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WHAT WESTCHESTER'S NEW YORK ADDRESS DOES TO LOCAL TAXES

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October 2001

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SUMMARY

Westchester County pays an unusually large share of the cost of state government and receives an unusually small share of state benefits in return.

While the purpose of a state (or a nation) is to spread the burdens and opportunities of public programs across a broader cross-section of society, Westchester County pays an unusually large share of the cost of state government and receives an unusually small share of state benefits in return. Moreover, New York's policy of shifting obligations to counties makes Westchester's local taxes higher than those of competitive counties in other states.

Westchester County taxpayers send \$2.5 billion in state taxes and fees to Albany and receive about \$1.1 billion in direct state spending in exchange. For NYS to return to Westchester County all the tax and fee revenue contributed by county individuals and businesses in 1996-97, the state would have to spend an additional \$1.4 billion in Westchester. This is more than the entire 2001 Westchester County budget. Despite the fact that Westchester comprises just under 5% of New York State's total population, the county received only 3.3% of state spending in FY 96-97.

Local government taxes in New York, when considered on a per capita basis, are the highest in the nation.

Local government taxes in New York, when considered on a per capita basis, are the *highest in the nation* by a considerable margin and are more than *twice* the national average. The reason for this is plain: New York state shifts a large share of the cost of government onto counties. This study demonstrates that New York's practice of shifting a substantial share of the burden of major social welfare programs onto counties accounts for nearly the entire differential in tax rate between Westchester County and its competitors across the nation.

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CGR and the Westchester County Office of Management and Budget selected 10 comparison counties nationwide, and gathered

information on major public expenditure programs in each county including Medicaid, Temporary Assistance to Needy Families (TANF), Safety Net, the Individuals with Disabilities Education Act (IDEA) Parts B and C, and mass transit. CGR then estimated what the cost of these programs would be for each of the comparison counties were they located in the State of New York. We then estimated the cost of these services for Westchester County, if it were located in each of the comparison counties. Finally, CGR presents the tax levy and tax rate impact of being "transplanted" into another state's jurisdiction.

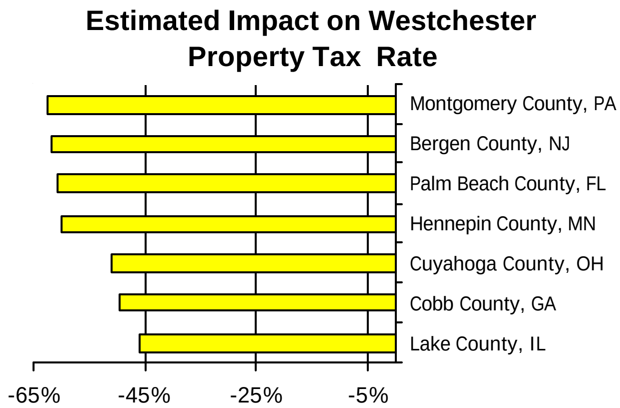
Only four of our ten comparison counties actually spend local tax revenue on Medicaid, the most expensive program studied here. Only two counties spend local money on Safety Net-like programs or support for pre-school special education, three have Early Intervention expenditures, four have mass transit expenditures and five tax residents to support TANF expenditures.

In nearly all cases, Westchester's costs would drop dramatically if it were to move to a different state.

In nearly all cases, Westchester's costs would drop dramatically if it were to move to a different state. Westchester's Medicaid costs would drop from $142 million to under $10 million in all other states. Its TANF costs would drop from $28 million to $23 million or less and Safety Net would drop from $16 million to under $4 million.

Pre-school costs are more variable; Westchester's costs would drop from $14 million to less than $2 million if it moved to Virginia, but would increase to $19 million in Georgia. Similarly, Early Intervention costs would drop from $7 million to $5 million in Maryland, and to much less in Florida. However, these costs would be nearly identical if Westchester moved to Ohio.

Finally, results for mass transit costs also vary. While Westchester spends about $20 million on mass transit, these costs would drop dramatically if the county were located in Virginia, Florida, or Georgia. However, the costs would increase if the county were in Illinois.



Were Westchester County located in Pennsylvania, New Jersey, Florida or Minnesota, the property tax levy would fall by 60% or more. In the remaining three states, the tax levy would be cut about in half.

The impact of state fiscal policy on local property and sales taxes creates a particular burden for New York counties as they work to attract business from other parts of the country. Westchester's appeal as a business location is heavily affected by these high property tax rates. Local policies to reduce property and sales tax rates for promising business firms—through the Westchester County Industrial Development Agency—are particularly important in a high tax environment. Nonetheless, the job of retaining existing firms is made far more difficult by the state's practice of shifting the tax burden from statewide to local taxes.

Contributing Staff

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Jennifer McCormick, consultant

TABLE OF CONTENTS

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CGR wishes to acknowledge the wise counsel and active assistance of Kathleen Cerrano and Leslie Bennett, Director and Deputy Director, respectively, of the Westchester Office of Management and Budget. We are also indebted to a large number of contacts at budget offices and departments of social service in the comparison counties.

Staff Team

Sarah Boyce conducted most of the statistical analysis underlying CGR's estimates of program expenditures in the comparison counties and provided invaluable support for the entire project. Jennifer McCormick conducted the bulk of the program-by-program research for counties outside NYS and wrote those portions of the text.

INTRODUCTION: WHAT IS WESTCHESTER COUNTY'S FISCAL RELATIONSHIP TO NEW YORK STATE?

While the purpose of a state (or a nation) is to spread the burdens and opportunities of public programs across a broader cross-section of society, Westchester County pays an unusually large share of the cost of state government and receives an unusually small share of state benefits in return. Moreover, New York's policy of shifting obligations to counties makes Westchester's local taxes higher than those of competitive counties in other states.

Westchester's Share of New York Taxes & Expenditures

New York State's expenditures are financed through a progressive personal income tax, the state sales tax and a variety of business taxes. Westchester County—whose residents have relatively high incomes, and which is home to substantial numbers of businesses and supports a vibrant retail sector—pays state taxes well in excess of its "share" were the tax burden simply divided by population.

The first part of this report estimates the fiscal balance between Westchester County and New York State—and finds that Westchester taxpayers send substantially more money *to* Albany than they receive *back* from Albany in the form of direct state expenditure. In brief, Westchester County taxpayers send $2.5 billion in state taxes and fees to Albany and receive about $1.1 billion in direct state spending in exchange.

The Local Tax Impact of NYS Cost Share Policies

New York State's reputation as a high tax state is driven by the combination of state *and* local taxes. In FY1997—the most recent year available—New York's "tax per capita" ranking was 12th for *state* taxes but 2nd for *state and local* taxes combined and 1st for *local* taxes alone. Local governments justifiably point to state policies to explain high local tax rates. In Westchester's case, the local tax levy would fall substantially were Westchester located in one of ten comparison states studied in this report.

The second part of this report measures how state-mandated expenditures affect Westchester's tax levy, thus local property and sales tax rates. Were Westchester located in the state of Pennsylvania, for example, the county tax rate would fall ***62%***.

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THE FISCAL BALANCE BETWEEN NYS AND WESTCHESTER COUNTY

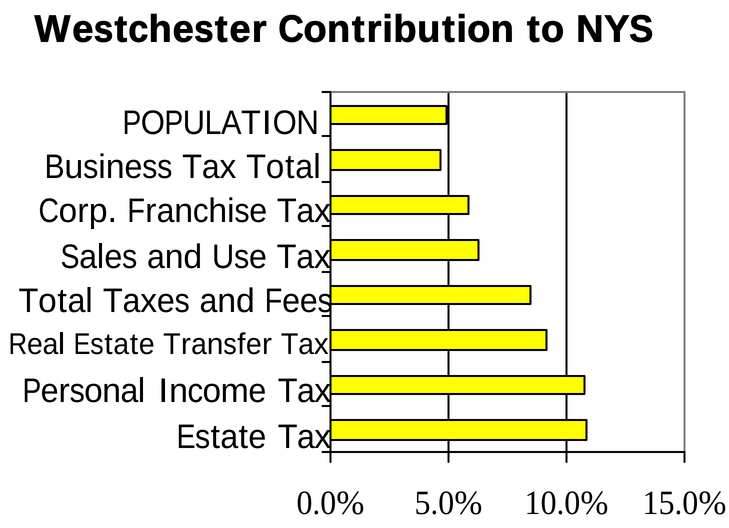
Westchester County's Net Contribution to NYS is $1.4 Billion in FY96-97

Westchester County is a net fiscal contributor to the treasury of the state of New York. As many of Westchester County's residents earn incomes substantially higher than the state median, this comes as no surprise. The size of Westchester's contribution is dramatic, however. By comparing FY96-97 expenditure and calendar year 1996 revenue, CGR estimates that Westchester County—its residents and businesses—contributed about $2.5 billion in taxes and fees to the state but received direct state spending of only about $1.1 billion. This differential represents the sum that Westchester County residents and firms contribute to support the rest of the state.*

Let's put this number in perspective: For NYS to return revenue derived from Westchester County individuals and businesses in 1996-97, the state would have to spend an additional $1.4 billion. This is *more* than the $1.2 billion proposed 2001 Westchester County budget.

Westchester County is home to about 923,000 people, just under five percent of New York's total population of 19.1 million. Yet, based on FY96-97 data, it contributes over six percent of sales tax revenue, over nine percent of the real estate transfer tax, ten percent of the personal income tax and almost eleven percent of the estate tax.

* These figures are estimates based on extensive analysis of state accounting records (for operations spending), many reports from individual agencies and statistics released by the Office of Tax Policy Analysis of the Department of Taxation & Finance. Business tax estimates by county are calculated by allocating Office of Tax Policy Analysis statewide figures by industry payroll shares within counties. For more information on data sources and methodology, consult CGR's study of the fiscal flows among New York's metropolitan areas in *The Fiscal Balance Among NYS Regions*, January 1999.



In addition to paying relatively more than other counties, Westchester also receives less than the per capita average of state spending. County taxing jurisdictions (municipalities and school districts) received slightly less than four percent of direct payments to local government in FY96-97 (this includes social services spending and education aid). State operations spending within the county was even lower: Westchester garnered just 2.5% of the state payroll and 2.3% in "other than personal service" spending. In aggregate, Westchester County received 3.3% of total state spending.

Why Does Westchester Contribute More Than Its "Share?"

Different views of the purpose of state government will lead to different opinions on an appropriate distribution of the state's tax burden and largesse. Few would argue that state taxes from a county should precisely equal state spending within that county. Education and social welfare spending, for example, are explicitly redistributive in nature. More money ought to flow to more needy districts. State spending on correctional services, however, is principally aimed at achieving a state purpose (keeping criminals off the street) and only secondarily used to enhance local economies. Transportation projects can be viewed either way. Some have a very specific local or regional purpose; others benefit the state more broadly.

Allocating the PIT According to Place of Work

Allocating tax revenue within the New York City metropolitan area is also difficult. The proceeds of the personal income tax (PIT) could be attributed to the county where the workers live (which is the approach used for the values cited above) *or* they could be attributed to the place people work. New York City would say that it provides the infrastructure that enables many Westchester residents to be employed and that NYC should be allocated the PIT revenue from Westchester residents working in the City.

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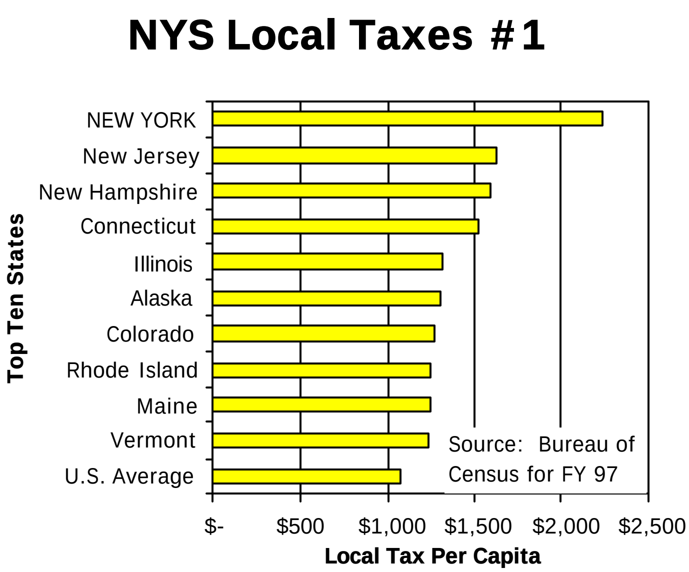
Westchester County is still a large net contributor to the state's treasury using this approach, although a large proportion of PIT collections shifts to NYC's column. Westchester-source tax and fee revenue drops from $2.5 billion to $1.6 billion. This exceeds direct state spending in Westchester by more than $500 million dollars—still nearly half of the county's own budget.

THE IMPACT OF MANDATED EXPENDITURES ON WESTCHESTER COUNTY TAX RATES

Westchester's Office of Management and Budget routinely estimates the share of the county tax levy that is driven by a mandate from the New York state Legislature. For the 2001 Proposed Budget, the Budget Office staff estimates that the county has no control at all over 42% of county spending and little administrative control over an additional 31% of budgeted expenditures. Nearly three-quarters of the budget is determined by state action. But don't counties in other states face similar mandates from their state governments? Actually not: Mandates from Albany substantially increase Westchester tax rates *relative to* the tax rates of comparable counties across the country.



Local government taxes in New York, when considered on a per capita basis, are the highest in the nation by a considerable margin and are more than twice the national average. While New York City's income tax contributes to this statistic (and the state's ranking), relatively high local tax rates are common to all of New York's counties. The common thread isn't inefficiency but New York state government.

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Comparing New York's Burden-Shifting to That in Other states

This study demonstrates that New York's practice of shifting a substantial share of the burden of major social welfare programs onto counties accounts for nearly the entire differential in tax rate between Westchester County and its competitors across the nation.

This conclusion is based on a careful study of the way that major social programs are financed in New York relative to other states. **First**, CGR and the Westchester County Office of Management and Budget selected counties in other states for inclusion in the study. The comparison counties are all similar to Westchester County in size and character. Most are suburban; all bear some resemblance to Westchester demographically. They were also selected to capture some geographic diversity by including at least one county from every major region of the United States. Each county is from a different state.

Second, CGR gathered information on major expenditure programs in Westchester and the comparison counties. Programs included were Medicaid, Temporary Assistance to Needy Families (TANF), Safety Net, Individuals With Disabilities Education Act (IDEA) parts B and C, and regional mass transit. Together these programs accounted for one fifth of the 1999 Westchester County budget.

A number of phone conversations with a variety of informants in each of the comparison counties provided a profile of the way that each state interacts with its county for each of these programs. A program-by-program description of our findings follows. Budget officers from comparison counties and states provided CGR with the local cost share for each program.

The **third** task was the most difficult. The sheer complexity of these programs (particularly in an era of block grants from the federal government to the states) precludes a direct and exact calculation of Westchester County's cost under the cost sharing rules of each of ten states. Instead, CGR developed a statistical model to estimate what the cost of these programs would be in each of the comparison counties, *were they located in New York*.

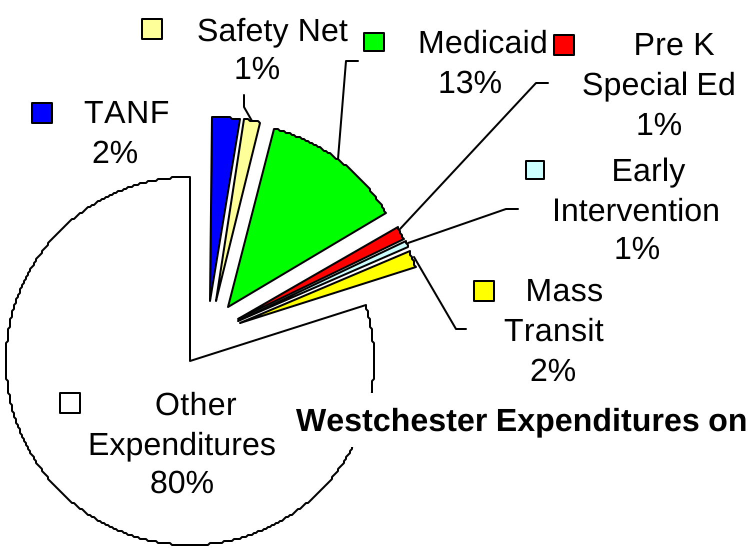
The model was constructed using a cross-sectional multiple linear regression analysis of 57 New York counties (NYC was excluded).

This procedure yielded an equation that predicts actual program expenditure based on each county's demographic and socio-economic characteristics, e.g. per capita income, poverty rate, number of children, and other parameters.

By estimating how much it would cost the comparison counties to provide these services in New York state, we could estimate the change in cost for Westchester were it located in the comparison states. For each of the ten cases CGR presents the tax levy and tax rate impact of being "transplanted" into another state's jurisdiction.

Summary of Programs Included in Study

Programs included in the CGR study account for one fifth of the Westchester County budget.



Westchester Expenditures on Selected Programs, 1999

A general description of each of these programs follows. Appendix A contains a detailed description of the cost sharing arrangements of each program in each state.

Medicaid

Title XIX of the Social Security Act, or Medicaid, has provided since 1965 medical assistance for certain individuals and families with low incomes and resources. Medicaid is the largest program providing medical and health-related services to America's poorest people.

Within broad national guidelines which the Federal government provides, each of the states:

- establishes its own eligibility standards;
- determines the type, amount, duration, and scope of services;
- sets the rate of payment for services; and
- administers its own program.

The federal government reimburses states for a certain percentage of costs of the program. Normal administrative costs are reimbursed at 50% for all states; efficiency and technology-related administrative costs are reimbursed at 75%, 90%, or 100%. All family planning services are reimbursed at 90% for all states, but all other services are reimbursed at a state-specific rate ranging from 50% to 83%, depending on the wealth of the state as measured by per capita personal income. Using a wealth measure rather than a poverty measure results in lower federal participation rates for states like New York which have a great deal of wealth, but a very high poverty rate as well.

States have a great deal of flexibility in financing the nonfederal portion of their program. Some states keep the program at the state level; others have localities administer the program. Some states require counties to contribute to the nonfederal costs of the program. With a move toward managed care, more states are taking advantage of the provision that allows them to impose nominal deductibles, coinsurance, or copayments on some Medicaid recipients for certain services (but not emergency services or family planning services); but pregnant women, children under age 18, hospital or nursing home patients who are expected to contribute most of their income to institutional care, and categorically needy HMO enrollees must be exempt from any cost-sharing.

New York State

Medicaid in New York is county-administered, so counties finance the entire nonfederal share of administrative costs. New York state requires counties to pay for one-half the nonfederal share of Medicaid as well. The federal financial participation rate in New York in 1998-99 was 50%, which leaves counties responsible for 50% of the cost of administering the program and for up to 25%

of the total cost of providing services. In addition, the nonfederal share of long-term care is financed entirely by the state.

New York state has a history of generosity to the poor, as can be seen in policy choices the state has made on optional Medicaid programs. Medically needy populations are included, and a large number of optional services are covered. Some of this generosity may be because $1 of service typically costs the state only 25 cents.

Other states

No other state in the study group requires localities to provide as high a portion of the nonfederal share of funding as does New York. As was intended with the federal program's creation, states have developed a variety of structures for delivering heath care services to the poor. Some states run the program entirely at the state level, using state funds to provide the services and using state employees to administer the program; a number of states require counties to administer the program with county-level resources, but make all service payments at the state level; other states require localities to pay for all services and administration before applying for reimbursement by the state and federal governments.

With a shift away from fee-for-service and toward managed care, some state Medicaid systems are moving toward sharing more of the financial responsibility of the program with counties. In California, a number of counties have developed their own managed care health care plans and are enrolling Medicaid recipients. It is only through the managed care portion of MediCal that the state requires local contributions to the state share of Medicaid mental health services. Lake County, Illinois, is also considering developing its own health care plan. In Pennsylvania, counties were offered the opportunity to develop their own behavioral health managed care programs. Counties had traditionally offered these services directly, applying for reimbursement under Medicaid, and some counties have developed their own behavioral health managed care plans rather than have the state contract with a private-sector health plan to cover the county's residents.

Westchester County

Total spending in Westchester County in calendar year 1998 was $793,629,072, while the 1999 actual county share of Medicaid was $142,000,000, or just under 18% of the total expenditures.

Temporary Assistance To Needy Families (TANF)

When the federal entitlement program providing assistance to poor families was converted into the TANF block grant, states were given a great deal of latitude in how to design the state-level program. As with Medicaid, the study states have a broad range of both administrative systems and programs themselves. States where counties perform the administrative work have an additional layer of ad hoc policy-making through the decisions of the front-line workers making benefit determinations. Some of the range of state policy decisions affecting TANF caseloads include:

- **Asset limits:** In the study group, the limit on allowable assets ranges from $1,000 in Georgia to no limit in Ohio. New York state has a $3,000 asset limit for families with at least one individual over 59 years of age, $2,000 for all other families.
- **Eligibility of noncitizens:** This affects California, New York, and Florida more than the other states. Noncitizens who entered the county after Aug. 22, 1996 and who are lawful permanent residents are eligible for benefits in 43 states (which includes all states in this study). Noncitizens who are asylees/refugees, parolees, deportees, or who are battered and at-risk are eligible to different degrees in the study states. California, New York, and Florida allow all categories to qualify for eligibility, with some restrictions in California and New York on the battered noncitizen category.
- **Treatment of child support income:** States can treat child support income as unearned income, as disregarded income, or as a combination of the two: New York, for instance, allows the first $50 of monthly child support income to be disregarded, and treats as unearned income the remainder, reducing the cash grant.
- **Benefits determination:** States have substantial latitude in determining the amount of benefit and in setting the thresholds triggering various levels of aid.
- **Behavioral requirements:** States have included requirements that adults participate in school or work activities, that recipients participate in health screenings, that children on assistance be fully

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immunized, and that there be less-than-full benefits for additional children born to a recipient of public assistance.

- **Exemptions:** For a single-parent family, the parent may be exempt from work requirements under certain conditions: if that parent is caring for a child under a certain age (from 3 months in Florida and New Jersey to 18 months in Virginia) or if the parent is ill or caring for an ill or incapacitated person.

New York State

As of December 1998, a single-parent family of three cannot earn more than $667 per month and still qualify for cash assistance under TANF. The maximum cash benefit for a family of three in December 1998 was $577 per month. When the TANF block grant was first enacted, and New York's required maintenance of effort (MOE) was set, New York did not then set a specific MOE for each of the counties. Instead, New York assesses its MOE goal throughout the year, and if it appears to be falling short, it will reduce the advance payments it gives to the counties. This leaves the counties in a very precarious budgeting situation, and counties typically have very limited options beyond the penalty of reduced payments. Because TANF was only a five-year program, and is scheduled for reauthorization this year, counties now are hesitant to start new programs or to hire new staff (whose extra expenditures would forestall the state's reduction in advance payment). New York State is able to put the cost of the earned income tax cut toward its share of the MOE.

Other States

Most of the comparison states' TANF programs are entirely state-funded and state-operated, which means the comparison counties have no county share for this program. However, these states also have much lower gross monthly earnings limits above which they no longer qualify for TANF. While New York State permitted a monthly income of $667 for a single-parent family of three, this compares to $381 in Virginia, $393 for Florida, $467 in Illinois, $499 in Maryland, and $514 in Georgia. New Jersey, Ohio, and Pennsylvania's limits are similar to New York's at $636, $630, and $677, respectively. California and Minnesota's limits are much higher at $865 and $930, respectively. Both states operate the program at a county level, although the programs are funded at the state level.

Westchester County

Westchester spent $27.8 million on net county share of TANF costs in calendar year 1999.

General Assistance To Childless Adults

Unemployed or homeless adults without children may be eligible for some assistance in some states. Most of the study counties have some form of assistance, and the bulk of those programs are locally financed.

New York State

New York's Safety Net Assistance program, formerly called Home Relief, is a statewide program with uniform eligibility rules. Benefit levels vary across the counties, based on shelter and heating costs. The counties are responsible for administering the program; benefits are financed jointly by the state and the counties in equal proportions. The maximum individual cash benefit, as of the summer of 1998, was 51% of the federal poverty level, or $352 per month. Recipients may qualify through three categories: disabled, elderly, or otherwise unemployable adults; children or families with children; and employable adults without children. With the replacement of AFDC (Aid to Families with Dependent Children) with TANF, the Safety Net caseloads have declined more dramatically than have the TANF caseloads largely because families that pre-TANF would have qualified only for Home Relief and not AFDC are now, post-TANF, qualifying for TANF and so are not eligible for Safety Net Assistance.

Other States

Florida, Georgia, and Illinois have no statewide program to provide cash assistance to childless adults. California counties finance the entire cost of the program, but have substantial latitude in policy and eligibility. Maryland, Minnesota, New Jersey, Ohio, Pennsylvania, and Virginia all have general assistance programs that provide low levels of cash assistance to adults. Eligibility requirements vary somewhat but generally focus on the disabled, elderly, and otherwise unemployable adult population without children.

Westchester County

Westchester County spent $16.1 million in county share on Safety Net in calendar year 1999.

Individuals with Disabilities Education Act (IDEA) PART B (§619) and PART C

The Individuals with Disabilities Education Act, enacted in 1975, requires states to provide a "free, appropriate public education" (FAPE) to all students. The bulk of the federal assistance to states is for children with disabilities aged 3 through 21 (Part B, §611). This grant totaled $4.3 billion in federal fiscal year 1998-99.

Part B (Pre-K), §619: The U.S. Department of Education provides grants to states to help make available a system of special education and related services for children aged 3 to 5. These grants flow through the state to local educational agencies (LEAs), and the financing of any nonfederal costs are often found with the budgets of school districts. The total federal appropriation in 1998-99 was $374 million. Grants to states are formula driven, based on the 1997 appropriation (which was based on the child count) and adjusted for the number of children aged 3 to 5 and the number of those children living in poverty. States are obligated to pass through to LEAs roughly 75% of the grant.

Part C (Early Intervention): These grants to states support a system of early intervention services for infants and toddlers with disabilities and for their families. This money flows through the state to local entities (often, social services or health agencies), which is then used for outreach and for services provision. As with other programs, these funds may be supplemented by state funds, or by local funds, or by both. State allocations are based on the number of children in the general population aged 0 to 2. Beginning in the 1998-99 federal fiscal year, a policy was adopted to increase the program's strong emphasis on providing services in natural and the least restrictive (e.g., not institutional) environments.

New York State

Counties in New York are reimbursed by the state for 59.5% of the cost of services to Pre-K children with disabilities, and for 50% of the cost of early intervention services. In addition, counties must pay for the summer school costs for Pre-K handicapped students. This arrangement was to change in the early 1990s, when the Governor offered to take over those costs in exchange for counties giving up their claims on state revenue-sharing. The counties did agree to release the state from revenue-sharing obligations, but the state reneged on the deal during the fiscal crisis of the early 1990s, and did not take over summer school costs for Pre-K handicapped students.

Other States

Because the dollars for these programs pass through local education agencies, and because the financial relationship between school districts and counties are often complex, it can be difficult to identify the actual amount of dollars contributed by the county to the Pre-School and EI programs.

Counties are not responsible for any portion of EI or Pre-School costs in Illinois, California, Minnesota, New Jersey, or Pennsylvania. Florida and Ohio counties provide some matching dollars for EI, Georgia counties provide some dollars for Pre-K, Maryland counties provide some funding for both programs, and Virginia counties contribute dollars to Pre-K through their school systems.

Westchester County

Westchester County spent $13.7 million on Pre-K and $6.9 million on Early Intervention in county share in calendar year 1999.

Regional Mass Transit

Only a few of the study counties have significant, regional mass transit systems. Most, if not all, counties operate bus service within their county -- these systems were excluded from this analysis because they are operated at county option. The mass transit systems below are inter-county systems that involve other governments.

New York State

The Metropolitan Transit Authority (MTA) is a vast transportation network that services a population of 13.6 million people in NYC, Long Island, southeastern New York State, and Connecticut. The MTA operates buses, rail, and subway lines. The Metropolitan Commuter Transportation District is a multi-county area that is served by a number of systems operated by the MTA.

Other States

Maryland and New Jersey transit are both financed fully by the state with no local share. California has a commuter rail service for which Santa Clara County contributes about 35% of operating subsidy. Florida has a light rail service for which the three participating counties subsidize deficit costs after fare revenues and DOT subsidy. Illinois has a 6 county transit authority that is 50% covered by fares, and the remainder is covered by county sales tax. Finally, Fairfax County, VA is part of the Washington

Metropolitan Area Transit Authority, as is Montgomery County, MD. While the state of Maryland finances Montgomery's subsidies to WMATA, Virginia finances only two-thirds of Fairfax County's subsidy to WMATA.

Westchester County

Westchester County is served by the MetroNorth Commuter Railroad, run by the MTA. Westchester County is obligated to pay annual "station maintenance" costs to the MTA that, in 1999, equaled $20.4 million. This subsidy is set in statute every five years by the New York state Legislature (with the advice of the MTA).

The Comparison Counties

Table 1 compares the ten counties to Westchester on specific indicators. Including Westchester, the total population counts for 2000 among the eleven counties ranged from a low of 607,751 in Cobb County, GA (a suburb of Atlanta) to a high of 1,682,585 in Santa Clara County, CA (San Jose). Westchester falls right in the middle at 923,459.

Table 1: Comparison Data for Selected Counties

	Westchester NY	Cobb GA	Montgomery PA	Bergen NJ	Santa Clara CA	Palm Beach FL	Lake IL	Montgomery MD	Hennepin MN	Cuyahoga OH	Fairfax VA
Population											
Total, 2000	**923,459**	607,751	750,097	884,118	1,682,585	1,131,184	644,356	873,341	1,116,200	1,393,978	969,749
Children ages 0-17, 2000	**230,797**	158,406	181,145	203,054	416,402	240,458	189,364	221,758	267,502	347,990	246,264
Ages 85 and older, 1999	**17,974**	3,762	15,897	16,619	18,825	30,227	6,442	11,736	17,925	24,282	6,541
Income and Poverty											
Poverty Rate per 1,000 1997	**92**	63	46	52	87	105	55	54	89	135	51
Poverty Rate Among Ages 0-17 per 1,000, 1997	**154**	97	65	75	135	171	81	82	145	207	75
Per Capita Income, 1998	**$47,267**	$34,377	$42,431	$47,101	$40,828	$40,044	$43,174	$42,393	$40,126	$30,846	$44,303

Homeownership rates varied from a low of 59% in Santa Clara to a high of 74% in Lake County, IL. Westchester is at the low end of this range with a 1990 homeownership rate of 60%.

Per capita income among the eleven counties ranged from a low of $30,846 in 1998 in Cuyahoga County OH to a high of $47,267 in Westchester. Poverty rates in 1997 were lowest in Montgomery, PA (a Philadelphia suburb); Bergen, NJ (part of NYC metro); and Fairfax, VA; all at 5%. Rates were highest in Cuyahoga, OH at 14%, and in Palm Beach, Fl at 11%. Westchester's poverty rate in 1997 was 9%.

Estimating NYS Policy Impact on County Social Service Expenditures

Table 2 shows the average per capita county spending on Medicaid, TANF, Safety Net, and the Pre-School program among all non-NYC counties in New York State.

The level of need and the policies established at the federal, state and local levels determine variation in cost across counties. Particularly since the Welfare Reform Act of 1996 (in the case of TANF), individual states are given tremendous latitude in how they run their programs. Different states extend a different level of autonomy to local governments.

Variation in Per Capita Spending Among NYS Counties

County share per capita spending on Medicaid in New York State ranged from a low of $73 to a high of $266, with a mean of $118. TANF spending per capita ranged from $2 to $40, with a mean of $11. As a smaller program, per capita spending on Safety Net ranged from $1 to $21, with a mean of $6. Finally, Pre-school county share spending ranged from $3 to $21 with a mean of $10.

Variation in Per Capita Spending Among Comparison Counties

Among our ten comparison counties, five are not required to spend anything at all on Medicaid as the full cost of the program is borne by the state and federal governments. Palm Beach and Hennepin spent between $5 and $6 per capita for county share, Cuyahoga spent $9, and Westchester spent $154.

For TANF, four of the comparison counties again spent nothing on the program. Among those that did contribute, Santa Clara, Bergen, and Hennepin all spent less than $3 per capita, while Cuyahoga spent $23 and Westchester spent $30.

While seven of our ten comparison counties spent nothing on Safety Net-like programs, Cuyahoga spent $2 per capita, Santa Clara spent less than $3 while Westchester spent $17.

Cobb County ($23) spent more than Westchester ($15) on Pre-school per capita, while Fairfax spent less ($42) and the remaining comparison counties spent nothing.

Seven counties spent nothing on Early Intervention, while Cuyahoga and Westchester each spent about $7.50, Montgomery County MD spent $5, and Palm Beach County spent less than $1 per capita.

Six counties spent nothing on mass transit costs. While Westchester spent $22 per capita, Lake County spent $35, Fairfax spent $14, and Santa Clara and Palm Beach spent even less.

Table 2: County Expenditures per Capita on Selected Programs, NYS and Selected Comparison Counties

	Medicaid Spending Per Capita	TANF Spending Per Capita	Safety Net Spending Per Capita	Pre-School Spending Per Capita	Early Intervention Spending Per Capita	Mass Transit Spending Per Capita
ALL NYS Counties (except NYC) (n=57)						
Mean Expenditures	$118	$11	$6	$10	NA	NA
Median	$117	$9	$5	$10	NA	NA
Minimum	$73	$2	$1	$3	NA	NA
Maximum	$206	$40	$21	$21	NA	NA
Selected Counties						
Westchester, NY	***$154***	***$30***	***$17***	***$15***	**$7**	**$22**
Santa Clara, CA	NA	$2	$2	$0	$0	$7
Palm Beach, FL	$6	$0	$0	$0	$1	$1
Cobb, GA	$0	$0	$0	$23	$0	$0
Lake, IL	$0	$0	$0	$0	$0	$35
Montgomery, MD	$0	NA	$0	NA	$5	$0
Hennepin, MN	$5	$3	$0	$0	$0	$0
Bergen, NJ	$0	$2	$0	$0	$0	$0
Cuyahoga, OH	$9	$23	$2	$0	$8	$0
Montgomery, PA	$0	$0	$0	$0	$0	$0
Fairfax, VA	NA	$0	NA	$2	$0	$14

Estimating NYS Policy Impact on County Expenditures for Included Programs

The task at hand is to develop an approach to predict the impact on program expenditure from being subject to NYS jurisdiction. Each program required a slightly different approach.

CGR used a similar procedure with the Medicaid, TANF, Safety Net, and Pre-K Handicapped programs. In each instance, the variation in total program spending among NYS counties (excluding NYC) was analyzed using statistical techniques. What resulted was a figure for average program spending for a NYS county, given a particular set of demographic characteristics.

Table 3: Explanatory Variables Used to Predict Spending on Selected Programs

	Population Ages 85+	Total Children Ages 0-17	Rate of Poverty Among Total Population	Total Children Ages 0-17 in Poverty	Per capita Income, 1998	HS Graduates per 1,000 Population
Medicaid	**x**			**x**	**x**	
TANF				**x**	**x**	
Safety Net		**x**				**x**
Pre-School		**x**	**x**			**x**

The regression model enables CGR to use the demographic profile of the ten comparison counties to estimate program costs in the comparison counties *as if* they were located in the state of New York. By using information from all 57 non-NYC counties, the model estimates the average local cost of the program to a NYS county with a demographic profile like that of the comparison county (size, children in poverty, etc.).

What we really want to know is what Westchester's costs would be in the comparison state. We calculated the ratio between the county's actual expenditure and its estimated expenditure if in NYS for the *comparison counties.* Then we applied this ratio to *Westchester's* actual cost. For example, Cuyahoga County's actual Medicaid expense is about 5% of Cuyahoga's estimated cost *were it located in NYS*. We assume, therefore, that Westchester's Medicaid costs would be 5% of its current level if Westchester County were somehow transplanted to Ohio.

The approach captures both the local cost share of the program *and* the various eligibility rules and coverage levels determined at the state level. It does not capture the cost impact of county-level administrative decisions.

We were unable to develop a workable model of expenditure for Early Intervention costs or mass transit costs. Per capita expenditures were adopted in lieu of a more sophisticated formula.

Estimating Medicaid Expenditures in Comparison Counties

Only three of our ten comparison counties have actual expenditures on Medicaid greater than zero. In particular, Palm Beach County, FL spends approximately $6.8 million annually on Medicaid expenditures (Table 4). Based on our regression model we estimate that if Palm Beach were located in the state of New York, but had the same population, income, and poverty levels, the county would spend $220 *million* annually. Similarly, Cuyahoga County OH spends $13 million, but would spend $194 million if located in New York. Hennepin County, MN spends $5.4 million, but would spend an estimated $135 million if located in New York State.

Palm Beach County's actual expenditures are 3.1% percent of its estimated expenditures based on our model. For Cuyahoga County the percentage of actual expenditures are 6.7% of estimated expenditures. In most counties the percentage of actual expenditures compared to estimated expenditures is zero because actual expenditures are zero. This calculated percentage allows us to determine what Westchester's costs would be if it were located in these other states. The results are dramatic. If Westchester were located in Florida, county expenditures for Medicaid would drop from $142 million to $4.4 million. In Ohio Westchester's expenditures would drop to $9.5 million, and in Minnesota expenditures would drop to $5.7 million. In any of the other comparison counties and respective states, Westchester's expenditures on Medicaid would drop to zero.

Estimating TANF Expenditures in Comparison Counties

The same approach was used to estimate TANF expenditures in the comparison counties as if they were located in New York, and ultimately to estimate TANF expenditures in Westchester if it were located in the other states.

Estimated expenditures for the ten comparison counties range from $4.1 million in Montgomery County, PA, to a high of $39.3 million in Cuyahoga County. Actual expenditures in all ten counties however, are much lower. While our estimated TANF expenditures for Santa Clara, if it were located in the state of New York, reach $29.7 million, the county's actual expenditures are lower at $3.9 million. Similarly, Bergen County NJ has estimated expenditures of $5.8 million compared to actual expenditures of $1.5 million.

Using the same approach described above in the Medicaid section, we estimate that while actual TANF expenditures for Westchester County are approximately $27.8 million, these expenditures would drop dramatically to $3.6 million if located in California, to $23.0 million if in Ohio, to $4.4 million if in Minnesota, to $7.0 million if located in New Jersey, and to less than one million if located in Virginia. In all of our other comparison states Westchester's expenditures for TANF would drop to zero.

Table 4: Actual Expenditures for Comparison Counties plus Estimated Expenditures, Assuming NYS Cost Sharing

	Medicaid		TANF		Safety Net		Pre-School		Early Intervention		Mass Transit	
	Estimated	Actual	Estimated	Actual	Estimated	Actual	Estimated	Actual	Estimated	Actual	Estimated	Actual
Westchester County	***$142,000,000***		***$27,755,000***		***$16,086,000***		***$13,738,536***		***$6,900,704***		***$20,400,000***	
Santa Clara County, CA	$148,809,072	NA	$29,650,551	$3,856,191	$15,955,245	$3,963,573	$27,126,609	$0	$12,573,402	$0	$37,169,743	$12,500,000
Palm Beach County, FL	$220,472,252	$6,766,351	$21,003,634	$0	$13,504,679	$0	$15,377,679	$0	$8,452,964	$932,093	$24,988,823	$1,400,000
Cobb County, GA	$28,976,897	$0	$6,595,342	$0	$3,365,034	$0	$9,926,862	$13,816,328	$4,541,522	$0	$13,425,740	$0
Lake County, IL	$46,511,661	$0	$6,077,821	$0	$2,589,426	$0	$11,985,383	$0	$4,815,059	$0	$14,234,376	$22,700,000
Montgomery County, MD	$84,022,387	$0	$7,761,048	50% of admin	$4,326,816	$0	$13,963,821	NA	$6,526,189	$4,437,859	$19,292,850	$0
Hennepin County, MN	$135,254,109	$5,385,881	$19,611,823	$3,110,029	$10,382,895	$0	$17,016,647	$0	$8,340,994	$0	$24,657,814	$0
Bergen County, NJ	$115,731,169	$0	$5,760,734	$1,452,750	$4,485,025	$0	$12,696,267	$0	$6,606,722	$0	$19,530,924	$0
Cuyahoga County, OH	$193,749,612	$13,000,000	$39,269,348	$32,609,303	$21,112,500	$2,504,950	$22,489,860	$0	$10,416,737	$10,500,000	$30,794,168	$0
Montgomery County, PA	$109,774,862	$0	$4,086,021	$0	$3,198,533	$0	$11,257,642	$0	$5,605,227	$0	$16,570,285	$0
Fairfax County, VA	$48,362,662	20% of admin	$7,736,567	$130,000	$4,695,322	NA	$15,648,246	$1,960,179	$7,246,614	$0	$21,422,586	$13,643,895

Estimating Safety Net Expenditures in Comparison Counties

The same approach was used to estimate Safety Net expenditures. We estimate that Cuyahoga County, OH would spend $21.1 million if located in New York, compared to the $2.5 million it actually expends. Santa Clara County CA would spend an estimated $16.0 million, compared to the $4.0 it actually spends.

If transplanted from New York State to California, Westchester's expenditures on Safety Net would drop from $16.1 million to $4.0 million. Expenditures for the county would drop to $1.9 million if located in Ohio. In the other eight comparison states, Westchester's expenditures would drop to zero because no county match is required.

Estimating Pre-K Expenditures in Comparison Counties

Actual Pre-K expenditures in Westchester are $13.7 million, compared to $13.8 million in Cobb County, GA, and $2.0 million in Fairfax County, VA. While Fairfax's expenditures on Pre-K would increase to an estimated $15.6 million if the county were in New York, Cobb County's expenditures would *drop* somewhat to $9.9 million.

If Westchester County were transplanted to Georgia, the county's spending on Pre-K would increase by nearly 40% to an estimated $19.1 million. But if Westchester were to move to Virginia, expenditures would drop by 87% to $1.7 million.

Estimating Early Intervention Expenditures in Comparison Counties

For the remaining two public programs, we were unable to run regression estimates due to a lack of data. Instead, we calculated the per capita spending in each of the comparison counties, and then applied those figures to calculate a cost for Westchester if the county were moved to the comparison states.

Actual expenditures on Early Intervention were zero in seven of the ten comparison counties. Among the three counties with a county share, expenditures ranged from less than $1 million in Palm Beach County, to a high of $10.5 million in Cuyahoga County. Westchester's Early Intervention expenditures of $6.9 million would drop to less than one million in Florida, to $4.7 million in Maryland, and would remain about the same in Ohio.

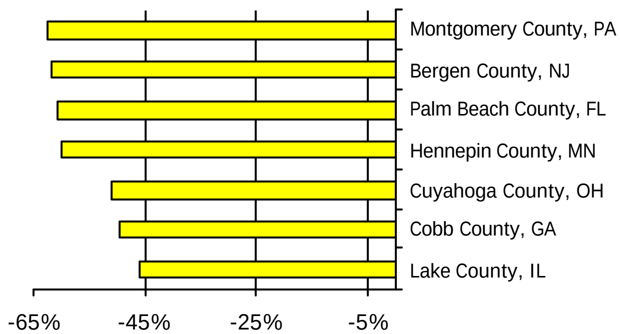
Estimating Mass Transit Expenditures in Comparison Counties

Four of the comparison counties had expenditures on Mass Transit programs. Based on per capita spending in these four comparison counties, Westchester's $20.4 million in spending on mass transit would drop to $1.1 million in Florida, $6.9 million in California, and to $13.0 million in Virginia. However, costs would increase to $32.5 million if the county were to move to the state of Illinois.

IMPACT OF NYS COST SHARING & BENEFIT LEVELS ON WESTCHESTER COUNTY PROPERTY TAX RATE

How does New York's policy of shifting a significant burden of the cost of social service programs to counties affect the fiscal condition of New York local government?

Estimated Impact on Westchester Property Tax Rate



The findings of CGR's study are striking. Were Westchester County located in Pennsylvania, New Jersey, Florida or Minnesota, the property tax levy would fall by 60% or more. In the remaining three states, the tax levy would be cut about in half.

The state's longstanding practice of shifting the financial burden of major public programs onto New York's counties has very serious implications. **First**, CGR's analysis shows that local property taxes would fall by 50% or more if New York State's policy was more in line with that of competitive states. This dramatically changes the competitive footing of New York's counties when seeking new industrial locations.

Second, this practice changes the basis on which a major share of public programs is funded. Statewide programs are financed through broad based taxes such as the statewide personal income and corporate franchise taxes. By pushing the financing burden onto local government, the burden of a large proportion of these programs is shifted onto county property and sales taxes. Many would argue that these local taxes are more regressive than broad-

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based taxes like the income and corporate franchise taxes. Poor counties find themselves bearing a larger share of the cost of caring for their own than would be the case in another state.

CGR's analysis of the flow of revenue and expenditure among NYS counties suggests that a simple shift of tax burden from local to state taxes would probably not reduce the aggregate burden of these programs on Westchester County taxpayers, as Westchester is one of the state's highest income counties.

Third, by providing public services through a *mandate on local government* instead of an appropriation of state funds, state lawmakers avoid bearing the fiscal (and political) responsibility for their actions. Medicaid is a good case in point: NYS has routinely chosen to offer services that are optional under federal law, with little regard for the cost of these services. State lawmakers only bear fiscal responsibility for $.25 of every additional $1 in cost for these additional services. One-half of the cost is federal—*and the remainder is the responsibility of NYS's counties.*

A reduction in New York State's tax burden—thus an increase in the state's global competitiveness—will only come when the level of government that controls the cost of public programs also bears the responsibility for paying for those same programs. Local elected officials should be held responsible for the impact of their actions on tax rates—but should *not* be held responsible for programs over which they have little or no control. A structural reform in the funding of New York's public welfare programs is well overdue.

APPENDIX A: SUMMARY OF COST SHARING WITH LOCAL GOVERNMENT IN COMPARISON COUNTIES

Medicaid

Comparison States

No other state in the study group requires localities to provide as high a portion of the nonfederal share of funding as does New York. As was intended with the federal program's creation, states have developed a variety of structures for delivering heath care services to the poor. Some states run the program entirely at the state level, using state funds to provide the services and using state employees to administer the program; a number of states require Counties to administer the program with County-level resources, but make all service payments at the state level; other states require localities to pay for all services and administration before applying for reimbursement by the state and federal governments.

With a shift away from fee-for-service and toward managed care, some state Medicaid systems are moving toward sharing more of the financial responsibility of the program with counties. In California, a number of counties have developed their own managed care health care plans and are enrolling Medicaid recipients. It is only through the managed care portion of MediCal that the state requires local contributions to the state share of Medicaid mental health services. Lake County, Illinois, is also considering developing its own health care plan. In Pennsylvania, counties were offered the opportunity to develop their own behavioral health managed care programs. Counties had traditionally offered these services directly, applying for reimbursement under Medicaid, and some counties have developed their own behavioral health managed care plans rather than have the state contract with a private-sector health plan to cover the county's residents.

California

MediCal is an enormous program that serves 5 million residents and costs over $17 billion annually -- which is more than the size of most states' entire budgets. The state pays the bulk of the cost of service provision, but requires a local contribution of 35% of the state match for personal care services and 20% of the state match for mental health services. Counties administer the program and receive the entire federal administrative match. Santa Clara County is one of the few counties which, in 1998, operated its own Health Care Plan.

Personal care services (also called in-home supportive services) that are provided to certain SSI-eligible individuals (aged, blind, or disabled individuals whose disability is expected to last over 12 months) are treated differently than other Medicaid services. The services are coordinated by the Department of Social Services, rather than the Department of Health Services. These services are still financed by the state, which receives federal reimbursement, but the state also bills the county of residence for some portion of the cost. Qualified providers of these services are regulated by the state.

Mental health care services are also treated differently. The state Department of Mental Health receives an annual appropriation from the state to coordinate the mental health service delivery system. These funds are passed down to counties, which each have a required maintenance of effort (MOE). The counties, in turn, apply to the state and draw down federal dollars for Medicaid reimbursement. Santa Clara County's mental health MOE in FY 1997-98 was $1.6 million, but the county "overmatched" and spent nearly $22 million.

Florida

In Florida, counties are required to contribute to two portions of the state's Medicaid program: 35% cost of hospital inpatient services for days 13-45 for every resident of the county receiving Medicaid, and up to $55 per adult resident per month for any nursing home care in excess of $175 per month (excluding skilled nursing care for children under 21).

Georgia

Georgia's Medicaid program is entirely state-funded and state-operated.

Illinois

Illinois's Medicaid program is entirely state-funded and state-operated. Lake County has a highly developed public health system that is addressed below under Indigent Health Care.

Maryland

Maryland's Medicaid program is entirely state-funded and state-operated. Montgomery County is the only county in Maryland that has opted to use county employees to staff the local county offices to conduct eligibility and other administrative functions. The state gives Montgomery an annual grant to support these staff.

Minnesota

In Minnesota, the counties administer the program and receive the full federal reimbursement for administrative costs. The state finances the services and makes all contractual and vendor payments. Before 1991, Counties were responsible for financing 10% of the nonfederal share of services costs.

New Jersey

New Jersey's Medicaid program is entirely state-funded and state-operated.

Ohio

Counties in Ohio are required to administer the Medicaid program and to finance some portion of mental health, mental retardation, and substance abuse waiver services. In 1998-99, Cuyahoga financed $610,000 of the $15.5 million spent on mental retardation waiver services. With substance abuse, counties finance the cost of the services, then apply to the state for reimbursement. It appears that the reimbursement is 100% up to a cap, then the county finances the excess costs.

Pennsylvania

Pennsylvania's Medicaid program is entirely state-funded and state-operated. Counties are offered the right of first refusal to provide a behavioral health managed care program, for which the state makes capitated payments for recipients. Counties may have to fill the gap between the actual expenditures and the capitation payment revenues, but any excess revenue must be reinvested in certain county programs. Montgomery County did opt to provide a behavioral health managed care program, but it subcontracted out the service (and therefore the risk of expending more than it receives in state revenue).

Virginia

Virginia's Medicaid program is entirely state-funded and state-operated. Total expenses in Fairfax County in 1998-99 were roughly $130 million. School-based health services that are Medicaid-reimbursable have some small fiscal impact on counties (which run the school systems). Counties have the option to participate in the state Reimbursement Process; if they do so, the state reimburses administrative costs. Fairfax has not chosen to participate, and finances the administrative costs from its own general revenue.

Temporary Assistance for Needy Families

Comparison States

California

California's TANF program (CALWORKS—California Work Opportunity and Responsibility to Kids) is administered by the counties, which also pay for roughly 5% of the services (or 10% of the nonfederal share). Santa Clara County's 1999-2000 share of TANF services was $1.3 million, which was about 1.8% of the total cost. Its $2.6 million cost of administration represented 8.1% of the total cost of administering the program in Santa Clara County. For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF cannot qualify for cash assistance is $865 (as of December 1998); that family's maximum monthly benefit was $611 (unless the primary caretaker is disabled, and then the maximum benefit is $682).

Florida

Florida's TANF program is entirely state-funded and state-operated. For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF cannot qualify for cash assistance is $393 (as of December 1998); that family's maximum monthly benefit was $303.

Georgia

Georgia's TANF program is entirely state-funded and state-operated. The administrative offices in each of the counties are staffed by state employees, but the appointment of the directors of the county is a joint appointment by the state and County. Cobb County may supplement the TANF funds with its own support for child support enforcement and other child welfare programs. For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF cannot qualify for cash assistance is $514 (as of December 1998); that family's maximum monthly benefit was $280.

Illinois

Illinois's TANF program is entirely state-funded and state-operated. For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF cannot qualify for cash assistance is $467 (as of December 1998); that family's maximum monthly benefit was $377.

Maryland

Maryland's TANF program (FIP—Family Investment Program) is state-funded and County-operated. Montgomery County receives some TANF reimbursements for additional expenditures on child care, foster care, and child protection programs to which the county opts to provide additional support. For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF cannot qualify for cash assistance is $499 (as of December 1998); that family's maximum monthly benefit was $399.

Minnesota

Minnesota's TANF program (MFIP—Minnesota Family Investment Program) is state-funded and county-operated; the state pays the entire nonfederal services costs and the counties pay the nonfederal administrative costs. For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF cannot qualify for cash assistance is $930 (as of December 1998); that family's maximum monthly benefit was $839.

New Jersey

New Jersey counties administer the state's TANF program (WAGES—Work and Gain Economic Self-Sufficiency) and receive the entire federal reimbursement for administrative expenses, and the counties additionally finance 5% of the TANF program costs. In Bergen County in 1999, total TANF expenditures were $4.7 million; the county paid $233,750. Bergen's administrative costs were $2.4 million, half of which was reimbursed by the federal government. Some municipalities chose not to transfer administrative functions to their county, and so they still finance 100% of the administrative costs themselves (Bergen County has a number of municipalities which still administer their assistance programs; typically, the caseload is less than ten people). For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF cannot qualify for cash assistance is $636 (as of December 1998); that family's maximum monthly benefit was $424.

Ohio

Ohio's TANF program is called OWF (Ohio Works First). Counties in Ohio are required to provide maintenance-of-effort support equaling, in Cuyahoga County, about 5% of the total costs. This represented $5.8 million in 1999 (from the total TANF program expenditure of $112.7 million. For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF cannot qualify for cash assistance is $630 (as of December 1998); that family's maximum monthly benefit was $362.

Pennsylvania

Pennsylvania's TANF program is entirely state-funded and state-operated. For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF cannot qualify for cash assistance is $677 (as of December 1998); that family's maximum monthly benefit was $403.

Virginia

For a single-parent family of three, the amount of gross monthly earnings above which an applicant for TANF (VIEW—Virginia Initiative for Employment, Not Welfare) cannot qualify for cash assistance is $381 (as of December 1998); that family's maximum monthly benefit was $291.

General Assistance To Childless Adults

Comparison States

California

The state of California requires all Counties to support a general assistance program, but provides only minimal guidelines. Counties are responsible for the policy, eligibility rules, administration, and financing of the program. The counties finance the entire cost of the program, both administration and benefits.

Florida

No statewide program. Some counties have opted to provide a program, but Palm Beach is not one of them.

Georgia	No statewide program. Some counties have opted to provide a program, but Cobb is not one of them.
Illinois	No statewide program. Some counties have opted to provide a program, but Lake is not one of them.
Maryland	The state Transitional Emergency Medical and Housing Assistance Program, with uniform benefits and eligibility across the state, provides a small cash grant to qualified disabled, elderly, or otherwise unemployable adults. Familles and employable adults without children are not eligible. The maximum cash grant as of summer 1998 was 17% of the federal poverty level, or $113 monthly for an individual. Montgomery County opts to supplement the amount of the grant, but the state finances the rest of the program. In all counties but Montgomery, the administration of the program is done at the state level; Montgomery opts instead to receive a lump sum payment from the state equal to roughly what it would cost the state to perform the administrative functions.
Minnesota	The state General Relief program, with uniform benefits and eligibility across the state, is administered by the county and provides a small cash grant to qualified disabled, elderly, or otherwise unemployable adults and to qualified families with children. Employable adults without children are not eligible. The maximum cash grant as of summer 1998 was 30% of the federal poverty level, or $203 monthly for an individual. The state finances the benefits, and the counties finance the administrative cost.
New Jersey	The Work First New Jersey General Assistance program, with uniform benefits and eligibility across the state, is administered at the local level but is reimbursed for the cost of the administration by the state. Some municipalities chose not to retain the administrative functions, rather than transferring them to the county, and so they still finance 100% of the administrative costs themselves. Eligible recipients include qualified disabled, elderly, or otherwise unemployable adults; qualified families with children; and qualified employable adults without children. The maximum

cash grant as of summer 1998 was 31% of the federal poverty level, or $210 monthly for an individual.

Ohio

The statewide Disability Assistance Program has uniform benefits and eligibility rules across the state and is jointly funded by the state and the county (75% state and 25% county). Eligible recipients include qualified disabled, elderly, or otherwise unemployable adults and qualified families with children. Employable adults without children are not eligible. The maximum cash grant as of summer 1998 was 17% of the federal poverty level, or $115 monthly for an individual.

Pennsylvania

Pennsylvania's General Assistance is a statewide program financed and administered by the state. Eligible recipients include qualified disabled, elderly, or otherwise unemployable adults and qualified families with children. Employable adults without children are not eligible. The maximum cash grant as of summer 1998 was 32% of the federal poverty level, or $215 monthly for an individual.

Virginia

Counties may opt to design a General Relief program within broad state guidelines. Benefits and eligibility rules vary across the counties. The program is jointly financed by the state and the localities (counties or cities). Fairfax County does provide a General Assistance program to qualified disabled, elderly, or otherwise unemployable adults and qualified families with children. Employable adults without children are not eligible. The maximum cash grant in Fairfax County as of summer 1998 was 33% of the federal poverty level, or $220 monthly for an individual.

Individuals with Disabilities Education Act (IDEA) PART B (§619) and PART C

Comparison States

California

Both Pre-K and EI services in California are provided by Special Education Local Plan Areas, which are groupings of Local Education Agencies, which in turn are groupings of school districts. While there is some degree of partnership between school districts and counties, the financial relationship is too far removed to track support for Pre-K and EI services within county budgets.

Florida

The county does provide some support for Early Intervention programs, about 28% in 1998-99.

Georgia

The county does provide some support for Pre-K programs, about 23% in 1998-99. There were no additional county dollars for the EI program.

Illinois

no information

Maryland

Montgomery County runs its Early Intervention programs jointly with schools and private contractors, and supplements the state funds it receives. The county (and school district) share of EI in 1998-99 was 74.4%.

Minnesota

Minnesota allocates "early childhood" money to school districts. This includes both Part C and the preschool Part B federal grants. School districts vary across the state in how they report their own costs associated with early childhood programs.

New Jersey

There are no county costs associated with either Early Intervention or the Pre-K services. School districts receive the Pre-K funds, and are obligated to finance any shortfall between expenditures and revenues out of the school district budget.

Ohio

There are no direct county costs associated with Pre-K services. School districts receive the Pre-K funds, and are obligated to finance any shortfall between expenditures and revenues out of the school district budget. The county has placed Early Intervention high on its priority list, so it provides substantial additional funds to the EI program. An annual human services property tax levy raises $10.5 million for EI programs within the county.

Pennsylvania

There are no county costs associated with either Early Intervention or the Pre-K services. School districts receive the Pre-K funds, and are obligated to finance any shortfall between expenditures and revenues out of the school district budget. Some counties opt to increase the Early Intervention budget.

Virginia

There are no direct county costs associated with either Early Intervention or the Pre-K services, but school districts in Virginia are not independent, so the school district budget is one portion of the county budget. Fairfax County (through the school system) financed 75% of the $2.6 million Pre-K program in 1998-99.

Regional Mass Transit

Comparison States

California

Cal-Train Commuter Rail Services operates between Santa Clara County and San Francisco County, through San Mateo County. The service is provided under contract with Amtrak, and offers roughly 78 trains per weekday and 28 per weekend day. Each county's operating subsidy (the difference between the cost of service and the farebox revenues) is based on the number of morning boardings in the county: Santa Clara finances roughly 35% of the operating subsidy (or $12,500,000). Most of the capital costs of Cal-Train are financed through state and federal funds, but some are financed in roughly equal proportion by the three counties.

Santa Clara's 1996 sales tax for transportation yields about $120 million annually, 55% of which is devoted to mass transit; the remainder is for roads and highways. Other transit expenditures in Santa Clara include improvements to the Santa Clara Valley Transit Authority (a 28-mile light-rail system within the county) and certain capital improvements to Cal-Train.

In 2000, voters extended the sales tax beyond the original 2006 expiration to 2036. Over 30 years, this will provide $7 billion in revenues for transit projects. Extending the Bay Area Rapid Transit (BART) system into Santa Clara is one of the earmarked projects.

Florida

Tri-Rail is a three-county diesel light rail service that operates in Dade, Broward, and Palm Beach Counties and leases time on CSX tracks. Weekday service in Palm Beach County has some trains running up to three times an hour over 15 routes. Farebox revenues pay 15% to 20% of operating costs and the Florida Department of Transportation pays 50% of the deficit (between 40% and 42.5% of total operating costs). The three counties jointly subsidize the remaining deficit (each paying roughly 14% of total operating costs). In 1998-99, the total operating cost was $20.53 million, and Palm Beach County's portion was $1.4 million. Palm Beach financed this through $900,000 in gas tax revenues and signing over to Tri-Rail a sum of $500,000 in federal capital transportation money allotted to the area.

Illinois

The Regional Transit Authority covers a six-county region centered on Cook County (Chicago). The system is required to finance no less than 50% of its operating expenses through farebox revenues and, as a unit of local government with certain taxing authority, levies a sales tax within the six-county region. In Cook County, that sales tax is 1%; in the other five counties, including Lake County, the sales tax is .25%. The sales tax raised in Lake County in 1999 was $22.7 million. Other income sources for the system are grants, advertising, and investment incomes. [The largest single component of the sales tax revenue used to support the mass transit system is the sales tax on automobiles, gas, and related purchases.]

Maryland

Montgomery County is part of the Washington Metropolitan Area Transit Authority (WMATA). WMATA sets rail and bus operating subsidies according to various and complicated formulas which take into account ridership costs of service, among other factors. Two subsidy allocations are set: regional (system-wide) and nonregional, which are subsidized 100% by the locality in which the service is offered. The state of Maryland finances 100% of Montgomery's subsidies to WMATA.

New Jersey

New Jersey Transit is financed and maintained entirely without local contribution. Farebox revenues pay for roughly half of the operating expense, and the remainder comes from a variety of sources: advertising, rental income, Transportation Trust Fund, casino revenues, and the state General Fund.

Virginia

Fairfax County is part of the Washington Metropolitan Area Transit Authority (WMATA). WMATA sets rail and bus operating subsidies according to various and complicated formulas that take into account ridership costs of service, among other factors. Two subsidy allocations are set: regional (system-wide) and nonregional. In 1998-99, the operating subsidy assigned to Fairfax County was $41.5 million. The state of Virginia financed two-thirds of that, leaving Fairfax with an own-source subsidy of $13.6 million. Fairfax paid the subsidy from gas tax revenues ($4.1million, or 30%) and general fund revenues ($9.5 million, or 70%).

Fairfax County also contributes to the Virginia Railway Express. The 1998-99 subsidy was $2.4 million: some of that payment went toward the operating deficit, but a portion went toward the local match (the federal government provides 80% of the funds).

OTHER PUBLIC PROGRAMS NOT INCLUDED IN CGR ANALYSIS

At the start of this project, CGR planned to include the federal CHIP program, as well as "other" state health care programs that fall outside of Medicaid and CHIP. However, in the final analysis both programs were excluded.

CHIP is fully federally financed, so was not appropriate for inclusion in the analysis of county expenditures on publicly funded programs.

Further, the "other" state health care programs proved to be tremendously diverse, so much so that to include them as a constant "program" across all comparison counties proved to be of little added value.

Nonetheless, summaries of these programs were completed, and are included in this Appendix to provide additional information on comparison counties' provision of public programs.

Child Health Plus

New York State

New York State administered a Child Health Plus program before the federal government enacted CHIP. New York quickly converted its CHP into a federally reimbursable program. Child Health Plus is a combination of a Medicaid-based program and a separate program. The Medicaid portion was to expand coverage to include older teenagers whose family incomes were between 61% and 100% of the federal poverty level. The separate program extended health care coverage to infants between 185% and 230%

of FPL, to children aged 1 to 6 between 133% to 230% of FPL, to children aged 6 to 15 between 100% and 230% of FPL, and to older children with incomes between 100% and 230% of FPL. This program is funded 60% by the federal government and 40% by the state, without any local cost share.

Comparison States

California

California expanded Medicaid coverage to include older teenagers with family incomes between 56% and 100% of the federal poverty level. Healthy Families is the newly created program, which is a managed care plan administered and financed at the state level. Healthy Families provides health insurance to children ages 1 to 18 with family incomes up to 200% of the FPL, and to infants with family incomes up to 250% of the FPL. Santa Clara County just began its own county plan, called Healthy Kids, for children whose parents' income is between 250% and 300% of the federal poverty level.

Florida

Healthy Kids, Inc. runs Florida's managed care CHIP. Counties do make per-child capitation payments for each child beyond a certain number enrolled. Palm Beach paid nearly $900,000 for the program in 1998-99, whose total expenditures topped $5 million. Florida also expanded Medicaid coverage to include older teenagers with family incomes between 28% and 100% of the federal poverty level. This program extends health insurance coverage to all children with family incomes up to 200% of the federal poverty level.

Georgia

Georgia's PeachCare is a managed care program that is financed and administered entirely at the state level, and extends health insurance coverage to all children with family incomes up to 200% of the federal poverty level.

Illinois

The CHIP in Illinois was a modest expansion of the existing Medicaid program. Coverage was extended to infants with family incomes between 133% and 200% of the federal poverty level, to children up to 15 with incomes between 100% and 133% of the federal poverty level, and to older teenagers with family incomes between 35% and 133% of the federal poverty level. Illinois has (since 1998-99) created a separate program to expand health care coverage even further. There is no local share for the financing of this program.

Maryland

Maryland opted to expand Medicaid coverage for children under CHIP. Infants through age 15 with incomes between 185% and 200% of the federal poverty level are covered, as are older teenagers with incomes between 34% and 200% of the federal poverty level. There is no local share for the financing of this program.

Minnesota

Minnesota, which had a generous Medicaid program before CHIP, uses CHIP funds for MinnesotaCare, which expands coverage to infants with incomes up to 275% of the federal poverty level. Before 1991, Counties were responsible for financing 10% of the nonfederal share of services costs. MinnesotaCare has no local share.

New Jersey

New Jersey's separate program expanded coverage to infants between 185% and 350% of the FPL, to young children with family incomes between 133% and 350% of the FPL, to older children between 133% and 350%, and to older teenagers between 45% and 133% of the FPL. New Jersey also expanded Medicaid coverage to include older teenagers with family incomes between 45% and 133% of the federal poverty level, and to include children aged 6 to 15 with family incomes between 100% and 133% of the federal poverty level.

Ohio

Ohio uses CHIP funds to extend Medicaid coverage to include all children under 18 whose family incomes are up to 150% of the federal poverty level.

Pennsylvania

Pennsylvania's non-Medicaid CHIP extends health insurance coverage to all children under 18 whose family incomes are up to 235% of the federal poverty level but who do not qualify for Medicaid. There is no local share for the financing of this program.

Virginia

Virginia's non-Medicaid CHIP covers all children who do not qualify for Medicaid up to 185% of the federal poverty level.

Health Care Not Covered by Federal Programs

Medicaid and the Children's Health Insurance Program are the only federal programs related to health coverage for the poor. There is still a large gap between those who are eligible for federally financed health coverage and those who have private (typically employer- or self-financed) health coverage. Provision of medical services to these uninsured individuals whose income or assets exclude them from Medicaid eligibility is voluntary in each state. Some states are required to provide coverage by their constitutions, and some counties are required to do so by their state constitution. Some counties in this study have no such provision at all.

New York State

New York State's uncompensated care is financed through the Bad Debt and Charity Pool. County-run public hospitals receive some operating assistance from counties; Westchester County's single public hospital converted to a private corporation on Jan. 1, 1998.

Comparison States

California

General Relief Healthcare Programs are county administered programs that receive some reimbursement from the state through Disproportionate Share Hospital payments, Proposition 99, and state realignment allocations. Benefits include inpatient and outpatient hospital care, physician services, and prescription drugs.

Florida

One of the most interesting indigent health care programs is in Palm Beach County Florida, where voters opted to create a separate Health Care Taxing District. This District, which is authorized to levy a property tax up to 2.00 mils to finance a variety of health care services, also makes an annual subsidy to the county Health Department to pay for primary care at Health Department clinics, and it reimburses hospitals and providers for inpatient care. The District also finances registered nurses in public schools, a public skilled nursing facility, and trauma centers.

Georgia

The only indigent health care in Georgia is provided by public hospitals. These hospitals receive Disproportionate Share Hospital payments and will apply to their county for additional reimbursement for uncompensated care. Cobb County has no public hospital, so it has no financial obligation for indigent health care.

Illinois

Lake County's Board of Health had a $33 million budget in 1998-99 which financed four primary care centers. As a Community Health Center, these primary care centers provide health care to the whole range of insured-ness: nearly half of the 27,507 patient-visits in 1998-99 were financed by Medicaid, almost a third were on a sliding scale fee basis, and some were not reimbursed at all ("no charge"). The county General Fund contribution to the Community Health Center was $2 million in 1998-99. This program is not mandated by the state, but is a voluntary enterprise run by Lake County.

Maryland

Maryland's Primary Care Program uses state money to reimburse certain clinics statewide for any of a small list of discrete medical services provided to indigent residents. This program is an offshoot of Maryland's Pharmacy Assistance Program, which also is financed with only state money. Maryland Primary Care provides physician services; the Pharmacy Assistance Program provides limited prescription drugs.

Minnesota

The General Assistance Medical Care is a state-financed, county-administered indigent health care program. The state pays directly for all services, but the county must absorb the administrative costs. Benefits include inpatient and outpatient hospital care, physician services, and prescription drugs.

New Jersey

Medical Care and Hospitalization of the Poor uses state money to finance indigent health care. There is no local cost for either services or administration, which totaled $2.6 million in Bergen County in 1998-99. Benefits are physician services and prescription drugs.

Ohio

All Disability Assistance recipients, plus other qualified individuals who are medication-dependent are eligible for physician services and prescription drugs. Inpatient and outpatient hospital care are covered through the Ohio Hospital Care Assurance Program, which is the statewide hospital charity fund.

Pennsylvania

General Assistance is state-financed and state-administered. Benefits include inpatient and outpatient hospital care and physician services. General Assistance recipients are also eligible for prescription drugs, but residents classified as Medically Needy Only are not.

Virginia

The state-Local Hospitalization Program provides inpatient and emergency care to qualified residents and nonresidents whose emergency is treated within Fairfax County. Benefits are physician services, prescription drugs, and nursing home care, but all must be related to an emergency medical need only. The state pays roughly 90% of the costs statewide. In 1998-99, Fairfax County paid 8.5% of the $1 million program.

APPENDIX B: DETAILED EXPENDITURE ESTIMATES & PREDICTIVE MODELS

Table C-1
Actual Medicaid Expenditures, Estimated Expenditures for Selected Counties if Located in NYS and Estimated Costs if Westchester Were Transplanted

Coefficients (generated using NY counties)

	Population Ages 85+, 1999	Children 0-17 in Poverty	Per capita Income, 1998	Estimated Expenditures	Actual Expenditures	Actual/ Estimated	Westchester's Costs if Transplanted
	6843.12	*423.39*	*-94.23*				
	(t=29.0)	*(t=3.9)*	*(t=-4.0)*				
Westchester County	***NA***	***NA***	***NA***	***$142,000,000***	***$142,000,000***	***1.000***	***$142,000,000***
Santa Clara County, CA	18,825	56,294	$40,828	$148,809,072	NA	NA	NA
Palm Beach County, FL	30,227	41,093	$40,044	$220,472,252	$6,766,351	0.031	$4,358,017
Cobb County, GA	3,762	15,287	$34,377	$28,976,897	$0	0.000	$0
Lake County, IL	6,442	15,344	$43,174	$46,511,661	$0	0.000	$0
Montgomery County, MD	11,736	18,201	$42,393	$84,022,387	$0	0.000	$0
Hennepin County, MN	17,925	38,669	$40,126	$135,254,109	$5,385,881	0.040	$5,654,506
Bergen County, NJ	16,619	15,219	$47,101	$115,731,169	$0	0.000	$0
Cuyahoga County, OH	24,282	72,017	$30,846	$193,749,612	$13,000,000	0.067	$9,527,761
Montgomery County, PA	15,897	11,781	$42,431	$109,774,862	$0	0.000	$0
Fairfax County, VA	6,541	18,367	$44,303	$48,362,662	20% of admin	NA	NA

Table C-2
Actual TANF Expenditures, Estimated Expenditures for Selected Counties if Located in NYS and Estimated Costs if Westchester Were Transplanted

Coefficients (generated using NY counties)	*-62.54*	*572.06*				
	(t=-3.3)	*(t=16.2)*				
	Per Capita Income	**Children 0-17 in Poverty**	**Estimated Expenditures**	**Actual Expenditures**	**Actual / Estimated**	**Westchester's Costs if Transplanted**
Westchester County	***NA***	***NA***	***$27,755,000***	***$27,755,000***	***1.000***	***$27,755,000***
Santa Clara County, CA	$40,828	56,294	$29,650,551	$3,856,191	0.130	$3,609,666
Palm Beach County, FL	$40,044	41,093	$21,003,634	$0	0.000	$0
Cobb County, GA	$34,377	15,287	$6,595,342	$0	0.000	$0
Lake County, IL	$43,174	15,344	$6,077,821	$0	0.000	$0
Montgomery County, MD	$42,393	18,201	$7,761,048	50% of admin	NA	NA
Hennepin County, MN	$40,126	38,669	$19,611,823	$3,110,029	0.159	$4,401,368
Bergen County, NJ	$47,101	15,219	$5,760,734	$1,452,750	0.252	$6,999,295
Cuyahoga County, OH	$30,846	72,017	$39,269,348	$32,609,303	0.830	$23,047,778
Montgomery County, PA	$42,431	11,781	$4,086,021	$0	0.000	$0
Fairfax County, VA	$44,303	18,367	$7,736,567	$130,000	0.017	$466,376

Table C-3
Actual Safety Net Expenditures, Estimated Expenditures for Selected Counties if Located in NYS and Estimated Costs if Westchester Were Transplanted

Coefficients (generated using NY counties)

	-26.99 (t=-2.255)	189.04 (t=13.078)				
	Per capita Income, 1998	**Total Population 18+ in Poverty**	**Estimated Expenditures**	**Actual Expenditures**	**Actual / Estimated**	**Westchester's Costs if Transplanted**
Westchester County	***NA***	***NA***	***$16,086,000***	***$16,086,000***	***1.000***	***$16,086,000***
Santa Clara County, CA	$40,828	90,229	$15,955,245	$3,963,573	0.248	$3,996,055
Palm Beach County, FL	$40,044	77,154	$13,504,679	$0	0.000	$0
Cobb County, GA	$34,377	22,708	$3,365,034	$0	0.000	$0
Lake County, IL	$43,174	19,861	$2,589,426	$0	0.000	$0
Montgomery County, MD	$42,393	28,940	$4,326,816	$0	0.000	$0
Hennepin County, MN	$40,126	60,652	$10,382,895	$0	0.000	$0
Bergen County, NJ	$47,101	30,449	$4,485,025	$0	0.000	$0
Cuyahoga County, OH	$30,846	116,085	$21,112,500	$2,504,950	0.119	$1,908,567
Montgomery County, PA	$42,431	22,977	$3,198,533	$0	0.000	$0
Fairfax County, VA	$44,303	31,162	$4,695,322	NA	NA	NA

Table C-4
Actual Pre-School Expenditures, Estimated Pre-School Expenditures for Selected Counties if Located in NYS and Estimated Costs if Westchester Were Transplanted

Coefficients (generated using NY counties)

	Children Ages 0-17	HS Graduates, per 1,000 total population	Estimated Expenditures	Actual Expenditures	Actual / Estimated	Westchester's Costs if Transplanted
	67.12	*-1731.09*				
	(t=21.5)	*(t=-3.4)*				
Westchester County	***NA***	***NA***	***$13,738,536***	***$13,738,536***	***1.000***	***$13,738,536***
Santa Clara County, CA	416,402	475	$27,126,609	$0	0.000	$0
Palm Beach County, FL	240,458	440	$15,377,679	$0	0.000	$0
Cobb County, GA	158,406	408	$9,926,862	$13,816,328	1.392	$19,121,462
Lake County, IL	189,364	419	$11,985,383	$0	0.000	$0
Montgomery County, MD	221,758	532	$13,963,821	NA	NA	NA
Hennepin County, MN	267,502	542	$17,016,647	$0	0.000	$0
Bergen County, NJ	203,054	539	$12,696,267	$0	0.000	$0
Cuyahoga County, OH	347,990	501	$22,489,860	$0	0.000	$0
Montgomery County, PA	181,145	520	$11,257,642	$0	0.000	$0
Fairfax County, VA	246,264	509	$15,648,246	$1,960,179	0.125	$1,720,959

Table C-5
Actual Early Intervention Expenditures and Estimated Costs if Westchester Were Transplanted

	Actual Expenditures	County Population	Per Capita Spending	Westchester's Costs if Transplanted
Westchester County, NY	***$6,900,704***	***923,459***	***$7.47***	***$6,900,704***
Santa Clara County, CA	$0	1,682,585	$0.00	$0
Palm Beach County, FL	$932,093	1,131,184	$0.82	$760,928
Cobb County, GA	$0	607,751	$0.00	$0
Lake County, IL	$0	644,356	$0.00	$0
Montgomery County, MD	$4,437,859	873,341	$5.08	$4,692,532
Hennepin County, MN	$0	1,116,200	$0.00	$0
Bergen County, NJ	$0	884,118	$0.00	$0
Cuyahoga County, OH	$10,500,000	1,393,978	$7.53	$6,955,863
Montgomery County, PA	$0	750,097	$0.00	$0
Fairfax County, VA	$0	969,749	$0.00	$0

Table C-6
Actual Mass Transit Expenditures
and Estimated Costs if Westchester Were Transplanted: Mass Transit

	Actual Expenditures	County Population	Per Capita Spending	Westchester's Costs if Transplanted
Westchester County, NY	***$20,400,000***	***923,459***	***$22.09***	***$20,400,000***
Santa Clara County, CA	$12,500,000	1,682,585	$7.43	$6,860,419
Palm Beach County, FL	$1,400,000	1,131,184	$1.24	$1,142,911
Cobb County, GA	$0	607,751	$0.00	$0
Lake County, IL	$22,700,000	644,356	$35.23	$32,532,512
Montgomery County, MD	$0	873,341	$0.00	$0
Hennepin County, MN	$0	1,116,200	$0.00	$0
Bergen County, NJ	$0	884,118	$0.00	$0
Cuyahoga County, OH	$0	1,393,978	$0.00	$0
Montgomery County, PA	$0	750,097	$0.00	$0
Fairfax County, VA	$13,643,895	969,749	$14.07	$12,992,617