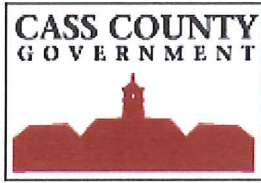


SEP 14 2016



## Auditor

Michael Montplaisir, CPA  
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September 14, 2016

Board of County Commissioners  
Cass County  
211 9<sup>th</sup> Street South  
Fargo ND 58103

Re: Pending Social Service Legislation

Dear Commissioners:

Over the past eighteen months a committee has been meeting to work on a proposal for the state to fund county social service agencies. This has been talked about in previous legislative sessions, and this time it appears that legislation will be introduced to provide funding to counties to operate their social service agencies. The emphasis this year has to do with providing permanent property tax relief while at the same time removing social services funding from property taxes.

The challenge is finding a way to fund the counties adequately given the diverse nature of counties and the services they provide. The goal is to keep the services local, the control local, but to pay for the services through state sources. We did a lot of analyzing case numbers and expenditure budgets, and there appears to be a workable formula for funding the services.

In the funding formula, the committee ended up with two categories of cases: economic assistance and social services. We came up with a cost per case for each county for these case types and grouped counties based on number of cases within the two categories. Cass County, having the largest number of cases, was given a factor of 1.00 in both categories. The next group of counties in economic assistance would be paid 1.6 times the Cass County rate. In social services cases, the factor for the next group of counties would be 1.35. Our goal was to make sure that each county was adequately funded now and going forward.

To fund this program, and to continue property tax relief, the current property tax relief funding was considered to fund this program. Currently the state funds 12% of each property tax bill as part of the property tax relief program. The legislation proposed to implement funding for social services uses the funds currently being paid to counties to fund the 12%. Each county would receive the same dollars as it currently funds the 12% within the county.

For Cass County, the funding would be the \$26,341,159 that is now used to pay the 12% credit. Part of this \$26M would be used to fund social services, eliminating that mill levy. The rest would be in the form of a grant for the general fund to reduce that levy. The effect on the property tax bill should be neutral as the tax payer won't see the 12% being deducted on their tax bill—their tax bill should still be 12% less because of the elimination of the social service levy and the reduction of the general fund levy. The cost to the state should be neutral since they are paying out the same dollars just in a different formula.

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Board of County Commissioners  
September 14, 2016  
Page 2

Over time the portion of the payment allocated to social services would increase and the portion allocated to the general fund grant would decrease. The fund balance of the social service fund would increase in years where they did not spend all the funds allocated by the state and may decrease in some years when they spend more than what was allocated in that year. Any fund balance of more than 35% of the expenditures at any year end would result in a decrease in funding the next year in the amount exceeding 35%.

The county would not be able to levy taxes specifically for social services. The intent is that all social service costs would be paid by the state. If due to unforeseen or other extenuating circumstances the formula payment is not sufficient, the county could by majority vote transfer some general fund dollars to the human services fund.

This legislation has a lot of hurdles to go through before it becomes law but should receive a fair hearing during the next legislative session. The legislation meets the goals to provide funding for county social services and property tax relief.

I am including a report given to the Political Subdivision Taxation Committee on Tuesday, September 13<sup>th</sup> by Joe Morrissette, Deputy Tax Commissioner, which outlines the proposal. I also am including the calculations for all counties on how we arrived at the rate per case and what total dollars look like for the counties in 2018 and 2019. I also summarized Cass County's figures for the program to show the economic assistance and social services cases.

Sincerely,

  
Michael Montplaisir  
Cass County Auditor

**Report of the Social Services Finance Working Group  
Presented by Joe Morrissette  
Deputy Tax Commissioner and Working Group Member  
September 13, 2016**

The 2015 legislature authorized the establishment of a Social Services Finance Working Group through passage of Senate Bill 2206. The Working Group met several times during the 2015-16 interim and concluded its work on September 12, 2016. As required by SB2206, the Working Group has developed a transition plan for transferring the costs of operating social services programs from county property tax levies to the state.

The transition plan includes a comprehensive formula to allow the state to assume the costs of operating social service programs, the elimination of local mill levy authority for social services, and a transition to a new property tax relief methodology.

**Reasons for the State to Assume Responsibility for Social Services Costs**

Eliminating the county social services levy will provide immediate property tax relief. In tax year 2015, 9 counties levied the statutory maximum of 20 mills and another 24 counties levied between 10 mills and 20 mills for social services. Social services costs are extremely variable from county to county and this results in a disproportionate and inequitable tax burden for property tax payers.

Under the proposal, counties will continue to employ personnel and manage social services programs. Future state spending on social services will be set by the legislature each session through a specific reimbursement rate per case, similar to the per student state school aid formula rates.

**Comprehensive Property Tax Relief Proposal**

The current 12% state property tax credit program costs the state more each year. The cost automatically increases as local property taxes increase with no legislative decisions other than appropriation of the required funding. It provides no incentive to control spending at the local level. The recommendation of the Working Group works in conjunction with the current 12% state property tax credit and replaces it over time.

The proposal provides:

- State-paid property tax relief will be delivered through two methods:
  - Social services formula
  - Property tax relief hold harmless payments
- Every county will receive no less funding than the amount of property tax relief received in calendar year 2017 through the 12% property tax credit program
- Funding calculated for each county through the social services formula is compared to the amount actually received in calendar year 2017 through the 12% property tax credit
- Any county receiving less through the social services formula receives a property tax relief hold harmless payment.
- Moneys received by a county through the property tax relief hold harmless payment are required to reduce the county general fund levy or other county-wide levy.
- Payment amounts are certified to the county by October 15 each year for use in the mill levy calculation for the subsequent year.
- Payments are distributed January 31 each year.

**Social Services Formula Proposal**

The Working Group recommends a state funding formula with the following provisions:

- Actual social service cost levels established for every county for calendar year 2015 (base year), including 25% of indirect costs
- CY2018 will be first year of formula implementation; county authority for social services levies will be repealed effective for the 2017 tax year
- Costs pooled in two categories:
  - Economic assistance (EA) programs
  - Social services (SS) programs
- Base year (2015) expenditure data adjusted for inflation to be equivalent to calendar year 2017
  - 5% for 2016
  - 5% for 2017
- Adjusted base year expenditures divided by base year caseload to calculate formula base rates
- Formula base rates adjusted for inflationary growth to arrive at CY2018 and CY2019 formula rates
  - 5% for 2018
  - 5% for 2019
  - Economic assistance formula rates
    - \$22.78 per case for calendar year 2018
    - \$23.92 per case for calendar year 2019
  - Social services formula rates
    - \$568.78 per case for calendar year 2018
    - \$597.22 per case for calendar year 2019
- Costs for the largest county are used to establish the base rates. Smaller counties receive a weighting factor due to the inefficiencies associated with a smaller caseload. Factors are determined by historic costs for each size group.
- Weighting factors and caseload ranges:

<b>Economic Assistance</b>	
<b>Caseload</b>	<b>Factor</b>
250,000 or more	1.00
45,000 to 249,999	1.60
22,000 to 44,999	1.75
8,000 to 21,999	2.00
5,000 to 7,999	2.20
less than 5,000	2.35
<b>Social Services</b>	
<b>Caseload</b>	<b>Factor</b>
10,000 or more	1.00
1,800 to 9,999	1.35
900 to 1,799	1.50
210 to 899	1.60
145 to 209	2.00
less than 145	2.50

- Formula payments will be based on caseload, so formula payments for each county will change over time to reflect changes in caseload.

- For transition purposes, in 2018 each county will receive a minimum of 102% of the adjusted base year expenditures and a maximum of 110%; in 2019 each county will receive a minimum of 104% of the adjusted base year expenditures and a maximum of 120%
- Formula payments funded from state sources; no federal funds included in formula
- Distribution schedule
  - Semi-annual payments distributed on:
    - January 10
    - June 15
- “True up” payment
  - June 1 recalculation of current year formula based on most recent caseload
  - If recalculation results in an increase of more than 5%, June 15 payment will be adjusted to reflect new amount
  - If recalculation results in an increase of 5% or less, no adjustment is made
- Formula incentive for consolidations
  - Phase in from higher factor (prior to consolidation) to lower factor (after consolidation, based on higher caseload of combined service area)
  - Phase in to new factor over five years
  - New factor is not lower than factor equal to 50% of the difference between old factor and factor applicable to new size category
- Fund balances
  - Limit = 35% or \$100,000, whichever is higher
  - If December 31, 2017 balance exceeds limit, excess will be transferred to county general fund with a required corresponding mill levy reduction
  - If December 31, 2018 or subsequent year balance exceeds limit, the excess will be deducted from June 15 formula payment

**Estimated Costs**

Social services formula payments – CY 2018	\$90,000,000
Property tax relief hold harmless payments – CY 2018	39,000,000
Social services formula payments – CY2019	95,600,000
Property tax relief hold harmless payments – CY2019	34,100,000
Allowance for caseload growth (unknown at this time)	?
<b>Total estimate – 2017-19 biennium (without allowance for caseload growth)</b>	<b>\$258,700,000</b>

## Economic Assistance Calculation - Formula Payment Before Adjustments

Based on CY 2015 ADJUSTED Expenditures and Actual Caseload

COUNTY (Colors reflect consolidated counties)	CY 15 Caseload by County	CY 15 EA Gross Expenditures	25% of 3 Year Average Indirect Cost	Total Gross Expenditures and Indirect Cost	Adjusted Gross Expenditures *	Actual CY 2015 MMIS Claims Paid	Net Expenditures	Adjusted Gross Expenditures Per Case	Factor	Rate Per Case (With Inflation)**	FY 2018	CY 2019	CY 2019
											Formula Payment Before Adjustments	Rate Per Case (With Inflation)**	Formula Payment Before Adjustments
Cass	314,200	6,033,010	149,997	6,183,007	6,816,765	256,289	6,560,476	21.70	1.00	22.78	7,157,603	23.92	7,515,483
Burleigh	139,848	3,774,023	87,773	3,861,796	4,257,630	91,022	4,166,608	30.44	1.60	36.45	5,097,270	38.27	5,352,134
Grand Forks	136,959	3,778,741	88,646	3,867,388	4,263,795	110,962	4,152,833	31.13	1.60	36.45	4,991,970	38.27	5,241,569
Ward	118,819	2,714,821	51,162	2,765,984	3,049,497	79,040	2,970,457	25.67	1.60	36.45	4,330,792	38.27	4,547,331
Rolette	104,476	1,278,443	23,768	1,302,212	1,435,688	63,113	1,372,575	13.74	1.60	36.45	3,808,009	38.27	3,998,409
Morton	52,970	1,710,423	37,801	1,748,225	1,927,418	67,659	1,859,759	36.39	1.60	36.45	1,930,685	38.27	2,027,219
Benson	45,654	734,553	14,941	749,494	826,317	0	826,317	18.10	1.60	36.45	1,664,026	38.27	1,747,228
Stark	44,053	1,907,850	37,645	1,945,495	2,144,908	220,067	1,924,841	48.69	1.75	39.87	1,756,204	41.86	1,844,014
Stutsman	42,721	1,407,640	42,776	1,450,416	1,599,084	37,000	1,562,084	37.43	1.75	39.87	1,703,103	41.86	1,788,258
Williams	40,870	1,924,247	56,185	1,980,432	2,183,426	15,404	2,168,022	53.42	1.75	39.87	1,629,311	41.86	1,710,777
Ramsey	37,937	1,202,616	32,415	1,235,032	1,361,622	176,852	1,184,771	35.89	1.75	39.87	1,512,385	41.86	1,588,005
Sioux	31,795	569,211	9,101	578,312	637,589	7,033	630,556	20.05	1.75	39.87	1,267,530	41.86	1,330,907
Richland	31,761	864,077	28,482	892,559	984,046	136,507	847,540	30.98	1.75	39.87	1,266,175	41.86	1,329,483
McLean	31,663	1,201,841	39,735	1,241,576	1,368,838	82,363	1,286,475	43.23	1.75	39.87	1,262,268	41.86	1,325,381
Walsh	27,395	768,969	16,484	785,453	865,962	38,631	827,331	31.61	1.75	39.87	1,092,121	41.86	1,146,727
Barnes	24,454	751,786	19,285	771,071	850,106	12,937	837,169	34.76	1.75	39.87	974,876	41.86	1,023,620
Mountrail	15,060	1,149,275	35,914	1,185,189	1,306,670	61,508	1,245,163	86.76	2.00	45.56	686,146	47.84	720,453
Bottineau	13,970	562,578	11,343	573,921	632,748	97,003	535,745	45.29	2.00	45.56	636,484	47.84	668,309
Traill	13,698	791,010	21,106	812,116	895,358	106,620	788,738	65.36	2.00	45.56	624,092	47.84	655,297
McKenzie	13,188	745,527	31,466	776,992	856,634	792	855,842	64.96	2.00	45.56	600,856	47.84	630,899
Pembina	11,174	693,899	10,992	704,891	777,142	19,172	757,971	69.55	2.00	45.56	509,096	47.84	534,551
McHenry	10,532	333,215	12,387	345,602	381,027	12,839	368,187	36.18	2.00	45.56	479,846	47.84	503,839
Dickey	10,220	371,303	17,221	388,524	428,348	78,753	349,594	41.91	2.00	45.56	465,631	47.84	488,913
Ransom	9,824	271,368	13,370	284,738	313,924	48,583	265,341	31.95	2.00	45.56	447,589	47.84	469,969
Pierce	9,338	339,619	7,327	346,946	382,508	2,115	380,392	40.96	2.00	45.56	425,447	47.84	446,719
Wells	7,704	600,838	18,541	619,378	682,865	34,414	648,451	88.64	2.20	50.12	386,101	52.62	405,406
Emmons	6,471	190,845	6,326	197,171	217,381	12,334	205,047	33.59	2.20	50.12	324,306	52.62	340,522
Grant	6,007	274,040	7,998	282,038	310,947	31,262	279,685	51.76	2.20	50.12	301,052	52.62	316,105
Dunn	5,886	440,699	12,761	453,460	499,940	18,632	481,308	84.94	2.20	50.12	294,988	52.62	309,737
Nelson	5,799	245,957	9,430	255,387	281,564	23,643	257,921	48.55	2.20	50.12	290,628	52.62	305,159
McIntosh	5,588	209,120	7,138	216,258	238,425	8,128	230,296	42.67	2.20	50.12	280,053	52.62	294,056
Bowman	5,586	311,651	14,641	326,292	359,737	12,076	347,661	64.40	2.20	50.12	279,953	52.62	293,951
Foster	5,540	273,536	8,733	282,269	311,201	2,719	308,483	56.17	2.20	50.12	277,648	52.62	291,530
Cavalier	5,463	491,673	7,876	499,550	550,754	12,488	538,266	100.82	2.20	50.12	273,789	52.62	287,478
Kidder	5,420	190,873	7,422	198,295	218,621	4,079	214,542	40.34	2.20	50.12	271,634	52.62	285,215
LaMoure	5,408	226,959	7,337	234,296	258,311	19,044	239,267	47.76	2.20	50.12	271,032	52.62	284,584
Sargent	5,137	208,441	14,561	223,002	245,859	9,524	236,335	47.86	2.20	50.12	257,450	52.62	270,323
Eddy	4,813	209,967	9,503	219,470	241,966	7,008	234,957	50.27	2.35	53.53	257,659	56.21	270,542
Griggs	4,179	227,184	7,917	235,102	259,199	18,908	240,292	62.02	2.35	53.53	223,718	56.21	234,904
Golden Valley	3,952	265,655	9,733	275,388	303,616	12,280	291,336	76.83	2.35	53.53	211,566	56.21	222,144
Adams	3,858	291,138	10,820	301,958	332,908	33,297	299,611	86.29	2.35	53.53	206,534	56.21	216,861
Logan	3,674	158,998	8,624	167,622	184,804	10,718	174,085	50.30	2.35	53.53	196,684	56.21	206,518
Hettinger	3,497	371,989	10,648	382,637	421,857	39,279	382,578	120.63	2.35	53.53	187,208	56.21	196,569
Renville	3,399	128,404	5,482	133,887	147,610	14,619	132,991	43.43	2.35	53.53	181,962	56.21	191,060
Divide	3,252	232,806	13,225	246,031	271,249	2,812	268,437	83.41	2.35	53.53	174,092	56.21	182,797
Steele	2,812	215,452	6,799	222,251	245,032	0	245,032	87.14	2.35	53.53	150,537	56.21	158,064
Burke	2,178	246,287	8,668	254,954	281,087	17,446	263,641	129.06	2.35	53.53	116,597	56.21	122,427
<b>Total</b>	<b>1,438,202</b>	<b>41,892,559</b>	<b>1,111,506</b>	<b>43,004,065</b>	<b>47,411,982</b>	<b>2,166,973</b>	<b>45,245,008</b>				<b>51,734,708</b>		<b>54,321,444</b>

*+5-10*

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## Social Services Calculation - Formula Payment Before Adjustments

Based on CY 2015 ADJUSTED Expenditures and Actual Caseload

COUNTY (Colors reflect consolidated counties)	CY 15 Caseload by County	CY 15 SS Gross Expenditures	25% of 3 Year Average Indirect Cost	Total Gross Expenditures and Indirect Cost	Adjusted Gross Expenditures *	Actual CY 2015 MMIS		Adjusted Gross Expenditures Per Case	Factor	CY 2018 Rate Per Case (With Inflation)**	CY 2018 Formula Payment Before Adjustments	CY 2019 Rate Per Case (With Inflation)**	CY 2019 Formula Payment Before Adjustments
						Claims Paid	Net Expenditures						
Cass	12,123	5,814,190	142,211	5,956,401	6,566,932	302,597	6,264,335	541.69	1.00	568.78	6,895,279	597.22	7,240,043
Grand Forks	7,102	3,934,168	82,446	4,016,613	4,428,316	242,575	4,185,741	623.53	1.35	767.85	5,453,259	806.24	5,725,922
Burleigh	6,244	2,876,636	83,239	2,959,875	3,263,262	3,003	3,260,259	522.62	1.35	767.85	4,794,445	806.24	5,034,168
Ward	5,208	3,049,189	48,072	3,097,262	3,414,731	97,192	3,317,539	655.67	1.35	767.85	3,998,954	806.24	4,198,902
Stark	2,986	1,783,123	35,759	1,818,882	2,005,318	102,629	1,902,689	671.57	1.35	767.85	2,292,795	806.24	2,407,435
Williams	2,805	2,323,983	52,963	2,376,947	2,620,584	39,562	2,581,021	934.25	1.35	767.85	2,153,815	806.24	2,261,505
Morton	2,212	1,265,953	35,529	1,301,483	1,434,884	27,986	1,406,899	648.68	1.35	767.85	1,698,481	806.24	1,783,405
Ramsey	2,009	850,113	30,487	880,600	970,861	1,155	969,706	483.26	1.35	767.85	1,542,607	806.24	1,619,738
Stutsman	1,950	1,089,233	40,528	1,129,761	1,245,561	18,167	1,227,394	638.75	1.35	767.85	1,497,304	806.24	1,572,170
McLean	1,332	1,030,191	37,626	1,067,817	1,177,268	0	1,177,268	883.83	1.50	853.16	1,136,416	895.82	1,193,236
Richland	1,254	702,946	26,805	729,751	804,550	6,394	798,157	641.59	1.50	853.16	1,069,869	895.82	1,123,362
Barnes	1,209	565,060	18,231	583,291	643,078	3,864	639,215	531.91	1.50	853.16	1,031,476	895.82	1,083,050
Walsh	1,077	642,649	15,653	658,302	725,778	23,616	702,161	673.89	1.50	853.16	918,859	895.82	964,802
McKenzie	877	766,243	30,017	796,260	877,877	108,654	769,222	1,001.00	1.60	910.04	798,107	955.54	838,013
Mountrail	750	824,638	34,248	858,886	946,922	19,754	927,168	1,262.56	1.60	910.04	682,532	955.54	716,659
Traill	673	521,427	19,964	541,390	596,883	22,975	573,907	886.90	1.60	910.04	612,459	955.54	643,082
Rolette	672	439,189	22,595	461,783	509,116	0	509,116	757.61	1.60	910.04	611,549	955.54	642,126
Dickey	531	304,911	16,445	321,357	354,296	9,735	344,561	667.22	1.60	910.04	483,233	955.54	507,394
Pembina	522	495,698	10,432	506,131	558,009	1,019	556,990	1,068.98	1.60	910.04	475,042	955.54	498,794
Bottineau	472	309,327	10,756	320,084	352,892	7,477	345,415	747.65	1.60	910.04	429,540	955.54	451,017
McHenry	471	363,320	11,712	375,031	413,472	0	413,472	877.86	1.60	910.04	428,630	955.54	450,062
Bowman	418	348,898	13,857	362,755	399,937	17,463	382,475	956.79	1.60	910.04	380,398	955.54	399,418
Pierce	368	203,311	6,991	210,302	231,858	0	231,858	630.05	1.60	910.04	334,896	955.54	351,640
Ransom	301	147,414	12,647	160,061	176,468	12,126	164,341	586.27	1.60	910.04	273,923	955.54	287,619
Benson	289	155,766	14,162	169,928	187,345	0	187,345	648.25	1.60	910.04	263,002	955.54	276,152
Golden Valley	259	127,327	9,260	136,587	150,587	0	150,587	581.42	1.60	910.04	235,701	955.54	247,486
Grant	242	125,910	7,542	133,452	147,130	0	147,130	607.98	1.60	910.04	220,230	955.54	231,242
Eddy	208	117,216	8,996	126,213	139,149	0	139,149	668.99	2.00	1,137.55	236,611	1,194.43	248,442
Wells	207	323,565	17,640	341,205	376,179	3,569	372,610	1,817.29	2.00	1,137.55	235,474	1,194.43	247,247
Divide	205	207,278	12,542	219,820	242,352	1,132	241,220	1,182.20	2.00	1,137.55	233,198	1,194.43	244,858
Sargent	190	177,860	13,831	191,692	211,340	6,212	205,128	1,112.32	2.00	1,137.55	216,135	1,194.43	226,942
Foster	187	215,500	8,319	223,819	246,761	3,333	243,428	1,319.58	2.00	1,137.55	212,722	1,194.43	223,359
Griggs	186	124,447	7,293	131,740	145,243	15,380	129,863	780.88	2.00	1,137.55	211,585	1,194.43	222,164
Nelson	184	145,723	8,875	154,598	170,444	0	170,444	926.33	2.00	1,137.55	209,310	1,194.43	219,775
Adams	180	211,479	10,271	221,750	244,479	1,876	242,603	1,358.22	2.00	1,137.55	204,760	1,194.43	214,998
Dunn	173	303,005	12,033	315,039	347,330	0	347,330	2,007.69	2.00	1,137.55	196,797	1,194.43	206,637
Emmons	172	17,827	5,935	23,762	26,198	0	26,198	152.31	2.00	1,137.55	195,659	1,194.43	205,442
Renville	168	177,380	5,199	182,579	201,293	0	201,293	1,198.17	2.00	1,137.55	191,109	1,194.43	200,664
McIntosh	165	76,256	6,788	83,044	91,556	1,970	89,586	554.88	2.00	1,137.55	187,696	1,194.43	197,081
Hettinger	156	153,626	10,022	163,648	180,422	2,538	177,884	1,156.55	2.00	1,137.55	177,458	1,194.43	186,331
Cavalier	151	290,391	7,446	297,837	328,365	2,557	325,808	2,174.61	2.00	1,137.55	171,771	1,194.43	180,359
LaMoure	147	158,316	6,950	165,266	182,206	0	182,206	1,239.50	2.00	1,137.55	167,220	1,194.43	175,581
Logan	133	81,956	8,153	90,110	99,346	0	99,346	746.96	2.50	1,421.94	189,118	1,493.04	198,574
Burke	93	106,053	8,253	114,307	126,023	0	126,023	1,355.09	2.50	1,421.94	132,241	1,493.04	138,853
Steele	86	66,987	6,387	73,374	80,894	0	80,894	940.63	2.50	1,421.94	122,287	1,493.04	128,401
Kidder	84	97,508	7,041	104,549	115,265	0	115,265	1,372.20	2.50	1,421.94	119,443	1,493.04	125,415
Sioux	37	168,213	8,626	176,839	194,965	0	194,965	5,269.32	2.50	1,421.94	52,612	1,493.04	55,242
<b>Total</b>	<b>57,468</b>	<b>34,281,400</b>	<b>1,050,778</b>	<b>35,332,179</b>	<b>38,953,727</b>	<b>1,106,512</b>	<b>37,847,215</b>				<b>44,376,006</b>		<b>46,594,807</b>

**CY 2018 County Totals Based on Proposed Economic Assistance and Social Services Combined Formula - Adjusted CY 2015 Base Year Data**

COUNTY (Bold reflects consolidated counties)	Total Adjusted					CY 2015 Adjusted Net Expenditures	Adjustments to Formula Payment			Add County Incentive Payment/1	Formula Payment		
	Adjusted Gross EA Expenditures	Adjusted Gross SS Expenditures	Gross Expenditures	Less CY 2015 MMIS Claims	CY18 EA Formula Before Adjustments		CY18 SS Formula Before Adjustments	CY18 Total Formula Payment Before Adjustments	Max Limit @ 110%			Hold Harmless @ 102%	Less CY 2015 MMIS Claims
Cass	6,816,765	6,566,932	13,383,697	(558,886)	12,824,811	7,157,603	6,895,279	14,052,882	0	0	(558,886)	147,221	13,641,217
Grand Forks	4,263,795	4,428,316	8,692,111	(353,537)	8,338,574	4,991,970	5,453,259	10,445,229	(883,907)	0	(353,537)	95,884	9,303,670
Burleigh	4,257,630	3,263,262	7,520,892	(94,025)	7,426,867	5,097,270	4,794,445	9,891,716	(1,618,734)	0	(94,025)	31,006	8,209,963
Ward	3,049,497	3,414,731	6,464,228	(176,232)	6,287,996	4,330,792	3,998,954	8,329,746	(1,219,096)	0	(176,232)	51,558	6,985,977
Williams	2,183,426	2,620,584	4,804,010	(54,967)	4,749,043	1,629,311	2,153,815	3,783,126	0	1,116,964	(54,967)	21,242	4,866,365
Stark	2,144,908	2,005,318	4,150,226	(322,696)	3,827,530	1,756,204	2,292,795	4,048,999	0	184,232	(322,696)	88,174	3,998,709
Morton	1,927,418	1,434,884	3,362,302	(95,645)	3,266,657	1,930,685	1,698,481	3,629,165	0	0	(95,645)	31,411	3,564,932
Stutsman	1,599,084	1,245,561	2,844,645	(55,167)	2,789,478	1,703,103	1,497,304	3,200,407	(71,298)	0	(55,167)	21,292	3,095,234
McLean	1,368,838	1,177,268	2,546,105	(82,363)	2,463,743	1,262,268	1,136,416	2,398,684	0	198,344	(82,363)	28,091	2,542,755
Ramsey	1,361,622	970,861	2,332,484	(178,007)	2,154,477	1,512,385	1,542,607	3,054,993	(489,261)	0	(178,007)	52,002	2,439,727
Mountrail	1,306,670	946,922	2,253,593	(81,262)	2,172,331	686,146	682,532	1,368,678	0	929,987	(81,262)	27,816	2,245,218
Rolette	1,435,688	509,116	1,944,804	(63,113)	1,881,691	3,808,009	611,549	4,419,557	(2,280,273)	0	(63,113)	23,278	2,099,450
Richland	984,046	804,550	1,788,597	(142,901)	1,645,696	1,266,175	1,069,869	2,336,043	(368,587)	0	(142,901)	43,225	1,867,781
Walsh	865,962	725,778	1,591,740	(62,247)	1,529,492	1,092,121	918,859	2,010,980	(260,066)	0	(62,247)	23,062	1,711,728
McKenzie	856,634	877,877	1,734,511	(109,446)	1,625,064	600,856	798,107	1,398,963	0	370,238	(109,446)	34,862	1,694,616
Barnes	850,106	643,078	1,493,184	(16,801)	1,476,384	974,876	1,031,476	2,006,352	(363,850)	0	(16,801)	11,700	1,637,402
Traill	895,358	596,883	1,492,241	(129,596)	1,362,645	624,092	612,459	1,236,551	0	285,535	(129,596)	39,899	1,432,389
Pembina	777,142	558,009	1,335,151	(20,191)	1,314,961	509,096	475,042	984,139	0	377,716	(20,191)	12,548	1,354,211
Benson	826,317	187,345	1,013,662	0	1,013,662	1,664,026	263,002	1,927,029	(812,001)	0	0	0	1,115,028
Wells	682,865	376,179	1,059,044	(37,983)	1,021,061	386,101	235,474	621,574	0	458,650	(37,983)	16,996	1,059,237
Bottineau	632,748	352,892	985,640	(104,480)	881,160	636,484	429,540	1,066,025	0	0	(104,480)	33,620	995,165
Sioux	637,589	194,965	832,554	(7,033)	825,521	1,267,530	52,612	1,320,142	(404,332)	0	(7,033)	7,033	915,810
Cavalier	550,754	328,365	879,119	(15,045)	864,074	273,789	171,771	445,559	0	451,142	(15,045)	11,261	892,918
McHenry	381,027	413,472	794,498	(12,839)	781,659	479,846	428,630	908,476	(34,528)	0	(12,839)	10,710	871,819
Dunn	499,940	347,330	847,270	(18,632)	828,638	294,988	196,797	491,785	0	372,431	(18,632)	12,158	857,741
Dickey	428,348	354,296	782,643	(88,489)	694,155	465,631	483,233	948,864	(87,956)	0	(88,489)	29,622	802,041
Bowman	359,737	399,937	759,675	(29,539)	730,136	279,953	380,398	660,351	0	114,517	(29,539)	14,885	760,214
Pierce	382,508	231,858	614,365	(2,115)	612,250	425,447	334,896	760,342	(84,540)	0	(2,115)	2,115	675,802
Hettinger	421,857	180,422	602,278	(41,817)	560,461	187,208	177,458	364,667	0	249,658	(41,817)	17,954	590,462
Foster	311,201	246,761	557,962	(6,052)	551,910	277,648	212,722	490,370	0	78,751	(6,052)	6,052	569,121
Adams	332,908	244,479	577,387	(35,173)	542,214	206,534	204,760	411,294	0	177,641	(35,173)	16,293	570,055
Divide	271,249	242,352	513,601	(3,944)	509,657	174,092	233,198	407,291	0	116,582	(3,944)	3,944	523,873
Ransom	313,924	176,468	490,391	(60,709)	429,682	447,589	273,923	721,512	(182,082)	0	(60,709)	22,677	501,399
Grant	310,947	147,130	458,078	(31,262)	426,816	301,052	220,230	521,282	(17,397)	0	(31,262)	15,315	487,939
Nelson	281,564	170,444	452,008	(23,643)	428,365	290,628	209,310	499,938	(2,729)	0	(23,643)	13,411	486,977
Sargent	245,859	211,340	457,199	(15,736)	441,463	257,450	216,135	473,586	0	0	(15,736)	11,434	469,283
Golden Valley	303,616	150,587	454,203	(12,280)	441,923	211,566	235,701	447,267	0	16,019	(12,280)	10,570	461,577
LaMoure	258,311	182,206	440,517	(19,044)	421,473	271,032	167,220	438,252	0	11,075	(19,044)	12,261	442,544
Griggs	259,199	145,243	404,443	(34,288)	370,155	223,718	211,585	435,303	0	0	(34,288)	16,072	417,087
Eddy	241,966	139,149	381,115	(7,008)	374,106	257,659	236,611	494,270	(75,044)	0	(7,008)	7,008	419,226
Burke	281,087	126,023	407,110	(17,446)	389,664	116,597	132,241	248,837	0	166,415	(17,446)	11,862	409,668
Renville	147,610	201,293	348,903	(14,619)	334,284	181,962	191,109	373,071	0	0	(14,619)	11,155	369,607
Kidder	218,621	115,265	333,886	(4,079)	329,807	271,634	119,443	391,077	(23,802)	0	(4,079)	4,079	367,274
McIntosh	238,425	91,556	329,981	(10,099)	319,882	280,053	187,696	467,749	(104,771)	0	(10,099)	10,025	362,905
Steele	245,032	80,894	325,927	0	325,927	150,537	122,287	272,824	0	59,621	0	0	332,445
Logan	184,804	99,346	284,150	(10,718)	273,431	196,684	189,118	385,802	(73,237)	0	(10,718)	10,180	312,026
Emmons	217,381	26,198	243,579	(12,334)	231,245	324,306	195,659	519,966	(252,029)	0	(12,334)	10,584	266,186
<b>TOTAL</b>	<b>47,411,982</b>	<b>38,953,727</b>	<b>86,365,709</b>	<b>(3,273,485)</b>	<b>83,092,223</b>	<b>51,734,708</b>	<b>44,376,006</b>	<b>96,110,715</b>	<b>(9,709,519)</b>	<b>5,735,518</b>	<b>(3,273,485)</b>	<b>1,133,545</b>	<b>89,996,774</b>
<b>COUNT</b>								<b>47</b>	<b>22</b>	<b>19</b>	<b>45</b>	<b>45</b>	<b>47</b>
<b>COUNT "ON FORMULA"</b>										<b>6</b>			



**CY 2019 County Totals Based on Proposed Economic Assistance and Social Services Combined Formula - Adjusted CY 2015 Base Year Data**

COUNTY (Bold reflects consolidated counties)	Adjustments to Formula Payment												
	Adjusted Gross EA Expenditures	Adjusted Gross SS Expenditures	Total Adjusted		CY 2015 Adjusted Net Expenditures	CY19 EA Formula Before Adjustments	CY19 SS Formula Before Adjustments	CY19 Total Formula Payment Before Adjustments	Max Limit @ 120%	Hold Harmless @ 104%	Less CY 2015 MMIS Claims	Add County Incentive Payment/1	Formula Payment
			Gross Expenditures	Less CY 2015 MMIS Claims									
Cass	6,816,765	6,566,932	13,383,697	(58,886)	12,824,811	7,515,483	7,240,043	14,755,526	0	0	(58,886)	147,221	14,343,861
Grand Forks	4,263,795	4,428,316	8,692,111	(353,537)	8,338,574	5,241,569	5,725,922	10,967,491	(536,957)	0	(353,537)	95,884	10,172,881
Burleigh	4,257,630	3,263,262	7,520,892	(94,025)	7,426,867	5,352,134	5,034,168	10,386,301	(1,361,231)	0	(94,025)	31,006	8,962,052
Ward	3,049,497	3,414,731	6,464,228	(176,232)	6,287,996	4,547,331	4,198,902	8,746,233	(989,160)	0	(176,232)	51,558	7,632,399
Williams	2,183,426	2,620,584	4,804,010	(54,967)	4,749,043	1,710,777	2,261,505	3,972,282	0	1,023,888	(54,967)	21,242	4,962,445
Stark	2,144,908	2,005,318	4,150,226	(322,696)	3,827,530	1,844,014	2,407,435	4,251,449	0	64,786	(322,696)	88,174	4,081,713
Morton	1,927,418	1,434,884	3,362,302	(95,645)	3,266,657	2,027,219	1,783,405	3,810,624	0	0	(95,645)	31,411	3,746,390
Stutsman	1,599,084	1,245,561	2,844,645	(55,167)	2,789,478	1,788,258	1,572,170	3,360,428	0	0	(55,167)	21,292	3,326,552
Ramsey	1,361,622	970,861	2,332,484	(178,007)	2,154,477	1,588,005	1,619,738	3,207,742	(408,762)	0	(178,007)	52,002	2,672,975
McLean	1,368,838	1,177,268	2,546,105	(82,363)	2,463,743	1,325,381	1,193,236	2,518,618	0	129,332	(82,363)	28,091	2,593,677
Rolette	1,435,688	509,116	1,944,804	(63,113)	1,881,691	3,998,409	642,126	4,640,535	(2,306,770)	0	(63,113)	23,278	2,293,930
Mountrail	1,306,670	946,922	2,253,593	(81,262)	2,172,331	720,453	716,659	1,437,112	0	906,625	(81,262)	27,816	2,290,290
Richland	984,046	804,550	1,788,597	(142,901)	1,645,696	1,329,483	1,123,362	2,452,846	(306,529)	0	(142,901)	43,225	2,046,641
Walsh	865,962	725,778	1,591,740	(62,247)	1,529,492	1,146,727	964,802	2,111,529	(201,441)	0	(62,247)	23,062	1,870,902
Barnes	850,106	643,078	1,493,184	(16,801)	1,476,384	1,023,620	1,083,050	2,106,670	(314,849)	0	(16,801)	11,700	1,786,721
McKenzie	856,634	877,877	1,734,511	(109,446)	1,625,064	630,899	838,013	1,468,911	0	334,980	(109,446)	34,862	1,729,306
Traill	895,358	596,883	1,492,241	(129,596)	1,362,645	655,297	643,082	1,298,378	0	253,552	(129,596)	39,899	1,462,234
Pembina	777,142	558,009	1,335,151	(20,191)	1,314,961	534,551	498,794	1,033,346	0	355,212	(20,191)	12,548	1,380,914
Benson	826,317	187,345	1,013,662	0	1,013,662	1,747,228	276,152	2,023,380	(806,986)	0	0	0	1,216,394
Wells	682,865	376,179	1,059,044	(37,983)	1,021,061	405,406	247,247	652,653	0	448,753	(37,983)	16,996	1,080,418
Bottineau	632,748	352,892	985,640	(104,480)	881,160	668,309	451,017	1,119,326	0	0	(104,480)	33,620	1,048,466
Sioux	637,589	194,965	832,554	(7,033)	825,521	1,330,907	55,242	1,386,149	(387,084)	0	(7,033)	7,033	999,065
McHenry	381,027	413,472	794,498	(12,839)	781,659	503,839	450,062	953,900	(502)	0	(12,839)	10,710	951,269
Cavalier	550,754	328,365	879,119	(15,045)	864,074	287,478	180,359	467,837	0	446,447	(15,045)	11,261	910,500
Dunn	499,940	347,330	847,270	(18,632)	828,638	309,737	206,637	516,374	0	364,787	(18,632)	12,158	874,687
Dickey	428,348	354,296	782,643	(88,489)	694,155	488,913	507,394	996,307	(57,135)	0	(88,489)	29,622	880,306
Bowman	359,737	399,937	759,675	(29,539)	730,136	293,951	399,418	693,368	0	96,693	(29,539)	14,885	775,407
Pierce	382,508	231,858	614,365	(2,115)	612,250	446,719	351,640	798,360	(61,121)	0	(2,115)	2,115	737,239
Hettinger	421,857	180,422	602,278	(41,817)	560,462	196,569	186,331	382,900	0	243,470	(41,817)	17,954	602,507
Foster	311,201	246,761	557,962	(6,052)	551,910	291,530	223,359	514,889	0	65,392	(6,052)	6,052	580,281
Adams	332,908	244,479	577,387	(35,173)	542,214	216,861	214,998	431,858	0	168,624	(35,173)	16,293	581,603
Ransom	313,924	176,468	490,391	(60,709)	429,682	469,969	287,619	757,588	(169,118)	0	(60,709)	22,677	550,438
Grant	310,947	147,130	458,078	(31,262)	426,816	316,105	231,242	547,347	0	0	(31,262)	15,315	531,400
Divide	271,249	242,352	513,601	(3,944)	509,657	182,797	244,858	427,655	0	106,490	(3,944)	3,944	534,145
Nelson	281,564	170,444	452,008	(23,643)	428,365	305,159	219,775	524,935	0	0	(23,643)	13,411	514,702
Sargent	245,859	211,340	457,199	(15,736)	441,463	270,323	226,942	497,265	0	0	(15,736)	11,434	492,963
Golden Valley	303,616	150,587	454,203	(12,280)	441,923	222,144	247,486	469,631	0	2,740	(12,280)	10,570	470,661
LaMoure	258,311	182,206	440,517	(19,044)	421,473	284,584	175,581	460,165	0	0	(19,044)	12,261	453,382
Eddy	241,966	139,149	381,115	(7,008)	374,106	270,542	248,442	518,983	(61,646)	0	(7,008)	7,008	457,338
Griggs	259,199	145,243	404,443	(34,288)	370,155	234,904	222,164	457,068	0	0	(34,288)	16,072	438,853
Burke	281,087	126,023	407,110	(17,446)	389,664	122,427	138,853	261,279	0	162,115	(17,446)	11,862	417,810
Kidder	218,621	115,265	333,886	(4,079)	329,807	285,215	125,415	410,630	(9,968)	0	(4,079)	4,079	400,663
Renville	147,610	201,293	348,903	(14,619)	334,284	191,060	200,664	391,724	0	0	(14,619)	11,155	388,260
McIntosh	238,425	91,556	329,981	(10,099)	319,882	294,056	197,081	491,137	(95,160)	0	(10,099)	10,025	395,903
Steele	245,032	80,894	325,927	0	325,927	158,064	128,401	286,466	0	52,498	0	0	338,964
Logan	184,804	99,346	284,150	(10,718)	273,431	206,518	198,574	405,092	(64,112)	0	(10,718)	10,180	340,441
Emmons	217,381	26,198	243,579	(12,334)	231,245	340,522	205,442	545,964	(253,669)	0	(12,334)	10,584	290,544
<b>TOTAL</b>	<b>47,411,982</b>	<b>38,953,727</b>	<b>86,365,709</b>	<b>(3,273,485)</b>	<b>83,092,223</b>	<b>54,321,444</b>	<b>46,594,807</b>	<b>100,916,251</b>	<b>(8,392,202)</b>	<b>5,226,384</b>	<b>(3,273,485)</b>	<b>1,133,545</b>	<b>95,610,492</b>
<b>COUNT</b>								<b>47</b>	<b>19</b>	<b>18</b>	<b>45</b>	<b>45</b>	<b>47</b>
<b>COUNT "ON FORMULA"</b>										<b>10</b>			

## 2017-19 Biennium Estimated Property Tax Relief Through Social Services and 12% Tax Credit Replacement Payments

County	Actual 2016 12% Property Tax Relief	Estimated 2017 12% Property Tax Relief (8% Growth Rate)	Calendar Year 2018 Payments				Calendar Year 2019 Payments			
			SS Formula		Property Tax Relief Replacement	2018 Total	SS Formula		Property Tax Relief Replacement	2019 Total
			Pmt - December	SS Formula Pmt - June	Pmt - March		Pmt - December	SS Formula Pmt - June	Pmt - March	
Adams	431,135	465,626	285,028	285,028	0	570,055	290,802	290,802	0	581,603
Barnes	2,075,527	2,241,569	818,701	818,701	604,167	2,241,569	893,360	893,360	454,849	2,241,569
Benson	718,846	776,354	557,514	557,514	0	1,115,028	608,197	608,197	0	1,216,394
Bottineau	1,325,998	1,432,077	497,582	497,582	436,913	1,432,077	524,233	524,233	383,611	1,432,077
Bowman	719,963	777,560	380,107	380,107	17,346	777,560	387,704	387,704	2,153	777,560
Burke	595,472	643,110	204,834	204,834	233,442	643,110	208,905	208,905	225,300	643,110
Burleigh	12,177,783	13,152,006	4,104,981	4,104,981	4,942,043	13,152,006	4,481,026	4,481,026	4,189,954	13,152,006
Cass	24,389,962	26,341,159	6,820,609	6,820,609	12,699,942	26,341,159	7,171,931	7,171,931	11,997,298	26,341,159
Cavalier	1,196,205	1,291,902	446,459	446,459	398,984	1,291,902	455,250	455,250	381,402	1,291,902
Dickey	1,068,563	1,154,048	401,021	401,021	352,006	1,154,048	440,153	440,153	273,742	1,154,048
Divide	695,351	750,979	261,937	261,937	227,106	750,979	267,073	267,073	216,834	750,979
Dunn	865,039	934,242	428,871	428,871	76,501	934,242	437,343	437,343	59,555	934,242
Eddy	368,179	397,633	209,613	209,613	0	419,226	228,669	228,669	0	457,338
Emmons	671,214	724,912	133,093	133,093	458,726	724,912	145,272	145,272	434,368	724,912
Foster	661,039	713,923	284,561	284,561	144,801	713,923	290,140	290,140	133,642	713,923
Golden Valley	505,211	545,628	230,788	230,788	84,051	545,628	235,330	235,330	74,967	545,628
Grand Forks	10,052,166	10,856,339	4,651,835	4,651,835	1,552,669	10,856,339	5,086,440	5,086,440	683,458	10,856,339
Grant	498,502	538,382	243,970	243,970	50,443	538,382	265,700	265,700	6,982	538,382
Griggs	550,688	594,743	208,544	208,544	177,655	594,743	219,426	219,426	155,890	594,743
Hettinger	584,968	631,765	295,231	295,231	41,304	631,765	301,254	301,254	29,258	631,765
Kidder	383,472	414,150	183,637	183,637	46,875	414,150	200,331	200,331	13,487	414,150
LaMoure	945,191	1,020,807	221,272	221,272	578,262	1,020,807	226,691	226,691	567,425	1,020,807
Logan	391,738	423,077	156,013	156,013	111,051	423,077	170,220	170,220	82,636	423,077
McHenry	965,383	1,042,614	435,909	435,909	170,795	1,042,614	475,634	475,634	91,345	1,042,614
McIntosh	442,593	478,001	181,452	181,452	115,096	478,001	197,951	197,951	82,098	478,001
McKenzie	2,426,079	2,620,166	847,308	847,308	925,549	2,620,166	864,653	864,653	890,859	2,620,166
McLean	3,073,592	3,319,479	1,271,378	1,271,378	776,724	3,319,479	1,296,839	1,296,839	725,802	3,319,479
Morton	3,850,066	4,158,071	1,782,466	1,782,466	593,139	4,158,071	1,873,195	1,873,195	411,681	4,158,071
Mountrail	2,066,627	2,231,957	1,122,609	1,122,609	0	2,245,218	1,145,145	1,145,145	0	2,290,290
Nelson	638,387	689,458	243,488	243,488	202,481	689,458	257,351	257,351	174,756	689,458
Pembina	1,500,437	1,620,472	677,106	677,106	266,261	1,620,472	690,457	690,457	239,558	1,620,472
Pierce	830,471	896,909	337,901	337,901	221,107	896,909	368,619	368,619	159,671	896,909
Ramsey	2,216,639	2,393,970	1,219,863	1,219,863	0	2,439,727	1,336,488	1,336,488	0	2,672,975
Ransom	928,509	1,002,789	250,699	250,699	501,391	1,002,789	275,219	275,219	452,352	1,002,789
Renville	547,673	591,487	184,803	184,803	221,880	591,487	194,130	194,130	203,226	591,487
Richland	2,928,833	3,163,140	933,890	933,890	1,295,359	3,163,140	1,023,320	1,023,320	1,116,499	3,163,140
Rolette	498,222	538,079	1,049,725	1,049,725	0	2,099,450	1,146,965	1,146,965	0	2,293,930
Sargent	917,200	990,576	234,642	234,642	521,292	990,576	246,481	246,481	497,613	990,576
Sioux	104,931	113,326	457,905	457,905	0	915,810	499,533	499,533	0	999,065
Stark	5,390,066	5,821,271	1,999,354	1,999,354	1,822,562	5,821,271	2,040,857	2,040,857	1,739,557	5,821,271
Steele	698,691	754,586	166,223	166,223	422,141	754,586	169,482	169,482	415,623	754,586
Stutsman	3,151,520	3,403,642	1,547,617	1,547,617	308,407	3,403,642	1,663,276	1,663,276	77,090	3,403,642
Traill	1,463,219	1,580,277	716,194	716,194	147,888	1,580,277	731,117	731,117	118,043	1,580,277
Walsh	1,824,728	1,970,706	855,864	855,864	258,978	1,970,706	935,451	935,451	99,804	1,970,706
Ward	10,902,588	11,774,795	3,492,988	3,492,988	4,788,819	11,774,795	3,816,200	3,816,200	4,142,396	11,774,795
Wells	967,544	1,044,948	529,619	529,619	0	1,059,237	540,209	540,209	0	1,080,418
Williams	6,559,685	7,084,460	2,433,183	2,433,183	2,218,095	7,084,460	2,481,223	2,481,223	2,122,015	7,084,460
<b>Total</b>	<b>116,765,897</b>	<b>126,107,169</b>	<b>44,998,387</b>	<b>44,998,387</b>	<b>39,012,254</b>	<b>129,009,027</b>	<b>47,805,246</b>	<b>47,805,246</b>	<b>34,126,797</b>	<b>129,737,290</b>

**Biennium Total** **242,873,066** **258,746,317**

**Count** 47 47 39 47 47 39

*Inflationary adjustment CY16	5.0%
*Inflationary adjustment CY17	5.0%
**Formula rate adjustment CY18	5.0%
**Formula rate adjustment CY19	5.0%

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
					E plus 5%	F plus 5%		G - H	F / B	G / B		K plus 5%	M times B	M plus 5%	O times B
				Total Gross Expenditures and Indirect Cost	2016 Adjusted Gross Expenditures *	2017 Adjusted Gross Expenditures *	Actual CY 2015 MMIS Claims Paid	Net Expenditures *	2016 Adjusted Gross Expenditures Per Case	2017 Adjusted Gross Expenditures Per Case	2018 Rate Per Case (With Inflation)**	FY 2018 Formula Payment Before Adjustments	2019 Rate Per Case (With Inflation)**	FY 2019 Formula Payment Before Adjustments	
<b>Cass County</b>	CY 15 Caseload by County	CY 15 EA Gross Expenditures	25% of 3 Year Average Indirect Cost												
Economic Assistance	314,200	6,033,010	149,997	6,183,007	6,492,157	6,816,765	256,289	6,560,476	20.66	21.70	1.00	22.78	7,157,603	23.92	7,515,484
Social Service	12,123	5,814,190	142,211	5,956,401	6,254,221	6,566,932	302,597	6,264,335	515.90	541.69	1.00	568.78	6,895,279	597.22	7,240,043
<b>Total</b>		<b>11,847,200</b>	<b>292,208</b>	<b>12,139,408</b>	<b>12,746,378</b>	<b>13,383,697</b>	<b>558,886</b>	<b>12,824,811</b>					<b>14,052,882</b>		<b>14,755,526</b>

How to pay for It?															
Estimated 2017 12% Property Tax Relief													26,341,159		26,341,159
Social Service Costs													14,052,882		14,755,526
County General Fund Grant													12,288,277		11,585,633
													26,341,159		26,341,159

Actual Adjusted Expenditures (net of grant payments)

		Percent growth	
2017 Budget	12,561,442	0.65%	4.30% Average growth
2016 Budget	12,480,325	4.33%	
2015 Actual	11,962,927	2.28%	
2014 Actual	11,696,310	6.80%	
2013 Actual	10,951,550	7.48%	
2012 Actual	10,189,350	2.09%	
2011 Actual	9,980,477	6.47%	
2010 Actual	9,374,418		