

# The County Call to Cut Property Taxes in NYS

Counties Call for a Collaborative Effort to Reform the Nine Mandates that Consume 90 Percent of the County Property Tax Levy

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Hon. William J. Ryan  
*President*

Stephen J. Acquario  
*Executive Director*



# **The County Call to Cut Property Taxes in NYS**

*The New York State Association of Counties is a bipartisan municipal association serving the counties of New York State including the City of New York. Organized in 1925, NYSAC's mission is to represent, educate and advocate for member counties and the thousands of elected and appointed county officials who serve the public.*



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## STATE-LOCAL PARTNERSHIP CAN REDUCE PROPERTY TAXES

One of the most critical issues Governor Andrew Cuomo will face in January is addressing New York State's property taxes, which are nearly 80 percent above the national average.

County leaders have long realized that this burden on homeowners and businesses is unsustainable. As such, we have been strong advocates in support of lowering the local tax burden for decades. Property tax relief is critical to the long-term economic revitalization of each and every community in the State.

There are a number of issues that have caused the property tax increases of the past two decades and there is no silver bullet or simple solution that will address all of the factors that impact the property tax bills New Yorkers receive each year. But it is clear that in order to achieve long-lasting and fundamental change we must address the root cause of high property taxes and build from what has worked in the past.

For counties, the root cause of the growing property tax burden is the State's public service delivery structure that requires counties to deliver and fund a wide array of the State's health and human service programs. Often referred to as unfunded mandates, these programs and services are the largest item in any county budget and drive the county property tax levy.

In 2010 across the State (outside of New York City) nearly \$4.4 billion was raised through county property taxes. Unfortunately, individual counties have little control over the amount and use of these local taxes. In fact, nine State mandates consume \$4 billion or 90 percent of the \$4.4 billion in property taxes collected statewide. Those mandates include:

- Medicaid -- \$7 billion (\$2.2 billion outside of NYC)
- Public Assistance/Safety Net – \$1 billion local tax impact
- Child Welfare protect/prevention – \$800 million local tax impact
- Pre-School Special Education – \$420 million local tax impact
- Indigent Defense – \$300 million local tax impact
- Probation – \$340 million local tax impact
- Early Intervention – \$185 million local tax impact
- Youth Detention – \$84 million local tax impact
- Pensions – \$600 million local tax impact

Outside of New York City, these mandates are costing property taxpayers \$4 billion each year. When you include New York City, these mandates exceed \$10 billion annually.

The State legislative requirement for counties in New York to fund Medicaid and these eight other major mandates we have identified is the single largest contributing factor for a county property tax levy at all

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today. These mandates, over which counties have virtually no ability to control costs, consume nearly the entire county property tax levy statewide and for many counties these mandates consume well over 100 percent of the county levy.

Counties in New York have long served as the principal partner in administering the State's most critical programs in areas such as health, human services and public protection. But over time, the State has required (or mandated) more and more programs to be delivered and financed locally, using revenue raised by local taxes.

As the State faced growing annual budget deficits, successive State Legislatures and Governors shifted more program responsibilities, and costs, to counties. This effectively requires counties to operate and finance an increasing share of these programs, while the State's fiscal share decreased.

Two actions that have taken place over the course of the past two years demonstrates that the State's public service delivery system is broken: delays in State reimbursement and State legislative inaction on county requests for home rule requests to increase local revenue options. These actions resulted in mid-year cash shortfalls for several counties, who had to dip into reserves, cut programs and in some cases initiate short term borrowing. Additionally, these home rule requests are made in order to limit the growth in or prevent property tax increases.

Simply capping property taxes does nothing to reduce the costs of these and many other State services that counties must pay for and deliver at the local level. And, worse off, a cap would simply preserve the distinction of having the highest property taxes in the nation. This continues to drive people and businesses out of New York and acts as a deterrent for relocation in our State.

We agree that property taxes are too high and should be stabilized and reduced, but we can't achieve that goal until the Governor and State Legislature address the way the State's public programs and services are delivered and financed.

The fiscal responsibility for public programs and services should reside with the level of government that has the decision-making authority over those services. Currently, the State is allocating county property tax dollars to fund its own programs. This practice has gone on too long and must stop. Since the State makes all the decisions about these mandates, they should have full fiscal responsibility for those decisions.

While we appreciate the new focus on the unsustainable property tax burden in New York State, we are disappointed that there is not enough recognition of what causes those property taxes to be so high in the first place—uncontrolled spending by State leaders and the constant requirement by these same policy makers to force counties and other local governments to not only administer State programs, but also require property taxpayers to pay for them in a way that is truly unprecedented nationwide.

Now is the time to address these challenges together—in State-county partnership—so that we can begin cutting property taxes, not just capping them.

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# 1. Realign New York State's Medicaid Program

**Cost to County Taxpayers:** \$7 billion (\$2.2 billion outside NYC)

**What is it?** Medicaid is a federal, state, and local health care program designed to provide medical assistance to the poor. Over the years, the mission of Medicaid, and other government operated health programs, has been greatly expanded in New York—providing services to people far above the federally recommended poverty level and covering more people and services than required under Federal Law than nearly every other state. The expansions of Medicaid in New York even far exceed the required expansion under the recently enacted federal reforms in the Patient Protection and Affordable Care Act. Today, our \$53 billion Medicaid Program now consumes 40 percent of the State Budget and nearly one-half of every property tax dollar levied by county government statewide (outside of New York City).

Across the nation, the typical state spends about 20 percent of their entire state budget to support their Medicaid program and no other state in the nation requires their local property taxpayers to shoulder such a huge share of Medicaid Program costs. New York State's model for financing and administering Medicaid puts an enormous fiscal strain on property taxpayers and is a primary reason for New York's highest in the nation property and local tax burden.

**A Brief History:** Medicaid's Explosive Growth for County Property Taxpayers

In 1966, then Governor Nelson Rockefeller pushed through a Medicaid program that required counties and New York City to share in the cost. The local share of Medicaid in that first year was \$115 million and many county officials complained about the new expense. In 2011, county taxpayers will finance \$7.3 billion of the State's Medicaid program. The County government tax contribution to support New York State's Medicaid program exceeds the entire Medicaid budget of nearly 40 individual states—federal, state and local dollars combined!

These facts clearly demonstrate that the growth of the local Medicaid burden is unsustainable and the high property tax burden that it drives severely damages New York's economic competitiveness, job creation and job retention capacity. While the implementation of the local Medicaid Cap in 2005 represented a significant reform in the way New York finances its Medicaid Program, the local share continues to grow by nearly \$200 million each year.

## NYSAC Recommendation:

True property tax relief cannot be achieved in New York until Medicaid and similar programs and services the State Legislature and Governor require counties and other local governments to pay for and administer are fundamentally reformed.

The State should implement a multi-year plan to assume the full fiscal, administrative and programmatic responsibility of the Medicaid Program.

Statewide, county property taxes make up about 18 percent of all property taxes levied in New York. A full State takeover of county Medicaid costs along with reforms to make Medicaid more affordable could easily cut county property taxes in half and reduce the total property tax burden for a typical homeowner by 10 percent or more.

State leaders should use the next few years to develop a plan for a multi-year phase in of the full State assumption of county Medicaid costs in conjunction with the rollout of federal health care reform and eliminate the current property tax subsidy of Medicaid in New York. The Federal Law provides 90 percent federal financing for Medicaid populations the State currently pays for (childless adults) and this change will save New York up to \$1.5 billion annually. We need to act now to set a course in motion that takes advantage of this window of opportunity.

Additionally, the Federal Law significantly reduces New York's required match for federal child health insurance program funds as well as the required match for operating Medicaid information systems. These changes can save New York hundreds of millions of dollars annually.

Upon full implementation, the State will also have the option to modify its current Medicaid eligibility for populations above 133 percent of the federal poverty level as those individuals will be eligible for new federally subsidized health care through statewide health insurance exchanges. Moving current recipients from the State Medicaid Program to health insurance exchanges, subsidized by the federal government in excess of 90 percent of an individual's health premium costs, would save New York in excess of \$550 million annually.

Finally, with the availability of federally subsidized health insurance for all applicants under 400 percent of the federal poverty level, the State should do a top to bottom review of all health care-related programs they currently fund to see if the State would be better served by eliminating or scaling back programs that reach this federally targeted group. This review should also include all tax, and other, subsidies the State provides to encourage small businesses and individuals to buy health insurance coverage; and subsidies designed to expand the adoption of certain public health goals like healthier living, health quality and promotion -- these are all things the federal government is now saying they will fund with their resources under the new model.

These federal reforms and subsidies can help New York to reduce its Medicaid and public health costs by billions of dollars annually. This review should be undertaken even in the absence of federal health reform. New York's Medicaid Program and all public health spending must be reevaluated with a focus on a modern, patient-driven system that ensures public integrity, improves patient outcomes, and places it on a fiscally sustainable path.

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## 2. Redesign the Public Assistance Program

Cost to County Taxpayers: \$1 billion

**What is it?** Public assistance includes a variety of programs in New York but the core Family Assistance Program provides time-limited cash assistance and support services to low income families to help them achieve self-sufficiency. Support programs can range from work supports like child care, transportation assistance, skills development and mentoring; housing assistance; providing information on personal financial management; emergency services in cases of domestic violence or abuse including shelter and counseling; among other things. Funding for Family Assistance (TANF) in New York is generally split 50 percent federal, 25 percent State and 25 percent county and New York City with some exceptions.

In addition, New York also has a Safety Net Program that provides assistance to non-families (childless adult couples, single adults, people that have exceeded their 5 year limit on Family Assistance and others). Cash assistance and other supportive services similar to Family Assistance are provided in this program. This program is funded 50 percent by the State and 50 percent by counties and New York City.

In addition to these major programs, counties are required by the state to administer the federal food stamp program (SNAP), child support enforcement, Low Income Home Energy Assistance Programs (LIHEAP) and other social service programs designed to help low income individuals and families achieve self sufficiency and/or maintain their own safety and well being. The State provides very limited financial assistance to counties to administer these programs.

**A Brief History:** As the need for services has risen during the recent recession the federal government has pumped significant additional resources into TANF and other public assistance programs at the federal level. These additional federal resources have been utilized by New York to cover a variety of increased caseload needs across the State in support of cash assistance payments and maintaining existing job training or social services. However, these new federal funds have also been used by New York State to provide general fund relief in the State financial plan and to backfill cuts in programs previously funded in the State Budget. The enhanced federal funding is likely to end in the current State fiscal year and these one time fiscal benefits will no longer be available, requiring the State to look at more fundamental changes in its social services delivery in order to ensure they are fiscally sustainable for future recipients and taxpayers.

### NYSAC Recommendation:

The State should refocus efforts on the overall goal of self-sufficiency. State agency efforts should be consolidated and reassigned to ensure the best and most efficient delivery of services. Reform efforts should be realigned to focus on the core mission of self-sufficiency and cut bureaucracy.

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### 3. Refocus Child Welfare Protective and Preventive Programs

**Cost to County Taxpayers:** \$800 million

**What Is It?** Counties administer and fund a share of the costs of providing child welfare services to children and families in need. These activities include actions, services, interventions and investigations designed to help prevent child abuse and protect children's welfare. Prevention services can cover a wide array of activities and family supports and child protection services are required in more intensive cases and are often provided at the direction of the court system. Currently, the State funds about 62 percent of the non federal share of these services and counties and New York City cover 38 percent.

**A Brief History:** In recent year's the State Legislature and Governor have cut State support for child welfare services and forced counties and New York City to make up the cuts out of local budgets. Over the last two budget cycles the State has cut its share of funding from about 65 percent of costs down to 62 percent, shifting about \$60 million in costs to counties. These cost shifts and cuts have come with minimal relief from State mandates in these programs resulting in direct costs increases for local taxpayers to support State programs.

#### NYSAC Recommendation:

The State must end continued cost shifting in this area. The State is simply cutting their commitment to fund child prevention and protection services, while effectively requiring counties to increase their shares. In many cases, counties have limited flexibility, or none at all in the case of a court order, to provide these essential services. Future State efforts to control costs in this program should work toward solutions that streamline services, increase efficiencies, leverage federal resources and ensure that the program is fiscally sustainable for counties and the State.

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## 4. Reform the Preschool Special Education Program

**Cost to County Taxpayers:** \$420 million. The State pays 59.5 percent of the program and county taxpayers pay 40.5 percent.

**What Is It?** Children with special needs aged three to five years of age who are not yet enrolled in school are served through the Pre-School Special Education Program administered through the New York State Education Department.

**A Brief History:** Chapter 23 of the Laws of 1989 established the Pre-School Program for Children with Handicapping Conditions-Educational Program as Section 4410 of the Education Law. This law included a provision to reduce the county fiscal liability to 25 percent by the 1993-94 School Year. Succeeding statutes, beginning with the Deficit Reduction Act of 1990, have reneged on State statutory assurances of increased State fiscal participation in the program and the State has consistently resorted to balancing the State Budget in part by decreasing the State's portion of the program costs.

This mandated program has grown exponentially in costs, from \$96 million in 1989 to over \$1 billion in 2010, with the county's 40.5 percent share being \$420 million. Counties now also pay 100 percent of the costs over the State mandated cap on the costs for transporting these children to their service providers.

In 2007, the Governor and State Legislature established the Temporary Task Force on Pre-School Special Education, which recommended that county fiscal participation be capped and county programmatic and administrative involvement be eliminated by 2013. In 2009, a moratorium on Medicaid reimbursement for covered services under the Pre-School Supportive Health Services Program was placed for services delivered on or after July 1, 2009. This moratorium was subsequently raised but only allows for the submission of claims for services delivered on or after September 1, 2009 that meet the new Medicaid billing rules. This action makes it difficult for counties to claim Medicaid reimbursement for the services during this time period.

The federal and state law places responsibility for the program with the educational system and gives decision-making authority to school districts, even though counties continue to bear the financial burden for service and programmatic decisions.

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### NYSAC Recommendation:

The State should implement the recommendations of the Temporary Task Force on Pre-School Special Education and remove counties from the fiscal, contractual and programmatic responsibilities of the Pre-School Special Education Program by 2013.

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## 5. Indigent Legal Defense

**Cost to County Taxpayers:** \$300 million

**A Brief History:** In 1965, as required by constitutional mandate, New York enacted Article 18-B of the County Law. This law required each county and New York City to establish a plan to provide counsel to indigent defendants. The law allowed these municipalities to choose between several options to provide such service including: 1. A public defender office; 2. Designation of a legal aid society; 3. Adopt a local bar association plan; or 4. A combination of the above options. The law mandates that each plan provide for investigative, expert and other services necessary for adequate defense.

Though challenged legally and criticized through reports of the statewide associations and the chief judge this system is still in place though the statewide partial reimbursement mechanism has been changed for the 2011 fiscal year. In addition a new oversight body has been created.

**Recent Changes to 18-B:** The Office of Indigent Legal Services (“OILS”) was created in the 2010-11 State Budget and will be housed within the Executive Branch of state government. The purpose of the OILS is to monitor, study and make efforts to improve indigent legal services provided under 18-B of the County Law. There is also an indigent legal services board chaired by the Chief Judge of the State of New York and includes members nominated by the temporary President of the Senate, Speaker of the Assembly, NYSAC, the New York State Bar Association, Chief Administrator of the Courts and the Executive Branch.

The Office of Indigent Legal Services and the board will provide guidance for indigent defense services in counties and provide for the distribution of funding from the indigent legal services fund. Over the next four years, counties outside of New York City will receive a guaranteed percentage of monies from the Indigent Legal Services Fund. During that four year period, guaranteed payments to counties will be “stepped down” and new grants will begin to flow. All counties will be eligible to receive additional monies in the form of incentive grants from the Board based on performance, and starting in 2015, all monies paid to counties outside of New York City will be in the form of incentive grants.

### Recommendations:

Though the result of these changes is still unknown, NYSAC proposes that additional changes be made to allow for increased local discretion in the implementation of indigent defense services. Increased discretion would allow for a higher quality of services by allowing counties to recognize localized differences and specialized needs of the indigent within their locality. In addition, such discretion would also allow for considerable cost savings which would be passed down to the taxpayer.

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## 6. Probation

**Cost to County Taxpayers:** \$340 million local tax impact

**What Is It?** Probation services are provided by counties and the City of New York as mandated under NYS Executive Law. Local probation departments provide services including intake, diversion, investigation, supervision of probationers, and other special or related service delivery programs. Probation supervision is performed by probation officers to ensure probationers abide by and remain accountable for the conditions set forth by the court in their sentence. Probation is a rehabilitative service and a critical alternative to the incarceration program in New York State.

Over the last several decades, State reimbursement to counties for probation has dwindled, leaving counties to shoulder an increasing share of the costs for this program—86 percent of costs are now supported by county taxpayers. Meanwhile, probation officers are enduring greater caseloads due to the creation of more State programs which have increased the number of individuals sentenced to probation. These include the ignition interlock monitoring program created under Leandra’s Law, and the Rockefeller Drug Law reforms, which changed sentencing requirements for drug offenders.

### Recommendation:

NYSAC urges greater State reimbursement for probation services in order to adequately fund probation departments and the important services they provide. Our counties support the full takeover of probation funding and oversight by the Office of Court Administration, recognizing the important role that county probation departments play to keep our communities safe.

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## 7. Reform Early Intervention

**Cost to County Taxpayers:** \$185 million. The funding formula has historically been a 50/50 state-local partnership. However, the program was subject to the 2 percent across-the-board State budget cuts in 2008 and counties now pay 51 percent of the costs and the State pays the other 49 percent.

**What Is It?** The New York State Early Intervention Program (EIP) is part of the national Early Intervention Program for infants and toddlers with disabilities and their families. First created by Congress in 1986 under the Individuals with Disabilities Education Act (IDEA), the EIP is administered by the New York State Department of Health through the Bureau of Early Intervention. In New York State, the Early Intervention Program is established in Article 25 of the Public Health Law and has been in effect since July 1, 1993. To be eligible for services, children must be under three years of age and have a confirmed disability or established developmental delay, as defined by the State, in one or more of the following areas of development: physical, cognitive, communication, social-emotional, and/or adaptive. There is no income eligibility for the Early Intervention Program.

**How Financing Works:** Counties are responsible to pay 100% of the cost of Early Intervention services in the first instance, which by statute cannot be claimed, until nine months into the current school year, and frequently remains unreimbursed for more than one year. Legislation designed to close loopholes in existing law and mandate reimbursement by commercial health insurers for Early Intervention services has been introduced in successive State legislative sessions, but has been unsuccessful to date.

Counties and the City of New York are billing more than ever before and in amounts exceeding the amounts billed to Medicaid, but the percentage of recoupment remains low. The most recent data shows a total of approximately \$95.5 million was billed to commercial insurers and only \$10.6 million was recouped, the same 14 percent collection rate as in 2000. These collections rates barely cover the costs of the commercial insurance billing functions; however, when the cost of services and billing were considered together, the return was thirteen cents for every one dollar spent by counties overall.

### NYSAC Recommendation:

The Early Intervention Program in New York State is in need of complete reform and overhaul in order to address the dramatic increase in county administrative duties, as well as the number of recipients and costs per child. All Early Intervention services for children with special needs should be covered by commercial health insurers. The Governor and the State Legislature need to require third party health insurance coverage to ensure that county claims are accepted as medically necessary and paid at the Early Intervention approved rate. This reform would ensure the fiscal and programmatic integrity of the program for State and local taxpayers and the growing number of families who have children who need these vital services.

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## 8. Youth Detention Services

**Cost to County Taxpayers:** \$84 million

**What Is It?** The State's Youth Detention Programs provide care and maintain custody of youth ages 8 through 18 during the court process, including adjudication and disposition by family and/or criminal courts. Counties pay the State for these services based on a rate set forth by the New York State Office of Children and Families (OCFS).

**A Brief History:** The 2010-11 State Budget contained an unexpected \$69 million cost shift to counties for youth facility chargeback rates—this is on top of similar cost shifts in the prior year.

The Legislature cites the justification for the most recent cost shift on a not-yet-finalized (or released) State Comptroller's audit about the OCFS youth facilities' rates. This audit finds that OCFS has had no statutory authority to provide annual credits to counties' youth facility rates over the last several years using federal TANF funds as the source of the credit. This "credit" was provided to counties with their knowledge. As a result of a State agency's unauthorized use of federal funds, the State Legislature and Governor recouped all of the unauthorized State expenditures from counties in the current budget – a \$42 million cost shift, in addition to \$27 million for youth facilities' past due bills, for a total of \$69 million in either county fiscal year 2010 or 2011. Going forward, because of the OCFS misuse of funds, counties will receive a reduction of \$6 million annually, in their youth facilities reimbursements.

In addition, the State has consistently raised its per diem rates charged to counties and New York City, even though the State maintains fewer State-operated youth facilities than they did just a decade ago. Counties are being charged average daily rates by the State to cover State costs of maintaining and operating half full and completely empty State facilities. The State must end the practice of having county property taxpayers support the costs of clearly unnecessary State bureaucracy.

### NYSAC Recommendation:

The State should hold counties harmless for poor (illegal in the above case) management decisions at the State level. The decision by the State to recoup these funds should be reversed immediately.

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## 9. Reform the Pension System

**Cost to Local Taxpayers:** Payments to the Common Retirement Fund by the 57 participating counties (NYC has a separate plan), exceeded \$410 million in 2010. While legislation has been enacted that allows counties to amortize the increase in pension costs over future years, the underlying “normal cost” of these benefits, along with amortization expenses, will dramatically increase county costs in the next five years.

**What Is It?** Known collectively as the New York State & Local Retirement System (NYSLRS), there are two different systems that provide benefits to State and local employees. They are the Police and Fire Retirement System (PFRS) with 65,585 members, retirees and beneficiaries and the Employees’ Retirement System (ERS) with 969,845 members, retirees and beneficiaries. Together, these systems are supported by the New York State Common Retirement Fund (CRF), with an estimated value (as of June 30, 2010) of 124.8 billion. With 3,021 State and local government employers participating in the system, more than one million members, retirees and beneficiaries, and over \$6.8 billion paid out in benefits in 2008, NYSLRS is the third largest pension plan in the United States.

**A Brief History:** In December 2009, the Governor signed into law (Chapter 504 of the Laws of 2009) legislation establishing a Tier V pension benefit for ERS members joining the System on or after January 1, 2010 and PFRS members joining the System on or after January 9, 2010. Tier V requires:

- A permanent employee contribution rate of 3 percent of salary for most employees as opposed to the current 10 year limit;
- An increase in the number of years to be vested from five to ten years;
- An increase in the retirement age with full benefits from 55 to 62; and
- A limit on the amount of overtime to be included in the calculation of final average salary.  
(For more info see <http://www.osc.state.ny.us/retire/employers/tier-5/index.php>)

The adoption of these changes was designed to reduce, over time, employer contribution rates as the number of members covered by these new provisions increases. (The Tier V plan is expected to cover the majority of new members will have employer contribution rates approximately 20 percent lower than their closed tier counterparts.)

### NYSAC Recommendation:

While NYSAC believes the enactment of Tier V was a good first step, it will be years before a sufficient percentage of employees are covered by it to generate significant savings. Accordingly, we believe that more must be done to facilitate savings and competitiveness in the State’s pension system.

Moreover, government will need to adapt its benefit structure to attract the talent it will need. The transformation of government at the State and local levels will need professionals with a particular expertise to lend assistance. For example, restructuring departments and agencies will likely need information technology and transformational management expertise from professionals who are not likely to stay in public service for an extended period of time. These individuals will seek portable pension packages not currently available to counties or the State. We advocate for reforms that will provide a portability option, such as that offered to SUNY system professors, who have the option becoming part of the State pension system or saving for retirement through TIAA-CREF.

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## Conclusion

To paraphrase an ancient philosopher, “We don’t inherit the future from our parents, we rent it from our children.” And, in the words of a recent candidate for Governor, “the rent’s too damn high.” In Albany, the State government has been unwilling, or unable to live within its means and years of avoiding this fundamental problem has finally caught up with State officials and lawmakers. At the county level, decades of mandates and funding cuts have driven property taxes to the breaking point.

As front-line managers of a wide variety of State government services, county officials realize that the only sustainable solution to our current dilemma is to fundamentally transform the way in which government at all levels meets the taxpayers’ needs.

If we are to address high property taxes in New York State, we need to reinvent the way we deliver and fund programs and services to those New Yorkers who need them. Capping property taxes does nothing more than preserving the fact that our homeowners and businesses pay the highest property taxes in the nation. We need to reduce property taxes, not cap them.

As an arm of State government, in that we deliver and finance the State’s health and human service programs, counties are in the unique position of helping to change the unfunded State mandate paradigm that plagues our State and our communities.

The road to property tax relief may begin and end in Albany, but it runs through each of our counties.

Together, as a state-county partnership we can achieve great things. That was demonstrated in the past through successful efforts to cap the growth of local Medicaid costs. Separately, if we work as distinct governmental factions, then we will accomplish only the status quo, and our common constituents—the people of New York—want progress, not more of the same.

While the proposals and recommendations in this report are not an exhaustive list of challenges and opportunities, it does represent counties’ willingness to work with Governor Cuomo, his new administration and the State Legislature to strengthen the state-county partnership for the long-term revitalization of New York State and our communities.

## Taxpayer Savings if Nine Mandates Removed

Projected County Tax Bill, \$160,000 Home  
If Mandate Removed:

Administered by DSS

Medicaid\*

Public Assistance

Child Welfare/Protective Svcs

Youth Detention

Admin. Of Mandated Services

PreK + Early Intervention

Indigent Defense

Probation

Pensions

**Total Savings**

Savings

**\$1,026**

New Bill

\$277

\$ 96

\$ 25

\$ 8

\$ 36

\$ 93

\$ 41

\$ 56

\$136

**\$768**

\$ 749

\$ 653

\$ 628

\$ 620

\$ 584

\$ 491

\$ 450

\$ 394

**\$ 258**



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