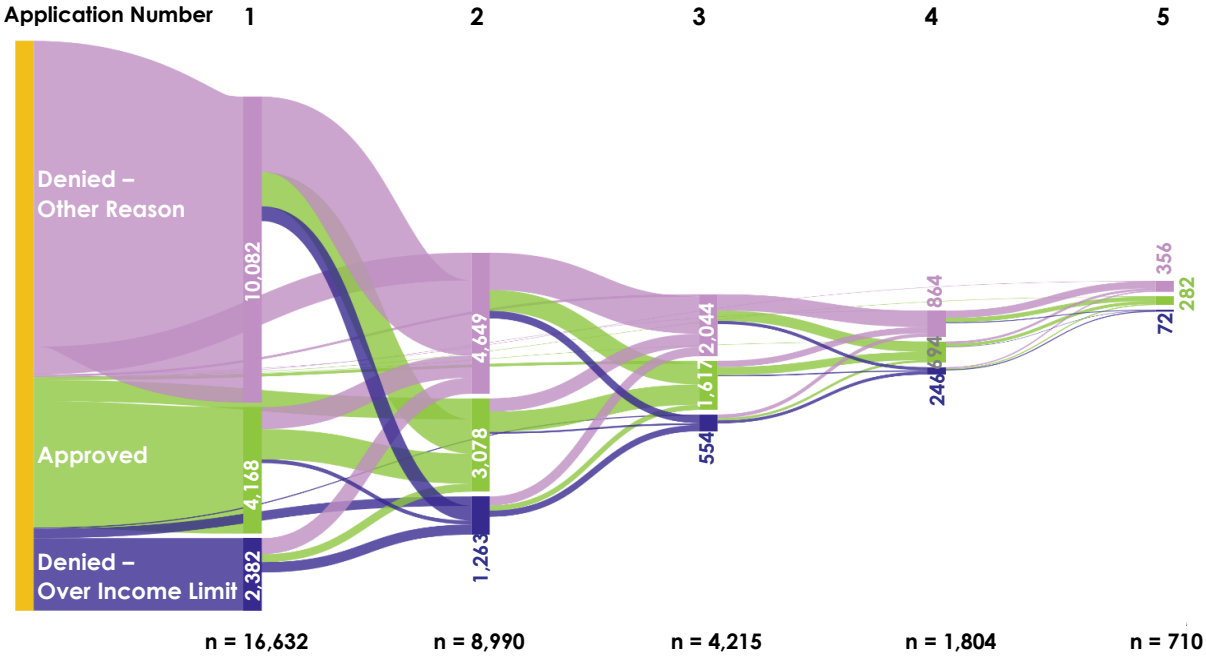
- The majority of initial applications for the child care subsidy program are due to non-income related reasons.
- Denials for non-income reasons increased from 60% pre-income eligibility expansion to 65% post-income eligibility expansion.
- Parents, child care providers and community members identified the application process as a barrier to subsidy access.
- Parents and child care providers emphasized child support enforcement requirements as a barrier to subsidy applications.

Initial Applications

Applying for the child care subsidy program requires multiple steps. Applicants must fill out a detailed application form, complete an interview about the information in the application form and provide supporting documentation that verifies the information in the application form. In discussions with parents, providers and community members, the application process was mentioned as a barrier to accessing the subsidy program. Given the low uptake rate and the discussion of the application process as a barrier, we analyzed the application data for the child care subsidy program to determine the reasons families were denied enrollment in the program and if those denial reasons had changed after implementation of income eligibility expansion.

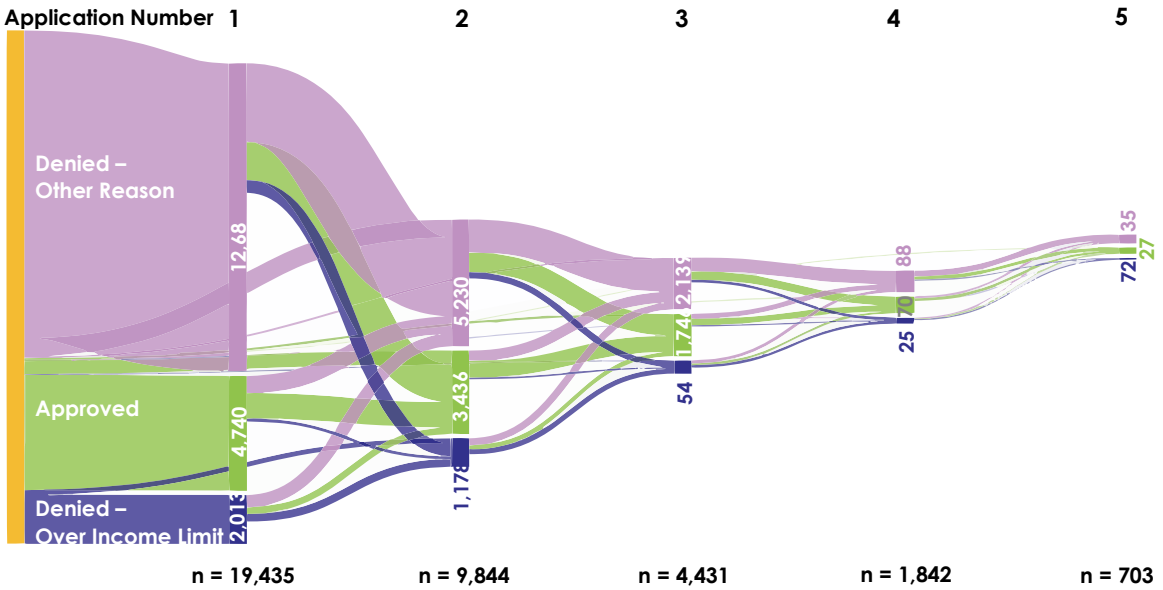
Figure 15 and Figure 16 demonstrate the application decisions for households pre- and post-income eligibility expansion. Both before and after the legislation took effect, households were more likely to be denied for reasons other than income eligibility. For the first application, 60% of households were denied for reasons other than income eligibility before the expansion went into effect, post-expansion, 65% of households were denied for non-income eligibility reasons.

Figure 15. Pre-Income Eligibility Expansion: Household-Level Child Care Subsidy Initial Application Flows



Notes: Nodes show the outcome of households' initial applications with respect to the number of applications submitted in the 24 months prior to the policy change. Initial applications are defined as applications submitted by households who either were never on the program or where more than a month has elapsed since a household was listed on program rolls.

Figure** 16**. Post-Income Eligibility Expansion: Household-Level Child Care Subsidy Initial Application Flows



Notes: Nodes show the outcome of households' initial applications with respect to the number of applications submitted in the 24-months following the policy change. Initial applications are defined as applications submitted by households who either never were on the program or where more than a month has elapsed since a household was listed on program rolls.

There are a variety of non-income related reasons a household's application may be denied, including not meeting other eligibility criteria, the household choosing to withdraw their application, not completing the application process or not engaging with child support enforcement. As a community member who aides families with the application process explains,

> "A big barrier for families that I work with is the form itself to apply for child care subsidy. Our local HHS office will not help anybody fill out the forms, and so they get referred to our office…The first few applications that I did, it's difficult, and I consider myself educated."—Community Member, Dawson County

The parents we spoke to who had access to the child care subsidy program had mixed responses as to whether the process was difficult.

> "But it was a pretty easy process it just kind of all those questions were kind of scary. But I guess that's just what happens when you're dealing with the state and you need something from them."—Currently Enrolled Parent, Douglas County

> "I mean, it's very time consuming. Sometimes the different hoops that they make you jump through like…what they call verification processes and interviewing and that sort of stuff. It's like a job in addition to parenting, working outside of the home, going to school. They don't make it easy; they make it very difficult."—Formerly Enrolled Parent, Lancaster County

Two parents we spoke to also mentioned being treated with suspicion when they tried to enroll in the child care subsidy program. One mentioned how this could serve as a deterrent for some applicants.

> "So it's just kind of about the other person on the other line as well because when you call somewhere when you don't really, really want to call and you get somebody who's kind of not the best or not as patient, you start like, OK, this is why I didn't wanna call and you just wanna give up"—Currently Enrolled Parent, Douglas County

Parents, providers and the community members also discussed the interview as a potential barrier to accessing subsidy. Both providers and community members mentioned the lack of flexibility of the interview scheduling as a problem encountered by parents.

> "I think the big one for us, the scheduled appointments—you can't miss it, and it's sometimes at a time where families aren't able to get to that interview and you're cut off."—Community Member, Cass County

> "If a parent doesn't have time or even if they work until 5 o'clock at night and then they have to get all their kids, they don't even have time after work. They don't have time before work if they go in at 6."—Provider, Child Care Center, Adams County

More than any other administrative barrier, child support was mentioned as a major barrier for families accessing the subsidy program. In fact, one parent we spoke to opted to terminate her application because of the child support requirement. When asked to explain why she chose to withdraw the application because of the requirement to work with child support enforcement, she explained,

> "I feel like the arrangement me and my partner have where we just work things out between the both of us with paying payments and things like that work just fine without going through, you know, the state and having like a whole case opened. And I feel like they would ask him for more money than I would need. And that would not be the best case for him as well."—Ineligible Parent, Douglas County

We did not ask questions about child support during the interviews with child care providers, however, it was discussed in four of the six group interviews.

> "We have a lot of families…they're co-parenting. They're getting along right now and co-parenting well, and they don't want to upset that pattern, and they would have to… They're maybe not on a set plan for child support but they're working it out, and if they switch over to [child care subsidy] then that's a requirement that they have to go through child support enforcement and get a set plan and have documentation of, you know, those payments."—Provider, Child Care Center, Dodge County

> "I mean it's like parents that have multiple kids from multiple dads, sometimes it's also a big mess to get that figured out because I know a lot of them say as a requirement. You know, they have to have some type of child support which you know they're not getting child support from the dad. And it still includes as an income for them."—Provider, Child Care Center Douglas County

As both figures show, only a small portion of households are denied for being over income at their first initial application and that proportion decreased after income eligibility expansion was enacted, 14.3% pre-income eligibility expansion and 10.4% post-income eligibility expansion. However, proportionally speaking, there was little change in the number of applicants who were approved pre- and post-expansion, 25% and 24.4%, respectively.

We asked child care providers and individuals who work on child care issues directly if they had seen a change in families accessing the subsidy after income eligibility expansion was implemented. A couple did notice a change.

> "OK, so from 135% to 185%. Like that group right there… that population that kept getting denied and kept getting denied and is trying right like they want to work and they're trying but they cannot ever get over that rut. It really helped those families." Provider, Child Care Center, Dodge County

> "The increase helps a lot. We saw a lot of families that were kind of in that bubble that did qualify with the increase."—Community Member, Scotts Bluff County

The ones noticing a change were in the minority, however, with most saying that there had been very little change since implementation of income eligibility expansion.

[asked if income eligibility expansion increased subsidy enrollment] "No, I didn't really, I think it was. It was such a challenge to fill out the application and…the families are like, just almost there. They're just over the cut off and that is what is the barrier, I think is they're so close, but just it's just not enough."—Community Member, Cass County

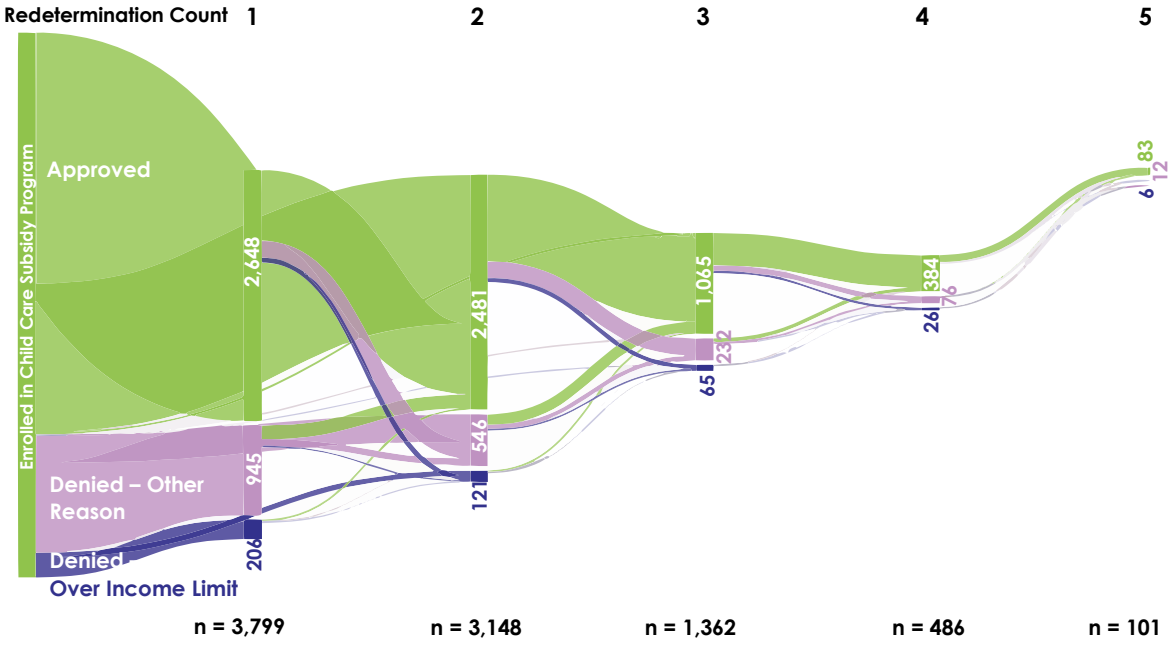
"I unfortunately have not noticed the change… I really haven't noticed the increase of people coming in, unfortunately. And I'm completely open. I mean, I would have no problems being…100% subsidy… but I have not seen a whole lot and I've heard lots of families, kind of lots of providers kind of saying that, you know, they are willing to accept subsidy. But it's been a long time since anyone's come and qualified, even though like running the numbers on our side, it should work."—Provider, Family Child Care Home, Lancaster County

Redetermining Eligibility

Families enrolled in the child care subsidy program must have their eligibility redetermined every 12-18 months. Redeterminations—also referred to as renewals by parents and child care providers—were discussed frequently in our conversations with parents and providers. As such, redetermination applications were analyzed before and after implementation of income eligibility expansion.

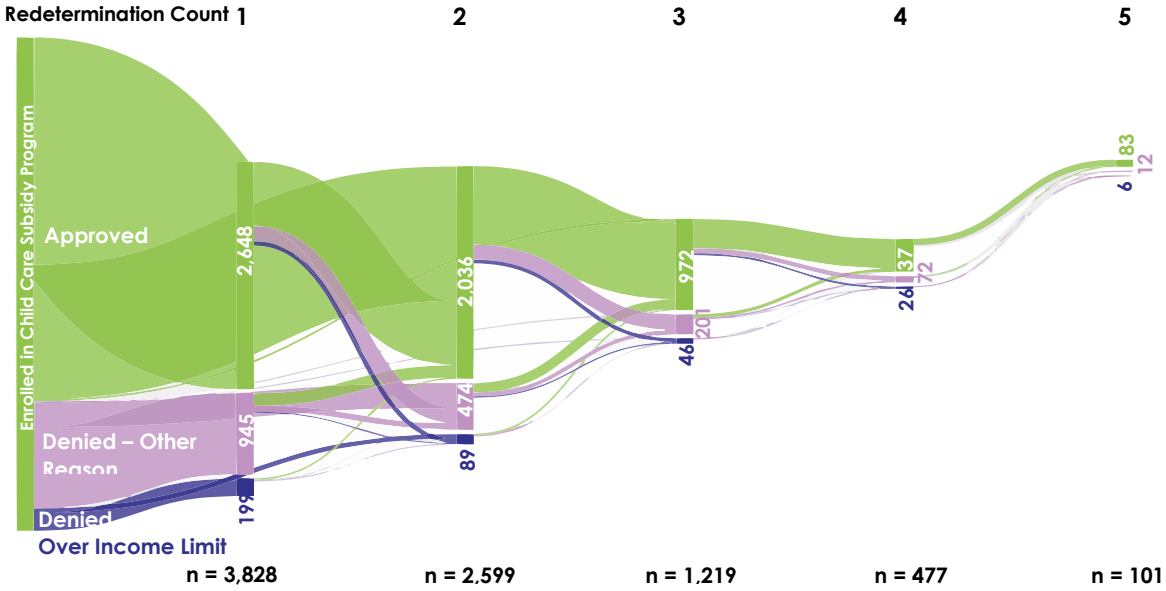
As shown in Figure 17 and Figure 18, a higher proportion of families' redetermination applications are approved compared to initial application (See Figure 15 and Figure 16), but the pattern remains that applications are more likely to be denied for non-income reasons compared to being over income. Families whose applications are denied during a redetermination transition off the child care subsidy program.

Figure 17. Pre-policy Change Household Level Child Care Subsidy Redetermination Application Flows



Notes: Nodes show the outcome of households' redetermination applications with respect to the number of redetermination applications submitted in the 24 months prior to the policy change. Redetermination applications are defined as applications submitted by households on program rolls at the time of application. Households may exit the program due to failing to meet redetermination eligibility requirements at one point, later re-enroll with an initial application and then submit a redetermination application again.

Figure 18. Post-policy Change Household Level Child Care Subsidy Redetermination Application Flows



Notes: Nodes show the outcome of households' redetermination applications with respect to the number of redetermination applications submitted in the 24-months following the policy change. Redetermination applications are defined as applications submitted by households on program rolls at the time of application. Households may exit the program due to failing to meet redetermination eligibility requirements at one point, later re-enroll with an initial application and then submit a redetermination application again.

Transitioning Off the Program

Highlights

- The most common reason child care subsidy is closed for a family is due to a failed process requirement (e.g., co-pay not paid or failed to provide documentation).
- Income eligibility expansion mitigated the benefits cliff, however, the number and age of children plays a larger role than income eligibility increases for families.
- Child care expenses decrease as a child's age increases, however families enrolled in the child care subsidy program contribute co-payments relative to the household income (7%), regardless of the age of the child.
  - When families transition off the child care subsidy program, they become responsible for the entire child care bill.
  - The difference between the family's current contribution (co-payment) and the total child care expense will be smaller for families with preschoolers and school-age children and greater for families with infants and toddlers.
- Income eligibility for the child care subsidy program is based upon the Federal Poverty Level (FPL) and household size, regardless of the number of parents or children.
  - When a household of three transitions off the child care subsidy program, the new child care expenses for a one-parent household with two children will be much greater than the new child care expenses of a two-parent household with one child.
  - This assumes all children are enrolled in child care at the time of the transition.
- Because the economic impact of the benefits cliff is relative to household size and age of children, in addition to child care setting, geography, and relative income increase, the "benefit cliff" is not easily quantifiable. See Table 16 for sample scenarios based on different compositions of a household of 3.

Closing Reason

Closures by Year

Since income eligibility expansion was implemented, the average number of closures each month has declined. Specifically, there were more closures on average each month in 2019 and 2020 than there were in 2021, 2022 and 2023, $p < .001$ (see Table 15), which aligns with higher number of enrollments in 2019 (See Overall Enrollment).

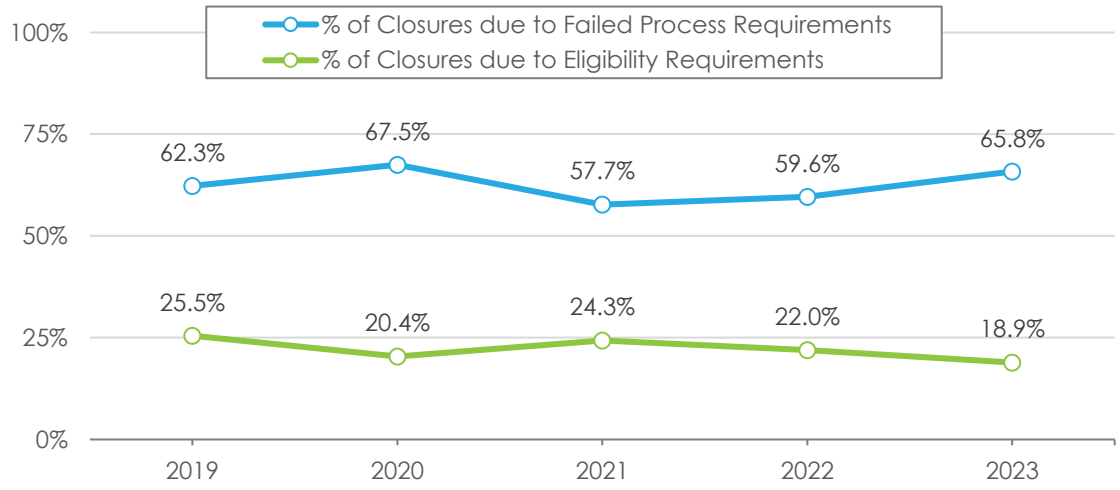
***Table 15*. Average Monthly Number of Closures by Year**

Closure by Year	Mean per Month	% of Closure Category	Change since 2019	Year-Year Change
Active Case				
2019	7,163	89.9%		
2020	5,828	91.3%	-18.6%	-18.6%
2021	6,067	96.3%	-15.3%	4.1%
2022	6,412	96.8%	-10.5%	5.7%
2023	6,549	96.7%	-8.6%	2.1%
Closure				
2019	808	10.1%		
2020	552	8.7%	-31.7%	-31.7%
2021	231	3.7%	-71.4%	-58.2%
2022	209	3.2%	-74.1%	-9.5%
2023	221	3.3%	-72.6%	5.7%

Closures by Closing Reason

Over half of all closing reasons were due to a failed process requirement (e.g., co-pay not paid or failed to provide documentation; see A-Table 30). The second most common closing reason was due to a failed eligibility requirement (e.g., service no longer required or needed). On average each month, more than 80% of closing reasons are due to one of these two reasons, as shown in Figure 19. This percentage did not change on average each year or whether the family was in an initial or redetermined eligibility period. A small portion of families, between 3% and 7%, withdrew their applications and are not categorized as a failed process requirement (see A-Table 30). However, if families stop participating in the redetermination process without acknowledging their withdrawal, their closure reason may be categorized as a failed process requirement instead. This could include families who recognize their income places them outside the eligibility criteria.

Figure 19. Percent of Closures Due to Process and Eligibility Requirements



Closing for non-income reasons was discussed frequently by parents and the child care providers who serve families enrolled in the child care subsidy program. This was most frequently discussed during the renewal or redetermination process.

> "So we get letters, lots of letters. So if I'm diligent, I can read through them, but sometimes they're just like overviews of what we talked about in the interviews, but if I keep paying close attention to it, then yeah, I'll catch it where sometimes even the provider would tell me, you know, give me a couple weeks' notice that it has to be renewed."—Currently Enrolled Parent, Douglas County

> "People in low income they tend to move a lot, and so getting notices or not having a permanent address to get notices is very difficult. And so then I would miss notices because we had just moved or what? And even though I updated my address with them, it would get sent to the wrong address and things like that. And so then I would miss a notice for a renewal and then lose benefits and then have to go back through the whole process again, but still having to pay that extra daycare while I lost those benefits full time daycare because they don't go back and pay."—Currently Enrolled Parent, Adams County

> "One mother had to pay me for a month that they did not pay her for because it was going to expire on a certain date…She renewed it in advance because I don't need to remind her when it expires… Since she had changed jobs, they asked her for a letter from her work. It took some time for them to give her the letter, she told me. They gave her the letter late, but she had already talked to [DHHS] to renew it. And just because the letter didn't arrive on time, [DHHS] didn't pay her for that month…She had to pay herself. That's what I see with the parents I have, that it helps some and it harms others."—Provider, Family Child Care Home, Douglas County

Documented closures due to being over income (i.e., incomes above 85% SMI) were infrequent each month, comprising less than 10% of all closures (see A-Table 30). The only exception to this was in 2020, when over income closures peaked, especially among redetermined families.

Cliff Effect

By increasing initial eligibility to 185% FPL and transitional eligibility to 200% FPL, a goal income eligibility expansion is to decrease what researchers and stakeholders refer to as the "cliff effect," wherein a raise, or increase in income, leads to a disproportionate loss of economic assistance benefits.

Mitigating the cliff effect is one of the reasons the child care subsidy program requires a cost-share or co-payment for eligible households over 100% FPL. As a family's income increases while they are still eligible for the child care subsidy program, the proportion of their income spent on child care remains the same—7%, however the actual dollar amount they pay will increase (See Co-payment). The goal is that when a family's household income surpasses the eligibility limits, the difference between their co-payment and the total cost for child care services will be minimal enough to make the transition to non-subsidized care economically advantageous.

Before discussing the cliff effect as an economic transition, it is important to reiterate that the majority of families exiting the program are doing so due to non-income reasons, not because their reported income exceeded the eligibility limits (see Figure 19).

The experiences of families whose earnings exceed income eligibility limits will be vastly different based on their family structure and the age of their children. Income limits are relative to household size alone, but child care expenses vary considerably based on the child's age. Table 16 provides an example of the difference between income increases and child care benefits for a family of three based on their family structure and the age of the children requiring child care based on pre- and post-income eligibility expansion policies.

Table 16. Household Composition and Child Age Effects on Benefit Cliff for a Household of 3

	Pre-Income Eligibility Expansion Limits (185% FPL)			Post-Income Eligibility Expansion Limits (200% FPL)		
	Max Eligible Income FFY22-23	Min Income Ineligible FFY23-24	Net Gain	Max Income Eligible FFY22-23	Min Income Ineligible FFY23-24	Net Gain
Monthly Household Income	$3,550	$3,835	$285	$3,838	$4,146	$308
	Subsidy Child Care Co-pay ($3,550)	Avg. Child Care Cost w/o Subsidy	Monthly Income Change w/ Loss of Subsidy	Subsidy Child Care Co-pay ($3,838)	Avg. Child Care Cost w/o Subsidy	Monthly Income Change w/ Loss of Subsidy
2 parents, 1 child						
Two adults, 1 infant	$249	$916	-$382	$269	$916	-$339
Two adults, 1 toddler	$249	$845	-$312	$269	$845	-$268
Two adults, 1 preschooler	$249	$726	-$193	$269	$726	-$150
Two adults, 1 school-age	$249	$533	$0	$269	$533	$43
1 parent, 2 children						
Infant and toddler	$249	$1,761	-$1,227	$269	$1,761	-$1,184
Infant and preschooler	$249	$1,642	-$1,109	$269	$1,642	-$1,066
Infant and school-ager	$249	$1,449	-$916	$269	$1,449	-$872
Toddler and preschooler	$249	$1,571	-$1,038	$269	$1,571	-$995
Toddler and school-age	$249	$1,378	-$845	$269	$1,378	-$802
Preschooler and school-age	$249	$1,260	-$726	$269	$1,260	-$683

Note: Further information on average billing for families can be found in A-Table 31, A-Table 32 and A-Table 33.

As the table shows, regardless of the family structure (one or two parents) or the age of the children, by increasing the transitional eligibility requirement to 200% FPL, there is mitigation in the cliff effect. However, with the exception of a two-parent household with a school-aged child, the financial burden of child care costs exceeds the increase in income. For single parents in particular, this financial burden of child care costs far exceeds the increase in income. For example, a single parent of an infant and preschooler, a change in monthly income of $308 (post-income eligibility expansion), would see a change in child care expenses from $269 (subsidy child care co-pay) to $1,642 (average child care cost for infant and preschooler). This leads to a monthly income change of -$1,066 for the household.

Economic Assistance Programs Interconnectedness

Families who are enrolled or seeking enrollment in the child care subsidy program are often connected to other economic assistance programs. Conversations with families made it very clear that to understand the child care subsidy program, it's critical to understand the broader economic assistance landscape and how those programs interplay with one another. Economic assistance programs that were mentioned during conversations with parents included SNAP, LIHEAP, Medicaid, Unemployment, WIC, ADC, rental assistance and disability services. Additionally, parents mentioned their connections to other programs intended to serve low-income families including Head Start and home visitation services.

The interactions between different economic assistance programs are important. As parents work toward financial independence, the way the programs interact with one another and how that is affected by income gains made by the household matter a great deal.

> "I got a $0.50 raise. I reported that to the state like you're supposed to. Did everything that you're supposed to when it comes to that, and I lost a ton of benefits by reporting that. I lost $200 in SNAP. And mind you, the $0.50 raise only got me $80 more a month. So I lost $200 in SNAP and then I gained a $212 family fee on top of losing benefits from everywhere else. And then getting that big of a family fee. That made things very, very difficult. And I was like, I'm only making $80 more a month and now I'm losing $200 in food, plus having to pay $212 in child care. So that's $412 right there when I'm only getting $80 more." —Currently Enrolled Parent, Adams County

Transitioning Off the Child Care Subsidy Program: Effect on Child Care Providers

The providers we spoke to stated they had not seen a mitigation in the cliff effect for families after implementation of income eligibility expansion. They also stated that the moment families transition off the program is a difficult time in business operations.

> "Usually if they lose [child care subsidy], almost 100% of the time they get behind on their bill. And then they can't keep up with it at all. What ends up happening is that we usually have to bad debt it and they stopped attending, they stop coming, stop communicating. So it's happened very often at our center."—Provider, Child Care Center, Douglas County

> "Many times it's the single mothers I don't understand. I have a mother who really needs the help, and they took it away from her because she earned 10 cents more. And they took away the help. So, it's really very hard for her to pay me." —Provider, Child Care Center, Sarpy County

Economic Impact

Highlights

- The estimated annual economic impact to Nebraska of newly eligible families enrolling in the child care subsidy was in the range of $5.81 million to $8.93 million during Fiscal Year 2022-23, including $1.95 million to $3.99 million in additional labor income and 35 to 131 additional jobs.
- After implementation of income eligibility expansion, more parents who were enrolled in the subsidy program moved from a non-employment reason for care to an employment reason for care.
- Parents cited employment and the ability to provide financially for their families as the most important benefit of the child care subsidy.
- Fewer providers billed the child care subsidy after implementation of income eligibility expansion (*n* = -588), with the most notable decrease in license-exempt providers (*n* = -481).
- Child care providers highlighted the negative impact of child care subsidy reimbursement rates on business revenues.
- Child care providers described additional labor costs to meet the administrative requirements of the child care subsidy program and additional expenditures to provide tangible goods for children enrolled in the child care subsidy.
- Despite negative impacts on revenue, child care providers cited their belief that all children deserve quality child care as their motivation to serve children enrolled in the child care subsidy program.

Overview

Income eligibility expansion expanded the number of households eligible to receive a subsidy when placing a child in paid child care. The number of newly eligible children who are enrolled in paid child care and receiving a subsidy each month was estimated in an earlier section of this report. The average monthly number was 1,538 during Fiscal Year 2022-23. This section considers the current economic impact on Nebraska.

The current economic impact includes a direct increase in spending on child care services. Some newly eligible households receiving the subsidy would not have enrolled their children in a paid child care program absent the expanded subsidy. In this case, expanded eligibility due to legislative changes to Neb. Rev. Statute §68-1206 increases spending on child care services in Nebraska. Likewise, some newly eligible households receiving the subsidy would have enrolled their children in paid child care even in the absence of the subsidy. In this case, the subsidy program would not necessarily increase spending on child care services but would allow families to redirect money that would have been spent on child care to other household spending, or to savings. In other words, the impact on the state economy in this case would be to increase household income.

A final current economic impact of expanded income eligibility under Neb. Rev. Statute §68-1206 would occur in public administration employment, due to the need to administer the program. In particular, more eligible participants implies greater time commitment to administration.

Most new spending on child care services, household income and costs for administering the program would generate a short-term economic impact on Nebraska in terms of employment and

business (or public sector) activity. This is because the ultimate source of most funds to support expanded child care subsidies (and program administration) under Neb. Rev. Statute §68-1206 is the federal government. Such federal funds bring new spending to the Nebraska economy, supporting state and local business activity and employment. The analysis below estimates likely levels for these current economic impacts.

The analyses, however, will not examine the potential long-term economic impacts of the expanded eligibility for child care subsidies. Long-term impacts could include improved educational outcomes and adult earnings for children who enroll in paid child care specifically because of the expanded subsidies, or who enroll with a more expensive, higher-quality child care provider.[37] Long-term impacts also could include increased future earnings for parents, if parents increase labor force participation given eligibility for subsidized child care. Parents participating in the labor market have more opportunities to accumulate on-the-job learning and therefore increase their future productivity and earnings.[57] It is beyond the scope of the current analysis to estimate such long-term impacts.

Multiplier Impacts

Expanded eligibility for child care subsidies under Neb. Rev. Statute §68-1206 creates a current, direct economic impact for Nebraska due to increased spending on child care services, increased household income and increased public spending for administering the program. These direct impacts are measured in terms of business activity as well as labor market measures such as employment and labor income. However, there also are additional "spillover" economic impacts generated in businesses throughout the economy. Additional earnings for child care providers or their workers is spent at businesses throughout the economy as people spend their paychecks on the expenses of life. Child care provider businesses also purchase supplies (food, learning materials, utilities, etc.) or services (accounting and legal services, etc.), supporting additional activity in these types of businesses. The cumulative rounds of such spillover economic activity is known as the "multiplier impact."

There is a similar multiplier impact created due to public spending to administer the expanded subsidy program under Neb. Rev. Statute §68-1206. Public employees working on the program spend their paychecks at businesses throughout the economy. Public agencies also need to purchase supplies and services.

There is also a multiplier impact from greater household income. This multiplier impact is generated when a portion of that income is spent at businesses within the state, supporting employment and business sales and leading to cumulative rounds of spillover/ economic activity. Most new household income is spent in this fashion although a portion is saved or spent outside of the state.

Multiplier impacts are estimated using measures called economic multipliers. Economic multipliers show the additional business sales created for each $1 in direct spending on child care services (or public administration). For example, a multiplier of 0.5 would indicate that there is $0.50 of additional spending at other Nebraska businesses for each $1 spent on child care services. There are also economic multipliers for labor market measures like employment. An employment multiplier of

[57] Morrissey, T. W. (2017). Child care and parent labor force participation: A review of the research literature. *Review of Economics of the Household, 15,* 1–24. https://doi.org/10.1007/s11150-016-9331-3

0.33 would indicate that there is one additional job at other Nebraska businesses for each three direct jobs at a child care service provider.

The direct business sales impact and multiplier impacts are summed to yield the total economic impact. Likewise, the direct employment and the multiplier employment are summed to yield the total employment impact.

Regarding household spending, the economic multiplier shows the total businesses' spending supported by a $1 of household income. An economic multiplier of 0.4 would indicate that each $1 of household income leads to $0.40 of spending at Nebraska businesses in cumulative rounds. The multiplier impact is the total impact in the case of household income.

Economic multiplier values can be estimated for a state or local economy using IMPLAN software. IMPLAN generates economic multipliers for over 500 industries or household income categories for states, counties or combinations of states and counties. The model assumes that each industry has a fixed proportion production method using supplies, services, labor and capital. The fixed proportion values are based on national surveys of industry production facilitated by the U.S. Department of Commerce. State and county economies differ in terms of the presence of supplier industries. Most supplier industries are present in states and counties with a large, diversified economy, implying a large economic multiplier value. States and counties with a smaller economy and which are more specialized in certain industries will often have a small economic multiplier value. The IMPLAN model is used to calculate economic multipliers for the Nebraska economy and for county economies within Nebraska.

One other key assumption of economic multiplier models is that state and local economies have a sufficient supply of economic resources—such as labor or capital—to fuel the expansion of impacted industries without drawing resources away from other industries. This assumption can be a concern, particularly in the case of the labor resource, since labor does not flow as easily between state and local economies as capital. However, it is worth noting that in the current analysis this common concern regarding economic impact models may be mitigated, at least in part, since the policy under study is expanded subsidies for child care services. Child care businesses, or other businesses which grow due to the multiplier impact, will utilize more labor, but child care subsidies also may free more parents and grandparents to participate in the labor market. These parents and grandparents would not be especially likely to work in the child care industry but could become the new workers to meet expanded demand in the economy that economic multiplier analysis implicitly assumes.

Estimated Economic Impact of Income Eligibility Expansion on Nebraska

This section estimates the economic impact of income eligibility expansion of the Child Care Subsidy program on Nebraska for Fiscal Year 2021-22 and Fiscal Year 2022-23. Fiscal years run from October through the subsequent September. Table 17 below shows the estimated average monthly number of children enrolled in child care and receiving a subsidy due to expanded income eligibility of the Child Care Subsidy program. The average monthly number is much lower for Fiscal Year 2021-22 because the number of children enrolled and receiving a subsidy grew during that fiscal year, reaching an average of 1,500 by August and September 2022, which was the monthly average for Fiscal Year 2022-23.

Monthly enrollment was steady during Fiscal Year 2022-23, suggesting that enrollments have stabilized. Estimates of economic impact for Fiscal Year 2022-23, therefore, are more representative of the impact expected in typical future years. However, even impact estimates from Fiscal Year 2022-23 may prove to be lower than in future years. Enrollments were approximately 80 greater in August and September 2023 than during the same months in 2022. Enrollments may continue to grow steadily as more parents become familiar with the program or have time to build the subsidy program into their child care plans.

Table 17. Monthly Average Enrolled in Child Care and Eligible for Subsidy Due to Income Eligibility Expansion

Period	Average Monthly Number Enrolled and Receiving Subsidy
Fiscal Year 2021-2022	998
Fiscal Year 2022-2023	1,538

Source: Bureau of Business Research and First Five Nebraska calculations based on NDHHS data.

As discussed earlier, a portion of the monthly enrollees in Table 17 are consumers of paid child care specifically due to the expanded subsidies in Neb. Rev. Statute §68-1206, while others would have enrolled in paid child care with or without income eligibility expansion. Program data cannot be used to determine what share of enrollees would fall into the former group versus the latter group. However, the share can be estimated using a concept called "price elasticity," which captures how the purchase of a good or service rises as its price falls. Elasticity analysis will be conducted in a later section. For now, economic impact estimates will be presented in a range.

Table 18 below presents a range of estimates for the direct economic impact resulting from expanded eligibility for child care subsidies under Neb. Rev. Statute §68-1206, for both Fiscal Year 2021-22 and Fiscal Year 2022-23. The lower bound of the range reflects the direct economic impact under the assumption that no new households receiving child care subsidies under expanded eligibility are new purchasers of child care services. The upper bound is economic impact under the assumption that all such households are new purchasers of child care services due to income eligibility expansion.

Under the lower bound estimates, households have additional income from the subsidy, but there is no additional spending on child care services in Nebraska. Estimates of the new household income are presented in Table 18. As shown in A-Table 34 and A-Table 36, the average annual subsidy was $6,310 in Fiscal Year 2021-22 and $6,604 in Fiscal Year 2022-23. Given monthly averages in Table 17, there would be an estimated $6.30 million in new household income in Nebraska in FY 2021-22 and $10.16 million in FY 2022-23. There is also a cost for administering the expanded subsidy program. Given that administrative costs are capped at 5% of total program costs, the assumption is that administrative costs will be 5% of the total subsidy. The total cost of the program including the subsidies and administrative costs is $6.61 million in FY 2021-22 and $10.67 million in FY 2022-23.

The upper bound estimate assumes that all children in Table 17 were enrolled in paid child care specifically due to the subsidies provided through income eligibility expansion. This generates new spending on child care services in Nebraska. As shown in A-Table 35 and A-Table 37, the average annual spending including subsidy and co-pay was $6,615 in Fiscal Year 2021-22 and $6,971 in Fiscal Year 2022-23. Due to the co-pay, these households also have a reduction in household income to spend on other goods and services besides paid child care services. The households have $305 less

per child in FY 2021-22 and $367 less per child in FY 2022-23, which is the amount of the co-pay required for child care services.

Table 19 shows the statewide economic impact due to the change in household income and spending on child care services and public administration for each scenario. The first few columns in Table 19 provide information on household income and direct spending on child care services and public administration in Nebraska. The values are 46% of the values reported in Table 18. An estimated 46% of funds utilized to support and administer the expanded income eligibility child care subsidy program ultimately comes from federal funds, rather than the state tax dollars of Nebraskans.[58] Funds from these external (out-of-state) sources create a direct impact by increasing final demand on sectors of the Nebraska economy. Along with the multiplier impact, this direct impact fuels expansion of the Nebraska economy that is captured through economic impact analysis.

The table also shows an estimate of direct employment and labor income at child care service providers and public agencies that administer the program. The IMPLAN model is used to estimate employment and labor income associated with new spending based on industry averages. The IMPLAN model is also used to calculate multiplier impacts from spending on child care services and public administration as well as due to greater household income. Sales, employment and labor income are generated throughout the economy as households spend new income, for example at restaurants, retail stores, health care providers, on housing and at other ordinary components of household spending. These sales and employment are part of the multiplier impact.

Table 19 also shows the total impact on the Nebraska economy, which is the sum of the direct impact and the multiplier impact. As is evident from the table, the impact is larger when expanded income eligibility subsidy payments result in new spending on child care services (upper bound) rather than new income for households that would utilize paid child care services whether or not they receive a subsidy (lower bound).

[58] U.S. Department of Health and Human Services, Administration for Children and Families. (2023). Office of Child Care: GY 2022 CCDF Allocations. Available at: https://www.acf.hhs.gov/occ/data/gy-2022-ccdf-allocations-based-appropriations

Table 18. Range for Direct Change in Annual Household Income, Child Care Service Spending and Administrative Spending

Period and Scenario	Household Income			Spending on Child care Services			Administrative Costs ($Mil)	Total Spending & Income ($Mil)
	Average Monthly Children Enrolled & Receiving Subsidy	Value of Subsidy Per Child ($)	New Household Income ($Mil)	Number of Children	Cost of Child Care Services per Child ($)	New Spending Child Care Services ($Mil)		
Fiscal Year 2021-22								
No New Enrollees	998	$6,310	$6.30	0	$6,615	$0.00	$0.31	$6.61
All New Enrollees	998	-$305	-$0.30	998	$6,615	$6.60	$0.31	$6.61
Fiscal Year 2022-23								
No New Enrollees	1,538	$6,604	$10.16	0	$6,973	$0.00	$0.51	$10.67
All New Enrollees	1,538	-$367	-$0.56	1,538	$6,973	$10.72	$0.51	$10.67

Source: Bureau of Business Research calculations based on NDHHS data.

Table 19. Range for the Economic Impact on the State of Nebraska

Period and Scenario	Direct Impact				Multiplier Impact			Total Impact		
	Household Income (Millions of $)	Output (Spending) ($Millions)	Labor Income ($Mil)	Jobs	Output ($Millions)	Labor Income ($Mil)	Jobs	Output ($Millions)	Labor Income ($Mil)	Jobs
Fiscal Year 2021-22										
No New Enrollees	$2.87	$0.14	$0.12	2	$3.40	$1.07	20	$3.54	$1.19	21
All New Enrollees	-$0.14	$3.15	$1.77	66	$2.28	$0.65	13	$5.42	$2.42	79
Fiscal Year 2022-23										
No New Enrollees	$4.70	$0.24	$0.20	3	$5.58	$1.75	32	$5.81	$1.95	35
All New Enrollees	-$0.26	$5.20	$2.93	110	$3.73	$1.05	21	$8.93	$3.99	131

Source: Bureau of Business Research calculations using IMPLAN.

Note: The direct impact and economic impact may not sum precisely to the total impact due to rounding.

For Fiscal Year 2021-22, the output (spending) impact ranges from $3.54 million to $5.42 million under the alternative scenarios. An increase in spending on child care services creates a larger current economic impact than new household income. This result makes sense. After all, some new household income is saved or spent out of state, thereby not creating a current impact on the Nebraska economy. Further, a significant portion of household income is spent on retail goods, which creates a smaller impact on the state and local economy than spending on services, such as child care services. A significant portion of the price of a retail good pays for its manufacture, which could occur anywhere throughout the country or the world. Only the mark-up portion of retail purchases reliably creates an impact on the state and local economy. Consistent with the output impact, the labor income impact ranges from $1.19 million to $2.42 million during Fiscal Year 2021-22. This labor income is earned in 21 to 79 full-year jobs.

The range of economic impact is larger in Fiscal Year 2022-23 than in Fiscal Year 2021-22, given greater participation in the subsidy program (see Table 17) and somewhat higher service prices and subsidies in the later year. The economic impact ranges from $5.81 million to $8.93 million during Fiscal Year 2022-23. This is including $1.95 to $3.99 million in labor income spread over 35 to 131 full-year jobs in Fiscal Year 2022-23.

Table 19 presented a range for the estimated economic impact from the expanded income eligibility for child care subsidies. The range reflects uncertainty about what households with children enrolled in subsidized child care would have done in the absence of the subsidy. As noted earlier, some would have enrolled in paid child care even without the subsidy, so that the expanded subsidy effectively provides additional household income. Others would not have enrolled in paid child care services without the subsidy, so expanded eligibility leads to increased enrollment in and spending on child care programs in Nebraska. The challenge is in estimating what share of the enrolled children from Table 17 would fall into each group.

A price elasticity for enrollment in child care services provides a method to make a specific estimate. A price elasticity for enrollment shows how much the probability of enrolling in paid child care rises as the price required to be paid declines. Elasticity estimates are available from Chaplin et al. (2000).[59] An estimated elasticity of -0.51 is utilized in the analysis.[60]

Given that there is a 95% reduction on average in the cost of child care due to the subsidy, [61] it is estimated that 32.5% of those children receiving subsidized child care under expanded eligibility would not have been enrolled in paid child care without the subsidy. These are new users of child care services. It is further estimated that the remaining 67.5% of those receiving subsidies for paid child care under expanded eligibility would have enrolled in paid child care even without the subsidy. Based on these estimates, there would be 324 additional children enrolled in paid child care service due to expanded income eligibility in Fiscal Year 2021-22 and 500 additional children enrolled in Fiscal Year 2022-23.

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[59] Chaplin, Duncan, Philip Robins, Sandra Hofferth, Douglas Wissoker and Paul Fronstin, 2000. "The Price Elasticity of Child-Care Demand," Table 2, Model 7, Unpublished Manuscript of the Urban Institute, available at: https://www.researchgate.net/publication/297428141_The_Price_Elasticity_of_Childcare_Demand_A_Sensitivity_Analysis

[60] The elasticity is a weighted average of the price elasticity of enrollment for working mothers for center-based care -0.62 *(72.1%) and for paid home-based care -0.21. (27.9%)

[61] For example, in FY 2022-23 the co-pay is just $367 out of $6,973 in total payment from the subsidy and co-pay.

To understand this estimate, remember that only a share of newly eligible households under income eligibility expansion will learn about and take the steps required to receive a subsidy for child care. Those who do so will have the option to purchase child care services at a much lower price (estimated to be 95% lower). Given the elasticity value of -0.51, and a 95% reduction in the price of child care, it is estimated that there would be 48% growth in the use of paid child care services among these households. In Fiscal Year 2022-23, this implies that 1,038 children would have been enrolled in paid child care with or without subsidy, but another 500 (48% of 1,038) would have chosen to enroll in paid child care because they can now pay the lower, subsidized price. Further, 500 is 32.5% of 1,538.

Table 20 shows the estimate of new spending on child care services and public administration as well as additional household income in each fiscal year based on this price response scenario. During Fiscal Year 2021-22, there is an estimated $2.46 million in new spending on child care services and public administration as well as $4.15 million in additional household income due to expanded eligibility for subsidies. During Fiscal Year 2022-23, there is $4.00 million in new spending on child care services and public administration and $6.67 million in new household income.

These estimates do not include the possibility that some households would have purchased additional child care given expanded eligibility for subsidies. In other words, children would have been enrolled in paid child care with or without the subsidy but would utilize additional hours of child care given that a subsidy is available.

Table 21 shows the statewide economic impact due to the change in household income and spending on child care services and public administration for the price response scenario. The first few columns in Table 21 provide information on household income and direct spending on child care services and public administration in Nebraska. The values are 46 percent of the values reported in Table 20. The reason is the same as before. An estimated 46 percent of funds utilized to support and administer the expanded income eligibility child care subsidy programs ultimately come from federal funds.

Table 20. Direct Change in Annual Household Income, Child Care Service Spending and Administrative Spending Price Response

	Household Income			Spending on Child care Services				
Period and Scenario	**Average Monthly Children Enrolled & Receiving Subsidy**	**Value of Subsidy Per Child ($)**	**New Household Income (Millions of $)**	**Number of Children**	**Cost of Child care Services per Child ($)**	**New Spending Child care Services ($Millions)**	**Administrative Costs ($Mil)**	**Total Spending and Income ($ Mil)**
Fiscal Year 2021-22								
32.5% New Enrollees	674 & 324	$6,310 & -$305	$4.15	324	$6,615	$2.15	$0.31	$6.61
Fiscal Year 2022-23								
32.5% New Enrollees	1,038 & 500	$6,604 & -$367	$6.67	500	$6,971	$3.49	$0.51	$10.67

Source: Bureau of Business Research calculations based on NDHHS data.

Table 21. Economic Impact on the State of Nebraska Under the Price Response Scenario

	Direct Impact				Multiplier Impact			Total Impact		
Period and Scenario	**Household Income (Millions of $)**	**Output (Spending) ($Millions)**	**Labor Income ($Mil)**	**Jobs**	**Output ($Millions)**	**Labor Income ($Mil)**	**Jobs**	**Output ($Millions)**	**Labor Income ($Mil)**	**Jobs**
Fiscal Year 2021-22										
32.5% New Enrollees	$1.89	$1.12	$0.66	23	$3.03	$0.93	17	$4.15	$1.59	40
Fiscal Year 2022-23										
32.5% New Enrollees	$3.09	$1.85	$1.09	37	$4.97	$1.52	29	$6.82	$2.61	66

Source: IMPLAN and BBR calculations

Table 21 also shows an estimate of direct employment and labor income at child care service providers and public agencies as well as multiplier impacts developed using the IMPLAN model. Finally, Table 21 shows the total impact on the Nebraska economy, which is the sum of the direct impact and the multiplier impact.

For Fiscal Year 2021-22, the output (spending) impact is $4.15 million. The labor income impact is $1.59 million. This labor income is earned in 40 full-year jobs. The economic impact under the price response scenario is larger in Fiscal Year 2022-23, given greater participation in the subsidy program and somewhat higher service prices and subsidies. The economic impact in Fiscal Year 2022-23 is $6.82 million, including $2.61 million in labor income spread over 66 full-year jobs.

Estimated Economic Impact of Income Eligibility Expansion on Local Economies

Table 22 shows the local economic impact based on county economies. Local impacts are generally smaller as a portion of the multiplier impact will occur outside of the local economy. For example, a portion of the paycheck of a child care worker in Otoe county, Nebraska might be spent at a shopping center in Lancaster County, Nebraska.

This section estimates a local impact by estimating the multiplier impact that occurs within county economies. This county multiplier impact is then added to the direct impact to yield an estimate of the local economic impact.

The average within-county multiplier impact is estimated in Nebraska based on a weighted average. County economic multipliers for the child care services industry and household income are calculated for Douglas County, Sarpy County, Lancaster County, two representative core micropolitan counties (Platte County and Lincoln County), a representative non-core micropolitan county (Clay County) and a representative rural county in Eastern Nebraska (Fillmore County) and Western Nebraska (Sheridan County). Weighted average economic multipliers were then calculated based on the population of each county or county group. These weighted averages were used to calculate a local economic multiplier impact.

The estimated local economic impact from expanded income eligibility for child care subsidies is presented below in Table 22. Estimates in this table are the sum of direct economic impacts, which are the same as used in Table 19 and Table 21, and multiplier impacts, which are smaller for counties than for the state as a whole. Statewide economic impacts also are repeated in Table 22 for comparison purposes. The local economic impact estimates in Table 22 are typically 70% to 85% of the state economic impact estimates and 70% to 95% for employment. This finding implies that most of the economic impact generated through expanding eligibility for child care subsidies is felt within the local economy rather than spilling over to other parts of the state.

Table 22. Economic Impact on Local Economies Under the Range of Scenarios

Period	State Impacts Output ($ Mil)	State Impacts Labor Income($ Mil)	State Impacts Jobs	Local (County) Impact Output ($Mil)	Local (County) Impact Labor Income($ Mil)	Local (County) Impact Jobs
Fiscal Year 2021-2022						
No New Enrollees	$3.54	$1.19	21	$2.60	$0.84	15
32.5% New Enrollees	$4.15	$1.59	40	$3.24	$1.26	35
All New Enrollees	$5.42	$2.42	79	$4.58	$2.14	74
Fiscal Year 2022-2023						
No New Enrollees	$5.81	$1.95	35	$4.26	$1.38	25
32.5% New Enrollees	$6.82	$2.61	66	$5.33	$2.08	57
All New Enrollees	$8.93	$3.99	131	$7.54	$3.52	123

Summary of Economic Impact Analysis

Income eligibility expansion of the child care subsidy program expanded the number of Nebraska households eligible to receive a subsidy for utilizing paid child care. As a result, an estimated 1,538 children from newly eligible households were enrolled and receiving a child care subsidy in Nebraska each month during Fiscal Year 2022-23. This created a current economic impact on the Nebraska economy. The economic impact was generated primarily by an increase in spending on child care services and an increase in household income available to spend on other goods and services.

The estimated annual economic impact on Nebraska was in the range of $5.81 million to $8.93 million during Fiscal Year 2022-23. Values lower in the range would occur if most households receiving the subsidy would have enrolled their children in paid child care even without it. An estimate based on the magnitude of the subsidy was that about one third (32.5 percent) of children receiving the subsidy would be new enrollees, that is, these children would not have been enrolled in paid child care without receiving the subsidy. The annual economic impact in Nebraska under this scenario would be $6.82 million in Fiscal Year 2022-23, including $2.61 million in labor income earned in 66 full-year equivalent jobs.

The annual impact range for Fiscal Year 2022-23 is more representative of future economic impacts than the smaller impact range estimated for Fiscal Year 2021-22. The number of children receiving subsidies due to expanded eligibility was rising in late 2021 and early 2022 before stabilizing around 1,500 per month during Fiscal Year 2022-23.

Impact to Families

Proponents of child care subsidy programs such as the Child Care and Development Fund (CCDF) argue that child care subsidies increase the likelihood that families will work, attend school or enroll in job training opportunities. In general, it is believed that access to formal child care services will provide the resources and time for parents, particularly among women householders, to seek and secure employment opportunities.

Indeed, research has shown that child care subsidies do have positive employment impacts upon householders. For example, in a study in Minnesota, child care subsidy payments increased the probability of employment among recipients.[62] Additional research has shown that receiving child care subsidies increased the probability of employment among single mothers.[63] Child care subsidy has been found to have a positive relationship in other settings as well.[64,65]

Additional studies have utilized rigorous designs to test the relationship between child care subsidy and employment. A recent study conducted by the U.S. Department of Health and Human Services and the Urban Institute sought to examine the impact of the Child Care and Development Fund spending on employment (Enchautegui et al., 2016).[66] Using difference-in-difference modeling techniques, the study used both individual- and state-level variables to estimate the probability of employment and workforce participation among single mothers. The results showed that increased spending at the state level increased the probability of employment for single mothers throughout the U.S. Michalopolous et al. (2010)[67] used a randomized control trial to randomly assign families to receive child care vouchers. The study found no effect of child care vouchers on employment. However, there were several methodological limitations to the study—particularly lack of data on lower-income participants—that might help explain the null findings.

Employment Among Subsidy Recipients in Nebraska

As part of the economic impact analysis related to income eligibility expansion, researchers sought to determine the prevalence of employment and employment switching among recipients of child care subsidy dollars in Nebraska. To do this, researchers examined the Child Files provided by NDHHS. Child-level data were transformed to identify household-level data by month. Specifically, a focus was placed on the "Reason for Care," which provides a record of why a particular household was applying for a child care subsidy in any given month. Several categories of the "Reason for Care" variable were eliminated from consideration. Furthermore, the analysis focused on families that were in their initial approval period; households categorized as being in a "Redetermined" period were dropped from the dataset.

The transformation of the child-level data resulted in 13,279 individual households that were initially approved for child care through the subsidy program between January 2019 and September 2023; 11,975 households were approved for a one-year period during this timeframe. Analysts placed focus on households that were approved for one year with a start date between January 2019 and

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[62] Davis, E. E., Carlin, C., Krafft, C., & Forry, N. D. (2018). Do child care subsidies increase employment among low-income parents? *Journal of Family and Economic Issues, 39*, 662–682. https://doi.org/10.1007/s10834-018-9582-7

[63] Blau, D., & Tekin, E. (2005). The determinants and consequences of child care subsidies for single mothers in the USA. *Journal of Population Economics, 20*, 719–741. https://doi.org/10.1007/s00148-005-0022-2

[64] Berger, M.C., & Black, D.A. (1992). Child care subsidies, quality of care, and the labor supply of low-income, single mothers. *The Review of Economics and Statistics*, 74, 635-642.

[65] Crawford, A. (2006). The impact of child care subsidies on single mother's work effort. *Review of Policy Research*, 23, 699-711. https://doi.org/10.1111/j.1541-1338.2006.00224.x

[66] Enchautegui, M. E., Chien, N., Burgess, K., & Ghertner, R. (2016). Effects of the CCDF subsidy program on the employment outcomes of low-income mothers. Washington, D.C.: U.S. Department of Health and Human Services, Office of the Assistant Secretary for Planning and Evaluation. Available: https://aspe.hhs.gov/sites/default/files/private/pdf/253961/EffectsCCSubsidiesMaternalLFPTechnical.pdf

[67] Michalopoulos, C., Lundquist, E., & Castells, A. (2010). The effects of child care subsidies for families in Cook County, Illinois." Technical Report September 2010, Office of Planning, Research and Evaluation, Administration for Children and Families, Washington, DC. Available: https://www.mdrc.org/sites/default/files/full_536.pdf

August 2020, and after August 2021. This allowed researchers to isolate one-year approval periods before and after the policy change took place in September 2021. Finally, researchers limited the analysis to those households that were approved for subsidy for one entire year and that utilized the child care subsidy consecutively for 12 months based on the information present in the "Reason for Care" variable. This resulted in 5,979 households in the analysis.

Table 23 below shows the frequency of the "Reason for Care" variable for the households in the sample. As the data indicates, among the households included in the pre-expansion sample, 59.1% of the primary householders were employed during the first month of subsidy receipt. Among households approved and using child care subsidy post-expansion, 66.0% of primary householders were employed at the first month of subsidy use. The analysis suggests that households receiving child care subsidy payments were more likely to be employed after implementation of income eligibility expansion.

Table 23. Initial Reason for Care Status of New Child Care Subsidy Enrollees

	Pre-Income Eligibility Expansion		**Post-Income Eligibility Expansion**	
	n	**Percent**	**n**	**Percent**
Child Welfare or Without Regard to Income	581	17.4%	339	12.8%
Education	132	4.0%	79	3.0%
Employed	1,968	59.1%	1,746	66.0%
Employment First or Workforce Program	622	18.7%	458	17.3%
Homelessness	0	0.0%	15	0.6%
Medical	26	0.8%	10	0.4%
Other	3	0.1%	0	0.0%
Total	3,332	100.0%	2,647	100.0%

To assess the extent to which householders switched to employed status during their time utilizing child care subsidy payments, analysts focused on those householders who did not list "Employed" as the "Reason for Care" at Time 1. Researchers sought to determine the extent to which households in these categories switched to employment within a year. Once again, the analysis was split between those households that received child care subsidy before the implementation of income eligibility expansion (n = 1,364) and after the implementation of income eligibility expansion (n = 901). The results indicate that a greater proportion of households switched from a non-employed reason for care status to employed among the post-expansion enrollees (48.7%) than among the pre-expansion enrollees (44.1%). It is notable that changes in employment status among households were concentrated among those households below 100% FPL.

Table 24. Initial Reason for Care Status of New Child Care Subsidy Enrollees

	Pre-Income Eligibility Expansion		Post-Income Eligibility Expansion	
	n	**Percent**	**n**	**Percent**
No Switch to Employment	762	55.9%	462	51.3%
Switch to Employment	602	44.1%	439	48.7%
Total	1,364	100.0%	901	100.0%

Employment was one of the most often described benefits of the child care subsidy program for the parents who were previously or currently enrolled in the program. This encompassed both the financial security employment provides for a family and the sense that the parent was contributing and providing for their household.

> "And so that being said, you know, having the child care subsidy, I'm able to take my son to daycare, I'm able to get a job and provide for my household."—Currently Enrolled Parent, Lancaster County

> "And financially I would say it benefited because we're able to work. I was able to work and have income pay my bills on time, not being late on anything, so that was nice."—Formerly Enrolled Parent, Douglas County

> "So for me [subsidy is a] huge benefit because being a single mom and working in order to provide daycare for my child, I mean, I'm working to pay for daycare. It was a substantial amount, $600-$800 per kid a month on the low end. And so when you're looking at a single mom who makes, you know, $50,000 a year under, that's my whole paycheck pretty much."—Currently Enrolled Parent, Douglas County

> "Without [the subsidy], I wouldn't be able to have my kids in daycare, which means I wouldn't be able to work. I don't know what I would do without the subsidy, because daycare is so, so expensive."—Currently Enrolled Parent, Adams County

When asked what would happen without access to the subsidy, one parent explained they would have to leave the workforce. Another parent cited lack of child care assistance as the reason they left the workforce.

> "I couldn't work. Like, that's not even an option, so I have very few resources outside of child care. So yeah, that it will be unemployment at home or at? Yeah, that's about it. That's all I can think of because. Yeah, without child care, I don't know what I would do?"—Currently Enrolled Parent, Douglas County

> "DHHS pretty much told me that we could work opposite hours. We watch the kids, we don't need child care. But I don't agree with that. Right. How am I going to be up all day to watch the kids while the other parents go to work. So that's why I'm a stay-at-home mom right now because I just don't qualify right now."—Formerly Enrolled Parent, Douglas County

Impact of Lack of Access to Subsidy on Ineligible Families

Conversations with parents included discussions with individuals who had applied or considered applying for the child care subsidy after implementation of income eligibility expansion only to learn they were income ineligible for the program. For this group, the conversations were focused on the daily struggle of keeping the family afloat and the particularly acute strain the outsized impact child care costs had on the family budget.

> "And we had it, we thought, figured out and then we had our other baby. And right when we had our other baby, our daycare had a huge rate hike. And so it almost doubled what we paid, so it was a huge blow. I make great money. I'm a registered nurse and it's crazy that I make great money and I have a great job and I still can hardly make it."—Ineligible Parent, Phelps County

> "So then I went over to DHHS and they gave me the forms and then I told them how much my husband made. And I was just like, "You people must have no student loan debts." We're not spending outside of our means, and we're barely making it. So I met with her. She just kind of casually. She gave me the paperwork. I told her my husband's income. And she was like, 'Yeah, I wouldn't waste your time.'" —Income Ineligible Parent, Nemaha County

> "So this year we opened our own business. I started a [small business] here in [community] and with paying employees and being in a new store, we are really struggling with our child care. We have three boys, one just started kindergarten here in the public school system, but we do still have two full time in [child care name], which is a state-aided facility already. We're still paying sometimes upwards of almost 2 grand in daycare for three kids (per month)." —Income-Ineligible Parent, Wayne County

The income-ineligible parents describe how difficult managing not just family finances, but overall personal and family well-being becomes when they are struggling to afford the expense of child care. They find themselves making decisions that they do not believe best serve their families overall, but that are necessary because of the current financial predicament.

When asked how their family is currently able to pay their child care costs, which total $835 every two weeks, a parent stated:

> "We're literally robbing Peter to pay Paul all the time. All the time."—Income-Ineligible Parent, Phelps County

When pressed further, she explained:

> "I put in overtime and that's how we're doing it. I have to take my time away from my kids and go to work. And my husband, graciously, was like, "You know what? I'll go to work, and I'll get a part time job." And I said, "But I'm the one who makes the most. So for me to go and work a half a day on the weekends I'm going to earn more than you would being gone every night of the week or three nights a week." So then we even have more of our family structure not there because it would be more hours gone."—Income-Ineligible Parent, Phelps County

Opening a new business is challenging and often takes time and up-front investments before becoming profitable. But for one small business owner in Wayne, this early stage coupled with the cost of child care for her children is affecting her ability to keep the business afloat.

> "We're trying our absolute hardest to hang on. I've had to let go of a full time employee and hire a part time employee to try and limit some of the expenses that are coming out, but like I've added on two lines of credit just in the six months we've been open to continue because there's not the money coming through the door, there really, truly isn't a profit being made through the store."—Income-Ineligible Parent, Wayne County

Similarly, all the income-ineligible parents spoke of trying to find ways to cut costs for their families.

> "I'm thinking about how to cut our food budget so our kids have food and formula because of the cost of everything. Thinking about for the first time in my life, I could skip this, like I'm not eating fruit so that my son can have fruit."—Income-Ineligible Parent, Nemaha County

The income-ineligible parents and several income-eligible parents questioned why income was the only factor in determining eligibility for the child care subsidy and not a family's overall financial obligations and the share of expenditures dedicated to child care.

> "They [DHHS] just base it off of what we made and they're like, "No, you don't qualify." It's so hard and it's scary because we literally live less than paycheck to paycheck, because daycare is so much."—Income-Ineligible parent, Phelps County

> "I think child care is expensive in the first place and we were just looking for help but got denied because we make too much. Well, right now, since our business is so new, we haven't filed an actual tax return for the business, which would show our true expenses and our true income. So it's just based off of our gross income through the store with 49% expense. Well, 49% expense right now is not truly an accurate number, we're at like probably 89% expense or 98% expense at this point. We're definitely in the red…And since we don't have that return to show that that's how much expenses are coming out, we are just left in the back burner because we get disqualified every time. We make too much."—Income-Ineligible Parent, Wayne County

> "They [DHHS] base it off the net not the gross. And then they don't take into account all the expenses we have in a month. So it's like I don't even see the net. So why does that matter, you know? My rent is this much. Like I have X amount of dollars left in the month. I don't know how they work it, but it just seems awkward and unfair."—Currently Enrolled Parent, Douglas County

This group of parents stated that access to the child care subsidy would relieve the significant financial burdens of child care on their families.

Impact to Child Care Providers

In addition to the direct economic impact of additional children enrolled in the subsidy program outlined above, we also wanted to look at the impact of income eligibility expansion on child care providers' willingness to accept subsidy and the business decisions providers must make when determining whether to participate in the subsidy program.

Accepting Subsidy

The number of providers billing NDHHS for subsidy has been decreasing since 2019 (n = -588). For data of providers billing subsidy by month and county, see A-Table 38 and A-Table 39. As shown in Table 25, this change is largely due to a decrease in license-exempt providers in both urban

(n = -327) and rural (n = -155) areas of the state. Some license-exempt providers may have become licensed during the time frame of the impact study, as NDHHS provides support and guidance to license-exempt providers wishing to become licensed.

Despite fluctuations in the number child care centers billing for subsidy, the average number of centers in 2023 is similar to the number of centers in 2019 for rural areas (n = -1), and there was a 3% decrease in urban areas (n = -12). The average number of family child care homes (I and II) billing for subsidy has decreased 19% in rural areas (n = -54) and 14% in urban areas (n = -39).

The decrease in family child care homes mirrors the decrease in child care providers overall during the same time period. Compared to 2019, there are 19.4% fewer family child care providers in urban counties and 12.6% fewer in rural counties.[68] For data of providers billing by month and region (See A-Table 40).

Table 25. Monthly Average of Child Care Providers Billing Subsidy by Year

	Rural			Urban		
Year	Center-Based	Family Home I & II	License Exempt	Center-Based	Family Home I & II	License Exempt
2019	216	286	212	471	274	539
2020	193	242	152	393	259	423
2021	205	223	106	440	254	308
2022	210	224	69	453	246	237
2023	215	232	57	459	235	213
%Change 2019-2023	0%	-19%	-73%	-3%	-14%	-61%

Note: Urban = Douglas, Lancaster and Sarpy counties. Rural = All other Nebraska counties. Analysis excludes out-of-state providers.

An expected indirect effect of income eligibility expansion was an increase in child care providers billing for subsidy. As more families become eligible for the child care subsidy through increased income eligibility criteria, we hypothesized that more providers would be willing to provide services to subsidy-eligible families. However, despite expanded eligibility criteria, fewer children and families were enrolled in the child care subsidy program and fewer child care programs were billing for subsidy (See Table 6).

This finding, however, cannot be separated from the economic realities of operating child care businesses during and immediately following the onset of the COVID-19 pandemic. As a community member in Cherry County stated, "We have been in a 'crisis mode' since COVID—since before COVID." Child care overall has become less accessible since passage of LB485 (2021) in August 2021.

> "We're just in such a crisis with not having enough child care providers that when we have people that want to fill out the applications, then where are we going to send the kids? Because everybody in town—even the ones that aren't on [subsidy] have trouble finding a spot."—Community Member, Dawson County

[68] Nebraska Department of Health and Human Services. (2024). Child Care Licensing Data requested and analyzed by First Five Nebraska.

The inability to access child care generally, and subsidized child care specifically, was discussed in the parent conversations as well.

> "Then I couldn't find care. I didn't have care for him for six months. I called places monthly."—Currently Enrolled Parent, Lancaster County

> "My coworker right now, she has no idea what she's going to do because she's looked in Holdredge and Wilcox, Axtell…She's going to have a baby in October, and she's found no daycare. She lives in Axtell, and she's even had to go look at a daycare in Minden. So she may have to drive from Axtell to Minden and then back to Holdredge to work."—Ineligible Parent, Phelps County

> "The situation in this area, there is no daycare."—Ineligible Parent, Nemaha County

Reimbursements

While all of the child care providers we spoke to either enrolled families in the child care subsidy program or were willing to enroll families receiving subsidized care, they highlighted issues that may prevent other providers from participating in the subsidy program. The providers spoke in great detail about how their decision to accept families enrolled in the child care subsidy program impacted their business operations. The most discussed impact on business operations was in respect to revenue. For the majority of child care providers we spoke to, accepting subsidy meant a decrease in their revenue when compared to providing child care for families who pay privately.

> "The rate is #1. I actually did the math in the last six months. We were losing about $150 per child per week in our center, which is huge. And that's because costs have increased with staff."— Provider, Child Care Center, Lancaster County

> "I think most of the time the impact is we don't get paid like our weekly rate that [private pay] families would"—Provider, Family Child Care Home, Burt County

> "But you get more money for a private pay than you do a subsidy. And they're the most vulnerable children that we have to serve."—Provider, Child Care Center, Dodge County

One provider specifically called out how increasing the number of families who qualify for child care subsidy had an adverse effect on their business. This demonstrates the complicated interplay between income eligibility for families, business operations for child care and program administration, all of which are tied to authorized hours and reimbursement rates.

> "Let's say I had 25 self-pay families and the rest [child care subsidy], and then they increased the income guidelines. So now instead of 25 self-pay families helping me pay my bills, because the others are barely, now I only have 15. And you just lowered our income. … Some of my families that were self-pay are now [child care subsidy] at a lower rate, a substantially lower rate. And so that was a behind-the-scenes side effect that I don't think anybody saw coming. And it wasn't an extremely large amount, but it was enough to matter. It affected us. And so now I have more [child care subsidy] families, but less income. I'm having to do a lot more work for a lot less pay and having to come up and be a bank loaning money basically to pay my own bills for these children to attend here, because now the state decided well, we're going to be helpful to these families. But we're not going to pay the

> difference. We're not going to pay a higher rate to the schools that are going to be affected by it."—Provider, Child Care Center, Dodge County

There was one notable exception to this theme from a provider who primarily cares for children in very low-income families or children involved in the child welfare system.

> "I look at the subsidy rates going, that's a good amount. And I look at what private pay will pay and it's not a good amount." —Provider, Family Child Care Home, Dakota County

In addition to the reimbursed rate being lower than rates charged to private-pay families, child care providers discussed specific administrative choices and processes that affect the reimbursement rates they receive. This includes differences in reimbursements for urban and rural counties, the difference in reimbursement for child care centers and family child care provider and the attendance policy for reimbursements.

Urban/rural. There are separate rates for urban and rural child care providers. Urban providers are those providing care in Dakota, Douglas, Lancaster and Sarpy counties. The remaining 89 counties are categorized as rural.

> "We're in Fremont and so our rates are substantially lower than [Omaha]. However, the Fremont market for housing is three times higher than Omaha. Our property values are higher for some reason. Our tax rate is higher. Our rent is higher. We have to drive to Omaha to get supplies because there's not large stores here and our staff pay scales are the same. And yet our rates are substantially lower that the state sets for us."—Provider, Child Care Center, Dodge County (rural)

Center/Family child care home. In addition to urban/rural, there are different rates paid to child care centers and family child care home providers.

> "I think it's unfair that they pay less for the daycares in homes as opposed to daycare centers when they demand the same things from both. We have the same requirements, the same regulations. And they always say: "Oh well, you see, we have many expenses." Yes, but you have 100 kids. You have 200 kids. You have 300 kids, and we only have 10 or 12."—Provider, Family Child Care Home, Douglas County

Attendance/Enrollment. Prior to 2020, child care providers were reimbursed only for the hours or days a child attended their program. The current practice is that providers can bill for up to five absences per month. Providers acknowledged that this is an improvement.

> "Your daycare bill is still due because we're still holding your spot for you and we're still paying a teacher and we're still doing all it. We're still paying utility bill and our phone bill and our ProCare app… we still have all these expenses whether you're there or not. Now Title 20…we don't get paid unless they're reliable, right? If they don't show up, we don't get paid."—Provider, Child Care Center, Dodge County

> "Yeah, now it's much better and having the five days absence paid for helps tremendously because that was one of my big issues was, you know, I don't want parents to bring their sick kids, but I don't get paid if they're not here. So it's kind of a yeah. So hopefully they keep that."—Provider, Family Child Care Home, Nemaha County

The last factor that affects reimbursements is authorizations. Providers can be reimbursed for care only for the number of hours authorized for the family. So, while a child care provider is likely to charge a privately paying family for-full time care, if a subsidy-enrolled family is approved for part-time care only, this will reduce the amount the provider can bill.

> "And one said she was going to be approved for 40 hours a week, she shows up with two kids and only one of them approved, and it's for 12-1/2 hours a week. And she's like, "Well, I can't afford to pay the difference. I can't even afford to pay $10 a day. I have no money." OK, somebody needs to pay me then. So. That's the struggles that I've had was just either them not getting paid for as many hours as required for me to keep them."—Provider, Family Child Care Home, Dakota County

Child care providers did acknowledge that reimbursement practices for child care subsidy have improved. Providers receive an increase in their reimbursement rates if they achieve a rating of Step 3 or higher in Step Up to Quality. Also, during the time that interviews with providers occurred, NDHHS announced a new reimbursement practice—moving from hourly/daily rates to partial-day/full-day rates, and providers acknowledged this change would be helpful.

> "For me it used to be I didn't like taking subsidy. I mean, I would because I've been the parent, who had to use subsidy, but I would lose money on my subsidy kids. But now they've kind of caught up with the times and because I'm moving up the ladder in my program I have, I actually get paid more for subsidy families than I do for my regular families." —Provider, Family Child Care Home, Nemaha County

> "And so, I think most of the time the impact is we don't get paid like our weekly rate that [private pay] families would. They're helping that a little bit as far as adding half day rather than hourly and they're adding some incentives there too" —Provider, Family Child Care Home, Burt County

Additional Costs

Reimbursement rates were discussed most frequently when child care providers talked about how subsidy affects revenues, but it was not the only impact. Providers also discussed the increased labor costs associated with enrolling families on the child care subsidy as well as the time they must spend navigating the subsidy system.

> "I have one person dedicated for [child care subsidy] at my center that oversees all the clients. It's a cost. How am I not going to have that person? That piles up into a cost of operations that's not even considered in the direct cost of providing the child care support."— Provider, Child Care Center, Lancaster County

> "I print one of the food sheets and I write on one side of it: for this kid it's about to expire. And I am the one who is after the parents, because if we wait for the state to inform us, with its lack of staff, it's going to be impossible because since the pandemic they lack staff."—Provider, Child Care Center, Sarpy County

Child care providers talked broadly about how this loss of revenue from subsidy must interplay with increased costs of other goods. For child care centers, this was largely focused on discussions of staff, but providers, regardless of license type, mentioned the impact of inflation on their ability to operate a successful business, provide high-quality care and serve families enrolled in the child care subsidy.

> "You can't recruit at 13 bucks an hour anymore. CPS calls have increased, and that also impacts staff. Staff churn has increased significantly. In addition to that, we have inflation and everything. All the costs in the center have increased. So, you're just taking a hit over a hit over a hit, and you have no pricing power when you're in subsidy."—Provider, Child Care Center, Lancaster County

> "The cost is going up, especially if you are trying to sustain a business as an owner, when you think about all the utilities and all the operational cost comes up, in addition to trying to pay staff a decent wage so they can come to work."—Provider, Child Care Center, Douglas County

Family child care providers, in particular, also discussed providing tangible goods for the subsidy-enrolled children in their care.

> "I comb their hair, I change them, sometimes they don't bring clothes. I buy them clothes with my own money, I keep barrettes, ponytail holders, everything that I buy with my own money because nobody gives it to me. And also, all the additional things: Pampers, wipes, because sometimes the parents don't have the money."—Provider, Family Child Care Home, Douglas County

> "I've personally bought children in my care clothing, shoes, a swimsuit out of my budget that I already get out of a 75% market rate value of subsidy to make sure that these kids don't feel less than the other kids in my care"—Provider, Family Child Care Home, Lancaster County

Values

Given that providers typically described participating in the child care subsidy program as a negative impact on their business revenues, we did ask why they chose to enroll families in the program. For many, values drove their decision to accept the subsidy.

> "And if you're going to serve [my community], you're going to accept [the subsidy]. You know you can't serve [my community] and only accept self-pay families."—Provider, Child Care Center, Dodge County

> "So, I know for us, we like to accept the subsidy because we work with a lot of foster families. So they [owners of the child care] were considering not accepting it anymore and we fought pretty hard for that for those families. But I know that the argument was because it takes away from…like it's not as much income brought in, so that's why they were trying to stop taking it. So we just try to keep it balanced between private pay and subsidy."—Provider, Child Care Center, Douglas County

> "I have always taken subsidy. It's just I feel all families need care, so I just don't care how I get paid as long as I get paid, you know. And I charge a certain rate for the families. But you

know, every family needs care. Just go with the flow of everything."—Provider, Family Child Care Home, Adams County

Central to these values was the belief that every child deserves quality child care by having engaged child care providers with the knowledge, skills and resources to improve developmental outcomes.

> "People say, "Well, I don't want to accept state pay." But you don't know the difference you could make it a kid. You're just looking at the money, you need to look at the kids. Because there are kids that really need you. And I have an interview tomorrow night with a dad, and he said, "I keep calling and I can't find anybody that accepts state pay." And he says "I only have him four days a week and people don't want part time…" And I was like, "Well, yeah, because it's less money." And he says, "I'm sorry if I needed a little bit of help because I'm a single dad." So we talked 45 minutes and I'm re-energized again, like, "This is what I can do for your son. I'm so excited." So that's the good thing about state pay. And there are hard parts, but there's when you really hit home with the kid. Yes, I did that. That's awesome. That's awesome."—Provider, Family Child Care Home, Dakota County

Quality of Care

Highlights

- A higher proportion of subsidy-enrolled children are being served in Step Up to Quality rated programs, though the proportion in programs rated Step 3-5 has remained stable.

Quality care was a theme in parent, provider and community conversations. Some of the parents enrolled in the child care subsidy program spoke of the struggles to find a provider they trusted would provide quality child care and accept a subsidized enrollment.

> "Yeah, and it seemed to me that most of the child care facilities that were accepting the subsidy were not as clean. The staff wasn't as credentialed or as kind. It just so it was hard for me to find one that was like worth, you know, that had great value."—Currently Enrolled Parent, Douglas County

While this was not a universal experience, it does align with child care providers' discussions of the difficulty of providing quality care overall when revenue was not always sufficient to cover the costs. But for the providers we spoke to, providing that quality care was a driving force in their decision to enroll families on the child care subsidy.

> "I think that a child from Title 20 is worth receiving the same care we provide for a child whose parent pays. It's the same care because in my case, I do not show any preference. I take care of them the same way. My responsibility is the same."—Provider, Family Child Care Home, Douglas County

> "Well in my case quality child care. I include year-round preschool. I have a great reputation. I've been doing it for almost 30 years, and I know what I'm doing, and I care about my kids." –Provider, Family Child Care Home, Kearney County

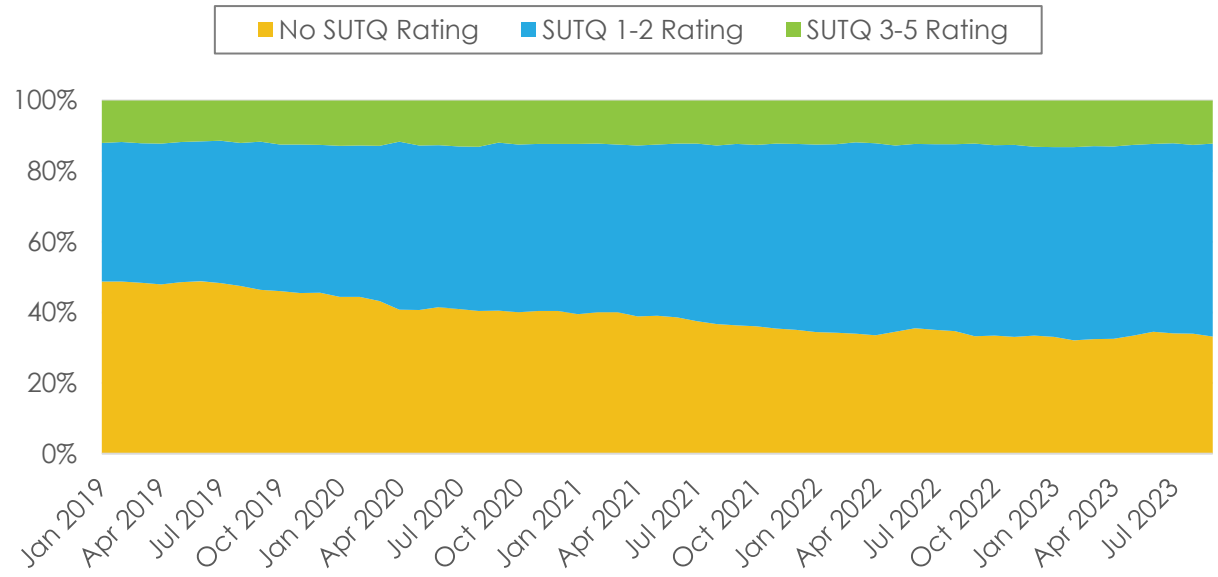
And those working to improve access to child care in their community also noted that the child care subsidy system, with its tiered reimbursements for providers who were improving their quality, provided a financial incentive that benefited all families receiving care.

> "I think subsidy also encourages the providers to do better, because they get higher subsidy if they're a higher rate in Step Up to Quality. So that's a positive for the providers, an incentive for them to you know, do better with their environments in their daily activities I feel with their children."—Community Member, Richardson County

Step Up to Quality (SUTQ) is Nebraska's quality rating and improvement system for early care and education, and child care providers have the opportunity to participate in the program. SUTQ offers access to coaching and other resources that allow child care providers to provide even higher quality programming to children. This includes curriculum development, adaptive learning environments, engaging teacher-child interactions, knowledge of developmental milestones, active professional development, family engagement practices, and successful program administration. [69] Participating organizations take part in a five-step program. Each step represents a higher level of potential service to be offered to children.

Researchers sought to determine whether children who receive subsidy dollars are utilizing facilities in SUTQ. Figure 20 presents that information. As the figure shows, the percentage of children in facilities that are not part of Step Up to Quality decreased over time. The results show that a higher proportion of facilities have accomplished Steps 1 and 2 during the time period under consideration. The proportion of facilities involved in steps 3 through 5 has remained steady (See A-Table 41 for more detailed information)

Figure 20. Monthly Percentage Children of Receiving Care in Step Up to Quality Facilities



[69] Nebraska Department of Education. (Undated). Step Up to Quality: Quality Child Care. https://stepuptoquality.ne.gov/parents-families/quality-child-care/?gad_source=1&gclid=EAIaIQobChMI0v6M67D6hwMVrtYWBR24vA02EAAYASAEEgKU1vD_BwE

Benefits to Children and Families

Highlights

- Child care providers and parents were able to describe developmental gains, especially in language development, for children accessing the child care subsidy program.

We asked parents, providers and community members if there were specific benefits of the child care subsidy program to children and families. The financial benefits were the most often described by the participants and were discussed in the economic impact section of this report. Research also shows the important developmental benefits of access to high-quality, stable child care for children. While our administrative data does not include child development measures, parents and providers were able to articulate very specific developmental gains made by children due to their access to child care.

Providers discussed the developmental progress of children and the role that early childhood education plays in setting up children for future success in schools. This is a broadly recognized benefit of early childhood education more generally, though many providers discussed that the children who are enrolled in early childhood programs through the child care subsidy program are frequently those most in need of additional resources and support for development.

> "We probably do between 10 to 15 referrals a year, if not more, to LPS and [the Early Development Network] in order to support those families and getting their children on IFSP (Individualized Family Service Plan) or IEPs (Individualized Education Plan) so that they can hopefully be more ready for kindergarten. So I guess that's another advantage that if you have child care subsidy and you're able to get into a center, there's more eyes on your children, there's more people who might see maybe some concerning issues within their development and support of a family member and doing a referral."—Provider, Child Care Center, Lancaster County

> "You know that the kids are going to be in a place where they're safe and they're going to be nurtured and they're going to be in an educational environment, so if they're not getting that in their home environment you can hopefully bring them up to speed eventually on where they should be developmentally."—Provider, Family Child Care Home, Kearney County

In the most extreme example, a provider discussed the development of a young child who was neglected. This child received the child care subsidy due to involvement with the child welfare system.

> "And [Grandma serving as foster placement] said, "She's really easy to take care of. She's been so neglected she doesn't expect a thing." She had no emotion on her face. This little girl was 11 months old and all she could do was blink. But she didn't smile. She didn't cry. She didn't do anything. She just blinked. And sometimes when I say something to her, she'd blink slowly, and I said, "She's in there. She's trying to communicate, but she doesn't know how." And they said she's realized that any noise she makes isn't going to be responded to, so she just stopped. And so Grandma was able to put her here on state pay for a while. And the other day I looked at her and I said, "Look at her laughing and playing and talking." And she now yells, stops at the gate now, "No! Blah-blah-blah Toys!" I'm like, "Yep, they need to

pick up toys. We'll have them do that." If it was about the money, the parents wouldn't pay it and they'd be sitting at home with, you know, with a tablet all day long and not communicating and not learning and not socializing and not being exposed to anything and no structure and no naps, no food. And like just the things that they can see and do here and just get exposed to are things that a lot of them would never ever see, you know, at home. So, you know, they're kind of where they need to be in daycare."—Provider, Family Child Care Home, Dakota County

Parents were able to speak to specific child development gains their children experienced because of enrollment in child care programs they were connected to because of the child care subsidy. Four different parents mentioned how the subsidy was particularly helpful for their children with autism spectrum disorder.

> "So my oldest is autistic…When my oldest was 2-1/2, when he went into daycare, he did not speak. He grunted and pointed. That was his way of communication and I'm not joking. There was zero language and we had been working with speech since he was nine months old. He had been, he has been in therapy. And so it wasn't for lack of trying therapy wise. But we got him into daycare and within six months he was talking."—Currently Enrolled Parent, Adams County

Beyond discussing specific diagnoses, parents indicated that children received developmental benefits from being in the child care settings they were able to access through enrollment in the child care subsidy program.

> "They do what's called ASQs, it's the developmental test that they do with children. We're part of Step Up to Quality at [child care center], and so we're required to do developmental testing. And those developmental tasks cover gross motor, fine motor, social, emotional, speech, communication. I mean, they cover a whole variety of things. They were the ones that kind of caught my youngest and was like, hey, why don't we get her an eval because she's scoring low. Then the teachers are able to use that to work with her on areas that she scores low in."—Currently Enrolled Parent, Adams County

> "[Our child care provider] puts the different stuff for them to do throughout the day. So we have something to work with and not just watching TV. And the baby, she works with him so he can learn to start moving around."—Pending Parent, Dawson County

> "Also, you know, my son was born early. So, you know, putting him in daycare has helped him. They give you two years when a child is a preemie to "catch up" to where a normal child is… So him being in daycare around other children has really helped because his words and his speech and just a lot of the things that I really wouldn't have caught on to him kind of struggling a little bit in—he has really picked up on being in daycare."—Currently Enrolled Parent, Lancaster County

One parent even highlighted how having her child enrolled in child care through the child care subsidy program helped her gain tools to assist in her child's development.

> "The kiddos benefit because my oldest daughter was by herself for like the first three years. So it gave her the ability to learn, to play with others, to get outside the house… at school, I

would walk in, I would see her doing things. I'm like, "Whoa, she knows how to do that!" Like, I was really shocked …When I went there, they would tell me "We're working on this," so I can bring that back home and then challenge her at home. So it just kind of kept me on my P's and Q's as well. I can push her to do this, she's not doing this, but this is how I can help her. So they helped me improve my skills as a parent as well by saying, "Hey, we're doing this." And I just bought the information back home, but I loved it, and I loved it for the kids. It's useful and it's…I'm happy I qualify for [child care subsidy]."—Currently Enrolled Parent, Douglas County

Some parents discussed the undue burden that is or would be placed on older children in the family should they not be able to access child care assistance.

> "I would have to rely on my 15-year-old anytime I wanted to either be alone or try to work, and then you know she wouldn't be able to do sports. She wouldn't be able to do any extracurricular activities. She would have to come home, right, after school and then basically I would have to work nights."—Currently Enrolled Parent, Lancaster County

> "Well, with my two youngest children, I mean, it's a blessing, but then it's a huge expectation. I have to oftentimes lean into my older children to help me. That's a difficult circumstance because they also have things in their lives that they need to do for themselves that they want to do, to maintain harmony and balance in their lives. It just upsets the harmony for everyone. I understand that family supports family, but to a certain extent there's sometimes concrete supports that you need outside the home in order to maintain the harmony inside the home"—Formerly Enrolled Parent, Lancaster County

Other Themes

Highlights

- The child care subsidy system can be difficult to navigate for families and for providers. The bureaucratic barriers can prevent families from receiving the benefits of the program and can affect provider willingness to serve families enrolled in the child care subsidy.
- The economic realities for families and communities during the time that LB485 (2021) was enacted affect the direct and indirect impacts of the legislation. This includes child care shortages, staffing shortages, inflation and increased staffing costs.
- Community members highlighted a substantial amount of work happening locally to address child care issues; however, community child care needs are connected to larger issues including workforce shortages and housing shortages.

Conversations with parents, child care providers and community members covered several issues relating to child care generally and the child care subsidy specifically. Several of these themes were discussed throughout the report. Others, however, were less specific about the impact of income eligibility expansion legislation, but nonetheless reflect the lived experiences of those impacted by

the child care subsidy system. These themes include, but are not limited to, bureaucracy, ineligible families and the economic context in which legislation for income eligibility expansion was enacted.

Bureaucracy

In all conversations, participants discussed how the entire system of child care subsidy through the Nebraska Department of Health and Human Services can be difficult to navigate for families and for providers. For some families, the barriers can be substantial enough that they end the application process.

> "A huge barrier is if you don't have a system that's easy to work, people are just going to try and give up or they're not going to try at all if they hear that it's too challenging. That came out of our discussion for our [child care] Citizen Review panel was just that and that the time it takes for these centers to complete the paperwork and make sure that the families are getting what they need."—Community Member, Dakota County

> "[DHHS] kept asking for different things, and he'd send it in, and then they wouldn't get back to him. And I told him, I said you have to be the squeaky wheel, because otherwise your paperwork just gets put at the bottom of the pile and the squeaky wheel gets pulled out, so you have to keep calling them and he would call. But you have to sit on hold for so long. And yeah, it was it was really difficult for him."—Provider, Family Child Care Home, Lancaster County

> "So from the other side of that, just getting on child care subsidy is difficult, so having…and DHHS's response and the response rate has sometimes been lacking."—Provider, Child Care Center, Lancaster County

> "So when I did go back to work it was kind of a process. I really needed child care before I could go back to work except to qualify, they [DHHS] were needing to know how many hours I was going to work and what my pay was going to be. And I didn't know that because I hadn't started work yet and I needed to have a daycare provider before I could start work yet. And so for me it was kind of a crappy process."—Currently Enrolled Parent, Lancaster County

Even after families and providers are connected to the child care subsidy system, they described issues with communication or inconsistency from the department.

> "I haven't gotten notices about a renewal or I haven't gotten notice of my [authorized] hours changing. And daycare will be updated about this stuff, but they don't tell me and so they were going over hours or, you know, I didn't have [subsidized] daycare. I had a gap again" —Currently Enrolled Parent, Adams County

> "I think I have something like 13 different claims available for her for this month, because each day that [DHHS] put in a change I'm allowed to submit for that day and then the next day and then the next day and then the next day. So all of these days are all different and then [DHHS] did the cancellation. So I'm sitting here looking at all these things going. What are these people doing to me? I don't understand. It's a mess. It's a mess."—Provider, Family Child Care Home, Dakota County

> "It's the same thing when they come to inspect us. Not all of them come in and ask for the same thing. Some ask for one thing and others ask for another. She just stopped by to see a room that I expanded. It turns out that they wanted to reduce my number of kids. Instead of increasing them, they wanted to reduce them"—Provider, Child Care Center, Sarpy County

Spanish-speaking providers specifically mentioned errors in billing for the child care subsidy that led to repayments to NDHHS, some of which had to be handled through court cases. While this theme only appeared in conversations with Spanish-speaking providers, it was pervasive within this group and was contextualized within conversations about communicating authorized hour changes.

> "I had a problem, many of us have had this same problem. They authorize the parents to have 40 hours, but remember that there is always a problem, and the parents are never going to reach the 40 hours. And we cannot take care of the kids for free. The person from Title 20 told me to charge $8,000. So, I submitted a claim and had to fix that with the Court because their system is not set up the way it should be."—Provider, Family Child Care Home, Douglas County

> "Because of the issue with the authorizations I had to go to court to fight $6,000 that they were billing me. And at the time they told me that they were going to work on remodeling the system they have for automatic billing when you report. And until today they continue to make mistakes."—Provider, Family Child Care Home, Douglas County

> "I had a bad experience with Title 20. I like to work with them but at the same time right now I take more precautions. I take notes about everything. I take the necessary measures because like they said, I also had to pay back about $20,000 because there was an authorization that was valid. However, the kids were adopted, but I didn't know if they were adopted or if they changed that."—Provider, Family Child Care Home, Douglas County

The parents we spoke to believed that the child care providers were receiving more information from NDHHS than the parents received. Simultaneously, the child care providers expressed frustration that information was sent to parents, but that the providers were not informed.

Economic Context

Threaded through all of the conversations we had with parents, child care providers and community members were the economic realities for families and communities at the time that legislation for income eligibility expansion was enacted. This economic context is important to contextualize the direct and indirect impacts of the legislation.

Access to Child Care

Previously, we discussed how the cost of child care affects families who were ineligible for the child care subsidy. But it's not just the cost of child care that affects family economics, it is also access to child care. One income-ineligible parent lost their child care, which in turn, affected their job. The resulting loss of income is why she sought child care assistance.

> "So I did the best that I could. I let them know that I lost my daycare. I tried as quickly as possible to get my son into daycare. I let them know immediately when that happened. And then progressively, my boss started to get more and more annoyed, even though I was

working 24/7 to make up for the times that I couldn't work during the day… It was just awful. I couldn't sleep at night"—Income Ineligible Parent, Nemaha County

Community members we spoke to reiterated this point. Even if more families were eligible for child care subsidy, there was a lack of access for child care more generally.

Families Inability to Progress

The common overarching theme between parents who were accessing the child care subsidy system and those who were ineligible was a sense that they were "stuck." They felt a lack of autonomy or control over their decisions and were unable to progress or even envision a path forward from the current circumstances.

> "So [NDHHS] cut my daycare from 40 hours a week to 20 hours a week. I'm stuck on that curve right now. It's really hard to go off of economic assistance, if you can't find that job where you're working 40 hours a week, because my daycare is going to get rid of me because I don't have 40 hours a week [authorized subsidized] child care, and if they want me to pay out of pocket for 40 hours a week, that's more than I'm bringing in."—Current Parent, Lancaster County

> "For a while I had a family fee, and I couldn't afford it. So I ended up having to… I lost my job because I couldn't find child care that or like a babysitter or something that was cheap and accepted [child care subsidy]. And I just couldn't afford the family fees. So I was owing the daycare money, and the daycare was getting mad and then I ended up losing my job because they refused to keep my kids any longer. And that really put a strain on my finances at the time because I was a single mom. So it was hard."— Formerly Enrolled Parent, Douglas County

> "It's either stay home and be a parent or go be an employee and I don't like making that draw between the two. Because at the end of day, it's my kids are first, but we have bills as well. Definitely a tough choice."—Currently Enrolled Parent, Douglas County

> "It's hard because I'm having to choose work over being with my family to try to make ends meet because we have this huge daycare burden, and it just sucks. It really sucks."—Income Ineligible Parent, Phelps County

> "There are jobs that I know that I would have the qualifications for, there are jobs that I would love to have and go to every day, but I can't even entertain that as something that I can do in my life because I don't have the funds and the child care to go apply for that job and for me to obtain those funds and that quality child care right now is not even realistic. It's not…especially for my son that has special needs." Formerly Enrolled Parent, Lancaster County

Inflation and Staffing Costs

As discussed in detail in the Impact to Child Care Providers section, several of the providers we spoke to stated that they did not notice a change in subsidy enrollments when LB485 (2021) came in to effect. This, in no small part, was tied to larger issues in the child care industry at the time when income eligibility expansion was implemented. During August 2021, there was an acute workforce shortage for Nebraska in general and child care specifically. At the same time, inflation meant that it

became more difficult for providers to balance budgets. Based on previous discussions of how enrolling families on the child care subsidy is a business decision, it is possible that even though more families qualified, providers were not in a position to accept more families enrolled in the child care subsidy.

Community Response

Community members we spoke with could outline the benefits and barriers of subsidy because of their firsthand experience working on the local level to address child care issues in their communities. When asked what communities were doing to address child care needs, they were able to demonstrate a number of steps Nebraska communities are making to address child care access, including partnering with local businesses to support families and child care providers, city governments taking an active role to build capacity, working with granting and technical assistance providers to address child care capacity and connecting with diverse populations to build more licensed child care that reflects the community demographics.

But addressing child care issues is not without complication. One participant talked about the role of schools and how in trying to open up availability, may have created a problem for child care providers.

> "Our schools have stepped up and opened up a bunch of preschool programs, preschool classrooms. But that's not lifting the burden on child care like they thought it would, because they don't understand the ratio piece. We've opened three preschool classrooms in the last two years, but that's only three- and four-year-olds, and that is where child care programs cash flow. So when you took all of them out of child care, the private child care programs can't just fill all those slots with more infants and toddlers because of the ratios, because of how many they're limited to, especially if their family child care home. So it's not a super positive change, but attempts have been made and we haven't figured out how to bridge that gap yet."—Community Member, Scotts Bluff County

In fact, several participants outlined the current economic situation within their community, and often this theme was connected to broader workforce issues. Communities with workforce shortages also had child care staff shortages and shortages in child care availability.

> "First, it's just the availability. We do have some really great child care centers and in-homes. They're not able to reach their full capacity because they are lacking in staff and they're just not able to compete with other businesses where they can offer higher wages and insurance. So that is a frustration."—Community Member, Dakota County

> "Because everywhere has an employee shortage."—Community Member, Cherry County

One participant also tied the issues with child care to the current housing crisis in rural Nebraska.

> "I have four girls. Two of them were really interested and wanted to start [child care programs] right away, but one lives in the country and one has a super tiny house. So, it just wasn't feasible. Housing is an issue in our community too. You either buy a house for $385,000 or you buy one that's a tin can and is not going to be able to be licensed because it needs so much work."—Community Member, Cherry County

Community members also pointed to the critical role of businesses and economic development in child care and the child care subsidy. Several community members we spoke to also highlighted that community engagement in child care is particularly important in rural communities to keep small businesses and local school districts thriving.

> "If Tyson, for example, has a new family that comes into the area and they can't afford the cost of child care if they are able to get access to subsidy, that might be that job. They might not be able to work, they might have to stay home. So it definitely helps the workforce."—Community Member, Dakota County

> "Because communities can't, won't, and don't work without child care."—Community Member, Scotts Bluff County

> "If we want a strong economic system in Nebraska, workforce is going to have to be a part of that. So then where are we putting the children? For the working families who don't have family members who can take care of their children while they're at work. So we need to make sure that we're taking care of the workforce and the children of the families that are in the workforce."—Community Member, Douglas County

> "With the small communities in general, what happens when you have communities that don't have any child care available? The workforce doesn't move into your community. As children grow out of your community and graduate, they go off, they don't come home to raise their families. They don't come back. So smaller communities die. They say when you lose your school that a community will be shortly to die. But if you don't have child care either, what's going to bring and keep families there?"—Community Member, Scotts Bluff County

> "It's true because we're where we're located, a lot of families work in Omaha and Lincoln, but they still want to have their kids go to a small school. They want their children to attend a local child care center and not have to take them to Omaha or Lincoln. But sometimes when families, if they don't have child care in Weeping Water, for example, they will go to a different school district. Well, they're going to enroll their kids in that school district. So that's something that we're trying to fight to get our kiddos back in our district."—Community Member, Cass County

Discussions with parents, child care providers and community members revealed the broader economic context in which income eligibility expansion took effect that directly impact the implementation of the legislation, as well as the implications of returning to previous subsidy eligibility levels.

V. Expiration of Income Eligibility Changes: Parent, Provider, and Community Perspective

In all conversations with parents, providers and community members, researchers explained that the changes to income eligibility in Neb. Rev. Statute §68-1206 includes a sunset clause, meaning that subsidy income eligibility levels will automatically revert to previous levels without legislative action. Because researchers were measuring the impact of the eligibility changes, participants were asked questions about their experiences with the child care subsidy program and how income eligibility changes affected them, if at all. They were not asked whether the income eligibility levels should revert to previous levels. However, over the course of the conversations, several participants stated that returning to the pre-income eligibility expansion levels would be difficult for Nebraska's families and communities and no participant indicated they wanted income eligibility to return to previous levels.

> "Just if whoever gets the study, if they read it at all or listen, just seriously think about our economic situation in the state of Nebraska, right now. What is going to happen? The increase has been good for families that did qualify. There's still a lot of gap families that didn't. But how much worse is it going to be when this drops back down?"—Community Member, Scotts Bluff County

> "They need to find a way to do better. Because, like literally, like family is the foundation of society, no matter what that family looks like. If you don't have healthy families, if parents can't work without fear of losing their job because of their kids and being able to afford daycare, things are just going to break down."—Ineligible Parent, Nemaha County

> "If you want the workforce to succeed, if you want Nebraska to succeed, you need a strong workforce to have that strong workforce, you need a strong child care network and that means you're going to need to help some of these women pay for child care."—Provider, Family Child Care Home, Lancaster County

Appendices

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Supplemental Tables

Enrollment Tables

Enrollment, Subsidy and Co-pay

A-Table 1. Enrollment Totals, Average Subsidy and Average Co-pay per Family

Month Year	Total Enrollment		Receipt Category Family Enrollment			Average Subsidy						Average Copay
	Children	Families	No Copay	Sliding Fee	Trans-itional	Per Family†	Per Infant	Per Toddler	Per Pre-School	Per School-Age	Per Special Needs	Per Family‡
Jan 2019	15,483	8,148	5253	1762	1133	$458.57	$587.78	$587.04	$518.15	$279.68	$1,093.90	$138.93
Feb 2019	15,205	8,052	5222	1759	1071	$420.60	$548.96	$537.01	$479.00	$241.15	$1,040.82	$145.12
Mar 2019	15,241	8,007	5216	1766	1025	$451.02	$580.48	$571.10	$508.83	$279.47	$1,071.71	$151.84
Apr 2019	15,296	8,096	5345	1769	982	$471.08	$622.84	$598.67	$534.79	$257.21	$1,199.51	$155.62
May 2019	15,848	8,251	5489	1804	958	$478.30	$622.36	$609.53	$545.02	$288.89	$1,173.94	$158.05
Jun 2019	15,435	7,904	5242	1747	916	$503.07	$572.26	$560.16	$524.94	$446.47	$1,161.03	$159.42
Jul 2019	15,371	7,772	5223	1709	840	$565.65	$641.85	$618.23	$584.73	$512.41	$1,332.73	$165.09
Aug 2019	15,917	8,146	5545	1772	829	$480.37	$620.72	$612.79	$515.36	$342.69	$1,023.63	$165.48
Sep 2019	14,649	7,743	5347	1676	720	$452.24	$606.25	$583.91	$486.39	$273.10	$1,006.71	$165.66
Oct 2019	15,083	7,900	5442	1716	742	$505.81	$675.73	$666.38	$557.09	$297.94	$1,171.67	$166.28
Nov 2019	14,694	7,716	5283	1713	720	$435.04	$570.07	$562.06	$481.51	$267.39	$1,036.29	$166.33
Dec 2019	14,647	7,586	5168	1688	730	$447.69	$586.35	$565.42	$491.73	$303.94	$1,055.17	$167.53
Jan 2020	14,463	7,506	5066	1680	760	$469.40	$614.17	$604.62	$521.40	$298.00	$1,122.28	$168.98
Feb 2020	14,151	7,445	5017	1676	752	$456.75	$597.25	$587.22	$505.77	$271.44	$1,049.30	$170.16
Mar 2020	13,791	7,120	4788	1593	739	$443.66	$544.67	$528.61	$475.22	$369.45	$941.62	$171.42
Apr 2020	11,427	5,737	3759	1324	654	$534.80	$595.70	$565.27	$539.21	$513.26	$1,239.78	$173.12
May 2020	12,188	6,132	3988	1429	715	$606.46	$668.60	$642.15	$610.75	$566.03	$1,330.92	$171.39
Jun 2020	12,155	6,044	3914	1388	742	$660.96	$728.01	$694.77	$663.32	$612.53	$1,687.70	$169.32
Jul 2020	11,823	5,859	3743	1366	750	$673.37	$741.95	$711.89	$683.72	$622.57	$1,435.17	$167.98
Aug 2020	12,156	6,102	3894	1428	780	$563.59	$670.20	$654.96	$590.93	$467.09	$1,227.38	$167.07
Sep 2020	11,803	6,046	3880	1423	743	$571.14	$689.85	$676.58	$600.29	$446.44	$1,271.96	$166.25
Oct 2020	12,122	6,175	3973	1421	781	$573.85	$715.54	$694.39	$611.61	$421.08	$1,138.08	$167.40
Nov 2020	12,000	6,118	3907	1426	785	$513.23	$626.31	$609.07	$546.24	$391.93	$1,072.36	$168.30
Dec 2020	12,026	6,100	3874	1427	799	$573.32	$697.62	$674.23	$608.56	$454.01	$1,184.92	$168.19
Jan 2021	12,134	6,161	3925	1440	796	$518.44	$631.81	$616.49	$551.59	$405.63	$1,055.04	$168.49
Feb 2021	12,239	6,250	3971	1472	807	$506.62	$643.88	$627.89	$554.37	$345.77	$1,010.32	$168.85
Mar 2021	12,300	6,281	3975	1499	808	$587.99	$746.67	$722.48	$648.94	$397.85	$1,166.78	$169.18
Apr 2021	12,230	6,300	4004	1508	788	$559.75	$709.19	$701.46	$622.24	$354.96	$1,115.38	$168.77
May 2021	12,561	6,393	4036	1532	825	$525.95	$666.11	$643.45	$580.44	$356.85	$1,042.41	$168.44
Jun 2021	12,552	6,339	3989	1544	806	$644.90	$733.83	$707.35	$657.61	$573.53	$1,393.13	$168.26

Month Year	Total Enrollment		Receipt Category Family Enrollment			Average Subsidy						Average Copay
	Children	Families	No Copay	Sliding Fee	Trans-itional	Per Family†	Per Infant	Per Toddler	Per Pre-School	Per School-Age	Per Special Needs	Per Family‡
Jul 2021	12,465	6,272	3937	1540	795	$667.69	$766.89	$733.02	$672.24	$602.76	$1,417.52	$167.88
Aug 2021	12,415	6,307	3969	1507	831	$552.95	$731.58	$688.12	$574.35	$409.18	$1,138.23	$168.79
Sep 2021	11,706	6,159	3823	1605	731	$538.08	$753.20	$703.15	$566.65	$329.75	$1,093.61	$173.04
Oct 2021	12,052	6,293	3864	1756	673	$540.38	$756.22	$698.74	$576.57	$344.82	$1,090.19	$175.68
Nov 2021	12,169	6,366	3815	1956	595	$527.65	$730.64	$674.69	$567.73	$335.81	$1,096.47	$178.59
Dec 2021	12,271	6,357	3734	2077	546	$558.55	$749.23	$689.95	$605.51	$392.61	$1,176.56	$180.63
Jan 2022	12,108	6,332	3691	2153	488	$521.88	$705.28	$664.29	$565.41	$333.72	$1,068.78	$181.51
Feb 2022	12,035	6,321	3596	2281	444	$520.53	$704.40	$662.69	$569.55	$317.90	$1,034.72	$183.08
Mar 2022	12,505	6,548	3678	2468	402	$604.44	$812.99	$754.74	$657.91	$386.80	$1,232.36	$184.13
Apr 2022	12,573	6,614	3655	2603	356	$549.09	$744.99	$688.56	$604.19	$334.51	$1,137.63	$185.51
May 2022	12,904	6,730	3669	2737	324	$555.37	$751.08	$700.70	$611.37	$341.97	$1,149.22	$186.20
Jun 2022	12,875	6,659	3588	2773	298	$661.54	$773.54	$727.53	$670.80	$591.79	$1,345.94	$186.46
Jul 2022	12,799	6,575	3516	2831	228	$649.97	$758.25	$716.26	$658.62	$587.64	$1,261.69	$187.48
Aug 2022	13,390	6,891	3699	3022	170	$633.77	$840.48	$793.48	$666.42	$463.21	$1,201.66	$190.01
Sep 2022	12,575	6,633	3577	2914	142	$587.76	$809.95	$767.04	$630.14	$353.21	$1,122.78	$190.67
Oct 2022	12,780	6,708	3591	2968	149	$590.81	$811.38	$766.88	$632.93	$364.72	$1,220.79	$192.53
Nov 2022	12,780	6,700	3568	2970	162	$583.78	$795.38	$754.14	$633.45	$360.92	$1,159.72	$194.27
Dec 2022	12,672	6,655	3500	2989	166	$595.32	$806.35	$745.83	$641.10	$413.16	$1,176.12	$195.69
Jan 2023	12,717	6,695	3498	3041	156	$597.15	$821.12	$773.33	$664.37	$361.07	$1,176.16	$196.65
Feb 2023	12,550	6,633	3454	3014	165	$571.22	$774.09	$732.07	$629.43	$347.59	$1,134.21	$198.08
Mar 2023	12,947	6,806	3517	3118	171	$666.19	$900.53	$840.68	$740.56	$414.62	$1,337.49	$198.31
Apr 2023	12,826	6,776	3472	3134	170	$584.76	$793.93	$740.99	$647.04	$351.71	$1,214.83	$198.60
May 2023	13,200	6,916	3541	3188	187	$635.78	$873.15	$810.98	$709.02	$383.90	$1,289.06	$199.27
Jun 2023	13,024	6,788	3415	3188	185	$731.91	$867.49	$817.61	$738.77	$652.24	$1,486.83	$199.59
Jul 2023	12,927	6,682	3360	3145	177	$732.39	$858.90	$809.45	$735.24	$666.11	$1,627.81	$199.86
Aug 2023	13,369	6,919	3503	3230	186	$740.17	$972.49	$889.52	$757.53	$591.03	$1,514.61	$200.30
Sep 2023	12,556	6,652	3322	3146	184	$696.42	$915.85	$845.02	$726.46	$533.21	$1,482.75	$200.80

Note: Excludes Child Care for Child Welfare cases. Distinct counts are given only for children and families who had a provider that billed NDHHS for the month care was provided. Receipt Category "No Copay" includes ADC Families and Low Income Families.

†Average Subsidy per Family is calculated from the sum of all children billing subsidy for that household in the month.

‡Average excludes families without a co-pay.

A-Table 2. Average Monthly Subsidy Dollars per Service Category by Region

	Infant		Toddler		Preschool		School		Special Needs	
Month Year	**Rural**	**Urban**	**Rural**	**Urban**	**Rural**	**Urban**	**Rural**	**Urban**	**Rural**	**Urban**
Jan 2019	$435.73	$642.79	$435.61	$651.50	$390.33	$570.29	$196.13	$303.23	$778.35	$1,141.65
Feb 2019	$409.71	$599.89	$395.38	$595.45	$358.82	$526.07	$176.35	$259.09	$759.54	$1,083.28
Mar 2019	$416.07	$642.55	$403.59	$640.25	$368.97	$565.57	$191.99	$303.07	$816.20	$1,098.56
Apr 2019	$462.82	$683.64	$432.00	$667.01	$392.76	$591.91	$179.71	$278.06	$892.68	$1,234.80
May 2019	$454.63	$690.36	$440.05	$680.36	$406.26	$600.37	$218.50	$310.21	$807.40	$1,220.15
Jun 2019	$416.28	$634.60	$409.14	$621.96	$389.12	$579.25	$349.25	$477.66	$982.09	$1,185.76
Jul 2019	$489.16	$702.18	$468.83	$678.53	$440.80	$641.08	$400.29	$547.81	$1,187.05	$1,368.69
Aug 2019	$471.65	$679.07	$457.29	$677.27	$393.20	$563.90	$260.89	$367.15	$927.29	$1,037.61
Sep 2019	$458.47	$664.65	$430.00	$649.21	$354.90	$539.40	$173.61	$299.81	$727.94	$1,055.43
Oct 2019	$491.72	$749.00	$485.93	$743.87	$406.23	$618.53	$193.49	$325.37	$737.36	$1,249.52
Nov 2019	$411.27	$632.30	$402.85	$629.56	$344.01	$536.96	$183.27	$289.09	$619.41	$1,107.16
Dec 2019	$426.38	$645.69	$405.89	$632.98	$355.79	$546.57	$209.37	$328.57	$688.39	$1,113.45
Jan 2020	$450.89	$676.21	$451.43	$669.45	$386.09	$575.92	$196.03	$324.20	$557.26	$1,199.33
Feb 2020	$428.56	$659.96	$423.58	$654.21	$360.17	$564.42	$179.17	$295.07	$590.86	$1,096.88
Mar 2020	$391.33	$598.80	$384.44	$585.81	$336.56	$528.95	$254.16	$399.19	$758.93	$959.89
Apr 2020	$433.56	$648.07	$420.06	$619.79	$411.84	$585.22	$423.83	$537.75	$757.91	$1,273.85
May 2020	$487.97	$728.86	$474.68	$708.25	$459.52	$666.05	$459.44	$595.80	$1,366.69	$1,328.73
Jun 2020	$511.86	$806.31	$515.76	$767.82	$503.78	$724.63	$489.44	$650.79	$996.18	$1,796.16
Jul 2020	$523.16	$817.26	$520.12	$787.30	$511.23	$750.74	$501.13	$661.09	$893.46	$1,465.83
Aug 2020	$474.87	$741.56	$483.32	$720.18	$413.15	$660.29	$295.74	$520.76	$642.42	$1,268.33
Sep 2020	$497.79	$761.13	$496.73	$741.49	$406.50	$673.96	$226.52	$504.52	$549.42	$1,318.08
Oct 2020	$519.73	$789.03	$515.42	$762.11	$437.80	$677.23	$230.30	$472.91	$786.69	$1,163.70
Nov 2020	$438.51	$697.27	$448.16	$670.30	$383.82	$608.21	$211.70	$438.46	$829.67	$1,090.24
Dec 2020	$504.45	$772.63	$497.39	$739.25	$438.10	$673.10	$272.66	$505.17	$841.97	$1,210.73
Jan 2021	$479.71	$690.39	$461.35	$674.29	$398.20	$611.80	$215.17	$456.67	$754.25	$1,076.75
Feb 2021	$486.61	$705.71	$466.11	$688.04	$410.29	$611.33	$213.80	$381.92	$597.54	$1,040.73
Mar 2021	$562.91	$816.73	$538.86	$790.61	$480.47	$713.47	$236.98	$441.57	$668.69	$1,208.29
Apr 2021	$542.28	$770.02	$517.51	$772.74	$462.41	$683.71	$214.74	$393.69	$783.30	$1,141.69
May 2021	$509.96	$722.81	$481.26	$704.14	$431.07	$639.39	$254.98	$386.89	$696.54	$1,069.96
Jun 2021	$562.76	$790.71	$531.89	$771.64	$500.29	$716.83	$474.15	$604.52	$1,048.57	$1,418.19
Jul 2021	$565.98	$833.56	$551.80	$797.87	$504.28	$734.03	$475.33	$641.50	$1,076.68	$1,440.25
Aug 2021	$546.78	$793.46	$515.38	$752.97	$432.38	$626.10	$285.67	$445.68	$553.65	$1,188.82
Sep 2021	$552.58	$819.91	$519.27	$772.73	$394.85	$626.58	$209.23	$360.90	$266.23	$1,166.00
Oct 2021	$555.42	$825.30	$528.94	$762.75	$412.83	$632.31	$210.48	$378.32	$274.29	$1,169.79
Nov 2021	$538.31	$795.62	$506.75	$736.33	$403.14	$623.30	$209.19	$366.41	$261.69	$1,184.86
Dec 2021	$558.80	$816.28	$528.01	$751.34	$444.42	$660.78	$275.09	$422.89	$470.59	$1,260.60

	Infant		Toddler		Preschool		School		Special Needs	
Month Year	**Rural**	**Urban**	**Rural**	**Urban**	**Rural**	**Urban**	**Rural**	**Urban**	**Rural**	**Urban**
Jan 2022	$517.90	$772.80	$482.27	$731.37	$403.69	$621.71	$209.08	$365.81	$210.66	$1,147.68
Feb 2022	$519.55	$770.43	$486.60	$729.81	$407.50	$627.02	$208.96	$345.55	$266.17	$1,103.03
Mar 2022	$597.44	$885.44	$560.38	$828.92	$466.10	$723.86	$240.32	$422.88	$326.14	$1,310.31
Apr 2022	$551.81	$811.18	$521.28	$751.51	$438.80	$662.55	$213.89	$363.15	$319.66	$1,199.19
May 2022	$553.46	$819.50	$522.92	$766.57	$454.97	$667.66	$271.43	$361.36	$372.53	$1,204.70
Jun 2022	$574.83	$845.48	$543.43	$797.57	$514.61	$727.55	$468.34	$627.67	$750.72	$1,400.07
Jul 2022	$543.19	$834.73	$526.07	$787.15	$488.03	$720.32	$450.25	$627.06	$666.88	$1,313.16
Aug 2022	$620.12	$918.99	$590.44	$868.06	$483.31	$733.68	$337.74	$496.91	$683.75	$1,229.91
Sep 2022	$592.91	$882.78	$553.85	$845.71	$438.28	$697.98	$221.43	$383.21	$523.55	$1,153.05
Oct 2022	$593.01	$886.60	$562.13	$840.52	$443.47	$701.07	$238.00	$394.41	$501.16	$1,263.12
Nov 2022	$555.17	$880.43	$556.01	$824.62	$441.93	$701.71	$223.34	$391.55	$618.99	$1,196.47
Dec 2022	$566.98	$891.65	$531.60	$826.39	$444.55	$712.20	$290.40	$441.64	$667.29	$1,211.85
Jan 2023	$584.73	$908.64	$547.69	$854.71	$465.69	$736.34	$241.03	$388.48	$735.00	$1,197.78
Feb 2023	$568.31	$850.38	$527.10	$809.96	$458.59	$690.96	$221.09	$375.91	$710.30	$1,149.76
Mar 2023	$660.22	$986.00	$625.69	$925.77	$537.34	$814.23	$258.40	$451.37	$1,076.53	$1,343.90
Apr 2023	$576.19	$870.28	$538.79	$819.80	$465.62	$714.64	$227.19	$380.86	$880.70	$1,219.97
May 2023	$635.03	$950.81	$589.63	$898.29	$517.79	$780.81	$292.21	$407.63	$672.46	$1,302.97
Jun 2023	$624.07	$945.15	$604.98	$897.98	$558.93	$804.13	$528.11	$685.06	$788.88	$1,503.19
Jul 2023	$590.02	$951.94	$581.96	$893.65	$553.90	$800.42	$536.22	$700.23	$1,221.36	$1,640.22
Aug 2023	$678.67	$1,069.74	$643.83	$983.57	$566.44	$827.41	$449.62	$625.77	$795.33	$1,542.93
Sep 2023	$634.20	$1,009.25	$604.57	$937.16	$519.65	$800.48	$372.85	$568.12	$329.72	$1,508.09

Note: Excludes Child Care for Child Welfare cases.

Household Size

A-Table 3. Average Monthly Number of Children and Families by Household Size

	2019		2020			2021				2022				2023			
Household Size	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Children																	
2	2,046	13.4%	1,591	12.7%	-22.2%	1,591	13.0%	-22.2%	0.0%	1,660	13.1%	-18.9%	4.3%	1,700	13.2%	-16.9%	2.4%
3	4,117	27.0%	3,309	26.4%	-19.6%	3,248	26.5%	-21.1%	-1.8%	3,288	26.0%	-20.1%	1.2%	3,404	26.4%	-17.3%	3.5%
4	4,075	26.7%	3,440	27.5%	-15.6%	3,423	27.9%	-16.0%	-0.5%	3,460	27.3%	-15.1%	1.1%	3,405	26.4%	-16.4%	-1.6%
5	2,656	17.4%	2,157	17.2%	-18.8%	2,005	16.4%	-24.5%	-7.0%	2,134	16.8%	-19.7%	6.4%	2,175	16.9%	-18.1%	1.9%
6 or greater	2,354	15.4%	2,017	16.1%	-14.3%	1,995	16.3%	-15.3%	-1.1%	2,128	16.8%	-9.6%	6.7%	2,221	17.2%	-5.6%	4.4%
Families																	
2	2,037	25.6%	1,585	24.9%	-22.2%	1,583	25.2%	-22.3%	-0.1%	1,651	25.0%	-18.9%	4.3%	1,694	25.1%	-16.8%	2.6%
3	2,405	30.3%	1,920	30.2%	-20.2%	1,899	30.2%	-21.0%	-1.1%	1,964	29.7%	-18.3%	3.4%	2,030	30.0%	-15.6%	3.4%
4	1,830	23.0%	1,512	23.7%	-17.4%	1,501	23.9%	-18.0%	-0.7%	1,563	23.6%	-14.6%	4.1%	1,564	23.1%	-14.5%	0.1%
5	986	12.4%	787	12.4%	-20.2%	747	11.9%	-24.2%	-5.1%	822	12.4%	-16.6%	10.0%	840	12.4%	-14.8%	2.2%
6 or greater	685	8.6%	563	8.8%	-17.8%	559	8.9%	-18.4%	-0.7%	613	9.3%	-10.5%	9.7%	634	9.4%	-7.4%	3.4%

A-Table 4. Average Monthly Number of Families Enrolled by Number of Children Enrolled in Subsidy

	2019		2020			2021				2022				2023			
Number of Children Enrolled	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
1	2,773	34.9%	2,110	33.1%	-23.9%	2,095	33.3%	-24.5%	-0.7%	2,280	34.5%	-17.8%	8.8%	2,377	35.1%	-14.3%	4.3%
2	2,724	34.3%	2,216	34.8%	-18.6%	2,178	34.6%	-20.0%	-1.7%	2,261	34.2%	-17.0%	3.8%	2,330	34.4%	-14.5%	3.1%
3	1,590	20.0%	1,312	20.6%	-17.5%	1,301	20.7%	-18.2%	-0.8%	1,326	20.0%	-16.6%	1.9%	1,282	19.0%	-19.4%	-3.3%
4 or more	859	10.8%	729	11.4%	-15.1%	718	11.4%	-16.4%	-1.5%	749	11.3%	-12.8%	4.3%	776	11.5%	-9.7%	3.6%

Note: Counts exclude children in the household not billing for subsidy.

Service Category

A-Table 5. Average Monthly Number of Children and Families by Provider Service Category

	2019		2020			2021				2022				2023			
Service Category	Mean per Month	% of Total	Mean per Month	% of Total	% Year-Year	Mean per Month	% of Total	% Since 2019	% Year-Year	Mean per Month	% of Total	% Since 2019	% Year-Year	Mean per Month	% of Total	% Since 2019	% Year-Year
Children																	
Infant	2,037	13.4%	1,514	12.1%	-25.7%	1,443	11.8%	-29.2%	-4.7%	1,622	12.8%	-20.4%	12.4%	1,603	12.4%	-21.3%	-1.2%
Toddler	2,722	17.9%	2,282	18.2%	-16.1%	2,191	17.9%	-19.5%	-4.0%	2,217	17.5%	-18.6%	1.2%	2,243	17.4%	-17.6%	1.2%
Preschool	4,840	31.8%	3,993	31.9%	-17.5%	3,899	31.8%	-19.4%	-2.3%	3,993	31.5%	-17.5%	2.4%	4,053	31.4%	-16.3%	1.5%
School	5,509	36.1%	4,609	36.8%	-16.3%	4,618	37.7%	-16.2%	0.2%	4,729	37.3%	-14.2%	2.4%	4,883	37.8%	-11.4%	3.3%
Special Needs	130	0.9%	109	0.9%	-16.3%	105	0.8%	-19.7%	-4.1%	106	0.8%	-18.7%	1.3%	123	1.0%	-5.4%	16.4%
Families																	
Infant	1,953	24.6%	1,452	22.8%	-25.7%	1,374	21.8%	-29.7%	-5.4%	1,545	23.4%	-20.9%	12.5%	1,540	22.8%	-21.2%	-0.4%
Toddler	2,571	32.4%	2,152	33.8%	-16.3%	2,072	32.9%	-19.4%	-3.7%	2,107	31.8%	-18.1%	1.7%	2,134	31.5%	-17.0%	1.3%
Preschool	4,108	51.7%	3,369	52.9%	-18.0%	3,298	52.4%	-19.7%	-2.1%	3,425	51.8%	-16.6%	3.8%	3,492	51.6%	-15.0%	2.0%
School	3,604	45.4%	2,945	46.3%	-18.3%	2,915	46.3%	-19.1%	-1.0%	2,985	45.1%	-17.2%	2.4%	3,079	45.5%	-14.6%	3.2%
Special Needs	114	1.4%	95	1.5%	-16.6%	91	1.4%	-20.0%	-4.0%	93	1.4%	-18.5%	1.8%	99	1.50%	-12.80%	7%

Note: Because children may change service categories throughout the year, child category percentages may not sum to 100. Family category percentages do not sum to 100 due to multiple children per household. Children with multiple providers who billed under different service categories were categorized under their first provider's service category (determined by date of authorization). Children with any providers who billed under Special Needs were assigned to the Special Needs service category regardless of a provider's authorization date.

Income

A-Table 6. Average Monthly Number of Children and Families Enrolled by Year and Federal Poverty Level

	2019	2020		2021			2022			2023		
FPL	Mean	Mean	Year-Year Change	Mean	Change Since 2019	Year-Year Change	Mean	Change Since 2019	Year-Year Change	Mean	Change Since 2019	Year-Year Change
Children												
100% and below	10,410	8,008	-23.1%	7,681	-26.2%	-4.1%	7,103	-31.8%	-7.5%	6,859	-34.1%	-3.4%
100%-130%	3,069	2,490	-18.9%	2,601	-15.3%	4.5%	2,448	-20.3%	-5.9%	2,519	-17.9%	2.9%
130%-185%	1,761	1,667	-5.4%	1,745	-0.9%	4.7%	2,699	53.2%	54.7%	3,073	74.5%	13.9%
185%-200%	15	95	542.7%	94	530.9%	-1.8%	201	1255.6%	114.9%	236	1489.5%	17.3%
Over 200%	2	255	13790.9%	144	7781.8%	-43.3%	220	11877.3%	52.0%	219	11839.4%	-0.3%
Families												
100% and below	5,153	3,857	-25.2%	3,712	-28.0%	-3.8%	3,436	-33.3%	-7.4%	3,326	-35.5%	-3.2%
100%-130%	1,698	1,330	-21.7%	1,386	-18.3%	4.2%	1,306	-23.1%	-5.8%	1,298	-23.5%	-0.6%
130%-185%	1,084	962	-11.2%	1,032	-4.7%	7.3%	1,608	48.4%	55.8%	1,837	69.5%	14.2%
185%-200%	10	55	443.4%	60	488.5%	8.3%	124	1120.5%	107.4%	158	1453.0%	27.2%
Over 200%	1	159	13542.9%	97	8207.1%	-39.1%	137	11614.3%	41.0%	140	11909.5%	2.5%

Reason for Care

A-Table 7. Average Monthly Number of Children and Families by Reason for Care

	2019		2020			2021				2022				2023			
Reason for Care	**Mean per Month**	**% of Variable**	**Mean per Month**	**% of Variable**	**% Year-Year**	**Mean per Month**	**% of Variable**	**% Since 2019**	**% Year-Year**	**Mean per Month**	**% of Variable**	**% Since 2019**	**% Year-Year**	**Mean per Month**	**% of Variable**	**% Since 2019**	**% Year-Year**
Children																	
Employed	13,114	86.0%	10,780	86.2%	-17.8%	10,556	86.1%	-19.5%	-2.1%	11,072	87.4%	-15.6%	4.9%	11,292	87.5%	-13.9%	2.0%
Employment First or Workforce Program Seeking	965	6.3%	894	7.1%	-7.4%	681	5.6%	-29.4%	-23.8%	606	4.8%	-37.2%	-11.0%	639	5.0%	-33.8%	5.4%
Employment	762	5.0%	537	4.3%	-29.5%	713	5.8%	-6.4%	32.8%	695	5.5%	-8.8%	-2.5%	677	5.2%	-11.2%	-2.6%
Education	302	2.0%	220	1.8%	-27.2%	252	2.1%	-16.6%	14.5%	216	1.7%	-28.5%	-14.3%	208	1.6%	-31.1%	-3.7%
Medical	96	0.6%	78	0.6%	-18.8%	55	0.4%	-42.7%	-29.5%	60	0.5%	-37.5%	9.1%	52	0.4%	-45.8%	-13.3%
Homelessness	0	0.0%	0	0.0%		4	0.0%			17	0.1%		325.0%	35	0.3%		105.9%
Other	9	0.1%	4	0.0%	-55.6%	5	0.0%	-44.4%	25.0%	6	0.0%	-33.3%	20.0%	5	0.0%	-44.4%	-16.7%
Families																	
Employed	6,771	85.2%	5,459	85.8%	-19.4%	5,389	85.7%	-20.4%	-1.3%	5,760	87.1%	-14.9%	6.9%	5,892	87.1%	-13.0%	2.3%
Employment First or Workforce Program Seeking	503	6.3%	450	7.1%	-10.5%	353	5.6%	-29.8%	-21.6%	321	4.9%	-36.2%	-9.1%	335	5.0%	-33.4%	4.4%
Employment	421	5.3%	275	4.3%	-34.7%	355	5.6%	-15.7%	29.1%	353	5.3%	-16.2%	-0.6%	347	5.1%	-17.6%	-1.7%
Education	196	2.5%	143	2.2%	-27.0%	161	2.6%	-17.9%	12.6%	139	2.1%	-29.1%	-13.7%	138	2.0%	-29.6%	-0.7%
Medical	52	0.7%	39	0.6%	-25.0%	30	0.5%	-42.3%	-23.1%	31	0.5%	-40.4%	3.3%	31	0.5%	-40.4%	0.0%
Homelessness	0	0.0%	0	0.0%		2	0.0%			10	0.2%		400.0%	19	0.3%		90.0%
Other	4	0.1%	2	0.0%	-50.0%	3	0.0%	-25.0%	50.0%	3	0.0%	-25.0%	0.0%	3	0.0%	-25.0%	0.0%

Note: Homelessness was not created as a category for reason for care until September 2020.

Receipt Category

A-Table 8. Average Monthly Number of Families Enrolled by Receipt Category at Determination

Year	Mean per Month	% of Receipt Category	Change since 2019	Year-Year Change
Current Family and Low Income (No Co-pay)				
2019	5,315	66.9%		
2020	4,151	65.2%	-21.9%	-21.9%
2021	3,921	62.3%	-26.2%	-5.5%
2022	3,611	54.6%	-32.1%	-7.9%
2023	3,454	51.1%	-35.0%	-4.3%
Sliding Fee				
2019	1,741	21.9%		
2020	1,466	23.0%	-15.8%	-15.8%
2021	1,620	25.7%	-7.0%	10.5%
2022	2,726	41.2%	56.6%	68.3%
2023	3,134	46.3%	80.0%	15.0%
Transitional				
2019	889	11.2%		
2020	750	11.8%	-15.6%	-15.6%
2021	751	11.9%	-15.5%	0.1%
2022	278	4.2%	-68.7%	-63.0%
2023	176	2.6%	-80.2%	-36.7%

Note: Current Family = Recipients of ADC grant. Low Inc Family = Income is within 100% FPL. Sliding Fee = Income exceeds 100% FPL but is equal to or less than 130% FPL (pre-income eligibility expansion) or is equal to or less than 185% FPL (post-expansion). Transitional = Income exceeds 130% FPL but is less than 185% FPL (pre-expansion) or less than 200% FPL (post-expansion). Receipt Category is based upon a family's most recent determination.

Co-payment

A-Table 9. Average Monthly Number of Families and Children with and Without a Co-pay by Service Category

	2019		2020			2021				2022				2023			
Service Category	Mean per Month	% of Total	Mean per Month	% of Total	% Year-Year	Mean per Month	% of Total	% Since 2019	% Year-Year	Mean per Month	% of Total	% Since 2019	% Year-Year	Mean per Month	% of Total	% Since 2019	% Year-Year
Families—Co-pay																	
Infant	566	20.6%	336	18.2%	-40.7%	262	15.6%	-53.7%	-21.9%	430	18.8%	-24.1%	64.0%	460	18.0%	-18.8%	6.9%
Toddler	850	30.9%	584	31.7%	-31.3%	513	30.4%	-39.7%	-12.2%	685	30.0%	-19.4%	33.7%	766	29.9%	-9.8%	11.9%
Preschool	1,410	51.3%	967	52.5%	-31.4%	888	52.7%	-37.0%	-8.2%	1,162	50.9%	-17.6%	30.9%	1,333	52.1%	-5.5%	14.7%
School	1,150	41.9%	806	43.8%	-29.9%	765	45.4%	-33.5%	-5.1%	955	41.8%	-17.0%	24.7%	1,103	43.1%	-4.1%	15.6%
Special Needs	45	1.6%	30	1.6%	-34.9%	27	1.6%	-41.4%	-10.0%	29	1.3%	-36.0%	9.2%	38	1.5%	-16.7%	30.2%
Families—No Co-pay																	
Infant	1,387	26.7%	1,116	24.7%	-19.6%	1,112	24.1%	-19.9%	-0.4%	1,116	25.7%	-19.6%	0.3%	1,080	25.7%	-22.2%	-3.2%
Toddler	1,722	33.1%	1,569	34.7%	-8.9%	1,560	33.8%	-9.4%	-0.6%	1,422	32.8%	-17.4%	-8.8%	1,368	32.5%	-20.6%	-3.8%
Preschool	2,699	51.9%	2,403	53.1%	-11.0%	2,411	52.3%	-10.7%	0.3%	2,263	52.2%	-16.1%	-6.1%	2,159	51.3%	-20.0%	-4.6%
School	2,454	47.2%	2,140	47.3%	-12.8%	2,150	46.7%	-12.4%	0.5%	2,031	46.8%	-17.3%	-5.5%	1,977	47.0%	-19.5%	-2.7%
Special Needs	69	1.3%	66	1.4%	-4.7%	65	1.4%	-6.0%	-1.3%	64	1.5%	-7.1%	-1.2%	62	1.5%	-10.3%	-3.5%
Children—Co-pay																	
Infant	582	12.2%	346	10.5%	-40.6%	270	8.9%	-53.7%	-21.9%	447	11.3%	-23.2%	65.7%	471	10.5%	-19.1%	5.4%
Toddler	894	18.8%	616	18.8%	-31.1%	534	17.7%	-40.2%	-13.2%	709	17.9%	-20.7%	32.7%	797	17.8%	-10.9%	12.4%
Preschool	1,607	33.7%	1,111	33.9%	-30.9%	1,025	34.0%	-36.3%	-7.7%	1,322	33.5%	-17.7%	29.1%	1,507	33.7%	-6.2%	14.0%
School	1,628	34.2%	1,168	35.7%	-28.3%	1,154	38.3%	-29.1%	-1.2%	1,441	36.5%	-11.5%	24.9%	1,648	36.9%	1.2%	14.3%
Special Needs	49	1.0%	33	1.0%	-33.2%	30	1.0%	-40.0%	-10.2%	33	0.8%	-33.8%	10.2%	46	1.0%	-6.8%	40.9%
Children—No Co-pay																	
Infant	1,457	13.9%	1,169	12.6%	-19.8%	1,174	12.7%	-19.4%	0.4%	1,176	13.5%	-19.3%	0.2%	1,132	13.4%	-22.3%	-3.7%
Toddler	1,832	17.5%	1,668	18.0%	-9.0%	1,657	17.9%	-9.5%	-0.6%	1,509	17.3%	-17.6%	-9.0%	1,448	17.1%	-21.0%	-4.1%
Preschool	3,240	30.9%	2,886	31.2%	-10.9%	2,878	31.1%	-11.2%	-0.3%	2,672	30.6%	-17.5%	-7.1%	2,548	30.2%	-21.4%	-4.7%
School	3,884	37.0%	3,443	37.2%	-11.4%	3,467	37.5%	-10.8%	0.7%	3,291	37.7%	-15.3%	-5.1%	3,239	38.4%	-16.6%	-1.6%
Special Needs	81	0.8%	76	0.8%	-6.1%	75	0.8%	-7.5%	-1.5%	73	0.8%	-9.6%	-2.2%	77	0.9%	-4.6%	5.5%

Note: Family mean per month represents the average monthly number of families with a child categorized by the given service category. Due to families having multiple children in different service categories, percentages totals do not sum to 100. Percentage totals are out of the total number of children and families within each co-pay category.

A-Table 10. Average Monthly Co-pay per Family by Service Category

Service Category	2019 Mean per Family	2020 Mean per Family	2020 % Since 2019	2021 Mean per Family	2021 % Since 2019	2021 % Year-Year	2022 Mean per Family	2022 % Since 2019	2022 % Year-Year	2023 Mean per Family	2023 % Since 2019	2023 % Year-Year
Infant	$163.05	$171.08	4.9%	$172.27	5.7%	0.7%	$194.08	19.0%	12.7%	$206.76	26.8%	6.5%
Toddler	$164.28	$171.14	4.2%	$172.97	5.3%	1.1%	$189.34	15.3%	9.5%	$198.26	20.7%	4.7%
Preschool	$165.50	$177.38	7.2%	$178.76	8.0%	0.8%	$193.69	17.0%	8.4%	$205.85	24.4%	6.3%
School	$172.12	$183.46	6.6%	$185.76	7.9%	1.3%	$202.29	17.5%	8.9%	$212.53	23.5%	5.1%
Special Needs	$167.71	$177.78	6.0%	$184.09	9.8%	3.6%	$198.20	18.2%	7.7%	$205.14	22.3%	3.5%

Note: Mean per family represents the average monthly co-pay amount per family for a family that has a child categorized as the given service category.

Geography

A-Table 11. Average Monthly Number of Children Enrolled by County

County	2019 Mean per Month	2019 % of Variable	2020 Mean per Month	2020 % of Variable	2020 % Year-Year	2021 Mean per Month	2021 % of Variable	2021 % Since 2019	2021 % Year-Year	2022 Mean per Month	2022 % of Variable	2022 % Since 2019	2022 % Year-Year	2023 Mean per Month	2023 % of Variable	2023 % Since 2019	2023 % Year-Year
Adams	232	1.5%	166	1.3%	-28.4%	158	1.3%	-31.9%	-4.8%	165	1.3%	-28.9%	4.4%	147	1.1%	-36.6%	-10.9%
Antelope	18	0.1%	16	0.1%	-11.1%	25	0.2%	38.9%	56.2%	17	0.1%	-5.6%	-32.0%	14	0.1%	-22.2%	-17.6%
Arthur	*	0.0%	*	0.0%		*	0.0%		-100.0%	*	0.0%			*	0.0%		
Banner	*	0.0%	*	0.0%		*	0.0%		50.0%	*	0.0%		0.0%	*	0.0%		0.0%
Boone	*	0.0%	*	0.0%	-20.0%	*	0.0%	-60.0%	-50.0%	6	0.0%	20.0%	200.0%	7	0.1%	40.0%	16.7%
Box Butte	34	0.2%	30	0.2%	-11.8%	20	0.2%	-41.2%	-33.3%	30	0.2%	-11.8%	50.0%	33	0.3%	-2.9%	10.0%
Boyd	*	0.0%	*	0.0%	-20.0%	*	0.0%	-100.0%	-100.0%	*	0.0%	-100.0%		*	0.0%	-100.0%	
Brown	11	0.1%	8	0.1%	-27.3%	*	0.0%	-63.6%	-50.0%	*	0.0%	-54.5%	25.0%	9	0.1%	-18.2%	80.0%
Buffalo	341	2.2%	294	2.3%	-13.8%	295	2.4%	-13.5%	0.3%	256	2.0%	-24.9%	-13.2%	255	2.0%	-25.2%	-0.4%
Burt	9	0.1%	6	0.0%	-33.3%	*	0.0%	-55.6%	-33.3%	6	0.0%	-33.3%	50.0%	6	0.0%	-33.3%	0.0%
Butler	15	0.1%	7	0.1%	-53.3%	*	0.0%	-66.7%	-28.6%	12	0.1%	-20.0%	140.0%	13	0.1%	-13.3%	8.3%
Cass	80	0.5%	77	0.6%	-3.8%	89	0.7%	11.2%	15.6%	84	0.7%	5.0%	-5.6%	94	0.7%	17.5%	11.9%
Cedar	11	0.1%	*	0.0%	-54.5%	6	0.0%	-45.5%	20.0%	6	0.0%	-45.5%	0.0%	*	0.0%	-54.5%	-16.7%
Chase	*	0.0%	*	0.0%	0.0%	*	0.0%	-50.0%	-50.0%	*	0.0%	0.0%	100.0%	*	0.0%	100.0%	100.0%
Cherry	12	0.1%	9	0.1%	-25.0%	8	0.1%	-33.3%	-11.1%	9	0.1%	-25.0%	12.5%	11	0.1%	-8.3%	22.2%
Cheyenne	61	0.4%	42	0.3%	-31.1%	49	0.4%	-19.7%	16.7%	49	0.4%	-19.7%	0.0%	51	0.4%	-16.4%	4.1%
Clay	12	0.1%	7	0.1%	-41.7%	9	0.1%	-25.0%	28.6%	7	0.1%	-41.7%	-22.2%	7	0.1%	-41.7%	0.0%
Colfax	11	0.1%	19	0.2%	72.7%	15	0.1%	36.4%	-21.1%	15	0.1%	36.4%	0.0%	17	0.1%	54.5%	13.3%
Cuming	20	0.1%	11	0.1%	-45.0%	7	0.1%	-65.0%	-36.4%	14	0.1%	-30.0%	100.0%	10	0.1%	-50.0%	-28.6%
Custer	40	0.3%	39	0.3%	-2.5%	38	0.3%	-5.0%	-2.6%	35	0.3%	-12.5%	-7.9%	41	0.3%	2.5%	17.1%
Dakota	134	0.9%	117	0.9%	-12.7%	114	0.9%	-14.9%	-2.6%	118	0.9%	-11.9%	3.5%	129	1.0%	-3.7%	9.3%
Dawes	62	0.4%	56	0.4%	-9.7%	53	0.4%	-14.5%	-5.4%	48	0.4%	-22.6%	-9.4%	52	0.4%	-16.1%	8.3%
Dawson	78	0.5%	66	0.5%	-15.4%	73	0.6%	-6.4%	10.6%	72	0.6%	-7.7%	-1.4%	64	0.5%	-17.9%	-11.1%

	2019		2020			2021				2022				2023			
County	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Deuel	6	0.0%	*	0.0%	-33.3%	6	0.0%	0.0%	50.0%	7	0.1%	16.7%	16.7%	*	0.0%	-50.0%	-57.1%
Dixon	11	0.1%	11	0.1%	0.0%	10	0.1%	-9.1%	-9.1%	10	0.1%	-9.1%	0.0%	9	0.1%	-18.2%	-10.0%
Dodge	231	1.5%	188	1.5%	-18.6%	192	1.6%	-16.9%	2.1%	196	1.5%	-15.2%	2.1%	180	1.4%	-22.1%	-8.2%
Douglas	7,365	48.3%	6,096	48.6%	-17.2%	5,960	48.5%	-19.1%	-2.2%	6,255	49.2%	-15.1%	4.9%	6,456	49.9%	-12.3%	3.2%
Dundy	*	0.0%	*	0.0%	-40.0%	*	0.0%	-60.0%	-33.3%	*	0.0%	-40.0%	50.0%	*	0.0%	-60.0%	-33.3%
Fillmore	8	0.1%	10	0.1%	25.0%	14	0.1%	75.0%	40.0%	16	0.1%	100.0%	14.3%	12	0.1%	50.0%	-25.0%
Franklin	*	0.0%	*	0.0%	0.0%	*	0.0%	-50.0%	-50.0%	*	0.0%	0.0%	100.0%	*	0.0%	-25.0%	-25.0%
Frontier	*	0.0%	*	0.0%	-25.0%	*	0.0%	-25.0%	0.0%	*	0.0%	-50.0%	-33.3%	*	0.0%	-25.0%	50.0%
Furnas	10	0.1%	*	0.0%	-80.0%	6	0.0%	-40.0%	200.0%	10	0.1%	0.0%	66.7%	20	0.2%	100.0%	100.0%
Gage	69	0.5%	59	0.5%	-14.5%	54	0.4%	-21.7%	-8.5%	61	0.5%	-11.6%	13.0%	74	0.6%	7.2%	21.3%
Garden	9	0.1%	7	0.1%	-22.2%	7	0.1%	-22.2%	0.0%	8	0.1%	-11.1%	14.3%	8	0.1%	-11.1%	0.0%
Garfield	*	0.0%	*	0.0%	-100.0%	*	0.0%	-100.0%		*	0.0%	-100.0%		*	0.0%	-100.0%	
Gosper	8	0.1%	9	0.1%	12.5%	*	0.0%	-37.5%	-44.4%	7	0.1%	-12.5%	40.0%	6	0.0%	-25.0%	-14.3%
Greeley	*	0.0%	*	0.0%	-50.0%	*	0.0%	0.0%	100.0%	*	0.0%	0.0%	0.0%	*	0.0%	0.0%	0.0%
Hall	503	3.3%	360	2.9%	-28.4%	316	2.6%	-37.2%	-12.2%	265	2.1%	-47.3%	-16.1%	278	2.2%	-44.7%	4.9%
Hamilton	12	0.1%	*	0.0%	-66.7%	*	0.0%	-75.0%	-25.0%	*	0.0%	-83.3%	-33.3%	*	0.0%	-83.3%	0.0%
Harlan	12	0.1%	7	0.1%	-41.7%	*	0.0%	-66.7%	-42.9%	*	0.0%	-75.0%	-25.0%	*	0.0%	-75.0%	0.0%
Hitchcock	*	0.0%	*	0.0%	25.0%	*	0.0%	25.0%	0.0%	10	0.1%	150.0%	100.0%	9	0.1%	125.0%	-10.0%
Holt	17	0.1%	16	0.1%	-5.9%	19	0.2%	11.8%	18.8%	14	0.1%	-17.6%	-26.3%	15	0.1%	-11.8%	7.1%
Hooker	*	0.0%	*	0.0%		*	0.0%			*	0.0%		-100.0%	*	0.0%		
Howard	11	0.1%	6	0.0%	-45.5%	*	0.0%	-54.5%	-16.7%	6	0.0%	-45.5%	20.0%	9	0.1%	-18.2%	50.0%
Jefferson	21	0.1%	15	0.1%	-28.6%	17	0.1%	-19.0%	13.3%	29	0.2%	38.1%	70.6%	39	0.3%	85.7%	34.5%
Johnson	13	0.1%	16	0.1%	23.1%	12	0.1%	-7.7%	-25.0%	11	0.1%	-15.4%	-8.3%	12	0.1%	-7.7%	9.1%
Kearney	14	0.1%	16	0.1%	14.3%	11	0.1%	-21.4%	-31.2%	9	0.1%	-35.7%	-18.2%	14	0.1%	0.0%	55.6%
Keith	75	0.5%	65	0.5%	-13.3%	44	0.4%	-41.3%	-32.3%	31	0.2%	-58.7%	-29.5%	25	0.2%	-66.7%	-19.4%
Kimball	7	0.0%	9	0.1%	28.6%	7	0.1%	0.0%	-22.2%	*	0.0%	-42.9%	-42.9%	8	0.1%	14.3%	100.0%
Knox	15	0.1%	10	0.1%	-33.3%	19	0.2%	26.7%	90.0%	14	0.1%	-6.7%	-26.3%	8	0.1%	-46.7%	-42.9%
Lancaster	2,671	17.5%	2,245	17.9%	-15.9%	2,295	18.7%	-14.1%	2.2%	2,356	18.5%	-11.8%	2.7%	2,361	18.3%	-11.6%	0.2%
Lincoln	320	2.1%	264	2.1%	-17.5%	244	2.0%	-23.8%	-7.6%	236	1.9%	-26.2%	-3.3%	241	1.9%	-24.7%	2.1%
Logan	*	0.0%	*	0.0%		*	0.0%		100.0%	*	0.0%		-25.0%	*	0.0%		0.0%
Loup	*	0.0%	*	0.0%		*	0.0%			*	0.0%		0.0%	*	0.0%		0.0%
Madison	274	1.8%	210	1.7%	-23.4%	203	1.7%	-25.9%	-3.3%	204	1.6%	-25.5%	0.5%	148	1.1%	-46.0%	-27.5%
McPherson	*	0.0%	*	0.0%	-100.0%	*	0.0%	-100.0%		*	0.0%	-100.0%		*	0.0%	-100.0%	
Merrick	30	0.2%	27	0.2%	-10.0%	23	0.2%	-23.3%	-14.8%	23	0.2%	-23.3%	0.0%	20	0.2%	-33.3%	-13.0%
Morrill	12	0.1%	8	0.1%	-33.3%	16	0.1%	33.3%	100.0%	32	0.3%	166.7%	100.0%	25	0.2%	108.3%	-21.9%
Nance	13	0.1%	6	0.0%	-53.8%	*	0.0%	-84.6%	-66.7%	6	0.0%	-53.8%	200.0%	6	0.0%	-53.8%	0.0%

	2019		2020			2021				2022				2023			
County	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Nemaha	29	0.2%	21	0.2%	-27.6%	22	0.2%	-24.1%	4.8%	12	0.1%	-58.6%	-45.5%	11	0.1%	-62.1%	-8.3%
Nuckolls	17	0.1%	12	0.1%	-29.4%	*	0.0%	-76.5%	-66.7%	*	0.0%	-88.2%	-50.0%	*	0.0%	-100.0%	-100.0%
Otoe	49	0.3%	47	0.4%	-4.1%	47	0.4%	-4.1%	0.0%	30	0.2%	-38.8%	-36.2%	40	0.3%	-18.4%	33.3%
Pawnee	*	0.0%	*	0.0%	0.0%	*	0.0%	150.0%	150.0%	*	0.0%	50.0%	-40.0%	*	0.0%	150.0%	66.7%
Perkins	13	0.1%	9	0.1%	-30.8%	7	0.1%	-46.2%	-22.2%	8	0.1%	-38.5%	14.3%	14	0.1%	7.7%	75.0%
Phelps	50	0.3%	36	0.3%	-28.0%	27	0.2%	-46.0%	-25.0%	28	0.2%	-44.0%	3.7%	26	0.2%	-48.0%	-7.1%
Pierce	10	0.1%	11	0.1%	10.0%	8	0.1%	-20.0%	-27.3%	9	0.1%	-10.0%	12.5%	6	0.0%	-40.0%	-33.3%
Platte	139	0.9%	106	0.8%	-23.7%	88	0.7%	-36.7%	-17.0%	91	0.7%	-34.5%	3.4%	106	0.8%	-23.7%	16.5%
Polk	8	0.1%	7	0.1%	-12.5%	7	0.1%	-12.5%	0.0%	*	0.0%	-50.0%	-42.9%	*	0.0%	-50.0%	0.0%
Red Willow	50	0.3%	31	0.2%	-38.0%	49	0.4%	-2.0%	58.1%	68	0.5%	36.0%	38.8%	69	0.5%	38.0%	1.5%
Richardson	30	0.2%	29	0.2%	-3.3%	31	0.3%	3.3%	6.9%	16	0.1%	-46.7%	-48.4%	14	0.1%	-53.3%	-12.5%
Rock	*	0.0%	*	0.0%	-33.3%	*	0.0%	-66.7%	-50.0%	*	0.0%	-66.7%	0.0%	*	0.0%	-100.0%	-100.0%
Saline	35	0.2%	27	0.2%	-22.9%	26	0.2%	-25.7%	-3.7%	31	0.2%	-11.4%	19.2%	32	0.2%	-8.6%	3.2%
Sarpy	1,198	7.8%	985	7.9%	-17.8%	953	7.8%	-20.5%	-3.2%	1,010	8.0%	-15.7%	6.0%	1,007	7.8%	-15.9%	-0.3%
Saunders	47	0.3%	41	0.3%	-12.8%	51	0.4%	8.5%	24.4%	46	0.4%	-2.1%	-9.8%	43	0.3%	-8.5%	-6.5%
Scotts Bluff	389	2.5%	304	2.4%	-21.9%	284	2.3%	-27.0%	-6.6%	342	2.7%	-12.1%	20.4%	334	2.6%	-14.1%	-2.3%
Seward	31	0.2%	27	0.2%	-12.9%	34	0.3%	9.7%	25.9%	36	0.3%	16.1%	5.9%	33	0.3%	6.5%	-8.3%
Sheridan	14	0.1%	18	0.1%	28.6%	12	0.1%	-14.3%	-33.3%	16	0.1%	14.3%	33.3%	20	0.2%	42.9%	25.0%
Sherman	*	0.0%	*	0.0%	0.0%	*	0.0%	0.0%	0.0%	*	0.0%	-50.0%	-50.0%	*	0.0%	0.0%	100.0%
Sioux	*	0.0%	*	0.0%	0.0%	*	0.0%	0.0%	0.0%	*	0.0%	0.0%	0.0%	*	0.0%	-100.0%	-100.0%
Stanton	11	0.1%	12	0.1%	9.1%	9	0.1%	-18.2%	-25.0%	8	0.1%	-27.3%	-11.1%	11	0.1%	0.0%	37.5%
Thayer	9	0.1%	8	0.1%	-11.1%	7	0.1%	-22.2%	-12.5%	*	0.0%	-55.6%	-42.9%	10	0.1%	11.1%	150.0%
Thomas	*	0.0%	*	0.0%	-100.0%	*	0.0%	-100.0%		*	0.0%	-100.0%		*	0.0%	100.0%	
Thurston	17	0.1%	9	0.1%	-47.1%	9	0.1%	-47.1%	0.0%	9	0.1%	-47.1%	0.0%	16	0.1%	-5.9%	77.8%
Valley	11	0.1%	10	0.1%	-9.1%	6	0.0%	-45.5%	-40.0%	*	0.0%	-72.7%	-50.0%	9	0.1%	-18.2%	200.0%
Washington	62	0.4%	38	0.3%	-38.7%	42	0.3%	-32.3%	10.5%	38	0.3%	-38.7%	-9.5%	46	0.4%	-25.8%	21.1%
Wayne	24	0.2%	20	0.2%	-16.7%	24	0.2%	0.0%	20.0%	29	0.2%	20.8%	20.8%	25	0.2%	4.2%	-13.8%
Webster	15	0.1%	10	0.1%	-33.3%	10	0.1%	-33.3%	0.0%	14	0.1%	-6.7%	40.0%	20	0.2%	33.3%	42.9%
Wheeler	*	0.0%	*	0.0%		*	0.0%			*	0.0%			*	0.0%		0.0%
York	39	0.3%	34	0.3%	-12.8%	31	0.3%	-20.5%	-8.8%	39	0.3%	0.0%	25.8%	41	0.3%	5.1%	5.1%

**Counts below or equal to 5 are suppressed.*

A-Table 12. Average Monthly Number of Families by County

	2019		2020			2021				2022				2023			
County	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Adams	135	1.7%	98	1.5%	-27.4%	95	1.5%	-29.6%	-3.1%	102	1.5%	-24.4%	7.4%	94	1.4%	-30.4%	-7.8%
Antelope	10	0.1%	9	0.1%	-10.0%	14	0.2%	40.0%	55.6%	9	0.1%	-10.0%	-35.7%	8	0.1%	-20.0%	-11.1%
Arthur	*	0.0%	*	0.0%		*	0.0%		-100.0%	*	0.0%			*	0.0%		
Banner	*	0.0%	*	0.0%		*	0.0%		0.0%	*	0.0%		0.0%	*	0.0%		0.0%
Boone	*	0.0%	*	0.0%	-33.3%	*	0.0%	-33.3%	0.0%	*	0.1%	66.7%	150.0%	*	0.1%	33.3%	-20.0%
Box Butte	19	0.2%	15	0.2%	-21.1%	10	0.2%	-47.4%	-33.3%	15	0.2%	-21.1%	50.0%	18	0.3%	-5.3%	20.0%
Boyd	*	0.0%	*	0.0%	-50.0%	*	0.0%	-100.0%	-100.0%	*	0.0%	-100.0%		*	0.0%	-100.0%	
Brown	6	0.1%	*	0.1%	-16.7%	*	0.0%	-50.0%	-40.0%	*	0.0%	-50.0%	0.0%	*	0.1%	-16.7%	66.7%
Buffalo	183	2.3%	148	2.3%	-19.1%	154	2.4%	-15.8%	4.1%	141	2.1%	-23.0%	-8.4%	152	2.2%	-16.9%	7.8%
Burt	7	0.1%	*	0.1%	-28.6%	*	0.0%	-57.1%	-40.0%	*	0.1%	-42.9%	33.3%	*	0.1%	-42.9%	0.0%
Butler	10	0.1%	*	0.1%	-50.0%	*	0.0%	-70.0%	-40.0%	*	0.1%	-50.0%	66.7%	8	0.1%	-20.0%	60.0%
Cass	44	0.6%	38	0.6%	-13.6%	42	0.7%	-4.5%	10.5%	42	0.6%	-4.5%	0.0%	48	0.7%	9.1%	14.3%
Cedar	6	0.1%	*	0.0%	-66.7%	*	0.0%	-50.0%	50.0%	*	0.0%	-50.0%	0.0%	*	0.0%	-50.0%	0.0%
Chase	*	0.0%	*	0.0%	-50.0%	*	0.0%	-50.0%	0.0%	*	0.0%	0.0%	100.0%	*	0.1%	100.0%	100.0%
Cherry	7	0.1%	6	0.1%	-14.3%	*	0.1%	-28.6%	-16.7%	*	0.1%	-28.6%	0.0%	6	0.1%	-14.3%	20.0%
Cheyenne	34	0.4%	23	0.4%	-32.4%	27	0.4%	-20.6%	17.4%	26	0.4%	-23.5%	-3.7%	26	0.4%	-23.5%	0.0%
Clay	9	0.1%	*	0.1%	-44.4%	7	0.1%	-22.2%	40.0%	6	0.1%	-33.3%	-14.3%	*	0.1%	-44.4%	-16.7%
Colfax	8	0.1%	10	0.2%	25.0%	7	0.1%	-12.5%	-30.0%	7	0.1%	-12.5%	0.0%	8	0.1%	0.0%	14.3%
Cuming	13	0.2%	7	0.1%	-46.2%	*	0.1%	-61.5%	-28.6%	9	0.1%	-30.8%	80.0%	7	0.1%	-46.2%	-22.2%
Custer	19	0.2%	17	0.3%	-10.5%	18	0.3%	-5.3%	5.9%	18	0.3%	-5.3%	0.0%	22	0.3%	15.8%	22.2%
Dakota	67	0.8%	56	0.9%	-16.4%	54	0.9%	-19.4%	-3.6%	58	0.9%	-13.4%	7.4%	63	0.9%	-6.0%	8.6%
Dawes	31	0.4%	26	0.4%	-16.1%	26	0.4%	-16.1%	0.0%	23	0.3%	-25.8%	-11.5%	26	0.4%	-16.1%	13.0%
Dawson	44	0.6%	36	0.6%	-18.2%	40	0.6%	-9.1%	11.1%	37	0.6%	-15.9%	-7.5%	34	0.5%	-22.7%	-8.1%
Deuel	*	0.1%	*	0.1%	0.0%	*	0.1%	0.0%	0.0%	*	0.0%	-25.0%	-25.0%	*	0.0%	-50.0%	-33.3%
Dixon	8	0.1%	8	0.1%	0.0%	8	0.1%	0.0%	0.0%	*	0.1%	-37.5%	-37.5%	*	0.1%	-37.5%	0.0%
Dodge	126	1.6%	106	1.7%	-15.9%	116	1.8%	-7.9%	9.4%	117	1.8%	-7.1%	0.9%	108	1.6%	-14.3%	-7.7%
Douglas	3,656	45.9%	2,921	45.7%	-20.1%	2,885	45.6%	-21.1%	-1.2%	3,082	46.4%	-15.7%	6.8%	3,180	46.8%	-13.0%	3.2%
Dundy	*	0.0%	*	0.0%	-33.3%	*	0.0%	-66.7%	-50.0%	*	0.0%	-33.3%	100.0%	*	0.0%	-33.3%	0.0%
Fillmore	7	0.1%	8	0.1%	14.3%	9	0.1%	28.6%	12.5%	9	0.1%	28.6%	0.0%	8	0.1%	14.3%	-11.1%
Franklin	*	0.0%	*	0.0%	0.0%	*	0.0%	-33.3%	-33.3%	*	0.0%	0.0%	50.0%	*	0.0%	0.0%	0.0%
Frontier	*	0.0%	*	0.0%	0.0%	*	0.0%	-33.3%	-33.3%	*	0.0%	-66.7%	-50.0%	*	0.0%	0.0%	200.0%
Furnas	*	0.1%	*	0.0%	-75.0%	*	0.0%	-25.0%	200.0%	*	0.1%	25.0%	66.7%	10	0.1%	150.0%	100.0%
Gage	49	0.6%	36	0.6%	-26.5%	35	0.6%	-28.6%	-2.8%	39	0.6%	-20.4%	11.4%	46	0.7%	-6.1%	17.9%
Garden	6	0.1%	6	0.1%	0.0%	6	0.1%	0.0%	0.0%	6	0.1%	0.0%	0.0%	6	0.1%	0.0%	0.0%
Garfield	*	0.0%	*	0.0%	-100.0%	*	0.0%	-100.0%		*	0.0%	-100.0%		*	0.0%	-100.0%	

	2019		2020			2021				2022				2023			
County	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Gosper	*	0.0%	*	0.1%	66.7%	*	0.0%	0.0%	-40.0%	*	0.1%	33.3%	33.3%	*	0.1%	33.3%	0.0%
Greeley	*	0.0%	*	0.0%	-50.0%	*	0.0%	0.0%	100.0%	*	0.0%	0.0%	0.0%	*	0.0%	0.0%	0.0%
Hall	246	3.1%	180	2.8%	-26.8%	162	2.6%	-34.1%	-10.0%	137	2.1%	-44.3%	-15.4%	145	2.1%	-41.1%	5.8%
Hamilton	9	0.1%	*	0.0%	-66.7%	*	0.0%	-77.8%	-33.3%	*	0.0%	-88.9%	-50.0%	*	0.0%	-88.9%	0.0%
Harlan	7	0.1%	*	0.1%	-42.9%	*	0.0%	-57.1%	-25.0%	*	0.0%	-71.4%	-33.3%	*	0.0%	-57.1%	50.0%
Hitchcock	*	0.0%	*	0.1%	33.3%	*	0.1%	33.3%	0.0%	*	0.1%	66.7%	25.0%	*	0.1%	66.7%	0.0%
Holt	10	0.1%	10	0.2%	0.0%	10	0.2%	0.0%	0.0%	8	0.1%	-20.0%	-20.0%	9	0.1%	-10.0%	12.5%
Hooker	*	0.0%	*	0.0%		*	0.0%			*	0.0%		-100.0%	*	0.0%		
Howard	6	0.1%	*	0.1%	-33.3%	*	0.1%	-33.3%	0.0%	*	0.1%	-16.7%	25.0%	6	0.1%	0.0%	20.0%
Jefferson	12	0.2%	9	0.1%	-25.0%	10	0.2%	-16.7%	11.1%	18	0.3%	50.0%	80.0%	19	0.3%	58.3%	5.6%
Johnson	8	0.1%	9	0.1%	12.5%	7	0.1%	-12.5%	-22.2%	6	0.1%	-25.0%	-14.3%	7	0.1%	-12.5%	16.7%
Kearney	10	0.1%	11	0.2%	10.0%	9	0.1%	-10.0%	-18.2%	7	0.1%	-30.0%	-22.2%	8	0.1%	-20.0%	14.3%
Keith	35	0.4%	29	0.5%	-17.1%	20	0.3%	-42.9%	-31.0%	17	0.3%	-51.4%	-15.0%	15	0.2%	-57.1%	-11.8%
Kimball	*	0.1%	*	0.1%	25.0%	*	0.1%	25.0%	0.0%	*	0.0%	-25.0%	-40.0%	*	0.1%	0.0%	33.3%
Knox	8	0.1%	7	0.1%	-12.5%	9	0.1%	12.5%	28.6%	10	0.2%	25.0%	11.1%	7	0.1%	-12.5%	-30.0%
Lancaster	1,460	18.3%	1,205	18.8%	-17.5%	1,225	19.4%	-16.1%	1.7%	1,284	19.3%	-12.1%	4.8%	1,307	19.2%	-10.5%	1.8%
Lincoln	170	2.1%	137	2.1%	-19.4%	133	2.1%	-21.8%	-2.9%	131	2.0%	-22.9%	-1.5%	132	1.9%	-22.4%	0.8%
Logan	*	0.0%	*	0.0%		*	0.0%		100.0%	*	0.0%		0.0%	*	0.0%		0.0%
Loup	*	0.0%	*	0.0%		*	0.0%			*	0.0%		0.0%	*	0.0%		0.0%
Madison	152	1.9%	113	1.8%	-25.7%	109	1.7%	-28.3%	-3.5%	119	1.8%	-21.7%	9.2%	91	1.3%	-40.1%	-23.5%
McPherson	*	0.0%	*	0.0%	-100.0%	*	0.0%	-100.0%		*	0.0%	-100.0%		*	0.0%	-100.0%	
Merrick	15	0.2%	13	0.2%	-13.3%	13	0.2%	-13.3%	0.0%	13	0.2%	-13.3%	0.0%	13	0.2%	-13.3%	0.0%
Morrill	8	0.1%	*	0.1%	-37.5%	9	0.1%	12.5%	80.0%	15	0.2%	87.5%	66.7%	11	0.2%	37.5%	-26.7%
Nance	7	0.1%	*	0.0%	-57.1%	*	0.0%	-85.7%	-66.7%	*	0.0%	-57.1%	200.0%	*	0.0%	-57.1%	0.0%
Nemaha	16	0.2%	12	0.2%	-25.0%	12	0.2%	-25.0%	0.0%	8	0.1%	-50.0%	-33.3%	8	0.1%	-50.0%	0.0%
Nuckolls	8	0.1%	7	0.1%	-12.5%	*	0.0%	-62.5%	-57.1%	*	0.0%	-75.0%	-33.3%	*	0.0%	-100.0%	-100.0%
Otoe	28	0.4%	27	0.4%	-3.6%	26	0.4%	-7.1%	-3.7%	19	0.3%	-32.1%	-26.9%	22	0.3%	-21.4%	15.8%
Pawnee	*	0.0%	*	0.0%	100.0%	*	0.1%	300.0%	100.0%	*	0.0%	200.0%	-25.0%	*	0.0%	200.0%	0.0%
Perkins	6	0.1%	*	0.1%	-33.3%	*	0.1%	-33.3%	0.0%	*	0.1%	-16.7%	25.0%	8	0.1%	33.3%	60.0%
Phelps	30	0.4%	23	0.4%	-23.3%	16	0.3%	-46.7%	-30.4%	15	0.2%	-50.0%	-6.2%	12	0.2%	-60.0%	-20.0%
Pierce	7	0.1%	6	0.1%	-14.3%	6	0.1%	-14.3%	0.0%	*	0.1%	-28.6%	-16.7%	*	0.1%	-42.9%	-20.0%
Platte	72	0.9%	54	0.8%	-25.0%	46	0.7%	-36.1%	-14.8%	52	0.8%	-27.8%	13.0%	65	1.0%	-9.7%	25.0%
Polk	6	0.1%	*	0.1%	-16.7%	*	0.1%	-16.7%	0.0%	*	0.0%	-50.0%	-40.0%	*	0.0%	-66.7%	-33.3%
Red Willow	25	0.3%	17	0.3%	-32.0%	28	0.4%	12.0%	64.7%	38	0.6%	52.0%	35.7%	34	0.5%	36.0%	-10.5%
Richardson	17	0.2%	16	0.3%	-5.9%	17	0.3%	0.0%	6.2%	11	0.2%	-35.3%	-35.3%	10	0.1%	-41.2%	-9.1%
Rock	*	0.0%	*	0.0%	0.0%	*	0.0%	-50.0%	-50.0%	*	0.0%	-50.0%	0.0%	*	0.0%	-100.0%	-100.0%

	2019		2020			2021				2022				2023			
County	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Saline	23	0.3%	19	0.3%	-17.4%	18	0.3%	-21.7%	-5.3%	21	0.3%	-8.7%	16.7%	21	0.3%	-8.7%	0.0%
Sarpy	649	8.1%	530	8.3%	-18.3%	512	8.1%	-21.1%	-3.4%	554	8.3%	-14.6%	8.2%	551	8.1%	-15.1%	-0.5%
Saunders	29	0.4%	24	0.4%	-17.2%	27	0.4%	-6.9%	12.5%	27	0.4%	-6.9%	0.0%	27	0.4%	-6.9%	0.0%
Scotts Bluff	210	2.6%	166	2.6%	-21.0%	153	2.4%	-27.1%	-7.8%	179	2.7%	-14.8%	17.0%	174	2.6%	-17.1%	-2.8%
Seward	19	0.2%	14	0.2%	-26.3%	17	0.3%	-10.5%	21.4%	21	0.3%	10.5%	23.5%	20	0.3%	5.3%	-4.8%
Sheridan	8	0.1%	9	0.1%	12.5%	8	0.1%	0.0%	-11.1%	9	0.1%	12.5%	12.5%	12	0.2%	50.0%	33.3%
Sherman	*	0.0%	*	0.0%	0.0%	*	0.0%	-50.0%	-50.0%	*	0.0%	-50.0%	0.0%	*	0.0%	0.0%	100.0%
Sioux	*	0.0%	*	0.0%	0.0%	*	0.0%	0.0%	0.0%	*	0.0%	0.0%	0.0%	*	0.0%	-100.0%	-100.0%
Stanton	6	0.1%	*	0.1%	-16.7%	*	0.0%	-50.0%	-40.0%	*	0.0%	-50.0%	0.0%	6	0.1%	0.0%	100.0%
Thayer	6	0.1%	*	0.1%	-33.3%	*	0.1%	-33.3%	0.0%	*	0.0%	-66.7%	-50.0%	*	0.1%	-16.7%	150.0%
Thomas	*	0.0%	*	0.0%	-100.0%	*	0.0%	-100.0%		*	0.0%	-100.0%		*	0.0%	0.0%	
Thurston	10	0.1%	*	0.1%	-50.0%	*	0.1%	-50.0%	0.0%	7	0.1%	-30.0%	40.0%	10	0.1%	0.0%	42.9%
Valley	6	0.1%	6	0.1%	0.0%	*	0.1%	-33.3%	-33.3%	*	0.0%	-50.0%	-25.0%	6	0.1%	0.0%	100.0%
Washington	30	0.4%	22	0.3%	-26.7%	25	0.4%	-16.7%	13.6%	23	0.3%	-23.3%	-8.0%	27	0.4%	-10.0%	17.4%
Wayne	13	0.2%	14	0.2%	7.7%	16	0.3%	23.1%	14.3%	15	0.2%	15.4%	-6.2%	14	0.2%	7.7%	-6.7%
Webster	8	0.1%	6	0.1%	-25.0%	6	0.1%	-25.0%	0.0%	8	0.1%	0.0%	33.3%	9	0.1%	12.5%	12.5%
Wheeler	*	0.0%	*	0.0%		*	0.0%			*	0.0%			*	0.0%		0.0%
York	24	0.3%	20	0.3%	-16.7%	19	0.3%	-20.8%	-5.0%	22	0.3%	-8.3%	15.8%	23	0.3%	-4.2%	4.5%

**Counts below or equal to 5 have been suppressed.*

Gender

A-Table 13. Average Monthly Number of Children and Householders Enrolled by Gender

	2019		2020			2021				2022				2023			
Variable	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Child																	
Female	7,468	49.0%	6,153	49.2%	-17.6%	6,028	49.2%	-19.3%	-2.0%	6,265	49.5%	-16.1%	3.9%	6,417	49.7%	-14.1%	2.4%
Male	7,772	51.0%	6,357	50.8%	-18.2%	6,231	50.8%	-19.8%	-2.0%	6,402	50.5%	-17.6%	2.7%	6,486	50.3%	-16.5%	1.3%
Householder																	
Female	5,277	49.1%	4,314	49.5%	-18.2%	4,235	49.3%	-19.7%	-1.8%	4,414	49.3%	-16.4%	4.2%	4,493	49.3%	-14.9%	1.8%
Male	5,479	50.9%	4,399	50.5%	-19.7%	4,352	50.7%	-20.6%	-1.1%	4,537	50.7%	-17.2%	4.3%	4,623	50.7%	-15.6%	1.9%

Child Age

A-Table 14. Average Monthly Number of Children and Families Enrolled by Child Age

	2019		2020			2021				2022				2023			
Variable	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Children																	
Infant	1,909	12.5%	1,384	11.1%	-27.5%	1,292	10.5%	-32.3%	-6.6%	1,490	11.8%	-21.9%	15.3%	1,487	11.5%	-22.1%	-0.2%
Toddler	2,658	17.4%	2,199	17.6%	-17.3%	2,096	17.1%	-21.1%	-4.7%	2,139	16.9%	-19.5%	2.1%	2,236	17.3%	-15.9%	4.5%
3 to 5 years	5,300	34.8%	4,362	34.9%	-17.7%	4,288	35.0%	-19.1%	-1.7%	4,455	35.2%	-15.9%	3.9%	4,502	34.9%	-15.1%	1.1%
6 to 12 years	5,335	35.0%	4,519	36.1%	-15.3%	4,507	36.8%	-15.5%	-0.3%	4,504	35.6%	-15.6%	-0.1%	4,606	35.7%	-13.7%	2.3%
13 years and over	39	0.3%	47	0.4%	20.5%	76	0.6%	94.9%	61.7%	80	0.6%	105.1%	5.3%	73	0.6%	87.2%	-8.8%
Families																	
Infant	1,840	23.2%	1,339	21.0%	-27.2%	1,244	19.8%	-32.4%	-7.1%	1,436	21.7%	-22.0%	15.4%	1,440	21.3%	-21.7%	0.3%
Toddler	2,539	32.0%	2,099	33.0%	-17.3%	2,009	31.9%	-20.9%	-4.3%	2,049	31.0%	-19.3%	2.0%	2,133	31.5%	-16.0%	4.1%
3 to 5 years	4,474	56.3%	3,669	57.6%	-18.0%	3,613	57.4%	-19.2%	-1.5%	3,768	57.0%	-15.8%	4.3%	3,820	56.5%	-14.6%	1.4%
6 to 12 years	3,530	44.4%	2,935	46.1%	-16.9%	2,886	45.9%	-18.2%	-1.7%	2,914	44.1%	-17.5%	1.0%	2,986	44.2%	-15.4%	2.5%
13 years and over	38	0.5%	46	0.7%	21.1%	73	1.2%	92.1%	58.7%	76	1.1%	100.0%	4.1%	69	1.0%	81.6%	-9.2%

Note: Family percentages of child age categories (% of variable) are based upon the total average monthly number of families per year and do not sum to 100.

Race

A-Table 15. Average Monthly Number of Children and Householder Enrolled by Child Race

	2019		2020			2021				2022				2023			
Variable	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Children																	
White	8,670	56.9%	7,073	56.5%	-18.4%	6,933	56.6%	-20.0%	-2.0%	7,076	55.9%	-18.4%	2.1%	7,170	55.6%	-17.3%	1.3%
Black or African American	5,943	39.0%	4,989	39.9%	-16.1%	4,970	40.5%	-16.4%	-0.4%	5,185	40.9%	-12.8%	4.3%	5,240	40.6%	-11.8%	1.1%
Asian	168	1.1%	133	1.1%	-20.8%	133	1.1%	-20.8%	0.0%	169	1.3%	0.6%	27.1%	238	1.8%	41.7%	40.8%
American Indian or Alaska Native	761	5.0%	651	5.2%	-14.5%	667	5.4%	-12.4%	2.5%	708	5.6%	-7.0%	6.1%	698	5.4%	-8.3%	-1.4%
Native Hawaiian or Other Pacific Islander	102	0.7%	83	0.7%	-18.6%	83	0.7%	-18.6%	0.0%	77	0.6%	-24.5%	-7.2%	70	0.5%	-31.4%	-9.1%
Other	218	1.4%	155	1.2%	-28.9%	128	1.0%	-41.3%	-17.4%	106	0.8%	-51.4%	-17.2%	94	0.7%	-56.9%	-11.3%
Declined	543	3.6%	439	3.5%	-19.2%	439	3.6%	-19.2%	0.0%	456	3.6%	-16.0%	3.9%	471	3.7%	-13.3%	3.3%
Householders																	
White	4,878	58.7%	3,909	58.6%	-19.9%	3,855	58.6%	-21.0%	-1.4%	4,008	57.9%	-17.8%	4.0%	4,079	57.5%	-16.4%	1.8%
Black or African American	2,200	26.5%	1,780	26.7%	-19.1%	1,768	26.9%	-19.6%	-0.7%	1,861	26.9%	-15.4%	5.3%	1,922	27.1%	-12.6%	3.3%
American Indian or Alaska Native	198	2.4%	166	2.5%	-16.2%	173	2.6%	-12.6%	4.2%	193	2.8%	-2.5%	11.6%	182	2.6%	-8.1%	-5.7%
Asian	49	0.6%	39	0.6%	-20.4%	38	0.6%	-22.4%	-2.6%	47	0.7%	-4.1%	23.7%	62	0.9%	26.5%	31.9%
Native Hawaiian or Other Pacific Islander	30	0.4%	22	0.3%	-26.7%	23	0.3%	-23.3%	4.5%	22	0.3%	-26.7%	-4.3%	21	0.3%	-30.0%	-4.5%
Other	71	0.9%	45	0.7%	-36.6%	30	0.5%	-57.7%	-33.3%	20	0.3%	-71.8%	-33.3%	17	0.2%	-76.1%	-15.0%
Unknown	586	7.0%	465	7.0%	-20.6%	445	6.8%	-24.1%	-4.3%	494	7.1%	-15.7%	11.0%	526	7.4%	-10.2%	6.5%
Declined	304	3.7%	245	3.7%	-19.4%	250	3.8%	-17.8%	2.0%	272	3.9%	-10.5%	8.8%	284	4.0%	-6.6%	4.4%

Note: Child race was open for respondents to check all that apply. The subcategory percentage (% of variable) is calculated from the total average monthly number of children per year and does not sum to 100 across all race categories.

Ethnicity

A-Table 16. Average Monthly Number of Children and Householders by Ethnicity

	2019		2020			2021				2022				2023			
Variable	**Mean per Month**	**% of Variable**	**Mean per Month**	**% of Variable**	**% Year-Year**	**Mean per Month**	**% of Variable**	**% Since 2019**	**% Year-Year**	**Mean per Month**	**% of Variable**	**% Since 2019**	**% Year-Year**	**Mean per Month**	**% of Variable**	**% Since 2019**	**% Year-Year**
Children																	
Not Hispanic or Latino	10,015	65.7%	8,187	65.4%	-18.3%	8,048	65.6%	-19.6%	-1.7%	8,285	65.4%	-17.3%	2.9%	8,415	65.2%	-16.0%	1.6%
Mexican	2,434	16.0%	2,021	16.2%	-17.0%	1,940	15.8%	-20.3%	-4.0%	2,024	16.0%	-16.8%	4.3%	2,030	15.7%	-16.6%	0.3%
Other Hispanic or Latino Origin	800	5.2%	662	5.3%	-17.2%	687	5.6%	-14.1%	3.8%	755	6.0%	-5.6%	9.9%	827	6.4%	3.4%	9.5%
Declined or Unable to Determine	1,992	13.1%	1,640	13.1%	-17.7%	1,584	12.9%	-20.5%	-3.4%	1,604	12.7%	-19.5%	1.3%	1,631	12.6%	-18.1%	1.7%
Householders																	
Not Hispanic or Latino	5,460	64.5%	4,363	64.2%	-20.1%	4,321	64.5%	-20.9%	-1.0%	4,517	64.1%	-17.3%	4.5%	4,587	63.6%	-16.0%	1.5%
Mexican	1,339	15.8%	1,097	16.1%	-18.1%	1,060	15.8%	-20.8%	-3.4%	1,121	15.9%	-16.3%	5.8%	1,127	15.6%	-15.8%	0.5%
Other Hispanic or Latino Origin	484	5.7%	384	5.6%	-20.7%	394	5.9%	-18.6%	2.6%	458	6.5%	-5.4%	16.2%	510	7.1%	5.4%	11.4%
Declined or Unable to Determine	1,181	14.0%	955	14.0%	-19.1%	927	13.8%	-21.5%	-2.9%	948	13.5%	-19.7%	2.3%	989	13.7%	-16.3%	4.3%

Language

A-Table 17. Average Monthly Number of Householders by Language

	2019		2020			2021				2022				2023			
Householder Language	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
English	7,294	88.5%	5,856	88.5%	-19.7%	5,831	89.0%	-20.1%	-0.4%	6,058	86.9%	-16.9%	3.9%	6,072	83.1%	-16.8%	0.2%
Spanish	284	3.4%	224	3.4%	-21.1%	208	3.2%	-26.8%	-7.1%	226	3.2%	-20.4%	8.7%	226	3.1%	-20.4%	0.0%
Other	82	1.0%	66	1.0%	-19.5%	61	0.9%	-25.6%	-7.6%	69	1.0%	-15.9%	13.1%	78	1.1%	-4.9%	13.0%
Declined or Unknown	584	7.1%	473	7.1%	-19.0%	450	6.9%	-22.9%	-4.9%	618	8.9%	5.8%	37.3%	929	12.7%	59.1%	50.3%

Special Needs

A-Table 18. Average Monthly Number of Children and Families by Special Needs Designation

	2019		2020			2021				2022				2023			
Variable	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Children																	
Not special needs	14,058	92.2%	11,583	92.6%	-17.6%	11,394	92.9%	-19.0%	-1.6%	11,870	93.7%	-15.6%	4.2%	12,178	94.4%	-13.4%	2.6%
Special needs	1,182	7.8%	927	7.4%	-21.6%	865	7.1%	-26.8%	-6.7%	797	6.3%	-32.6%	-7.9%	725	5.6%	-38.7%	-9.0%
Families																	
Does not have special needs child	6,924	87.2%	5,563	87.4%	-19.7%	5,540	88.1%	-20.0%	-0.4%	5,918	89.5%	-14.5%	6.8%	6,130	90.6%	-11.5%	3.6%
Has special needs child	1,020	12.8%	803	12.6%	-21.3%	751	11.9%	-26.4%	-6.5%	697	10.5%	-31.7%	-7.2%	634	9.4%	-37.8%	-9.0%

Provider Type

A-Table 19. Average Monthly Number of Children and Families Enrolled by Provider Type of Care

	2019		2020			2021				2022				2023			
Variable	**Mean per Month**	**% of Variable**	**Mean per Month**	**% of Variable**	**% Year-Year**	**Mean per Month**	**% of Variable**	**% Since 2019**	**% Year-Year**	**Mean per Month**	**% of Variable**	**% Since 2019**	**% Year-Year**	**Mean per Month**	**% of Variable**	**% Since 2019**	**% Year-Year**
Children																	
Provider License Types																	
Licensed	14,464	94.9%	11,930	95.4%	-17.5%	11,833	96.5%	-18.2%	-0.8%	12,359	97.6%	-14.6%	4.4%	12,659	98.1%	-12.5%	2.4%
License Exempt	1,022	6.7%	749	6.0%	-26.7%	549	4.5%	-46.3%	-26.7%	395	3.1%	-61.4%	-28.1%	314	2.4%	-69.3%	-20.5%
Licensed Care																	
Child Care Center	11,758	81.3%	9,603	80.5%	-18.3%	9,586	81.0%	-18.5%	-0.2%	10,144	82.1%	-13.7%	5.8%	10,448	82.5%	-11.1%	3.0%
Family Child Care Home I	1,623	11.2%	1,391	11.7%	-14.3%	1,349	11.4%	-16.9%	-3.0%	1,279	10.3%	-21.2%	-5.2%	1,259	9.9%	-22.4%	-1.6%
Family Child Care Home II	1,088	7.5%	940	7.9%	-13.6%	903	7.6%	-17.0%	-3.9%	938	7.6%	-13.8%	3.9%	955	7.5%	-12.2%	1.8%
Licensed-Exempt Care																	
License-Exempt Child Care Home	977	95.5%	716	95.5%	-26.7%	529	96.4%	-45.9%	-26.1%	380	96.2%	-61.1%	-28.2%	303	96.2%	-69.0%	-20.3%
Family In-Home Care	31	3.0%	16	2.1%	-48.4%	10	1.8%	-67.7%	-37.5%	7	1.8%	-77.4%	-30.0%	5	1.6%	-83.9%	-28.6%
In-Home Special Needs Care	15	1.5%	18	2.4%	20.0%	10	1.8%	-33.3%	-44.4%	8	2.0%	-46.7%	-20.0%	7	2.2%	-53.3%	-12.5%
Families																	
Provider License Types																	
Licensed	7,588	95.1%	6,111	95.6%	-19.5%	6,107	96.8%	-19.5%	-0.1%	6,482	97.8%	-14.6%	6.1%	6,657	98.2%	-12.3%	2.7%
License Exempt	491	6.2%	349	5.5%	-28.9%	251	4.0%	-48.9%	-28.1%	183	2.8%	-62.7%	-27.1%	153	2.3%	-68.8%	-16.4%
Licensed Care																	
Child Care Center	6,261	81.8%	5,012	81.5%	-19.9%	5,057	82.2%	-19.2%	0.9%	5,434	83.0%	-13.2%	7.5%	5,583	83.0%	-10.8%	2.7%
Family Child Care Home I	826	10.8%	673	10.9%	-18.5%	647	10.5%	-21.7%	-3.9%	629	9.6%	-23.8%	-2.8%	645	9.6%	-21.9%	2.5%
Family Child Care Home II	570	7.4%	468	7.6%	-17.9%	450	7.3%	-21.1%	-3.8%	482	7.4%	-15.4%	7.1%	499	7.4%	-12.5%	3.5%
Licensed-Exempt Care																	
License-Exempt Child Care Home	460	93.3%	324	92.8%	-29.6%	233	92.8%	-49.3%	-28.1%	170	91.9%	-63.0%	-27.0%	143	92.9%	-68.9%	-15.9%
Family In-Home Care	20	4.1%	11	3.2%	-45.0%	8	3.2%	-60.0%	-27.3%	7	3.8%	-65.0%	-12.5%	4	2.6%	-80.0%	-42.9%
In-Home Special Needs Care	13	2.6%	14	4.0%	7.7%	10	4.0%	-23.1%	-28.6%	8	4.3%	-38.5%	-20.0%	7	4.5%	-46.2%	-12.5%

Note: Because children may have multiple providers and families may have multiple children in different provider settings, percentages of variables (% of variable) may not sum to 100.

Newly Eligible Comparison Tables

Enrollment

A-Table 20. Monthly Number of Children and Families Enrolled by Access Group

	Total Receiving (Billing) Subsidy				Enrollment by Eligibility Begin Date			
	Children		Families		Children		Families	
Month Year	New Access	Existing Access	New Access	Existing Access	New Access	Existing Access	New Access	Existing Access
Sep 2021	157	231	97	126	294	346	170	171
Oct 2021	279	440	186	245	146	252	97	143
Nov 2021	461	712	291	403	201	311	116	169
Dec 2021	609	954	372	527	152	291	85	152
Jan 2022	697	1,119	435	629	176	235	100	135
Feb 2022	813	1,276	508	722	177	242	103	121
Mar 2022	989	1,485	618	844	203	236	123	132
Apr 2022	1,117	1,660	703	939	151	230	97	130
May 2022	1,233	1,861	775	1,041	199	240	113	128
Jun 2022	1,338	1,949	824	1,086	152	157	88	92
Jul 2022	1,408	2,094	858	1,168	172	225	109	135
Aug 2022	1,576	2,412	969	1,337	272	407	156	211
Sep 2022	1,451	2,308	915	1,329	142	315	86	177
Oct 2022	1,471	2,398	919	1,368	149	259	97	145
Nov 2022	1,495	2,425	924	1,375	167	264	86	146
Dec 2022	1,487	2,437	919	1,383	133	212	73	114
Jan 2023	1,519	2,458	938	1,405	187	303	118	158
Feb 2023	1,508	2,437	941	1,383	144	250	95	138
Mar 2023	1,523	2,530	959	1,436	171	246	114	147
Apr 2023	1,512	2,552	955	1,452	146	268	94	150
May 2023	1,556	2,616	965	1,488	230	268	134	147
Jun 2023	1,624	2,608	1,002	1,475	170	214	110	121
Jul 2023	1,583	2,617	969	1,470	124	228	79	139
Aug 2023	1,604	2,653	988	1,504	210	351	136	195
Sep 2023	1,577	2,493	1,002	1,444	115	211	72	128

Note: Eligibility Begin Date refers to the first month of a family's eligibility period. In some cases, children and families did not have a provider that billed NDHHS until later in their eligibility period.

A-Table 21. Monthly Number of Families Enrolled by Access Group and Eligibility Period Category

	Total Receiving Subsidy				Enrollment by Eligibility Begin Date			
	Initial		Redetermination		Initial		Redetermination	
Month Year	New Access	Existing Access	New Access	Existing Access	New Access	Existing Access	New Access	Existing Access
Sep 2021	90	45	7	81	162	79	8	92
Oct 2021	171	89	15	156	89	64	8	79
Nov 2021	267	146	24	257	105	58	11	111
Dec 2021	334	179	38	348	70	45	15	107
Jan 2022	383	224	52	405	86	59	14	76
Feb 2022	452	254	56	468	98	41	*	80
Mar 2022	553	308	65	536	113	56	10	76
Apr 2022	632	335	71	604	89	50	8	80
May 2022	703	383	72	658	106	55	7	73
Jun 2022	745	402	79	684	80	45	8	47
Jul 2022	773	425	85	743	98	49	11	86
Aug 2022	867	476	102	861	137	71	19	140
Sep 2022	810	462	105	867	70	53	16	124
Oct 2022	814	470	105	898	84	54	13	91
Nov 2022	808	457	116	918	71	39	15	107
Dec 2022	799	460	120	923	58	26	15	88
Jan 2023	820	459	118	946	104	48	14	110
Feb 2023	816	435	125	948	77	35	18	103
Mar 2023	823	430	136	1,006	95	49	19	98
Apr 2023	818	440	137	1,012	83	57	11	93
May 2023	814	445	151	1,043	122	51	12	96
Jun 2023	850	441	152	1,034	101	44	9	77
Jul 2023	821	410	148	1,060	72	31	7	108
Aug 2023	830	420	158	1,084	113	60	23	135
Sep 2023	853	408	149	1,036	58	13	14	115

** Counts ≤ 5 are suppressed.*

Note: Eligibility Begin Date refers to the first month of a family's eligibility period. In some cases, children and families did not have a provider that billed NDHHS until later in their eligibility period (EP). Existing Access Initial = Beginning EP 100%-130% FPL. Existing Access Redetermined = Beginning EP 130%-185% FPL. New Access Initial = Beginning EP 130%-185% FPL. New Access Redetermined = Beginning EP 185%-200% FPL.

Race and Ethnicity

A-Table 22. Children Access Group Frequencies and Percentages by Child Race

	Existing Access		New Access	
Race Category	**Number of children**	**% of access group**	**Number of children**	**% of access group**
White*	3,532	61.6%	2,696	64.3%
Black or African American*	2,011	35.1%	1,321	31.5%
Asian	100	1.7%	94	2.2%
American Indian or Alaska Native	290	5.1%	187	4.5%
Native Hawaiian or Other Pacific Islander	41	0.7%	20	0.5%
Other	53	0.9%	29	0.7%
Unknown	377	6.6%	269	6.4%
Declined	216	3.8%	140	3.3%

**Statistically significant difference, p < .01.*

Note: Child race was a select-all-that-apply variable. Therefore, column percentages do not sum to 100. Counts and percentages for non-selected race categories are not displayed but were used to calculate chi-square statistics.

A-Table 23. Householders Access Group by Frequencies and Percentages by Householder Race

	Existing Access		New Access	
Race Category	**Number of householders**	**% of access group**	**Number of householders**	**% of access group**
White	2,045	62.4%	1,641	63.0%
Black or African American	760	23.2%	600	23.0%
Other	119	3.6%	93	3.6%
Unknown or Declined	352	10.7%	272	10.4%

Note: Other included the following race categories: Asian, American Indian or Alaska Native, Native Hawaiian or Pacific Islander and Other.

A-Table 24. Child and Household Access Group Frequencies and Percentages by Ethnicity

	Existing Access		New Access	
Race Category	**Number**	**% of access group**	**Number**	**% of access group**
Children				
Not Hispanic or Latino	3,743	65.2%	2,702	64.4%
Mexican	962	16.8%	724	17.2%
Other Hispanic or Latino Origin	341	5.9%	279	6.6%
Declined or Unable to Determine	693	12.1%	493	11.7%
Householders				
Not Hispanic or Latino	2,153	64.5%	1,683	63.0%
Mexican	558	16.7%	448	16.8%
Other Hispanic or Latino Origin	204	6.1%	196	7.3%
Declined or Unable to Determine	424	12.7%	344	12.9%

Household Size

A-Table 25. Family Access Group Frequencies and Percentages by Household Size

	Existing Access		New Access	
Household Size	**Number of families**	**% of access group**	**Number of families**	**% of access group**
Household Size 2	979	28.5%	901	33.1%
Household Size 3	1,135	33.0%	900	33.1%
Household Size 4	786	22.9%	520	19.1%
Household Size 5 or more	536	15.6%	399	14.7%

A-Table 26. Family Access Group Frequencies and Percentages by Number of Children per Household Receiving Subsidy

	Existing Access		New Access	
Number of Children Receiving Subsidy per Household	**Number of families**	**% of access group**	**Number of families**	**% of access group**
1 Child per Household	1,388	39.7%	1,287	46.4%
2 Children per Household	1,280	36.6%	948	34.2%
3 Children per Household	589	16.8%	390	14.1%
4 or More Children per Household	240	6.9%	148	5.3%

Number of Provider Changes

A-Table 27. Frequencies and Percentages for Number of Provider Changes by Access Group

	Existing Access		New Access	
Total Provider Changes	**Number of children**	**% of access group**	**Number of children**	**% of access group**
0-1 Provider Changes	5,392	94.1%	3,991	95.2%
2 or More Provider Changes	338	5.9%	202	4.8%

Eligible Families Not Utilizing Program Tables

A-Table 28. 2022 Household Child Care Subsidy Program Uptake Rate

County	Total Enrolled Households	Enrolled Households with a Child 5 or Under	Enrolled Households with a Child 5 or Under with Provider	Estimate of Eligible Households with a Child 5 or Under	Absolute Gap in Eligible Households with a Child 5 or Under and Enrollment	Uptake Rate for Households with a Child 5 or Under
Adams	238	207	157	376	219	41.8%
Antelope	28	25	16	162	146	9.9%
Arthur	*	*	*	6	*	0.0%
Banner	*	*	*	*	*	33.3%
Blaine	*	*	*	10	*	0.0%
Boone	11	9	*	56	*	8.9%
Box Butte	48	36	20	78	58	25.6%
Boyd	*	*	*	9	*	0.0%
Brown	*	*	*	68	*	5.9%
Buffalo	321	273	210	738	528	28.5%
Burt	17	16	9	35	26	25.7%
Butler	23	18	11	94	83	11.7%
Cass	117	103	74	583	509	12.7%
Cedar	8	7	*	140	*	3.6%
Chase	7	7	*	80	*	2.5%
Cherry	15	13	8	89	81	9.0%
Cheyenne	68	63	41	204	163	20.1%
Clay	19	16	10	107	97	9.4%
Colfax	21	16	12	134	122	9.0%
Cuming	20	17	12	198	186	6.1%
Custer	42	36	27	280	253	9.6%
Dakota	148	124	80	596	516	13.4%
Dawes	61	55	37	89	52	41.6%
Dawson	105	89	60	496	436	12.1%
Deuel	7	7	*	40	*	7.5%
Dixon	11	9	7	128	121	5.5%
Dodge	281	235	177	312	135	56.7%
Douglas	5,966	4,962	4,050	8,841	4,791	45.8%
Dundy	*	*	*	23	*	21.7%
Fillmore	26	22	11	105	94	10.5%
Franklin	9	8	8	78	70	10.3%
Frontier	10	8	*	52	*	5.8%
Furnas	16	15	8	87	79	9.2%
Gage	100	86	59	326	267	18.1%
Garden	16	14	7	67	60	10.5%
Garfield	*	*	*	16	*	0.0%
Gosper	11	11	8	*	*	160.0%
Grant	*	*	*	28	*	0.0%
Greeley	*	*	*	57	*	5.3%
Hall	430	370	228	1,322	1,094	17.3%

County	Total Enrolled Households	Enrolled Households with a Child 5 or Under	Enrolled Households with a Child 5 or Under with Provider	Estimate of Eligible Households with a Child 5 or Under	Absolute Gap in Eligible Households with a Child 5 or Under and Enrollment	Uptake Rate for Households with a Child 5 or Under
Hamilton	7	7	*	211	209	1.0%
Harlan	10	8	*	*	*	166.7%
Hayes	*	*	*	25	*	0.0%
Hitchcock	20	17	10	59	49	17.0%
Holt	24	20	12	293	281	4.1%
Hooker	*	*	*	7	*	0.0%
Howard	12	11	6	92	86	6.5%
Jefferson	35	34	28	47	19	59.6%
Johnson	12	10	6	38	32	15.8%
Kearney	22	18	14	82	68	17.1%
Keith	48	44	33	216	183	15.3%
Keya Paha	*	*	*	6	*	0.0%
Kimball	17	16	7	42	35	16.7%
Knox	26	23	13	245	232	5.3%
Lancaster	2,581	2,135	1,686	5,473	3,787	30.8%
Lincoln	281	234	190	789	599	24.1%
Logan	*	*	*	12	*	16.7%
Loup	*	*	*	*	*	100.0%
Madison	264	216	156	664	508	23.5%
McPherson	*	*	*	*	*	0.0%
Merrick	34	32	18	65	47	27.7%
Morrill	29	28	24	19	-5	126.3%
Nance	7	7	*	8	*	62.5%
Nemaha	27	26	14	75	61	18.7%
Nuckolls	11	11	*	37	*	5.4%
Otoe	61	54	33	123	90	26.8%
Pawnee	11	10	*	95	*	5.3%
Perkins	13	10	8	37	29	21.6%
Phelps	36	30	23	33	10	69.7%
Pierce	20	18	10	238	228	4.2%
Platte	140	122	80	543	463	14.7%
Polk	9	9	6	68	62	8.8%
Red Willow	83	72	66	96	30	68.8%
Richardson	37	27	13	156	143	8.3%
Rock	*	*	*	17	*	5.9%
Saline	54	47	37	277	240	13.4%
Sarpy	1,171	949	777	2,662	1,885	29.2%
Saunders	70	61	43	516	473	8.3%
Scotts Bluff	348	302	242	515	273	47.0%
Seward	50	43	32	125	93	25.6%
Sheridan	21	20	11	107	96	10.3%
Sherman	10	9	*	70	69	1.4%
Sioux	*	*	*	52	*	1.9%

County	Total Enrolled Households	Enrolled Households with a Child 5 or Under	Enrolled Households with a Child 5 or Under with Provider	Estimate of Eligible Households with a Child 5 or Under	Absolute Gap in Eligible Households with a Child 5 or Under and Enrollment	Uptake Rate for Households with a Child 5 or Under
Stanton	11	11	7	79	72	8.9%
Thayer	13	9	*	13	*	38.5%
Thomas	*	*	*	*	*	0.0%
Thurston	51	46	18	116	98	15.5%
Valley	12	10	7	90	83	7.8%
Washington	66	52	38	174	136	21.8%
Wayne	29	26	20	120	100	16.7%
Webster	21	18	11	54	43	20.4%
Wheeler	*	*	*	28	*	3.6%
York	70	61	41	277	236	14.8%

Notes: Estimates of potentially eligible households are imprecise in counties with small populations. Uptake rates exceeding 100 percent indicate that the number of program participants exceeds the number of households estimated to be potentially eligible. NDHHS carefully screens all applicants and program participants for eligibility prior to enrollment. Child welfare cases are excluded from these counts. Program enrollment counts are based on NDHHS child care subsidy administrative data files. Estimates for the number of potentially eligible children are from 2022 US Census Bureau five-year estimates of ACS Table B17022: Ratio of Income to Poverty Level of Families by Family Type by Presence of Related Children by Age of Related Children and 2022 ACS Table B23008: Age of Own Children Under 18 Years in Families and Subfamilies by Living Arrangements by Employment Status of Parents.
**Counts and calculations using cell sizes below or equal to 5 are suppressed.*

A-Table 29. 2022 Child Care Subsidy Program Uptake Rate

County	Total Enrollment	Enrolled with a Provider	Estimate of Eligible Children	Absolute Gap in Eligible Children and Enrollment with a Provider	Uptake Rate for Enrollment with Provider	Absolute Gap in Eligible Children and Total Enrollment	Uptake Rate for Total Enrollment
Adams	431	290	962	672	30.1%	531	41.8%
Antelope	57	34	289	255	11.8%	232	9.9%
Arthur	*	*	34	*	0.0%	*	0.0%
Banner	*	*	7	*	42.9%	*	33.3%
Blaine	*	*	26	*	0.0%	*	0.0%
Boone	21	9	146	137	6.2%	125	8.9%
Box Butte	93	44	333	289	13.2%	240	25.6%
Boyd	*	*	62	*	0.0%	*	0.0%
Brown	14	8	178	170	4.5%	164	5.9%
Buffalo	617	423	1919	1496	22.0%	1302	28.5%
Burt	32	17	164	147	10.4%	132	25.7%
Butler	48	30	134	104	22.4%	86	11.7%
Cass	236	159	1088	929	14.6%	852	12.7%
Cedar	16	11	212	201	5.2%	196	3.6%
Chase	8	*	216	*	0.9%	208	2.5%
Cherry	27	14	340	326	4.1%	313	9.0%
Cheyenne	141	87	349	262	24.9%	208	20.1%
Clay	31	14	274	260	5.1%	243	9.3%
Colfax	46	30	494	464	6.1%	448	9.0%
Cuming	35	24	321	297	7.5%	286	6.1%
Custer	94	55	565	510	9.7%	471	9.6%
Dakota	320	183	1163	980	15.7%	843	13.4%
Dawes	122	88	251	163	35.1%	129	41.6%
Dawson	218	123	1635	1512	7.5%	1417	12.1%
Deuel	17	8	68	60	11.8%	51	7.5%
Dixon	20	13	442	429	2.9%	422	5.5%
Dodge	511	336	1756	1420	19.1%	1245	56.7%
Douglas	12471	9528	25913	16385	36.8%	13442	45.8%
Dundy	9	9	125	116	7.2%	116	21.7%
Fillmore	47	25	119	94	21.0%	72	10.5%
Franklin	11	9	152	143	5.9%	141	10.3%
Frontier	14	*	66	*	6.1%	52	5.8%
Furnas	37	17	208	191	8.2%	171	9.2%
Gage	187	110	697	587	15.8%	510	18.1%
Garden	32	12	107	95	11.2%	75	10.4%
Garfield	*	*	63	*	0.0%	*	0.0%
Gosper	23	14	28	14	50.0%	*	160.0%
Grant	*	*	31	*	0.0%	*	0.0%
Greeley	11	*	121	*	3.3%	110	5.3%
Hall	878	504	4002	3498	12.6%	3124	17.2%
Hamilton	17	*	462	*	0.9%	445	0.9%
Harlan	20	11	60	49	18.3%	40	166.7%
Hayes	*	*	54	*	0.0%	*	0.0%

County	Total Enrollment	Enrolled with a Provider	Estimate of Eligible Children	Absolute Gap in Eligible Children and Enrollment with a Provider	Uptake Rate for Enrollment with Provider	Absolute Gap in Eligible Children and Total Enrollment	Uptake Rate for Total Enrollment
Hitchcock	46	23	134	111	17.2%	88	16.9%
Holt	49	24	538	514	4.5%	489	4.1%
Hooker	*	*	39	*	0.0%	*	0.0%
Howard	25	9	231	222	3.9%	206	6.5%
Jefferson	65	50	283	233	17.7%	218	59.6%
Johnson	23	14	101	87	13.9%	78	15.8%
Kearney	32	21	210	189	10.0%	178	17.1%
Keith	102	66	431	365	15.3%	329	15.3%
Keya Paha	*	*	42	*	0.0%	*	0.0%
Kimball	33	11	247	236	4.5%	214	16.7%
Knox	54	21	536	515	3.9%	482	5.3%
Lancaster	5133	3672	11686	8014	31.4%	6553	30.8%
Lincoln	533	396	1714	1318	23.1%	1181	24.1%
Logan	*	*	19	*	15.8%	*	16.7%
Loup	*	*	8	*	25.0%	*	100.0%
Madison	522	318	1579	1261	20.1%	1057	23.5%
McPherson	*	*	19	*	0.0%	*	0.0%
Merrick	68	37	178	141	20.8%	110	27.7%
Morrill	67	55	97	42	56.7%	30	126.3%
Nance	16	10	110	100	9.1%	94	62.5%
Nemaha	54	25	470	445	5.3%	416	18.7%
Nuckolls	25	*	96	*	3.1%	71	5.4%
Otoe	124	60	399	339	15.0%	275	26.8%
Pawnee	22	6	188	182	3.2%	166	5.3%
Perkins	24	18	84	66	21.4%	60	21.6%
Phelps	71	48	312	264	15.4%	241	69.7%
Pierce	51	20	321	301	6.2%	270	4.2%
Platte	266	165	1895	1730	8.7%	1629	14.7%
Polk	15	8	194	186	4.1%	179	8.8%
Red Willow	157	130	289	159	45.0%	132	68.8%
Richardson	68	26	316	290	8.2%	248	8.3%
Rock	*	*	70	*	1.4%	*	5.9%
Saline	91	62	764	702	8.1%	673	13.4%
Sarpy	2303	1743	5420	3677	32.2%	3117	29.2%
Saunders	144	85	679	594	12.5%	535	8.3%
Scotts Bluff	696	526	1831	1305	28.7%	1135	47.0%
Seward	95	64	566	502	11.3%	471	25.6%
Sheridan	38	22	170	148	12.9%	132	10.3%
Sherman	24	*	83	*	2.4%	59	1.4%
Sioux	*	*	109	*	1.8%	*	1.9%
Stanton	23	16	185	169	8.6%	162	8.9%
Thayer	31	10	175	165	5.7%	144	38.5%
Thomas	*	*	13	*	0.0%	*	0.0%
Thurston	108	28	684	656	4.1%	576	15.5%

County	Total Enrollment	Enrolled with a Provider	Estimate of Eligible Children	Absolute Gap in Eligible Children and Enrollment with a Provider	Uptake Rate for Enrollment with Provider	Absolute Gap in Eligible Children and Total Enrollment	Uptake Rate for Total Enrollment
Valley	28	10	233	223	4.3%	205	7.8%
Washington	111	71	527	456	13.5%	416	21.8%
Wayne	58	46	135	89	34.1%	77	16.7%
Webster	38	27	174	147	15.5%	136	20.4%
Wheeler	*	*	74	*	2.7%	*	3.6%
York	131	74	602	528	12.3%	471	0.0%

Notes: Estimates of potentially eligible children are imprecise in counties with small populations. Child welfare cases are excluded from these counts. Program enrollment counts are based on NDHHS child care subsidy administrative data files. Estimates for the number of potentially eligible children are from 2022 U.S. Census Bureau five-year estimates of ACS Table B17024: Age by Ratio of Income to Poverty Level.

Transitioning Off Program Tables

Closing Reason

A-Table 30. Average Monthly Number of Families by Closing Reason and Eligibility Period

Closing Reason by Eligibility Period	2019		2020			2021				2022				2023			
	Mean per Month	% of Variable	Mean per Month	% of Variable	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year	Mean per Month	% of Variable	% Since 2019	% Year-Year
Initial																	
Failed Process Req.	137	62.3%	172	67.5%	25.5%	64	57.7%	-53.3%	-62.8%	65	59.6%	-52.6%	1.6%	73	65.8%	-46.7%	12.3%
Failed Eligibility Req.	56	25.5%	52	20.4%	-7.1%	27	24.3%	-51.8%	-48.1%	24	22.0%	-57.1%	-11.1%	21	18.9%	-62.5%	-12.5%
Over Income (Above 85% SMI)	10	4.5%	11	4.3%	10.0%	3	2.7%	-70.0%	-72.7%	4	3.7%	-60.0%	33.3%	3	2.7%	-70.0%	-25.0%
Householder Withdrew	10	4.5%	9	3.5%	-10.0%	7	6.3%	-30.0%	-22.2%	7	6.4%	-30.0%	0.0%	7	6.3%	-30.0%	0.0%
Duplicate	2	0.9%	1	0.4%	-50.0%	2	1.8%	0.0%	100.0%	2	1.8%	0.0%	0.0%	1	0.9%	-50.0%	-50.0%
Other	5	2.3%	10	3.9%	100.0%	8	7.2%	60.0%	-20.0%	7	6.4%	40.0%	-12.5%	6	5.4%	20.0%	-14.3%
Redetermined																	
Failed Process Req.	96	65.3%	208	69.6%	116.7%	83	64.8%	-13.5%	-60.1%	71	64.5%	-26.0%	-14.5%	79	67.5%	-17.7%	11.3%
Failed Eligibility Req.	34	23.1%	45	15.1%	32.4%	24	18.8%	-29.4%	-46.7%	19	17.3%	-44.1%	-20.8%	17	14.5%	-50.0%	-10.5%
Over Income (Above 85% SMI)	5	3.4%	18	6.0%	260.0%	3	2.3%	-40.0%	-83.3%	3	2.7%	-40.0%	0.0%	2	1.7%	-60.0%	-33.3%
Householder Withdrew	7	4.8%	10	3.3%	42.9%	9	7.0%	28.6%	-10.0%	8	7.3%	14.3%	-11.1%	7	6.0%	0.0%	-12.5%
Duplicate	2	1.4%	2	0.7%	0.0%	1	0.8%	-50.0%	-50.0%	2	1.8%	0.0%	100.0%	3	2.6%	50.0%	50.0%
Other	3	2.0%	16	5.4%	433.3%	8	6.2%	166.7%	-50.0%	7	6.4%	133.3%	-12.5%	9	7.7%	200.0%	28.6%

A-Table 31. Average Monthly Subsidy Billed per No Co-pay Family

	Household Size of 3			Household Size of 4		
Month Year	**All Nebraska**	**Urban**	**Rural**	**All Nebraska**	**Urban**	**Rural**
Jan 2019	$781.98	$840.14	$640.51	$1,011.10	$1,102.04	$780.24
Feb 2019	$720.18	$768.57	$602.64	$928.31	$1,009.73	$724.62
Mar 2019	$780.24	$848.78	$608.73	$1,000.35	$1,108.80	$736.05
Apr 2019	$793.43	$855.93	$634.48	$1,032.46	$1,143.93	$764.08
May 2019	$822.04	$893.79	$651.71	$1,070.85	$1,177.19	$821.96
Jun 2019	$890.36	$966.57	$708.14	$1,175.78	$1,286.26	$915.22
Jul 2019	$1,004.95	$1,083.63	$810.70	$1,342.14	$1,458.51	$1,062.02
Aug 2019	$826.91	$891.49	$666.99	$1,099.76	$1,196.60	$865.82
Sep 2019	$755.13	$826.94	$579.53	$971.19	$1,079.47	$707.64
Oct 2019	$859.81	$932.33	$674.72	$1,109.14	$1,233.43	$799.23
Nov 2019	$737.93	$801.35	$577.50	$968.13	$1,073.51	$693.45
Dec 2019	$772.10	$841.46	$593.44	$1,017.80	$1,133.89	$725.72
Jan 2020	$796.20	$863.99	$620.29	$1,043.00	$1,153.70	$763.02
Feb 2020	$765.53	$828.35	$594.01	$990.46	$1,107.96	$687.51
Mar 2020	$755.57	$814.02	$591.99	$1,052.50	$1,172.70	$734.34
Apr 2020	$951.10	$1,024.85	$744.02	$1,257.33	$1,356.83	$967.92
May 2020	$1,066.79	$1,143.34	$861.76	$1,447.53	$1,559.97	$1,127.66
Jun 2020	$1,163.43	$1,270.05	$896.38	$1,566.21	$1,717.40	$1,179.44
Jul 2020	$1,164.43	$1,269.20	$898.99	$1,626.59	$1,767.27	$1,261.97
Aug 2020	$1,012.62	$1,117.69	$726.21	$1,327.56	$1,477.07	$935.67
Sep 2020	$993.75	$1,119.46	$670.03	$1,337.40	$1,507.13	$841.33
Oct 2020	$979.48	$1,094.38	$702.88	$1,309.05	$1,457.10	$881.60
Nov 2020	$902.99	$1,002.35	$651.53	$1,186.30	$1,327.66	$784.70
Dec 2020	$1,009.48	$1,118.88	$748.86	$1,332.22	$1,486.78	$905.96
Jan 2021	$916.89	$1,013.00	$685.04	$1,218.97	$1,371.93	$802.85
Feb 2021	$883.61	$972.51	$675.18	$1,162.84	$1,294.26	$806.23
Mar 2021	$1,044.42	$1,137.87	$809.78	$1,313.99	$1,455.89	$914.93
Apr 2021	$978.26	$1,075.69	$742.11	$1,260.54	$1,393.36	$876.52
May 2021	$929.43	$1,016.59	$730.09	$1,227.28	$1,363.07	$849.39
Jun 2021	$1,134.11	$1,224.57	$915.83	$1,559.44	$1,682.63	$1,198.91
Jul 2021	$1,185.64	$1,294.03	$932.07	$1,623.43	$1,769.91	$1,205.28
Aug 2021	$967.47	$1,063.23	$747.31	$1,312.47	$1,458.94	$886.46
Sep 2021	$912.44	$1,008.20	$675.99	$1,187.33	$1,309.24	$809.80
Oct 2021	$939.21	$1,024.56	$714.18	$1,206.01	$1,324.60	$825.12
Nov 2021	$901.58	$979.51	$685.13	$1,201.48	$1,303.34	$857.48

	Household Size of 3			Household Size of 4		
Month Year	**All Nebraska**	**Urban**	**Rural**	**All Nebraska**	**Urban**	**Rural**
Dec 2021	$970.42	$1,058.75	$734.00	$1,294.26	$1,403.23	$942.57
Jan 2022	$896.38	$1,001.15	$616.37	$1,179.38	$1,285.75	$846.10
Feb 2022	$885.02	$974.13	$643.77	$1,169.43	$1,272.62	$849.37
Mar 2022	$1,032.40	$1,137.43	$737.03	$1,369.75	$1,499.19	$962.82
Apr 2022	$938.17	$1,020.47	$702.88	$1,224.82	$1,327.59	$910.94
May 2022	$958.28	$1,026.50	$763.78	$1,229.78	$1,325.26	$943.77
Jun 2022	$1,153.02	$1,239.04	$916.64	$1,559.05	$1,675.68	$1,220.62
Jul 2022	$1,144.55	$1,228.89	$912.76	$1,565.92	$1,683.75	$1,201.24
Aug 2022	$1,103.84	$1,184.13	$872.55	$1,487.75	$1,616.12	$1,106.21
Sep 2022	$1,007.09	$1,087.65	$763.40	$1,278.42	$1,409.22	$888.49
Oct 2022	$1,006.54	$1,077.33	$787.05	$1,312.27	$1,444.48	$909.57
Nov 2022	$985.05	$1,059.42	$755.60	$1,307.17	$1,442.00	$904.39
Dec 2022	$1,022.35	$1,106.73	$773.23	$1,373.36	$1,508.38	$955.52
Jan 2023	$1,022.20	$1,119.93	$736.98	$1,339.87	$1,457.35	$960.11
Feb 2023	$986.48	$1,062.02	$759.70	$1,260.96	$1,363.24	$914.41
Mar 2023	$1,144.41	$1,227.15	$893.68	$1,458.22	$1,603.20	$975.25
Apr 2023	$1,000.11	$1,086.19	$757.21	$1,300.06	$1,430.73	$885.62
May 2023	$1,085.33	$1,159.34	$855.49	$1,411.75	$1,545.19	$1,010.11
Jun 2023	$1,282.14	$1,358.86	$1,040.71	$1,720.27	$1,878.31	$1,254.61
Jul 2023	$1,308.79	$1,402.88	$1,006.17	$1,704.02	$1,853.09	$1,266.38
Aug 2023	$1,320.68	$1,423.11	$983.62	$1,699.38	$1,859.36	$1,259.11
Sep 2023	$1,187.15	$1,288.48	$843.01	$1,563.96	$1,713.68	$1,110.48

Note. No Co-pay families belonged to the receipt category of Current Family (ADC grant recipients) or Low-Income Family. No Co-pay families had incomes 100% FPL or lower at the time of their most recent determination. Averages include families who were initially eligible or redetermined eligible.

A-Table 32. Average Monthly Subsidy Billed per Sliding Fee Family

	Initial Sliding Fee						Redetermined Sliding Fee					
	Household Size of 3			Household Size of 4			Household Size of 3			Household Size of 4		
Month Year	All Nebraska	Urban	Rural	All Nebraska	Urban	Rural	All Nebraska	Urban	Rural	All Nebraska	Urban	Rural
Jan 2019												
Feb 2019	$523.20	$728.88	$194.15	$445.93	$513.28	$378.59	$707.25	$902.45	$344.73	$851.05	$950.95	$451.44
Mar 2019	$522.83	$581.50	$390.11	$500.29	$513.86	$479.93	$799.32	$881.62	$618.26	$904.46	$953.61	$720.15
Apr 2019	$575.08	$662.85	$434.59	$772.36	$826.73	$658.20	$873.82	$968.49	$643.32	$892.37	$942.67	$730.68
May 2019	$655.12	$729.87	$488.21	$898.58	$1,054.12	$474.37	$894.14	$1,033.42	$607.86	$1,023.26	$1,089.96	$760.62
Jun 2019	$733.49	$792.59	$613.75	$884.98	$1,028.12	$639.58	$969.65	$1,086.37	$698.27	$1,246.80	$1,282.34	$1,124.27
Jul 2019	$830.11	$893.98	$668.88	$1,168.99	$1,223.87	$1,059.23	$1,106.21	$1,226.40	$819.63	$1,373.90	$1,438.58	$1,166.48
Aug 2019	$750.72	$812.93	$627.12	$849.07	$890.63	$750.37	$945.57	$1,023.91	$761.50	$1,147.17	$1,171.26	$1,067.38
Sep 2019	$675.87	$733.08	$562.44	$868.07	$932.73	$707.35	$797.27	$865.03	$618.73	$874.53	$930.29	$727.67
Oct 2019	$719.47	$802.97	$572.77	$992.01	$1,055.48	$845.54	$902.01	$988.20	$652.03	$1,054.96	$1,137.63	$803.10
Nov 2019	$631.08	$714.27	$487.30	$871.40	$943.22	$722.96	$753.10	$829.49	$522.71	$863.33	$947.04	$646.58
Dec 2019	$675.03	$747.40	$550.34	$935.33	$990.93	$820.50	$806.35	$879.07	$582.73	$925.08	$987.47	$748.68
Jan 2020	$686.11	$764.99	$549.10	$994.18	$1,028.56	$923.34	$802.92	$870.84	$606.30	$1,004.59	$1,084.97	$799.83
Feb 2020	$717.58	$796.50	$564.28	$923.22	$991.44	$774.50	$749.10	$815.08	$559.85	$907.45	$975.75	$741.31
Mar 2020	$749.10	$853.27	$556.88	$939.82	$1,056.61	$703.17	$778.34	$860.21	$555.83	$1,002.88	$1,078.63	$828.87
Apr 2020	$885.69	$1,012.39	$626.72	$1,136.67	$1,191.08	$986.62	$940.23	$1,008.02	$748.83	$1,235.23	$1,336.58	$1,010.01
May 2020	$991.64	$1,144.99	$707.64	$1,313.27	$1,433.96	$1,003.38	$1,040.20	$1,127.44	$808.29	$1,399.03	$1,544.66	$1,072.98
Jun 2020	$1,049.11	$1,200.02	$749.58	$1,413.48	$1,522.47	$1,170.96	$1,149.86	$1,253.04	$900.30	$1,567.64	$1,707.45	$1,241.43
Jul 2020	$1,119.08	$1,281.30	$809.61	$1,456.78	$1,638.21	$1,119.85	$1,200.41	$1,319.55	$877.49	$1,541.28	$1,697.97	$1,223.37
Aug 2020	$921.38	$1,050.13	$623.08	$1,164.76	$1,337.85	$856.22	$948.46	$1,055.89	$677.06	$1,278.04	$1,474.72	$864.45
Sep 2020	$944.41	$1,054.64	$640.77	$1,103.53	$1,315.03	$709.37	$889.47	$986.30	$620.22	$1,229.18	$1,422.05	$808.36
Oct 2020	$973.56	$1,106.06	$637.38	$1,193.55	$1,359.62	$910.48	$930.97	$1,022.46	$671.07	$1,187.26	$1,325.76	$875.65
Nov 2020	$851.42	$960.62	$528.96	$1,035.88	$1,255.91	$665.83	$816.76	$921.86	$558.65	$1,086.41	$1,226.21	$766.85
Dec 2020	$900.85	$1,012.38	$571.35	$1,207.70	$1,374.93	$869.15	$936.93	$1,027.53	$717.97	$1,256.88	$1,402.32	$918.30
Jan 2021	$839.77	$965.00	$471.74	$1,120.12	$1,309.10	$746.65	$816.51	$899.63	$611.75	$1,120.60	$1,265.57	$763.34
Feb 2021	$866.53	$980.87	$509.65	$1,060.73	$1,216.98	$748.23	$785.27	$839.10	$654.94	$1,050.79	$1,172.21	$741.92
Mar 2021	$944.14	$1,077.77	$593.07	$1,216.30	$1,396.50	$806.77	$933.22	$1,006.73	$760.78	$1,251.81	$1,378.72	$917.25
Apr 2021	$930.42	$1,029.29	$649.71	$1,229.59	$1,449.75	$757.18	$866.23	$948.05	$691.98	$1,173.52	$1,269.38	$922.80
May 2021	$895.52	$991.53	$613.78	$1,123.05	$1,284.93	$789.40	$842.02	$918.54	$657.82	$1,070.06	$1,133.90	$906.92
Jun 2021	$1,114.95	$1,198.98	$848.18	$1,373.90	$1,543.51	$1,028.04	$1,103.32	$1,245.18	$798.39	$1,547.82	$1,681.52	$1,243.64
Jul 2021	$1,141.13	$1,214.55	$838.62	$1,470.74	$1,682.04	$1,073.04	$1,148.94	$1,276.11	$829.41	$1,610.04	$1,804.45	$1,173.19
Aug 2021	$928.68	$1,016.43	$652.25	$1,153.07	$1,283.33	$880.50	$964.53	$1,053.29	$721.71	$1,251.20	$1,355.91	$979.37
Sep 2021	$872.75	$949.40	$607.20	$1,026.70	$1,191.81	$688.38	$830.47	$904.50	$611.55	$1,036.92	$1,159.51	$698.00
Oct 2021	$887.11	$991.86	$603.42	$1,024.90	$1,214.63	$666.23	$822.63	$889.41	$634.11	$1,073.71	$1,187.13	$715.32

	Initial Sliding Fee						Redetermined Sliding Fee					
	Household Size of 3			Household Size of 4			Household Size of 3			Household Size of 4		
Month Year	All Nebraska	Urban	Rural	All Nebraska	Urban	Rural	All Nebraska	Urban	Rural	All Nebraska	Urban	Rural
Nov 2021	$843.60	$940.59	$582.09	$978.05	$1,125.37	$639.23	$807.68	$882.42	$584.35	$1,046.30	$1,152.87	$706.60
Dec 2021	$916.50	$985.17	$718.71	$1,098.63	$1,262.21	$752.36	$901.03	$981.60	$661.02	$1,124.97	$1,242.96	$812.03
Jan 2022	$857.36	$937.87	$638.41	$966.71	$1,094.23	$687.15	$820.01	$902.24	$560.18	$1,086.35	$1,226.11	$705.95
Feb 2022	$831.87	$909.67	$621.00	$967.62	$1,087.62	$680.61	$804.87	$887.60	$542.19	$1,037.90	$1,174.09	$690.80
Mar 2022	$970.82	$1,082.67	$664.73	$1,120.02	$1,263.14	$810.07	$966.97	$1,045.97	$694.97	$1,272.05	$1,443.16	$818.42
Apr 2022	$894.13	$980.59	$637.14	$1,003.58	$1,108.34	$742.08	$862.84	$941.83	$607.19	$1,123.06	$1,254.44	$752.67
May 2022	$891.56	$992.78	$593.76	$1,045.63	$1,157.34	$770.24	$901.36	$977.96	$649.17	$1,157.46	$1,289.30	$801.33
Jun 2022	$1,040.69	$1,135.39	$747.63	$1,281.38	$1,421.73	$957.61	$1,176.80	$1,257.11	$901.02	$1,507.24	$1,688.03	$1,023.99
Jul 2022	$1,068.45	$1,173.09	$745.78	$1,227.34	$1,379.73	$887.77	$1,128.25	$1,214.98	$831.53	$1,451.81	$1,606.61	$1,019.37
Aug 2022	$1,054.69	$1,184.42	$693.52	$1,229.25	$1,330.96	$966.77	$1,060.13	$1,146.40	$761.11	$1,400.36	$1,550.93	$961.18
Sep 2022	$940.05	$1,038.64	$642.59	$998.00	$1,069.55	$810.42	$940.75	$1,013.37	$642.27	$1,165.16	$1,287.26	$782.15
Oct 2022	$953.27	$1,058.50	$653.75	$1,021.06	$1,109.99	$807.85	$958.55	$1,037.12	$655.82	$1,190.29	$1,328.97	$783.65
Nov 2022	$977.34	$1,083.18	$683.97	$1,026.76	$1,107.04	$824.99	$940.99	$1,015.61	$658.37	$1,173.05	$1,304.65	$778.24
Dec 2022	$1,005.54	$1,109.30	$723.19	$1,036.28	$1,131.72	$827.22	$988.27	$1,061.66	$705.22	$1,202.41	$1,336.83	$799.16
Jan 2023	$987.25	$1,094.75	$710.84	$1,059.40	$1,148.72	$876.88	$972.33	$1,047.68	$693.08	$1,209.35	$1,332.72	$813.45
Feb 2023	$907.94	$1,009.93	$668.87	$1,049.49	$1,125.26	$896.11	$903.35	$973.59	$649.03	$1,150.07	$1,263.23	$812.62
Mar 2023	$1,053.85	$1,140.69	$857.10	$1,241.29	$1,344.30	$1,022.07	$1,106.18	$1,194.25	$791.13	$1,364.84	$1,500.04	$995.94
Apr 2023	$928.62	$997.50	$767.15	$1,039.49	$1,144.15	$823.57	$931.90	$1,018.18	$641.03	$1,181.27	$1,306.48	$840.13
May 2023	$1,006.97	$1,085.22	$820.82	$1,153.25	$1,325.87	$820.12	$1,042.96	$1,125.31	$777.48	$1,300.16	$1,412.21	$984.30
Jun 2023	$1,154.19	$1,262.02	$901.16	$1,324.99	$1,496.29	$978.41	$1,255.44	$1,355.76	$946.76	$1,591.89	$1,704.56	$1,252.93
Jul 2023	$1,167.36	$1,314.17	$815.25	$1,356.39	$1,497.64	$1,026.17	$1,287.67	$1,403.70	$933.68	$1,630.51	$1,779.03	$1,215.90
Aug 2023	$1,209.16	$1,334.08	$890.78	$1,367.77	$1,529.15	$1,025.62	$1,253.43	$1,383.35	$875.24	$1,584.83	$1,719.32	$1,168.73
Sep 2023	$1,109.58	$1,217.14	$812.65	$1,208.11	$1,373.93	$833.96	$1,121.21	$1,232.59	$761.99	$1,440.24	$1,567.44	$1,003.80

Note: Before income eligibility expansion in August 2021, Sliding Fee families had incomes above 100% and equal to or lower than 130% FPL at the time of their determination. After income eligibility expansion in August 2021, Sliding Fee families had incomes above 100 and equal to or lower than 185% FPL at the time of their determination. Initial eligibility refers to the first time a family applies for subsidy or applies following a 1-month or longer period of non-enrollment. Redetermined eligibility refers to when families apply for ongoing child care subsidy enrollment.

A-Table 33. Average Monthly Subsidy Billed per Transitional Family

	Household Size of 3			Household Size of 4		
Month Year	All Nebraska	Urban	Rural	All Nebraska	Urban	Rural
Jan 2019	$731.65	$786.49	$543.02	$917.80	$1,016.55	$681.78
Feb 2019	$657.73	$693.96	$515.15	$794.68	$860.58	$614.47
Mar 2019	$732.57	$781.55	$554.12	$862.97	$929.44	$668.09
Apr 2019	$766.88	$814.09	$592.28	$957.32	$1,043.39	$725.88
May 2019	$787.36	$829.81	$636.25	$988.65	$1,054.47	$806.17
Jun 2019	$862.02	$948.03	$601.87	$1,172.06	$1,289.37	$840.68
Jul 2019	$983.66	$1,062.66	$741.26	$1,310.96	$1,444.14	$956.91
Aug 2019	$834.85	$887.97	$664.11	$1,025.24	$1,103.72	$822.35
Sep 2019	$701.44	$745.67	$565.30	$850.01	$943.65	$600.29
Oct 2019	$794.19	$857.07	$605.55	$978.55	$1,092.25	$687.60
Nov 2019	$650.97	$687.82	$537.41	$817.85	$898.86	$602.67
Dec 2019	$691.63	$758.74	$500.47	$964.36	$1,063.73	$702.71
Jan 2020	$762.84	$823.78	$583.70	$1,003.59	$1,105.35	$734.22
Feb 2020	$702.21	$762.00	$535.32	$931.39	$1,018.62	$666.98
Mar 2020	$749.50	$799.90	$611.10	$1,006.44	$1,123.25	$682.72
Apr 2020	$842.12	$902.69	$681.30	$1,164.84	$1,255.68	$904.40
May 2020	$958.32	$1,027.86	$755.59	$1,304.42	$1,390.03	$1,041.71
Jun 2020	$1,136.71	$1,232.40	$873.57	$1,452.11	$1,520.08	$1,220.52
Jul 2020	$1,123.31	$1,212.60	$868.23	$1,448.66	$1,548.06	$1,104.08
Aug 2020	$892.24	$978.42	$659.58	$1,226.01	$1,346.99	$844.73
Sep 2020	$930.85	$1,036.29	$600.26	$1,152.08	$1,282.18	$729.29
Oct 2020	$919.47	$1,007.59	$660.43	$1,156.45	$1,253.65	$818.76
Nov 2020	$810.40	$894.58	$546.41	$1,064.80	$1,182.09	$679.40
Dec 2020	$943.24	$1,054.29	$595.37	$1,195.77	$1,313.03	$837.80
Jan 2021	$853.30	$942.22	$578.82	$1,082.47	$1,225.63	$715.58
Feb 2021	$811.42	$871.67	$615.82	$1,000.57	$1,126.59	$691.23
Mar 2021	$947.31	$1,012.89	$728.68	$1,194.35	$1,346.38	$827.49
Apr 2021	$884.00	$954.69	$668.09	$1,062.92	$1,202.06	$747.37
May 2021	$836.43	$902.25	$638.51	$1,057.80	$1,175.23	$766.78
Jun 2021	$1,087.89	$1,146.66	$902.48	$1,438.96	$1,618.67	$995.68
Jul 2021	$1,112.34	$1,172.24	$917.21	$1,446.06	$1,669.59	$866.77
Aug 2021	$915.66	$979.05	$724.67	$1,182.33	$1,358.80	$700.39
Sep 2021	$799.14	$875.90	$569.96	$1,037.81	$1,189.53	$578.33
Oct 2021	$792.27	$858.61	$581.30	$1,047.03	$1,189.71	$567.35
Nov 2021	$757.41	$822.79	$551.38	$990.64	$1,135.97	$565.82

	Household Size of 3			Household Size of 4		
Month Year	All Nebraska	Urban	Rural	All Nebraska	Urban	Rural
Dec 2021	$856.50	$899.87	$732.83	$1,088.98	$1,243.04	$653.61
Jan 2022	$790.22	$848.60	$618.95	$929.55	$1,017.20	$620.21
Feb 2022	$780.11	$827.43	$628.18	$944.10	$1,030.21	$616.90
Mar 2022	$958.68	$1,016.72	$749.74	$1,121.16	$1,216.91	$723.42
Apr 2022	$856.05	$911.41	$629.60	$981.49	$1,081.31	$663.29
May 2022	$831.74	$909.25	$586.31	$1,009.57	$1,121.25	$634.66
Jun 2022	$1,051.14	$1,124.29	$850.77	$1,424.54	$1,520.43	$1,099.99
Jul 2022	$1,083.66	$1,208.88	$765.85	$1,390.71	$1,469.59	$1,154.05
Aug 2022	$881.01	$1,014.73	$405.57	$1,092.36	$1,221.13	$798.03
Sep 2022	$914.49	$1,017.79	$604.60	$1,132.32	$1,231.91	$667.57
Oct 2022	$872.16	$974.57	$555.62	$1,190.81	$1,287.84	$705.68
Nov 2022	$844.87	$950.35	$538.03	$1,209.07	$1,296.83	$741.05
Dec 2022	$945.63	$1,085.06	$465.34	$1,190.81	$1,365.30	$696.40
Jan 2023	$867.90	$979.76	$476.39	$1,202.90	$1,412.41	$609.28
Feb 2023	$815.66	$906.89	$496.37	$1,287.88	$1,469.45	$670.57
Mar 2023	$984.32	$1,054.32	$610.74	$1,304.32	$1,535.12	$688.84
Apr 2023	$787.51	$857.62	$493.04	$1,178.09	$1,395.50	$362.80
May 2023	$860.25	$947.25	$444.58	$1,401.16	$1,649.59	$762.34
Jun 2023	$1,213.23	$1,279.44	$849.10	$1,773.44	$2,009.20	$971.85
Jul 2023	$1,291.07	$1,392.89	$838.53	$1,672.93	$1,965.40	$678.54
Aug 2023	$1,243.82	$1,305.31	$950.05	$1,657.79	$1,908.22	$864.77
Sep 2023	$1,107.50	$1,129.73	$967.73	$1,272.08	$1,511.99	$655.16

Note: Before income eligibility expansion in August 2021, Transitional families had incomes greater than 130% and equal to or lower than 185% FPL at the time of their redetermination. After income eligibility expansion in August 2021, Transitional families had incomes greater than 185% and equal to or lower than 200% FPL at the time of their redetermination.

Economic Impact Tables

Estimated Economic Impact of Income Eligibility Expansion of Child Care Subsidies on Nebraska

A-Table 34. Federal FY2021 Average Annualized per Child Costs of Child care Billed to Subsidy by Providers

	Infant (0 - 18 months)	**Toddler (18 months – 3 yrs)**	**Preschool (3 yrs – K)**	**School-age (K – 13 yrs)**	***Average cost***
Urban Center-Based	10,374.97	9,892.96	8,980.13	5,748.88	7,242.68
	(4.75)	(6.95)	(12.38)	(36.68)	(60.76)
Rural Center-Based	6,575.66	6,382.95	5,538.12	3,685.43	4,797.33
	(1.89)	(3.26)	(5.70)	(11.48)	(22.33)
Urban Home I & II	7,392.81	7,384.14	6,813.04	5,680.08	6,080.08
	(0.57)	(0.83)	(1.24)	(6.84)	(9.48)
Rural Home I & II	5,290.57	5,094.64	4,364.99	3,112.21	3,873.72
	(0.48)	(0.65)	(0.87)	(2.51)	(4.52)
Urban License Exempt	3,368.61	3,651.41	3,435.62	2,969.62	3,157.91
	(0.21)	(0.24)	(0.36)	(1.41)	(2.23)
Rural License Exempt	2,274.29	2,718.41	2,421.19	2,339.28	2,377.47
	(0.01)	(0.05)	(0.09)	(0.52)	(0.68)
Average cost	8,739.64	8,345.27	7,578.52	5,135.53	6,310.16
	(7.92)	(11.99)	(20.65)	(59.44)	(100.00)

Notes: Averages are weighted by the proportionate count of children in each care arrangement and age group. Table averages are annualized monthly cost averages. Some children appear in multiple care arrangements in one month; count calculations follow the federal Office of Child Care CCDF report convention of counting those children in proportion to hours of care in a given arrangement relative to a month's total hours of care. This table reports average costs only for the subset of children enrolled in the subsidy program with providers in the state of Nebraska. The percentage of children in a given care arrangement and age group is reported in parentheses. Values are rounded to the nearest nominal cent and hundredth of a percent respectively. Percentages in parentheses may not sum to column totals due to rounding.

A-Table 35. Federal FY2021 Average Annualized per Child Costs of Child care Billed to Subsidy Plus Co-payments

	Infant (0 - 18 months)	Toddler (18 months – 3 yrs)	Preschool (3 yrs – K)	School-age (K – 13 yrs)	*Average cost*
Urban Center-Based	10,643.76	10,230.54	9,321.78	6,037.55	7,546.19
	(4.75)	(6.95)	(12.38)	(36.68)	(60.76)
Rural Center-Based	6,881.17	6,727.40	5,907.37	3,972.28	5,115.22
	(1.89)	(3.26)	(5.70)	(11.48)	(22.33)
Urban Home I & II	7,723.80	7,703.09	7,179.85	5,955.07	6,374.27
	(0.57)	(0.83)	(1.24)	(6.84)	(9.48)
Rural Home I & II	5,565.75	5,450.99	4,708.47	3,447.00	4,206.93
	(0.48)	(0.65)	(0.87)	(2.51)	(4.52)
Urban License Exempt	3,446.84	3,811.00	3,584.48	3,257.78	3,389.37
	(0.21)	(0.24)	(0.36)	(1.41)	(2.23)
Rural License Exempt	2,368.49	2,795.58	2,545.67	2,541.52	2,557.54
	(0.01)	(0.05)	(0.09)	(0.52)	(0.68)
Average cost	9,016.60	8,679.71	7,925.04	5,423.45	6,614.89
	(7.92)	(11.99)	(20.65)	(59.44)	(100.00)

Notes: Averages are weighted by the proportionate count of children in each care arrangement and age group. Table averages are annualized monthly cost averages. Some children appear in multiple care arrangements in one month; count calculations follow the federal Office of Child Care CCDF report convention of counting those children in proportion to hours of care in a given arrangement relative to a month's total hours of care. Co-payment amount is calculated by dividing the household's co-pay by the number of associated children appearing in the child file in that month. Co-payment amounts are also proportionately weighted across care arrangements for children that appear in multiple care arrangements in one month. This table reports average costs only for the subset of children enrolled in the subsidy program with providers in the state of Nebraska. The percentage of children in a given care arrangement and age group is reported in parentheses. Values are rounded to the nearest nominal cent and hundredth of a percent respectively. Percentages in parentheses may not sum to column totals due to rounding.

A-Table 36. Federal FY2022 Average Annualized per Child Costs of Child Care Billed to Subsidy by Providers

	Infant (0 - 18 months)	Toddler (18 months – 3 yrs)	Preschool (3 yrs – K)	School-age (K – 13 yrs)	*Average cost*
Urban Center-Based	11,182.07 (4.50)	10,732.57 (6.94)	9,651.49 (11.08)	5,937.15 (39.02)	7,529.95 (61.53)
Rural Center-Based	7,052.57 (1.80)	6,844.03 (2.96)	5,763.43 (5.60)	3,675.75 (10.78)	4,959.97 (21.15)
Urban Home I & II	8,555.41 (0.63)	8,104.50 (0.78)	7,415.53 (1.28)	6,108.89 (7.75)	6,565.75 (10.43)
Rural Home I & II	4,997.64 (0.39)	5,148.03 (0.58)	4,019.34 (1.02)	3,052.13 (2.57)	3,699.97 (4.56)
Urban License Exempt	3,685.59 (0.14)	3,623.16 (0.19)	3,664.26 (0.27)	2,698.56 (1.17)	3,024.29 (1.77)
Rural License Exempt	2,974.86 (0.03)	3,332.11 (0.02)	3,101.89 (0.08)	2,469.83 (0.42)	2,613.34 (0.54)
Average cost	9,472.91 (7.49)	9,136.93 (11.47)	7,969.81 (19.33)	5,358.02 (61.72)	6,604.26 (100.00)

Notes: Averages are weighted by the proportionate count of children in each care arrangement and age group. Table averages are annualized monthly cost averages. Some children appear in multiple care arrangements in one month; count calculations follow the federal Office of Child Care CCDF report convention of counting those children in proportion to hours of care in a given arrangement relative to a month's total hours of care. This table reports average costs only for the subset of children enrolled in the subsidy program with providers in the state of Nebraska and a non-zero number of hours billed to NDHHS. The percentage of children in a given care arrangement and age group is reported in parentheses. Values are rounded to the nearest nominal cent and hundredth of a percent respectively. Percentages in parentheses may not sum to column totals due to rounding.

A-Table 37. Federal FY2022 Average Annualized per Child Costs of Child Care Billed to Subsidy Plus Co-payments

	Infant (0 - 18 months)	**Toddler (18 months – 3 yrs)**	**Preschool (3 yrs – K)**	**School-age (K – 13 yrs)**	***Average cost***
Urban Center-Based	11,498.79	11,148.34	10,062.50	6,277.35	7,889.71
	(4.50)	(6.94)	(11.08)	(39.02)	(61.53)
Rural Center-Based	7,410.39	7,248.25	6,244.36	4,039.96	5,360.16
	(1.80)	(2.96)	(5.60)	(10.78)	(21.15)
Urban Home I & II	8,857.46	8,375.45	7,757.90	6,454.70	6,902.88
	(0.63)	(0.78)	(1.28)	(7.75)	(10.43)
Rural Home I & II	5,443.25	5,582.53	4,566.38	3,409.48	4,117.17
	(0.39)	(0.58)	(1.02)	(2.57)	(4.56)
Urban License Exempt	3,824.52	3,829.85	3,917.35	3,043.74	3,323.79
	(0.14)	(0.19)	(0.27)	(1.17)	(1.77)
Rural License Exempt	2,974.86	3,332.11	3,578.06	2,713.82	2,870.37
	(0.03)	(0.02)	(0.08)	(0.42)	(0.54)
Average cost	9,800.50	9,536.55	8,401.86	5,703.27	6,971.20
	(7.49)	(11.47)	(19.33)	(61.72)	(100.00)

Notes: Averages are weighted by the proportionate count of children in each care arrangement and age group. Table averages are annualized monthly cost averages. Some children appear in multiple care arrangements in one month; count calculations follow the federal Office of Child Care CCDF report convention of counting those children in proportion to hours of care in a given arrangement relative to a month's total hours of care. Co-payment amount is calculated by dividing the household's co-pay by the number of associated children appearing in the child file in that month. Co-payment amounts are also proportionately weighted across care arrangements for children that appear in multiple care arrangements in one month. This table reports average costs only for the subset of children enrolled in the subsidy program with providers in the state of Nebraska and a non-zero number of hours billed to NDHHS. The percentage of children in a given care arrangement and age group is reported in parentheses. Values are rounded to the nearest nominal cent and hundredth of a percent respectively. Percentages in parentheses may not sum to column totals due to rounding.

Impact to Child Care Providers Tables

A-Table 38. Number of Providers Billing Subsidy by Region and Month

Month Year	Rural	Urban	Month Year	Rural	Urban	Month Year	Rural	Urban
Jan 2019	762	1,360	Aug 2020	586	1,059	Mar 2022	498	969
Feb 2019	753	1,344	Sep 2020	567	1,053	Apr 2022	503	956
Mar 2019	741	1,322	Oct 2020	578	1,073	May 2022	512	958
Apr 2019	734	1,305	Nov 2020	582	1,054	Jun 2022	506	862
May 2019	748	1,313	Dec 2020	582	1,040	Jul 2022	502	858
Jun 2019	711	1,227	Jan 2021	579	1,043	Aug 2022	513	959
Jul 2019	705	1,218	Feb 2021	572	1,060	Sep 2022	491	940
Aug 2019	721	1,287	Mar 2021	563	1,067	Oct 2022	500	946
Sep 2019	691	1,238	Apr 2021	553	1,046	Nov 2022	507	939
Oct 2019	672	1,254	May 2021	551	1,044	Dec 2022	501	936
Nov 2019	666	1,264	Jun 2021	545	951	Jan 2023	508	930
Dec 2019	661	1,283	Jul 2021	527	913	Feb 2023	503	921
Jan 2020	650	1,254	Aug 2021	518	984	Mar 2023	515	928
Feb 2020	638	1,238	Sep 2021	497	979	Apr 2023	520	931
Mar 2020	623	1,202	Oct 2021	500	975	May 2023	521	943
Apr 2020	528	951	Nov 2021	502	981	Jun 2023	491	825
May 2020	556	964	Dec 2021	503	973	Jul 2023	487	819
Jun 2020	579	1,002	Jan 2022	497	958	Aug 2023	500	941
Jul 2020	576	1,005	Feb 2022	501	951	Sep 2023	489	918

A-Table 39. Number of Providers Billing Subsidy by County and Year

County	2019	2020	2021	2022	2023
Adams	44	37	27	24	19
Antelope	15	12	13	11	8
Arthur	*	*	*	*	*
Banner	*	*	*	*	*
Blaine	*	*	*	*	*
Boone	*	*	*	*	*
Box Butte	13	11	8	*	6
Boyd	*	*	*	*	*
Brown	8	6	*	*	*
Buffalo	63	44	38	38	40
Burt	6	*	*	*	*
Butler	6	*	*	*	*
Cass	22	19	15	16	15
Cedar	*	*	*	*	*
Chase	*	*	*	*	*
Cherry	*	*	*	*	*
Cheyenne	9	9	6	*	*
Clay	9	6	*	*	*
Colfax	6	*	*	*	*
Cuming	7	*	*	*	*
Custer	10	9	8	7	6
Dakota	28	25	19	14	13
Dawes	16	14	12	10	11
Dawson	39	32	18	14	14
Deuel	*	*	*	*	*
Dixon	7	*	*	*	*
Dodge	45	37	28	28	27
Douglas	1,131	1,000	818	700	675
Dundy	*	*	*	*	*
Fillmore	8	6	7	*	*
Franklin	*	*	*	*	*
Frontier	*	*	*	*	*
Furnas	7	*	*	8	7
Gage	41	28	28	26	25
Garden	*	*	*	*	*
Garfield	*	*	*	*	*
Gosper	*	*	*	*	*
Grant	*	*	*	*	*
Greeley	*	*	*	*	*
Hall	72	59	40	38	37
Hamilton	*	6	*	*	*
Harlan	*	*	*	*	*
Hayes	*	*	*	*	*
Hitchcock	*	*	*	*	*
Holt	12	8	6	6	*
Hooker	*	*	*	*	*
Howard	*	*	*	*	*
Jefferson	6	*	*	6	6
Johnson	*	*	*	*	*
Kearney	8	8	9	7	*
Keith	16	12	10	9	9
Keya Paha	*	*	*	*	*
Kimball	*	*	*	*	*
Knox	6	6	7	*	*
Lancaster	500	404	343	314	289
Lincoln	39	35	29	28	26
Logan	*	*	*	*	*
Loup	*	*	*	*	*
Madison	68	66	56	47	37
McPherson	*	*	*	*	*
Merrick	9	10	9	8	6
Morrill	*	*	*	*	*
Nance	*	*	*	*	*
Nemaha	11	12	10	8	7
Nuckolls	*	*	*	*	*
Otoe	13	12	9	*	*
Pawnee	*	*	*	*	*
Perkins	6	*	*	*	*
Phelps	16	13	10	10	10
Pierce	6	6	6	7	8
Platte	40	31	29	29	26
Polk	6	6	*	6	*
Red Willow	24	19	14	9	10
Richardson	11	12	9	7	10
Rock	*	*	*	*	*
Saline	14	13	14	10	9
Sarpy	176	162	150	149	143
Saunders	18	14	13	14	12
Scotts Bluff	68	60	49	45	38
Seward	13	14	8	8	11
Sheridan	6	*	*	*	*
Sherman	*	*	*	*	*
Sioux	*	*	*	*	*
Stanton	*	*	*	*	*
Thayer	8	7	6	*	*
Thomas	*	*	*	*	*
Thurston	*	*	*	*	*
Valley	6	*	*	*	*
Washington	13	10	10	9	9
Wayne	12	10	9	8	9
Webster	*	*	*	*	*
Wheeler	*	*	*	*	*
York	16	15	19	14	17

**Counts below or equal to 5 are suppressed.*

A-Table 40. Number of Providers Billing Subsidy by Facility Type and Region

	Rural			Urban		
Month Year	**Center-Based**	**Family Home I & II**	**License Exempt**	**Center-Based**	**Family Home I & II**	**License Exempt**
Jan 2019	213	315	234	485	286	589
Feb 2019	214	313	226	481	281	582
Mar 2019	219	307	215	487	280	555
Apr 2019	217	299	218	485	275	545
May 2019	220	311	217	485	284	544
Jun 2019	208	288	215	413	274	540
Jul 2019	206	281	218	411	278	529
Aug 2019	223	279	219	483	276	528
Sep 2019	221	263	207	463	261	514
Oct 2019	217	262	193	484	261	509
Nov 2019	216	258	192	489	266	509
Dec 2019	214	261	186	487	271	525
Jan 2020	217	249	184	481	263	510
Feb 2020	207	249	182	480	267	491
Mar 2020	206	249	168	459	261	482
Apr 2020	138	243	147	279	253	419
May 2020	163	246	147	298	255	411
Jun 2020	183	244	152	354	254	394
Jul 2020	182	243	151	347	252	406
Aug 2020	203	237	146	399	261	399
Sep 2020	201	232	134	395	259	399
Oct 2020	204	237	137	408	266	399
Nov 2020	209	236	137	407	262	385
Dec 2020	208	237	137	407	258	375
Jan 2021	208	242	129	417	264	362
Feb 2021	211	234	127	444	264	352
Mar 2021	206	237	120	450	264	353
Apr 2021	205	235	113	445	261	340
May 2021	206	232	113	450	260	334
Jun 2021	203	228	114	379	254	318
Jul 2021	202	218	107	365	249	299
Aug 2021	203	213	102	458	250	276
Sep 2021	205	203	89	464	243	272
Oct 2021	207	203	90	470	245	260

	Rural			Urban		
Month Year	**Center-Based**	**Family Home I & II**	**License Exempt**	**Center-Based**	**Family Home I & II**	**License Exempt**
Nov 2021	203	214	85	467	245	269
Dec 2021	204	216	83	465	250	258
Jan 2022	203	220	74	457	247	254
Feb 2022	205	224	72	462	244	245
Mar 2022	205	222	71	470	253	246
Apr 2022	208	228	67	464	250	242
May 2022	210	231	71	469	252	237
Jun 2022	206	225	75	384	245	233
Jul 2022	205	223	74	379	244	235
Aug 2022	214	232	67	472	251	236
Sep 2022	213	217	61	472	238	230
Oct 2022	215	220	65	470	246	230
Nov 2022	216	228	63	468	243	228
Dec 2022	216	223	62	467	241	228
Jan 2023	219	226	63	472	240	218
Feb 2023	216	229	58	478	232	211
Mar 2023	220	237	58	483	233	212
Apr 2023	225	239	56	482	234	215
May 2023	224	242	55	485	244	214
Jun 2023	206	232	53	381	239	205
Jul 2023	201	233	53	380	231	208
Aug 2023	211	231	58	486	236	219
Sep 2023	212	220	57	481	226	211

A-Table 41. Percent of Children Enrolled in Child Care Facilities in the Step Up to Quality Program

Month Year	No SUTQ Rating	SUTQ 1-2 Rating	SUTQ 3-5 Rating
Jan 2019	48.8%	39.3%	12.0%
Feb 2019	48.8%	39.5%	11.8%
Mar 2019	48.4%	39.5%	12.1%
Apr 2019	47.9%	39.9%	12.2%
May 2019	48.5%	39.7%	11.7%
Jun 2019	48.8%	39.6%	11.6%
Jul 2019	48.3%	40.3%	11.4%
Aug 2019	47.5%	40.5%	12.0%
Sep 2019	46.4%	42.0%	11.7%
Oct 2019	46.0%	41.5%	12.5%
Nov 2019	45.5%	42.0%	12.5%
Dec 2019	45.6%	41.8%	12.6%
Jan 2020	44.4%	42.7%	12.8%
Feb 2020	44.4%	42.9%	12.7%
Mar 2020	43.2%	44.0%	12.8%
Apr 2020	40.7%	47.6%	11.6%
May 2020	40.7%	46.6%	12.7%
Jun 2020	41.5%	45.8%	12.6%
Jul 2020	41.0%	46.1%	13.0%
Aug 2020	40.5%	46.5%	13.1%
Sep 2020	40.5%	47.5%	11.9%
Oct 2020	40.1%	47.4%	12.5%
Nov 2020	40.4%	47.3%	12.3%
Dec 2020	40.4%	47.2%	12.3%
Jan 2021	39.5%	48.2%	12.3%
Feb 2021	40.1%	47.7%	12.2%
Mar 2021	40.1%	47.5%	12.5%
Apr 2021	38.9%	48.4%	12.7%
May 2021	39.1%	48.4%	12.5%
Jun 2021	38.6%	49.2%	12.2%
Jul 2021	37.5%	50.3%	12.2%
Aug 2021	36.7%	50.6%	12.7%
Sep 2021	36.3%	51.4%	12.3%
Oct 2021	36.1%	51.3%	12.6%
Nov 2021	35.4%	52.4%	12.2%
Dec 2021	35.1%	52.6%	12.3%
Jan 2022	34.4%	53.1%	12.5%
Feb 2022	34.2%	53.3%	12.4%
Mar 2022	34.0%	54.2%	11.8%
Apr 2022	33.5%	54.4%	12.1%
May 2022	34.5%	52.8%	12.7%
Jun 2022	35.5%	52.2%	12.3%
Jul 2022	35.1%	52.5%	12.4%
Aug 2022	34.7%	52.9%	12.4%
Sep 2022	33.3%	54.6%	12.2%
Oct 2022	33.5%	53.9%	12.7%
Nov 2022	33.1%	54.3%	12.6%
Dec 2022	33.4%	53.5%	13.1%
Jan 2023	33.1%	53.7%	13.2%
Feb 2023	32.1%	54.7%	13.2%
Mar 2023	32.4%	54.6%	12.9%
Apr 2023	32.5%	54.5%	13.0%
May 2023	33.4%	54.0%	12.6%
Jun 2023	34.5%	53.2%	12.3%
Jul 2023	34.0%	53.8%	12.1%
Aug 2023	34.0%	53.4%	12.6%
Sep 2023	33.2%	54.7%	12.2%

Methodology

Child Enrollment

For the Impact Study of Income Eligibility Expansion of Child Care Subsidies on Nebraska, the number of distinct children enrolled in the program was defined as a child with a provider who billed NDHHS for subsidy reimbursement for care provided during a given month. Children who received child care as part of the Child Welfare program were excluded. The administrative data reflects child counts of when care was provided, not when providers submitted reimbursement claims. The final numbers vary from two existing public sources of child care subsidy data: NDHHS and ACF.

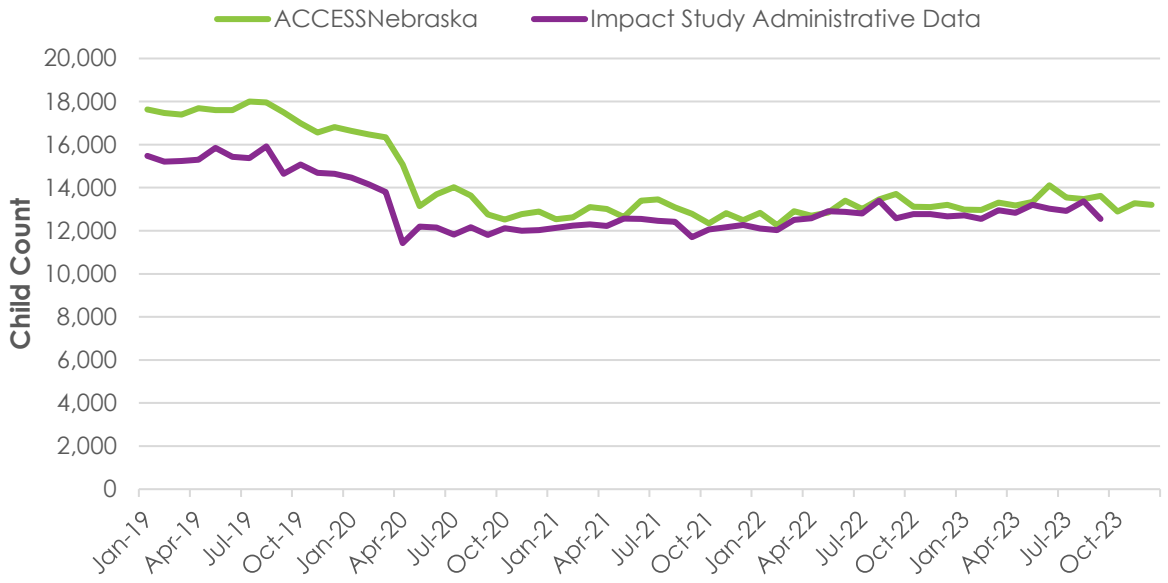
ACCESSNebraska Child Care Subsidy Data

NDHHS publishes monthly reports on its ACCESSNebraska website for performance measures of its services.[70] These standardized monthly reports include economic assistance enrollment numbers for SNAP, ADC and the Child Care Subsidy programs. When comparing the ACCESSNebraska child enrollment numbers to the numbers from the Impact Study's administrative data, sizeable differences occur between January 2019 and August 2020 (see A-Figure 1). Specifically, the ACCESSNebraska reports display an average of 2,192 more children each month during the timeframe in question. According to NDHHS Office of Economic Assistance, the finance team changed how data was extracted from N-FOCUS on September 2020. Prior to September 2020, they included all child care cases related to Child Welfare. Starting in September 2020, these children were excluded in the counts and the team only reported cases related to the Child Care Subsidy program.

From September 2020 through September 2023, the average monthly difference between the ACCESSNebraska and the Impact Study child enrollment numbers is 532. There are two reasons for this difference. First, the ACCESSNebraska monthly totals include all service codes related to the child care (e.g., activity or transportation fees), whereas the Impact Study data only includes child care subsidy reimbursement service codes. Second, the NDHHS finance team extracts monthly totals of the previous month, which may include service codes applied to children for claims received within the past 90 days—not exclusive to the previous month. This methodology is contrasted with the Impact Study data, which is extracted from N-FOCUS after the 90-day limit when providers can submit reimbursement claims. Therefore, the Impact Study data reflects only enrollment numbers of non-Child Welfare children who received child care subsidy dollars during the month they received care.

[70] Nebraska Department of Health and Human Services (2023). Performance Metrics ACCESS NEBRASKA Program. Accessed 1/29/2024. https://dhhs.ne.gov/Pages/ACCESSNebraska-Performance-Measures.aspx

A-Figure 1. Number of Children Enrolled in Child Care Subsidy Program[70]



Note: ACCESSNebraska child counts may include when a child's provider billed NDHHS for subsidy claims, as well as when the provider provided care. Starting September 2020, NDHHS began excluding child counts for children who received child care as part of the Child Welfare program.

ACF Child Care Subsidy Data

The other public source of data on child care subsidy enrollment numbers comes from the federal government's ACF website.[71] Each fiscal year, states and territories are required to submit two forms: the ACF-800 Annual Aggregate Child Care Data Report and the ACF-801 Monthly Child Care Data Report. Data publicly available on the ACF's website lists the average monthly adjusted number of families and children served for FY 2019, 2020 and 2021. The average number of children served by CCDF funds was 9,300 in FY 2019, 7,500 in FY 2020 (final estimates) and 7,300 in FY 2021 (preliminary estimate). These numbers are adjusted to account for a pooling factor, which is defined as "the percent of all direct service costs for the families and children reported on the ACF-801 and ACF-800 that are paid with CCDF funds (which includes CCDF CARES Act funds)" (p. 2).[72] CCDF-only funding includes the following: federal discretionary, mandatory and matching funds; TANF transfers to CCDF; CARES Act and State matching and maintenance of effort (MOE) funds.

According to communication from NDHHS, in FY 2019, the number of children receiving child care services was 27,931. If this number were multiplied by the pooling factor percentage, then it would be 15,641. Similarly, in FY 2020, the number of children receiving child care services was 23,921, which multiplied by the pooling factor percentage would be 13,395. The adjusted numbers are consistent with the Impact Study data, which reflect a mean average of 15,348 from January 2019–September 2019 (part of FY 2019) and 13,173 children for FY 2020. Although states and

[71] Administration for Children & Families. (2023). *Child Care and Development Fund Statistics.* U.S. Department of Health & Human Services. https://www.acf.hhs.gov/occ/data/child-care-and-development-fund-statistics

[72] Administration for Children & Families. (2023, Nov). *Child Care and Development Fund ACF-800 State-Level Data Standards Technical Bulletin #1r-v9*. Department of Health & Human Services. https://www.acf.hhs.gov/sites/default/files/documents/occ/ACF-800-State-Level-Data-Standards-TB-1rv9.pdf

territories are required to submit adjusted estimates of families and children served by CCDF funding, the ACF's Office of Child Care finalizes these numbers prior to publication. Therefore, it is unclear why the published ACF data reflects much lower numbers than the NDHHS or Impact Study's administrative data.

A-Table 42. Number of Children Receiving Care by Data Source

	Federal Fiscal Year		
Data source	**2019**	**2020**	**2021**
ACF (monthly average)	9,300	7,500	7,300
NDHHS (total number)	15,641	13,395	11,569
Impact Study Administrative Data (total number)	15,348	13,173	12,211

Note ACF data reflect final and preliminary adjusted estimates. NDHHS data are adjusted numbers based upon Nebraska's pooling factor, as reported on the ACF-800. Impact Study Administrative Data reflect unadjusted, unduplicated counts.

New and Existing Access to the Program

Newly Eligible Children and Families

Identifying newly eligible children and families involved three main steps. First, household eligibility period (EP) was categorized as either initial or redetermined (on-going eligibility). Second, new access households were identified as being part of the initial Sliding Fee receipt category or the redetermined Transitional receipt category. Finally, children were calculated as belonging to a household that met the criteria above, so long as they had a provider who billed NDHHS for subsidy dollars during their EP.

To compute initial and redetermined EPs, children were first identified as appearing in the data file for the first time following a one-month or longer lapse in enrollment (i.e., a monthly gap). If any child appeared consecutively in the data file from the previous month with a new EP, they were considered as redetermined eligible. Initially eligible children, therefore, were categorized only if they belonged to a household that did not contain any other redetermined children and appeared following a monthly gap or for the first time. Because we could not verify the month prior to the first month of the Impact Study administrative data, children appearing in the January 2019 report could not be identified as being initial or redetermined eligible. Similarly, any child with an EP that began before 2019 was also not identified as being initial or redetermined eligible.

Identifying new access families involved identifying new access Sliding Fee households and new access Transitional households. For both new access categories, children were excluded from households if they were also Child Welfare cases. Both new access categories also had to have EPs that began after income eligibility expansion was implemented and have a child with a provider who billed NDHHS for subsidy for any month during the household's EP. For new access Sliding Fee households, the household had to be within an initial EP with the first month FPL between 130% and 185%. For new access Transitional households, the household had to be within a redetermined EP with the first month FPL between 185% and 200%. Per eligibility criteria, households were permitted to go above 200% FPL during their EPs, so long as their income did not exceed 85% SMI.

Once new access families were identified, new access children were identified as being part of a household that was either new access Sliding Fee or new access Transitional. Occasionally, there were families with multiple children in the data file but only one with a provider billing for subsidy during the EP. Therefore, children with zero subsidy billed for the EP were excluded from the final new access child counts.

Existing Access Comparison Children and Families

To identify a comparison group for new access families, we identified children and families who had similar income levels at the beginning of their EPs but would have received existing access to the Child Care Subsidy program regardless of the income eligibility expansion that occurred in 2021. As with the new access group, children were excluded if they were Child Welfare cases or belonged to households with EPs that began before the implementation of income eligibility expansion. Initially eligible households were identified by having a first month FPL between 100% and 130% FPL, being in an initial EP and having a provider who charged NDHHS for subsidy at any time during their EP. Redetermined eligible households were identified by having a first month FPL between 130% and 185% FPL, being in a redetermined EP and having a provider who charged NDHHS for subsidy at any time during their EP. Children without any subsidy dollars billed for the EP were excluded from existing access counts.

Eligible Families Not Utilizing Program

Household level estimates of potentially eligible families are calculated for households with at least one child under age 6 and an income under 185% of the federal poverty level from the 2022 ACS five-year estimates of ACS Table B17022: Ratio of Income to Poverty Level of Families by Family Type by Presence of Related Children by Age of Related Children. To eliminate households likely not eligible for the program due to failure to meet labor force participation requirements from the estimate, the number of households under 185% of the federal poverty level for single mothers, single fathers and two-parent households on a county-level is scaled by the proportion of each type of family unit with all available parents in the labor force per the 2022 ACS five-year estimate Table B23008: Age of Own Children Under 18 Years in Families and Subfamilies by Living Arrangements by Employment Status of Parents. Counts of households enrolled in the subsidy program reflect the number of unique agency-related person household identifiers enrolled in the subsidy program in 2022 with at least one provider billing subsidy for services; 3,532 households enrolled in the subsidy program, 25.05% of all enrolled households, had no record of a provider billing subsidy for child care used in 2022.

Child-level estimates of potentially eligible families are calculated using the 2022 ACS five-year estimates of ACS Table B17024: Age by Ratio of Income to Poverty Level. Children with income to poverty-level ratios under 50% are excluded from the estimate of potentially eligible children because those families are unlikely to meet labor force participation program eligibility requirements. Counts of children enrolled in the subsidy program reflect the number of unique child identifiers enrolled in the subsidy program in 2022 with at least one provider billing subsidy for care; 8,214 children enrolled in the subsidy program, 28.82% of all enrolled children, had no record of a provider billing subsidy for child care used in 2022.

Consistent with the rest of the report, child welfare cases are excluded from this analysis. Child-level estimates exclude entries where the child's age is outside the age range of 0 to 13 years. It is

important to note that the population of households with children ages 14 to 19 years due to a disabling condition are excluded from enrollment gap estimates. Children with ZIP codes outside of Nebraska who are eligible for the subsidy program are excluded. Employment is not the only reason families may be eligible for subsidy; reasons for care such as employment training of parents and medical care access are also valid conditions of program access. Thus, the true number of families potentially eligible for subsidy is even greater than described in the provided estimates.

Cost Estimates for Child Care in Nebraska

Child care cost estimates utilized in the economic impact analysis are based on the average cost of child care for subsidy program families in State Fiscal Years 2022 and 2023. To compute average costs, provider billing data were examined. Focus was placed on providers billing an amount greater than $0 each month based on provider billing data. Averages reflect mean costs given the average amount of care utilized in each group; note that each cell reflects the mean amount of care utilized for that age, location and provider facility type group. Table averages are annualized monthly cost averages. Averages are weighted by the proportionate count of children in each care arrangement and age group. Some children appear in multiple care arrangements in one month; count calculations follow the federal Office of Child Care Child Care and Development Fund reporting convention of counting those children in proportion to hours of care in a given arrangement relative to a month's total hours of care.[73]

[73] U.S. Office of Child Care. (2022). FY 2019 final data table 3—Average monthly percentages of children served by types of care. https://www.acf.hhs.gov/occ/data/fy-2019-final-data-table-3