

Report to the 2010 Legislature

Reform of Local Government Funding of Human Services

May 2010



Minnesota Department of **Human Services**

Table of Contents

1. Preface
2. Statutory Language
3. February 24, 2010 Report (text pages numbered 1 – 8. Table 4: Total Human Services costs local share difference between current county share and statewide equalized distributions)
4. Appendices
 - a. Chart A-1. Per Capita Human Services Cost by County. All Revenue Sources
 - b. Chart A-2. Per Capita Local Share of Human Services Costs
 - c. Table A-1. Minnesota State and Local Government: Roles and Responsibilities in Human Services
 - d. Tables A-2 through A-9: Human Services Local Share/Equalized Distribution Calculations
 - e. County Maps of Social Services Cost Per Capita Distribution Calendar Year 2008
5. Supplementary Analysis Provided to House Tax Committee April 20, 2010
 - a. County Share Calculation
 - b. Basic Sliding Fee Child Care
 - c. Chemical Dependency
 - d. Mental Health

Preface

These materials were prepared for the Legislature pursuant to Laws 2009, Chapter 88 Article 2, which directed the Minnesota Department of Human Services, in consultation with the Minnesota Department of Revenue, county representatives and representatives of advocacy organizations to develop a proposal addressing current maintenance of effort and match requirements of counties in the mandated programs that serve the Human Services populations.

Department of Human Services staff made two presentations to the House Tax Committee on this topic and produced a variety of information on the topic including extensive information contrasting counties with respect expenditures on human services and property tax capacity with respect funding those human services.

In addition to revenue and expenditure data, the Department provided analysis on three specific program areas and the related maintenance of effort and match requirements. As a result of this work, a strategy to eliminate the chemical dependence maintenance of effort was outlined. That strategy was enacted in Special Session Laws 2010, Chapter 1.

Department of Revenue staff provided helpful guidance and analysis for this project.

LAWS of MINNESOTA for 2009
Ch. 88, Art. 2

Sec. 48. PROPOSAL FOR REFORM OF LOCAL GOVERNMENT FUNDING OF HUMAN SERVICES.

(a) The commissioner of human services, in consultation with county representatives designated by the Association of Minnesota Counties, the Minnesota Inter-County Association, and the Minnesota Association of County Social Service Administrators; representatives from organizations that represent people who receive these services; and the commissioner of the department of revenue shall develop a proposal for establishing and transitioning from current maintenance of effort and matching fund requirements to a new consolidated local county property tax contribution across all mandated health and human services and report it to the governor and the chairs and ranking minority members

of the house or representative and senate committees with jurisdiction over the policy areas of property taxes and health and human services funding by February 1, 2010.

The report shall be made electronically, with paper copies available upon request. The following criteria shall be considered in designing the new system:

- (1) providing a funding mechanism that is relatively simple to predict and administer at both the state and local levels;
- (2) providing application across programs;
- (3) maintaining current services, adjusted for fluctuations in demand for services;
- (4) clarifying property tax impacts of funding decisions;
- (5) ensuring that all eligible citizens have equal access to mandated services; and
- (6) enabling the service system to maximally focus county staff time on service delivery.

(b) Efforts to control state and county costs and service utilization rates shall focus on eligibility, level of difficulty, and other programmatic priorities.

(c) The new system must be designed and implemented in a way that:

- (1) ensures that counties have the resources available to continue to serve clients at the current level;
- (2) ensure the ability to earn federal match funds;
- (3) provide for as much stability as possible in overall property tax demands after full implementation;
- (4) provide that increased county contributions shall be in a form that clearly indicates the impact on local property taxes at both the state and county level; and
- (5) provide for mechanisms that mitigate property tax increases in a county in any given year.

(d) Any group formed as a result of this section expires February 15, 2010.

EFFECTIVE DATE. This section is effective the day following final enactment.

Reform of Local Government Funding of Human Services

2009 Laws, Chapter 88, Article 2, Section 48 directs the commissioner of human services to develop a proposal to reform local government funding of human services in consultation with county representatives, organizations that advocate for people who receive the services and the commissioner of revenue. The proposal would be directed at funding of all mandated health and human services and would include a consolidated local property tax contribution. A key goal of this proposal would be to assure that all eligible citizens have equal access to mandated services. The legislation is one of several initiatives directed at mandates or county redesign that were passed in the 2009 session.

This report provides a summary overview of county human services costs by major category. More detailed information on county social services costs is presented since social services costs represent the largest component of the county share of human services costs. These costs vary quite widely by county which makes it difficult to implement the funding model anticipated by the statute. Adequate exploration of such a model would require substantial resources for data collection and analysis.

Local Funding Model:

The legislation envisions a funding mechanism called a “consolidated local property tax contribution” which would be the foundation for the reform of the local government funding of human services. The scope of the proposal is to encompass “all mandated health and human services.” The report will not deal with health or social services programs or functions administered by the Minnesota Department of Health or Corrections through counties, but rather will include only those programs and functions administered by the Department of Human Services through counties. In addition, this report will include all programs and activities of counties in human services.

Mandates

The term “mandate” is not defined in the legislation. In general terms, a mandate can arise “from statutes, court decisions, and administrative regulations or orders that demand action from ‘subordinate’ governments.”¹ While the study language suggests that human services spending can be divided into mandated vs. non-mandated, mandates aren’t that fixed. Each mandate comes with a different set of expectations and consequences, and varying degrees of flexibility. For purposes of this analysis, DHS will use the list of Essential (Mandated) Services created under the State-County Results, Accountability and Service Delivery Reform Act (Minnesota Statutes Chapter 402A). That act established a Steering Committee on Performance and Outcome Reforms which established a list of essential human services (mandated by federal or state government.) The steering committee consists of county commissioners, county human services directors, program advocates and human services staff. The list of Essential (Mandated) Services was approved by the steering committee on September 30, 2009. The list is summarized in the appendix. A link to the complete list of [essential \(mandated\) services](#) is provided here. This material is also accessible on the DHS Web site in the Partners and Providers theme under “County redesign.”

¹ Advisory Commission on Intergovernmental Relations, [Mandates: Cases in State-Local Relations](#), Septe

Components of County Human Services Costs

The Minnesota County Human Services Cost Report is prepared annually and represents the services carried out by county human services agencies, county sub-contractors and in some cases by DHS itself on behalf of counties. Costs are categorized in three broad categories: economic support, health care, and social services. For the most part both the support and health care categories represent forecasted programs that are equitably available across the state. These programs are funded by the state and federal governments. In general, the county expenses in these programs reflect paying the local share of administration including administration of the child support program. Social service programs have greater county participation. (Table 1)

Table 1

	Total	Human Services Cost Categories		
Amount (millions)		Support	Health Care	Social Services
Federal	4,130	556	2,391	1,184
State	4,136	205	2,606	1,324
County	653	116	59	478
Miscellaneous	125	60	-	65
total	9,044	937	5,056	3,051
Share (percent)				
Federal	46%	59%	47%	39%
State	46%	22%	52%	43%
County	7%	12%	1%	16%
Miscellaneous	1%	6%	0%	2%

Minnesota Department of Human Services, Minnesota County Human Services Cost Report for Calendar Year 2008.

Equalization and Access

Legislation clearly states that the funding mechanism shall “ensure that all eligible citizens have equal access to mandated services.” As was mentioned, most of the funding that flows from the Department of Human Services through counties does ensure an equitable benefit for persons or families in like circumstances. Through the state-funded MAXIS eligibility system, MMIS claims processing system and local county offices most benefits and services are available to eligible applicants without regard to location. For the most part, the state pays for all benefits and services costs for health care and income support programs. Funding for these large programs was fully assumed by the state in the property tax reform legislation passed in 1989.² Full state funding of these programs, including assumption of program growth costs, has reduced property tax burdens and especially benefitted counties with low tax bases and larger proportions of needy families and individuals.

Counties pay for administration of many programs including eligibility and other client assessments. Where these determinations benefit federal programs, counties receive federal funds to offset part of the cost of administration. This reimbursement is typically 50 percent. In some cases, counties provide the services and are reimbursed fully by state and federal funds. Regardless of funding source, other factors can impact access, for example disparate administrative staffing levels.

² The “state takeover” of county share included 12 programs. Of these the major programs were Medical Assistance and related waiver programs, General Assistance and General Assistance Medical Care, Aid to Families with Dependent Children (now TANF), Minnesota Supplemental Aid and Group Residential Housing. Until 1991, counties paid a partial share of these major programs ranging from under 5 percent to 25 percent. In 1991, county HACA was reduced by approximately \$140 million in exchange for the state assuming the county share. Because of cash-flow differences between the HACA payment date the regular cash-flow needs for paying providers claims and client benefits, the state and counties shared in the cost of moving to concurrent funding through a phased schedule covering a number of years. (Laws of Minnesota 1989, 1st Special Session, Chapter 1, Article 16.)

Equalization and Access: Social Services

Unlike the health care and economic support benefits and services with limited county shares that were assumed by the state in the 1989 property tax reform, social services have a hodge-podge of funding.³ The basic categories of social services include Children Services, Mental Health Services, Adult Services, Child Care Services, Developmental Disability Services, and Chemical Dependency Services. The level of county contribution varies greatly within these services. Total social services spending in calendar year 2008 was over \$3 billion (Table 2). Of the county spending in social services, Children's Services and Mental Health are by far the largest categories, accounting for over 70 percent of county spending. These county funds consist of property taxes and various property tax aids. Because county budgeting practices vary, it is not possible to separate out the actual levy from the aids. Major county aids include county program aid and the market value credit.

Table 2

Amount (millions)	Social Service Categories						
	Total	Childrens	Child Care	Chemical Dependency	Mental Health	Dev. Disabilities	Adult
Federal	1,184	122	177	38	94	503	249
State	1,324	110	108	59	257	505	286
County	478	214	4	34	123	56	47
Miscellaneous	65	22	2	4	15	2	20
	3,051	468	290	135	490	1,066	601
Share (percent)							
Federal	39%	26%	61%	28%	19%	47%	41%
State	43%	24%	37%	44%	52%	47%	48%
County	16%	46%	1%	25%	25%	5%	8%
Miscellaneous	2%	5%	1%	3%	3%	0%	3%

Because of many factors, there is a great deal of variation among counties in social services spending. Certainly demographics plays a role and will play a greater role in the future as many counties see little growth in the younger age cohort and explosive growth in the number of elderly. Low incomes and poverty are drivers. Some small counties can experience volatility in costs driven by a few high cost individuals or families that drive their costs. There are large variations across counties in the cost per unit of service, and in the accessibility and quality of mandated services.

Looking at five of the six social services categories there is great variation in cost by county when measured by per capita costs. Comparing the 25th percentile county per capita cost with the 75th percentile within these categories shows the extreme variability. Except for the “adult services” category the 75th percentile is generally twice or more of the 25 percentile. For adult services the disparity is over three times.

³ Article 1 of Laws 1989, 1st Special Session, Chapter 1 included a requirement for assessment of mandates and selective assumption of local government costs but was repealed and never implemented.

Table 3 Distribution of Per Capita Social Services Costs.
 Local Share: Minnesota Counties 2008*

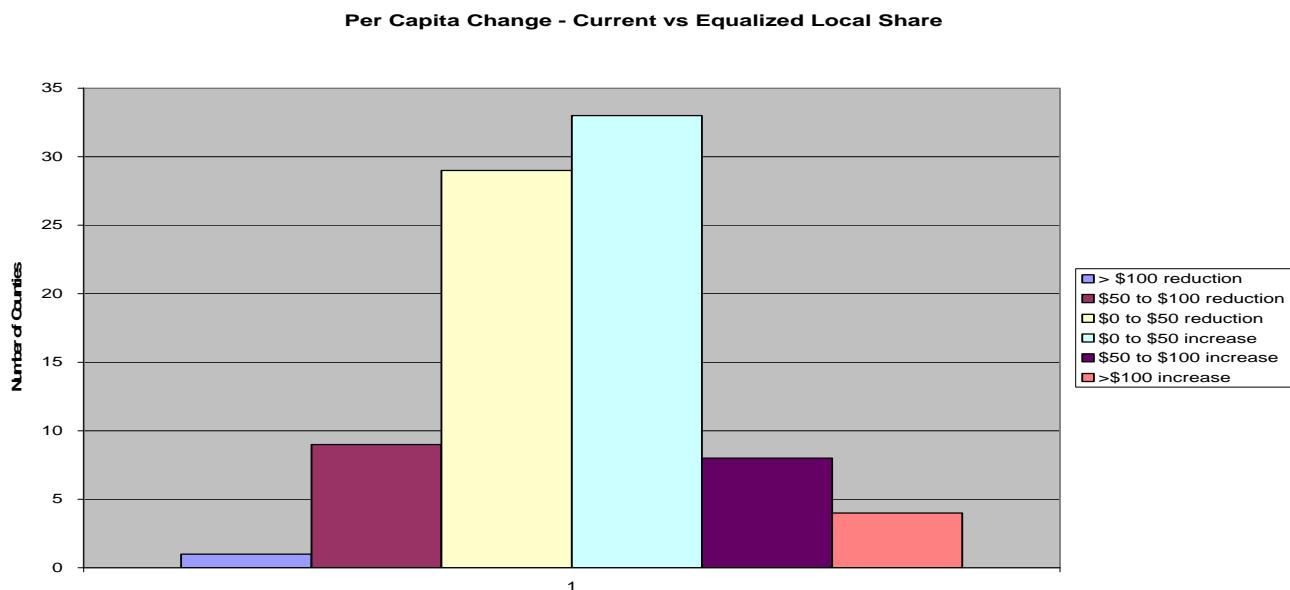
	Children's Services Costs	Chemical Dependency Costs	Mental Health Costs	DD Costs	Adult costs
Median	36.3	5.8	23.4	7.8	5.7
MAX	101.6	20.8	116.1	26.5	35.9
MIN	8.3	0.0	0.0	0.5	0.0
25%	26.5	4.0	15.6	4.4	2.6
75%	52.0	8.7	31.6	10.3	9.2

* Cost data is on a cash basis; timing of expenditures and revenues
 This can result in 0 or negative expenditures for a county in a particular year.

Equalization: Disparate Tax Capacities

As part of this report the Department of Revenue has provided analysis of the components of county social services costs. The Department calculated an “equalized county share” for each county based on their 2008 local share from the county cost report but equalized based on each county’s adjusted net tax capacity. This analysis also calculated how tax rates would change as well as the change in property tax to the average homestead. (Table 4) Additional tables are included in the appendix.

From this analysis we can infer the shifting of tax burden that would occur under a more equalized system if there is no change in spending patterns. The chart below represents the per capita cost change that would occur if an equalized levy were applied to current local share spending. Counties with reduced per capita amount gain from their levies being equalized. Counties with an increase are supporting spending in other counties through an equalized levy.



In fact, a statewide equalized levy would not work in this way. Rather, the statewide levy would support the human service program local shares directly and could be distributed across all counties with less wealthy counties with high per capita costs benefiting the most.

Table 4: TOTAL HUMAN SERVICE COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution
 February 3, 2010

County	County Share			2009			Tax Rates			2009 Cert.		
	Current (2008)	Equalized County Share	Percent Difference	\$ Per capita	County NTC rate	2009 Total NTC rate	County Share	NTC rate for Current	NTC rate for Equalized	NTC rate County Share	Homestead Tax on Avg	Program Aid as % of NTC
1 Aitkin	1,882,946	3,406,922	+81%	+95	34.9%	59.2%	6.1%	11.1%	+5.0%	1,236	+97	1.9%
2 Anoka	29,136,112	36,330,136	+25%	+22	32.4%	92.7%	9.3%	11.6%	+2.3%	2,668	+55	5.0%
3 Becker	5,127,920	4,627,509	-10%	-15	40.7%	73.8%	12.1%	10.9%	-1.2%	1,629	-23	3.3%
4 Beltrami	6,607,092	3,303,962	-50%	-75	56.7%	101.9%	21.7%	10.9%	-10.9%	1,729	-165	13.3%
5 Benton	3,468,804	3,231,256	-7%	-6	66.3%	131.9%	11.5%	10.7%	-0.8%	2,355	-13	7.2%
6 Big Stone	882,337	727,907	-18%	-28	56.1%	97.3%	14.3%	11.8%	-2.5%	928	-19	9.2%
7 Blue Earth	5,088,139	6,586,960	+29%	+25	41.9%	88.7%	7.8%	10.1%	+2.3%	1,861	+41	4.6%
8 Brown	2,670,547	2,350,482	-12%	-12	48.8%	102.3%	12.1%	10.6%	-1.4%	1,351	-17	7.1%
9 Carlton	4,878,271	3,057,740	-37%	-53	66.3%	120.6%	17.4%	10.9%	-6.5%	2,050	-105	7.3%
10 Carver	7,795,442	12,802,238	+64%	+56	38.0%	99.0%	7.2%	11.9%	+4.6%	3,641	+143	2.3%
11 Cass	4,308,230	7,736,126	+80%	+120	29.0%	53.3%	6.3%	11.2%	+5.0%	1,404	+121	1.3%
12 Chippewa	1,883,169	1,446,790	-23%	-35	54.7%	106.1%	14.5%	11.1%	-3.4%	1,147	-30	5.4%
13 Chisago	3,637,778	5,545,456	+52%	+38	57.9%	114.7%	6.7%	10.1%	+3.5%	2,899	+82	3.9%
14 Clay	7,878,052	4,181,080	-47%	-66	57.9%	120.3%	20.4%	10.8%	-9.6%	1,809	-136	9.5%
15 Clearwater	1,484,277	836,653	-44%	-79	57.5%	109.3%	18.8%	10.6%	-8.2%	1,075	-75	12.6%
16 Cook	677,038	1,920,323	+184%	+229	33.2%	44.3%	3.9%	10.9%	+7.1%	1,276	+197	1.6%
17 Cottonwood	2,792,723	1,648,632	-41%	-102	45.8%	83.8%	20.0%	11.8%	-8.2%	973	-67	6.3%
18 Crow Wing	6,337,286	13,647,558	+115%	+118	28.5%	64.2%	5.1%	11.1%	+5.9%	1,647	+140	1.2%
19 Dakota	32,240,288	49,556,072	+54%	+43	25.7%	87.6%	7.4%	11.3%	+4.0%	2,883	+106	3.5%
20 Dodge	1,474,155	2,004,144	+36%	+27	49.8%	108.4%	7.8%	10.6%	+2.8%	1,895	+44	5.1%
21 Douglas	3,743,170	5,506,848	+47%	+49	42.5%	79.5%	7.3%	10.7%	+3.4%	1,940	+74	2.5%
22 Fillmore	1,463,286	2,369,353	+62%	+43	36.4%	95.1%	6.9%	11.2%	+4.3%	1,344	+51	5.1%
23 Freeborn	4,818,843	3,156,364	-34%	-53	59.8%	111.7%	17.0%	11.1%	-5.9%	1,496	-65	6.8%
24 Goodhue	4,366,920	5,923,490	+36%	+34	43.5%	102.0%	7.3%	9.9%	+2.6%	2,387	+52	3.3%
25 Grant	1,111,598	1,028,872	-7%	-14	58.7%	104.6%	14.2%	13.2%	-1.1%	1,247	-11	6.1%
26 Hennepin	207,470,834	163,703,898	-21%	-37	40.2%	106.8%	14.2%	11.2%	-3.0%	3,738	-89	2.3%
27 Houston	1,989,456	1,746,570	-12%	-12	56.3%	118.1%	12.7%	11.2%	-1.6%	1,925	-21	7.2%
28 Hubbard	2,206,785	4,034,094	+83%	+97	30.2%	64.0%	6.0%	11.0%	+5.0%	1,537	+103	1.4%
29 Isanti	3,894,110	3,980,931	+2%	+2	42.4%	99.8%	10.8%	11.0%	+0.2%	2,176	+5	5.3%
30 Itasca	8,083,542	6,788,794	-16%	-29	44.8%	84.5%	13.5%	11.4%	-2.2%	1,577	-39	2.9%
31 Jackson	2,201,985	1,833,409	-17%	-34	51.3%	90.6%	14.6%	12.1%	-2.4%	1,015	-21	4.4%
32 Kanabec	2,219,659	1,530,089	-31%	-42	74.6%	110.8%	15.8%	10.9%	-4.9%	1,841	-78	7.0%
33 Kandiyohi	5,402,471	4,838,865	-10%	-14	57.6%	99.1%	12.3%	11.0%	-1.3%	1,959	-22	5.2%
34 Kittson	366,723	715,479	+95%	+76	38.2%	82.5%	5.5%	10.7%	+5.2%	520	+24	5.6%
35 Koochiching	1,832,531	1,279,521	-30%	-42	35.2%	78.5%	18.0%	12.5%	-5.4%	873	-52	9.0%
36 Lac Qui Parle	621,338	1,123,625	+81%	+69	39.9%	86.0%	6.9%	12.5%	+5.6%	775	+37	7.4%
37 Lake	1,818,890	1,913,682	+5%	+9	44.6%	80.7%	10.3%	10.9%	+0.5%	1,473	+10	1.4%
38 Lake of the Woods	640,544	602,550	-6%	-10	48.4%	110.4%	13.8%	13.0%	-0.8%	1,411	-9	8.0%
39 Le Sueur	2,866,305	3,548,515	+24%	+24	38.2%	83.7%	8.8%	10.9%	+2.1%	1,973	+42	3.5%
40 Lincoln/Lyon/Murray	4,228,243	5,119,552	+21%	+23	49.2%	95.4%	9.7%	11.7%	+2.0%	1,271	+22	5.7%
41 McLeod	3,409,423	3,679,381	+8%	+7	56.8%	108.9%	10.6%	11.5%	+0.8%	2,109	+14	6.2%
42 Mahnomen	653,934	423,375	-35%	-45	96.0%	150.4%	17.2%	11.1%	-6.1%	1,332	-52	23.4%
43 Marshall	1,107,684	1,102,344	-0%	-1	48.5%	91.0%	12.0%	11.9%	-0.1%	741	-0	13.0%
44 Faribault/Martin	4,494,423	4,494,423	+5%	+6	42.1%	82.8%	10.5%	11.0%	+0.5%	899	+4	4.7%
45 Meeker	2,549,116	2,826,462	+11%	+12	44.6%	93.6%	10.2%	11.3%	+1.1%	1,800	+19	4.5%
46 Mille Lacs	3,802,552	2,487,445	-35%	-50	63.6%	105.6%	16.3%	10.6%	-5.6%	1,947	-97	6.3%
47 Morrison	2,925,119	3,507,098	+20%	+18	51.2%	93.0%	9.6%	11.5%	+1.9%	1,647	+28	5.5%
48 Mower	4,083,014	3,261,097	-20%	-22	49.0%	98.9%	13.6%	10.9%	-2.7%	1,326	-30	8.8%

Table 4: TOTAL HUMAN SERVICE COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution
 February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert. County Program Aid as % of NTC		
	Current (2008)	Equalized County Share	Percent Difference	\$ Per capita	County NTC rate	2009 Total NTC rate	NTC rate for Current	NTC rate for Equalized	NTC rate County Share	2009 Total Tax on Avg Homestead	\$ Difference for Avg Homestead	Homestead Tax Total	Homestead Tax on Avg	Homestead Tax Homestead	
52 Nicollet	3,368,021	2,950,022	-12%	-13	51.4%	97.9%	12.0%	10.5%	-1.5%	2,011	-27	6.2%			
53 Nobles	1,974,700	2,214,376	+12%	+12	50.3%	99.1%	10.5%	11.8%	+1.3%	1,146	+12	6.6%			
54 Norman	643,649	876,790	+36%	+34	54.8%	98.0%	10.0%	13.6%	+3.6%	901	+25	13.7%			
55 Olmsted	25,932,215	15,001,077	-42%	-77	53.1%	111.2%	18.1%	10.5%	-7.6%	2,339	-145	5.0%			
56 Otter Tail	7,250,745	9,060,552	+25%	+32	35.1%	72.6%	9.2%	11.5%	+2.3%	1,453	+41	2.8%			
57 Pennington	1,886,907	888,094	-52%	-72	79.3%	137.7%	24.2%	11.5%	-12.7%	1,560	-126	12.7%			
58 Pine	3,071,253	3,234,795	+5%	+6	45.2%	83.7%	9.7%	10.2%	+0.5%	1,587	+9	4.8%			
59 Pipestone	1,142,270	1,049,395	-8%	-10	42.8%	88.9%	13.2%	12.1%	-1.1%	800	-8	14.2%			
60 Polk	4,377,931	3,014,963	-31%	-44	70.5%	128.3%	16.9%	11.7%	-5.3%	1,603	-57	7.6%			
61 Pope	1,392,839	1,762,822	+27%	+33	42.8%	83.8%	9.4%	11.9%	+2.5%	1,521	+38	3.7%			
62 Ramsey	73,507,428	57,648,491	-22%	-31	44.9%	101.9%	15.2%	11.9%	-3.3%	2,916	-80	3.8%			
63 Red Lake	332,908	332,494	-0%	-0	58.9%	122.1%	11.5%	11.5%	-0.0%	954	-0	22.4%			
64 Redwood	2,825,803	2,079,580	-26%	-48	58.1%	102.5%	15.6%	11.5%	-4.1%	968	-33	4.4%			
65 Renville	2,424,431	2,648,211	+9%	+14	49.6%	88.3%	10.5%	11.5%	+1.0%	921	+8	2.9%			
66 Rice	3,839,646	6,358,470	+66%	+40	27.8%	78.5%	6.0%	10.0%	+3.9%	2,146	+88	4.6%			
67 Rock	1,302,802	1,539,315	+18%	+25	32.3%	68.7%	11.1%	13.1%	+2.0%	883	+18	7.2%			
68 Roseau	1,021,622	1,072,409	+5%	+3	64.0%	139.7%	10.8%	11.4%	+0.5%	1,495	+5	10.9%			
69 St. Louis	26,361,237	18,921,042	-28%	-38	59.1%	104.0%	15.7%	11.3%	-4.4%	1,720	-68	7.6%			
70 Scott	6,259,420	17,012,558	+172%	+84	32.7%	96.1%	4.0%	10.9%	+6.9%	3,395	+205	2.4%			
71 Sherburne	6,667,337	10,243,165	+54%	+41	42.0%	101.6%	6.9%	10.5%	+3.7%	2,648	+84	3.5%			
72 Sibley	1,559,872	2,064,610	+32%	+33	59.1%	104.1%	8.9%	11.8%	+2.9%	1,645	+40	3.8%			
73 Stearns	14,570,570	14,716,520	+1%	+1	48.0%	102.3%	10.8%	10.9%	+0.1%	2,194	+2	5.8%			
74 Steele	2,409,063	3,609,273	+50%	+33	51.9%	108.0%	6.9%	10.3%	+3.4%	2,016	+56	5.5%			
75 Stevens	998,838	1,192,727	+19%	+20	45.6%	97.6%	9.8%	11.8%	+1.9%	1,328	+20	10.3%			
76 Swift	1,892,908	1,488,986	-21%	-35	51.8%	90.6%	14.1%	11.2%	-2.9%	895	-24	6.3%			
77 Todd	3,662,766	2,176,657	-41%	-62	57.8%	107.4%	18.0%	10.7%	-7.3%	1,620	-97	7.0%			
78 Traverse	403,565	817,745	+100%	+110	67.7%	99.0%	5.5%	11.1%	+5.5%	723	+32	1.9%			
79 Wabasha	1,455,092	2,242,291	+54%	+35	54.3%	97.8%	6.6%	10.2%	+3.6%	1,956	+60	5.1%			
80 Wadena	2,006,341	1,092,619	-46%	-68	77.9%	122.4%	21.2%	11.5%	-9.6%	1,438	-106	10.5%			
81 Waseca	1,504,920	1,946,625	+29%	+23	55.5%	105.3%	8.2%	10.6%	+2.4%	1,709	+33	6.0%			
82 Washington	15,508,368	32,853,554	+112%	+74	26.2%	82.6%	5.3%	11.1%	+5.9%	2,994	+177	2.5%			
83 Watonwan	1,614,458	1,192,243	-26%	-37	61.4%	100.3%	14.6%	10.8%	-3.8%	1,047	-34	9.5%			
84 Wilkin	1,431,386	1,159,677	-19%	-41	59.1%	83.9%	14.9%	12.1%	-2.8%	969	-25	4.4%			
85 Winona	3,987,883	4,245,601	+6%	+5	44.3%	91.3%	9.9%	10.6%	+0.6%	1,892	+10	7.3%			
86 Wright	8,231,236	15,137,630	+84%	+58	32.6%	92.4%	5.9%	10.8%	+4.9%	2,515	+116	3.1%			
87 Yellow Medicine	1,425,888	1,328,617	-7%	-9	63.7%	104.0%	12.3%	11.5%	-0.8%	1,001	-6	6.9%			
TOTALS	652,668,067	652,668,067	+0%	+0	41.2%	97.0%	11.2%	+0.0%	+0.0%	2,591	+0	3.9%			

Principles for the New System

Paraphrasing the statute, the new county property tax system should follow these principles:

- Adequate – Ensures that counties have resources to serve their current and future caseloads;
- Stable and predictable– Resources do not vary greatly from year to year and variations will be mitigated;
- Transparent – Statewide consolidated property tax contribution shall be understood by taxpayers and its relationship to the county's local property tax should be clear;
- Simple to administer.

The study criteria in statute suggest that the goal of the funding model is to:

- maintain current services
- ensure that all eligible citizens have equal access to mandated services
- provide that increased county contributions distinguish between the state and county portion of the levy.
- provide mechanisms that mitigate property tax increases.

It appears unlikely that these goals could be met without additional funding.

Possible Approach: Children and Community Service Grant Aid and Levy

Currently, the largest general aid program for county social services is the Children and Community Services Grant program under Minnesota Statutes 256M. This program provides assistance to counties for a broad range of social services programs. Administratively, the program has an infrastructure that reviews and approves county social services plans, measures program outcomes and tracks spending in detail and according to the major social services categories.

The basic approach would be to set a formula for growth in county aid under CCSA that would tilt the aid growth toward counties with higher local costs for human services and less property wealth. The statewide levy would be gradually increased and a portion of the levy would be initially reserved for extraordinary circumstances. The increased aid could also be segmented toward the major cost categories and increased in the same manner.

For 2011, the CCSA program has been un-allotted. Funding would need to stabilize before it could be a vehicle for equalizing local human services costs.

Unintended consequences: Potential Impact on Overall Service Utilization and Statewide Costs

One effect of the current system of county shares is to suppress utilization of certain services, such as chemical and mental health services. If the county share were based on taxable capacity or any other basis that would no longer be tied to service utilization, we can expect to see increased service utilization and increased costs in currently underserved areas. This effect could be substantial. Unless funds could be obtained from other sources, these increased costs would be spread out across all counties through the new consolidated property tax.

An alternative to new funding might be reductions in funding for counties that currently provide more services than average. Part (b) of the authorizing legislation states :"Efforts to control state and county costs and service utilization rates shall focus on eligibility, level of difficulty, and other programmatic priorities." This option has to be evaluated within the current budget environment. During recent

years, all counties and the state have addressed repeated budget deficits through continual reviews of all costs and services. All counties have already made significant reductions and will probably need to make additional reductions to address the latest budget deficit. In this environment, additional reductions for some counties in order to shift funds to “underserved” counties are probably not a realistic option.

Appendices

Chart A-1. Per Capita Human Services Cost by County, All Revenue Sources

Chart A-2. Per Capita Local Share of Human Services Costs

Table A-1. Minnesota State and Local Government: Roles and Responsibilities in Human Services

Table A-2. Total Health Programs Costs Local Share

Table A-3. Total Economic Support Program Local Share

Table A-4. Total Social Services Costs Local Share

Table A-5. Children's Services Costs Local Share

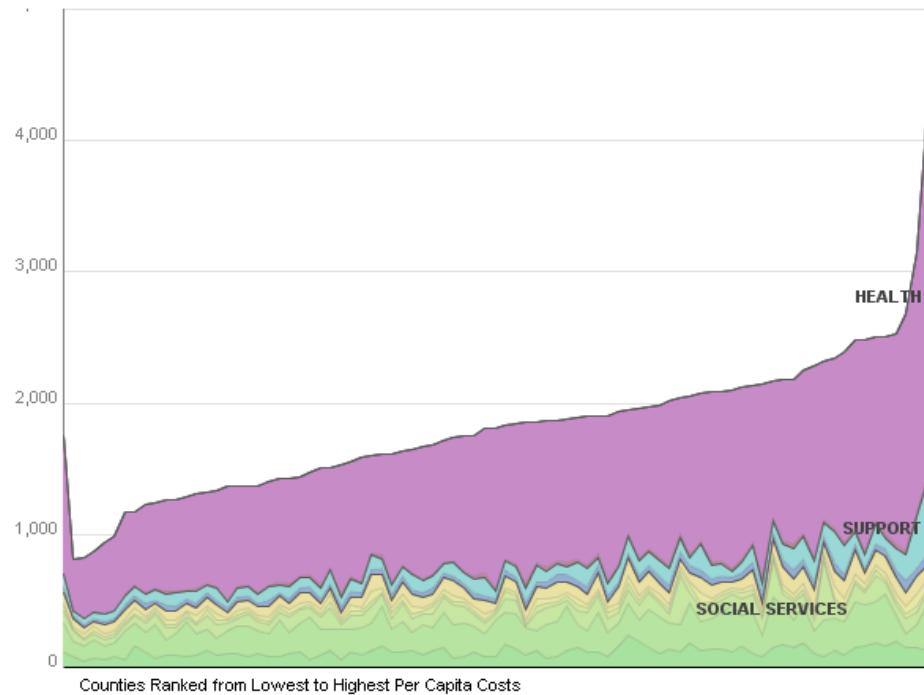
Table A-6. Chemical Dependency Costs Local Share

Table A-7. Mental Health Costs Local Share

Table A-8. Developmental Disabilities Costs Local Share

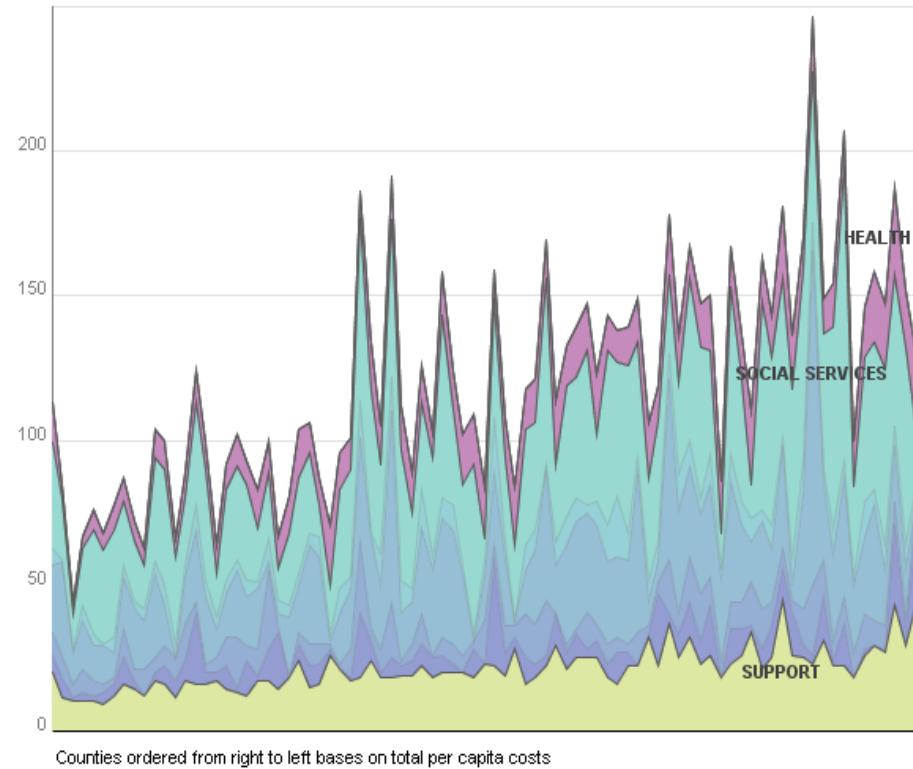
Table A-9. Adult Services Costs Local Share

Per Capita Human Services Cost by County: All Revenue Sources



Source: Minnesota Human Services Cost Report 2008

Per Capita Local Share of Human Services Costs 2008 by Program



Source: Minnesota County Human Service Cost Report, 2008

TABLE A-1

Minnesota State and Local Government Roles and Responsibilities in Human Services

- Introduction:** The Minnesota Legislature and state agencies set state policy and oversee the human services system. The Department of Human Services' (DHS) administrative and supervisory authority has a number of different elements. These include:
- policy development and leadership (e.g., leverage federal resources)
 - policy implementation and standard-setting (e.g., issue rules and policy guidelines or establish performance standards)
 - administer and direct Statutory grant appropriations for human services
 - training and technical assistance (e.g., develop and deliver training)
 - information systems (e.g., develop and maintain statewide information systems)
 - oversight, evaluation and monitoring (e.g., quality assurance, implement fraud detection programs)

Source: MS2006.256.01 and OLA analysis of DHS activities

MANDATED HUMAN SERVICES PROGRAMS	Brief Description	County Roles/Responsibilities (“county” means county social or human services unless otherwise indicated)
Economic Assistance Programs		
Public Assistance Programs	Assure timely and accurate distribution of benefits, completeness of service, and quality program management.	Determine initial and continued eligibility.
Public Assistance • Cash benefits	Provides time limited cash assistance to families with children and pregnant women in federal/state programs including Minnesota Family Investment Program, Diversionary Work Program, Family Stabilization Service, Refugee Assistance, and Emergency Assistance. State cash benefit programs for individuals include General Assistance and Minnesota Supplemental Aid as well as some Emergency Assistance programs.	Determine initial and continued eligibility Develop and provide an employment and training services program Provide programs to divert individuals from ongoing assistance or maintain those not able to initially benefit from employment and training programs.
Public Assistance • Food Support	Provide food support assistance for low income individuals and families.	Determine eligibility for and administer the food support program.
Public Assistance • Child Care Assistance	Provide child care services to enable eligible families to participate in employment, training, or education programs.	Determine eligibility for all child care assistance programs. Manage expenditures of child care assistance funds. Provide MOE match for child care funds.

MANDATED HUMAN SERVICES PROGRAMS		Brief Description	<i>County Roles/Responsibilities (“county” means county social or human services unless otherwise indicated)</i>
Public Assistance	• Health Care Programs	Provide medical care access for needy persons whose resources are not adequate to meet the cost of care. Health care programs include Medical Assistance, Minnesota Care, General Assistance Medical Care, MN Breast and Cervical Cancer Control Program, Transitional Minnesota Care, Medical Assistance-Employed Persons with Disabilities, Minnesota Family Planning Program, Qualified Working Disability Program, and Medicare Savings Programs.	Administer public health care programs through determination of initial and continuing eligibility. Provide funding (reimbursed by state) for cost effective health insurance.
Child support enforcement		Provide basis for financial support of children by responsible parents.	Conduct all aspects of program for all income levels per federal law. Establishing and modifying support orders; collecting support; and promoting the means to do so.
Social Services Programs			
Child Protection		Protect children whose health or welfare may be jeopardized through physical abuse, neglect or sexual abuse.	Provide intake and screening for all reports of child maltreatment. Investigate or provide family assessment for accepted reports of child maltreatment, provide services as needed including foster care and court intervention when warranted. Counties create a case plan for all service provision.
Child Protection	• Investigation	Fact gathering related to the current safety of a child and the risk of subsequent maltreatment that determines whether child maltreatment occurred and whether child protective services are needed. Required investigations in addition to families include correctional facilities, licensed foster homes, day care homes and personal care attendants.	Coordinate investigation with law enforcement Initiate investigation within statutory time frames Conduct face to face interview with child, caretaker, and alleged perpetrator Make determination regarding maltreatment and need for services
Child Protection	• Family Assessment	Comprehensive assessment of child safety, risk of subsequent child maltreatment and family strengths and needs applied to a child maltreatment report that does not allege substantial child endangerment	Initiate assessment within statutory time frame Conduct face to face interview with child, caretaker, and alleged perpetrator
Child Protection	• Services	Case management interventions that engage families protective capacities and address immediate safety concerns and ongoing risks of maltreatment thru family support and family preservation services	Develop safety plan for each child Develop individualized case plan for parents and children Provide services (reasonable efforts) to prevent placement or to reunify family
Child Welfare	• Truancy	Programs designed to provide a continuum of intervention and services to support families and children in keeping children in school and combatting truancy.	Provide appropriate services to both the parent and the child Provide foster care when ordered by the Court Assume all legal responsibility assigned through a finding of child in need of protection or services

MANDATED HUMAN SERVICES PROGRAMS		Brief Description <i>County Roles/Responsibilities ("county" means county social or human services unless otherwise indicated)</i>
Child Welfare • Minor Parent	Provide appropriate social services to minor parents and their child/children to address personal or family problems or to facilitate the personal growth and development and economic self-sufficiency of the minor parent and child.	Contact all minor parents after notification of birth Determine the need for a plan; develop a plan; provide case management services as needed
Child and Adult Foster Care Licensing	Assure safe homes to provide substitute family or group care for children while intensive efforts are made to provide permanency. Assure availability of adult foster homes and assistance to providers.	Accept and process all applications for foster care licenses for residents of the county. Complete licensing study and recommend approval or denial of license to DHS. For all licensed foster homes, monitor, relicense, investigate reports of violations, and recommend negative licensing action for substantial violations.
Child Care Licensing	Ensure minimum level of care and service are given and the protection, proper care, health, safety, and development of children are assured.	Accept and process all application for family child care licenses. Complete licensing study including criminal background study and recommend approval or denial of license to DHS. For all licensed family day care homes, monitor, relicense, investigate reports of violations, and recommend negative licensing action for substantial violations.
Guardianship	Carry out the responsibility to act and care for children in need of protection or services committed to the guardianship of the commissioner.	Develop a plan within 90 days of the child becoming a ward that addresses the emotional, health, educational, vocational and spiritual needs, preserves the racial and familial identity of the child and achieves adoption. Provide all "parental" consents for the child. Retain all records on a permanent basis using a record system that ensures privacy and lasting preservation.
Adoption	Ensure for each child, who is free to be legally adopted, a suitable adoptive home and agency services supportive of his/her integration into the new family.	Seek adoptive home to meet the child's special needs including sibling ties, minority racial or ethnic heritage, religious background, and health, social and educational needs.
Children's Mental Health	Ensure a unified, accountable, comprehensive children's mental health service system that is consistent with the provision of public social services for children.	Local mental health authority: Develop and coordinate a system of affordable and locally available children's mental health services including all specified services. Make available case management for each child with severe emotional disturbance Arrange for mental health screening to children receiving child protection services, out-of-home placement, delinquents, and juvenile petty offenders.

MANDATED HUMAN SERVICES PROGRAMS		Brief Description
Adult Mental Health	Ensure a unified, accountable, comprehensive mental health service system.	<p>Local mental health authority: Develop and coordinate a system of affordable and locally available mental health services including case management services and crisis services to adults with serious and persistent mental illness, screening upon admission to residential treatment facilities or acute care hospitals, and community support including day treatment services.</p> <p>Complete prepetition screening and recommendation regarding the need for civil commitment.</p>
Chemical Dependency	Assure access to appropriate chemical dependency services thru assessment and administration of the consolidated chemical dependency fund.	<p>Provide chemical use assessments and determine appropriate services for all clients who do not have other assessment resources.</p> <p>Provide chemical dependency treatment and placement services to eligible clients according to assessed needs.</p> <p>Provide interim services for pregnant women and IV drug using persons if unable to place in treatment.</p> <p>Ensure availability of and payment for detoxification.</p> <p>Administration of the chemical dependency treatment fund.</p> <p>Complete prepetition screening and recommendation regarding the need for civil commitment.</p>
Disability Services	Ensure case management to persons with developmental or physical disabilities to access needed services and coordinate supports delivered in a consistent manner.	<p>Determine service eligibility and assess service needs.</p> <p>Provide case management for all eligible individuals.</p> <p>Develop and assure quality of community based services.</p> <p>Provide guardianship services when required.</p> <p>Administer waiver services</p>
Adult Services/Long Term Care	Assist persons with long-term or chronic care needs make decisions and select options to meet their needs and reflect their preferences.	<p>Provide assessment and planning services to anyone who requests the service.</p> <p>Coordinate access to public health care programs for those eligible.</p> <p>Provide case management to persons receiving medical assistance waiver programs and the Alternative Care Program.</p>
Adult Protection	Governs the investigation and reporting of maltreatment of vulnerable adults and the emergency and protective social services required.	<p>Assess and offer emergency and continuing protective services.</p> <p>Present petitions for guardianship or conservator when required to protect a vulnerable adult from serious harm.</p>
State Operated Services	Requires the commissioner to develop and maintain state-operated services.	To provide payment to the state of Minnesota for a portion of the cost of care provided in a regional treatment center or a state nursing facility

MANDATED HUMAN SERVICES PROGRAMS		Brief Description	<i>County Roles/Responsibilities ("county" means county social or human services unless otherwise indicated)</i>
Public Assistance	• Health Care Programs	Provide medical care access for needy persons whose resources are not adequate to meet the cost of care. Health care programs include Medical Assistance, Minnesota Care, General Assistance Medical Care, MN Breast and Cervical Cancer Control Program, Transitional Minnesota Care, Medical Assistance-Employed Persons with Disabilities, Minnesota Family Planning Program, Qualified Working Disability Program, and Medicare Savings Programs.	Administer public health care programs through determination of initial and continuing eligibility. Provide funding (reimbursed by state) for cost effective health insurance.
Child support enforcement		Provide basis for financial support of children by responsible parents.	Conduct all aspects of program for all income levels per federal law. Establishing and modifying support orders; collecting support; and promoting the means to do so.
Social Services Programs			
Child Protection		Protect children whose health or welfare may be jeopardized through physical abuse, neglect or sexual abuse.	Provide intake and screening for all reports of child maltreatment. Investigate or provide family assessment for accepted reports of child maltreatment, provide services as needed including foster care and court intervention when warranted. Counties create a case plan for all service provision.
Child Protection	• Investigation	Fact gathering related to the current safety of a child and the risk of subsequent maltreatment that determines whether child maltreatment occurred and whether child protective services are needed. Required investigations in addition to families include correctional facilities, licensed foster homes, day care homes and personal care attendants.	Coordinate investigation with law enforcement Initiate investigation within statutory time frames Conduct face to face interview with child, caretaker, and alleged perpetrator Make determination regarding maltreatment and need for services
Child Protection	• Family Assessment	Comprehensive assessment of child safety, risk of subsequent child maltreatment and family strengths and needs applied to a child maltreatment report that does not allege substantial child endangerment	Initiate assessment within statutory time frame Conduct face to face interview with child, caretaker, and alleged perpetrator
Child Protection	• Services	Case management interventions that engage families protective capacities and address immediate safety concerns and ongoing risks of maltreatment thru family support and family preservation services	Develop safety plan for each child Develop individualized case plan for parents and children Provide services (reasonable efforts) to prevent placement or to reunify family
Child Welfare	• Truancy	Programs designed to provide a continuum of intervention and services to support families and children in keeping children in school and combatting truancy.	Provide appropriate services to both the parent and the child Provide foster care when ordered by the Court Assume all legal responsibility assigned through a finding of child in need of protection or services

MANDATED HUMAN SERVICES PROGRAMS		Brief Description <i>County Roles/Responsibilities ("county" means county social or human services unless otherwise indicated)</i>
Child Welfare • Minor Parent	Provide appropriate social services to minor parents and their child/children to address personal or family problems or to facilitate the personal growth and development and economic self-sufficiency of the minor parent and child.	Contact all minor parents after notification of birth Determine the need for a plan; develop a plan; provide case management services as needed
Child and Adult Foster Care Licensing	Assure safe homes to provide substitute family or group care for children while intensive efforts are made to provide permanency. Assure availability of adult foster homes and assistance to providers.	Accept and process all applications for foster care licenses for residents of the county. Complete licensing study and recommend approval or denial of license to DHS. For all licensed foster homes, monitor, relicense, investigate reports of violations, and recommend negative licensing action for substantial violations.
Child Care Licensing	Ensure minimum level of care and service are given and the protection, proper care, health, safety, and development of children are assured.	Accept and process all application for family child care licenses. Complete licensing study including criminal background study and recommend approval or denial of license to DHS. For all licensed family day care homes, monitor, relicense, investigate reports of violations, and recommend negative licensing action for substantial violations.
Guardianship	Carry out the responsibility to act and care for children in need of protection or services committed to the guardianship of the commissioner.	Develop a plan within 90 days of the child becoming a ward that addresses the emotional, health, educational, vocational and spiritual needs, preserves the racial and familial identity of the child and achieves adoption. Provide all "parental" consents for the child. Retain all records on a permanent basis using a record system that ensures privacy and lasting preservation.
Adoption	Ensure for each child, who is free to be legally adopted, a suitable adoptive home and agency services supportive of his/her integration into the new family.	Seek adoptive home to meet the child's special needs including sibling ties, minority racial or ethnic heritage, religious background, and health, social and educational needs.
Children's Mental Health	Ensure a unified, accountable, comprehensive children's mental health service system that is consistent with the provision of public social services for children.	Local mental health authority: Develop and coordinate a system of affordable and locally available children's mental health services including all specified services. Make available case management for each child with severe emotional disturbance Arrange for mental health screening to children receiving child protection services, out-of-home placement, delinquents, and juvenile petty offenders.

MANDATED HUMAN SERVICES PROGRAMS		Brief Description
Adult Mental Health	Ensure a unified, accountable, comprehensive mental health service system.	<p>Local mental health authority: Develop and coordinate a system of affordable and locally available mental health services including case management services and crisis services to adults with serious and persistent mental illness, screening upon admission to residential treatment facilities or acute care hospitals, and community support including day treatment services.</p> <p>Complete prepetition screening and recommendation regarding the need for civil commitment.</p>
Chemical Dependency	Assure access to appropriate chemical dependency services thru assessment and administration of the consolidated chemical dependency fund.	<p>Provide chemical use assessments and determine appropriate services for all clients who do not have other assessment resources.</p> <p>Provide chemical dependency treatment and placement services to eligible clients according to assessed needs.</p> <p>Provide interim services for pregnant women and IV drug using persons if unable to place in treatment.</p> <p>Ensure availability of and payment for detoxification.</p> <p>Administration of the chemical dependency treatment fund.</p> <p>Complete prepetition screening and recommendation regarding the need for civil commitment.</p>
Disability Services	Ensure case management to persons with developmental or physical disabilities to access needed services and coordinate supports delivered in a consistent manner.	<p>Determine service eligibility and assess service needs.</p> <p>Provide case management for all eligible individuals.</p> <p>Develop and assure quality of community based services.</p> <p>Provide guardianship services when required.</p> <p>Administer waiver services</p>
Adult Services/Long Term Care	Assist persons with long-term or chronic care needs make decisions and select options to meet their needs and reflect their preferences.	<p>Provide assessment and planning services to anyone who requests the service.</p> <p>Coordinate access to public health care programs for those eligible.</p> <p>Provide case management to persons receiving medical assistance waiver programs and the Alternative Care Program.</p>
Adult Protection	Governs the investigation and reporting of maltreatment of vulnerable adults and the emergency and protective social services required.	<p>Assess and offer emergency and continuing protective services.</p> <p>Present petitions for guardianship or conservator when required to protect a vulnerable adult from serious harm.</p>
State Operated Services	Requires the commissioner to develop and maintain state-operated services.	To provide payment to the state of Minnesota for a portion of the cost of care provided in a regional treatment center or a state nursing facility

**Table A-2 TOTAL HEALTH PROGRAMS COSTS LOCAL SHARE
Difference between Current County Share and Statewide Equalized Distribution**

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert.			
	Current (2008)	Equalized	Percent	\$	Per capita	NTC rate	Total	NTC rate	NTC rate	for Current	for Equalized	NTC rate	Total	\$ Difference	County	
	County Share	County Share	Difference			NTC rate	County	Share	County Share	for Avg	Homestead	NTC rate	Total	\$ Difference	Program Aid	
															as % of NTC	
1 Aitkin	185,250	305,426	+65%	+\$7	34.9%	59.2%	0.6%	1.0%	+0.4%	1,236	+\$8	1.9%				
2 Anoka	3,150,924	3,256,948	+3%	+\$0	32.4%	92.7%	1.0%	1.0%	+0.0%	2,668	+1	5.0%				
3 Becker	372,815	414,850	+11%	+\$1	40.7%	73.8%	0.9%	1.0%	+0.1%	1,629	+2	3.3%				
4 Beltrami	897,676	296,196	-67%	-\$14	56.7%	101.9%	3.0%	1.0%	-2.0%	1,729	-30	13.3%				
5 Benton	498,568	289,678	-42%	-\$5	66.3%	131.9%	1.0%	-0.7%	-0.7%	2,355	-12	7.2%				
6 Big Stone	133,076	65,256	-51%	-\$12	56.1%	97.3%	2.2%	1.1%	-1.1%	928	-\$8	9.2%				
7 Blue Earth	559,353	590,512	+6%	+\$1	41.9%	88.7%	0.9%	0.9%	+0.0%	1,861	+1	4.6%				
8 Brown	247,105	210,718	-15%	-\$1	48.8%	102.3%	1.1%	1.0%	-0.2%	1,351	-2	7.1%				
9 Carlton	492,995	274,122	-44%	-\$6	66.3%	120.6%	1.8%	1.0%	-0.8%	2,050	-13	7.3%				
10 Carver	451,341	1,147,703	+154%	+\$8	38.0%	99.0%	0.4%	1.1%	+0.6%	3,641	+20	2.3%				
11 Cass	429,269	693,533	+62%	+\$9	29.0%	53.3%	0.6%	1.0%	+0.4%	1,404	+9	1.3%				
12 Chippewa	241,386	129,703	-46%	-\$9	54.7%	106.1%	1.9%	1.0%	-0.9%	1,147	-\$8	4.6%				
13 Chisago	350,719	497,143	+42%	+\$3	57.9%	114.7%	0.6%	0.9%	+0.3%	2,899	+6	3.9%				
14 Clay	628,070	374,828	-40%	-\$5	57.9%	120.3%	1.6%	1.0%	-0.7%	1,809	-9	9.5%				
15 Clearwater	248,085	75,005	-70%	-\$21	57.5%	109.3%	3.1%	1.0%	-2.2%	1,075	-20	12.6%				
16 Cook	59,401	172,154	+190%	+\$21	33.2%	44.3%	0.3%	1.0%	+0.6%	1,276	+18	1.6%				
17 Cottonwood	209,647	147,798	-30%	-\$6	45.8%	83.8%	1.5%	1.1%	-0.4%	973	-4	6.3%				
18 Crow Wing	907,323	1,223,485	+35%	+\$5	28.5%	64.2%	0.7%	1.0%	+0.3%	1,647	+6	1.2%				
19 Dakota	3,364,752	4,442,635	+32%	+\$3	25.7%	87.6%	0.8%	1.0%	+0.2%	2,883	+7	3.5%				
20 Dodge	175,663	179,669	+2%	+\$0	49.8%	108.4%	0.9%	0.9%	+0.0%	1,895	+0	5.1%				
21 Douglas	457,113	493,682	+8%	+\$1	42.5%	79.5%	0.9%	1.0%	+0.1%	1,940	+2	2.5%				
22 Fillmore	430,404	212,409	-51%	-\$10	36.4%	95.1%	2.0%	1.0%	-1.0%	1,344	-12	5.1%				
23 Freeborn	456,191	282,964	-38%	-\$6	59.8%	111.7%	1.6%	1.0%	-0.6%	1,496	-7	6.8%				
24 Goodhue	429,711	531,033	+24%	+\$2	43.5%	102.0%	0.7%	0.9%	+0.2%	2,387	+3	3.3%				
25 Hennepin	13,196,526	14,675,835	+11%	+\$1	40.2%	106.8%	0.9%	1.0%	+0.1%	3,738	+3	2.3%				
26 Grant	328,269	156,578	-52%	-\$9	56.3%	118.1%	2.1%	1.0%	-1.1%	1,925	-15	7.2%				
27 Hennepin	13,196,526	14,675,835	+11%	+\$1	40.2%	106.8%	0.9%	1.0%	+0.1%	3,738	+3	2.3%				
28 Houston	325,254	361,651	+42%	+\$6	30.2%	64.0%	0.7%	1.0%	+0.3%	1,537	+6	1.4%				
29 Hubbard	343,784	356,885	+4%	+\$0	42.4%	99.8%	1.0%	1.0%	+0.0%	2,176	+1	5.3%				
30 Isanti	1,108,531	608,606	-45%	-\$11	44.8%	84.5%	1.9%	1.0%	-0.8%	1,577	-15	2.9%				
31 Itasca	32 Jackson	162,504	164,363	+1%	+\$0	51.3%	90.6%	1.1%	1.1%	+0.0%	1,015	+0	4.4%			
32 Jackson	279,195	137,170	-51%	-\$9	74.6%	110.8%	2.0%	1.0%	-1.0%	1,841	-16	7.0%				
33 Kanabec	571,737	433,798	-24%	-\$3	57.6%	99.1%	1.3%	1.0%	-0.3%	1,959	-5	5.2%				
34 Kandiyohi	85,341	64,142	-25%	-\$5	38.2%	82.5%	1.3%	1.0%	-0.3%	520	-1	5.6%				
35 Kittson	205,658	114,707	-44%	-\$7	35.2%	78.5%	2.0%	1.1%	-0.9%	873	-9	9.0%				
36 Koochiching	132,633	100,731	-24%	-\$4	39.9%	86.0%	1.5%	1.1%	-0.4%	775	-2	7.4%				
37 Lac Qui Parle	165,699	171,559	+4%	+\$1	44.6%	80.7%	0.9%	1.0%	+0.0%	1,473	+1	1.4%				
38 Lake	309,828	329,852	+6%	+\$1	44.6%	80.7%	0.9%	1.0%	+0.0%	1,473	+1	1.4%				
39 Lake of the Woods	41,464	54,018	+30%	+\$3	48.4%	110.4%	0.9%	1.2%	+0.3%	1,411	+3	8.0%				
40 Le Sueur	303,241	318,120	+5%	+\$1	38.2%	83.7%	0.9%	1.0%	+0.0%	1,973	+1	3.5%				
41 Lincoln/Lyon/Murray	564,257	458,961	-19%	-\$3	49.2%	95.4%	1.3%	1.0%	-0.2%	1,271	-3	5.7%				
42 McLeod	135,875	37,955	-72%	-\$19	96.0%	150.4%	3.6%	1.0%	-2.6%	1,332	-22	23.4%				
43 Mahnomen	215,432	98,824	-54%	-\$12	48.5%	91.0%	2.3%	1.1%	-1.3%	741	-8	13.0%				
44 Marshall	511,848	402,919	-22%	-\$3	42.1%	82.8%	1.3%	1.0%	-0.3%	899	-2	4.7%				
45 Faribault/Martin	233,098	253,389	+9%	+\$1	44.6%	93.6%	0.9%	1.0%	+0.1%	1,800	+1	4.5%				
46 Meeker	326,368	222,996	-31%	-\$4	63.6%	105.6%	1.4%	1.0%	-0.4%	1,947	-8	6.3%				
47 Mille Lacs	453,593	314,407	-31%	-\$4	51.2%	93.0%	1.5%	1.0%	-0.5%	1,647	-7	5.5%				
48 Morrison	714,650	292,353	-59%	-\$11	49.0%	98.9%	2.4%	1.0%	-1.4%	1,326	-15	8.8%				

Table A-2 TOTAL HEALTH PROGRAMS COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert.		
	Current (2008)	Equalized County Share	Percent Difference	\$	Per capita Difference	NTC rate	Total	NTC rate	NTC rate for Current	NTC rate for Equalized	County Share	NTC rate Difference	Total	Tax on Avg Homestead	\$ Difference for Avg Homestead
52 Nicolllet	305,984	264,466	-14%	-1	51.4%	97.9%	1.1%	0.9%	-0.1%	2,011	1,146	-3	6.2%		
53 Nobles	341,220	198,516	-42%	-7	50.3%	99.1%	1.8%	1.1%	-0.8%	1,146	901	-7	6.6%		
54 Norman	108,060	78,603	-27%	-4	54.8%	98.0%	1.7%	1.2%	-0.5%	901	2,339	-3	13.7%		
55 Olmsted	1,272,408	1,344,826	+6%	+1	53.1%	111.2%	0.9%	0.9%	+0.1%	2,339	1,453	+1	5.0%		
56 Otter Tail	735,371	812,266	+10%	+1	35.1%	72.6%	0.9%	1.0%	+0.1%	1,453	-12	+2	2.8%		
57 Pennington	173,769	80,513	-54%	-7	79.3%	137.7%	2.2%	1.0%	-1.2%	1,560	1,587	-10	12.7%		
58 Pine	478,355	289,995	-39%	-7	45.2%	83.7%	1.5%	0.9%	-0.6%	800	-8		4.8%		
59 Pipestone	192,008	94,077	-51%	-10	42.8%	88.9%	2.2%	1.1%	-1.1%	1,603	-11		14.2%		
60 Polk	535,849	270,287	-50%	-9	70.5%	128.3%	2.1%	1.0%	-1.0%	1,521	+1		7.6%		
61 Pope	149,337	158,035	+6%	+1	42.8%	83.8%	1.0%	1.1%	+0.1%	1,521			3.7%		
62 Ramsey	6,010,812	5,168,110	-14%	-2	44.9%	101.9%	1.2%	1.1%	-0.2%	2,916	-4		3.8%		
63 Red Lake	83,560	29,808	-64%	-13	58.9%	122.1%	2.9%	1.0%	-1.9%	954	-11		22.4%		
64 Redwood	211,597	186,432	-12%	-2	58.1%	102.5%	1.2%	1.0%	-0.1%	968	-1		4.4%		
65 Renville	249,442	237,409	-5%	-1	49.6%	88.3%	1.1%	1.0%	-0.1%	921	-0		2.9%		
66 Rice	379,456	570,028	+50%	+3	27.8%	78.5%	0.6%	0.9%	+0.3%	2,146	+7		4.6%		
67 Rock	160,513	137,998	-14%	-2	32.3%	68.7%	1.4%	1.2%	-0.2%	883	-2		7.2%		
68 Roseau	161,132	96,140	-40%	-4	64.0%	139.7%	1.7%	1.0%	-0.7%	1,495	-7		10.9%		
69 St. Louis	3,589,088	1,696,246	-53%	-10	59.1%	104.0%	2.1%	1.0%	-1.1%	1,720	-17		7.6%		
70 Scott	468,980	1,525,153	+225%	+8	32.7%	96.1%	0.3%	1.0%	+0.7%	3,395	+20		2.4%		
71 Sherburne	630,113	918,286	+46%	+3	42.0%	101.6%	0.6%	0.9%	+0.3%	2,648	+7		3.5%		
72 Sibley	169,508	185,089	+9%	+1	59.1%	104.1%	1.0%	1.1%	+0.1%	1,645	+1		3.8%		
73 Stearns	1,441,274	1,319,316	-8%	-1	48.0%	102.3%	1.1%	1.0%	-0.1%	2,194	-2		5.8%		
74 Steele	397,305	323,567	-19%	-2	51.9%	108.0%	1.1%	0.9%	-0.2%	2,016	-3		5.5%		
75 Stevens	111,310	106,926	-4%	-0	45.6%	97.6%	1.1%	1.1%	-0.0%	1,328	-0		10.3%		
76 Swift	155,097	134,382	-13%	-2	51.8%	90.6%	1.2%	1.0%	-0.2%	895	-1		6.3%		
77 Todd	367,936	195,134	-47%	-7	57.8%	107.4%	1.8%	1.0%	-0.8%	1,620	-11		7.0%		
78 Traverse	92,018	73,310	-20%	-5	67.7%	99.0%	1.2%	1.0%	-0.3%	723	-1		1.9%		
79 Wabasha	141,295	201,018	+42%	+3	54.3%	97.8%	0.6%	0.9%	+0.3%	1,956	+5		5.1%		
80 Wadena	301,300	97,952	-67%	-15	77.9%	122.4%	3.2%	1.0%	-2.1%	1,438	-24		10.5%		
81 Waseca	261,407	174,512	-33%	-4	55.5%	105.3%	1.4%	0.9%	-0.5%	1,709	-7		6.0%		
82 Washington	939,550	2,945,277	+213%	+9	26.2%	82.6%	0.3%	1.0%	+0.7%	2,994	+20		2.5%		
83 Watonwan	179,996	106,883	-41%	-6	61.4%	100.3%	1.6%	1.0%	-0.7%	1,047	-6		9.5%		
84 Wilkin	76,468	103,963	+36%	+4	59.1%	83.9%	0.8%	1.1%	+0.3%	969	+2		4.4%		
85 Winona	641,156	380,612	-41%	-5	44.3%	91.3%	1.6%	0.9%	-0.6%	1,892	-10		7.3%		
86 Wright	679,474	1,357,068	+100%	+6	32.6%	92.4%	0.5%	1.0%	+0.5%	2,515	+11		3.1%		
87 Yellow Medicine	165,914	119,109	-28%	-5	63.7%	104.0%	1.4%	1.0%	-0.4%	1,001	-3		6.9%		
TOTALS	58,510,816	58,510,816	+0%	+0	41.2%	97.0%	1.0%	1.0%	+0.0%	2,591	+0		3.9%		

**Table A-3: TOTAL SUPPORT PROGRAMS COSTS LOCAL SHARE
Difference between Current County Share and Statewide Equalized Distribution**

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert.		
	Current (2008)	Equalized	Percent Difference	County	Total	2009	NTC rate	NTC rate	NTC rate	2009 Total	\$ Difference	Homestead	Program Aid	County	as % of NTC
	County Share	County Share	\$ Difference	NTC rate	NTC rate	County Share	for Current	for Equalized	County Share	Tax on Avg	for Avg	Homestead			
1 Aitkin	351,527	606,511	+73%	+16	34.9%	59.2%	1.1%	2.0%	+0.8%	1,236	+16	1.9%			
2 Anoka	5,521,179	6,467,603	+17%	+3	32.4%	92.7%	1.8%	2.1%	+0.3%	2,668	+7	5.0%			
3 Becker	795,338	823,803	+4%	+1	40.7%	73.8%	1.9%	1.9%	+0.1%	1,629	+1	3.3%			
4 Beltrami	1,256,305	588,182	-53%	-15	56.7%	101.9%	4.1%	1.9%	-2.2%	1,729	-33	13.3%			
5 Benton	827,078	575,238	-30%	-6	66.3%	131.9%	1.9%	0.8%	-0.8%	2,355	-14	7.2%			
6 Big Stone	160,175	129,584	-19%	-6	56.1%	97.3%	2.6%	2.1%	-0.5%	928	-4	4.2%			
7 Blue Earth	977,913	1,172,631	+20%	+3	41.9%	88.7%	1.5%	1.8%	+0.3%	1,861	+5	4.6%			
8 Brown	458,346	418,440	-9%	-2	48.8%	102.3%	2.1%	1.9%	-0.2%	1,351	-2	7.1%			
9 Carlton	858,504	544,348	-37%	-9	66.3%	120.6%	3.1%	1.9%	-1.1%	2,050	-18	7.3%			
10 Carver	958,408	2,279,094	+138%	+15	38.0%	99.0%	0.9%	2.1%	+1.2%	3,641	+38	2.3%			
11 Cass	639,914	1,377,209	+115%	+26	29.0%	53.3%	0.9%	2.0%	+1.1%	1,404	+26	1.3%			
12 Chippewa	321,016	257,562	-20%	-5	54.7%	106.1%	2.5%	2.0%	-0.5%	1,147	-4	5.4%			
13 Chisago	728,403	987,219	+36%	+5	57.9%	14.7%	1.3%	1.8%	+0.5%	2,899	+11	3.9%			
14 Clay	892,473	744,329	-17%	-3	57.9%	120.3%	2.3%	1.9%	-0.4%	1,809	-5	9.5%			
15 Clearwater	357,920	148,944	-58%	-25	57.5%	109.3%	4.5%	1.9%	-2.6%	1,075	-24	12.6%			
16 Cook	87,316	341,862	+292%	+47	33.2%	44.3%	0.5%	1.9%	+1.4%	1,276	+40	1.6%			
17 Cottonwood	263,128	293,495	+12%	+3	45.8%	83.8%	1.9%	2.1%	+0.2%	973	+2	6.3%			
18 Crow Wing	1,194,306	2,429,580	+103%	+20	28.5%	64.2%	1.0%	2.0%	+1.0%	1,647	+24	1.2%			
19 Dakota	6,324,805	8,822,125	+39%	+6	25.7%	87.6%	1.4%	2.0%	+0.6%	2,883	+15	3.5%			
20 Dodge	243,239	356,784	+47%	+6	49.8%	108.4%	1.3%	1.9%	+0.6%	1,895	+9	5.1%			
21 Douglas	665,459	980,346	+47%	+9	42.5%	79.5%	1.3%	1.9%	+0.6%	1,940	+13	2.5%			
22 Fillmore	543,712	421,800	-22%	-6	36.4%	95.1%	2.6%	2.0%	-0.6%	1,344	-7	5.1%			
23 Freeborn	621,878	561,906	-10%	-2	59.8%	111.7%	2.2%	2.0%	-0.2%	1,496	-2	6.8%			
24 Goodhue	665,358	1,054,518	+58%	+8	43.5%	102.0%	1.1%	1.8%	+0.7%	2,387	+13	3.3%			
25 Grant	223,327	183,163	-18%	-7	58.7%	104.6%	2.9%	2.3%	-0.5%	1,247	-5	6.1%			
26 Hennepin	37,127,070	29,130,73	-22%	-7	40.2%	106.8%	2.5%	2.0%	-0.5%	3,738	-16	2.3%			
27 Houston	469,623	310,930	-34%	-8	56.3%	118.1%	3.0%	2.0%	-1.0%	1,925	-14	7.2%			
28 Hubbard	309,435	718,162	+132%	+22	30.2%	64.0%	0.8%	2.0%	+1.1%	1,537	+23	1.4%			
29 Isanti	637,522	708,698	+11%	+2	42.4%	99.8%	1.8%	2.0%	+0.2%	2,176	+4	5.3%			
30 Itasca	1,988,956	1,208,562	-39%	-18	44.8%	84.5%	3.3%	2.0%	-1.3%	1,577	-23	2.9%			
31 Jackson	198,386	326,389	+65%	+12	51.3%	90.6%	1.3%	2.2%	+0.8%	1,015	+7	4.4%			
32 Kanabec	401,135	272,391	-32%	-8	74.6%	110.8%	2.9%	1.9%	-0.9%	1,841	-15	7.0%			
33 Kandiyohi	855,305	861,430	+1%	+0	57.6%	99.1%	1.9%	2.0%	+0.0%	1,959	+0	5.2%			
34 Kittson	107,292	127,372	+19%	+4	38.2%	82.5%	1.6%	1.9%	+0.3%	520	+1	5.6%			
35 Koochiching	343,203	227,784	-34%	-9	35.2%	78.5%	3.4%	2.2%	-1.1%	873	-11	9.0%			
36 Lac Qui Parle	129,735	200,031	+54%	+10	39.9%	86.0%	1.4%	2.2%	+0.8%	775	+5	7.4%			
37 Lake	227,288	340,680	+50%	+10	44.6%	80.7%	1.3%	1.9%	+0.6%	1,473	+12	1.4%			
38 Le Sueur	88,161	107,268	+22%	+5	48.4%	110.4%	1.9%	2.3%	+0.4%	1,411	+5	8.0%			
39 Lincoln/Lyon/Murray	352,589	631,718	+79%	+10	38.2%	83.7%	1.1%	1.9%	+0.9%	1,973	+17	3.5%			
40 McLeod	429,114	655,015	+53%	+6	56.8%	108.9%	1.3%	2.0%	+0.7%	2,109	+12	6.2%			
41 Mahnomen	222,528	75,371	-66%	-29	96.0%	150.4%	5.8%	2.0%	-3.9%	1,332	-33	23.4%			
42 Marshall	277,838	196,243	-29%	-8	48.5%	91.0%	3.0%	2.1%	-0.9%	741	-6	13.0%			
43 Faribault/Martin	620,562	800,111	+29%	+5	42.1%	82.8%	1.5%	2.0%	+0.4%	899	+4	4.7%			
44 Meeker	352,070	503,175	+43%	+7	44.6%	93.6%	1.4%	2.0%	+0.6%	1,800	+10	4.5%			
45 Mille Lacs	476,486	442,823	-7%	-1	63.6%	105.6%	2.0%	1.9%	-0.1%	1,947	-2	6.3%			
46 Morrison	615,959	624,344	+1%	+0	51.2%	93.0%	2.0%	2.0%	+0.0%	1,647	+0	5.5%			
47 Mower	1,234,923	580,551	-53%	-17	49.0%	98.9%	4.1%	1.9%	-2.2%	1,326	-24	8.8%			

**Table A-3: TOTAL SUPPORT PROGRAMS COSTS LOCAL SHARE
Difference between Current County Share and Statewide Equalized Distribution**

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert. County Program Aid as % of NTC		
	Current (2008)	Equalized County Share	Percent Difference	\$	Per capita Difference	NTC rate	Total	NTC rate	NTC rate for Current for Equalized County Share	NTC rate	Total	Tax on Avg Homestead	\$ Difference for Avg Homestead	Homestead Total	Avg Homestead
52 Nicollet	530,366	525,172	-1%	-0	51.4%	97.9%	1.9%	2.1%	-0.0%	2,011	1,146	-0	6.2%	6.6%	
53 Nobles	399,741	394,210	-1%	-0	50.3%	99.1%	2.1%	-0.0%	-0.0%	1,146	901	+4	13.7%	13.7%	
54 Norman	122,952	156,089	+27%	+5	54.8%	98.0%	2.4%	+0.5%	+0.5%	2,339	2,339	+2	5.0%	5.0%	
55 Olmsted	2,529,782	2,670,538	+6%	+1	53.1%	111.2%	1.8%	+0.1%	+0.1%	1,453	1,453	+8	2.8%	2.8%	
56 Otter Tail	1,238,226	1,612,988	+30%	+7	35.1%	72.6%	2.0%	+0.5%	+0.5%	1,560	1,560	-18	12.7%	12.7%	
57 Pennington	303,969	159,882	-47%	-11	79.3%	137.7%	3.9%	-2.1%	-1.8%	1,587	1,587	+4	4.8%	4.8%	
58 Pine	503,651	575,868	+14%	+3	45.2%	83.7%	1.6%	+0.2%	+0.2%	800	800	-4	14.2%	14.2%	
59 Pipestone	235,550	186,817	-21%	-5	42.8%	88.9%	2.7%	+2.2%	+2.2%	1,603	1,603	-11	7.6%	7.6%	
60 Polk	795,105	536,733	-32%	-8	70.5%	128.3%	3.1%	-2.1%	-1.0%	1,521	1,521	+9	3.7%	3.7%	
61 Pope	222,445	313,823	+41%	+8	42.8%	83.8%	1.5%	-2.1%	-0.6%	2,916	2,916	-28	3.8%	3.8%	
62 Ramsey	15,798,747	10,292,762	-35%	-11	44.9%	101.9%	3.3%	-2.1%	-1.1%	954	954	-12	22.4%	22.4%	
63 Red Lake	115,762	59,192	-49%	-14	58.9%	122.1%	4.0%	-2.0%	-2.0%	921	921	+4	4.4%	4.4%	
64 Redwood	346,322	370,213	+7%	+2	58.1%	102.5%	1.9%	-2.0%	-0.5%	968	968	+1	2.9%	2.9%	
65 Renville	362,906	471,443	+30%	+7	49.6%	88.3%	1.6%	-2.0%	-0.5%	2,146	2,146	+13	4.6%	4.6%	
66 Rice	768,389	1,131,554	+47%	+6	27.8%	78.5%	1.2%	-1.8%	-0.6%	883	883	+4	7.2%	7.2%	
67 Rock	223,573	274,034	+23%	+5	32.3%	68.7%	1.9%	-2.3%	-0.4%	1,495	1,495	-8	10.9%	10.9%	
68 Roseau	270,220	190,914	-29%	-5	64.0%	139.7%	2.9%	-2.0%	-0.8%	723	723	+1	1.9%	1.9%	
69 St. Louis	5,038,026	3,368,382	-33%	-9	59.1%	104.0%	3.0%	-2.0%	-1.0%	1,720	1,720	-15	7.6%	7.6%	
70 Scott	1,245,784	3,028,628	+143%	+14	32.7%	96.1%	0.8%	-1.9%	+1.1%	3,395	3,395	+34	2.4%	2.4%	
71 Sherburne	864,371	1,823,520	+111%	+11	42.0%	101.6%	0.9%	-1.9%	+1.0%	2,648	2,648	+23	3.5%	3.5%	
72 Sibley	255,792	367,548	+44%	+7	59.1%	104.1%	1.5%	-2.1%	-0.6%	1,645	1,645	+9	3.8%	3.8%	
73 Stearns	2,319,402	2,619,880	+13%	+2	48.0%	102.3%	1.7%	-1.9%	+0.2%	2,194	2,194	+4	5.8%	5.8%	
74 Steele	517,611	642,534	+24%	+3	51.9%	108.0%	1.5%	-1.8%	+0.4%	2,016	2,016	+6	5.5%	5.5%	
75 Stevens	166,702	212,333	+27%	+5	45.6%	97.6%	1.6%	-2.1%	+0.4%	1,328	1,328	+5	10.3%	10.3%	
76 Swift	258,486	266,854	+3%	+1	51.8%	90.6%	1.9%	-2.0%	+0.1%	895	895	+1	6.3%	6.3%	
77 Todd	547,051	387,495	-29%	-7	57.8%	107.4%	2.7%	-1.9%	-0.8%	1,620	1,620	-10	7.0%	7.0%	
78 Traverse	128,091	145,577	+14%	+5	67.7%	99.0%	1.7%	-2.0%	+0.2%	723	723	+1	1.9%	1.9%	
79 Wabasha	253,450	389,179	+57%	+7	54.3%	97.8%	1.1%	-1.8%	+0.7%	1,956	1,956	+11	5.1%	5.1%	
80 Wadena	366,290	194,511	-47%	-13	77.9%	122.4%	3.9%	-2.1%	-1.8%	1,438	1,438	-20	10.5%	10.5%	
81 Waseca	325,160	346,544	+7%	+1	55.5%	105.3%	1.8%	-1.9%	+0.1%	1,709	1,709	+2	6.0%	6.0%	
82 Washington	2,243,422	5,848,691	+161%	+15	26.2%	82.6%	0.8%	-2.0%	+1.2%	2,994	2,994	+37	2.5%	2.5%	
83 Watonwan	279,435	212,247	-24%	-6	61.4%	100.3%	2.5%	-1.9%	-0.6%	1,047	1,047	-5	9.5%	9.5%	
84 Wilkin	141,697	206,449	+46%	+10	59.1%	83.9%	1.5%	-2.1%	+0.7%	969	969	+6	4.4%	4.4%	
85 Winona	927,404	755,815	-19%	-3	44.3%	91.3%	2.3%	-1.9%	-0.4%	1,892	1,892	-7	7.3%	7.3%	
86 Wright	1,129,927	2,694,848	+138%	+13	32.6%	92.4%	0.8%	-1.9%	+1.1%	2,515	2,515	+26	3.1%	3.1%	
87 Yellow Medicine	258,701	236,525	-9%	-2	63.7%	104.0%	2.2%	-2.0%	-0.2%	1,001	1,001	-1	6.9%	6.9%	
TOTALS	116,189,983	116,189,983	+0%	+0	41.2%	97.0%	2.0%	-2.0%	+0.0%	2,591	2,591	+0	3.9%	3.9%	

Table A-4: TOTAL SOCIAL SERVICES COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution
 February 3, 2010

County	County Share			2009			Tax Rates			2009 Cert. County Program Aid as % of NTC			
	Current (2008)	Equalized County Share	Percent Difference	\$	Per capita	Difference	County NTC rate	Total NTC rate	NTC rate for Current	NTC rate for Equalized	County Share	Difference	2009 Total Tax on Avg Homestead
1 Aitkin	1,346,169	2,494,985	+85%	+72	34.9%	59.2%	4.4%	8.1%	+3.7%	1,236	+73	1.9%	
2 Anoka	20,464,009	26,605,585	+30%	+18	32.4%	92.7%	6.5%	8.5%	+2.0%	2,668	+47	5.0%	
3 Becker	3,959,766	3,388,856	-14%	-18	40.7%	73.8%	9.3%	8.0%	-1.3%	1,629	-26	3.3%	
4 Beltrami	4,453,111	2,419,585	-46%	-46	56.7%	101.9%	14.6%	8.0%	-6.7%	1,729	-102	13.3%	
5 Benton	2,143,158	2,366,340	+10%	+6	66.3%	131.9%	7.1%	7.9%	+0.7%	2,355	+13	7.2%	
6 Big Stone	589,086	533,067	-10%	-10	56.1%	97.3%	9.6%	8.7%	-0.9%	928	-7	9.2%	
7 Blue Earth	3,550,874	4,823,817	+36%	+21	41.9%	88.7%	5.4%	7.4%	+2.0%	1,861	+35	4.6%	
8 Brown	1,965,096	1,721,324	-12%	-9	48.8%	102.3%	8.9%	7.8%	-1.1%	1,351	-13	7.1%	
9 Carlton	3,526,773	2,239,269	-37%	-38	66.3%	120.6%	12.6%	8.0%	-4.6%	2,050	-74	7.3%	
10 Carver	6,385,694	9,375,441	+47%	+33	38.0%	99.0%	5.9%	8.7%	+2.8%	3,641	+86	2.3%	
11 Cass	3,239,047	5,685,383	+75%	+85	29.0%	53.3%	4.7%	8.2%	+3.5%	1,404	+85	1.3%	
12 Chippewa	1,320,767	1,059,525	-20%	-21	54.7%	106.1%	10.2%	8.2%	-2.0%	1,147	-18	5.4%	
13 Chisago	2,558,656	4,061,094	+59%	+30	57.9%	114.7%	4.7%	7.4%	+2.7%	2,899	+65	3.9%	
14 Clay	6,357,509	3,061,923	-52%	-59	57.9%	120.3%	16.4%	7.9%	-8.5%	1,809	-121	9.5%	
15 Clearwater	878,272	6,12,705	-30%	-32	57.5%	109.3%	11.1%	7.8%	-3.4%	1,075	-31	12.6%	
16 Cook	530,321	1,406,307	+165%	+161	33.2%	44.3%	3.0%	8.0%	+5.0%	1,276	+139	1.6%	
17 Cottonwood	2,319,948	1,207,340	-48%	-99	45.8%	83.8%	16.7%	8.7%	-8.0%	973	-65	6.3%	
18 Crow Wing	4,235,658	9,994,493	+136%	+93	28.5%	64.2%	3.4%	8.1%	+4.7%	1,647	+110	1.2%	
19 Dakota	22,550,731	36,291,312	+61%	+34	25.7%	87.6%	5.2%	8.3%	+3.1%	2,883	+84	3.5%	
20 Dodge	1,055,253	1,467,691	+39%	+21	49.8%	108.4%	5.6%	7.7%	+2.2%	1,895	+34	5.1%	
21 Douglas	2,620,597	4,032,820	+54%	+39	42.5%	79.5%	5.1%	7.8%	+2.7%	1,940	+59	2.5%	
22 Fillmore	489,170	1,735,144	+255%	+60	36.4%	95.1%	2.3%	8.2%	+5.9%	1,344	+70	5.1%	
23 Freeborn	3,740,774	2,311,495	-38%	-46	59.8%	111.7%	13.2%	8.1%	-5.0%	1,496	-56	6.8%	
24 Goodhue	3,271,851	4,337,939	+33%	+23	43.5%	102.0%	5.5%	7.3%	+1.8%	2,387	+36	3.3%	
25 Grant	762,143	753,472	-1%	-1	58.7%	104.6%	9.7%	9.6%	-0.1%	1,247	-1	6.1%	
26 Hennepin	157,147,158	119,884,990	-24%	-32	40.2%	106.8%	10.7%	8.2%	-2.5%	3,738	-76	2.3%	
27 Houston	1,191,563	1,279,063	+7%	+4	56.3%	118.1%	7.6%	8.2%	+0.6%	1,925	+8	7.2%	
28 Hubbard	1,642,096	2,954,281	+80%	+70	30.2%	64.0%	4.5%	8.1%	+3.6%	1,537	+74	1.4%	
29 Isanti	2,912,804	2,915,348	+0%	+0	42.4%	99.8%	8.1%	8.1%	+0.0%	2,176	+0	5.3%	
30 Itasca	4,986,055	4,971,625	-0%	-0	44.8%	84.5%	8.4%	8.3%	-0.0%	1,577	-0	2.9%	
31 Jackson	1,841,095	1,342,657	-27%	-46	51.3%	90.6%	12.2%	8.9%	-3.3%	1,015	-28	4.4%	
32 Kanabec	1,539,329	1,120,527	-27%	-26	74.6%	110.8%	11.0%	8.0%	-3.0%	1,841	-47	7.0%	
33 Kandiyohi	3,975,429	3,543,638	-11%	-10	57.6%	99.1%	9.0%	8.0%	-1.0%	1,959	-17	5.2%	
34 Kittson	174,090	523,966	+201%	+76	38.2%	82.5%	2.6%	7.8%	+5.2%	520	+24	5.6%	
35 Koochiching	1,283,670	937,129	-27%	-26	35.2%	78.5%	12.6%	9.2%	-3.4%	873	-33	9.0%	
36 Lac Qui Parle	358,970	822,862	+129%	+63	39.9%	86.0%	4.0%	9.2%	+5.2%	775	+34	7.4%	
37 Lake	1,425,903	1,401,444	-2%	-2	44.6%	80.7%	8.1%	8.0%	-0.1%	1,473	-2	1.4%	
38 Lake of the Woods	510,918	441,264	-14%	-17	48.4%	110.4%	11.0%	9.5%	-1.5%	1,411	-17	8.0%	
39 Le Sueur	2,210,475	2,598,678	+18%	+14	38.2%	83.7%	6.8%	8.0%	+1.2%	1,973	+24	3.5%	
40 Lincoln/Lyon/Murray	2,910,800	3,749,193	+29%	+21	49.2%	95.4%	6.6%	8.6%	+1.9%	1,271	+21	5.7%	
41 McLeod	2,670,481	2,694,515	+1%	+1	56.8%	108.9%	8.3%	8.4%	+0.1%	2,109	+1	6.2%	
42 Mahnomen	295,531	310,050	+5%	+3	96.0%	150.4%	7.8%	8.1%	+0.4%	1,332	+3	23.4%	
43 Marshall	614,414	807,277	+31%	+20	48.5%	91.0%	6.7%	8.7%	+2.1%	741	+13	13.0%	
44 Faribault/Martin	3,149,661	3,291,393	+4%	+4	42.1%	82.8%	7.7%	8.0%	+0.3%	899	+3	4.7%	
45 Meeker	1,963,949	2,069,898	+5%	+5	44.6%	93.6%	7.9%	8.3%	+0.4%	1,800	+7	4.5%	
46 Mille Lacs	3,000,698	1,821,626	-39%	-45	63.6%	105.6%	12.8%	7.8%	-5.0%	1,947	-87	6.3%	
47 Morrison	1,855,567	2,568,347	+38%	+22	51.2%	93.0%	6.1%	8.4%	+2.3%	1,647	+35	5.5%	
48 Mower	2,133,441	2,388,193	+12%	+7	49.0%	98.9%	7.1%	8.0%	+0.9%	1,326	+9	8.8%	

Table A-4: TOTAL SOCIAL SERVICES COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert.		
	Current (2008)	Equalized	Percent	\$	Per capita	Difference	County	Total	NTC rate	NTC rate	NTC rate	Homestead	Total	\$ Difference	County Program Aid
	County Share	County Share	County Share	NTC rate	NTC rate	County Share	County Share	County Share	for Current	for Equalized	for Avg	Homestead	Avg	for Avg	as % of NTC
52 Nicolllet	2,531,671	2,160,384	-15%	-12	51.4%	97.9%	9.0%	7.7%	-1.3%	2,011	-24	6.2%			
53 Nobles	1,233,739	1,621,650	+31%	+19	50.3%	99.1%	6.6%	8.6%	+2.1%	1,146	+19	6.6%			
54 Norman	412,637	642,098	+56%	+34	54.8%	98.0%	6.4%	9.9%	+3.6%	901	+24	13.7%			
55 Olmsted	22,130,025	10,985,713	-50%	-79	53.1%	111.2%	15.4%	7.7%	-7.8%	2,339	-148	5.0%			
56 Otter Tail	5,277,148	6,655,299	+26%	+24	35.1%	72.6%	6.7%	8.4%	+1.7%	1,453	+31	2.8%			
57 Pennington	1,409,169	657,700	-53%	-55	79.3%	137.7%	6.6%	8.4%	-9.6%	1,560	-96	12.7%			
58 Pine	2,089,248	2,368,931	+13%	+10	45.2%	83.7%	6.6%	7.5%	+0.9%	1,587	+15	4.8%			
59 Pipestone	714,713	768,502	+8%	+6	42.8%	88.9%	8.2%	8.9%	+0.6%	800	+4	14.2%			
60 Polk	3,046,977	2,207,942	-28%	-27	70.5%	128.3%	11.8%	8.5%	-3.2%	1,603	-35	7.6%			
61 Pope	1,021,057	1,290,964	+26%	+24	42.8%	83.8%	6.9%	8.7%	+1.8%	1,521	+28	3.7%			
62 Ramsey	51,697,889	42,217,619	-18%	-18	44.9%	101.9%	10.7%	8.7%	-2.0%	2,916	-48	3.8%			
63 Red Lake	133,585	243,495	+82%	+27	58.9%	122.1%	4.6%	8.4%	+3.8%	954	+23	22.4%			
64 Redwood	2,267,884	1,522,935	-33%	-48	58.1%	102.5%	12.5%	8.4%	-4.1%	968	-33	4.4%			
65 Renville	1,812,083	1,939,360	+7%	+8	49.6%	88.3%	7.9%	8.4%	+0.6%	921	+5	2.9%			
66 Rice	2,691,801	4,656,487	+73%	+31	27.8%	78.5%	4.2%	7.3%	+3.1%	2,146	+68	4.6%			
67 Rock	918,716	1,127,284	+23%	+22	32.3%	68.7%	7.8%	9.6%	+1.8%	883	+16	7.2%			
68 Roseau	590,270	785,356	+33%	+12	64.0%	139.7%	6.3%	8.3%	+2.1%	1,495	+20	10.9%			
69 St. Louis	17,734,123	13,856,414	-22%	-20	59.1%	104.0%	10.6%	8.3%	-2.3%	1,720	-35	7.6%			
70 Scott	4,544,656	12,458,777	+174%	+62	32.7%	96.1%	2.9%	8.0%	+5.1%	3,395	+151	2.4%			
71 Sherburne	5,172,853	7,501,359	+45%	+26	42.0%	101.6%	5.3%	7.7%	+2.4%	2,648	+55	3.5%			
72 Sibley	1,134,572	1,511,972	+33%	+25	59.1%	104.1%	6.5%	8.6%	+2.1%	1,645	+30	3.8%			
73 Stearns	10,809,894	10,777,323	-0%	-0	48.0%	102.3%	8.0%	8.0%	-0.0%	2,194	-0	5.8%			
74 Steele	1,494,147	2,643,173	+77%	+31	51.9%	108.0%	4.3%	7.5%	+3.3%	2,016	+54	5.5%			
75 Stevens	720,826	873,468	+21%	+16	45.6%	97.6%	7.1%	8.6%	+1.5%	1,328	+16	10.3%			
76 Swift	1,479,325	1,097,750	-26%	-34	51.8%	90.6%	11.0%	8.2%	-2.8%	895	-23	6.3%			
77 Todd	2,747,779	1,594,027	-42%	-48	57.8%	107.4%	13.5%	7.8%	-5.7%	1,620	-75	7.0%			
78 Traverse	183,456	598,857	+218%	+110	67.7%	99.0%	2.5%	8.1%	+5.5%	723	+32	1.9%			
79 Wabasha	1,060,347	1,642,093	+55%	+26	54.3%	97.8%	4.8%	7.4%	+2.6%	1,956	+45	5.1%			
80 Wadena	1,338,752	800,156	-40%	-40	77.9%	122.4%	14.1%	8.4%	-5.7%	1,438	-63	10.5%			
81 Waseca	918,353	1,425,568	+55%	+26	55.5%	105.3%	5.0%	7.7%	+2.8%	1,709	+38	6.0%			
82 Washington	12,325,396	24,059,586	+95%	+50	26.2%	82.6%	4.2%	8.2%	+4.0%	2,994	+119	2.5%			
83 Watonwan	1,155,027	873,113	-24%	-25	61.4%	100.3%	10.4%	7.9%	-2.5%	1,047	-22	9.5%			
84 Wilkin	1,213,221	849,264	-30%	-55	59.1%	83.9%	12.6%	8.8%	-3.8%	969	-33	4.4%			
85 Winona	2,419,323	3,109,174	+29%	+14	44.3%	91.3%	6.0%	7.7%	+1.7%	1,892	+27	7.3%			
86 Wright	6,421,835	11,085,714	+73%	+39	32.6%	92.4%	4.6%	7.9%	+3.3%	2,515	+79	3.1%			
87 Yellow Medicine	1,001,273	972,984	-3%	-3	63.7%	104.0%	8.7%	8.4%	-0.2%	1,001	-2	6.9%			
TOTALS	477,967,268	477,967,268	+0%	-0	41.2%	97.0%	8.2%	8.2%	+0.0%	2,591	+0	3.9%			

Table A-5: CHILDREN'S SERVICES COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert.		
	Current (2008)	Equalized County Share	Percent Difference	\$	Per capita	Difference	County NTC rate	Total NTC rate	for Current	NTC rate for Equalized	County Share	NTC rate	Total	Tax on Avg	\$ Difference for Avg
1 Aitkin	673,224	1,116,547	+66%	+28	34.9%	59.2%	2.2%	3.6%	+1.4%	1,236	+28	1.9%			
2 Anoka	7,642,207	11,906,435	+56%	+13	32.4%	92.7%	2.4%	3.8%	+1.4%	2,668	+33	5.0%			
3 Becker	2,101,169	1,516,568	-28%	-18	40.7%	73.8%	5.0%	3.6%	-1.4%	1,629	-27	3.3%			
4 Beltrami	2,970,051	1,082,804	-64%	-43	56.7%	101.9%	9.8%	3.6%	-6.2%	1,729	-95	13.3%			
5 Benton	1,352,843	1,058,976	-22%	-7	66.3%	131.9%	4.5%	3.5%	-1.0%	2,355	-17	7.2%			
6 Big Stone	281,132	238,556	-15%	-8	56.1%	97.3%	4.6%	3.9%	-0.7%	928	-5	9.2%			
7 Blue Earth	668,971	2,158,737	+223%	+25	41.9%	88.7%	1.0%	3.3%	+2.3%	1,861	+41	4.6%			
8 Brown	889,719	770,321	-13%	-5	48.8%	102.3%	4.0%	3.5%	-0.5%	1,351	-6	7.1%			
9 Carlton	1,977,053	1,002,110	-49%	-29	66.3%	120.6%	7.1%	3.6%	-3.5%	2,050	-56	7.3%			
10 Carver	1,887,379	4,195,663	+122%	+26	38.0%	99.0%	1.8%	3.9%	+2.1%	3,641	+66	2.3%			
11 Cass	1,969,640	2,535,352	+29%	+20	29.0%	53.3%	2.9%	3.7%	+0.8%	1,404	+20	1.3%			
12 Chippewa	456,443	474,155	+4%	+1	54.7%	106.1%	3.5%	3.7%	+0.1%	1,147	+1	5.4%			
13 Chisago	1,067,303	1,817,406	+70%	+15	57.9%	114.7%	2.0%	3.3%	+1.4%	2,899	+32	3.9%			
14 Clay	2,588,405	1,370,261	-47%	-22	57.9%	120.3%	6.7%	3.5%	-3.2%	1,809	-45	9.5%			
15 Clearwater	427,780	274,195	-36%	-19	57.5%	109.3%	5.4%	3.5%	-1.9%	1,075	-18	12.6%			
16 Cook	190,722	629,345	+230%	+81	33.2%	44.3%	1.1%	3.6%	+2.5%	1,276	+70	1.6%			
17 Cottonwood	585,842	540,304	-8%	-4	45.8%	83.8%	4.2%	3.9%	-0.3%	973	-3	6.3%			
18 Crow Wing	2,787,612	4,472,699	+60%	+27	28.5%	64.2%	2.3%	3.6%	+1.4%	1,647	+32	1.2%			
19 Dakota	8,936,733	16,240,956	+82%	+18	25.7%	87.6%	2.0%	3.7%	+1.7%	2,883	+45	3.5%			
20 Dodge	722,407	656,816	-9%	-3	49.8%	108.4%	3.8%	3.5%	-0.3%	1,895	-5	5.1%			
21 Douglas	1,121,381	1,804,753	+61%	+19	42.5%	79.5%	2.2%	3.5%	+1.3%	1,940	+29	2.5%			
22 Fillmore	346,634	776,506	+124%	+21	36.4%	95.1%	1.6%	3.7%	+2.0%	1,344	+24	5.1%			
23 Freeborn	1,969,720	1,034,432	-47%	-30	59.8%	111.7%	6.9%	3.6%	-3.3%	1,496	-37	6.8%			
24 Goodhue	1,446,905	1,941,299	+34%	+11	43.5%	102.0%	2.4%	3.3%	+0.8%	2,387	+17	3.3%			
25 Grant	160,103	337,191	+111%	+30	58.7%	104.6%	2.0%	4.3%	+2.3%	1,247	+23	6.1%			
26 Hennepin	65,870,141	53,650,494	-19%	-10	40.2%	106.8%	4.5%	3.7%	-0.8%	3,738	-25	2.3%			
27 Houston	645,408	572,401	-11%	-4	56.3%	118.1%	4.1%	3.7%	-0.5%	1,925	-6	7.2%			
28 Hubbard	758,660	1,322,089	+74%	+30	30.2%	64.0%	2.1%	3.6%	+1.5%	1,537	+32	1.4%			
29 Isanti	1,465,120	1,304,666	-11%	-4	42.4%	99.8%	4.1%	3.6%	-0.4%	2,176	-9	5.3%			
30 Itasca	2,452,218	2,224,884	-9%	-5	44.8%	84.5%	4.1%	3.7%	-0.4%	1,577	-7	2.9%			
31 Jackson	588,230	600,861	+2%	+1	51.3%	90.6%	3.9%	4.0%	+0.1%	1,015	+1	4.4%			
32 Kanabec	690,532	501,454	-27%	-12	74.6%	110.8%	4.9%	3.6%	-1.3%	1,841	-21	7.0%			
33 Kandiyohi	1,871,212	1,585,836	-15%	-7	57.6%	99.1%	4.2%	3.6%	-0.6%	1,959	-11	5.2%			
34 Kittson	38,518	234,483	+509%	+42	38.2%	82.5%	0.6%	3.5%	+2.9%	520	+14	5.6%			
35 Koochiching	563,387	419,336	-26%	-11	35.2%	78.5%	5.5%	4.1%	-1.4%	873	-14	9.0%			
36 Lac Qui Parle	87,269	368,244	+322%	+38	39.9%	86.0%	1.0%	4.1%	+3.1%	775	+20	7.4%			
37 Lake	783,766	627,169	-20%	-15	44.6%	80.7%	4.5%	3.6%	-0.9%	1,473	-16	1.4%			
38 Lake of the Woods	165,454	197,473	+19%	+8	48.4%	110.4%	3.6%	4.3%	+0.7%	1,411	+8	8.0%			
39 Le Sueur	893,269	1,162,951	+30%	+10	38.2%	83.7%	2.8%	3.6%	+0.8%	1,973	+17	3.5%			
40 Lincoln/Lyon/Murray	1,134,547	1,677,825	+48%	+14	49.2%	95.4%	2.6%	3.8%	+1.2%	1,271	+14	5.7%			
41 McLeod	1,215,599	1,205,839	-1%	-0	56.8%	108.9%	3.8%	3.8%	-0.0%	2,109	-1	6.2%			
42 Mahnomen	83,629	138,752	+66%	+11	96.0%	150.4%	2.2%	3.6%	+1.4%	1,332	+12	23.4%			
43 Marshall	256,254	361,270	+41%	+11	48.5%	91.0%	2.8%	3.9%	+1.1%	741	+7	13.0%			
44 Faribault/Martin	1,325,159	1,472,952	+11%	+4	42.1%	82.8%	3.2%	3.6%	+0.4%	899	+3	4.7%			
45 Meeker	644,190	926,313	+44%	+12	44.6%	93.6%	2.6%	3.7%	+1.1%	1,800	+19	4.5%			
46 Mille Lacs	1,594,508	815,208	-49%	-30	63.6%	105.6%	6.8%	3.5%	-3.3%	1,947	-58	6.3%			
47 Morrison	859,130	1,149,377	+34%	+9	51.2%	93.0%	2.8%	3.8%	+1.0%	1,647	+14	5.5%			
48 Mower	1,322,905	1,068,756	-19%	-7	49.0%	98.9%	4.4%	3.6%	-0.8%	1,326	-9	8.8%			

Table A-5: CHILDREN'S SERVICES COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert. County Program Aid as % of NTC		
	Current (2008)	Equalized County Share	Percent Difference	\$ Per capita	County NTC rate	2009 Total NTC rate	NTC rate for Current	NTC rate for Equalized	NTC rate County Share	2009 Total Tax on Avg Homestead	\$ Difference for Avg Homestead	Homestead Tax Total	Homestead Tax on Avg	Homestead Tax Homestead	
52 Nicollet	1,158,817	966,807	-17%	-6	51.4%	97.9%	4.1%	3.4%	-0.7%	2,011	-12	-12	6.2%		
53 Nobles	566,692	725,715	+28%	+8	50.3%	99.1%	3.0%	3.9%	+0.8%	1,146	+8	+8	6.6%		
54 Norman	208,877	287,349	+38%	+12	54.8%	98.0%	3.2%	4.5%	+1.2%	901	+8	+8	13.7%		
55 Olmsted	8,883,272	4,916,286	-45%	-28	53.1%	111.2%	6.2%	3.4%	-2.8%	2,339	-53	-53	5.0%		
56 Otter Tail	1,710,170	2,969,405	+74%	+22	35.1%	72.6%	2.2%	3.8%	+1.6%	1,453	+28	+28	2.8%		
57 Pennington	788,765	294,331	-63%	-36	79.3%	137.7%	10.1%	3.8%	-6.3%	1,560	-63	-63	12.7%		
58 Pine	1,675,751	1,060,136	-37%	-22	45.2%	83.7%	5.3%	3.4%	-1.9%	1,587	-32	-32	4.8%		
59 Pipestone	216,404	343,917	+59%	+14	42.8%	88.9%	2.5%	4.0%	+1.5%	800	+10	+10	14.2%		
60 Polk	1,550,832	988,090	-36%	-18	70.5%	128.3%	6.0%	3.8%	-2.2%	1,603	-24	-24	7.6%		
61 Pope	369,026	577,728	+57%	+19	42.8%	83.8%	2.5%	3.9%	+1.4%	1,521	+21	+21	3.7%		
62 Ramsey	24,362,610	18,893,175	-22%	-11	44.9%	101.9%	5.0%	3.9%	-1.1%	2,916	-28	-28	3.8%		
63 Red Lake	105,746	108,968	+3%	+1	58.9%	122.1%	3.7%	3.8%	+0.1%	954	+1	+1	22.4%		
64 Redwood	1,006,090	681,538	-32%	-21	58.1%	102.5%	5.5%	3.8%	-1.8%	968	-15	-15	4.4%		
65 Renville	644,815	887,895	+35%	+14	49.6%	88.3%	2.8%	3.8%	+1.0%	921	+8	+8	2.9%		
66 Rice	940,769	2,083,854	+122%	+18	27.8%	78.5%	1.5%	3.3%	+1.8%	2,146	+40	+40	4.6%		
67 Rock	467,652	504,478	+8%	+4	32.3%	68.7%	4.0%	4.3%	+0.3%	883	+3	+3	7.2%		
68 Roseau	232,394	351,460	+51%	+7	64.0%	139.7%	2.5%	3.7%	+1.3%	1,495	+12	+12	10.9%		
69 St. Louis	11,480,897	6,200,972	-46%	-27	59.1%	104.0%	6.8%	3.7%	-3.1%	1,720	-48	-48	7.6%		
70 Scott	1,588,833	5,575,506	+25%	+31	32.7%	96.1%	1.0%	3.6%	+2.6%	3,395	+76	+76	2.4%		
71 Sherburne	3,202,522	3,356,981	+5%	+2	42.0%	101.6%	3.3%	3.4%	+0.2%	2,648	+4	+4	3.5%		
72 Sibley	554,128	676,632	+22%	+8	59.1%	104.1%	3.2%	3.9%	+0.7%	1,645	+10	+10	3.8%		
73 Stearns	5,815,526	4,823,028	-17%	-7	48.0%	102.3%	4.3%	3.6%	-0.7%	2,194	-14	-14	5.8%		
74 Steele	386,245	1,182,863	+206%	+22	51.9%	108.0%	1.1%	3.4%	+2.3%	2,016	+37	+37	5.5%		
75 Stevens	220,565	390,891	+77%	+18	45.6%	97.6%	2.2%	3.9%	+1.7%	1,328	+18	+18	10.3%		
76 Swift	658,772	491,261	-25%	-15	51.8%	90.6%	4.9%	3.7%	-1.2%	895	-10	-10	6.3%		
77 Todd	1,256,977	713,353	-43%	-23	57.8%	107.4%	6.2%	3.5%	-2.7%	1,620	-35	-35	7.0%		
78 Traverse	45,040	267,998	+495%	+60	67.7%	99.0%	0.6%	3.6%	+3.0%	723	+17	+17	1.9%		
79 Wabasha	656,122	734,863	+12%	+4	54.3%	97.8%	3.0%	3.3%	+0.4%	1,956	+6	+6	5.1%		
80 Wadena	829,326	358,083	-57%	-35	77.9%	122.4%	8.7%	3.8%	-5.0%	1,438	-55	-55	10.5%		
81 Waseca	370,850	637,965	+72%	+14	55.5%	105.3%	2.0%	3.5%	+1.5%	1,709	+20	+20	6.0%		
82 Washington	4,778,540	10,767,058	+125%	+26	26.2%	82.6%	1.6%	3.6%	+2.0%	2,994	+61	+61	2.5%		
83 Watonwan	593,080	390,732	-34%	-18	61.4%	100.3%	5.4%	3.5%	-1.8%	1,047	-16	-16	9.5%		
84 Wilkin	667,187	380,060	-43%	-44	59.1%	83.9%	6.9%	4.0%	-3.0%	969	-26	-26	4.4%		
85 Winona	1,275,110	1,391,406	+9%	+2	44.3%	91.3%	3.2%	3.5%	+0.3%	1,892	+5	+5	7.3%		
86 Wright	3,775,579	4,961,038	+31%	+10	32.6%	92.4%	2.7%	3.5%	+0.8%	2,515	+20	+20	3.1%		
87 Yellow Medicine	318,728	435,426	+37%	+11	63.7%	104.0%	2.8%	3.8%	+1.0%	1,001	+8	+8	6.9%		
TOTALS	213,898,170	213,898,170	+0%	+0	41.2%	97.0%	3.7%	3.7%	+0.0%	2,591	+0	+0	3.9%		

Table A6: CHEMICAL DEPENDENCY (CD) COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert.		
	Current (2008)	Equalized	Percent	\$	Per capita	Difference	County	Total	NTC rate	NTC rate	NTC rate	2009 Total	\$ Difference	Avg	County Program Aid
	County Share	County Share	Difference				NTC rate	for Current	for Equalized	County Share	Homestead	Tax on Avg	Homestead		
1 Aitkin	100,376	179,679	+79%	+5	34.9%	59.2%	0.3%	0.6%	+0.3%	0.6%	1,236	+5	1.9%		
2 Anoka	1,421,165	1,916,030	+35%	+1	32.4%	92.7%	0.5%	0.6%	+0.2%	0.6%	2,668	+4	5.0%		
3 Becker	342,497	244,052	-29%	-3	40.7%	73.8%	0.8%	0.6%	-0.2%	0.6%	1,629	-4	3.3%		
4 Beltrami	344,745	174,249	-49%	-4	56.7%	101.9%	1.1%	0.6%	-0.6%	0.6%	1,729	-9	13.3%		
5 Benton	346,732	170,414	-51%	-4	66.3%	131.9%	1.2%	0.6%	-0.6%	0.6%	2,355	-10	7.2%		
6 Big Stone	29,394	38,389	+31%	+2	56.1%	97.3%	0.5%	0.6%	+0.1%	0.6%	928	+1	9.2%		
7 Blue Earth	442,776	347,392	-22%	-2	41.9%	88.7%	0.5%	0.5%	-0.1%	0.6%	1,861	-3	4.6%		
8 Brown	101,332	123,963	+22%	+1	48.8%	102.3%	0.5%	0.6%	+0.1%	0.6%	1,351	+1	7.1%		
9 Carlton	257,695	161,263	-37%	-3	66.3%	120.6%	0.9%	0.6%	-0.3%	0.6%	2,050	-6	7.3%		
10 Carver	133,323	675,182	+406%	+6	38.0%	99.0%	0.1%	0.6%	+0.5%	0.6%	3,641	+16	2.3%		
11 Cass	258,078	407,999	+58%	+5	29.0%	53.3%	0.4%	0.6%	+0.2%	0.6%	1,404	+5	1.3%		
12 Chippewa	129,418	76,303	-41%	-4	54.7%	106.1%	1.0%	0.6%	-0.4%	0.6%	1,147	-4	5.4%		
13 Chisago	107,094	292,464	+173%	+4	57.9%	14.7%	0.2%	0.5%	+0.3%	0.5%	2,899	+8	3.9%		
14 Clay	1,160,326	220,508	-81%	-17	57.9%	120.3%	3.0%	0.6%	-2.4%	0.6%	1,809	-35	9.5%		
15 Clearwater	58,378	44,125	-24%	-2	57.5%	109.3%	0.7%	0.6%	-0.2%	0.6%	1,075	-2	12.6%		
16 Cook	47,339	101,277	+114%	+10	33.2%	44.3%	0.3%	0.6%	+0.3%	0.6%	1,276	+9	1.6%		
17 Cottonwood	101,057	86,948	-14%	-1	45.8%	83.8%	0.7%	0.6%	-0.1%	0.6%	973	-1	6.3%		
18 Crow Wing	690,160	719,764	+4%	+0	28.5%	64.2%	0.6%	0.6%	+0.0%	0.6%	1,647	+1	1.2%		
19 Dakota	1,602,332	2,613,558	+63%	+3	25.7%	87.6%	0.4%	0.6%	+0.2%	0.6%	2,883	+6	3.5%		
20 Dodge	89,195	105,697	+19%	+1	49.8%	108.4%	0.5%	0.6%	+0.1%	0.6%	1,895	+1	5.1%		
21 Douglas	388,041	290,428	-25%	-3	42.5%	79.5%	0.8%	0.6%	-0.2%	0.6%	1,940	-4	2.5%		
22 Fillmore	36,907	124,958	+239%	+4	36.4%	95.1%	0.2%	0.6%	+0.4%	0.6%	1,344	+5	5.1%		
23 Freeborn	231,341	166,465	-28%	-2	59.8%	111.7%	0.8%	0.6%	-0.2%	0.6%	1,496	-3	6.8%		
24 Goodhue	230,855	312,401	+35%	+2	43.5%	102.0%	0.4%	0.5%	+0.1%	0.5%	2,387	+3	3.3%		
25 Grant	51,473	54,262	+5%	+0	58.7%	104.6%	0.7%	0.7%	+0.0%	0.7%	1,247	+0	6.1%		
26 Hennepin	10,446,020	8,633,646	-17%	-2	40.2%	106.8%	0.7%	0.6%	-0.1%	0.6%	3,738	-4	2.3%		
27 Houston	78,222	92,113	+18%	+1	56.3%	118.1%	0.5%	0.6%	+0.1%	0.6%	1,925	+1	7.2%		
28 Hubbard	163,013	212,756	+31%	+3	30.2%	64.0%	0.4%	0.6%	+0.1%	0.6%	1,537	+3	1.4%		
29 Isanti	117,972	358,037	+13%	-1	42.4%	99.8%	0.7%	0.6%	-0.1%	0.6%	2,176	-2	5.3%		
30 Itasca	127,482	96,693	-24%	-3	51.3%	90.6%	0.8%	0.6%	-0.2%	0.6%	1,577	+7	2.9%		
31 Jackson	134,951	80,696	-40%	-3	74.6%	110.8%	1.0%	0.6%	-0.4%	0.6%	1,841	-6	7.0%		
32 Kanabec	404,949	255,199	-37%	-4	57.6%	99.1%	0.9%	0.6%	-0.3%	0.6%	1,959	-6	5.2%		
33 Kandiyohi	21,468	37,734	+76%	+4	38.2%	82.5%	0.3%	0.6%	+0.2%	0.6%	520	+1	5.6%		
34 Kittson	102,657	67,481	-34%	-3	35.2%	78.5%	1.0%	0.7%	-0.3%	0.7%	873	-3	9.0%		
35 Koochiching	22,396	59,259	+165%	+5	39.9%	86.0%	0.3%	0.7%	+0.4%	0.7%	775	+3	7.4%		
36 Lac Qui Parle	213,141	194,048	-9%	-1	56.8%	108.9%	0.7%	0.6%	-0.1%	0.6%	2,109	-1	6.2%		
37 Lake	40,600	100,926	+149%	+5	44.6%	80.7%	0.2%	0.6%	+0.3%	0.6%	1,473	+6	1.4%		
38 Lake of the Woods	74,701	31,778	-57%	-11	48.4%	104.4%	1.6%	0.7%	-0.9%	0.7%	1,411	-10	8.0%		
39 Le Sueur	123,565	187,147	+51%	+2	38.2%	83.7%	0.4%	0.6%	+0.2%	0.6%	1,973	+4	3.5%		
40 Lincoln/Lyon/Murray	213,014	270,002	+27%	+1	49.2%	95.4%	0.5%	0.6%	+0.1%	0.6%	1,271	+1	5.7%		
41 McLeod	340,789	131,186	-62%	-8	63.6%	105.6%	1.5%	0.6%	-0.9%	0.6%	1,947	-16	6.3%		
42 Mille Lacs	172,633	184,962	+7%	+0	51.2%	93.0%	0.6%	0.6%	+0.0%	0.6%	1,647	+1	5.5%		
43 Morrison	272,369	171,988	-37%	-3	49.0%	98.9%	0.9%	0.6%	-0.3%	0.6%	1,326	-4	8.8%		

Table A6: CHEMICAL DEPENDENCY (CD) COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert.		
	Current (2008)	Equalized County Share	Percent Difference	\$	Per capita Difference	NTC rate	Total	NTC rate	NTC rate for Current	NTC rate for Equalized	County Share	NTC rate Difference	Total	Tax on Avg	\$ Difference for Avg
52 Nicollet	124,240	155,582	+25%	+1	51.4%	97.9%	0.4%	0.6%	0.3%	+0.1%	2,011	+2	6.2%		
53 Nobles	64,972	116,785	+80%	+3	50.3%	99.1%	0.3%	0.6%	0.4%	+0.3%	1,146	+3	6.6%		
54 Norman	22,768	46,241	+103%	+3	54.8%	98.0%	0.4%	0.7%	0.4%	+0.4%	901	+2	13.7%		
55 Olmsted	1,900,754	791,148	-58%	-8	53.1%	111.2%	1.3%	0.6%	0.8%	-0.8%	2,339	-15	5.0%		
56 Otter Tail	743,680	477,848	-36%	-5	35.1%	72.6%	0.9%	0.6%	0.3%	-0.3%	1,453	-6	2.8%		
57 Pennington	117,566	47,365	-60%	-5	79.3%	137.7%	1.5%	0.6%	0.6%	-0.9%	1,560	-9	12.7%		
58 Pine	64,731	170,601	+164%	+4	45.2%	83.7%	0.2%	0.5%	0.5%	+0.3%	1,587	+6	4.8%		
59 Pipestone	79,195	55,344	-30%	-3	42.8%	88.9%	0.9%	0.6%	0.6%	-0.3%	800	-2	14.2%		
60 Polk	373,254	159,007	-57%	-7	70.5%	128.3%	1.4%	0.6%	0.6%	-0.8%	1,603	-9	7.6%		
61 Pope	98,084	92,970	-5%	-0	42.8%	83.8%	0.7%	0.6%	0.6%	-0.0%	1,521	-1	3.7%		
62 Ramsey	2,167,431	3,040,347	+40%	+2	44.9%	101.9%	0.4%	0.6%	0.4%	+0.2%	2,916	+4	3.8%		
63 Red Lake	(102)	17,536	-17292%	+4	58.9%	122.1%	0.0%	0.6%	0.0%	+0.6%	954	+4	22.4%		
64 Redwood	37,206	109,676	+195%	+5	58.1%	102.5%	0.2%	0.6%	0.2%	+0.4%	968	+3	4.4%		
65 Renville	80,737	139,665	+73%	+4	49.6%	88.3%	0.4%	0.6%	0.3%	+0.3%	921	+2	2.9%		
66 Rice	280,772	335,342	+19%	+1	27.8%	78.5%	0.4%	0.5%	0.5%	+0.1%	2,146	+2	4.6%		
67 Rock	10,370	81,183	+683%	+7	32.3%	68.7%	0.1%	0.7%	0.7%	+0.6%	883	+6	7.2%		
68 Roseau	69,242	56,558	-18%	-1	64.0%	139.7%	0.7%	0.6%	0.6%	-0.1%	1,495	-1	10.9%		
69 St. Louis	1,738,326	997,884	-43%	-4	59.1%	104.0%	1.0%	0.6%	0.6%	-0.4%	1,720	-7	7.6%		
70 Scott	138,843	897,232	+546%	+6	32.7%	96.1%	0.1%	0.6%	0.1%	+0.5%	3,395	+14	2.4%		
71 Sherburne	326,652	540,218	+65%	+2	42.0%	101.6%	0.3%	0.6%	0.2%	+0.2%	2,648	+5	3.5%		
72 Sibley	65,407	108,886	+66%	+3	59.1%	104.1%	0.4%	0.6%	0.4%	+0.2%	1,645	+3	3.8%		
73 Stearns	962,263	776,140	-19%	-1	48.0%	102.3%	0.7%	0.6%	0.6%	-0.1%	2,194	-3	5.8%		
74 Steele	190,027	190,351	+0%	+0	51.9%	108.0%	0.5%	0.5%	0.5%	+0.0%	2,016	+0	5.5%		
75 Stevens	78,348	62,904	-20%	-2	45.6%	97.6%	0.8%	0.6%	0.2%	-0.2%	1,328	-2	10.3%		
76 Swift	98,547	79,056	-20%	-2	51.8%	90.6%	0.7%	0.6%	0.1%	-0.1%	895	-1	6.3%		
77 Todd	119,042	114,796	-4%	-0	57.8%	107.4%	0.6%	0.6%	0.6%	-0.0%	1,620	-0	7.0%		
78 Traverse	28,588	43,127	+51%	+4	67.7%	99.0%	0.4%	0.6%	0.6%	+0.2%	723	+1	1.9%		
79 Wabasha	103,047	118,257	+9%	+0	54.3%	97.8%	0.5%	0.5%	0.5%	+0.0%	1,956	+1	5.1%		
80 Wadena	123,328	57,624	-53%	-5	77.9%	122.4%	1.3%	0.6%	0.6%	-0.7%	1,438	-8	10.5%		
81 Waseca	43,000	102,664	+139%	+3	55.5%	105.3%	0.2%	0.6%	0.3%	+0.3%	1,709	+5	6.0%		
82 Washington	1,173,496	1,732,677	+48%	+2	26.2%	82.6%	0.4%	0.6%	0.2%	+0.2%	2,994	+6	2.5%		
83 Watonwan	34,720	62,878	+81%	+2	61.4%	100.3%	0.3%	0.6%	0.3%	+0.3%	1,047	+2	9.5%		
84 Wilkin	38,839	61,161	+57%	+3	59.1%	83.9%	0.4%	0.6%	0.2%	+0.2%	969	+2	4.4%		
85 Winona	176,047	223,910	+27%	+1	44.3%	91.3%	0.4%	0.6%	0.1%	+0.1%	1,892	+2	7.3%		
86 Wright	164,155	798,350	+386%	+5	32.6%	92.4%	0.1%	0.6%	0.5%	+0.5%	2,515	+11	3.1%		
87 Yellow Medicine	136,925	70,070	-49%	-7	63.7%	104.0%	1.2%	0.6%	0.6%	-0.6%	1,001	-4	6.9%		
TOTALS	34,421,323	34,421,323	+0%	-0	41.2%	97.0%	0.6%	0.6%	+0.0%	+0.0%	2,591	+0	3.9%		

Table A-7: MENTAL HEALTH (MH) COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

County	County Share			2009			Tax Rates			2009 Cert. County Program Aid as % of NTC		
	Current (2008)	Equalized County Share	Percent Difference	\$ Per capita	County NTC rate	2009 Total NTC rate	NTC rate for Current	NTC rate for Equalized	NTC rate County Share	2009 Total Tax on Avg Homestead	\$ Difference for Avg Homestead	Homestead Tax on Avg Homestead
1 Aitkin	120,532	641,265	+432%	+32	34.9%	59.2%	0.4%	2.1%	+1.7%	1,236	+33	1.9%
2 Anoka	5,205,852	6,838,213	+31%	+5	32.4%	92.7%	1.7%	2.2%	+0.5%	2,668	+13	5.0%
3 Becker	1,290,521	871,009	-33%	-13	40.7%	73.8%	3.0%	2.1%	-1.0%	1,629	-19	3.3%
4 Beltrami	683,423	621,886	-9%	-1	56.7%	101.9%	2.2%	2.0%	-0.2%	1,729	-3	13.3%
5 Benton	679,414	608,201	-10%	-2	66.3%	131.9%	2.3%	2.0%	-0.2%	2,355	-4	7.2%
6 Big Stone	216,958	137,010	-37%	-15	56.1%	97.3%	3.5%	2.2%	-1.3%	928	-10	9.2%
7 Blue Earth	1,828,755	1,239,826	-32%	-10	41.9%	88.7%	2.8%	1.9%	-0.9%	1,861	-16	4.6%
8 Brown	775,004	442,418	-43%	-13	48.8%	102.3%	3.5%	2.0%	-1.5%	1,351	-17	7.1%
9 Carlton	647,302	575,541	-11%	-2	66.3%	120.6%	2.3%	2.1%	-0.3%	2,050	-4	7.3%
10 Carver	2,848,164	2,409,692	-15%	-5	38.0%	99.0%	2.6%	2.2%	-0.4%	3,641	-13	2.3%
11 Cass	865,041	1,456,126	+68%	+21	29.0%	53.3%	1.3%	2.1%	+0.9%	1,404	+21	1.3%
12 Chippewa	403,257	272,321	-32%	-10	54.7%	106.1%	3.1%	2.1%	-1.0%	1,147	-9	5.4%
13 Chisago	1,073,306	1,043,789	-3%	-1	57.9%	114.7%	2.0%	1.9%	-0.1%	2,899	-1	3.9%
14 Clay	1,551,659	786,981	-49%	-14	57.9%	120.3%	4.0%	2.0%	-2.0%	1,809	-28	9.5%
15 Clearwater	160,312	157,478	-2%	-0	57.5%	109.3%	2.0%	2.0%	-0.0%	1,075	-0	12.6%
16 Cook	134,286	361,451	+169%	+42	33.2%	44.3%	0.8%	2.1%	+1.3%	1,276	+36	1.6%
17 Cottonwood	1,302,942	310,313	-76%	-88	45.8%	83.8%	9.4%	2.2%	-7.1%	973	-58	6.3%
18 Crow Wing	1,057,313	2,568,801	+143%	+24	28.5%	64.2%	0.9%	2.1%	+1.2%	1,647	+29	1.2%
19 Dakota	7,232,674	9,327,655	+29%	+5	25.7%	87.6%	1.7%	2.1%	+0.5%	2,883	+13	3.5%
20 Dodge	177,802	377,228	+112%	+10	49.8%	108.4%	0.9%	2.0%	+1.1%	1,895	+16	5.1%
21 Douglas	801,271	1,036,522	+29%	+7	42.5%	79.5%	1.6%	2.0%	+0.5%	1,940	+10	2.5%
22 Fillmore	27,712	445,970	+1509%	+20	36.4%	95.1%	0.1%	2.1%	+2.0%	1,344	+24	5.1%
23 Freeborn	1,285,566	594,104	-54%	-22	59.8%	111.7%	4.5%	2.1%	-2.4%	1,496	-27	6.8%
24 Goodhue	674,835	1,114,945	+65%	+10	43.5%	102.0%	1.1%	1.9%	+0.7%	2,387	+15	3.3%
25 Grant	370,729	193,659	-48%	-30	58.7%	104.6%	4.7%	2.5%	-2.3%	1,247	-23	6.1%
26 Hennepin	35,858,658	30,813,044	-14%	-4	40.2%	106.8%	2.4%	2.1%	-0.3%	3,738	-10	2.3%
27 Hennepin	311,294	328,747	+6%	+1	56.3%	118.1%	2.0%	2.1%	+0.1%	1,925	+2	7.2%
28 Houston	273,563	759,314	+178%	+26	30.2%	64.0%	0.7%	2.1%	+1.3%	1,537	+27	1.4%
29 Isanti	902,964	749,308	-17%	-4	42.4%	99.8%	2.5%	2.1%	-0.4%	2,176	-9	5.3%
30 Itasca	1,537,995	1,277,816	-17%	-6	44.8%	84.5%	2.6%	2.1%	-0.4%	1,577	-8	2.9%
31 Jackson	715,158	345,092	-52%	-34	51.3%	90.6%	4.7%	2.3%	-2.4%	1,015	-21	4.4%
32 Jackson	597,349	288,000	-52%	-19	74.6%	110.8%	4.3%	2.1%	-2.2%	1,841	-35	7.0%
33 Kanabec	1,426,031	910,792	-36%	-12	57.6%	99.1%	3.2%	2.1%	-1.2%	1,959	-20	5.2%
34 Kandiyohi	71,386	134,671	+89%	+14	38.2%	82.5%	1.1%	2.0%	+0.9%	520	+4	5.6%
35 Kittson	353,837	240,837	-32%	-8	35.2%	78.5%	3.5%	2.4%	-1.1%	873	-11	9.0%
36 Koochiching	213,693	211,493	-1%	-0	39.9%	86.0%	2.4%	2.4%	-0.0%	775	-0	7.4%
37 Lac Qui Parle	329,326	360,201	+9%	+3	44.6%	80.7%	1.9%	2.0%	+0.2%	1,473	+3	1.4%
38 Lake	98,775	113,414	+15%	+4	48.4%	110.4%	2.1%	2.4%	+0.3%	1,411	+4	8.0%
39 Lake of the Woods	640,200	667,917	+4%	+1	38.2%	83.7%	2.0%	2.1%	+0.1%	1,973	+2	3.5%
40 Le Sueur	926,614	963,624	+4%	+1	49.2%	95.4%	2.1%	2.2%	+0.1%	1,271	+1	5.7%
41 Lincoln/Lyon/Murray	796,570	532,009	-33%	-11	44.6%	93.6%	3.2%	2.1%	-1.1%	1,800	-18	4.5%
42 McLeod	620,235	692,549	+12%	+2	56.8%	108.9%	1.9%	2.2%	+0.2%	2,109	+4	6.2%
43 Mahnomen	(20,915)	79,689	-481%	+20	96.0%	150.4%	-0.5%	2.1%	+2.6%	1,332	+22	23.4%
44 Marshall	167,211	207,488	+24%	+4	48.5%	91.0%	1.8%	2.2%	+0.4%	741	+3	13.0%
45 Faribault/Martin	899,146	845,959	-6%	-2	42.1%	82.8%	2.2%	2.1%	-0.1%	899	-1	4.7%
46 Meeker	735,747	468,198	-36%	-10	63.6%	105.6%	3.1%	2.0%	-1.1%	1,947	-20	6.3%
47 Mille Lacs	468,262	660,121	+41%	+6	51.2%	93.0%	1.5%	2.2%	+0.6%	1,647	+9	5.5%
48 Morrison	356,212	613,818	+72%	+7	49.0%	98.9%	1.2%	2.1%	+0.9%	1,326	+9	8.8%

Table A-7: MENTAL HEALTH (MH) COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert. County Program Aid as % of NTC		
	Current (2008)	Equalized County Share	Percent Difference	\$	Per capita Difference	NTC rate	Total	NTC rate	NTC rate for Current for Equalized County Share	NTC rate	Total	Tax on Avg Homestead	\$ Difference for Avg Homestead	Homestead Tax on Avg Homestead	
52 Nicolllet	943,527	555,266	-41%	-12	51.4%	97.9%	3.4%	2.0%	-1.4%	2,011	1,146	-8	-25	6.2%	
53 Nobles	575,684	416,799	-28%	-8	50.3%	99.1%	3.1%	2.2%	-0.8%	1,146	901	+1	-8	6.6%	
54 Norman	158,155	165,033	+4%	+1	54.8%	98.0%	2.5%	2.6%	+0.1%	901	2,339	-30	+1	13.7%	
55 Olmsted	5,048,862	2,823,567	-44%	-16	53.1%	111.2%	3.5%	2.0%	-1.6%	2,339	1,453	+0	-30	5.0%	
56 Otter Tail	1,684,448	1,705,416	+1%	+0	35.1%	72.6%	2.1%	2.2%	+0.0%	1,453	1,560	+0	+0	2.8%	
57 Pennington	393,089	169,043	-57%	-16	79.3%	137.7%	5.0%	2.2%	-2.9%	1,560	1,587	-29	-29	12.7%	
58 Pine	(22,955)	608,867	-2752%	+22	45.2%	83.7%	-0.1%	1.9%	+2.0%	1,587	800	-10	+33	4.8%	
59 Pipestone	316,139	197,522	-38%	-13	42.8%	88.9%	3.6%	2.3%	-1.4%	800	1,603	-11	-10	14.2%	
60 Polk	830,882	567,489	-32%	-9	70.5%	128.3%	3.2%	2.2%	-1.0%	1,603	1,521	-11	-11	7.6%	
61 Pope	435,548	331,806	-24%	-9	42.8%	83.8%	2.9%	2.2%	-0.7%	1,521	1,521	-11	-11	3.7%	
62 Ramsey	14,131,088	10,850,844	-23%	-6	44.9%	101.9%	2.9%	2.2%	-0.7%	2,916	2,916	-16	-16	3.8%	
63 Red Lake	8,692	62,583	+620%	+13	58.9%	122.1%	0.3%	2.2%	+1.9%	954	954	+11	+11	22.4%	
64 Redwood	710,876	391,427	-45%	-20	58.1%	102.5%	3.9%	2.2%	-1.8%	968	968	-14	-14	4.4%	
65 Renville	894,726	498,458	-44%	-24	49.6%	88.3%	3.9%	2.2%	-1.7%	921	921	-14	-14	2.9%	
66 Rice	1,093,765	1,196,818	+9%	+2	27.8%	78.5%	1.7%	1.9%	+0.2%	2,146	2,146	+4	+4	4.6%	
67 Rock	298,092	289,736	-3%	-1	32.3%	68.7%	2.5%	2.5%	+0.1%	883	883	-1	-1	7.2%	
68 Roseau	162,227	201,853	+24%	+2	64.0%	139.7%	1.7%	2.1%	+0.4%	1,495	1,495	+4	+4	10.9%	
69 St. Louis	1,047,911	3,561,399	+240%	+13	59.1%	104.0%	0.6%	2.1%	+1.5%	1,720	1,720	+23	+23	7.6%	
70 Scott	1,387,268	3,202,176	+131%	+14	32.7%	96.1%	0.9%	2.1%	+1.2%	3,395	3,395	+35	+35	2.4%	
71 Sherburne	1,021,706	1,928,112	+89%	+10	42.0%	101.6%	1.0%	2.0%	+0.9%	2,648	2,648	+21	+21	3.5%	
72 Sibley	312,008	388,610	+25%	+5	59.1%	104.1%	1.8%	2.2%	+0.4%	1,645	1,645	+6	+6	3.8%	
73 Stearns	2,106,816	2,770,006	+31%	+5	48.0%	102.3%	1.6%	2.1%	+0.5%	2,194	2,194	+9	+9	5.8%	
74 Steele	132,160	679,353	+414%	+15	51.9%	108.0%	0.4%	1.9%	+1.6%	2,016	2,016	+26	+26	5.5%	
75 Stevens	27,685	224,500	+711%	+20	45.6%	97.6%	0.3%	2.2%	+1.9%	1,328	1,328	+20	+20	10.3%	
76 Swift	479,126	282,146	-41%	-17	51.8%	90.6%	3.6%	2.1%	-1.5%	895	895	-12	-12	6.3%	
77 Todd	685,283	409,700	-40%	-11	57.8%	107.4%	3.4%	2.0%	-1.4%	1,620	1,620	-18	-18	7.0%	
78 Traverse	53,774	153,919	+186%	+27	67.7%	99.0%	0.7%	2.1%	+1.4%	723	723	+8	+8	1.9%	
79 Wabasha	(6,885)	422,053	-6230%	+19	54.3%	97.8%	0.0%	1.9%	+1.9%	1,956	1,956	+33	+33	5.1%	
80 Wadena	256,718	205,657	-20%	-4	77.9%	122.4%	2.7%	2.2%	-0.5%	1,438	1,438	-6	-6	10.5%	
81 Waseca	404,280	366,402	-9%	-2	55.5%	105.3%	2.2%	2.0%	-0.2%	1,709	1,709	-3	-3	6.0%	
82 Washington	4,039,476	6,183,836	+53%	+9	26.2%	82.6%	1.4%	2.1%	+0.7%	2,994	2,994	+22	+22	2.5%	
83 Watonwan	379,806	224,409	-41%	-14	61.4%	100.3%	3.4%	2.0%	-1.4%	1,047	1,047	-12	-12	9.5%	
84 Wilkin	270,994	218,279	-19%	-8	59.1%	83.9%	2.8%	2.3%	-0.5%	969	969	-5	-5	4.4%	
85 Winona	1,012,711	799,125	-21%	-4	44.3%	91.3%	0.5%	2.0%	-0.5%	1,892	1,892	-8	-8	7.3%	
86 Wright	1,523,936	2,849,269	+87%	+11	32.6%	92.4%	1.1%	2.0%	+0.9%	2,515	2,515	+22	+22	3.1%	
87 Yellow Medicine	356,411	250,078	-30%	-10	63.7%	104.0%	3.1%	2.2%	-0.9%	1,001	1,001	-7	-7	6.9%	
TOTALS	122,847,960	122,847,960	+0%	-0	41.2%	97.0%	2.1%	2.1%	+0.0%	2,591	2,591	+0	+0	3.9%	

Table A-8: DEVELOPMENTAL DISABILITIES (DD) COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert.				
	Current (2008)	Equalized	\$ Difference	Percent	Per capita	Difference	County	Total	NTC rate	NTC rate	for Current	for Equalized	NTC rate	2009 Total	\$ Difference	County	Program Aid
	County Share	County Share	Difference	NTC rate	NTC rate	County Share	County Share	County Share	County Share	Tax on Avg	for Avg	Homestead	as % of NTC				
1 Aitkin	59,134	293,491	+396%	+15	34.9%	59.2%	0.2%	1.0%	+0.8%	1.236	+15	1.9%					
2 Anoka	4,361,341	3,129,672	-28%	-4	32.4%	92.7%	1.4%	1.0%	-0.4%	2,668	-9	5.0%					
3 Becker	379,438	398,638	+5%	+1	40.7%	73.8%	0.9%	0.9%	+0.0%	1,629	+1	3.3%					
4 Beltrami	171,938	284,621	+66%	+3	56.7%	101.9%	0.6%	0.9%	+0.4%	1,729	+6	13.3%					
5 Benton	80,842	278,358	+244%	+5	66.3%	131.9%	0.3%	0.9%	+0.7%	2,355	+11	7.2%					
6 Big Stone	46,827	62,706	+34%	+3	56.1%	97.3%	0.8%	1.0%	+0.3%	928	+2	9.2%					
7 Blue Earth	429,861	567,436	+32%	+2	41.9%	88.7%	0.7%	0.9%	+0.2%	1,861	+4	4.6%					
8 Brown	31,629	202,483	+540%	+7	48.8%	102.3%	0.1%	0.9%	+0.8%	1,351	+9	7.1%					
9 Carlton	268,075	263,410	-2%	-0	66.3%	120.6%	1.0%	0.9%	-0.0%	2,050	-0	7.3%					
10 Carver	702,041	1,102,853	+57%	+4	38.0%	99.0%	0.7%	1.0%	+0.4%	3,641	+11	2.3%					
11 Cass	212,908	666,431	+213%	+16	29.0%	53.3%	0.3%	1.0%	+0.7%	1,404	+16	1.3%					
12 Chippewa	120,084	124,634	+4%	+0	54.7%	106.1%	0.9%	1.0%	+0.0%	1,147	+0	5.4%					
13 Chisago	220,776	477,715	+116%	+5	57.9%	14.7%	0.4%	0.9%	+0.5%	2,899	+11	3.9%					
14 Clay	300,491	360,181	+20%	+1	57.9%	120.3%	0.8%	0.9%	+0.2%	1,809	+2	9.5%					
15 Clearwater	66,744	72,074	+8%	+1	57.5%	109.3%	0.8%	0.9%	+0.1%	1,075	+1	12.6%					
16 Cook	22,403	165,427	+638%	+26	33.2%	44.3%	0.1%	0.9%	+0.8%	1,276	+23	1.6%					
17 Cottonwood	266,971	142,022	-47%	-11	45.8%	83.8%	1.9%	1.0%	-0.9%	973	-7	6.3%					
18 Crow Wing	120,471	1,175,674	+876%	+17	28.5%	64.2%	0.1%	1.0%	+0.9%	1,647	+20	1.2%					
19 Dakota	4,164,033	4,259,025	+3%	+0	25.7%	87.6%	1.0%	1.0%	+0.0%	2,883	+1	3.5%					
20 Dodge	38,132	172,648	+353%	+7	49.8%	108.4%	0.2%	0.9%	+0.7%	1,895	+11	5.1%					
21 Douglas	284,763	474,389	+67%	+5	42.5%	79.5%	0.6%	0.9%	+0.4%	1,940	+8	2.5%					
23 Fillmore	42,174	204,109	+384%	+8	36.4%	95.1%	0.2%	1.0%	+0.8%	1,344	+9	5.1%					
24 Freeborn	181,967	271,906	+49%	+3	59.8%	111.7%	0.6%	1.0%	+0.3%	1,496	+4	6.8%					
25 Goodhue	453,237	510,281	+13%	+1	43.5%	102.0%	0.8%	0.9%	+0.1%	2,387	+2	3.3%					
26 Grant	114,392	88,633	-23%	-4	58.7%	104.6%	1.5%	1.1%	-0.3%	1,247	-3	6.1%					
27 Hennepin	19,227,864	14,102,330	-27%	-4	40.2%	106.8%	1.3%	1.0%	-0.4%	3,738	-10	2.3%					
28 Houston	86,348	150,459	+74%	+3	56.3%	118.1%	0.6%	1.0%	+0.4%	1,925	+6	7.2%					
29 Hubbard	289,785	347,518	+20%	+3	30.2%	64.0%	0.8%	1.0%	+0.2%	1,537	+3	1.4%					
30 Isanti	136,020	342,939	+152%	+5	42.4%	99.8%	0.4%	0.9%	+0.6%	2,176	+12	5.3%					
31 Itasca	309,507	564,823	+89%	+6	44.8%	84.5%	0.5%	1.0%	+0.5%	1,577	+8	2.9%					
32 Jackson	203,875	157,940	-23%	-4	51.3%	90.6%	1.3%	1.0%	-0.3%	1,015	-3	4.4%					
33 Kanabec	38,832	131,810	+239%	+6	74.6%	110.8%	0.3%	0.9%	+0.7%	1,841	+11	7.0%					
34 Kandiyohi	121,025	416,846	+244%	+7	57.6%	99.1%	0.3%	0.9%	+0.7%	1,959	+11	5.2%					
35 Kittson	68,505	61,635	-10%	-1	38.2%	82.5%	1.0%	0.9%	-0.1%	520	-0	5.6%					
36 Koochiching	124,249	110,225	-11%	-1	35.2%	78.5%	1.2%	1.1%	-0.1%	873	-1	9.0%					
37 Lac Qui Parle	43,630	96,795	+122%	+7	39.9%	86.0%	0.5%	1.1%	+0.6%	775	+4	7.4%					
38 Lake	154,436	164,855	+7%	+1	44.6%	80.7%	0.9%	0.9%	+0.1%	1,473	+1	1.4%					
39 Lake of the Woods	24,639	51,907	+111%	+7	48.4%	110.4%	0.5%	1.1%	+0.6%	1,411	+7	8.0%					
40 Le Sueur	471,435	305,688	-35%	-6	38.2%	83.7%	1.5%	0.9%	-0.5%	1,973	-10	3.5%					
42 Lincoln/Lyon/Murray	353,476	441,026	+25%	+2	49.2%	95.4%	0.8%	1.0%	+0.2%	1,271	+2	5.7%					
43 Mcleod	185,268	316,962	+71%	+4	56.8%	108.9%	0.6%	1.0%	+0.4%	2,109	+7	6.2%					
44 Mahnomen	51,955	36,472	-30%	-3	96.0%	150.4%	1.4%	1.0%	-0.4%	1,332	-3	23.4%					
45 Marshall	4,758	94,962	+1896%	+9	48.5%	91.0%	0.1%	1.0%	+1.0%	741	+6	13.0%					
46 Faribault/Martin	498,637	387,174	-22%	-3	42.1%	82.8%	1.2%	0.9%	-0.3%	899	-2	4.7%					
47 Meeker	181,354	243,487	+34%	+3	44.6%	93.6%	0.7%	1.0%	+0.2%	1,800	+4	4.5%					
48 Mille Lacs	172,338	214,282	+24%	+2	63.6%	105.6%	0.7%	0.9%	+0.2%	1,947	+3	6.3%					
49 Morrison	207,844	302,120	+45%	+3	51.2%	93.0%	0.7%	1.0%	+0.3%	1,647	+5	5.5%					
50 Mower	117,667	280,928	+139%	+4	49.0%	98.9%	0.4%	0.9%	+0.5%	1,326	+6	8.8%					

Table A-8: DEVELOPMENTAL DISABILITIES (DD) COSTS LOCAL SHARE Difference between Current County Share and Statewide Equalized Distribution

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert. County Program Aid as % of NTC		
	Current (2008)	Equalized County Share	Percent Difference	\$	Per capita Difference	NTC rate	Total	NTC rate	NTC rate for Current for Equalized County Share	NTC rate	Total	Tax on Avg Homestead	\$ Difference for Avg Homestead	Homestead Total	Avg Homestead
52 Nicolllet	150,109	254,131	+69%	+3	51.4%	97.9%	0.5%	0.9%	+0.4%	2,011	1,146	+7	6.2%		
53 Nobles	120,305	190,758	+59%	+3	50.3%	99.1%	0.6%	1.0%	+0.4%	1,146	901	+3	6.6%		
54 Norman	60,909	75,531	+24%	+2	54.8%	98.0%	0.9%	1.2%	+0.2%	901	2,339	+2	13.7%		
55 Olmsted	3,512,506	1,292,273	-63%	-16	53.1%	111.2%	2.5%	0.9%	-1.5%	2,339	-29	-29	5.0%		
56 Otter Tail	586,076	780,525	+33%	+3	35.1%	72.6%	0.7%	1.0%	+0.2%	1,453	+4	+4	2.8%		
57 Pennington	41,229	77,367	+88%	+3	79.3%	137.7%	0.5%	1.0%	+0.5%	1,560	+5	+5	12.7%		
58 Pine	91,026	278,663	+206%	+7	45.2%	83.7%	0.3%	0.9%	+0.6%	1,587	+10	+10	4.8%		
59 Pipestone	52,553	90,463	+72%	+4	42.8%	88.9%	0.6%	1.0%	+0.4%	800	+3	+3	14.2%		
60 Polk	355,476	259,725	-27%	-3	70.5%	128.3%	1.4%	1.0%	-0.4%	1,603	-4	-4	7.6%		
61 Pope	79,943	151,859	+90%	+6	42.8%	83.8%	0.5%	1.0%	+0.5%	1,521	+7	+7	3.7%		
62 Ramsey	6,684,929	4,966,150	-26%	-3	44.9%	101.9%	1.4%	1.0%	-0.4%	2,916	-9	-9	3.8%		
63 Red Lake	16,115	28,643	+78%	+3	58.9%	122.1%	0.6%	1.0%	+0.4%	954	+3	+3	22.4%		
64 Redwood	303,698	179,146	-41%	-8	58.1%	102.5%	1.7%	1.0%	-0.7%	968	-6	-6	4.4%		
65 Renville	190,311	228,131	+20%	+2	49.6%	88.3%	0.8%	1.0%	+0.2%	921	+1	+1	2.9%		
66 Rice	567,441	547,753	-3%	-0	27.8%	78.5%	0.9%	0.9%	-0.0%	2,146	-1	-1	4.6%		
67 Rock	40,338	132,605	+229%	+10	32.3%	68.7%	0.3%	1.1%	+0.8%	883	+7	+7	7.2%		
68 Roseau	87,258	92,383	+6%	+0	64.0%	139.7%	0.9%	1.0%	+0.1%	1,495	+1	+1	10.9%		
69 St. Louis	822,613	1,629,960	+98%	+4	59.1%	104.0%	0.5%	1.0%	+0.5%	1,720	+7	+7	7.6%		
70 Scott	658,523	1,465,553	+123%	+6	32.7%	96.1%	0.4%	0.9%	+0.5%	3,395	+15	+15	2.4%		
71 Sherburne	429,675	882,401	+105%	+5	42.0%	101.6%	0.4%	0.9%	+0.5%	2,648	+11	+11	3.5%		
72 Sibley	147,004	177,857	+21%	+2	59.1%	104.1%	0.8%	1.0%	+0.2%	1,645	+2	+2	3.8%		
73 Stearns	1,067,486	1,267,760	+19%	+1	48.0%	102.3%	0.8%	0.9%	+0.1%	2,194	+3	+3	5.8%		
74 Steele	69,144	310,922	+350%	+7	51.9%	108.0%	0.2%	0.9%	+0.7%	2,016	+11	+11	5.5%		
75 Stevens	256,900	102,748	-60%	-16	45.6%	97.6%	2.5%	1.0%	-1.5%	1,328	-16	-16	10.3%		
76 Swift	101,095	129,131	+28%	+2	51.8%	90.6%	0.8%	1.0%	+0.2%	895	+2	+2	6.3%		
77 Todd	395,317	187,509	-53%	-9	57.8%	107.4%	1.9%	0.9%	-1.0%	1,620	-14	-14	7.0%		
78 Traverse	54,393	70,445	+30%	+4	67.7%	99.0%	0.7%	1.0%	+0.2%	723	+1	+1	1.9%		
79 Wabasha	170,919	193,163	+13%	+1	54.3%	97.8%	0.8%	0.9%	+0.1%	1,956	+2	+2	5.1%		
80 Wadena	110,801	94,124	-15%	-1	77.9%	122.4%	1.2%	1.0%	-0.2%	1,438	-2	-2	10.5%		
81 Waseca	175,710	167,693	-5%	-0	55.5%	105.3%	1.0%	0.9%	-0.0%	1,709	-1	-1	6.0%		
82 Washington	1,926,503	2,830,181	+47%	+4	26.2%	82.6%	0.7%	1.0%	+0.3%	2,994	+9	+9	2.5%		
83 Watonwan	149,437	102,706	-31%	-4	61.4%	100.3%	1.3%	0.9%	-0.4%	1,047	-4	-4	9.5%		
84 Wilkin	61,831	99,901	+62%	+6	59.1%	83.9%	0.6%	1.0%	+0.4%	969	+3	+3	4.4%		
85 Winona	34,416	365,739	+963%	+7	44.3%	91.3%	0.1%	0.9%	+0.8%	1,892	+13	+13	7.3%		
86 Wright	351,167	1,304,037	+271%	+8	32.6%	92.4%	0.3%	0.9%	+0.7%	2,515	+16	+16	3.1%		
87 Yellow Medicine	87,054	114,454	+31%	+3	63.7%	104.0%	0.8%	1.0%	+0.2%	1,001	+2	+2	6.9%		
TOTALS	56,224,322	56,224,322	+0%	-0	41.2%	97.9%	1.0%	1.0%	+0.0%	2,591	+0	+0	3.9%		

**Table A-9:L ADULT SERVICES COSTS -LOCAL SHARE
Difference between Current County Share and Statewide Equalized Distribution**

February 3, 2010

COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert.		
	Current (2008)	Equalized	Percent	\$	Per capita	NTC rate	Total	NTC rate	NTC rate	for Current	for Equalized	NTC rate	2009 Total	\$ Difference	County Program Aid
	County Share	County Share	Difference			NTC rate	County	County Share	County Share	for Avg	Homestead	Homestead	Tax on Avg	for Avg	as % of NTC
1 Aitkin	403,782	244,333	-39%	-10	34.9%	59.2%	1.3%	0.8%	-0.5%	1,236	-10	1.9%			
2 Anoka	2,305,457	2,605,479	+13%	+1	32.4%	92.7%	0.7%	0.8%	+0.1%	2,668	+2	5.0%			
3 Becker	156,035	331,870	+113%	+5	40.7%	73.8%	0.4%	0.8%	+0.4%	1,629	+8	3.3%			
4 Beltrami	308,236	236,949	-23%	-2	56.7%	101.9%	0.1%	0.8%	-0.2%	1,729	-4	13.3%			
5 Benton	(154,055)	231,735	-250%	+10	66.3%	131.9%	-0.5%	0.8%	+1.3%	2,355	+22	7.2%			
6 Big Stone	(36,991)	52,203	-241%	+16	56.1%	97.3%	-0.6%	0.8%	+1.4%	928	+11	9.2%			
7 Blue Earth	420,896	472,395	+12%	+1	41.9%	88.7%	0.6%	0.7%	+0.1%	1,861	+1	4.6%			
8 Brown	191,117	168,569	-12%	-1	48.8%	102.3%	0.9%	0.8%	-0.1%	1,351	-1	7.1%			
9 Carlton	365,327	219,291	-40%	-4	66.3%	120.6%	1.3%	0.8%	-0.5%	2,050	-8	7.3%			
10 Carver	660,305	918,135	+39%	+3	38.0%	99.0%	0.6%	0.9%	+0.2%	3,641	+7	2.3%			
11 Cass	53,798	554,810	+931%	+17	29.0%	53.3%	0.1%	0.8%	+0.7%	1,404	+18	1.3%			
12 Chippewa	213,881	103,759	-51%	-9	54.7%	106.1%	1.6%	0.8%	-0.8%	1,147	-8	5.4%			
13 Chisago	158,118	397,702	+152%	+5	57.9%	114.7%	0.3%	0.7%	+0.4%	2,899	+10	3.9%			
14 Clay	639,804	299,853	-53%	-6	57.9%	120.3%	1.7%	0.8%	-0.9%	1,809	-13	9.5%			
15 Clearwater	228,047	60,002	-74%	-20	57.5%	109.3%	2.9%	0.8%	-2.1%	1,075	-20	12.6%			
16 Cook	127,864	137,719	+8%	+2	33.2%	44.3%	0.7%	0.8%	+0.1%	1,276	+2	1.6%			
17 Cottonwood	37,211	118,235	+218%	+7	45.8%	83.8%	0.3%	0.8%	+0.6%	973	+5	6.3%			
18 Crow Wing	175,042	978,758	+459%	+13	28.5%	64.2%	0.1%	0.8%	+0.7%	1,647	+15	1.2%			
19 Dakota	3,750,908	3,554,000	-55%	-0	25.7%	87.6%	0.9%	0.8%	-0.0%	2,883	-1	3.5%			
20 Dodge	78,812	143,731	+82%	+3	49.8%	108.4%	0.4%	0.8%	+0.3%	1,895	+5	5.1%			
21 Douglas	70,640	394,933	+459%	+9	42.5%	79.5%	0.1%	0.8%	+0.6%	1,940	+14	2.5%			
22 Fillmore	49,990	169,922	+240%	+6	36.4%	95.1%	0.2%	0.8%	+0.6%	1,344	+7	5.1%			
23 Freeborn	200,346	226,364	+13%	+1	59.8%	111.7%	0.7%	0.8%	+0.1%	1,496	+1	6.8%			
24 Goodhue	384,411	424,813	+11%	+1	43.5%	102.0%	0.6%	0.7%	+0.1%	2,387	+1	3.3%			
25 Grant	16,704	73,787	+342%	+10	58.7%	104.6%	0.2%	0.9%	+0.7%	1,247	+7	6.1%			
26 Hennepin	13,857,475	11,740,309	-15%	-2	40.2%	106.8%	0.9%	0.8%	-0.1%	3,738	-4	2.3%			
27 Houston	112,180	125,258	+12%	+1	56.3%	118.1%	0.7%	0.8%	+0.1%	1,925	+1	7.2%			
28 Itasca	167,511	289,312	+73%	+6	30.2%	64.0%	0.5%	0.8%	+0.3%	1,537	+7	1.4%			
29 Isanti	156,736	285,499	+82%	+3	42.4%	99.8%	0.4%	0.8%	+0.4%	2,176	+7	5.3%			
30 Jackson	80,819	131,486	+63%	+5	51.3%	90.6%	0.5%	0.9%	+0.3%	1,015	+3	4.4%			
31 Kanabec	138,515	109,733	-21%	-2	74.6%	110.8%	1.0%	0.8%	-0.2%	1,841	-3	7.0%			
32 Kandiyohi	233,794	347,028	+48%	+3	57.6%	99.1%	0.5%	0.8%	+0.3%	1,959	+4	5.2%			
33 Kittson	(11,636)	51,312	-54%	+14	38.2%	82.5%	-0.2%	0.8%	+0.9%	520	+4	5.6%			
34 Koochiching	120,558	91,763	-24%	-2	35.2%	78.5%	1.2%	0.9%	-0.3%	873	-3	9.0%			
35 Lac Qui Parle	(16,832)	80,583	-579%	+13	39.9%	86.0%	-0.2%	0.9%	+1.1%	775	+7	7.4%			
36 Lake	72,738	137,243	+89%	+6	44.6%	80.7%	0.4%	0.8%	+0.4%	1,473	+7	1.4%			
37 Le Sueur	56,507	254,488	+350%	+7	48.4%	110.4%	3.1%	0.9%	-2.2%	1,411	-24	8.0%			
38 Lincoln/Lyon/Murray	308,411	367,158	+19%	+1	49.2%	95.4%	0.7%	0.8%	+0.1%	1,271	+1	5.7%			
39 McLeod	458,254	263,873	-42%	-5	56.8%	108.9%	1.4%	0.8%	-0.6%	2,109	-10	6.2%			
40 Mahnomen	138,418	30,363	-78%	-21	96.0%	150.4%	3.6%	0.8%	-2.8%	1,332	-24	23.4%			
41 Marshall	107,668	79,056	-27%	-3	48.5%	91.0%	1.2%	0.9%	-0.3%	741	-2	13.0%			
42 Faribault/Martin	166,262	322,325	+94%	+4	42.1%	82.8%	0.4%	0.8%	+0.4%	1,973	+12	3.5%			
43 Meeker	154,489	202,705	+31%	+2	44.6%	93.6%	0.6%	0.8%	+0.2%	1,800	+3	4.7%			
44 Mille Lacs	124,091	178,391	+44%	+2	63.6%	105.6%	0.5%	0.8%	+0.2%	1,947	+4	6.3%			
45 Morrison	150,044	251,518	+68%	+3	51.2%	93.0%	0.5%	0.8%	+0.3%	1,647	+5	5.5%			
46 Mower	48,133	233,875	+386%	+5	49.0%	98.9%	0.2%	0.8%	+0.6%	1,326	+7	8.8%			

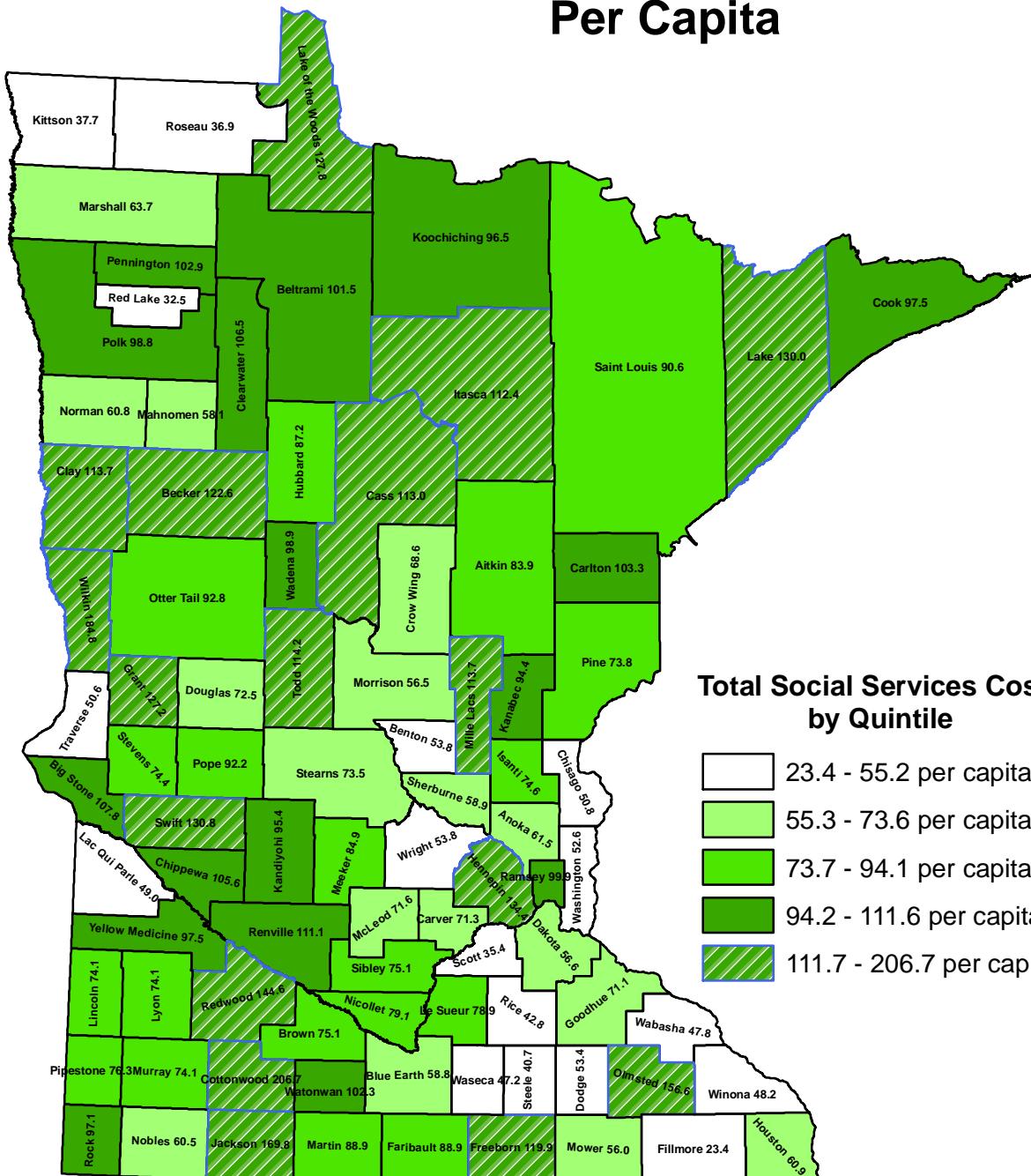
**Table A-9:L ADULT SERVICES COSTS -LOCAL SHARE
Difference between Current County Share and Statewide Equalized Distribution**

February 3, 2010

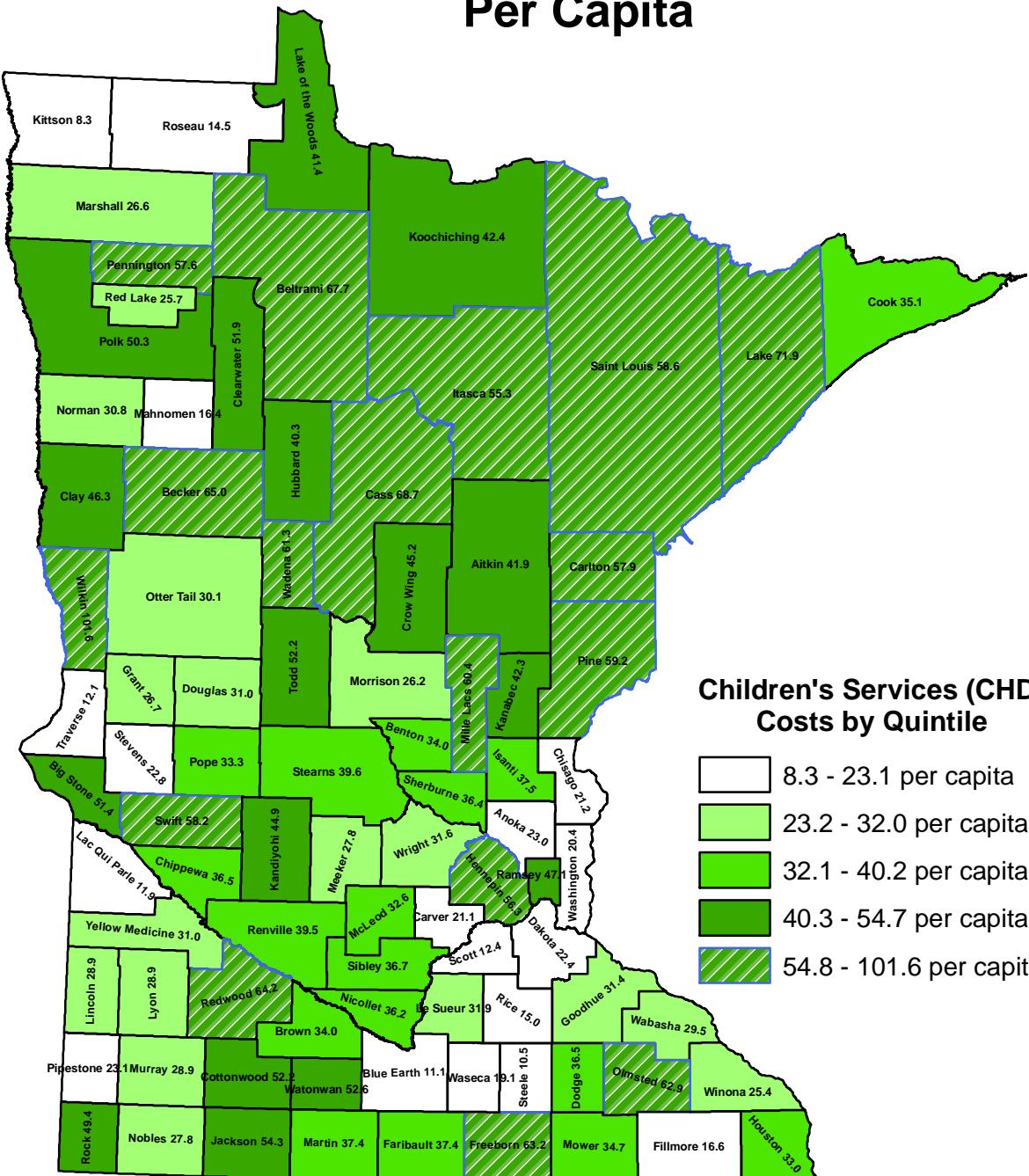
COUNTY	County Share			2009			Tax Rates			Homestead Tax			2009 Cert. County Program Aid as % of NTC		
	Current (2008)	Equalized County Share	Percent Difference	\$ Per capita	County NTC rate	Total NTC rate	NTC rate for Current	NTC rate for Equalized	County Share	NTC rate	Total Tax on Avg Homestead	\$ Difference for Avg Homestead	Total	Avg	Homestead
52 Nicollet	106,532	211,566	+99%	+3	51.4%	97.9%	0.4%	0.8%	+0.4%	2,011	1,146	+7	6.2%		
53 Nobles	(51,272)	158,808	-410%	+10	50.3%	99.1%	-0.3%	0.8%	+1.1%			+10	6.6%		
54 Norman	(39,220)	62,880	-260%	+15	54.8%	98.0%	-0.6%	1.0%	+1.6%	901	111	+11	13.7%		
55 Olmsted	3,170,717	1,075,828	-66%	-15	53.1%	111.2%	2.2%	0.8%	-1.5%	2,339	-28	5.0%	5.0%		
56 Otter Tail	464,167	649,793	+40%	+3	35.1%	72.6%	0.6%	0.8%	+0.2%	1,453	+4	2.8%	2.8%		
57 Pennington	71,600	64,408	-10%	-1	79.3%	137.7%	0.9%	0.8%	-0.1%	1,560	-1	12.7%	12.7%		
58 Pine	292,828	231,989	-21%	-2	45.2%	83.7%	0.9%	0.7%	-0.2%	1,587	-3	4.8%	4.8%		
59 Pipestone	51,752	75,259	+45%	+3	42.8%	88.9%	0.6%	0.9%	+0.3%	800	+2	14.2%	14.2%		
60 Polk	58,542	216,223	+269%	+5	70.5%	128.3%	0.2%	0.8%	+0.6%	1,603	+7	7.6%	7.6%		
61 Pope	33,368	126,424	+279%	+8	42.8%	83.8%	0.2%	0.9%	+0.6%	1,521	+10	3.7%	3.7%		
62 Ramsey	7,583,404	4,134,362	-45%	-7	44.9%	101.9%	1.6%	0.9%	-0.7%	2,916	-17	3.8%	3.8%		
63 Red Lake	15,216	23,845	+57%	+2	58.9%	122.1%	0.5%	0.8%	+0.3%	954	+2	22.4%	22.4%		
64 Redwood	57,634	149,141	+159%	+6	58.1%	102.5%	0.3%	0.8%	+0.5%	968	+4	4.4%	4.4%		
65 Renville	(392)	189,921	-48549%	+12	49.6%	88.3%	0.0%	0.8%	+0.8%	921	+7	2.9%	2.9%		
66 Rice	14,024	456,009	+3152%	+7	27.8%	78.5%	0.0%	0.7%	+0.7%	2,146	+15	4.6%	4.6%		
67 Rock	65,970	110,395	+67%	+5	32.3%	68.7%	0.6%	0.8%	+0.4%	883	+3	7.2%	7.2%		
68 Roseau	51,192	76,910	+50%	+2	64.0%	139.7%	0.5%	0.8%	+0.3%	1,495	+3	10.9%	10.9%		
69 St. Louis	3,018,197	1,366,955	-55%	-8	59.1%	104.0%	1.8%	0.8%	-1.0%	1,720	-15	7.6%	7.6%		
70 Scott	71,988	1,220,085	+1595%	+9	32.7%	96.1%	0.0%	0.8%	+0.7%	3,395	+22	2.4%	2.4%		
71 Sherburne	197,074	734,606	+273%	+6	42.0%	101.6%	0.2%	0.8%	+0.6%	2,648	+13	3.5%	3.5%		
72 Sibley	9,054	148,067	+1535%	+9	59.1%	104.1%	0.1%	0.8%	+0.8%	1,645	+11	3.8%	3.8%		
73 Stearns	902,884	1,055,421	+17%	+1	48.0%	102.3%	0.7%	0.8%	+0.1%	2,194	+2	5.8%	5.8%		
74 Steele	721,955	258,845	-64%	-13	51.9%	108.0%	2.1%	0.7%	-1.3%	2,016	-22	5.5%	5.5%		
75 Stevens	104,863	85,539	-18%	-2	45.6%	97.6%	1.0%	0.8%	-0.2%	1,328	-2	10.3%	10.3%		
76 Swift	135,376	107,502	-21%	-2	51.8%	90.6%	1.0%	0.8%	-0.2%	895	-2	6.3%	6.3%		
77 Todd	181,563	156,103	-14%	-1	57.8%	107.4%	0.9%	0.8%	-0.1%	1,620	-2	7.0%	7.0%		
78 Traverse	8,016	58,646	+632%	+14	67.7%	99.0%	0.1%	0.8%	+0.7%	723	+4	1.9%	1.9%		
79 Wabasha	134,182	160,810	+20%	+1	54.3%	97.8%	0.6%	0.7%	+0.1%	1,956	+2	5.1%	5.1%		
80 Wadena	9,941	78,359	+688%	+5	77.9%	122.4%	0.1%	0.8%	+0.7%	1,438	+8	10.5%	10.5%		
81 Waseca	44,114	139,606	+216%	+5	55.5%	105.3%	0.2%	0.8%	+0.5%	1,709	+7	6.0%	6.0%		
82 Washington	623,391	2,356,150	+278%	+7	26.2%	82.6%	0.2%	0.8%	+0.6%	2,994	+18	2.5%	2.5%		
83 Watonwan	29,570	85,504	+189%	+5	61.4%	100.3%	0.3%	0.8%	+0.5%	1,047	+4	9.5%	9.5%		
84 Wilkin	95,767	83,168	-13%	-2	59.1%	83.9%	1.0%	0.9%	-0.1%	969	-1	4.4%	4.4%		
85 Winona	(11,570)	304,481	-2732%	+6	44.3%	91.3%	0.0%	0.8%	+0.8%	1,892	+13	7.3%	7.3%		
86 Wright	426,024	1,085,621	+155%	+6	32.6%	92.4%	0.3%	0.8%	+0.5%	2,515	+11	3.1%	3.1%		
87 Yellow Medicine	86,544	95,284	+10%	+1	63.7%	104.0%	0.7%	0.8%	+0.1%	1,001	+1	6.9%	6.9%		
TOTALS	46,807,222	46,807,222	+0%	+0	41.2%	97.0%	0.8%	0.8%	+0.0%	2,591	+0	3.9%	3.9%		

County Maps
Social Services Cost Per Capita Distribution
Calendar Year 2008

2008 Total Social Services Costs Per Capita

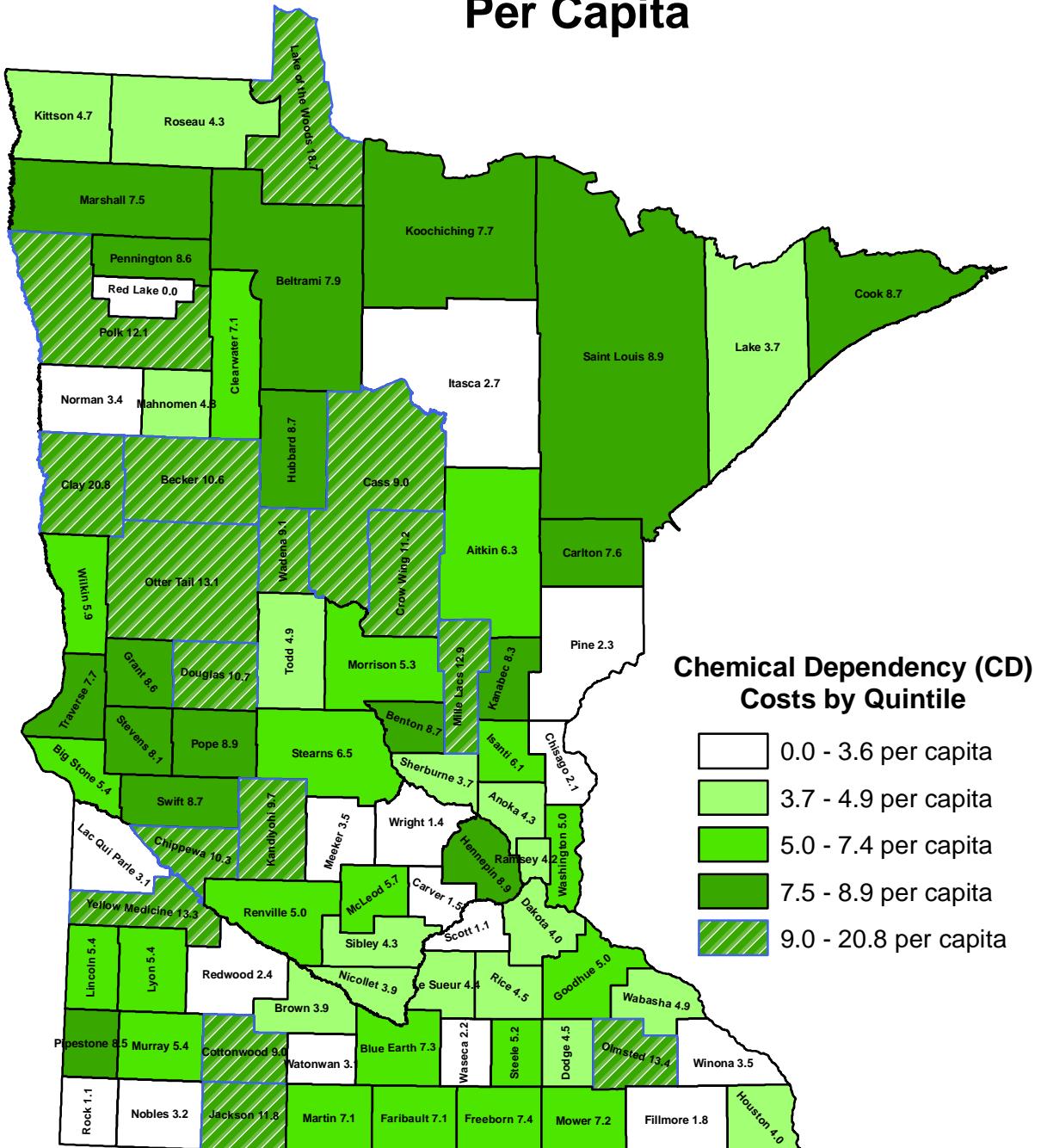


2008 Children's Services (CHD) Costs Per Capita

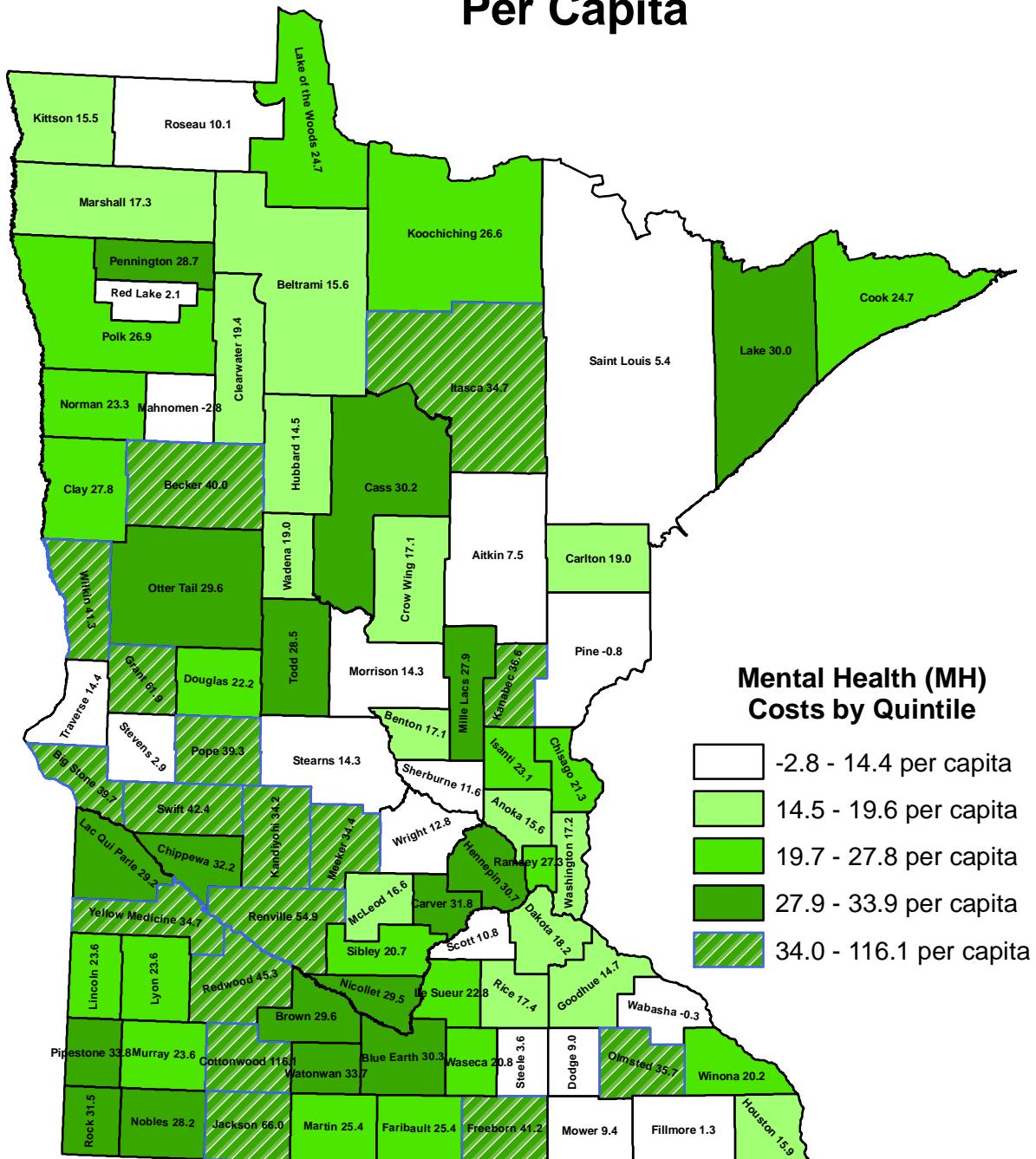


Minnesota Human Services Cost Report for Calendar year 2008.

2008 Chemical Dependency (CD) Costs Per Capita

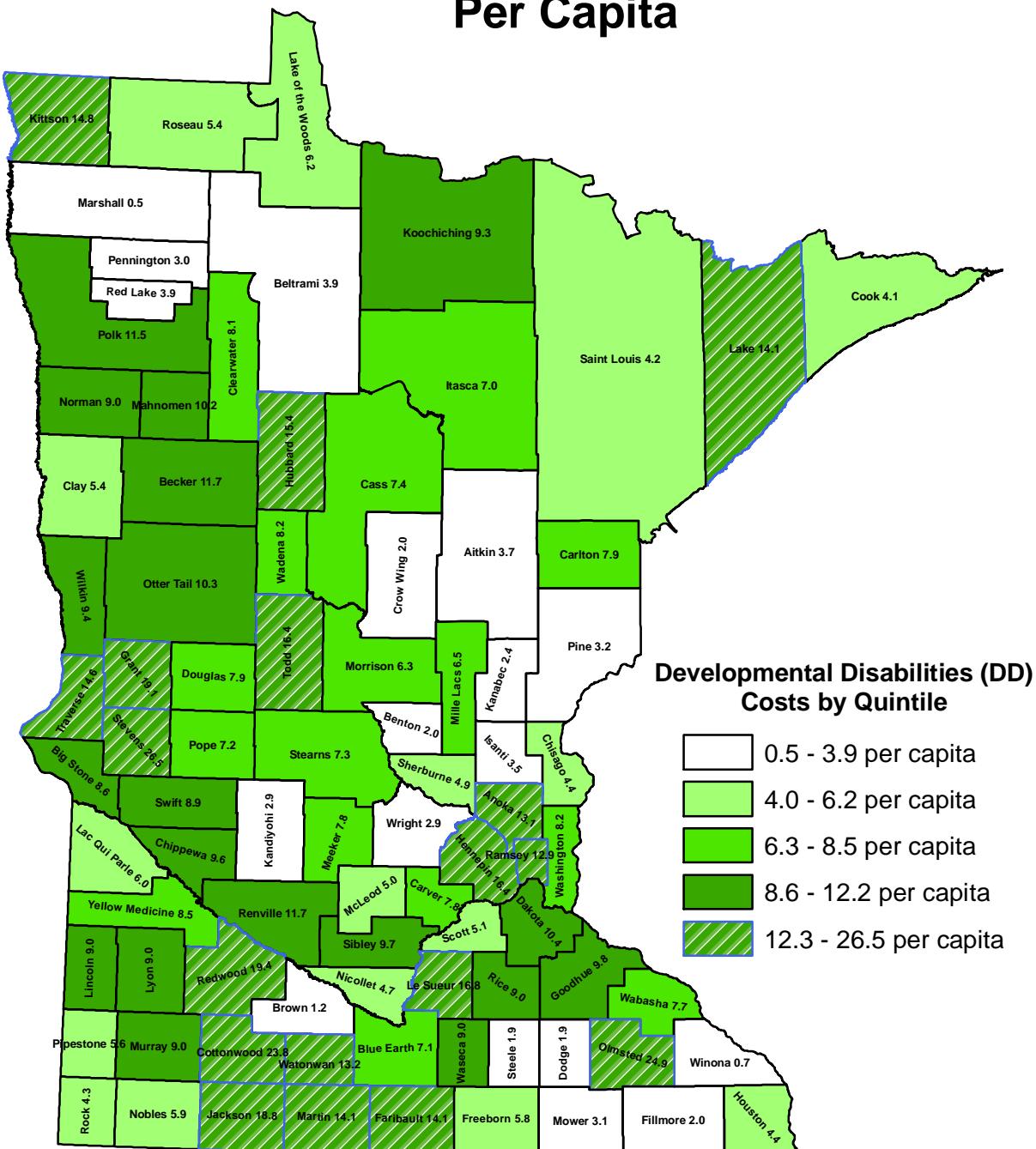


2008 Mental Health (MH) Costs Per Capita



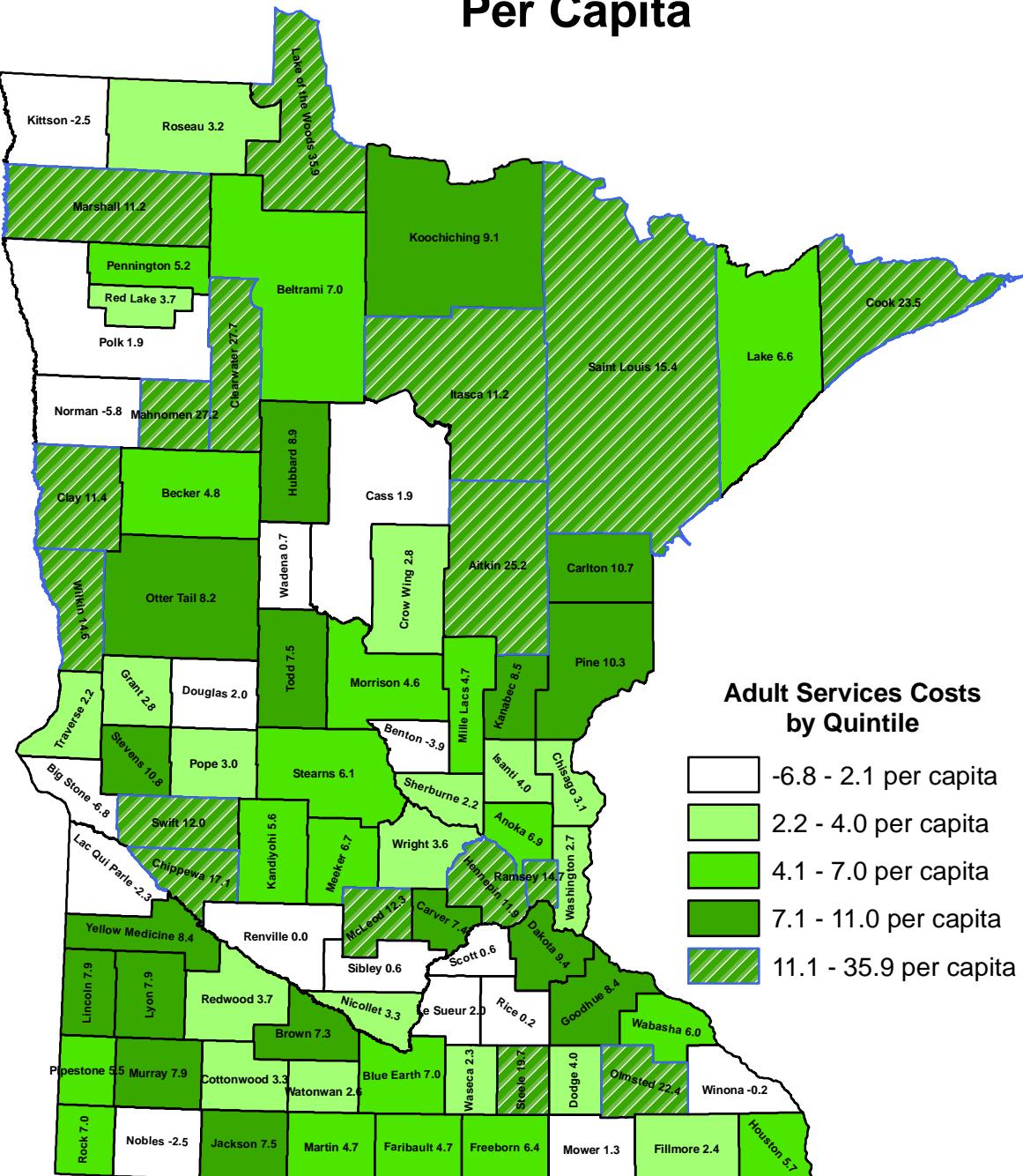
Minnesota Human Services Cost Report for Calendar year 2008

2008 Developmental Disabilities (DD) Costs Per Capita



Minnesota Human Services Cost Report for Calendar year 2008

2008 Adult Services Costs Per Capita



Minnesota Human Services Cost Report for Calendar year 2008

**Supplementary Analysis Provided to
House Tax Committee
April 20, 2010**

County Share Calculation

This analysis shows the inferred county share of program costs as a percent of total program costs and as a percent of non-federal program costs. The footnotes identify the major activities funded and the specific federal and state revenue sources funding services.

This calculation is provided for the following service areas: Children's, Chemical Dependency, Mental Health, Developmental Disabilities and Adult Programs.

Calendar 2008

County Human Services Costs and Revenues: County Share Calendar 2008 Childrens Program Revenue Shares*

COUNTY	FEDERAL	STATE	COUNTY **	MISC	TOTAL	County Share of Total Rev	Non-federal**
1 Atkin	438,106	329,663	673,224	98,868	1,539,860	43.7%	67.1%
2 Anoka	5,164,424	6,177,502	7,642,207	1,170,530	20,154,463	37.9%	55.3%
3 Becker	1,256,275	1,060,006	2,101,169	183,794	4,693,968	44.8%	64.5%
4 Beltrami	2,024,598	2,970,051	2,970,843	257,782	6,312,435	47.1%	73.7%
5 Benton	479,337	516,651	1,352,843	107,292	2,456,122	55.1%	72.4%
6 Big Stone	212,480	157,412	281,132	47,745	698,769	40.2%	64.1%
7 Blue Earth	900,938	1,044,215	668,971	528,758	3,142,382	21.3%	39.0%
8 Brown	737,299	552,955	889,719	124,049	2,304,921	38.6%	61.7%
9 Carlton	1,326,168	914,174	1,977,053	402,964	4,620,359	42.8%	68.4%
10 Carver	917,615	1,444,754	1,887,379	1,426,151	5,745,888	32.8%	56.6%
11 Cass	912,966	917,769	1,969,640	131,524	3,991,889	49.3%	66.8%
12 Chippewa	252,808	225,828	456,443	37,760	972,838	46.9%	66.9%
13 Chicago	894,827	1,135,576	1,067,303	171,269	3,269,185	32.6%	48.5%
14 Clay	2,373,664	2,249,650	2,588,405	393,108	7,604,827	34.0%	53.5%
15 Clearwater	221,1621	268,199	427,780	16,828	934,427	45.8%	61.5%
16 Cook	102,378	94,150	190,722	10,357	397,606	48.0%	67.0%
17 Cottonwood	209,182	168,314	585,842	44,101	1,007,438	58.2%	77.7%
18 Crow Wing	1,531,752	1,038,546	2,787,612	269,311	5,627,220	49.5%	72.9%
19 Dakota	7,511,264	5,304,203	8,936,733	72,736	22,231,363	40.2%	62.8%
20 Dodge	282,903	256,705	722,407	1,334,750	54,1%	73.8%	
21 Douglas	473,362	392,935	1,121,381	110,032	2,097,709	53.5%	74.1%
22 Fillmore	365,647	333,914	346,634	55,717	1,101,912	31.5%	50.9%
23 Freeborn	580,249	490,576	1,969,720	387,900	3,428,444	80.1%	
24 Goodhue	640,309	602,170	1,446,905	405,038	3,094,422	46.8%	70.6%
25 Grant	82,507	75,131	160,103	3,226	320,986	49.9%	68.1%
26 Hennepin	33,417,006	65,870,141	2,941,068	129,138,896	1,430,934	45.1%	66.9%
27 Houston	366,460	319,393	645,408	79,034	1,792,363	42.3%	65.9%
28 Hubbard	453,156	393,285	758,660	187,263	2,729,514	53.7%	71.6%
29 Isanti	507,522	581,672	1,465,120	175,201	4,911,048	49.9%	66.3%
30 Itasca	907,198	1,245,272	2,452,218	306,361	3,028,843	57.2%	76.3%
31 Jackson	243,296	182,580	588,230	14,738	1,318,896	52.4%	68.4%
32 Jackson	281,765	229,644	690,532	116,756	1,710,986	40.1%	68.1%
33 Kanabec	1,151,169	874,796	1,874,212	114,010	4,011,186	30.1%	59.2%
34 Kandiyohi	345,223	89,559	38,518	14,006	209,306	18.4%	30.1%
35 Kitsan	424,833	388,666	563,387	116,851	1,493,736	37.7%	
36 Koochiching	135,117	118,499	87,269	10,322	351,206	42.4%	
37 Lac Qui Parle	188,077	197,066	788,766	65,714	1,239,822	63.6%	
38 Lake	111,202	76,394	165,454	18,665	31,717	44.5%	
39 Lake of the Woods	286,168	420,781	833,269	142,130	1,722,347	51.9%	
40 Le Sueur	782,732	706,971	1,134,547	108,165	2,832,414	40.1%	
41 Lincoln/Lyon/Murray	649,233	630,216	1,215,599	117,185	2,612,233	46.5%	
43 McLeod	255,098	214,301	83,629	26,197	579,325	14.4%	
44 Mahnomen	283,033	214,851	256,254	31,764	786,092	32.6%	
45 Marshall	718,724	552,420	1,325,159	201,332	2,797,835	47.4%	
46 Faribault/Martin	256,311	326,538	644,190	35,658	1,262,896	51.0%	
47 Meeker	175,111	188,752	208,877	2,164	574,904	36.3%	
48 Mille Lacs	3,686,764	3,463,535	8,883,272	2,374,796	3,409,103	48.3%	
49 Morrison	709,600	520,328	859,130	205,469	2,294,526	37.4%	
50 Mower	858,718	726,242	1,322,905	203,785	3,111,649	42.5%	
52 Nicollet	446,515	1,158,817	1,675,751	132,893	2,293,830	50.5%	
53 Nobles	290,089	300,125	566,692	38,480	1,195,385	47.4%	
54 Norman	3,463,384	879,182	1,550,832	120,254	3,404,851	45.6%	
55 Olmsted	176,013	236,432	369,026	50,057	831,527	44.4%	
56 Otter Tail	211,955	1,155,977	1,710,170	180,618	4,180,377	40.9%	
57 Pennington	101,295	82,430	105,746	33,738	1,384,233	57.0%	
58 Pine	535,900	562,827	1,675,751	175,335	2,949,813	56.8%	
59 Pipestone	107,914	114,548	216,404	39,943	478,808	45.2%	
60 Polk	844,384	883,277	1,550,832	120,254	3,404,851	45.6%	
61 Pope	15,297,002	1,133,613	1,710,170	24,362,610	2,662,721	41.6%	
62 Ramsey	275,453	305,775	1,006,900	103,055	1,690,372	59.5%	
63 Red Lake	944,563	309,022	644,815	34,097	1,932,496	34.4%	
65 Renville	747,539	655,004	940,769	107,666	2,450,378	38.4%	
66 Rice	281,638	247,791	467,652	35,358	1,032,438	45.3%	
67 Rock	168,702	168,702	168,702	46,040	1605,337	38.4%	

Calendar 2008

Childrens Program Revenue Shares*

COUNTY	FEDERAL	STATE	COUNTY **	MISC	TOTAL	County Share of Total Rev	Non-federal**
69 St. Louis	6,434,961	6,407,104	11,480,897	526,155	24,849,116	46.2%	64.2%
70 Scott	2,807,829	2,807,453	1,588,833	141,003	6,543,117	24.3%	36.1%
71 Sherburne	1,166,233	1,499,498	3,202,522	293,689	6,161,941	52.0%	68.1%
72 Sibley	293,223	217,012	554,128	88,399	1,152,761	48.1%	71.9%
73 Stearns	1,778,551	2,086,816	5,815,526	9,955,387	58.4%	73.8%	42.1%
74 Steele	692,006	530,595	386,245	124,538	1,733,383	22.3%	53.2%
75 Stevens	153,675	194,265	220,565	11,035	579,540	38.1%	60.5%
76 Swift	153,033	112,745	658,772	23,853	948,402	69.5%	85.4%
77 Todd	544,032	531,494	1,256,977	73,097	2,405,600	52.3%	70.3%
78 Traverse	114,551	64,572	45,040	10,135	234,288	19.2%	41.1%
79 Wabasha	267,934	261,086	656,122	55,132	1,240,273	52.9%	71.5%
80 Wadena	435,285	360,386	829,326	56,244	1,684,1240	49.3%	69.7%
81 Waseca	516,713	389,060	370,850	264,191	1,540,813	24.1%	48.8%
82 Washington	1,810,565	2,712,646	4,778,540	284,594	9,586,344	49.8%	63.8%
83 Watonwan	428,186	234,080	583,080	182,140	1,437,440	41.3%	71.7%
84 Wilkin	209,322	268,835	667,187	33,528	1,178,372	56.6%	71.3%
85 Winona	1,410,330	1,267,862	1,275,110	177,910	4,131,211	30.9%	50.1%
86 Wright	2,419,054	1,970,169	3,775,579	589,553	8,754,255	65.7%	75.7%
87 Yellow Medicine	146,771	247,309	318,728	71,049	783,956	40.7%	56.3%
TOTALS	121,936,201	110,037,304	213,898,170	21,860,420	467,732,094	45.7%	66.0%
TOTALS 2007	116,974,568	68,996,784	247,191,164	23,930,158	457,092,673	54.1%	78.2%
TOTALS 2006	123,175,809	62,177,039	237,348,159	23,641,008	446,342,014	53.2%	79.2%
TOTALS 2005	158,887,384	53,606,195	216,647,942	21,118,065	450,259,586	48.1%	80.2%
TOTALS 2004	148,034,112	51,301,354	207,108,999	22,779,238	429,223,702	48.3%	80.1%
TOTALS 2003	158,942,927	75,824,856	180,537,613	24,028,340	439,333,736	41.1%	70.4%

Source: Minnesota County Human Services Cost Report for Calendar Year 2008

*Footnotes

Major Activities: Case Management; Out-of-Home Placement; Child Protection/Investigation

Federal Revenue Sources include: Title IV-E - Foster Care Maintenance, Administration and Training; Medicaid - Child Welfare Targeted Case Management, MA Waivers and Case Management; MA Rule 5 Reimbursement; IVE and MA Local Collaborative Time, Social Services Block Grant and other smaller federal grants. Match rate is 50% on MA and most Title IV-E expenses; 75% on IVE training. Other federal funds require little or no match.

State Revenue Sources include: Relative Custody Assistance; MA Waivers and Case Management; Children and Community Services Act Grants, Children's Mental Health Combined Grant, Consumer Support Grant, Targeted Case Management Contingency **

Miscellaneous Revenue Sources include: Charges for services, Gifts and contributions and other.

The county share includes expenses eligible to receive reimbursement for Medical Assistance administration and case management and IV-E foster care administration and maintenance. There are no state program matches or MOE's in this Social Services Category with the exception of Childrens Mental Health. See discussion under Mental Health.

** Footnotes

Some county shares are negative because reporting is on a cash basis and some revenues may be for expenditures in a prior year.
Non-federal includes county and state funds.

***The 2007 Legislature appropriated \$32.7 million to temporarily mitigate federal funding losses from these regulations or a related federal disallowance and set out conditions for its allocation. The funds were released in late January 2008 to Minnesota counties and tribes in proportion to their targeted case management earnings for calendar 2005

Calendar 2008

County Human Services Costs and Revenues: County Share Calendar 2008
Chemical Dependency Program Revenue Shares*

COUNTY	STATE	COUNTY **	MISC	TOTAL	County Share of Total Rev	Non-federal**
FEDERAL				559,291	17.9%	28.4%
1 Aitkin	253,283	100,376	31,622	6,811,284	20.9%	28.1%
2 Anoka	3,639,846	1,421,165	84,543	1,486,015	23.0%	32.5%
3 Becker	416,577	342,497	15,484	1,089,964	18.1%	26.8%
4 Beltrami	711,457	344,745	35,032	1,385,915	25.0%	34.5%
5 Benton	580,121	346,732	15,024	1,133,091	22.1%	35.5%
6 Big Stone	659,348	29,394	2,033	2,639,688	16.4%	24.7%
7 Blue Earth	53,418	442,776	161,182	694,231	14.6%	24.5%
8 Brown	1,353,460	312,007	53,797	0	27.1%	38.7%
9 Carlton	227,095	101,332	257,695	949,640	16.0%	32.2%
10 Carver	408,289	58,378	146,905	832,096	32.7%	45.8%
11 Cass	271,009	133,323	46,766	790,189	28.5%	39.0%
12 Chippewa	180,408	304,937	9,159	1,454,082	9.5%	15.1%
13 Chisago	113,026	202,479	60,555	2,132,196	41.3%	55.8%
14 Clay	742,270	600,274	22,452	2,810,548	17.8%	25.9%
15 Clearwater	709,674	918,096	1,160,326	328,416	22.5%	31.9%
16 Cook	102,575	166,659	58,378	794	41.2%	46.6%
17 Cottonwood	57,824	67,478	47,339	57,045	27.0%	36.6%
18 Crow Wing	92,041	174,930	101,057	6,624	24.4%	40.4%
19 Dakota	622,327	1,020,062	690,160	116,995	27.9%	42.2%
20 Dodge	1,715,408	2,198,833	1,602,332	234,641	575,214	79.8%
21 Douglas	126,714	206,286	89,195	27,685	30.2%	31.9%
22 Fillmore	469,690	828,761	388,041	35,408	1,721,900	22.5%
23 Freeborn	137,066	179,380	36,907	29,016	382,369	9.7%
24 Goodhue	240,182	488,617	231,341	37,242	997,382	23.2%
25 Grant	276,343	522,030	230,855	67,576	1,096,804	21.0%
26 Hennepin	65,713	66,373	51,473	7,167	190,726	30.7%
27 Houston	8,998,276	12,298,721	10,446,020	27,679	31,770,696	37.7%
28 Hubbard	107,074	168,366	78,220	14,559	368,199	31.7%
29 Isanti	261,930	467,486	163,013	668	893,097	18.3%
30 Itasca	495,689	620,370	240,098	7,321	1,363,478	17.6%
31 Jackson	196,285	863,360	117,972	51,738	1,229,335	9.6%
32 Kandiyohi	86,100	117,234	127,482	1,763	1,763	12.0%
33 Kanabec	117,823	222,743	134,951	1,547	332,579	38.3%
34 Kittson	453,773	404,949	22,000	1,777,096	28.3%	52.1%
35 Lac Qui Parle	19,495	29,135	21,468	668	321,298	32.1%
36 Lake	162,121	241,382	102,657	7,956	514,116	20.0%
37 Le Sueur	65,393	76,695	22,396	2,795	167,279	13.4%
38 Lake of the Woods	76,687	118,590	40,600	239	236,116	22.6%
39 Mille Lacs	53,232	98,033	74,701	125	236,116	17.2%
40 Marshall/Martin	171,947	346,186	123,565	39,402	226,091	33.0%
41 McLeod	413,350	676,015	213,014	41,150	1,343,529	18.1%
42 Minn/Lyon/Murray	330,470	373,394	213,141	32,595	949,600	29.7%
43 Morrison	61,368	15,707	14,519	1,161,137	21.1%	61.0%
44 Mahonen	88,102	124,398	72,461	10,935	295,896	24.5%
45 Nicollet	502,289	509,758	251,352	50,544	1,313,943	24.5%
46 Norman	190,464	295,746	81,424	2,487	570,121	14.3%
47 Olmsted	1,048,734	326,432	340,789	24,493	1,177,054	21.6%
48 Otter Tail	1,414,518	274,466	172,633	44,693	987,569	29.0%
49 Pennington	119,272	179,440	487,373	272,369	1,060,344	22.4%
50 Pipestone	19,987	278,812	410,638	59,103	427,652	27.5%
51 Nobles	124,838	199,326	64,972	22,568	872,793	23.2%
52 Redwood	107,259	179,172	22,768	7,952	411,694	14.2%
53 Rock	151,193	27,554	1,901,400	4,000	105,353	24.6%
54 Rousseau	356,430	103,404	142,188	1,186,965	1,480,727	45.2%
55 Rice	47,556	3,204,980	3,816,894	2,167,431	989,853	38.4%
56 Ramsey	62,754	142,188	98,084	46,632	362,805	50.0%
57 Red Lake	191,409	29,525	117,566	11,374	1,441,541	34.5%
58 St. Louis	263,775	480,478	64,731	8,983	817,977	39.6%
59 Stearns	96,286	19,326	79,195	6,914	361,567	30.7%
60 Todd	476,000	598,705	373,254	32,768	1,317,181	25.2%
61 Wadena	189,577	181,737	80,737	14,249	58,754	18.5%
62 Wright	62,225	280,772	280,772	12,770	147,103	31.1%
63 Yellow Medicine	76,407	15,370	19,326	37,404	313,047	12.0%
64 Zumbrota	156,234	87,435	69,242	136	313,047	30.7%

Calendar 2008

Chemical Dependency Program Revenue Shares*

COUNTY	FEDERAL	STATE	COUNTY **	MISC	TOTAL	County Share of Total Rev	Non-federal**
69 St. Louis	1,965,712	3,223,540	1,738,326	139,040	7,066,618	24.6%	35.0%
70 Scott	417,244	477,837	138,843	46,343	1,080,267	12.9%	22.5%
71 Sherburne	540,471	850,183	326,652	18,330	1,735,636	18.8%	27.8%
72 Sibley	175,213	225,963	65,407	17,577	484,160	13.5%	22.4%
73 Stearns	909,683	1,440,417	962,263	154,419	3,466,782	27.8%	40.0%
74 Steele	227,019	416,265	190,027	9,121	842,432	22.6%	31.3%
75 Stevens	86,072	146,076	78,348	4,672	315,168	24.9%	34.9%
76 Swift	142,498	216,440	98,547	11,225	468,710	21.0%	31.3%
77 Todd	180,826	277,731	119,042	13,613	591,212	20.1%	30.0%
78 Traverse	38,505	38,088	28,588	1,262	106,443	26.9%	42.9%
79 Wabasha	147,688	292,799	108,047	22,207	570,741	18.9%	27.0%
80 Wadena	149,238	233,102	123,328	21,933	527,601	23.4%	34.6%
81 Waseca	143,656	300,114	43,000	5,622	492,392	8.7%	12.5%
82 Washington	886,011	1,086,277	1,173,496	114,267	3,260,051	36.0%	51.9%
83 Watonwan	117,042	196,815	34,720	37,135	385,112	9.0%	15.0%
84 Wilkin	42,297	69,330	38,839	2,806	153,272	25.3%	35.9%
85 Wixona	294,326	558,211	176,047	55,508	1,084,092	16.2%	24.0%
86 Wright	633,039	1,131,755	164,155	10,475	1,939,424	8.5%	12.7%
87 Yellow Medicine	159,876	263,154	136,925	2,090	562,045	24.4%	34.2%
TOTALS	38,360,681	58,632,967	34,421,323	4,319,122	135,734,093	25.4%	37.0%
TOTALS 2007	37,805,358	68,276,391	31,718,052	4,027,053	141,826,854	22.4%	31.7%
TOTALS 2006	30,529,575	62,218,899	38,434,605	4,135,805	135,318,884	28.4%	38.2%
TOTALS 2005	26,620,279	59,785,416	33,460,637	4,467,160	124,333,492	26.9%	35.9%
TOTALS 2004	21,671,571	59,705,218	32,058,182	3,403,804	116,838,775	27.4%	34.9%
TOTALS 2003	28,665,352	49,783,288	34,040,363	3,914,714	116,403,717	29.2%	40.6%

Major Activities include CD treatment, Case management and De-toxification and other social service activities directed toward the amelioration and treatment of problems related to alcohol and drug abuse or dependency..

Federal Revenue Sources include: CD Consolidated Treatment Fund (CDCTF); CDCTF Administration; Medical Assistance, MA Non-Waiver Administration, Substance Abuse and Treatment Block Grant

State Revenue Sources include: Children and Community Services Act grant

Miscellaneous Revenue Sources include: Charges for services, Gifts and contributions and other.

The county share includes the standard 15% county share of the CD Fund, additional county share under CD Fund MOE (for some counties), and county funding for non-CD Fund expenditures

** Footnotes

Some county shares are negative because reporting is on a cash basis and some revenues may be for expenditures in a prior year.
Non-federal includes county and state funds.

Calendar 2008

County Human Services Costs and Revenues: County Share Calendar 2008

COUNTY	FEDERAL	STATE	COUNTY **	MISC	TOTAL	County Share of	
						Total Rev	Non-federal**
1 Aitkin	336,803	573,249	120,532	1,417	1,032,000	11.7%	17.4%
2 Anoka	4,263,475	11,153,072	5,205,852	316,016	20,938,414	24.9%	31.8%
3 Becker	501,429	1,095,962	1,290,521	0	2,887,911	44.7%	54.1%
4 Beltrami	618,738	2,644,273	683,423	0	3,946,433	17.3%	20.5%
5 Benton	721,494	2,698,402	679,414	170,278	4,269,588	15.9%	20.1%
6 Big Stone	146,279	188,646	216,958	8,806	560,689	38.7%	53.5%
7 Blue Earth	1,271,963	5,907,797	1,828,755	704,729	9,713,243	18.8%	23.6%
8 Brown	661,027	1,573,996	775,004	84,378	3,094,405	25.0%	33.0%
9 Carlton	886,172	1,725,566	647,302	32,022	3,291,061	19.7%	27.3%
10 Carver	1,117,129	2,027,579	2,848,164	1,474,680	7,467,552	38.1%	58.4%
11 Cass	510,988	781,371	865,041	0	2,157,389	40.1%	52.5%
12 Chippewa	147,430	539,271	403,257	0	1,089,988	37.0%	42.8%
13 Chicago	1,195,152	1,256,097	1,073,306	49,478	3,574,033	30.0%	46.1%
14 Clay	1,403,734	2,785,684	1,551,659	0	5,741,077	27.0%	35.8%
15 Clearwater	164,898	557,915	160,312	31,082	914,206	17.5%	22.3%
16 Cook	115,998	291,596	281,286	16,237	558,117	24.1%	31.5%
17 Cottonwood	329,041	1,302,942	1,302,942	21,127	4,962,785	26.3%	28.4%
18 Crow Wing	1,397,888	3,856,158	1,057,313	199,949	6,511,308	16.2%	21.5%
19 Dakota	5,640,631	9,212,793	7,232,674	404,323	22,490,420	32.2%	44.0%
20 Dodge	145,806	569,406	177,802	0	893,013	19.9%	23.8%
21 Douglas	715,354	1,417,830	801,271	520	2,934,975	27.3%	36.1%
22 Fillmore	161,837	508,492	27,712	145,803	843,844	3.3%	5.2%
23 Freeborn	579,245	2,126,880	1,285,566	393,303	4,384,983	37.7%	37.7%
24 Goodhue	603,797	1,369,410	674,835	453,630	3,041,672	22.2%	34.0%
25 Grant	303,200	1,386,943	370,729	151,071	2,211,942	16.8%	21.1%
27 Hennepin	18,686,814	67,013,271	35,858,658	2,758,403	124,317,146	50.3%	66.0%
28 Houston	278,210	840,000	311,924	36,024	1,465,528	21.2%	27.0%
29 Hubbard	380,888	1,913,676	273,563	28,498	2,596,624	10.5%	12.5%
30 Isanti	525,341	2,788,484	902,964	32,364	4,249,153	21.3%	24.5%
31 Itasca	1,427,026	3,139,093	1,537,995	59,037	6,163,120	25.0%	32.9%
32 Jackson	298,760	368,247	715,158	38,353	1,420,517	10.5%	12.0%
33 Kanabec	269,714	1,231,394	597,349	192,193	2,290,650	26.1%	32.7%
34 Kandiyohi	885,507	2,153,237	1,426,031	2,783	4,467,558	31.9%	39.8%
35 Kittson	77,162	67,655	71,386	983	217,185	32.9%	51.3%
36 Koochiching	951,573	346,989	353,837	116,406	1,768,805	20.0%	27.1%
37 Lac Qui Parle	162,575	205,070	213,693	0	581,337	36.8%	51.0%
38 Lake	255,186	2,415,089	339,326	125,753	3,125,354	10.5%	12.0%
39 Lake of the Woods	120,988	157,028	98,775	11,113	387,904	25.5%	38.6%
40 Le Sueur	619,123	1,281,402	640,200	32,401	2,573,126	24.9%	33.3%
42 Lincoln/Lyon/Murray	1,011,332	1,981,014	926,614	5,950	3,924,910	23.6%	31.9%
43 McLeod	581,781	1,257,504	620,235	1,257	2,460,776	25.2%	33.0%
44 Mahnomen	290,964	241,508	(20,915)	5,495	492,255	-4.2%	-10.7%
45 Marshall	133,335	179,691	167,211	9,284	489,521	34.2%	48.2%
46 Faribault/Martin	514,662	3,031,357	899,146	12,638	4,568,802	19.7%	22.9%
47 Meeker	505,648	761,446	796,570	16,436	2,080,100	38.3%	51.1%
48 Mille Lacs	301,221	954,532	735,477	3,295	1,993,885	43.5%	53.5%
49 Morrison	621,184	1,378,568	468,262	40,020	2,508,033	18.7%	25.4%
50 Mower	772,949	2,753,489	366,212	5,952	3,888,602	9.2%	11.5%
52 Nicollet	736,036	1,086,670	943,527	7,874	2,774,107	34.0%	46.5%
53 Nobles	492,232	1,002,399	575,684	26,426	2,006,741	27.5%	36.5%
54 Norman	118,514	353,741	158,155	0	630,410	25.1%	30.9%
55 Olmsted	3,811,497	7,879,674	5,048,862	574,144	17,314,177	29.2%	39.1%
56 Other Tail	820,715	3,193,661	1,684,448	279,401	5,978,224	28.2%	34.5%
57 Pennington	269,574	901,876	395,089	26,113	1,591,252	24.7%	30.4%
58 Pine	539,645	1,097,676	(22,955)	488,355	2,102,720	-1.1%	-2.1%
59 Pipestone	181,105	452,905	316,139	26,426	976,533	32.4%	41.1%
60 Polk	667,971	4,184,584	830,882	68,621	5,752,057	14.4%	16.6%
61 Pope	242,424	739,068	435,548	0	1,417,039	30.7%	37.1%
62 Ramsey	37,414,471	14,131,088	14,131,088	3,246,449	69,036,398	20.5%	27.4%
63 Red Lake	40,393	25,884	8,692	445	75,413	11.5%	25.1%
64 Redwood	349,515	988,529	710,876	218	2,049,138	34.7%	41.8%
65 Renville	312,793	770,047	894,726	40,344	2,017,910	44.3%	53.7%
66 Rice	2,657,341	1,093,765	12,649	4,655,198	23.5%	29.2%	
67 Rock	349,883	298,922	1,789	823,816	36.2%	46.0%	
68 Roseau	227,886	162,227	2,350	869,294	18.7%	25.4%	
	476,851	476,851					

Calendar 2008

Mental Health Program Revenue Shares*

COUNTY	FEDERAL	STATE	COUNTY **	MISC	TOTAL	County Share of Total Rev Non-federal**
69 St. Louis	5,205,386	9,655,244	1,047,911	361,676	16,270,217	6.4%
70 Scott	1,382,498	2,089,871	1,387,268	716,616	5,576,254	24.9%
71 Sherburne	729,999	1,983,936	1,021,706	86,585	3,822,226	39.9%
72 Sibley	204,368	804,002	312,008	120	1,320,497	34.0%
73 Stearns	1,842,714	4,136,831	2,106,816	91,681	8,178,042	23.6%
74 Steele	671,219	3,053,338	132,160	389,687	4,246,404	28.0%
75 Stevens	119,601	406,690	27,685	1,147	556,123	33.7%
76 Swift	244,569	735,424	479,126	15,825	1,474,944	4.1%
77 Todd	454,875	1,167,377	685,283	56,312	2,363,847	6.4%
78 Traverse	35,296	386,386	53,774	6,000	481,455	39.4%
79 Wabasha	201,622	493,029	(6,885)	137,319	825,084	37.0%
80 Waadena	413,800	409,522	256,718	0	1,043,756	11.2%
81 Waseca	362,038	561,000	404,280	101,213	1,428,531	12.2%
82 Washington	2,104,051	4,687,386	4,039,476	278,845	11,109,758	-0.8%
83 Watonwan	282,947	693,622	379,806	24,278	1,380,653	-1.4%
84 Wilkin	132,089	555,811	270,994	8,207	967,101	38.5%
85 Windom	1,018,584	289,786	1,012,711	0	4,923,080	20.6%
86 Wright	1,648,848	2,148,592	1,523,936	73,901	5,395,277	25.9%
87 Yellow Medicine	289,201	243,455	356,411	5,436	874,583	41.5%
TOTALS	94,470,134	257,196,517	122,847,960	15,484,545	489,999,155	46.3%
TOTALS 2007	107,636,536	238,255,104	124,312,702	13,131,154	483,335,496	27.5%
TOTALS 2006	87,667,241	236,873,840	121,487,567	14,842,379	460,81,027	32.3%
TOTALS 2005	59,331,081	185,906,747	117,714,156	12,037,942	374,989,925	34.3%
TOTALS 2004	55,461,019	186,285,082	116,516,556	13,187,023	371,449,679	33.9%
TOTALS 2003	52,924,716	158,022,875	110,211,054	14,024,133	335,182,777	38.8%
						41.1%

Major services include: State Operated Mental Health Services, Mental Health Residential and Day Treatment, Community Support Services, Family Community Support Services, and Rule 79 (Targeted) Case Management.

Federal Revenue Sources include: Medicaid - Child Welfare Targeted Case Management, MA Children and Adult Target Case Management/Vulnerable Adult Developmental Disabled Targeted Case Management; MA Waivers and Case Management; MA Non-Waiver Administration; Title IV-E Foster Care, Social Services Block Grant and other smaller federal grants. Match rate is 50% on MA and IV-E. Other federal funds require little or no match.

State Revenue Sources include: Adult Mental Health Integrated Fund, Children's Mental Health Combined Grant, MA/GAMC Reimbursement, Targeted Case Management Contingency**, Children and Community Services Act Grant and other smaller grants.

Miscellaneous Revenue Sources include: Charges for services, Gifts and contributions and other.

County share includes: the mental health maintenance of effort (MOE) as well as costs for sex offender treatment which do not count towards MOE.

** Footnotes

Some county shares are negative because reporting is on a cash basis and some revenues may be for expenditures in a prior year.
Non-federal includes county and state funds.

***The 2007 Legislature appropriated \$32.7 million to temporarily mitigate federal funding losses from these regulations or a related federal disallowance and set out conditions for its allocation. The funds were released in late January 2008 to Minnesota counties and tribes in proportion to their targeted case management earnings for calendar year 2005

Calendar 2008

County Human Services Costs and Revenues: County Share Calendar 2008
Developmental Disabilities Program Revenue Shares*

COUNTY	STATE	COUNTY ..	MISC	TOTAL	County Rev	Share of Non-federal**	
FEDERAL							
1 Aitkin	1,631,177	59,134	0	3,302,090	1,8%	3.5%	
2 Anoka	25,021,754	4,361,341	217,124	55,441,161	7.9%	14.4%	
3 Becker	2,495,873	379,438	0	5,443,877	7.0%	12.9%	
4 Beltrami	3,972,142	171,938	0	8,084,036	2.1%	4.2%	
5 Benton	3,324,444	80,842	2,546	6,784,408	1.2%	2.3%	
6 Big Stone	3,376,576	429,861	344	2,131,984	2.2%	4.3%	
7 Blue Earth	1,045,294	48,816	0	10,137,891	4.2%	8.1%	
8 Brown	4,826,184	429,861	0	6,837,640	0.5%	0.9%	
9 Canton	3,323,413	31,629	56,843	9,846,547	2.7%	5.3%	
10 Carver	4,768,910	288,075	37,651	10,068,193	7.0%	13.1%	
11 Cass	4,689,382	702,041	0	7,311,168	2.9%	5.7%	
12 Chippewa	3,561,073	212,908	2,498	3,524,660	3.4%	6.5%	
13 Chicago	1,690,119	120,084	0	7,484,099	2.9%	5.8%	
14 Clay	3,607,011	220,776	17	13,365,755	2.2%	4.3%	
15 Dodge	6,410,137	300,491	0	836,132	8.0%	14.0%	
16 Douglas	356,349	66,744	1,726	937,834	2.4%	4.7%	
17 Cottonwood	459,061	22,403	60	3,203,260	8.3%	15.2%	
18 Crow Wing	1,452,033	266,971	0	8,527,753	1.4%	2.8%	
19 Dakota	4,198,530	120,471	0	70,247,279	5.9%	11.1%	
20 Dodge	33,243,433	4,164,033	204,821	4,495,248	0.8%	1.7%	
21 Douglas	2,216,651	38,132	183	6,092,460	4.7%	8.7%	
22 Fillmore	2,984,237	284,763	661	4,835,557	0.9%	1.7%	
23 Freedom	2,385,558	2,404,669	42,174	8,226,593	2.2%	4.2%	
24 Goodhue	3,857,825	181,967	1,043	9,461,318	4.8%	9.2%	
25 Grant	4,515,060	4,492,021	453,237	0	1,295,680	8.8%	16.3%
26 Hennepin	590,455	588,834	114,392	2,000	2,667,000	1.5%	2.8%
27 Houston	19,723,717	117,948,845	19,227,864	0	6,215,392	7.5%	14.0%
28 Hubbard	3,022,634	3,086,855	86,348	7,222,186	1.4%	2.7%	
29 Isanti	1,237,216	1,195,100	289,785	701	2,722,801	10.6%	19.5%
30 Itasca	2,303,548	2,262,224	136,020	40	4,708,831	2.9%	5.7%
31 Jackson	4,459,589	4,507,033	309,507	922	9,277,050	3.3%	6.4%
32 Kanabec	1,141,674	1,171,327	203,875	0	2,516,876	8.1%	14.8%
33 Kandiyohi	1,287,040	1,341,128	38,832	0	2,667,000	1.5%	2.8%
34 Kittson	3,561,248	3,537,774	121,025	2,139	7,222,186	1.7%	3.3%
35 McLeod	608,551	614,420	68,505	147	1,291,623	5.3%	10.0%
36 Mille Lacs	1,969,291	1,999,906	124,249	150	4,093,595	3.0%	5.8%
37 Lac Qui Parle	1,295,520	1,289,105	43,630	3,822	2,632,077	1.7%	3.3%
38 Lake	1,962,014	1,990,178	154,436	5,073	4,111,701	3.8%	7.2%
39 Lake of the Woods	473,868	470,820	24,639	0	969,327	2.5%	5.0%
40 Le Sueur	3,137,725	3,105,225	471,435	46	6,714,281	7.0%	13.2%
41 Lincoln/Lyon/Murray	5,071,513	5,066,633	353,476	0	10,491,621	3.4%	6.5%
42 McLeod	3,034,544	3,177,627	185,268	0	6,397,439	2.9%	5.5%
43 Mahnomen	866,446	872,826	51,955	0	1,791,227	2.9%	5.6%
44 Marshall	1,564,261	1,559,719	47,758	45,386	3,174,123	0.1%	0.3%
45 Pennington	4,233,825	4,256,408	498,637	0	8,988,870	5.5%	10.5%
46 Faribault/Martin	2,223,546	2,332,697	181,354	27	4,737,624	3.8%	7.2%
47 Meeker	1,012,599	1,020,047	1,426,079	172,338	4,577,384	3.8%	7.1%
48 Mille Lacs	13,434,523	13,351,242	207,844	0	7,539,938	2.8%	5.4%
49 Morrison	3,665,339	3,666,155	5,127,663	117,667	10,450,945	1.1%	2.2%
50 Mower	5,194,032	5,194,032	1,857,787	150,109	3,887,390	0.3%	0.3%
51 Nicollet	1,889,799	1,936,799	120,305	61,933	4,008,833	3.0%	5.8%
52 Nobles	1,028,599	1,028,599	1,028,599	60,909	2,086,554	2.9%	5.6%
53 Norman	2,233,799	2,233,799	0	9,524	9,670,657	3.7%	7.1%
54 Olmsted	4,629,724	4,675,534	3,512,506	0	30,512,991	11.5%	20.8%
55 Pope	1,377,083	1,382,959	1,382,959	79,943	2,842,984	2.8%	5.5%
56 Otter Tail	4,602,623	4,732,491	586,076	461	9,921,651	5.9%	11.0%
57 Ramsey	57,908,089	57,605,487	42,792	15,957	2,203,946	1.9%	3.7%
58 Pine	4,18,818	4,29,453	41,229	800	5,076,718	1.8%	3.5%
59 Pipestone	2,491,440	2,492,453	91,026	0	1,800,394	2.9%	5.7%
60 Polk	1,910,837	2,018,297	52,553	0	9,670,657	3.7%	7.1%
61 Rice	2,233,799	2,369,120	0	4,794,593	4.0%	7.4%	
62 Rock	7,805,399	7,645,673	567,441	0	16,023,013	3.5%	6.9%
63 Red Lake	1,401,945	1,401,945	40,338	354	2,842,970	1.4%	2.8%
64 Redwood	1,433,714	1,433,714	87,251	15	2,929,602	3.0%	5.7%

Calendar 2008

Developmental Disabilities Program Revenue Shares*

COUNTY	FEDERAL	STATE	COUNTY **	MISC	TOTAL	County Share of Total Rev.	Non-federal**
69 St. Louis	26,777,268	27,189,385	822,613	206,218	54,995,483	1.5%	2.9%
70 Scott	7,135,155	6,967,975	658,523	30,303	14,791,956	4.5%	8.6%
71 Sherburne	4,380,217	4,524,887	429,675	16,627	9,351,405	4.6%	8.7%
72 Sibley	1,496,529	1,536,693	147,004	0	3,180,626	4.6%	8.7%
73 Stearns	10,855,089	10,844,859	1,067,486	341	22,767,774	4.7%	9.0%
74 Steele	2,735,398	2,671,347	69,144	134,597	5,610,485	1.2%	2.5%
75 Stevens	1,196,066	1,234,922	256,900	4,499	2,680,387	9.5%	17.2%
76 Swift	1,207,633	1,294,227	101,095	4,590	2,608,544	3.9%	7.2%
77 Todd	2,671,349	2,634,118	395,317	0	5,701,383	6.9%	13.0%
78 Traverse	259,469	260,505	54,393	0	574,767	9.5%	17.3%
79 Wabasha	2,867,256	2,908,259	170,919	0	5,946,433	2.9%	5.6%
80 Wadena	1,214,963	1,224,395	110,801	2,250	2,552,408	4.3%	8.3%
81 Waseca	1,528,486	1,603,137	175,710	0	3,305,333	5.3%	9.9%
82 Washington	16,304,178	16,207,140	1,926,503	10,856	34,448,676	5.6%	10.6%
83 Watonwan	1,605,345	1,599,903	149,437	0	3,354,685	4.6%	8.5%
84 Wilkin	1,082,409	1,074,436	61,831	4,052	2,227,727	2.8%	5.4%
85 Wintonia	5,500,579	5,551,305	34,416	0	11,086,300	0.3%	0.6%
86 Wright	6,435,438	6,435,572	351,167	0	13,144,177	2.7%	5.2%
87 Yellow Medicine	1,461,336	1,463,642	87,054	12,737	3,030,888	2.9%	5.6%
TOTALS	503,084,067	504,733,242	56,224,322	1,903,953	1,065,945,584	5.3%	10.0%
TOTALS 2007	489,792,781	484,949,326	60,031,791	2,269,395	1,037,043,293	5.8%	11.0%
TOTALS 2006	480,450,845	474,975,159	49,731,061	1,840,674	1,007,001,739	4.9%	9.5%
TOTALS 2005	463,486,840	461,495,879	52,164,057	1,867,358	979,014,134	5.3%	10.2%
TOTALS 2004	446,183,082	448,835,343	45,180,725	3,497,670	943,696,820	4.8%	9.1%
TOTALS 2003	458,636,441	424,365,306	27,641,155	4,646,267	915,289,169	3.0%	6.1%

*Footnotes

Major Activities: Case Management; Day Training and Habilitation; Semi-independent Living Services

Federal Revenue Sources include: Medicaid - Child Welfare Targeted Case Management, MA Vulnerable Adult Developmentally Disabled Targeted Case Management; MA Waivers and Case Management; MA Non-Waiver Administration; MA Rule 5 Reimbursement; Social Services Block Grant and other smaller federal grants. Match rate is 50% on MA. Other federal funds require little or no match.

State Revenue Sources include: DD Screening, Semi-Independent Living Skills; MA Waivers/Case Management; DD Family Support; Children and Community Services Act Grant; Targeted Case Management Contingency***

Miscellaneous Revenue Sources include: Charges for services, Gifts and contributions and other.

The county Share includes expenses eligible to receive reimbursement for Medical Assistance administration and case management. There are no state program matches or MOE's in this Social Services Category.

** Footnotes

Some county shares are negative because reporting is on a cash basis and some revenues may be for expenditures in a prior year.
Non-federal includes county and state funds.

***The 2007 Legislature appropriated \$32.7 million to temporarily mitigate federal funding losses from these regulations or a related federal disallowance and set out conditions for its allocation. The funds were released in late January 2008 to Minnesota counties and tribes in proportion to their targeted case management earnings for calendar 2005

Calendar 2008

County Human Services Costs and Revenues: County Share Calendar 2008

COUNTY	STATE	COUNTY **	MISC	TOTAL	County Share of Total Rev	Non-federal**
FEDERAL				2,058,278	19.6%	35.5%
1 Aitkin	704,130	732,789	403,782	28,400,103	8.1%	14.2%
2 Anoka	11,807,079	13,948,482	2,305,457	339,086	4.9%	10.7%
3 Becker	1,265,183	1,304,997	156,035	446,025	5.0%	9.6%
4 Beltrami	2,658,836	2,901,315	308,236	277,551	3.4%	7.3%
5 Benton	1,907,056	2,250,956	(154,055)	512,005	4.515,962	-4.4%
6 Big Stone	296,191	383,884	(36,981)	197,409	840,493	10.8%
7 Blue Earth	3,224,034	3,461,078	42,896	61,541	7,167,548	5.9%
8 Brown	1,670,201	1,731,766	191,117	239,932	3,833,015	5.0%
9 Carlton	2,634,578	2,743,759	365,327	61,009	5,804,673	6.3%
10 Carver	2,942,463	2,942,508	660,305	487,163	6,729,439	9.8%
11 Cass	1,128,332	1,351,178	53,798	74,951	2,608,258	2.1%
12 Chippewa	552,287	645,594	213,881	213,917	1,625,678	13.2%
13 Chicago	2,462,814	2,852,279	158,118	88,061	5,561,271	2.8%
14 Clay	5,988,537	6,278,306	63,930	65,580,478	13,560,478	5.3%
15 Clearwater	415,281	523,224	228,047	71,162	1,237,713	4.7%
16 Cook	220,888	229,834	127,864	60,140	638,726	18.4%
17 Cottonwood	240,763	246,325	37,211	251,341	815,640	4.6%
18 Crow Wing	2,753,162	3,301,002	175,042	996,818	7,226,023	2.4%
19 Dakota	25,996,020	32,197,784	3,750,908	111,218	62,055,929	6.0%
20 Dodge	403,936	431,276	78,812	27,880	941,904	8.4%
21 Douglas	1,896,098	2,026,330	70,640	70,183	4,063,250	1.7%
22 Fillmore	404,572	531,520	49,990	11,943	998,025	5.0%
23 Freeborn	549,692	971,085	200,346	127,519	1,848,641	10.8%
24 Goodhue	1,795,229	2,073,810	384,411	199,128	4,452,577	8.6%
25 Grant	277,703	305,239	16,704	33,155	632,801	2.6%
26 Hennepin	60,016,246	68,119,282	13,357,475	1,318,509	143,311,511	9.7%
27 Houston	435,249	519,635	112,180	912	1,067,975	10.5%
28 Hubbard	913,650	1,182,629	167,511	130,884	2,394,584	7.0%
29 Isanti	1,553,357	1,741,222	156,736	66,988	5,518,312	4.5%
30 Itasca	2,542,556	3,013,860	498,737	277,962	6,353,115	8.6%
31 Jackson	530,325	506,455	80,819	100,882	1,218,461	6.6%
32 Kandiyohi	752,617	919,079	138,515	2,067	1,812,277	7.6%
33 Kanabec	2,543,391	2,673,932	233,794	611,937	6,063,113	12.4%
34 Koochiching	115,683	129,056	(11,636)	107,176	340,278	-3.4%
35 Kittson	615,288	604,735	120,558	46,610	1,387,190	8.3%
36 Lac Qui Parle	418,900	270,694	(16,832)	122,698	785,460	8.7%
37 Lake	665,739	868,566	72,738	22,662	1,629,705	4.5%
38 Lake of the Woods	233,121	303,665	143,678	5,592	686,055	20.9%
39 Le Sueur	863,893	1,036,986	56,507	8,888	1,966,273	8.0%
40 Lincoln/Murray	2,118,217	2,333,393	308,411	559,708	5,319,728	5.8%
41 McLeod	1,358,153	1,527,222	458,254	452,192	3,795,820	12.1%
42 Mahnomen	189,111	267,404	138,418	45,168	640,101	21.6%
43 Marshall	367,499	392,063	107,668	330,608	1,197,838	9.0%
44 Nicollet	913,782	991,811	166,282	81,487	2,655,105	7.7%
45 Nobles	945,134	956,039	(51,272)	290,314	2,153,311	14.4%
46 Norman	410,134	851,178	154,489	211,369	1,909,636	5.2%
47 Meeker	1,911,180	2,036,745	124,091	78,111	4,150,126	11.7%
48 Mille Lacs	1,187,678	1,561,477	150,044	85,353	2,984,591	3.0%
49 Morrison	2,909,170	2,054,215	48,133	79,667	3,808,471	34.1%
50 Mower	1,126,456	1,261,038	106,532	8,951	2,607,640	2.3%
51 Olmsted	829,326	924,072	292,828	21,415	3,361,106	4.0%
52 Pine	263,161	244,819	51,752	102,665	662,396	7.5%
53 Pipestone	2,154,079	2,951,627	58,542	497,816	5,662,063	1.0%
54 Polk	365,518	429,638	33,368	15,296	844,219	5.7%
55 Ramsey	2,929,251	3,224,034	464,167	516,809	16,857,311	4.0%
56 Other Tail	1,259,170	1,731,600	71,600	232,207	6,810,396	11.6%
57 Pennington	1,116,508	1,261,038	166,983	8,951	2,679,485	2.7%
58 Redwood	434,580	475,773	57,634	122,843	1,090,830	5.3%
59 Renville	880,692	1,090,678	(392)	328,188	2,299,176	0.0%
60 Rice	1,793,670	2,427,939	14,359	65,970	4,359	0.3%
61 Rock	627,026	666,530	138,479	51,192	1,498,004	4.4%
62 Roseau	532,354	655,946	255,550		1,495,042	7.2%

Calendar 2008

Adult Program Revenue Shares*

COUNTY	FEDERAL	STATE	COUNTY **	MISC	TOTAL	County Share of Total Rev	Non-federal**
69 St. Louis	14,923,059	17,065,036	3,018,197	568,177	35,574,469	5,472,551	15.0%
70 Scott	2,410,231	2,909,137	71,988	81,196	3,401,354	4,600,612	2.4%
71 Sherburne	1,885,726	2,163,267	197,074	354,547	3,342,488	1,317,899	8.3%
72 Sibley	552,783	738,803	9,054	17,260	1,330,037	652,451	1.2%
73 Stearns	5,920,762	5,920,192	902,884	653,451	13,069,288	652,451	13.2%
74 Steele	1,284,100	1,357,555	721,955	397,061	3,760,670	19,2%	34.7%
75 Stevens	302,798	340,670	104,863	1,834	750,165	14,0%	23.5%
76 Swift	598,598	784,283	135,376	235,475	1,753,731	7,7%	14.7%
77 Todd	1,291,960	1,538,293	181,563	57,725	3,069,541	5,9%	10.6%
78 Traverse	129,540	159,884	8,016	1,430	298,870	2,7%	4.8%
79 Wabasha	721,256	799,391	134,182	33,174	1,688,002	7,9%	14.4%
80 Waadena	1,053,160	1,183,801	9,941	410,602	2,657,504	0.4%	0.8%
81 Waaseca	630,688	675,259	44,114	116,906	1,486,996	3,0%	6.1%
82 Washington	5,873,653	7,071,824	623,391	275,311	13,844,178	4,5%	8.1%
83 Wanonwan	493,194	576,545	182,570	182,512	1,281,820	2,3%	4.9%
84 Wilkin	416,974	426,424	95,767	42,331	981,495	9.8%	18.3%
85 Windom	2,602,901	2,943,563	(11,570)	8,389	5,543,282	-0.2%	-0.4%
86 Wright	3,851,584	4,249,325	426,224	421,575	8,948,507	4.8%	9.1%
87 Yellow Medicine	784,600	845,487	86,544	140,641	1,857,271	4.7%	9.3%
TOTALS	249,200,350	285,749,543	46,807,222	19,553,515	601,310,629	7.8%	14.1%
TOTALS 2007	220,715,521	255,503,099	45,956,303	19,395,386	541,570,308	8.5%	15.2%
TOTALS 2006	185,555,526	233,508,424	43,378,25	15,338,550	478,180,765	9.1%	15.7%
TOTALS 2005	181,538,000	243,693,017	51,990,684	6,262,878	482,884,578	10.8%	17.6%
TOTALS 2004	154,140,150	225,161,150	41,456,609	6,777,020	427,534,929	9.7%	15.5%
TOTALS 2003	133,978,990	214,232,764	38,707,205	5,726,210	392,645,169	9.9%	15.3%

*Footnotes

Major Activities: Case Management; Housing Services; Long Term Care Consultation

Federal Revenue Sources include Medicaid - Vulnerable Adult Developmentally Disabled Targeted Case Management; MA Non-Waiver Administration; Older Americans Act; Social Services Block Grant and other smaller federal grants. Match rate is 50% on MA. Other federal funds require little or no match.

State Revenue Sources include: Alternative Care Grants, SAIL; MA Waivers/Case Management; Consumer Support Grant, Children and Community Services Act Grant, Targeted Case Management Contingency ***

Miscellaneous Revenue Sources include: Charges for services, Gifts and contributions and other.

The county share includes expenses eligible to receive reimbursement for Medical Assistance administration and case management. There are no state program matches or MOE's in this Social Services Category.

** Footnotes

Some county shares are negative because reporting is on a cash basis and some revenues may be for expenditures in a prior year.
Non-federal includes county and state funds.

***The 2007 Legislature appropriated \$32.7 million to temporarily mitigate federal funding losses from these regulations or a related federal disallowance and set out conditions for its allocation. The funds were released in late January 2008 to Minnesota counties and tribes in proportion to their targeted case management earnings for calendar year 2005

Basic Sliding Fee Child Care

This section provides a brief description of the Basic Sliding Fee Child Care Maintenance of Effort and provides two scenarios showing changes in the parameters of that maintenance effort.

Basic Sliding Fee Child Care MOE

The Basic Sliding Fee (BSF) program provides financial subsidies to help low-income families pay for child care so that parents may pursue employment or education leading to employment. This program is supervised by the Department of Human Services and administered by county social services agencies. BSF purchases child care for 15,000 children in 8,500 families each month. Each county receives an allocation of state and federal funds for families within their county. If funds are insufficient, families are put on a waiting list.

BSF Maintenance of Effort

- Counties are required to provide a county contribution based on a calculation involving its required match in 1996 and a 1996 administrative cost adjustment. (Minnesota Statutes 119B.11) This amount is fixed and totals \$2.9 million per year.**
-

Because the BSF Maintenance of Effort is based on a financial calculation that factored in both a county direct service contribution and an administrative funding change from 1996, the amounts that are required of each county vary greatly as compared to the county's allocation for the program. About \$93 million has been allocated to counties for child care direct services in calendar year 2010. The county MOE is \$2.9 million. If that \$2.9 million were allocated proportionately to each county, the county share would be 3.1 percent. However, the range of MOE as a percent of allocation varies from 0 to 13.5 percent with a median of 3.97 percent. For 29 counties, the MOE exceeds 5 percent. Depending on the policy goals, the county MOE could be replaced with a uniform match rate, or MOE could be capped at a fixed percent of the allocation. These two approaches are presented on the following pages which show the impacts by county using the CY2010 allocation.

Further Considerations

Decreased expenditures for BSF could result in increased costs for the forecasted Transition Year Child Care Extension program in some cases.

Under current law, a decrease in child care funding for families in each county would need to be managed through attrition and might require some counties to continue to invest county funds until that attrition is realized.

Basic Sliding Fee Child Care Grant
CY 2010 Allocation
County Match (MOE) Proportionate to Allocation

Name	Allocation	Maximum Direct Services Allocation	Maximum Administrative Allowance	Minimum Direct Service County Match	Proportionate Direct Service County Match	Difference
Aitkin	250,498	238,570	11,928	4,337	7,529	3,192
Anoka	5,978,940	5,694,229	284,711	113,100	179,707	66,607
Becker	498,315	474,586	23,729	25,590	14,978	(10,612)
Beltrami	963,230	917,362	45,868	46,251	28,951	(17,300)
Benton	577,758	550,246	27,512	22,097	17,365	(4,732)
Big Stone	55,103	52,479	2,624	2,373	1,656	(717)
Blue Earth	1,365,535	1,300,510	65,025	36,601	41,043	4,442
Brown	394,610	375,819	18,791	14,188	11,861	(2,327)
Carlton	583,861	556,058	27,803	7,127	17,549	10,422
Carver	847,224	806,880	40,344	8,390	25,465	17,075
Cass	753,482	717,602	35,880	25,718	22,647	(3,071)
Chippewa	105,139	100,132	5,007	9,740	3,160	(6,580)
Chisago	419,222	399,259	19,963	25,634	12,600	(13,034)
Clay	1,391,008	1,324,770	66,238	55,640	41,809	(13,831)
Clearwater	163,283	155,508	7,775	10,234	4,908	(5,326)
Cook	27,366	26,063	1,303	392	823	431
Cottonwood	139,744	133,090	6,654	6,036	4,200	(1,836)
Crow Wing	1,568,161	1,493,487	74,674	38,398	47,134	8,736
Dakota	7,107,950	6,769,476	338,474	341,021	213,641	(127,380)
Dodge	266,513	253,822	12,691	10,109	8,010	(2,099)
Douglas	572,069	544,828	27,241	39,834	17,194	(22,640)
Fillmore	286,235	272,605	13,630	9,773	8,603	(1,170)
Freeborn	363,953	346,622	17,331	29,828	10,939	(18,889)
Goodhue	513,912	489,440	24,472	23,802	15,446	(8,356)
Grant	62,908	59,912	2,996	4,249	1,891	(2,358)
Hennepin	26,565,343	25,300,327	1,265,016	886,179	798,465	(87,714)
Houston	209,580	199,600	9,980	16,221	6,299	(9,922)
Hubbard	456,970	435,210	21,760	10,850	13,735	2,885
Isanti	434,029	413,361	20,668	4,917	13,045	8,128
Itasca	685,977	653,311	32,666	35,812	20,618	(15,194)
Jackson	184,778	175,979	8,799	2,666	5,554	2,888
Kanabec	220,650	210,143	10,507	1,182	6,632	5,450
Kandiyohi	475,908	453,246	22,662	22,877	14,304	(8,573)
Kittson	39,098	37,236	1,862	758	1,175	417
Koochiching	414,384	394,651	19,733	6,185	12,455	6,270
Lac Qui Parle	52,290	49,800	2,490	2,553	1,572	(981)
Lake	109,822	104,592	5,230	14,116	3,301	(10,815)
Lake of the Woods	45,558	43,389	2,169	1,247	1,369	122
Le Sueur	292,397	278,473	13,924	7,191	8,788	1,597
Lincoln, Lyon & Murray	582,313	554,584	27,729	27,678	17,502	(10,176)
Mcleod	429,080	408,648	20,432	14,873	12,897	(1,976)
Mahnomen	101,491	96,658	4,833	3,345	3,050	(295)
Marshall	81,008	77,150	3,858	7,190	2,435	(4,755)
Faribault-Martin	615,710	586,390	29,320	9,752	18,506	8,754
Meeker	212,856	202,720	10,136	14,631	6,398	(8,233)
Mille Lacs	328,669	313,018	15,651	13,244	9,879	(3,365)
Morrison	261,778	249,312	12,466	9,893	7,868	(2,025)
Mower	863,395	822,281	41,114	49,127	25,951	(23,176)
Nicollet	613,780	584,552	29,228	402	18,448	18,046
Nobles	234,530	223,362	11,168	6,284	7,049	765
Norman	154,921	147,544	7,377	9,168	4,656	(4,512)
Olmsted	4,615,472	4,395,688	219,784	80,700	138,726	58,026
Otter Tail	566,875	539,881	26,994	36,945	17,038	(19,907)
Pennington	178,974	170,451	8,523	5,419	5,379	(40)
Pine	457,995	436,186	21,809	22,768	13,766	(9,002)
Pipestone	159,187	151,607	7,580	1,758	4,785	3,027
Polk	492,089	468,656	23,433	39,654	14,791	(24,863)
Pope	89,501	85,239	4,262	4,542	2,690	(1,852)
Ramsey	13,411,250	12,772,619	638,631	52,774	403,097	350,323
Red Lake	74,391	70,849	3,542	763	2,236	1,473
Redwood	218,018	207,636	10,382	8,474	6,553	(1,921)

Basic Sliding Fee Child Care Grant
CY 2010 Allocation
County Match (MOE) Proportionate to Allocation

<u>Name</u>	<u>Allocation</u>	<u>Maximum Direct Services Allocation</u>	<u>Maximum Administrative Allowance</u>	<u>Minimum Direct Service County Match</u>	<u>Proportionate Direct Service County Match</u>	<u>Difference</u>
Renville	115,895	110,376	5,519	3,239	3,483	244
Rice	641,977	611,407	30,570	18,382	19,296	914
Rock	119,127	113,454	5,673	5,455	3,581	(1,874)
Roseau	197,856	188,434	9,422	4,965	5,947	982
St. Louis	4,389,234	4,180,223	209,011	294,157	131,926	(162,231)
Scott	1,826,066	1,739,110	86,956	0	54,885	54,885
Sherburne	913,979	870,456	43,523	10,182	27,471	17,289
Sibley	336,923	320,879	16,044	9,940	10,127	187
Stearns	1,251,464	1,191,870	59,594	63,761	37,615	(26,146)
Steele	926,041	881,944	44,097	16,900	27,834	10,934
Stevens	151,165	143,967	7,198	6,637	4,544	(2,093)
Swift	87,470	83,305	4,165	4,445	2,629	(1,816)
Todd	194,118	184,874	9,244	12,493	5,835	(6,658)
Traverse	49,915	47,538	2,377	5,983	1,500	(4,483)
Wabasha	147,042	140,040	7,002	6,274	4,420	(1,854)
Wadena	190,050	181,000	9,050	7,402	5,712	(1,690)
Waseca	421,966	401,872	20,094	7,453	12,683	5,230
Washington	3,349,976	3,190,453	159,523	39,972	100,689	60,717
Watonwan	110,683	105,412	5,271	1,312	3,327	2,015
Wilkin	77,645	73,948	3,697	4,802	2,334	(2,468)
Winona	1,187,187	1,130,654	56,533	25,737	35,683	9,946
Wright	891,573	849,117	42,456	39,595	26,798	(12,797)
Yellow Medicine	93,027	88,597	4,430	9,549	2,796	(6,753)
Total	\$97,856,465	\$93,196,634	\$4,659,831	\$2,941,235	\$2,941,235	\$0

Basic Sliding Fee Child Care Grant
CY 2010 Allocation
County Match (MOE) Capped at 5 % of Allocation

Name	Allocation	5%				
		Direct Services Allocation	Maximum Administrative Allowance	Minimum Direct Service County Match	Direct Service County Match	Difference
Aitkin	250,498	238,570	11,928	4,337	4,337	0
Anoka	5,978,940	5,694,229	284,711	113,100	113,100	0
Becker	498,315	474,586	23,729	25,590	23,729	(1,861)
Beltrami	963,230	917,362	45,868	46,251	45,868	(383)
Benton	577,758	550,246	27,512	22,097	22,097	0
Big Stone	55,103	52,479	2,624	2,373	2,373	0
Blue Earth	1,365,535	1,300,510	65,025	36,601	36,601	0
Brown	394,610	375,819	18,791	14,188	14,188	0
Carlton	583,861	556,058	27,803	7,127	7,127	0
Carver	847,224	806,880	40,344	8,390	8,390	0
Cass	753,482	717,602	35,880	25,718	25,718	0
Chippewa	105,139	100,132	5,007	9,740	5,007	(4,733)
Chisago	419,222	399,259	19,963	25,634	19,963	(5,671)
Clay	1,391,008	1,324,770	66,238	55,640	55,640	0
Clearwater	163,283	155,508	7,775	10,234	7,775	(2,459)
Cook	27,366	26,063	1,303	392	392	0
Cottonwood	139,744	133,090	6,654	6,036	6,036	0
Crow Wing	1,568,161	1,493,487	74,674	38,398	38,398	0
Dakota	7,107,950	6,769,476	338,474	341,021	338,474	(2,547)
Dodge	266,513	253,822	12,691	10,109	10,109	0
Douglas	572,069	544,828	27,241	39,834	27,241	(12,593)
Fillmore	286,235	272,605	13,630	9,773	9,773	0
Freeborn	363,953	346,622	17,331	29,828	17,331	(12,497)
Goodhue	513,912	489,440	24,472	23,802	23,802	0
Grant	62,908	59,912	2,996	4,249	2,996	(1,253)
Hennepin	26,565,343	25,300,327	1,265,016	886,179	886,179	0
Houston	209,580	199,600	9,980	16,221	9,980	(6,241)
Hubbard	456,970	435,210	21,760	10,850	10,850	0
Isanti	434,029	413,361	20,668	4,917	4,917	0
Itasca	685,977	653,311	32,666	35,812	32,666	(3,146)
Jackson	184,778	175,979	8,799	2,666	2,666	0
Kanabec	220,650	210,143	10,507	1,182	1,182	0
Kandiyohi	475,908	453,246	22,662	22,877	22,662	(215)
Kittson	39,098	37,236	1,862	758	758	0
Koochiching	414,384	394,651	19,733	6,185	6,185	0
Lac Qui Parle	52,290	49,800	2,490	2,553	2,490	(63)
Lake	109,822	104,592	5,230	14,116	5,230	(8,886)
Lake of the Woods	45,558	43,389	2,169	1,247	1,247	0
Le Sueur	292,397	278,473	13,924	7,191	7,191	0
Lincoln, Lyon & Murray	582,313	554,584	27,729	27,678	27,678	0
Mcleod	429,080	408,648	20,432	14,873	14,873	0
Mahnomen	101,491	96,658	4,833	3,345	3,345	0
Marshall	81,008	77,150	3,858	7,190	3,858	(3,333)
Faribault-Martin	615,710	586,390	29,320	9,752	9,752	0
Meeker	212,856	202,720	10,136	14,631	10,136	(4,495)
Mille Lacs	328,669	313,018	15,651	13,244	13,244	0
Morrison	261,778	249,312	12,466	9,893	9,893	0
Mower	863,395	822,281	41,114	49,127	41,114	(8,013)
Nicollet	613,780	584,552	29,228	402	402	0
Nobles	234,530	223,362	11,168	6,284	6,284	0
Norman	154,921	147,544	7,377	9,168	7,377	(1,791)
Olmsted	4,615,472	4,395,688	219,784	80,700	80,700	0
Otter Tail	566,875	539,881	26,994	36,945	26,994	(9,951)
Pennington	178,974	170,451	8,523	5,419	5,419	0
Pine	457,995	436,186	21,809	22,768	21,809	(959)
Pipestone	159,187	151,607	7,580	1,758	1,758	0
Polk	492,089	468,656	23,433	39,654	23,433	(16,221)
Pope	89,501	85,239	4,262	4,542	4,262	(280)
Ramsey	13,411,250	12,772,619	638,631	52,774	52,774	0

Basic Sliding Fee Child Care Grant
CY 2010 Allocation
County Match (MOE) Capped at 5 % of Allocation

Name	Allocation	Maximum Direct Services Allocation	Maximum Administrative Allowance	Minimum Direct Service County Match	Maximum Direct Service County Match	5% Difference
Red Lake	74,391	70,849	3,542	763	763	0
Redwood	218,018	207,636	10,382	8,474	8,474	0
Renville	115,895	110,376	5,519	3,239	3,239	0
Rice	641,977	611,407	30,570	18,382	18,382	0
Rock	119,127	113,454	5,673	5,455	5,455	0
Roseau	197,856	188,434	9,422	4,965	4,965	0
St. Louis	4,389,234	4,180,223	209,011	294,157	209,011	(85,146)
Scott	1,826,066	1,739,110	86,956	0	0	0
Sherburne	913,979	870,456	43,523	10,182	10,182	0
Sibley	336,923	320,879	16,044	9,940	9,940	0
Stearns	1,251,464	1,191,870	59,594	63,761	59,594	(4,168)
Steele	926,041	881,944	44,097	16,900	16,900	0
Stevens	151,165	143,967	7,198	6,637	6,637	0
Swift	87,470	83,305	4,165	4,445	4,165	(280)
Todd	194,118	184,874	9,244	12,493	9,244	(3,249)
Traverse	49,915	47,538	2,377	5,983	2,377	(3,606)
Wabasha	147,042	140,040	7,002	6,274	6,274	0
Wadena	190,050	181,000	9,050	7,402	7,402	0
Waseca	421,966	401,872	20,094	7,453	7,453	0
Washington	3,349,976	3,190,453	159,523	39,972	39,972	0
Watonwan	110,683	105,412	5,271	1,312	1,312	0
Wilkin	77,645	73,948	3,697	4,802	3,697	(1,105)
Winona	1,187,187	1,130,654	56,533	25,737	25,737	0
Wright	891,573	849,117	42,456	39,595	39,595	0
Yellow Medicine	93,027	88,597	4,430	9,549	4,430	(5,119)
Total	\$97,856,465	\$93,196,634	\$4,659,831	\$2,941,235	\$2,730,972	(\$210,263)

Chemical Dependency

This section describes the Chemical Dependency mandates and funding and provides a scenario which buys out the Maintenance of Effort by increasing the match.

County Funding for Chemical Dependency Services

A brief analysis of county mandates and funding for chemical dependency (CD) services illustrates some of the complexities and opportunities for reform that exist in county funding for human services.

CD Service Mandates

-
- The county board shall coordinate all alcohol and other drug abuse services conducted by local agencies and participate in the funding and administration of the consolidated treatment fund 254A.07,
254B.03
 - substance abuse assessment services MR 9530
 - detoxification services 254A.08
 - chemical dependency treatment services 254B.03
 - prepetition screening, holds and commitments 253B
-

Mandates Flexibility

In response to county requests for flexibility regarding the above mandates, the 2009 Session approved the development of two CD Pilot Projects which would expand the current use of the CCDTF within the chemical health service delivery system. DHS has worked with the county association to select the participating counties and to develop an implementation plan. The counties are asking the 2010 Session for some clarifying amendments. Assuming those amendments pass, the projects are expected to begin July 2010. The projects will test whether additional, non-clinical treatment services might be more cost effective than the current set of mandates.

CD Public Funding Sources

The following table identifies how much is spent for CD treatment vs other CD services. Most CD treatment is mandated, but counties have some flexibility in determining who needs treatment and how much is spent. Counties have more flexibility, but no dedicated state funding, for non-treatment services such as detox.

Funding Source	FY 2007	FY2008	Dollars in millions FY2009
CD Treatment Fund:			
State	76	82	71
Federal and other non-county	18	20	21
County match @ 15% (see county-specific detail attached)	14	14	13
County - MOE > 15% (see county-specific detail attached)	4	6	1
County-funded non-treatment mandates, incl. detox and prepetition screening	19	20	20
County-funded alternatives to mandates incl. treatment for ineligibles, prevention and housing	3	3	3

“County” refers to the combination of county tax, state program aid, state block grants and federal block grants that make up what is normally considered the “county share” for CD

services. This is larger than the “county dollars” referred to in DHS human service funding reports, but it provides a more accurate picture of total county funding for CD services.

CD County Match vs MOE

All counties pay at least 15% of the cost of mandated CD treatment for eligible individuals. An additional MOE requirement results in some counties paying more than 15%. Cost control is the primary purpose of the county share provisions in the CD Treatment Fund. The CD MOE was established in 1988 as an additional cost control incentive, but in the current tight budget environment, MOE probably does not reduce total state and county costs any lower than they would be if counties only paid the 15%. The CD MOE is widely viewed as being arbitrary, inequitable and contrary to good treatment policy. Since 1988, a number of attempts have been made to repeal it, but there has never been enough political support for the State to in essence, “buy out” that extra county share.

Although the CD MOE is based on each county’s historical share of CD expenditures in 1988, there are a number of other variables that enter into the calculation. About 40 counties are permanently exempt, mostly because their county share in 1988 was less than 15%. The other counties may or may not pay more than 15% depending on a comparison of their historical rate to the current appropriation, changes in managed care enrollment, changes in total utilization and other factors (which are specified in M.S. 254B).

In previous years, the cost of buying out the CD MOE was estimated to be \$6 – 15 million per year. For state fiscal year 2009, the value of the CD MOE over and above the 15% dropped to less than \$1 million for the first time in many years and is expected to stay around \$1 million for FY2010. Therefore, this appears to be a unique opportunity to permanently “buy out” and thereby eliminate that extra county share at a relatively low cost to the State. DHS is analyzing trend data to determine what the cost of that buyout might be for the coming biennium.

If ongoing funding could be arranged to buy out the additional CD MOE, a major county complaint regarding inequity and inefficiency would be addressed. The CD Treatment Fund would be simpler, more predictable and fairer across all counties. No county would pay more than its 15% contribution.

The above assumes new state money would be brought into the CD Fund to replace the reduced county contribution if the MOE were eliminated. Another option might be to increase the county share that is paid by all counties. If the statewide value of eliminating the CD MOE is about \$1 million per year, this could be accomplished by increasing the 15% to about 16% for all counties. Such an increase in county share would have to include an exemption maintaining the current county share for MA-eligibles in order to comply with the recent federal health care reform bill.

March 30, 2010
John Zakelj
DHS Chemical and Mental Health Services

Chemical Dependency Consolidated Treatment Fund

County	County Share @ 15%					4-Yr Avg FY07 - 10					County Share IF No MOE and County Share @ 16.14%					
	County Share		SFY 07	SFY 08	SFY 09	SFY 10 Estimate	No MOE and County Share @ 16.14%		County MOE > 15%			SFY 07	SFY 08	SFY 09	SFY 10 Estimate	Total County Share IF No MOE and County Share @ 16.14%
	SFY 07	SFY 08	SFY 09	SFY 10 Estimate	SFY 07	SFY 08	SFY 09	SFY 10 Estimate	SFY 07	SFY 08	SFY 09	SFY 10 Estimate	SFY 07	SFY 08	SFY 09	SFY 10
Aitkin	\$61,091	\$77,600	\$41,271	\$32,462	\$57,142	\$889	\$0	\$12,586	\$0	\$0	\$65,734	\$4,643	\$83,498	\$8	\$34,929	
Anoka	\$76,449	\$87,588	\$80,000	\$118,118	\$76,554	\$858,301	\$60,605	\$75	\$0	\$80,317	\$56,655	\$945,361	\$8	\$34,927		
Becker	\$163,113	\$170,731	\$164,806	\$172,550	\$85,451	\$59,115	\$55,534	\$67,100	\$116,386	\$207,790	\$24,439	\$183,276	\$8	\$823,736		
Bemidji	\$232,826	\$252,932	\$202,837	\$155,162	\$73,048	\$58,565	\$52,388	\$77,521	\$27,154	\$7,095	\$272,154	\$5	\$177,332			
Benton	\$122,095	\$116,000	\$155,162	\$73,048	\$165,786	\$52,337	\$77,520	\$70,209	\$72,077	\$106,321	\$131,374	\$178,616	\$5	\$188,625		
Big Stone	\$25,908	\$115,456	\$16,233	\$16,706	\$18,935	\$1,337	\$0	\$0	\$27,877	\$1,969	\$12,422	\$8	\$17,467			
Blue Earth	\$367,773	\$357,589	\$31,452	\$172,608	\$303,803	\$52,336	\$63,874	\$61,631	\$88,750	\$35,927	\$384,766	\$5	\$249,042			
Brown	\$87,159	\$95,094	\$91,068	\$94,140	\$99,012	\$16,173	\$0	\$280	\$0	\$94,444	\$6,670	\$102,321	\$8	\$97,980		
Carver	\$18,401	\$84,128	\$62,980	\$65,946	\$89,161	\$56,284	\$98,294	\$72,033	\$0	\$81,947	\$5,788	\$86,785	\$8	\$104,522		
Cass	\$89,427	\$77,617	\$74,069	\$100,740	\$94,648	\$55,253	\$55,253	\$95,443	\$0	\$157,020	\$108,030	\$106,983	\$8	\$127,829		
Chippewa	\$66,794	\$140,334	\$43,231	\$64,792	\$56,818	\$52,462	\$10,191	\$9,963	\$0	\$70	\$71,870	\$5	\$6,529			
Chicago	\$132,864	\$103,792	\$140,372	\$139,170	\$89,830	\$33,402	\$284,256	\$0	\$0	\$142,862	\$10,097	\$150,999	\$8	\$151,040		
Clay	\$171,314	\$185,405	\$207,599	\$197,520	\$204,934	\$54,940	\$0	\$184,334	\$0	\$0	\$198,496	\$5	\$223,376			
Clewater	\$37,545	\$38,729	\$24,614	\$31,867	\$31,867	\$0	\$251	\$0	\$40,636	\$2,853	\$41,792	\$8	\$24,484			
Cook	\$11,786	\$19,432	\$13,532	\$16,379	\$16,379	\$56,282	\$0	\$28,756	\$0	\$0	\$20,908	\$5	\$14,565			
Cottonwood	\$34,645	\$29,320	\$20,853	\$29,233	\$29,233	\$3,373	\$0	\$0	\$37,278	\$2,633	\$31,549	\$8	\$10,299			
Crow Wing	\$49,082	\$30,016	\$20,853	\$20,238	\$20,238	\$21,525	\$0	\$0	\$45,932	\$2,522	\$32,045	\$8	\$23,029			
Dakota	\$466,803	\$661,641	\$602,876	\$570,715	\$40,311	\$40,311	\$45,616	\$45,616	\$0	\$49,725	\$5	\$42,685				
Dodge	\$49,930	\$53,708	\$45,616	\$46,412	\$298	\$44,455	\$49,834	\$42,939	\$0	\$53,725	\$60,022	\$46,516	\$8	\$46,516		
Douglas	\$183,237	\$201,792	\$197,283	\$187,382	\$207,101	\$52,636	\$77,493	\$28,854	\$45,224	\$57,485	\$197,163	\$5	\$15,778			
Fairbault	\$65,395	\$53,865	\$46,649	\$65,232	\$62,177	\$3,834	\$555	\$1,676	\$0	\$70,365	\$5	\$57,958				
Fillemore	\$77,794	\$106,530	\$105,500	\$77,452	\$0	\$0	\$0	\$0	\$0	\$33,063	\$5	\$21,748	\$8	\$15,455		
Goodhue	\$92,286	\$113,196	\$29,789	\$80,548	\$111,858	\$51,917	\$41,917	\$41,355	\$0	\$83,706	\$5	\$11,627	\$8	\$15,455		
Grant	\$3,686	\$22,338	\$11,184	\$35,492	\$23,107	\$1,632	\$0	\$0	\$49,520	\$31,770	\$7,014	\$8	\$12,799			
Hennepin	\$3,509,806	\$3,23,447	\$2,560,182	\$2,895,102	\$2,277,641	\$1,263,238	\$2,162,045	\$3,81,619	\$9,032	\$0	\$18,168	\$1,283	\$5	\$12,034		
Houston	\$36,538	\$43,456	\$29,363	\$32,363	\$32,363	\$57,755	\$0	\$0	\$37,766	\$3,277	\$39,315	\$8	\$21,226			
Hubbard	\$100,714	\$107,281	\$100,299	\$93,674	\$108,129	\$77,637	\$0	\$0	\$108,368	\$7,654	\$115,434	\$8	\$107,921			
Ianini	\$200,329	\$196,346	\$125,553	\$133,408	\$76,366	\$2,487	\$2,533	\$0	\$0	\$21,554	\$15,225	\$21,268	\$8	\$13,509		
Jackson	\$36,659	\$33,644	\$30,026	\$30,026	\$30,026	\$2,657	\$36,559	\$0	\$0	\$39,768	\$5	\$14,922	\$8	\$13,547		
Kandiyohi	\$178,655	\$71,924	\$55,084	\$55,084	\$55,084	\$55,550	\$55,550	\$53,139	\$0	\$99,310	\$5	\$12,799	\$8	\$12,799		
Kittson	\$64,647	\$201,003	\$166,510	\$223,339	\$99,777	\$26,934	\$1,139	\$16,797	\$54,227	\$192,233	\$13,357	\$3,367	\$285	\$2,651,596		
Koochiching	\$76,171	\$51,214	\$48,231	\$45,620	\$52,525	\$0	\$0	\$0	\$0	\$5,000	\$3,000	\$3,533	\$8	\$2,232		
Lac qui Parle	\$15,554	\$13,009	\$22,997	\$31,858	\$1,544	\$1,544	\$0	\$0	\$0	\$81,960	\$15,755	\$55,106	\$8	\$51,854		
Lake	\$27,059	\$30,588	\$25,552	\$40,530	\$33,283	\$2,351	\$0	\$0	\$0	\$16,736	\$1,182	\$3,892	\$8	\$13,509		
Le Sueur	\$13,675	\$28,760	\$7,520	\$22,558	\$14,072	\$984	\$0	\$0	\$0	\$29,115	\$2,056	\$32,913	\$8	\$2,325		
Lincoln	\$77,857	\$11,273	\$10,161	\$14,414	\$760	\$1,429	\$4,629	\$10,365	\$22,368	\$93,895	\$7,987	\$11,645	\$8	\$24,745		
Lyon	\$87,263	\$100,548	\$128,521	\$119,173	\$117,232	\$56,588	\$6,568	\$0	\$0	\$83,207	\$5	\$10,934	\$8	\$13,289		
McLeod	\$77,320	\$96,622	\$82,445	\$89,998	\$82,998	\$0	\$0	\$0	\$0	\$20,328	\$0	\$7,343	\$8	\$8,788		
Mahnomen	\$33,464	\$42,118	\$42,118	\$70,320	\$55,591	\$3,955	\$0	\$0	\$0	\$10,184	\$7,719	\$4,538	\$8	\$-5,788		
Marshall	\$28,890	\$30,076	\$31,341	\$23,088	\$29,965	\$2,116	\$0	\$0	\$0	\$28,934	\$2,044	\$3,226	\$8	\$33,723		
Martin	\$111,118	\$128,108	\$102,368	\$88,168	\$115,611	\$0,301	\$11,519	\$13,441	\$0	\$119,562	\$1,886	\$10,436	\$8	\$12,843		
Meeker	\$73,695	\$78,572	\$78,385	\$83,523	\$5,889	\$0	\$0	\$0	\$0	\$79,296	\$5,601	\$8,454	\$8	\$13,247		
Mille Lacs	\$116,947	\$35,229	\$141,592	\$141,592	\$141,592	\$5,176	\$12,181	\$13,061	\$16,786	\$125,834	\$3,293	\$12,453	\$8	\$12,079		
Morrison	\$93,795	\$122,177	\$99,992	\$137,304	\$121,929	\$8,612	\$0	\$0	\$0	\$100,923	\$2,723	\$13,463	\$8	\$10,935		
Mower	\$188,902	\$122,146	\$130,346	\$117,232	\$150,270	\$54,376	\$176,679	\$203,281	\$0	\$203,258	\$182,323	\$131,429	\$8	\$126,142		
Nicollet	\$38,323	\$25,054	\$36,333	\$26,710	\$31,317	\$2,116	\$0	\$0	\$0	\$28,934	\$2,044	\$26,958	\$8	\$24,843		
Noles	\$77,178	\$95,195	\$76,655	\$53,534	\$81,419	\$5,751	\$0	\$0	\$0	\$83,044	\$5,866	\$10,436	\$8	\$10,436		
Norman	\$111,570	\$67,829	\$33,066	\$72,830	\$54,658	\$4,222	\$0	\$0	\$0	\$52,207	\$3,687	\$7,261	\$8	\$5,535		
Omsted	\$380,410	\$407,581	\$39,416	\$334,956	\$50,07,068	\$5,480	\$0	\$0	\$0	\$12,450	\$8,797	\$5,971	\$8	\$5,971		
Other Tail	\$331,178	\$377,724	\$305,164	\$258,340	\$52,145	\$98,433	\$46,806	\$45,210	\$0	\$0	\$75,347	\$5,971	\$5,971	\$8	\$38,357	
Pennington	\$70,048	\$59,213	\$38,439	\$25,646	\$52,010	\$19,330	\$0	\$0	\$0	\$127,686	\$9,019	\$123,683	\$8	\$41,361		
Pine	\$118,667	\$114,947	\$97,871	\$74,552	\$105,224	\$0	\$0	\$0	\$0	\$59,357	\$4,192	\$8,736	\$8	\$10,309		
Pipstone	\$55,165	\$62,976	\$34,693	\$57,896	\$34,693	\$0	\$0	\$0	\$0	\$285,192	\$147,322	\$12,789	\$8	\$37,330		
Polk	\$265,049	\$149,682	\$135,410	\$149,244	\$167,466	\$14,877	\$0	\$0	\$0	\$160,566	\$11,343	\$14,701	\$8	\$145,701		
Pope	\$50,537	\$35,505	\$43,750	\$36,496	\$53,643	\$19,444	\$0	\$0	\$0	\$54,378	\$5,655	\$30,944	\$8	\$39,278		

Chemical Dependency Consolidated Treatment Fund

County	County Share @ 15%						County MOE > 15%						Total County Share IF No MOE and County Share @ 16.14%					
	No MOE			Change in County and Share & MOE			County MOE > 15%			Change from Current Law			Change from Current Law			Change from Current Law		
	SFY 07	SFY 08	SFY 09 Estimate	SFY 07	SFY 08	SFY 09 Estimate	SFY 07	SFY 08	SFY 09 Estimate	SFY 07	SFY 08	SFY 09 Estimate	SFY 07	SFY 08	SFY 09 Estimate	SFY 07	SFY 08	SFY 09 Estimate
Ramsey	\$777,009	\$842,226	\$885,060	\$970,054	\$934,600	\$96,011	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Red Lake	\$89,307	\$12,729	\$1,053	\$284	\$6,287	\$444	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Redwood	\$40,216	\$45,926	\$50,838	\$49,026	\$50,036	\$3,534	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Renville	\$43,638	\$52,457	\$37,347	\$70,232	\$54,788	(\$2,954)	\$104,724	\$118,105	\$79,079	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rice	\$204,939	\$162,740	\$155,606	\$135,802	\$177,294	\$21,294	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rock	\$17,699	\$17,198	\$17,601	\$37,462	\$24,199	\$71,709	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Roseau	\$22,741	\$32,453	\$30,589	\$56,720	\$32,708	\$38,334	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
St. Louis	\$650,989	\$650,940	\$751,617	\$658,332	\$783,295	\$55,326	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Scott	\$137,981	\$127,432	\$107,608	\$127,328	\$134,594	(\$0,652)	\$27,507	\$53,126	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sherburne	\$231,323	\$253,439	\$168,466	\$206,232	\$231,195	\$4,469	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sibley	\$48,702	\$56,478	\$63,996	\$33,190	\$54,437	\$3,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stearns	\$342,377	\$383,928	\$530,730	\$448,091	\$130,391	\$73,630	\$214,134	\$63,636	\$300,762	\$368,398	\$37,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Steele	\$12,042	\$119,544	\$92,808	\$111,066	\$77,845	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stevens	\$37,383	\$30,354	\$21,821	\$16,422	\$28,508	\$2,013	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Swift	\$64,353	\$47,946	\$59,952	\$62,365	\$49,405	\$56,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Todd	\$88,609	\$86,952	\$53,615	\$70,558	\$80,629	\$5,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Traverse	\$15,415	\$6,261	\$6,254	\$9,430	\$9,878	\$698	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wabasha	\$68,477	\$46,942	\$48,182	\$60,235	\$24,254	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wadena	\$69,373	\$76,921	\$47,550	\$69,106	\$70,734	\$4,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waseca	\$46,467	\$71,309	\$59,162	\$36,066	\$57,298	\$4,047	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Washington	\$233,445	\$256,572	\$270,108	\$198,998	\$274,682	(\$17,457)	\$92,218	\$415,214	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Watson/Wan	\$33,183	\$36,243	\$51,490	\$25,148	\$39,022	\$2,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wilkim	\$133,403	\$118,644	\$16,435	\$14,938	\$1,1384	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Winona	\$124,320	\$138,031	\$108,242	\$12,650	\$132,764	\$9,377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wright	\$284,276	\$316,855	\$286,002	\$283,456	\$22,241	(\$7,353)	\$21,197	\$14,620	\$21,863	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Yellow Medicine	\$59,352	\$64,051	\$56,981	\$60,574	\$1,383	\$176,228	\$254,438	\$231,988	\$16,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Iasca	N/A	N/A	N/A	N/A	N/A	\$176,228	\$254,438	\$231,988	\$16,385	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Totals	\$14,418,308	\$14,440,886	\$12,976,429	\$13,722,246	\$16,060,916	\$1,798,599	\$3,668,470	\$6,102,261	\$660,811	\$1,027,783	\$15,514,100	\$2,562,679	\$15,538,393	\$5,004,754	\$13,902,639	\$325,397	\$14,765,137	\$14,908

This analysis calculates what the county share would be if MOE were eliminated and the county share increased for all counties to offset the projected future value of MOE.

The above assumes the new county share would apply to all county placements. In fact, in order to comply with ARRA and the 2010 federal health care reform bill, the county share for MA-reimbursed services cannot exceed the pre-ARRA level, which was 30% of the total claim (30% of 50%).

Since the future MA federal share will be at least 50%, the county share for MA-reimbursed CD services will not exceed 15% of the total claim (30% of 50%). On average, 17% of CD claims are MA-reimbursed, meaning that actual county shares will be lower than indicated above (assuming current utilization levels).

Mental Health

This section describes Mental Health mandates and funding and provides description of the Mental Health Maintenance of Effort.

County Funding for Mental Health Services

Mental Health (MH) Service Mandates

Under Minnesota's Comprehensive Mental Health Acts and the Commitment Act, counties are the local mental health authority. Counties provide or contract for mandated mental health services at the local level, and they provide a significant share of the funding.

• Each county must develop and coordinate a system of locally available and affordable mental health services. The county board may provide the mandated mental health services directly through a county agency or under contracts with other individuals or agencies. Statutes list specific services that must be provided.	Comprehensive Mental Health Acts, M.S. 245.461 – 245.4889
• The MH Acts do not require counties to fund services beyond the limits of legislative appropriations.	M.S. 245.486
• The MH Acts provide counties with special protection against client lawsuits if they fail to provide mandated services. This protection is in addition to limits and protections that counties have in other statutes.	M.S. 245.485
• Counties are required to maintain their net county share for MH services at the average of 2004-2005 (MH-MOE).	M.S. 245.4835
• Counties that do not comply with MH-MOE lose the special protection against client lawsuits that is provided in the MH Acts.	M.S. 245.4835
• The Commitment Act has additional mandates relating to prepetition screening, hold orders and commitments.	M.S. chapter 253B

Mandates Flexibility

Since the passage of the MH Acts in 1987, DHS has worked with counties to provide mandates flexibility and to encourage service innovation through mechanisms such as the Adult MH Initiatives and the Children's MH Collaboratives. In addition, waiver procedures were developed for service mandates such as emergency services, crisis services and day treatment to adjust the service models to make them more appropriate to local needs and conditions.

Mental Health Maintenance of Effort (MH-MOE)

In the 2006 and 2007 Sessions, the Governor and the Legislature developed a bipartisan MH Initiative providing significant increases in state funding for expanded services. In order to ensure that the new funding would be used to address unmet needs for mental health services, the Initiative included the following MH-MOE provisions:

- M.S. 245.4835 requires counties to maintain their spending for adult and children's mental health services at least at the average of calendar years 2004 and 2005
- Counties are **not** required to cover inflation
- Counties are **not** required to replace reductions in state and federal (or other non-county) revenues
- Counties **are** required to increase spending if non-county mental health revenues increase
- Counties that do not maintain expenditures at the required level are given the opportunity to develop a corrective action plan.

- If a county does not develop an acceptable corrective action plan, or is not in compliance with an approved plan, the county loses the additional protection from individual lawsuits which is provided to counties under M.S. 245.485. (As of April 2010, no counties have lost this protection.)

As a result of the MH-MOE, counties used new state and federal mental health funding to address unmet needs for mental health services, as intended by the Legislature. However, counties had a number of concerns, and in the 2009 Session, DHS convened a stakeholder workgroup which developed MH-MOE amendments to address those concerns,. The workgroup included counties, mental health advocates, providers and DHS. The compromise, as enacted by the 2009 Session:

- Essentially maintains the MH-MOE structure
- Simplifies the administration of the MOE and makes county budgeting more predictable by changing the way that MH-MOE is reported and monitored
- Allows adjustment in a county's MH-MOE in proportion to major changes in county revenues such as the recent reductions in County Program Aid
- Provides a way to count expenditures for alternative mental health services based on specified criteria (some counties had developed alternate ways to meet mental health needs that were not being counted as mental health)
- Allows reduction in MH-MOE for certain counties whose population is substantially declining
- Provides counties with more flexibility regarding corrective action plans

MH County-Based Public Funding Sources

The following table identifies how much is spent by, or on behalf of, counties for MH services. All of these services are mandated by the Mental Health Acts or the Commitment Act, but counties have considerable flexibility in determining who needs treatment and how much is spent.

Funding Source - Dollars in millions	CY2008 - \$	CY2008 - %
State	257	52.5%
Federal and other non-county	110	22.4%
County MOE (net county share)	110	22.4%
County share in excess of MOE	13	2.7%
Total	490	100%

“County MOE” and “County share” includes state aids such as County Program Aid and Market Value Credit, to the extent that counties allocate these aids to Human Services.

Source: *Minnesota County Human Service Cost Report, CY2008*

MH County Match vs MOE

MH-MOE includes the county share, or match, for the following:

- The non-federal share for Medical Assistance for mental health targeted case management (MH-TCM) and children’s residential treatment (Rule 5). This is normally 50%, but currently lower due to the federal stimulus bill. Based on 1999 legislation, this

- program has successfully maximized federal reimbursement for expenses that were previously 100% county.
- Half of the non-federal share for Medical Assistance for children in regional treatment centers. This is designed to incent counties to develop non-hospital alternatives for children.
 - A graduated county share for adults in state-operated regional treatment centers, structured in a way that incents counties to develop more appropriate community alternatives. The 2007 Session enacted this county share in response to concerns that some counties were allowing their residents to stay in expensive state-funded hospital treatment longer than necessary because that was the cheapest option for the county.

In addition, counties pay 100% for sex offender hold orders and 10% for sex offender treatment in state facilities, but this is not included in MH-MOE. About half of the amount shown above as “county share in excess of MOE” is for sex offenders.

County Matches - Dollars in millions	CY2008 - \$	CY2008 - % of each service
Mental Health Targeted Case Management	31	50%
Children's Residential Treatment	4	50%
Children in Regional Treatment Centers	2	25%
Adults in Regional Treatment Centers	13	0% - 50%
Sex Offender Hold Orders	3	100%
Sex Offender Treatment	3	10%
Total	56	

MH-MOE Equity Issues and Options

DHS has provided the Tax Committee with tables which analyze mental health county funding two ways:

- 1) total county share as a percent of total mental health expenditures (included as part of the tables titled “County Human Services Costs and Revenues: County Share Calendar 2008), and
- 2) MH-MOE county share as a percent of total mental health expenditures (separate table titled “Mental Health Maintenance of Effort”).

Using either method, significant variations are evident. Some, such as the zero MOE-net county share for Clearwater and Mahnomen counties, are the direct result of policies which have provided poor, rural counties with extra state funding, thus reducing the county share. However, there are many other reasons for the variations:

- As indicated in the matches above, Congress and the Legislature have made policy decisions to provide higher or lower state or federal matches for certain services.
- Counties have made differing choices as to their local mix of services.
- Counties have made differing choices regarding the amount and quality of services provided.
- Some variations are technical and subject to anomalies inherent in the cash basis of accounting. For example, net county share is calculated by subtracting non-county revenue from total expenditures; however, some of the revenues may be for expenditures from a different time period.

- Some variations are due to certain counties being the host counties for regional initiatives. Some revenues and expenditures are reported only under the host county.
- Some state grants are based on competitive grant applications in support of specific legislative policy directions; county responses have varied, and this has affected the net county share.

Counties have asked whether all of these variations are equitable. Some of these concerns were partially addressed in the way that new state funds were allocated from the 2007 Mental Health Initiative. Population and geographic equity were key considerations for many of the funding allocations. Some legitimate concerns remain.

DHS is working closely with counties regarding implementation of the MOE exceptions and flexibility that were passed by the 2009 Session. The DHS recommendation is to allow time for DHS and the counties to implement those 2009 amendments before additional changes are made.

April 22, 2010
John Zakej
DHS Chemical and Mental Health Services

Mental Health Maintenance of Effort

COUNTY	CY 2008 TOTAL incl state / fed	MOE -Net County Share	MOE-Net as % of Total
1 Aitkin	1,032,000	256,320	24.8%
2 Anoka	20,938,414	4,711,236	22.5%
3 Becker	2,887,911	1,142,514	39.6%
4 Beltrami	3,946,433	489,497	12.4%
5 Benton	4,269,588	547,745	12.8%
6 Big Stone	560,689	185,416	33.1%
7 Blue Earth	9,713,243	1,230,271	12.7%
8 Brown	3,094,405	385,230	12.4%
9 Carlton	3,291,061	265,402	8.1%
10 Carver	7,467,552	1,948,150	26.1%
11 Cass	2,157,399	729,825	33.8%
12 Chippewa	1,089,958	295,964	27.2%
13 Chisago	3,574,033	1,107,183	31.0%
14 Clay	5,741,077	1,567,024	27.3%
15 Clearwater	914,206	-	0.0%
16 Cook	558,117	79,322	14.2%
17 Cottonwood	4,962,765	208,874	4.2%
18 Crow Wing	6,511,308	791,727	12.2%
19 Dakota	22,490,420	5,820,404	25.9%
20 Dodge	893,013	142,176	15.9%
21 Douglas	2,934,975	822,979	28.0%
23 Fillmore	843,844	138,190	16.4%
24 Freeborn	4,384,993	1,135,555	25.9%
25 Goodhue	3,041,672	406,662	13.4%
26 Grant	2,211,942	138,485	6.3%
27 Hennepin	124,317,146	33,824,731	27.2%
28 Houston	1,465,528	83,688	5.7%
29 Hubbard	2,596,624	346,776	13.4%
30 Isanti	4,249,153	708,222	16.7%
31 Itasca	6,163,120	1,308,286	21.2%
32 Jackson	1,420,517	474,531	33.4%
33 Kanabec	2,290,650	309,103	13.5%
34 Kandiyohi	4,467,558	1,259,665	28.2%
35 Kittson	217,185	69,461	32.0%
36 Koochiching	1,768,805	308,399	17.4%
37 Lac Qui Parle	581,337	209,118	36.0%
38 Lake	3,125,354	197,892	6.3%
39 Lake of the Woods	387,904	60,533	15.6%
40 Le Sueur	2,573,126	754,560	29.3%
42 Lincoln/Lyon/Murray	3,924,910	1,177,356	30.0%
43 Mcleod	2,460,776	890,729	36.2%
44 Mahnomen	492,255	-	0.0%
45 Marshall	489,521	40,806	8.3%
46 Faribault/Martin	4,568,802	729,309	16.0%
47 Meeker	2,080,100	472,068	22.7%
48 Mille Lacs	1,993,895	399,379	20.0%
49 Morrison	2,508,033	625,851	25.0%
50 Mower	3,888,602	209,509	5.4%
52 Nicollet	2,774,107	848,918	30.6%

Mental Health Maintenance of Effort

COUNTY	CY 2008	MOE -Net County Share	MOE-Net as % of Total
	TOTAL incl state / fed		
53 Nobles	2,096,741	353,470	16.9%
54 Norman	630,410	48,314	7.7%
55 Olmsted	17,314,177	4,392,044	25.4%
56 Otter Tail	5,978,224	1,386,587	23.2%
57 Pennington	1,591,252	188,002	11.8%
58 Pine	2,102,720	175,169	8.3%
59 Pipestone	976,593	418,988	42.9%
60 Polk	5,752,057	586,404	10.2%
61 Pope	1,417,039	347,403	24.5%
62 Ramsey	69,036,398	14,923,943	21.6%
63 Red Lake	75,413	29,680	39.4%
64 Redwood	2,049,138	451,282	22.0%
65 Renville	2,017,910	736,221	36.5%
66 Rice	4,655,198	823,718	17.7%
67 Rock	823,816	114,425	13.9%
68 Roseau	869,294	247,957	28.5%
69 St. Louis	16,270,217	2,192,987	13.5%
70 Scott	5,576,254	1,245,695	22.3%
71 Sherburne	3,822,226	610,227	16.0%
72 Sibley	1,320,497	427,075	32.3%
73 Stearns	8,178,042	1,832,500	22.4%
74 Steele	4,246,404	195,380	4.6%
75 Stevens	555,123	220,481	39.7%
76 Swift	1,474,944	262,159	17.8%
77 Todd	2,363,847	414,221	17.5%
78 Traverse	481,455	91,167	18.9%
79 Wabasha	825,084	290,067	35.2%
80 Wadena	1,103,756	161,383	14.6%
81 Waseca	1,428,531	311,694	21.8%
82 Washington	11,109,758	3,437,578	30.9%
83 Watonwan	1,380,653	500,861	36.3%
84 Wilkin	967,101	224,483	23.2%
85 Winona	4,923,080	717,338	14.6%
86 Wright	5,395,277	1,043,324	19.3%
87 Yellow Medicine	874,503	357,923	40.9%
TOTALS	489,999,155	109,615,191	22.4%

Notes:

Under M.S. 245.4835, counties are required to maintain a level of expenditures for mental health services at least equal to their actual spending for 2004-2005 plus or minus any changes in revenues. As a result, the minimum net county share has never increased, but decreases have been allowed under amendments adopted in 2009 for certain conditions, e.g. to reflect decreases in County Program Aid.

Since DHS tracks all county spending for mental health services in order to determine the MOE net county share, all county MH spending is sometimes referred to as "MH-MOE". In recent years, total MH spending has increased as a result of state and federal investments.

Net County Share above includes funds which counties use as the match for MA targeted case management.