



for every child

# CHILD-FRIENDLY BUDGETING

## Aligning Public Dollars with Children's Needs

*Child-Centered Governance Research-to-Policy Brief Series*



**Public budgets have the power to drive lasting change for children. Intentionally highlighting the needs of children and youth in government budgets helps direct public resources to better support their well-being. Child-friendly budgeting helps ensure that resources are allocated in ways that reflect children's best interests and build more equitable, resilient communities. This policy brief highlights key considerations for government leaders working to embed children's priorities into budget decisions.**

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## CHILD-FRIENDLY BUDGETING AT A GLANCE

Children represent a significant share of the population. They are future economic contributors and investments in children have been shown to generate substantial financial returns.<sup>1</sup> Despite this, investment in child-focused programs in the U.S. remains inconsistent, partly due to a lack of a standardized, coordinated approach to budgeting for children, making it difficult to allocate resources to actual needs.<sup>2</sup>

**Child-friendly budgeting** is a forward-looking strategy for considering how public dollars are invested in children's programs and services, identifying gaps, measuring the best return for children and their well-being and tracking spending on children. Using evidence-based analysis, participatory processes and transparent reporting, this approach helps guide investments where they are needed most and provides a framework for informed planning, resource allocation and oversight.

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## IMPACTS AND OUTCOMES

**Research suggests that child-friendly budgeting can improve how governments allocate resources, strengthen transparency and accountability and deliver long-term social and economic benefits for children and families.** When applied at the local level, these practices help ensure investments are better targeted, more equitable and more effective.

- **Investing in Children Yields Economic Returns:** Investments in children often yield high financial returns. Examples include early childhood education (up to \$13 on every dollar invested in the U.S.<sup>1</sup>), food assistance for children (\$62 on every dollar invested in the U.S.<sup>3</sup>) and programs on exposure to lead paint (\$14 return on every dollar invested in the U.S.<sup>4</sup>).
- **More Effective Resource Allocation:** Tracking child-related expenditures enables governments to allocate resources more strategically, improving outcomes without necessarily increasing budgets.<sup>5</sup> Even without increasing overall budgets, more strategic allocation of existing funds can lead to better outcomes.<sup>6</sup>
- **Improved Transparency and Accountability:** Child-friendly budgeting enhances accountability, reduces corruption and improves budget quality, governance and development outcomes.<sup>7</sup> Engaging children and young people directly in budgeting decisions strengthens oversight and civic engagement.<sup>8,9</sup>
- **Reduces Socioeconomic Gaps:** Targeted investments in communities with greater needs can narrow socioeconomic gaps, supporting long-term education, employment and civic engagement outcomes for children.<sup>4</sup> Research shows that children who receive strong support early in life are more likely to stay in school, find stable employment and contribute actively to their communities as adults.<sup>17</sup>

## KEY CONSIDERATIONS FOR IMPLEMENTATION

Child-friendly budgeting works best when governments demonstrate visible commitment, build capacity and engage partners and communities in the process.<sup>8,14,20</sup> Strengthened data, participatory budgeting that includes children and families and collaboration with civil society can further enhance impact. Together, these elements help local leaders embed children's priorities throughout the budget cycle, improve accountability and foster more equitable, resilient communities.<sup>17,20</sup>

**Political Buy-in:** Local leaders can secure critical support by engaging policymakers who care about children's issues early, linking child-focused budgeting to broader goals like economic growth or community well-being, and demonstrating early wins through pilot projects or local data. Public and civil society backing can also help maintain momentum and show demand for sustained investment in children.<sup>10,12,14,18,20,21</sup>

**Institutional Capacity:** Experience shows that child-friendly budgeting works best when cities have trained staff and a dedicated focal point to coordinate efforts. Governments can start by providing basic training for budget officers or designating a coordinator.<sup>15,16</sup> Partnering with civil society and academic institutions to co-design, implement and monitor child-friendly budgeting efforts can offer a cost- effective way to begin and sustain a children's budget process.<sup>8,20</sup>

**Data Systems:** Reliable data is essential for aligning budgets with children's needs and ensuring resources reach those most underserved. Cities can begin by collecting disaggregated data in priority areas – especially for children facing systemic barriers – or testing simple tracking across departments. Gradual improvements in data collection, combined with service gap analyses, can build a more evidence-based, equitable budget over time.<sup>17,20</sup>

**Reach and Representation:** Child-friendly budgeting is most effective when investments prioritize children facing the greatest barriers and when young people and families help shape decisions. Governments can integrate children's needs across the budget cycle and use accessible, age-appropriate consultations to ensure resources align with community priorities and strengthen accountability.<sup>17,20</sup>

**Impact and Transparency:** Even early on, local governments can monitor how child-focused budgets and programs are performing by tracking key outcomes, documenting successes and identifying areas for improvement. Sharing this information through dashboards, infographics or simple storytelling helps make the impact visible to decision-makers, partners and the public. It also builds support for continued investment in children.<sup>18,21</sup>

## CHILDREN'S BUDGETING IN PRACTICE

Across the U.S., local governments are testing innovative child-friendly budgeting approaches that make investments in children more transparent, equitable and responsive to community needs. These examples show how governments can empower youth, expand services and guide strategic public investment.

**Boston, MA – Youth Lead the Change:** The first youth-driven participatory budgeting program in the U.S., which allocates \$1 million annually for projects proposed and voted on by young residents. Its success inspired Ideas in Action, a citywide participatory budgeting initiative for all ages with \$2 million in community-driven funding. Boston illustrates how youth engagement can expand civic participation and enable flexible, responsive funding. Read more [here](#).<sup>22,23</sup>

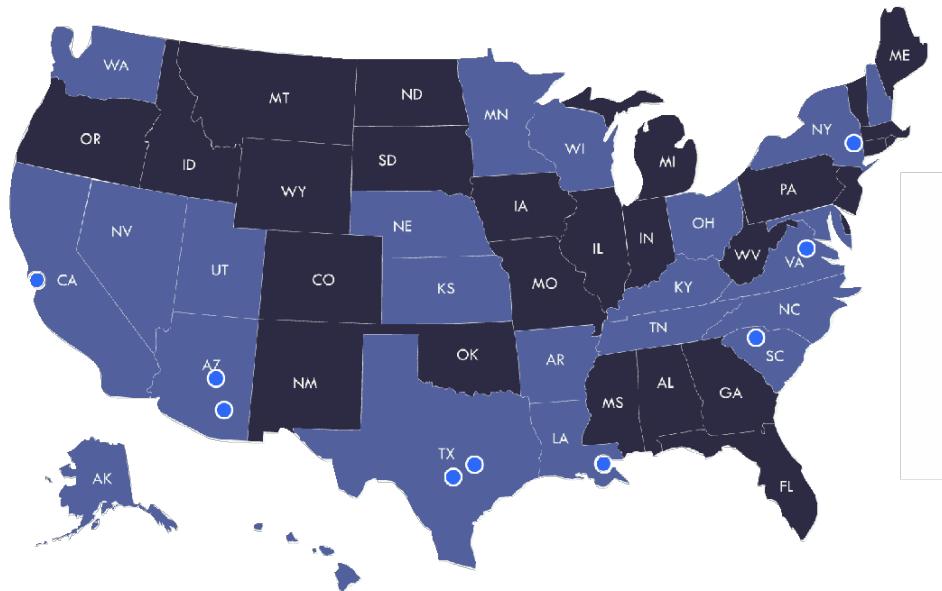
**Travis County, TX – Early Childhood Investment:** In 2024, voters approved a property tax measure generating \$75 million annually to expand affordable childcare, improve workforce pay and strengthen system capacity. Travis County hired the nation's first children's funding coordinator, who developed a comprehensive cost model to guide long-term investments.

This example shows how dedicated funding and technical expertise can translate community priorities into sustainable, high-impact programs. Read more [here](#).<sup>24</sup>

**State of Tennessee – Resource Mapping:** Since 2008, law requires the Commission on Children and Youth to map and publish public spending on children across departments. The Resource Map helps policymakers identify under-resourced areas, align investments with children's needs and support evidence-informed decision-making. Tennessee demonstrates how systematic transparency can guide strategic allocation of resources. Read more [here](#).<sup>19</sup>

**National Support – Children's Funding Project:** Nonprofits like Children's Funding Project support municipalities through fiscal mapping, cost modeling and funding research. They demonstrate how local governments can apply child-friendly budgeting tools even when internal capacity is limited. Read more [here](#).<sup>25</sup>

**FIGURE 1: MAP OF STATES, CITIES AND COMMUNITIES WITH FISCAL MAPS (SOURCE: CHILDREN'S FUNDING PROJECT)**<sup>25</sup>



## GETTING STARTED

Interested in making your city's budget more child-friendly? A good first step is to **understand how resources are currently allocated for children**. Mapping child-related spending across departments – education, health, social services and others – can help identify gaps, redundancies and opportunities for more strategic investment.<sup>25</sup>

From there, consider how children, youth, families and community representatives can participate in budgeting decisions. Participatory budgeting, youth councils or structured consultation processes can help ensure that investments reflect the priorities of children and communities facing the greatest barriers.<sup>18</sup>

Every municipality will need to tailor its approach to its own circumstances, local structures, staffing, technical capacity and community needs to determine the right approach. The most important step is simply getting started – **publishing initial spending analyses, hosting a small consultation with young people, or piloting a child-focused budget initiative**. Early successes build credibility, strengthen trust and create a foundation for more ambitious efforts over time.

For practical guidance on mapping spending and the allocation of resources, and engaging children and young people in budget decisions, see resources from [Children's Funding Project](#).<sup>25</sup>

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## WHAT TO EXPECT FROM UUSA:

UNICEF USA is partnering with national leaders in child-centered governance to build a network of municipalities committed to centering children and their rights in policymaking and decision-making. Child-centered governance structures are the core infrastructure to move that forward. Stay tuned for more tools, guidance, peer-learning and research to support municipalities in their journeys to creating communities for every child.

**Sign up for our [Communities for Every Child newsletter](#) to stay informed about research, advocacy and child-friendly governance initiatives.**

*Learn more in our full Child-Centered Governance Research-to-Policy Brief series: [Child Friendly Budgeting](#) • [Youth Councils](#) • [Child Impact Statements](#) • [Youth Ombuds Offices](#) • [Children's Cabinets](#)*

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