

## 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.”<sup>1</sup> 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.”

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<sup>1</sup> 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

Calendar 2008 Amount (millions)	Total	Human Services Cost Categories		
		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.<sup>2</sup> 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.

<sup>2</sup> 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, 1<sup>st</sup> 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.<sup>3</sup> 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 25<sup>th</sup> percentile county per capita cost with the 75<sup>th</sup> percentile within these categories shows the extreme variability. Except for the “adult services” category the 75<sup>th</sup> percentile is generally twice or more of the 25 percentile. For adult services the disparity is over three times.

<sup>3</sup> Article 1 of Laws 1989, 1<sup>st</sup> 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\*

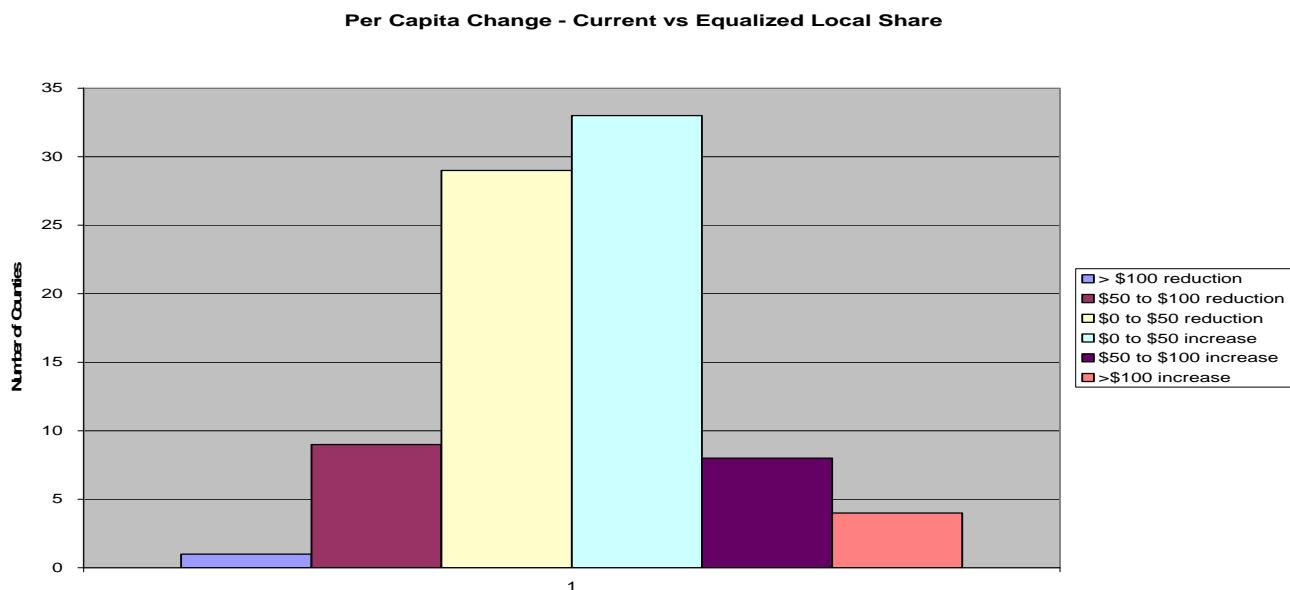
	Children's Services Costs	Chemical Dependency Costs	Mental Health Costs	DD Costs	Adult costs
Median	36.3	5.8	23.4	7.8	5.7
MAX	101.6	20.8	116.1	26.5	35.9
MIN	8.3	0.0	0.0	0.5	0.0
25%	26.5	4.0	15.6	4.4	2.6
75%	52.0	8.7	31.6	10.3	9.2

\* 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%

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	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	Program Aid as % of NTC		
52 Nicolllet	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%			
<b>TOTALS</b>	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.

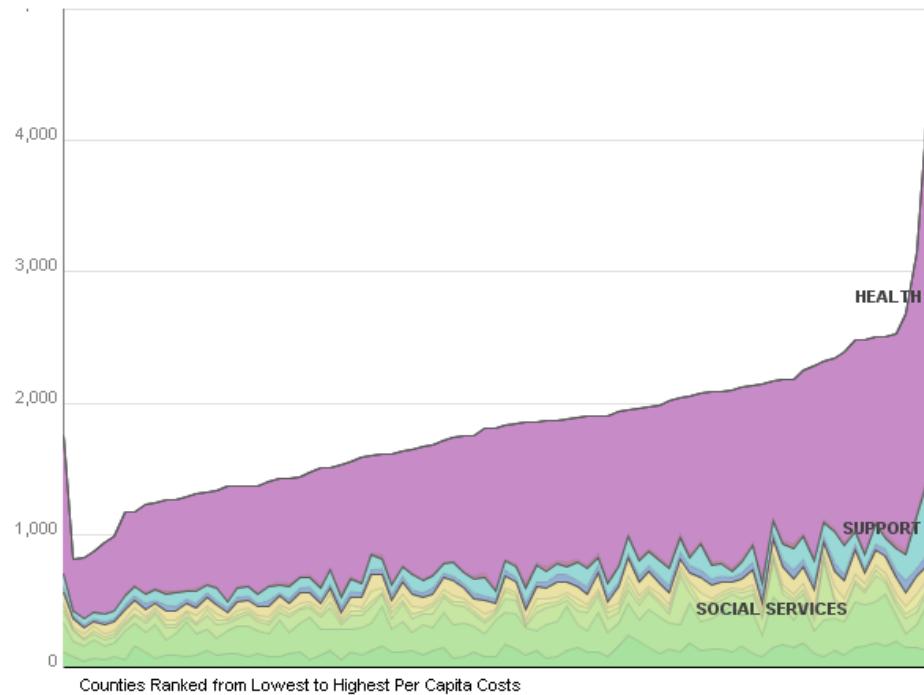
An alternative to new funding might be reductions in funding for counties that currently provide more services than average. Part (b) of the authorizing legislation states :"Efforts to control state and county costs and service utilization rates shall focus on eligibility, level of difficulty, and other 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

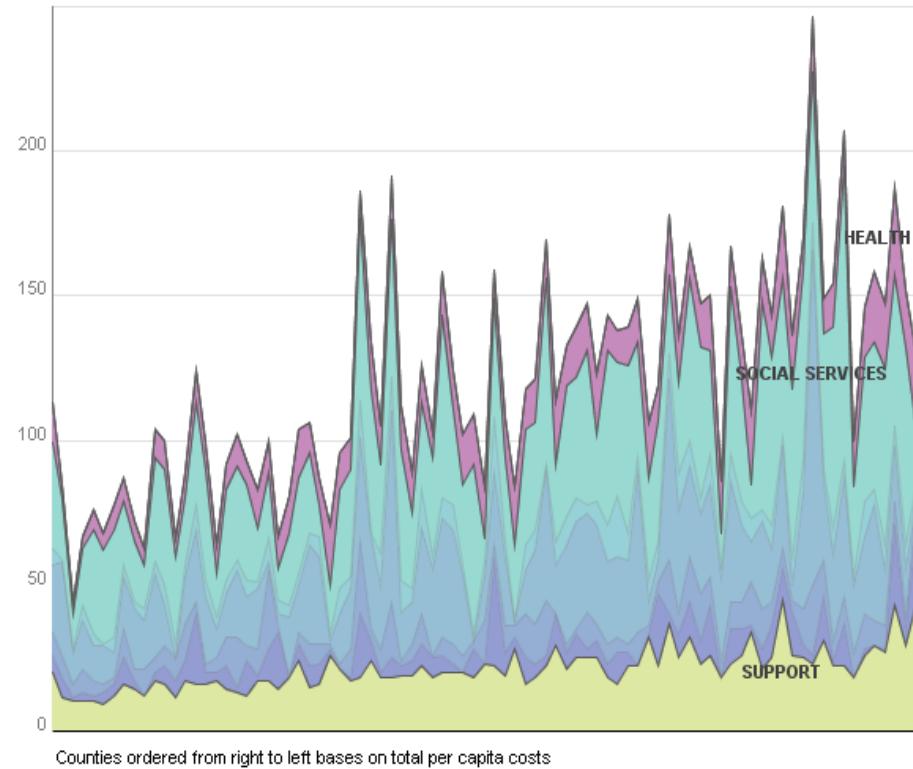
- Chart A-1. Per Capita Human Services Cost by County, All Revenue Sources
- Chart A-2. Per Capita Local Share of Human Services Costs
- Table A-1. Mandated Human Services Programs
- Table A-2 Total Health Programs Costs Local Share
- Table A-3 Total Economic Support Program Local Share
- Table A-4 Total 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-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			2009 Cert. County Program Aid as % of NTC			
	Current (2008)	Equalized County Share	Percent Difference	\$ Per capita Difference	County NTC rate	Total NTC rate	County NTC rate	for Current for Equalized County Share	NTC rate Difference	2009 Total Tax on Avg Homestead	\$ Difference for Avg Homestead	Homestead Tax 2009 Total Tax on Avg Homestead	
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%	-2.355	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%	1.0%	+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	5.4%	
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	126,127	92,237	-27%	-6	58.7%	104.6%	1.6%	1.2%	-0.4%	1,247	-4	6.1%	
26 Grant	13,196,526	14,675,835	+11%	+1	40.2%	106.8%	0.9%	1.0%	+0.1%	3,738	+3	2.3%	
27 Hennepin	328,269	156,578	-52%	-9	56.3%	118.1%	2.1%	1.0%	-1.1%	1,925	-15	7.2%	
28 Houston	255,254	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	39 Lake of the Woods	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	309,828	329,852	+6%	+1	56.8%	108.9%	1.0%	1.0%	+0.1%	2,109	+1	6.2%	
43 Mahnomen	135,875	37,955	-72%	-19	96.0%	150.4%	3.6%	1.0%	-2.6%	1,332	-22	23.4%	
44 Marshall	215,432	98,824	-54%	-12	48.5%	91.0%	2.3%	1.1%	-1.3%	741	-8	13.0%	
45 Faribault/Martin	511,848	402,919	-22%	-3	42.1%	82.8%	1.3%	1.0%	-0.3%	899	-2	4.7%	
46 Meeker	233,098	253,389	+9%	+1	44.6%	93.6%	0.9%	1.0%	+0.1%	1,800	+1	4.5%	
47 Mille Lacs	326,368	222,996	-31%	-4	63.6%	105.6%	1.4%	1.0%	-0.4%	1,947	-8	6.3%	
48 Morrison	453,593	314,407	-31%	-4	51.2%	93.0%	1.5%	1.0%	-0.5%	1,647	-7	5.5%	
49 Mower	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%		
<b>TOTALS</b>	58,510,816	58,510,816	+0%	+0	41.2%	97.9%	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	29,130,737	-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%	-0.1%	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%	1,720	1,720	-15	7.6%	7.6%	
69 St. Louis	5,038,026	3,368,382	-33%	-9	59.1%	104.0%	3.0%	-2.0%	-1.0%	3,395	3,395	+34	2.4%	2.4%	
70 Scott	1,245,784	3,028,628	+143%	+14	32.7%	96.1%	0.8%	-1.9%	+1.1%	2,648	2,648	+23	3.5%	3.5%	
71 Sherburne	864,371	1,823,520	+111%	+11	42.0%	101.6%	0.9%	-1.9%	+1.0%	1,645	1,645	+9	3.8%	3.8%	
72 Sibley	255,792	367,548	+44%	+7	59.1%	104.1%	1.5%	-2.1%	-0.6%	2,194	2,194	+4	5.8%	5.8%	
73 Stearns	2,319,402	2,619,880	+13%	+2	48.0%	102.3%	1.7%	-1.9%	+0.2%	723	723	+1	1.9%	1.9%	
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%	-0.1%	+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%	
<b>TOTALS</b>	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	for Current County Share	NTC rate for Equalized County Share	NTC rate Difference	Total Tax on Avg Homestead	\$ Difference for 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	612,705	-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 County Share	Percent Difference	County NTC rate	Total NTC rate	NTC rate	NTC rate for Current	NTC rate for Equalized	NTC rate	2009 Total Tax on Avg Homestead	\$ Difference for Avg Homestead	Homestead Tax Total	Homestead Tax on Avg	Program Aid 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%			
<b>TOTALS</b>	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			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	\$ Difference for Avg Homestead
	County Share	County Share	NTC rate	County	NTC rate	County	NTC rate	County Share	NTC rate	Homestead	\$	Homestead
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 Isanti	758,660	1,322,089	+74%	+30	30.2%	64.0%	2.1%	3.6%	+1.5%	1,537	+32	1.4%
29 Itasca	2,452,218	2,224,884	-9%	-4	42.4%	99.8%	4.1%	3.6%	-0.4%	2,176	-9	5.3%
30 Jackson	588,230	600,861	+2%	+1	51.3%	90.6%	3.9%	4.0%	+0.1%	1,015	+1	4.4%
31 Kanabec	690,532	501,454	-27%	-12	74.6%	110.8%	4.9%	3.6%	-1.3%	1,841	-21	7.0%
32 Kandiyohi	1,871,212	1,585,836	-15%	-7	57.6%	99.1%	4.2%	3.6%	-0.6%	1,959	-11	5.2%
33 Kittson	38,518	234,483	+509%	+42	38.2%	82.5%	0.6%	3.5%	+2.9%	520	+14	5.6%
34 Koochiching	563,387	419,336	-26%	-11	35.2%	78.5%	5.5%	4.1%	-1.4%	873	-14	9.0%
35 Lac Qui Parle	87,269	368,244	+322%	+38	39.9%	86.0%	1.0%	4.1%	+3.1%	775	+20	7.4%
36 Lake	783,766	627,169	-20%	-15	44.6%	80.7%	4.5%	3.6%	-0.9%	1,473	-16	1.4%
37 Le Sueur	165,454	197,473	+19%	+8	48.4%	110.4%	3.6%	4.3%	+0.7%	1,411	+8	8.0%
38 Lincoln/Lyon/Murray	893,269	1,162,951	+30%	+10	38.2%	83.7%	2.8%	3.6%	+0.8%	1,973	+17	3.5%
39 McLeod	1,215,599	1,205,839	-1%	-0	56.8%	108.9%	3.8%	3.8%	-0.0%	2,109	-1	6.2%
40 Mahnomen	83,629	138,752	+66%	+11	96.0%	150.4%	2.2%	3.6%	+1.4%	1,332	+12	23.4%
41 Marshall	256,254	361,270	+41%	+11	48.5%	91.0%	2.8%	3.9%	+1.1%	741	+7	13.0%
42 Faribault/Martin	1,325,159	1,472,952	+11%	+4	42.1%	82.8%	3.2%	3.6%	+0.4%	899	+3	4.7%
43 Meeker	644,190	926,313	+44%	+12	44.6%	93.6%	2.6%	3.7%	+1.1%	1,800	+19	4.5%
44 Mille Lacs	1,594,508	815,208	-49%	-30	63.6%	105.6%	6.8%	3.5%	-3.3%	1,947	-58	6.3%
45 Morrison	859,130	1,149,377	+34%	+9	51.2%	93.0%	2.8%	3.8%	+1.0%	1,647	+14	5.5%
46 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 Nicolllet	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	867,895	+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%		
<b>TOTALS</b>	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	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	Program Aid as % of NTC	
52 Nicollet	124,240	155,582	+25%	+1	51.4%	97.9%	0.4%	0.6%	+0.1%	2,011	+2	6,2%			
53 Nobles	64,972	116,785	+80%	+3	50.3%	99.1%	0.3%	0.6%	+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%	901	+2	13.7%			
55 Olmsted	1,900,754	791,148	-58%	-8	53.1%	111.2%	1.3%	0.6%	-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%	1,453	-6	2.8%			
57 Pennington	117,566	47,365	-60%	-5	79.3%	137.7%	1.5%	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%	+0.3%	1,587	+6	4.8%			
59 Pipestone	79,195	55,344	-30%	-3	42.8%	88.9%	0.9%	0.6%	-0.3%	800	-2	14.2%			
60 Polk	373,254	159,007	-57%	-7	70.5%	128.3%	1.4%	0.6%	-0.8%	1,603	-9	7.6%			
61 Pope	98,084	92,970	-5%	-0	42.8%	83.8%	0.7%	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%	+0.2%	2,916	+4	3.8%			
63 Red Lake	(102)	17,536	-17292%	+4	58.9%	122.1%	0.0%	0.6%	+0.6%	954	+4	22.4%			
64 Redwood	37,206	109,676	+195%	+5	58.1%	102.5%	0.2%	0.6%	+0.4%	968	+3	4.4%			
65 Renville	80,737	139,665	+73%	+4	49.6%	88.3%	0.4%	0.6%	+0.3%	921	+2	2.9%			
66 Rice	280,772	335,342	+19%	+1	27.8%	78.5%	0.4%	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%	+0.6%	883	+6	7.2%			
68 Roseau	69,242	56,558	-18%	-1	64.0%	139.7%	0.7%	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%	-0.4%	1,720	-7	7.6%			
70 Scott	138,843	897,232	+546%	+6	32.7%	96.1%	0.1%	0.6%	+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%	2,648	+5	3.5%			
72 Sibley	65,407	108,886	+66%	+3	59.1%	104.1%	0.4%	0.6%	+0.2%	1,645	+3	3.8%			
73 Stearns	962,263	776,140	-19%	-1	48.0%	102.3%	0.7%	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%	+0.0%	2,016	+0	5.5%			
75 Stevens	78,348	62,904	-20%	-2	45.6%	97.6%	0.8%	0.6%	-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%	895	-1	6.3%			
77 Todd	119,042	114,796	-4%	-0	57.8%	107.4%	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%	+0.2%	723	+1	1.9%			
79 Wabasha	103,047	118,257	+9%	+0	54.3%	97.8%	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%	-0.7%	1,438	-8	10.5%			
81 Waseca	43,000	102,664	+139%	+3	55.5%	105.3%	0.2%	0.6%	+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%	2,994	+6	2.5%			
83 Watonwan	34,720	62,878	+81%	+2	61.4%	100.3%	0.3%	0.6%	+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%	969	+2	4.4%			
85 Winona	176,047	223,910	+27%	+1	44.3%	91.3%	0.4%	0.6%	+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%	2,515	+11	3.1%			
87 Yellow Medicine	136,925	70,070	-49%	-7	63.7%	104.0%	1.2%	0.6%	-0.6%	1,001	-4	6.9%			
<b>TOTALS</b>	34,421,323	34,421,323	+0%	-0	41.2%	97.0%	0.6%	0.6%	+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%	
<b>TOTALS</b>	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 Nicollet	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	10,095	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%		
<b>TOTALS</b>	56,224,322	56,224,322	+0%	-0	41.2%	97.0%	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%		
<b>TOTALS</b>	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%		