

# FISCAL POLICY INSTITUTE

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Testimony

of

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before the

**Senate Finance and Assembly Ways and Means Committees**

Joint Public Hearing on

**Human Services**

February 7, 2005

I greatly appreciate the opportunity to appear before you today. This testimony will consist of five major parts.

- The first part presents an analysis of the ways in which the 2005-2006 Executive Budget proposes to utilize New York State's federal Temporary Assistance for Needy Families (TANF) block grant, particularly the proposal to distribute \$1 billion to the counties as Flexible Funds for Family Services (FFFS) block grants.
- Second, I will analyze the Governor's proposal to reduce the earned income disregard for long term cases and to impose full family sanctions on families out of compliance with work requirements.
- Third, I will discuss the Governor's proposal to provide an enhanced New York State earned income tax credit (EITC) for noncustodial parents.
- Fourth, I will suggest some ways in which the Unemployment Insurance system could be reformed to better serve the needs of former welfare recipients and other low-income workers.
- Finally, I will show how state and local reporting on TANF and related Maintenance of Effort spending could be greatly improved by piggybacking on the quarterly reports that the state is currently required to file with the federal government.

## **Background**

Over the last nine years, the interaction of two major developments – dramatic reductions in the number of needy families receiving governmental cash assistance and major changes in the way that the federal government shares in the costs incurred by the states in providing such assistance and related services – have given the states an unprecedented level of resources that can be used with an unprecedented degree of flexibility in meeting the needs of families that continue to receive cash assistance and families that need additional supports to successfully

remain working.<sup>1</sup>

In New York State, the number of people receiving public assistance has declined by more than one million, from 1,643,832 recipients in January 1995 to 622,728 in November 2004. Despite this precipitous decline in the welfare rolls, since December 1996 New York has received a fixed amount of money from the federal government (approximately \$2.44 billion per year) for "temporary assistance to needy families (TANF)." This combination of fixed funding and falling caseloads has resulted in the so-called "TANF surplus." In its simplest formulation, this surplus is the difference between (a) the \$2.44 billion in federal aid that New York receives in a particular federal fiscal year under the TANF Block Grant and (b) the amount that it needs to cover the federal portion of cash assistance to needy families (about \$1 billion).

New York is allowed to use these "additional" resources to (1) invest in programs and services that assist needy families in becoming and remaining self sufficient and/or, (2) subject to some restrictions imposed by federal guidelines, fund certain existing programs of assistance to needy families, thus providing fiscal relief to the state by allowing it to reduce the amount of General Fund resources necessary to continue those programs and/or (3) to build up reserve (or "rainy day") funds for use during economic downturns when caseloads (and therefore, cash assistance expenditures) are likely to increase.

As cash assistance caseloads have declined, New York has divided its growing TANF surpluses among each of these three categories of allowable expenditures.

- Some TANF funds have been used to initiative a broad array of programs and services to assist needy families in becoming and remaining self sufficient, including child care, transportation, wage subsidy programs and literacy and English as a Second Language programs
- TANF funds have also been used to provide fiscal relief to state and local governments. The 2004-2005 Executive Budget included spending that can be classified as "fiscal relief" of about \$844 million, up from \$597 million in 2000-2001 but less than the \$1.7 billion in 2002-2003 and \$1.1 billion in 2003-2004 used for this purpose. In the proposed 2005-2006 Executive Budget, "fiscal relief" in the budget is limited to the TANF funds allocated for the EITC and the Child and Dependent Care Credit which total almost \$750 million. The Child Welfare Fiscal Relief has been restructured and made part of the Flexible Fund for Family Services.
- For the first five years of the block grant, a significant portion of the TANF block grant was allocated to reserve or contingency funds or otherwise left unspent. In the past three years, the state spent almost all those reserve or contingency funds that had been

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<sup>1</sup> The Temporary Assistance for Needy Families (TANF) program which replaced the Aid to Families with Dependent Children (AFDC) program was up for reauthorization in Congress in 2002 but Congress adjourned without passing reauthorizing legislation. Since then the program has been extended eight times, the latest of which passed on September 30, 2004 and extended the existing program through March 31, 2005.

accumulated in the first five years. Total spending from the TANF grant exceeded the \$2.4 billion block grant in 2001-2002, 2002-2003 and 2003-2004 — largely exhausting any reserve funds. At the end of Federal Fiscal Year 2004, the state reported that of the more than \$19 billion it had received since 1997, it had spent 97.5%, leaving a reserve of only \$434 million (2%) in unspent (unliquidated and/or unobligated) funds.

During SFY 2002-2003 and SFY 2003-2004, TANF resources were used to provide fiscal relief by funding existing programs of assistance to needy families to an unprecedented degree. The state used TANF funding for the Tuition Assistance Program (\$626 million), pre-K programs (\$50 million), Advantage Schools<sup>2</sup> (\$20 million) and Extended Day Programs (\$11.3 million). In addition, the state used almost \$900 million for the refundable portion of the state Earned Income Tax Credit(EITC) and the state Child and Dependent Care Credit (CDCC) while transferring the maximum allowable \$241 million to Title XX each year.

Last year, New York continued to fund the EITC and the CDCC from TANF resources but transferred less than the maximum amount allowable to the Title XX block grant. Funding for education, training and transitional services was at an eight year low — \$ 139 million after the Governor’s vetoes of a number of programs the legislature tried to restore.

**Summary of Proposed TANF Funding Sources and Uses SFY 2005-2006 (in billions)**

<b>Federal TANF Block Grant</b>	\$2.440
Prior year funds recaptured	\$.0938
<b>Total Funds Available</b>	<b>\$2.53</b>
<b>PROPOSED USES</b>	
Estimated Spending on Assistance	\$.6473
Tax Credits	\$.7498
Flexible Fund for Family Services	\$1.000
Administration	\$0.126
<b>Total TANF Spending: SFY 2002-2003</b>	<b>\$2.523</b>

**The proposed \$ 1 billion Flexible Fund for Family Services does not provide adequate funding for the critical services and programs needed to move families permanently from welfare to work, is distributed**

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<sup>2</sup> It is somewhat difficult to determine when funding is for a new program and when funding constitutes fiscal relief for an existing effort. This analysis classifies several of the programs that the Division of Budget lists as “Services and Health Initiatives” as Child Welfare Fiscal Relief (Home Visiting, APPS, YEETP) based on the prior year characterizations of these funding commitments as “fiscal relief.” For example, the Senate Finance Committee Minority’s Comparison of the Executive, Senate, Assembly and Enacted Budget Provisions for 2000-01 classified all three of these programs, plus the Child Care Credit Expansion as “fiscal relief.” I do not include the \$140 million commitment for Child Welfare Emergency Assistance to Families as fiscal relief since these expenditures have historically been funded by AFDC/TANF.

This year the Governor is proposing to radically restructure the way in which the TANF funds are allocated in New York. Rather than fund a variety of individual programs (through the Office of Children and Family Services, Office of Temporary and Disability Assistance and the Department of Labor), the Governor has proposed a Block Grant of \$1 billion to the counties to be used for Child Care, transfer to the Title XX block grant and all other programs. While the \$1 billion grant appears to constitute a moderate increase over the \$788 million allocated for these purposes last year, it is much less than what New York had been spending in these areas prior to the 2001-2002 fiscal crisis. As recently as 2003-2004, the total allocated for these purposes exceeded the proposed \$1 billion. As shown in Appendix Table 1, the 2000-2001 state fiscal year, New York allocated \$1.8 billion for these purposes. These calculations take into account the \$191 million that the Governor proposes to take from the General Fund to support programs --- Advantage After School Program (\$20.2 million) Alternatives to Incarceration (\$3.8 million) Child Care (\$40 million), Child Welfare (\$73.0 million), Child Welfare Quality (1.9 million), Food Pantries (\$1.9 million), Juvenile Justice (\$15.8 million), Home Visiting Program (\$16.0 million), School Based Health Centers (\$3.3 million) and WIC (\$4.9 million) — that were previously funded from the TANF block grant.

The proposed funding level for the FFFS block grant is particularly deficient if TANF reauthorization results in an increase in work participation rate requirements. Both houses of Congress have recently proposed TANF reauthorization bills that increase the work participation rate requirements from 50 to 70 percent within a five year time period. This would result in more demand for subsidized child care. With a fixed FFFS block grant, counties will be forced to choose between adequately funding their child care systems and providing funding to all other transitional services programs.

The county specific allocations of the proposed \$1 billion FFFS block grant are based on historical expenditure patterns (according to OTDA, “a review of various SFY 2004-2005 allocations, recent data on actual spending for TANF local administration, and data on awards to each district from state-level TANF contracts”) rather than on caseload or number of poor families eligible for TANF-funded services. Table 2 in the appendix compares the distribution of the FFFS funds as proposed with what each county would receive had the funds been distributed based on the caseload or on the number of families below 150% of poverty. This tables shows that as proposed, the allocation method disadvantages New York City, Buffalo, Rochester and Syracuse in favor of wealthier downstate counties.

It is unclear whether or not the FFFS block grant proposal provides sufficient protection against supplantation by the local counties. Counties are allowed to use these funds for any of the TANF purposes as well as any of the programs, particularly child welfare programs, that had historically been funded with AFDC funds. While the counties will continue to have a maintenance of effort requirement for the TANF block grant and the child care block grant, there are no guarantees that the level of services to low-income families will be maintained.

The concept of the FFFS block grant is particularly problematic for service agencies which also advocate on behalf of local public assistance recipients. Under the current system, these agencies (such as Domestic Violence Service Centers) rely on state-administered grant competitions for funding. Local social service commissioners may be less than anxious to fund

these programs if there has been a history of an adversarial relationship between the counties and these providers, even if these providers have the experience and network to provide the most cost-effective and high-quality services.

The proposal for the FFFS block grant indicates that each social services district will develop a plan to be reviewed by OTDA for the utilization of its share of the \$1 billion block grant. There are not provisions for public input into the development and/or approval of these plans and therefore no guarantee that either low income families nor those who provide services to low income families will have a say in how these funds are allocated.

Another problem with the FFFS block grant is the potential that all services provided to low-income families will vary significantly from one jurisdiction to another. The Greater Upstate Law Project has documented how the current child care subsidy system suffers from this lack of statewide uniformity in eligibility determinations and subsidy levels.<sup>3</sup> The FFFS block grant would create this crazy quilt system for an even broader array of services, creating the very real possibility that a low-income family moving across county lines may lose the package of transitional services and supports that had been keeping them in the workforce.

The Governor's FFFS proposal is contained entirely within the Education, Labor and Family Assistance appropriations bill (S.553/A.553) meaning that the Legislature can not unilaterally reject the Governor's proposal and go back to earmarking the TANF surplus funds for the purposes involved. To change the allocation of the TANF surplus funds from what the Governor has proposed, the Legislature needs to get the Governor to agree to such a reallocation and to get the Governor to agree to submit an amendment to S.553/A.553 making that reallocation. This is frequently referred to as Governor "resubmitting" the budget.

**The Governor's 2005-2006 budget proposal includes a number of proposals which will make it much harder for needy families to make ends meet.**

- # Changes to the Earned Income Disregard: The budget proposes to limit the Earned Income Disregard to 50% (it is currently 43% and indexed to changes in the federal poverty guidelines) for recipients on welfare less than five years; reduce the disregard percentage to 25% for recipients on welfare more than five years.
- # Full Family Sanctions: Currently public assistance benefits are withheld only from the head of household for noncompliance with work requirements. The Executive Budget proposes the elimination of public assistance benefits to the entire household if the head of household does not comply with work requirements.

These proposals also introduce perverse incentives to New York's public assistance system by penalizing families who are doing the "right" thing — working long hard hours — merely because they are stuck in low paying jobs that do not enable them to earn enough to support their families without public help. Families now must pay payroll taxes of 7.65% of earned income and lose 30 cents in food stamp benefits for each additional \$1.00 in earnings. Reducing the earned income disregard to 25% for these families would mean that for every dollar they earn they would lose 75 cents in public assistance benefits. Combining the impact of the loss of food stamps, increased payroll taxes and public assistance reductions,

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<sup>3</sup> See "Child Care in New York State: A Patchwork of Policies", Greater Upstate Law Project, November 2002.

working additional hours would actually make these families worse off. For every incremental dollar earned each household would lose more than a dollar (\$1.17). This does not seem to be a policy designed to encourage people to work rather than receive public assistance.

Full family sanctions will punish children for the actions or inactions of their parents despite the fact that research has found that states with full family sanctions have not been any more successful in moving families from welfare to work than states (California and New York) which do not currently exercise this option. Sanctionable offenses can be as minor as being late for an appointment or not filing paperwork with the right office. I have attached to this testimony an analysis that we did with the California Budget Project in 2002 which found that the California and New York had experienced the same level of caseload decline as other states despite the fact that neither has used full family sanctions.

A Center for Budget and Policy Priorities analysis of cash assistance caseloads in all fifty states. New York's experiences are notable in several areas. First, New York's caseload declined by 57.4% between 1994 and 2003. This was a steeper decline than the 56.6% national decline and a steeper decline than twenty-five other states. In the most recent period studied (2000 to 2003), New York's caseload declined by 21.6%. Only five states --- Missouri (60.1%), Idaho (53.4%), Wyoming (30%), New Mexico (26.7%) and Alaska (24.9%) experienced greater declines.

**New York should be helping its low-income families work towards self sufficiency by maintaining and strengthening work incentives and investing in services and programs to help families move from welfare to the labor force.**

New York should maintain and expand the current work incentives, particularly the Earned Income Disregard and redefine eligibility rules to ensure that families are not cut off from assistance if they are not earning enough income to provide for their families. Currently recipients are ineligible for public assistance when their total monthly income exceeds the lower of the poverty level or 185% of the standard of need. New York should change its eligibility rules to permit benefits until income reaches the higher limit to recognize the increased costs faced by families in those counties where 185% of the standard of need exceeds the poverty threshold. According to an analysis done by the Greater Upstate Law Project, due to this rule, ineligibility for public assistance occurs below the poverty level in 53 out of 58 Social Services Districts.

The funding level of the Flexible Fund for Family Services has been set based on the extraordinarily low allocations for training, education and transitional services in the 2004-2004 enacted budget. Since the Governor vetoed many of the programs the legislature had attempted to restore to the TANF program, the "base level" of expenditures would limit the ability of local districts to ever restore the more adequate level of services and programs that New York operated prior to the fiscal crisis of 2001-2002.

**The Governor's Fatherhood Initiative is an interesting concept but could be improved if the enhanced EITC were made available to all childless low-wage workers and used the more reasonable income thresholds of the federal credit for families with children.**

The Governor proposes to provide an enhanced New York State EITC (four times the federal EITC) for noncustodial parents between the ages of 18 and 30 who are current on their child support. This would be much greater than the current NYS EITC (set at 30% of the federal benefit) and would extend this benefit to individuals between the ages of 18 and 25 who are not currently eligible for the federal benefit. The advantages of this proposal are that it provides a strong incentive for noncustodial to keep current on their child support obligations, provides a work incentive for very low-income young parents and may be an innovative way to satisfy any future federal requirements to spend a certain percentage of TANF funds on "family formation and fatherhood initiatives."

On the other hand, because the proposed credit is based on the federal EITC benefit for childless families, it is phased out completely at \$11,750. A person working full year, full time at the minimum wage would not be eligible for the credit. Since the size of the credit would start to decline when income exceeds \$6,530, the credit may even create a perverse incentive for noncustodial parents working full time to cut back on their work effort.

Limiting the credit to noncustodial parents of a certain age misses the opportunity to mitigate the extremely high marginal "tax and benefit loss" rate faced by all low-income childless workers. For example, an individual working full time, year round earning the NYS minimum wage and receiving food stamp benefits would enjoy a scant \$15 increase in monthly disposable income from the increase in the minimum wage from \$5.15 an hour to \$6.00 an hour after taking into account increased taxes, loss of food stamp benefits and loss of the federal and state EITCs.

These problems can be overcome by extending the enhanced credit to all childless workers and basing it on the federal head of household credit rather than the federal credit for childless families. The credit and the income thresholds could be set at 2/3 the federal credit for single parent households. This would provide a small credit for individuals earning up to \$20,000 a year with a maximum credit of \$1,775 paid to workers with incomes between \$7,900 and \$9,400 per year.

**Many former welfare recipients may be forced to return to the TANF caseloads because Unemployment Insurance (UI) eligibility requirements make it difficult for them to qualify for benefits when they lose their jobs.**

Although the unemployment insurance system was created to provide income support to those who involuntarily lose these jobs by replacing a portion of an unemployed family's earnings while the unemployed person is looking for a new job, many workers do not receive unemployment benefits when they lose their jobs and some of these are forced to rely on TANF and other public assistance programs to sustain their families. A survey conducted by the Community Services Society of New York in August and September of 2002 found that while 22% of lower-income New Yorkers reported losing their jobs in the past twelve months, only 29% of these received unemployment insurance benefits.<sup>4</sup> Like the unemployment insurance programs in other states, New York's program was designed to meet the needs of male household heads with full-time, full-year employment and therefore workers who do not match this profile, particularly former welfare recipients with low wages, part-time and/or part-year work, and family responsibilities, are much less likely to receive benefits when they are unemployed and if they do receive benefits, may receive weekly benefits too small to support their families.

There are a number of ways in which New York's current UI system fails to provide an adequate safety net for former welfare recipients and other low-income workers. Former welfare recipients often are forced to leave a job for compelling personal reasons and since the New York law is vague about the definition of "good cause" for separation from employment, these workers may be unfairly denied benefits. Second, New York's UI system requires that a worker have earned \$1600 in a single quarter which disadvantages low-wage and part-time workers. Third, former welfare recipients may have a more difficult time maintaining eligibility for benefits because they are more likely to have family circumstances which restrict their job searches beyond what is allowed by the law. Finally, UI benefits are set at one half of average weekly earnings (up to a maximum) so benefits for low-wage workers are often so low that even workers who are eligible for UI benefits must turn to the public assistance system for supplemental assistance.

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<sup>4</sup> "The Unheard Third: What Low-Income New Yorkers Have to Say to Our Newly Elected Officials," Community Service Society, December 2002.

The following are a number of ways in which New York's unemployment insurance program could be reformed to better serve the needs of former welfare recipients and therefore decrease the likelihood that they will return to the welfare rolls.<sup>5</sup>

- # Eligibility rules for unemployment insurance should be revised to increase the percentage of the unemployed who actually receive benefits. Many low wage workers do not qualify for benefits because they have not earned \$1600 in a single quarter. In order to ensure equitable treatment of low wage workers, eligibility rules should be revised to require a minimum number of hours per quarter rather than an earnings threshold.
- # Although New York's unemployment insurance law is better than the law of most other states in that it permits benefits for those who find themselves without work due to personal circumstances, the statute does not explicitly discuss these "compelling individual circumstances" and many low wage workers, particularly women, may be denied benefits due to unduly narrow and inconsistent interpretations of the law by program administrators. New York should explicitly recognize that compelling domestic circumstances, health-related reasons, marital obligations and domestic violence constitute "good cause" justifying a voluntary separation from work.
- # For those workers who do receive benefits, the weekly benefit, one half of the average weekly wage, is often not sufficient to keep their families' incomes above the poverty line. Many minimum wage workers receive weekly UI benefits so low they are eligible for public assistance. Consideration should be given to setting the benefit level at more than 50% of the average weekly wage for those who have worked full-time at the minimum wage for six months or more.

#### **New York should improve TANF and MOE expenditure reporting.**

The New York State Division of the Budget does a good job of making information available on the uses of the TANF Block Grant proposed by the Governor in his Executive Budget. These lists then serve as the basis for Senate and Assembly review and revision, and for the discussions of the allocation of the TANF surplus by the Budget Conference Subcommittee on Human Resources. To fully inform the policymaking process and the public, however, the state agencies responsible for the implementation of welfare reform in New York State should report quarterly on the obligations and disbursements that have been made against the programmatic allocations of the TANF Block Grant and of MOE funds that were included in the adopted budget.

New York has been slow to spend appropriated funds but the lack of expenditure reporting makes it impossible to identify which programs are responsible for the unspent funds. In each of the past several years, the Executive Budget has proposed "reprogramming" of millions of dollars of previously allocated but unspent funds for a variety of programs. Knowing that there were large unspent balances in these programs would have enabled advocates to suggest changes in program design and implementation which might have made it more likely that these funds would be spent for the intended purposes.

Reporting could be improved by building upon the reporting requirements established by the federal government. The goal of this reporting should be to provide state legislators and the public with useful and timely information on the utilization of the federal, state and local resources allocated to meet the requirements of the **federal welfare reform law**.

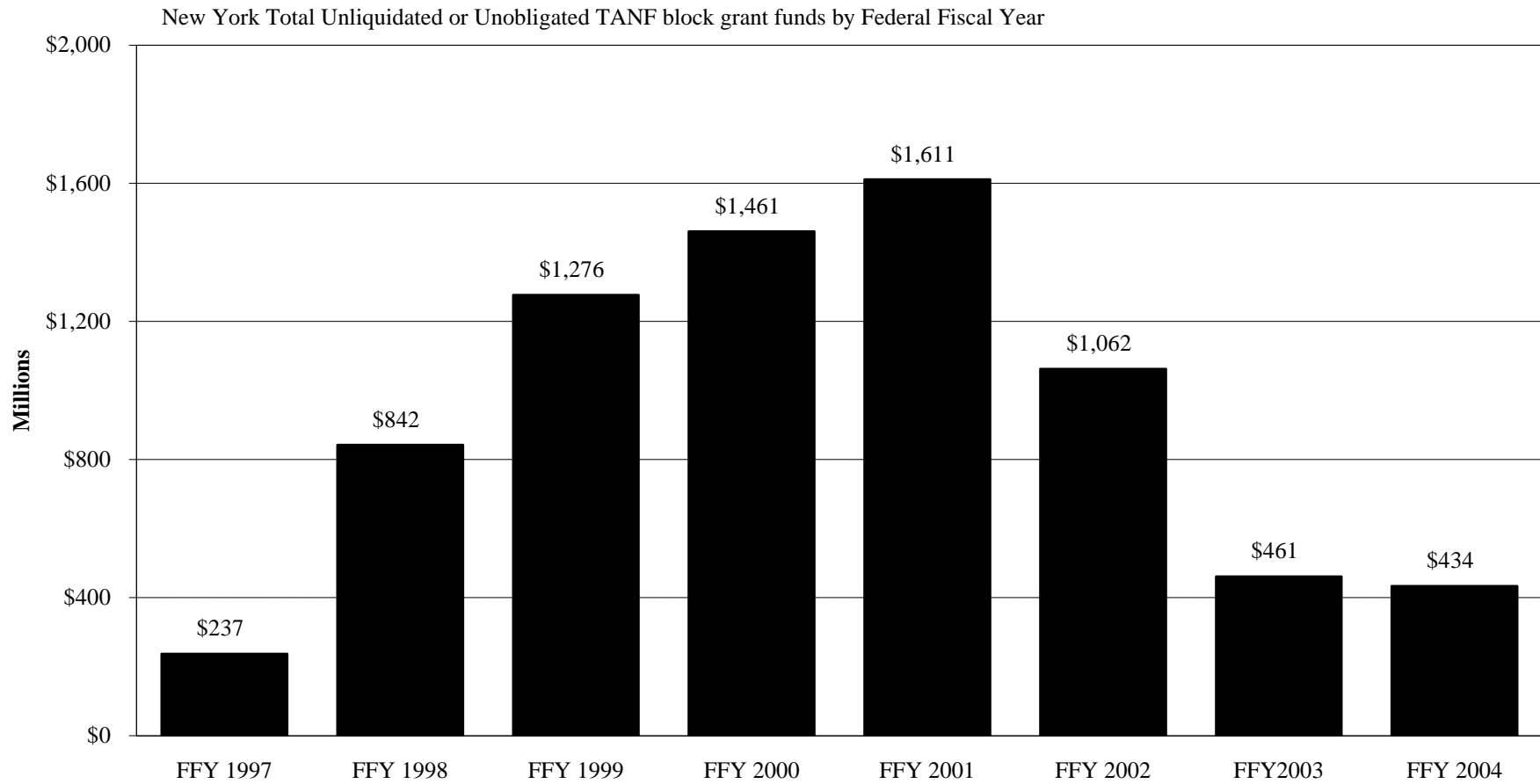
1. At the same time that the state makes quarterly reports to the federal government on its TANF and MOE expenditures, this same information, broken down into the program categories used in the state budget process, should be reported to the legislature and made public.

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<sup>5</sup>For a more complete discussion of these issues, see FPI's June 2000 report, *Modernizing New York's Unemployment Insurance System*, available on our web site: [www.fiscalpolicy.org](http://www.fiscalpolicy.org).

2. The states provide quarterly reports on their MOE expenditures to the federal government. Since New York State's MOE expenditures are made partially by the state and partially by the local social services districts, a supplementary report should be made available to state legislators and the public showing the state-local breakdown of New York's MOE expenditures.
3. The relevant state agencies should also produce a supplementary report for state legislators and the public that presents a breakdown, by spending category, of the state's unliquidated obligations.
4. The new federal TANF regulations require all quarterly financial reports to be filed electronically. These electronic reports should be promptly posted by the relevant New York agencies on their Internet sites. *See* the attached tables produced by the Center on Law and Social Policy summarizing New York's TANF Spending in FFY 2002 and 2003 which were produced using the data from these reports.
5. If the proposed FFFS block grant becomes law, expenditure reports for each social service district should also be required. These reports should be sufficiently detailed to enable state legislators and the public to determine how much is being spent on each specific purpose (e.g. transportation, domestic violence screening.)

## New York's TANF reserves: September 30, 2004



**While the \$1 Billion FFFS may be only a slight decrease from last year's funding level, it is far below what NYS spent for these purposes before the 2001-2002 fiscal crisis.**

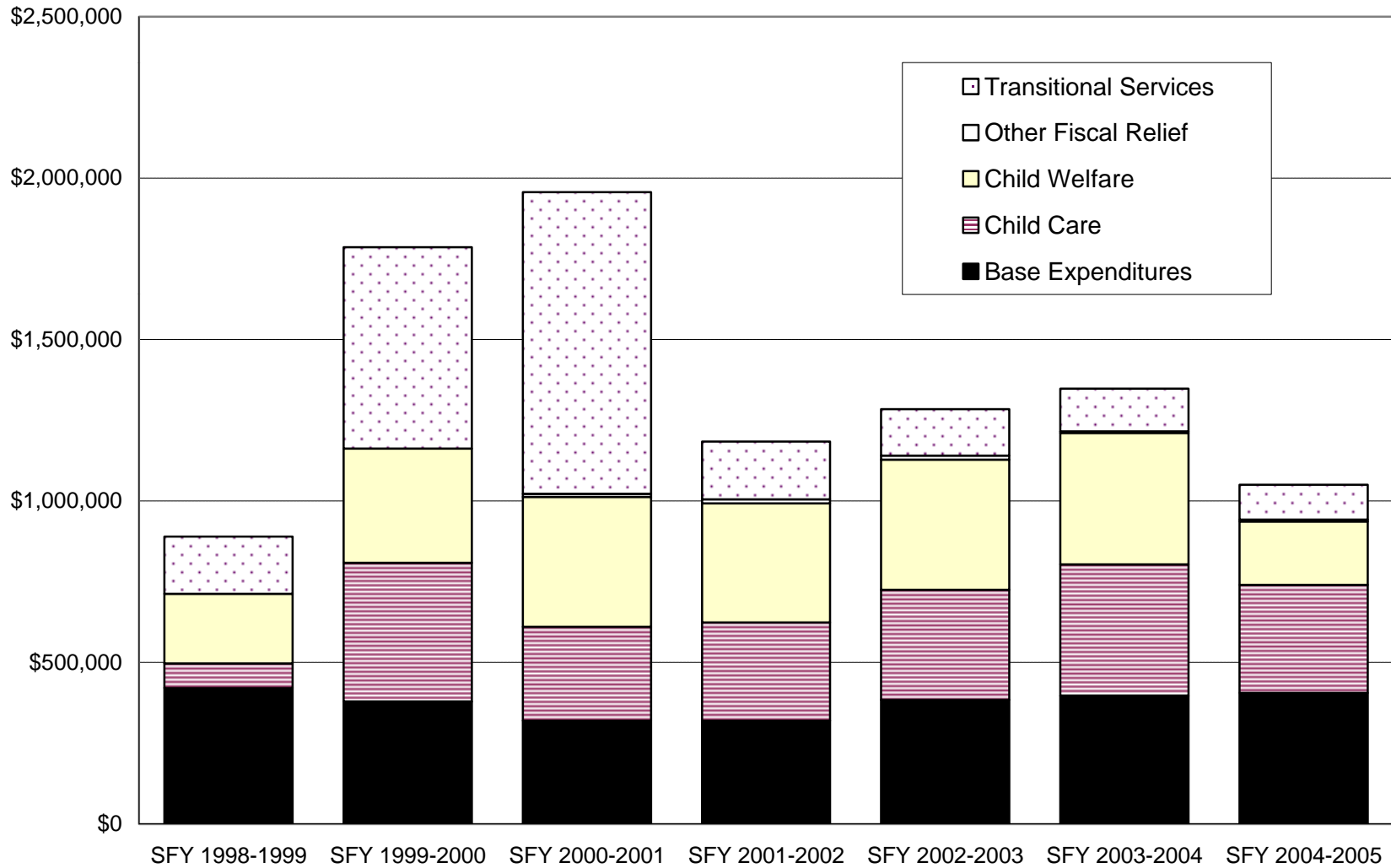


Table 1

## TANF FUNDED PROGRAMS INCLUDED IN THE FLEXIBLE FUND FOR FAMILY SERVICES\*

	SFY 1998-1999	SFY 1999-2000	SFY 2000-2001	SFY 2001-2002	SFY 2002-2003	SFY 2003-2004	SFY 2004-2005
<b>Base Expenditures</b>							
Local Employment Program Administration	\$54,760	\$57,023	\$57,650	\$57,650	\$79,000	\$78,870	\$83,084
Educational Development for Gainful Employment/Bridge	\$22,053	\$22,053	\$22,053	\$22,053	\$9,553	\$22,053	\$22,053
CAP Administration	\$3,700	\$4,500	\$4,500	\$4,000	\$3,500	\$1,000	\$1,000
Job Placement and Retention Initiative	\$3,700	\$3,700	\$3,700	\$3,700	\$0	\$0	\$0
Rent Supplement Program/Assessment Centers	\$9,000	\$12,000	\$12,000	\$12,000	\$12,000	\$6,000	\$6,000
Child Welfare Emergency Assistance to Families (EAF)	\$100,000	\$160,000	\$100,000	\$100,000	\$140,000	\$140,000	\$140,000
Local Administration Base	\$227,191	\$119,073	\$119,739	\$120,410	\$140,050	\$148,000	\$153,000
<b>Subtotal - Base Expenditures</b>	<b>\$420,404</b>	<b>\$378,349</b>	<b>\$319,642</b>	<b>\$319,813</b>	<b>\$384,103</b>	<b>\$395,923</b>	<b>\$405,137</b>
<b>Child Care</b>							
Child Care Assistance	\$76,600	\$230,000	\$230,000	\$304,000	\$330,000	\$372,100	\$375,000
Child Care Enforcement/Oversight	\$0	\$0	\$18,500	\$0	\$0	\$18,500	\$0
Child Care for Migrant Workers	\$0	\$0	\$2,500	\$0	\$0	\$1,000	\$0
Child Care Reserve Fund	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0
Child Care Recruitment/Retention			\$40,000	\$0	\$0	\$0	\$0
Child Care Demos					\$5,000	\$11,000	\$0
Child Care SUNY/CUNY					\$3,400	\$3,400	\$0
Satellite Child Care					\$2,000	\$2,000	\$0
TRANSFER TO GENERAL FUND							(\$40,000)
<b>Subtotal - Child Care</b>	<b>\$76,600</b>	<b>\$430,000</b>	<b>\$291,000</b>	<b>\$304,000</b>	<b>\$340,400</b>	<b>\$408,000</b>	<b>\$335,000</b>
<b>Child Welfare</b>							
Transfer to Title XX	\$207,000	\$233,000	\$233,000	\$233,000	\$233,000	\$241,000	\$119,000
Transfer to Title XX - Foster Care Rates Increase	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000		
OCFS Juvenile Delinquents Program	\$0	\$10,000	\$15,000	\$12,000	\$12,000	\$12,000	\$12,000
Local Juvenile Delinquents/Persons in Need of Supervision	\$0	\$60,000	\$80,000	\$80,000	\$105,000	\$105,000	\$105,000
New York City Foster Care Tuition	\$0	\$43,000	\$36,000	\$36,000	\$41,000	\$41,000	\$41,000
Preventive Services	\$0	\$0	\$30,000	\$0	\$0		
PINS Preventive Services	\$0	\$0	\$0	\$0	\$4,600	\$7,000	\$5,950
OCFS Community Based JD Services						\$1,000	\$950
CHILD WELFARE AND JUVENILE JUSTICE TRANSFER TO GENERAL FUND							(\$88,000)
<b>Subtotal - Child Welfare</b>	<b>\$215,000</b>	<b>\$354,000</b>	<b>\$402,000</b>	<b>\$369,000</b>	<b>\$403,600</b>	<b>\$407,000</b>	<b>\$195,900</b>
<b>Other Fiscal Relief Initiatives</b>							
Pregnancy Prevention/APPS	\$0	\$0	\$7,700	\$7,700	\$7,700	\$0	\$5,954
Youth Education and Employment Training Program	\$0	\$0	\$1,800	\$4,300	\$4,300	\$4,300	\$0
<b>Subtotal - Other Fiscal Relief</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,500</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>\$4,300</b>	<b>\$5,954</b>
<b>Employment/Transitional Services/Health</b>							
Academic Intervention	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
ACCESS – Welfare to Careers	\$0	\$0	\$0	\$1,000	\$1,140	\$500	\$0
Automotive Skills Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Basic Education					\$5,000	\$0	\$0
Blueprint	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
BRIDGE Child Care	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bridge College to Work	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Building Independence for the Long Term	\$0	\$18,100	Block Grant	\$0	\$0	\$0	\$0
Built-on-Pride Apprenticeships	\$0	\$5,000	\$6,000	\$0	\$0	\$0	\$0
Caretaker Relative Assistance	\$0		\$1,000	\$500	\$0	\$0	\$0
Case Management for Homeless Families/Rent Subsidy Program	\$0	\$1,500	\$0	\$3,000	\$4,000	\$4,000	\$0
Child Assistance Program Expansion	\$1,000	\$1,000	Block Grant	\$0	\$0	\$0	\$0
Child Support Disregard Toward MOE	\$0	\$0	\$17,000	\$0	\$0	\$0	\$0
Compliance with Federal Reporting Requirements	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
CUNY Work Experience	\$0	\$1,000	\$0	\$0	\$0	\$0	\$0
DAP					\$500	\$500	\$0
Displaced Homemakers Program	\$0	\$600	\$1,200	\$1,200	\$1,200	\$1,600	\$0
Domestic Violence Screening	\$5,000	\$8,000	\$8,000	\$8,000	\$7,000	\$6,000	\$6,000
Drug Abuse Screening/Treatment	\$12,000	\$18,000	\$18,000	\$15,000	\$5,000	\$2,500	\$2,500
EDGE "Plus": English as a Second Language	\$0	\$3,000	\$5,000	\$1,000	\$1,050	\$1,250	\$0
EDGE "Plus": Literacy and Work Preparedness	\$0	\$0	\$4,000	\$2,000	\$1,000	\$1,000	\$0
EDGE "Plus": Local Interagency /VESID Employment Services (LIV)	\$0	\$6,000	\$3,000	\$2,000	\$1,000	\$3,000	\$0
EDGE Enhancement	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0
Emergency Homeless					\$500	\$500	\$0
Empire State Development Agency Job Specific Training	\$0	\$2,000	\$3,000	\$0	\$500	\$0	\$0
Employment Agency Initiative	\$0	\$2,000	\$3,000	\$0	\$0	\$0	\$0
Employment Demonstration							\$8,500
Employment/Transitional Block Grant	\$0	\$0	\$0	\$60,000	\$34,500	\$38,625	\$50,000
Employment Set-Aside	\$0	\$3,700	\$2,000	\$0	\$0	\$0	\$0
Family Loan Program	\$0	\$500	\$500	\$0	\$0	\$0	\$0
Federal Compliance Staff	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0

Table 1

## TANF FUNDED PROGRAMS INCLUDED IN THE FLEXIBLE FUND FOR FAMILY SERVICES\*

	SFY 1998-1999	SFY 1999-2000	SFY 2000-2001	SFY 2001-2002	SFY 2002-2003	SFY 2003-2004	SFY 2004-2005
Green Teams	\$0	\$0	\$0	\$0	\$860	\$1,010	\$0
Health Care Recruitment/Retention	\$0	\$0	\$80,000	\$20,000	\$0	\$0	\$0
High Performance Bonus Spending***	\$0	\$0	\$4,000	\$0	\$0	\$0	\$0
Hospital Wage Subsidy	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
InVEST	\$0	\$25,000	\$25,000	\$0	\$0	\$0	\$0
Kinship Foster Care Workgroup	\$0	\$0	\$150	\$0	\$1,000	\$150	\$0
Learnfare	\$1,000	\$4,000	\$4,000	\$0	\$0	\$0	\$0
Medical Exams	\$3,000	\$3,000	Block Grant	\$0	\$0	\$0	\$0
Medical Society	\$0	\$0	\$1,200	\$0	\$0	\$0	\$0
Mental Health/Foster Care Recruitment/Retention	\$0	\$0	\$13,000	\$0	\$0	\$0	\$0
Merit Scholars/Incentives	\$0	\$1,000	Block Grant	\$0	\$0	\$0	\$0
New York Works (Work Now)	\$13,000	\$100,000	\$103,600	\$0	\$0	\$0	\$0
Parents Count Demo	\$0	\$0	\$2,000	\$500	\$1,000	\$175	\$0
Performance Awards	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PINS Workgroup	\$0	\$0	\$150	\$0	\$0	\$0	\$0
Preventive Services Initiative	\$0	\$10,000	\$23,000	\$6,700	\$18,000	\$17,960	\$0
Rape and Pregnancy Prevention	\$7,000	\$10,000	\$10,000	\$10,000	\$11,600	\$10,000	\$9,500
Department of Labor Job Placement Staff	\$0	\$2,300	TANF Base	\$0	\$0	\$0	\$0
Summer Youth Employment	\$0	\$0	\$35,000	\$25,000	\$25,000	\$25,000	\$15,000
Supportive Housing for Families					\$2,000	\$2,000	\$0
TANF Services Block Grant	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0
Technology Training	\$0	\$0	\$5,800	\$7,000	\$7,000	\$7,000	\$0
Teen Works	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0
Transitional Activities	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transition/Performance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transitional Opportunities Program	\$0	\$0	\$3,000	\$0	\$0	\$0	\$0
Transportation	\$5,000	\$20,000	\$20,000	\$10,000	\$7,500	\$5,000	\$5,000
Wage Subsidy Demonstration Program	\$0	\$12,000	\$45,000	\$5,000	\$5,000	\$5,000	\$0
Welfare Management Systems Update	\$10,000	\$30,000	\$50,000	\$0	\$0	\$0	\$11,500
Welfare Reform Contingency Reserve Fund	\$114,000	\$330,000	\$318,000	\$0	\$0	\$0	\$0
Welfare Reform Evaluation	\$300	\$0	\$500	\$0	\$500	\$0	\$0
Work Programs in Educational Institutions	\$0	\$1,000	\$1,500	\$500	\$0	\$0	\$0
Workplace Accommodations**	\$0	\$1,000	\$2,000	\$0	\$0	\$0	\$0
Youth Enterprise Program	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0
Youth Post Discharge Program	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
<b>Subtotal - Other Services</b>	<b>\$177,300</b>	<b>\$623,700</b>	<b>\$934,600</b>	<b>\$179,400</b>	<b>\$144,350</b>	<b>\$132,770</b>	<b>\$108,000</b>
<b>TOTAL</b>	<b>\$889,304</b>	<b>\$1,786,049</b>	<b>\$1,956,742</b>	<b>\$1,184,213</b>	<b>\$1,284,453</b>	<b>\$1,347,993</b>	<b>\$1,049,991</b>

\* This analysis is based on historical data provided by the Division of the Budget on TANF and MOE spending and materials provided by the Office of Temporary and Disability Assistance on the proposed FFFS. It is our understanding that local administrative costs are being funded outside the FFFS funds.

Table 2

If the Flexible Fund for Family Services Block Grant were distributed based on share of the caseload or share of families in poverty, millions of additional dollars would go to New York City, Monroe, Erie and Onondaga County while higher income counties --- Nassau, Suffolk, Westchester, Rockland and Dutchess Counties --- would receive millions less.

	FFFS Allocations	Share of FFFS	Share of Family Assistance Cases	Share of Families with Incomes below 150% of Poverty	FFFS Distributed by Share of Caseload	Difference between Proposed Distribution and a Distribution based on Share of Caseload	Difference between Proposed Distribution and a Distribution based on Share of Families with Incomes below 150% of Poverty
<b>STATEWIDE</b>	<b>\$1,000,000,000</b>	100.0%	100.0%	100.0%	<b>\$1,000,000,000</b>		
<b>New York City</b>	\$583,970,737	58.4%	64.2%	60.2%	\$641,955,457	(\$57,984,720)	(\$40,224,528)
Monroe	\$38,008,800	3.8%	5.0%	2.9%	\$50,006,912	(\$11,998,112)	(\$20,582,555)
Erie	\$43,694,343	4.4%	4.8%	4.4%	\$48,078,812	(\$4,384,469)	(\$4,406,971)
Onondaga	\$21,441,758	2.1%	2.5%	2.0%	\$25,254,473	(\$3,812,715)	(\$5,504,960)
Chautauqua	\$5,781,050	0.6%	0.8%	0.8%	\$8,338,123	(\$2,557,073)	(\$619,950)
Niagara	\$6,973,916	0.7%	1.0%	1.0%	\$9,524,087	(\$2,550,171)	\$309,980
Broome	\$9,133,952	0.9%	1.1%	0.9%	\$10,513,602	(\$1,379,650)	(\$1,294,018)
Chemung	\$5,817,056	0.6%	0.7%	0.4%	\$6,882,953	(\$1,065,897)	(\$2,421,179)
Rensselaer	\$6,099,928	0.6%	0.7%	0.6%	\$6,882,953	(\$783,025)	(\$1,074,273)
Clinton	\$2,642,447	0.3%	0.3%	0.4%	\$3,368,718	(\$726,271)	\$440,833
St. Lawrence	\$4,323,171	0.4%	0.4%	0.7%	\$4,394,613	(\$71,442)	\$2,606,469
Montgomery	\$1,853,197	0.2%	0.2%	0.3%	\$1,804,411	\$48,786	\$1,081,648
Greene	\$1,944,371	0.2%	0.2%	0.2%	\$1,869,893	\$74,478	\$429,990
Hamilton	\$157,506	0.0%	0.0%	0.0%	\$21,828	\$135,678	\$229,391
Steuben	\$4,452,027	0.4%	0.4%	0.6%	\$4,314,579	\$137,448	\$1,257,037
Orleans	\$1,911,906	0.2%	0.2%	0.2%	\$1,709,825	\$202,081	\$264,537
Yates	\$867,843	0.1%	0.1%	0.1%	\$654,826	\$213,017	\$666,132
Tioga	\$1,933,943	0.2%	0.2%	0.2%	\$1,673,445	\$260,498	\$433,012
Sullivan	\$3,451,109	0.3%	0.3%	0.4%	\$3,172,270	\$278,839	\$905,011
Allegany	\$2,670,361	0.3%	0.2%	0.3%	\$2,371,927	\$298,434	\$543,618
Lewis	\$855,525	0.1%	0.1%	0.2%	\$552,965	\$302,560	\$1,126,540
Herkimer	\$1,972,026	0.2%	0.2%	0.4%	\$1,629,790	\$342,236	\$2,040,588
Wayne	\$2,532,918	0.3%	0.2%	0.4%	\$2,131,824	\$401,094	\$1,481,942
Schuyler	\$1,125,834	0.1%	0.1%	0.1%	\$713,033	\$412,801	\$346,093
Wyoming	\$1,047,753	0.1%	0.1%	0.2%	\$625,723	\$422,030	\$986,554
Cortland	\$2,426,544	0.2%	0.2%	0.2%	\$1,898,997	\$527,547	\$515,291
Essex	\$1,290,905	0.1%	0.1%	0.2%	\$720,309	\$570,596	\$1,145,545
Oneida	\$11,673,033	1.2%	1.1%	1.2%	\$11,015,636	\$657,397	\$896,582
Chenango	\$2,014,016	0.2%	0.1%	0.3%	\$1,309,653	\$704,363	\$1,972,694
Washington	\$2,146,561	0.2%	0.1%	0.3%	\$1,360,584	\$785,977	\$1,308,461
Ontario	\$3,415,202	0.3%	0.3%	0.3%	\$2,597,478	\$817,724	\$569,285
Livingston	\$2,884,935	0.3%	0.2%	0.2%	\$2,051,789	\$833,146	\$128,972
Madison	\$1,909,916	0.2%	0.1%	0.3%	\$902,205	\$1,007,711	\$1,752,686
Franklin	\$2,527,675	0.3%	0.1%	0.3%	\$1,484,273	\$1,043,402	\$1,322,764
Putnam	\$1,435,187	0.1%	0.0%	0.1%	\$378,344	\$1,056,843	\$1,069,993
Seneca	\$1,732,819	0.2%	0.1%	0.2%	\$647,551	\$1,085,268	\$948,215
Fulton	\$2,662,687	0.3%	0.2%	0.3%	\$1,557,032	\$1,105,655	\$1,433,996
Cayuga	\$3,443,408	0.3%	0.2%	0.4%	\$2,306,444	\$1,136,964	\$1,304,963
Genesee	\$2,513,810	0.3%	0.1%	0.2%	\$1,287,825	\$1,225,985	\$819,812

	FFFS Allocations	Share of FFFS	Share of Family Assistance Cases	Share of Families with Incomes below 150% of Poverty	FFFS Distributed by Share of Caseload	Difference between Proposed Distribution and a Distribution based on Share of Caseload	Difference between Proposed Distribution and a Distribution based on Share of Families with Incomes below 150% of Poverty
Jefferson	\$4,624,959	0.5%	0.3%	0.7%	\$3,397,822	\$1,227,137	\$3,524,238
Schoharie	\$1,761,002	0.2%	0.0%	0.1%	\$472,930	\$1,288,072	\$1,002,534
Tompkins	\$4,077,720	0.4%	0.3%	0.3%	\$2,757,547	\$1,320,173	\$100,206
Albany	\$15,331,938	1.5%	1.4%	1.1%	\$14,006,010	\$1,325,928	(\$3,472,543)
Otsego	\$1,955,821	0.2%	0.1%	0.3%	\$589,344	\$1,366,477	\$2,415,837
Ulster	\$6,754,604	0.7%	0.5%	0.7%	\$5,362,301	\$1,392,303	\$1,571,553
Warren	\$2,290,696	0.2%	0.1%	0.3%	\$894,929	\$1,395,767	\$1,905,031
Columbia	\$2,886,261	0.3%	0.1%	0.2%	\$1,484,273	\$1,401,988	\$888,735
Delaware	\$2,238,869	0.2%	0.1%	0.3%	\$727,585	\$1,511,284	\$2,009,866
Cattaraugus	\$4,465,842	0.4%	0.3%	0.5%	\$2,677,513	\$1,788,329	\$2,161,678
Oswego	\$6,452,708	0.6%	0.4%	0.7%	\$3,674,304	\$2,778,404	\$2,867,980
Saratoga	\$4,473,335	0.4%	0.1%	0.5%	\$1,309,653	\$3,163,682	\$3,773,680
Orange	\$12,739,337	1.3%	0.9%	1.2%	\$9,094,812	\$3,644,525	\$3,158,261
Schenectady	\$9,145,363	0.9%	0.5%	0.6%	\$5,493,266	\$3,652,097	\$596,118
Dutchess	\$9,514,549	1.0%	0.5%	0.8%	\$5,442,335	\$4,072,214	\$2,127,230
Rockland	\$9,106,629	0.9%	0.4%	0.9%	\$3,899,855	\$5,206,774	\$4,662,788
Nassau	\$27,424,550	2.7%	1.9%	2.7%	\$19,150,035	\$8,274,515	\$7,887,160
Westchester	\$38,928,296	3.9%	2.7%	2.9%	\$27,408,124	\$11,520,172	\$1,572,768
Suffolk	\$39,087,348	3.9%	2.4%	3.1%	\$24,192,199	\$14,895,149	\$7,036,682

**NEW YORK**  
**Use of TANF and Maintenance of Effort (MOE) Funds in Fiscal Year 2003**

FY 03 Funds (including block grant, supplemental grants, and bonuses)	\$2,466,019,278
Total Federal TANF Funds Available (including unspent prior year funds)	\$3,528,246,804

MOE Obligation at 75%	\$1,718,578,445
MOE Obligation at 80%	\$1,833,150,341

	Federal TANF Funds	State (MOE Funds)*	Federal and State Funds	Share of Federal and State Funds Used
<b>Total Funds Spent</b>	\$2,783,197,813	\$1,680,089,397	\$4,463,287,210	
Transferred to Child Care Development Fund (CCDF)	\$39,900,000	N/A	\$39,900,000	
Transferred to SSBG (Title XX)	\$244,000,000	N/A	\$244,000,000	
<b>Total Funds Used</b>	\$3,067,097,813	\$1,680,089,397	\$4,747,187,210	

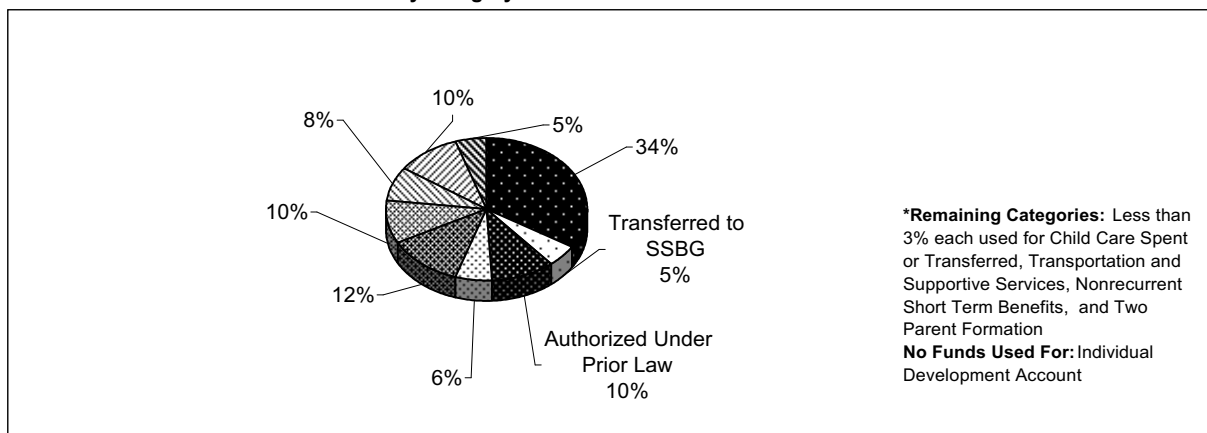
**How Funds Were Used**

	Federal TANF Funds	State (MOE Funds)*	Federal and State Funds	Share of Federal and State Funds Used
<b>Basic Assistance</b>	\$1,101,636,536	\$503,203,353	\$1,604,839,889	33.8%
<b>Child Care Spent or Transferred</b>	\$39,900,000	\$101,983,998	\$141,883,998	3.0%
<i>Spent Directly</i>	\$0	\$101,983,998	\$101,983,998	2.1%
<i>Transferred to CCDF</i>	\$39,900,000	N/A	\$39,900,000	0.8%
<b>Transferred to SSBG (Title XX)</b>	\$244,000,000	N/A	\$244,000,000	5.1%
<b>Transportation and Supportive Services</b>	\$9,084,475	\$669,442	\$9,753,917	0.2%
<b>Authorized Under Prior Law</b>	\$481,812,753	N/A	\$481,812,753	10.1%
<i>Authorized Under Prior Law--Assistance</i>	\$389,830,691	N/A	\$389,830,691	8.2%
<i>Authorized Under Prior Law--Nonassistance</i>	\$91,982,062	N/A	\$91,982,062	1.9%
<b>Work Related Activities</b>	\$226,244,454	\$51,133,268	\$277,377,722	5.8%
<i>Work Subsidies</i>	\$14,952,135	\$18,430	\$14,970,565	0.3%
<i>Education and Training</i>	\$14,966,922	\$11,158,358	\$26,125,280	0.6%
<i>Other Work Activities/Expenses</i>	\$196,325,397	\$39,956,480	\$236,281,877	5.0%
<b>Individual Development Account</b>	\$0	\$0	\$0	0.0%
<b>Refundable EITC or Other Refundable TC</b>	\$0	\$577,076,632	\$577,076,632	12.2%
<b>Nonrecurrent Short Term Benefits</b>	\$23,574,780	\$26,929,789	\$50,504,569	1.1%
<b>Pregnancy Prevention</b>	\$368,620,875	\$0	\$368,620,875	7.8%
<b>Two Parent Family Formation and Maintenance</b>	\$39,400,843	\$0	\$39,400,843	0.8%
<b>Administration and Systems</b>	\$219,354,955	\$244,928,330	\$464,283,285	9.8%
<b>Other Nonassistance</b>	\$313,468,142	\$174,164,585	\$487,632,727	10.3%

\*Net after offsetting 2003 expenditures by reductions for prior years. (See Appendix for detail)

Unliquidated Obligations at the end of FY03	\$199,779,844
Unobligated Balance at the end of FY03	\$261,369,147

**Share of Federal and State Funds Used by Category**



Notes: CCDF = Child Care Development Fund; SSBG = Social Services Block Grant; EITC = Earned Income Tax Credit

**NEW YORK**  
**Use of TANF and MOE Funds, page 2**

**Comparison of Use of Funds, FY 2002 and FY 2003**

	FY02	FY03	Change in \$	Change in %
Unliquidated Obligations at end of fiscal year	\$508,603,314	\$199,779,844	(\$308,823,470)	(60.7%)
Unobligated Balance at end of fiscal year	\$553,624,212	\$261,369,147	(\$292,255,065)	(52.8%)
<b>Total Unspent Funds at end of fiscal year</b>	<b>\$1,062,227,526</b>	<b>\$461,148,991</b>	<b>(\$601,078,535)</b>	<b>(56.6%)</b>

<b>Total Funds Spent</b>	<b>\$3,851,521,064</b>	<b>\$4,463,287,210</b>	<b>\$611,766,146</b>	<b>15.9%</b>
Transferred to CCDF	\$394,338,564	\$39,900,000	(\$354,438,564)	(89.9%)
Transferred to SSBG	\$244,000,000	\$244,000,000	\$0	0.0%
<b>Total Funds Used</b>	<b>\$4,489,859,628</b>	<b>\$4,747,187,210</b>	<b>\$257,327,582</b>	<b>5.7%</b>

<b>How Funds Were Used</b>				
Basic Assistance	\$1,464,883,655	\$1,604,839,889	\$139,956,234	9.6%
Child Care Spent or Transferred	\$496,322,562	\$141,883,998	(\$354,438,564)	(71.4%)
<i>Spent Directly</i>	\$101,983,998	\$101,983,998	\$0	0.0%
<i>Transferred to CCDF</i>	\$394,338,564	\$39,900,000	(\$354,438,564)	(89.9%)
Transferred to SSBG	\$244,000,000	\$244,000,000	\$0	0.0%
Transportation and Supportive Services	\$10,506,558	\$9,753,917	(\$752,641)	(7.2%)
Authorized Under Prior Law	\$424,405,770	\$481,812,753	\$57,406,983	13.5%
<i>Authorized Under Prior Law--Assistance</i>	\$332,607,906	\$389,830,691	\$57,222,785	17.2%
<i>Authorized Under Prior Law--Nonassistance</i>	\$91,797,864	\$91,982,062	\$184,198	0.2%
Work Related Activities	\$285,663,432	\$277,377,722	(\$8,285,710)	(2.9%)
<i>Work Subsidies</i>	\$13,096,392	\$14,970,565	\$1,874,173	14.3%
<i>Education and Training</i>	\$7,188,598	\$26,125,280	\$18,936,682	263.4%
<i>Other Work Activities/Expenses</i>	\$265,378,442	\$236,281,877	(\$29,096,565)	(11.0%)
Individual Development Account	\$0	\$0	\$0	N/A
Refundable EITC or Other Refundable TC	\$448,695,382	\$577,076,632	\$128,381,250	28.6%
Nonrecurrent Short Term Benefits	\$33,423,453	\$50,504,569	\$17,081,116	51.1%
Pregnancy Prevention	\$93,508,958	\$368,620,875	\$275,111,917	294.2%
Two Parent Formation	\$333,623	\$39,400,843	\$39,067,220	11710.0%
Administration and Systems	\$459,299,770	\$464,283,285	\$4,983,515	1.1%
Other Nonassistance	\$528,816,465	\$487,632,727	(\$41,183,738)	(7.8%)

**CLASP calculations based on:**

Administration for Children and Families. (2003). Fiscal Year 2002 TANF Financial Data. Washington, DC:

US Department of Health and Human Services. Available at: [http://www.acf.dhhs.gov/programs/ofs/data/tanf\\_2002.html](http://www.acf.dhhs.gov/programs/ofs/data/tanf_2002.html)

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