

Cook County

TRUTH IN TAXATION 2017

Braidy Powers
Cook County Auditor-Treasurer
(218) 387-3640

Thursday, December 1, 2016

AGENDA FOR TRUTH IN TAXATION MEETING
Cook County Courthouse - December 1, 2016 6:00 p.m.

CALL TO ORDER

COUNTY BOARD CHAIR
Heidi Doo-Kirk

INTRODUCTION OF BOARD & STAFF

PURPOSE OF TRUTH IN TAXATION MEETING

COUNTY AUDITOR-TREASURER
Braidy Powers

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TNT NOTICE & SAMPLE
COOK COUNTY PROPOSED BUDGET & LEVY
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COUNTY REVENUES, EXP. & LEVY HIST.
COUNTY TAX RATE HISTORY

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REMAINDER OF TNT BOOKLET FOR REFERENCE

COUNTY DEPARTMENTAL BUDGET REVIEW
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POWER POINT PRESENTATION

QUESTIONS/COMMENTS FROM PUBLIC

ADJOURN

Purpose of Truth in Taxation Meeting

This meeting is an invitation for citizen involvement in the 2017 county budgeting process and an opportunity for county officers to explain budgeted expenditures.

Minnesota Statute M.S. 275.065 requires the County to hold a public meeting to discuss the proposed county budget and levy.

As background for this discussion, it is important to note that the County is the agent for the collection of all property taxes in Cook County. The County collects property taxes for Cook County Schools, the City of Grand Marais, the Towns of Lutsen, Tofte & Schroeder, the North Shore Hospital, the EDA, Tofte/Schroeder Sewer District and ARDC. In addition, since 2002, the County has collected and remitted State General Property taxes imposed on seasonal and commercial properties. **Almost 50% of all property taxes collected in Cook County are for taxing entities other than Cook County.**

While we may argue about the level of various services to be provided, it is clear that we need government to provide some services. Each level of government, federal, state and local, tends to focus on a different set of services. Local governments generally provide the most visible services. County Commissioners are ultimately responsible for the County property tax levy, but discussions are constrained by state and federal laws and rules that mandate certain services.

There are advantages and disadvantages to property taxes as compared to other forms of taxation:

Some of the disadvantages of Local Property Taxes are:

- 1) State and federal laws mandate, but do not fully fund, certain services that are paid by local property taxes.
- 2) Property taxes are regressive: that is, they are not directly related to the ability to pay.
- 3) Changes may be difficult to predict: i.e., property values or classifications may change due to market conditions or new laws.
- 4) The system is extremely complex. The complexity can be the result of attempts to make it fairer. Examples of the complexity are:
 - a) Class rates (see page 33): these are rates applied to the values of classes of property. Over the years the legislature has shrunk the differences between the classes, contrary to the original purpose of the program, while expanding the number of classes to over 50.
 - b) Iron Range Fiscal Disparities. This is a method for seven northeastern counties to 'share' commercial/industrial value increases. The commercial increases are pooled and the average area-wide tax rate is applied to those properties.
 - c) State General Property Tax. This is a property tax imposed by the State of Minnesota on commercial and seasonal properties since 2002. Cook County calculates, collects and remits about \$2 million dollars annually to the state.

- d) Homestead Aid Programs. Homestead properties receive a taconite credit and a market value exclusion. The Taconite Credit increases with value until it peaks at \$289.80 (\$315 for Schroeder only). The Market Value Exclusion increases from \$0 to a peak of \$30,400 for properties at \$76,000 in market value and then declines for every dollar of market value above \$76,000 until it returns to \$0 of exclusion at \$413,800 of market value.

Some of the advantages of Local Property Taxes are:

- 1) they are likely to be more responsive to public needs and more directly accountable to the public than state or federal taxes
- 2) they are generally more stable than other forms of taxation, i.e. they are not as sensitive to general economic conditions .

THIS IS NOT A HEARING TO DISCUSS THE VALUE OF INDIVIDUAL PROPERTIES. Property values for 2017 taxes were addressed at the Board of Review meetings held in the spring of 2016. Values for 2018 taxes will be addressed in the spring of 2017.

One step taxpayers can take to ensure that they are paying the correct amount is to check the property assessment, classification, and homestead records for accuracy. These concerns can be addressed by contacting the County Assessor's Office at 218-387-3650.

Again, this hearing is for the purpose of presenting and discussing the proposed county budget and levy for 2017. Department managers are available to address individual budgets. The pages that follow provide some insight into the county budgeting process and will perhaps stimulate discussion and understanding.

BUDGET CALENDAR 2017

June 14	Board discusses the 2017 preliminary budget goals and directives for County Departments and sets budget hearing dates.
June 14	Board discusses the 2017 budget goals and directives for Non-Mandated/discretionary Entities and sets budget hearing dates.
June 15 - 17	Auditor distributes budget materials to department heads: Capital Request form, Personnel Change form, Budget Worksheet. Notify Non-Mandated/Discretionary of directives.
June 15 – July 8	Administrator and Auditor discuss goals and directives with departments.
July 8	Distribute 2016 six month Budget Report updates to Departments.
July 22	Deadline for Department and Non-Mandated/Discretionary requests.
July 23	Assemble Non-Mandated/Discretionary requests. Assemble all other requests and prepare budget manual for County Board.
August 1	Budget Updates for County Board begin.
August 26	Auditor notifies City, Towns, School, STDs of statutory budget deadlines. Deadline for Fire Department requests.
September	Follow-up meetings regarding budget requests as needed.
September 27	FINAL REGULAR BOARD MEETING TO ADOPT 2017 PROPOSED COUNTY BUDGET AND LEVY. Board announces the time and place of the regularly scheduled meeting (TNT) at which the budget and levy will be discussed and at which the public will be allowed to speak (TNT). The meeting must be held after Nov. 23 and not before 6 pm.
September 30	STATUTORY DEADLINE TO SET LEVY & REPORT MAX SPECIAL LEVIES TO DOR.
September 30	Deadline for School District to submit Proposed Levy.
October 2	Deadline for the Auditor to submit the Proposed Levy Survey for all taxing districts to the Department of Revenue.
November 10	Post Proposed County Budgets to Web site.
November 24	Auditor's "Truth in Taxation Notice to Taxpayers" mailed.
December 1	Tuesday: PUBLIC MEETING AT WHICH THE PUBLIC IS ALLOWED TO SPEAK REGARDING THE 2017 PROPOSED COUNTY BUDGET AND LEVY. 6:00 P.M.
December 13	Last day for Highway Dept. to notify Auditor of Subordinate Service District Assessments. Last day for a city or town to certify special assessments to the county auditor.
December 20	TARGET DATE FOR FINAL COUNTY BUDGET AND LEVY TO BE ADOPTED.
December 28	Deadline for School, County, City and Special Taxing Districts to certify their final adopted payable property tax levy to the County Auditor.

Notice of Proposed Total Budget and Property Taxes

The Cook County Board of Commissioners will hold a public hearing on its budget and on the amount of property taxes it is proposing to collect to pay for the costs of services the county will provide in 2017.

SPENDING: The total budget amounts below compare the county's 2016 total actual budget with the amount the county proposes to spend in 2017.

<u>2016 Total Actual Budget</u>	<u>Proposed 2017 Budget</u>	<u>Change From 2016 – 2017</u>
\$19,527,755	\$ 19,294,876	-.01%

TAXES: The property tax amounts below compare that portion of the current budget levied in property taxes in Cook County for 2016 with the property taxes the county proposes to collect in 2017.

<u>2016 Property Taxes</u>	<u>Proposed 2017 Property Taxes</u>	<u>Change From 2016 – 2017</u>
\$7,070,780	\$8,477,865	19.9%

LOCAL TAX RATE COMPARISON: The following compares the county's current local tax rate, the county's tax rate for 2017 if no tax levy increase is adopted, and the county's proposed tax rate for 2017.

<u>2016 Tax Rate</u>	<u>2017 Tax Rate if NO Levy Increase</u>	<u>2017 Proposed Tax Rate</u>
44.124%	44.151%	52.914%

Attend the Public Hearing

All Cook County residents are invited to attend the public hearing of the county board to express their opinions on the budget and on the proposed amount of 2017 property taxes. The hearing will be held on:

Thursday, December 1st at 6:00 p.m.
Commissioner's Room
Cook County Courthouse
411 West Second Street, Grand Marais

If discussion of the budget cannot be completed, a time and a place for continuing the discussion will be announced at the hearing. You are also invited to send your written comments to:

Cook County Board, Cook County Courthouse,
411 West 2nd Street, Grand Marais, MN 55604

COOK COUNTY
 AUDITOR/TREASURER
 BRAIDY POWERS
 411 WEST 2ND STREET
 GRAND MARAIS MN 55604
 www.co.cook.mn.us

PROPOSED TAXES 2017

THIS IS NOT A BILL. DO NOT PAY.

Taxpayer #
 FORWARD SERVICE REQUESTED

Property Information

PID Number: __

Property: MN

Property Description:

Step	VALUES AND CLASSIFICATION		
	Taxes Payable Year	2016	2017
1	Estimated Market Value	266,600	266,600
	Homestead Exclusion	13,200	13,246
	Other Exclusions	0	0
	Taxable Market Value	253,400	253,354
	Class:	RES HMSTD	RES HMSTD

Step	PROPOSED TAX	
2	Proposed Tax	1,608.00

Step	PROPERTY TAX STATEMENT	
3	Coming in 2017	To Be Determined

The time to provide feedback on PROPOSED LEVIES is NOW
 It is too late to appeal your value without going to Tax Court.

Proposed Property Taxes and Meetings by Jurisdiction for Your Property

Contact Information	Meeting Information	Actual 2016	Proposed 2017
State General Tax	No public meeting	.00	.00
COOK COUNTY COOK COUNTY AUDITOR 411 WEST 2nd STREET GRAND MARAIS MN 55604 218-387-3640 www.co.cook.mn.us	THURS DEC 1ST @ 6 PM IN THE COMMISSIONERS ROOM AT THE COURTHOUSE	875.46	1,091.12
SCHROEDER TWP DOUG SCHWECKE, CLERK PO BOX 74 SCHROEDER, MN 55613 218-663-7599	BUDGET WAS SET AT YOUR ANNUAL TOWNSHIP MEETING MARCH 2016	65.38	90.03
School District: 166 Voter Approved Levies Other Levies SUPERINTENDENT - ISD 166 101 W 5TH ST GRAND MARAIS MN 55604 218-387-2273 www.cookcountyschools.org	THURS DEC 15TH @ 6 PM IN THE ACA CONFERENCE ROOM COOK COUNTY SCHOOLS	26.90 236.52	195.53 82.62
Special Taxing District Tax Increment Tax Fiscal Disparity Tax		129.74 .00 .00	148.70 .00 .00

Your school district was scheduled to hold a referendum at the NOVEMBER general election. If the referendum was approved by the voters, the school district's voter approved property tax for 2017 may be higher than the proposed amount shown on this notice.

Total excluding any special assessments **1,334.00** **1,608.00** **20.5 %**

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**2017 COOK COUNTY PROPOSED LEVY
APPROVED BY MOTION 9/27/2016**

	<u>EXPENDITURES</u>	<u>REVENUES</u>	<u>USE OF FUND BAL.</u>	<u>2017 PROPOSED LEVY</u>	<u>2016 FINAL Levy</u>	<u>Dollar Increase</u>	<u>Increase vs 2016</u>
General Revenue	8,800,624	4,950,402		3,850,222	3,039,037	811,185	26.69%
Road & Bridge	5,975,412	3,446,562		2,528,850	1,831,524	697,326	38.07%
Human Services	3,504,830	1,709,921		1,794,909	1,208,240	586,669	48.56%
Airport	147,169	51,954	(85)	95,300	95,150	150	0.16%
Building Fund	175,000			175,000	68,500	106,500	155.47%
YMCA Occupancy	803,257	658,257		145,000	100,000	45,000	45.00%
YMCA Capital (incl above)				0	10,000	-10,000	-100.00%
Govt Center CIP Bonds					380,457	-380,457	-100.00%
Equipment Bonds	337,872			337,872	337,872	0	0.00%
Adjustments to be Calculated	(449,288)			-449,288			
TOTAL LEVY	\$19,294,876	\$10,817,096	(\$85)	8,477,865	7,070,780	1,407,085	19.9000%

All funds include regular step increases, health insurance at 19.1%, and a COLA at 4% for 2017.

General Revenue includes 122,458 to restore the 2016 use of fund balance.

EDA	<u>EXPENDITURES</u>	<u>REVENUES</u>	<u>USE OF FUND BAL.</u>	<u>2017 PROPOSED LEVY</u>	<u>2016 FINAL LEVY</u>	<u>Dollar Increase</u>	<u>Increase vs 2016</u>
BDA				60,000	60,000	-	0
Operations				269,290	161,675	107,615	66.56%
TOTAL LEVY			-	329,290	221,675	107,615	48.55%

COOK COUNTY EXPENDITURES COMPARISON BY FUND

AS OF 9/27/16

	2011	2012	2013	2014	2015	2016	Proposed 2017	Since 2016	Since 2011
	<u>Expenditures</u>								
General Revenue	6,532,246	7,247,649	7,552,973	7,984,544	7,589,239	7,959,718	8,800,624	10.6%	34.7%
Road & Bridge *	6,345,162	6,730,587	5,886,534	6,363,741	6,313,456	6,991,697	5,975,412	-14.5%	-5.8%
Human Services	2,115,112	2,192,250	2,342,686	2,452,421	2,564,571	2,865,085	3,504,830	22.3%	65.7%
Airport *	514,467	523,667	528,051	144,451	133,509	148,351	147,169	-0.8%	-71.4%
Building Fund	50,000	106,199	294,013	126,000	75,000	68,500	175,000	155.5%	250.0%
YMCA				710,000	776,075	776,075	803,257	3.5%	
Courthouse/LEC Bonds	390,000	378,000	384,000	382,697	379,528	380,457		-100.0%	-100.0%
Equipment Bonds			338,100	335,437	334,156	337,872	337,872	0.0%	
Adjustments Needed							(449,288)		
TOTALS	\$15,946,987	\$17,178,352	\$17,326,357	\$18,499,291	\$18,165,534	\$19,527,755	\$19,294,876	-1.2%	21.0%
Lewy Limit	\$6,174,951	None	None	\$6,804,103	None	None	None		

* Road & Bridge and Airport CONSTRUCTION expenditures vary greatly from year to year and distort the averages.

auditor/tnt/tnt2017/county expenditures by fund 2017

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COOK COUNTY LEVY COMPARISON BY FUND

AS OF 9/27/16

	2011 <u>LEVY</u>	2012 <u>LEVY</u>	2013 <u>LEVY</u>	2014 <u>LEVY</u>	2015 <u>LEVY</u>	2016 <u>LEVY</u>	<u>PROPOSED</u> 2017 <u>LEVY</u>	Since 2016	Since 2011
General Revenue *	3,041,306	3,051,620	2,603,717	2,625,788	2,777,649	3,039,037	3,850,222	26.69%	26.60%
Road & Bridge	1,383,067	1,414,289	1,387,612	1,424,211	1,593,967	1,831,524	2,528,850	38.07%	82.84%
Human Services	943,779	943,779	1,030,361	1,032,804	1,151,248	1,208,240	1,794,909	48.56%	90.18%
Airport	79,000	95,300	95,300	95,300	95,300	95,150	95,300	0.16%	20.63%
Govt Center Bonds	390,000	378,000	360,000	360,000	379,528	380,457	0	-100.00%	-100.00%
Building Fund	50,000	106,199	294,013	126,000	75,000	68,500	175,000	155.47%	250.00%
Equipment Bonds			338,100	335,000	334,156	337,872	337,872	0.00%	
YMCA				110,000	110,000	110,000	145,000	31.82%	
Adjustments Needed							(449,288)		
TOTAL LEVY	5,887,152	5,989,187	6,109,103	6,109,103	6,516,848	7,070,780	8,477,865	19.90%	44.01%
LEVY LIMIT	6,174,951	None	None	6,804,103	None	None	None		
INCREASES	0.00%	1.73%	2.00%	0.00%	6.67%	8.50%	19.90%		

County Revenues, Expenditures, and Levy History
Government Funds:
As of 9/27/16

	<u>Budgeted Expenditures</u>	<u>Budgeted Revenues</u>	<u>Budgeted Use of Fund Balance</u>	<u>Levy</u>	<u>Percent Change</u>
1989	7,996,541	4,892,395	372,929	2,731,217	
1990	7,235,813	4,379,936	62,604	2,793,273	2.27%
1991	9,142,164	6,254,877	430,014	2,457,273	-12.03%
1992	9,202,686	6,425,279	246,416	2,530,991	3.00%
1993	9,664,045	7,113,601	19,453	2,530,991	0.00%
1994	8,154,098	5,452,998	104,871	2,596,229	2.58%
1995	9,413,585	6,730,693	305,251	2,377,641	-8.42%
1996	11,440,807	8,513,261	353,015	2,574,531	8.28%
1997	11,978,811	8,357,630	595,855	3,025,326	17.51%
1998	11,652,430	8,134,082	374,031	3,144,317	3.93%
1999	11,148,987	7,254,931	565,981	3,328,075	5.84%
2000	12,539,938	8,816,381	406,610	3,316,947	-0.33%
2001	17,247,297	13,429,579	500,771	3,316,947	0.00%
2002	16,618,348	11,929,957	530,363	4,158,028	25.36%
2003	17,104,914	12,502,733	521,460	4,080,721	-1.86%
2004	11,964,292	7,524,979	162,233	4,277,080	4.81%
2005	12,665,299	7,826,748	493,563	4,344,988	1.59%
2006	13,948,344	8,992,305	393,802	4,562,237	5.00%
2007	14,048,828	8,601,115	429,206	5,018,507	10.00%
2008	15,576,310	9,581,736	474,217	5,520,357	10.00%
2009	17,206,747	11,487,900	95,218	5,623,629	1.87%
2010	17,071,422	10,331,143	853,127	5,887,152	4.69%
2011	15,946,987	9,332,066	727,769	5,887,152	0.00%
2012	17,178,352	11,035,672	153,493	5,989,187	1.73%
2013	17,326,357	10,877,800	339,454	6,109,103	2.00%
2014	18,514,501	11,714,903	513,241	6,109,103	0.00%
2015	18,165,534	10,806,375	842,311	6,516,848	6.67%
2016	19,527,755	12,334,690	122,285	7,070,780	8.50%
2017 Prop	19,294,876	10,817,096	(85)	8,477,865	19.90%
Avg Chg	3.200%			4.100%	

A:TNT2017/ County Rev exp lev history 2017

COOK COUNTY TAX RATE HISTORICAL

PAYABLE Year	Tax Rate	Net Tax Capacity	NTC Change	Taxable Market Value	TMV Change
1994	50.022	5,204,157	4.94%	278,106,400	6.07%
1995	45.997	5,850,286	12.42%	310,486,900	11.64%
1996	45.221	6,490,455	10.94%	346,166,100	11.49%
1997	43.287	7,009,427	8.00%	390,891,603	12.92%
1998	45.485	6,931,903	-1.11%	457,214,800	16.97%
1999	46.379	7,233,158	4.35%	487,415,803	6.61%
2000	45.530	7,307,141	1.02%	536,570,403	10.08%
2001	41.042	8,106,522	10.94%	589,876,103	9.93%
2002	63.285	6,587,446	-18.74%	650,395,603	10.26%
2003	55.263	7,403,000	12.38%	728,041,293	11.94%
2004	50.481	8,495,223	14.75%	834,008,346	14.56%
2005	43.380	9,991,410	17.61%	976,146,740	17.04%
2006	39.613	11,552,059	15.62%	1,135,472,400	16.32%
2007	36.609	13,746,333	18.99%	1,347,902,200	18.71%
2008	34.961	15,827,222	15.14%	1,550,757,100	15.05%
2009	32.078	17,570,412	11.01%	1,721,075,300	10.98%
2010	30.758	19,178,306	9.15%	1,866,847,900	8.47%
2011	31.670	18,628,084	-2.87%	1,819,621,900	-2.53%
2012	34.779	17,258,395	-7.35%	1,684,386,400	-7.43%
2013	37.356	16,386,627	-5.05%	1,607,618,400	-4.56%
2014	37.382	16,380,916	-0.03%	1,600,173,400	-0.46%
2015	40.114	16,286,747	-0.57%	1,587,834,389	-0.77%
2016	44.124	16,083,136	-1.25%	1,572,529,689	-0.96%
Proposed 2017	52.914	16,058,280	-0.15%	1,566,678,064	-0.37%

In Bold: NTC went down but the EMV went up due to the legislature lowering class rates for some property
 Tax rate variability: levy is a steady increase (pg 16) but class rate changes cause variability in the rate.

GENERAL FUND LEVIES

DEPT	2012 LEVY	2013 LEVY	2014 LEVY	2015 LEVY	2016 LEVY	2017 LEVY	Change 2017 vs 20162017 vs 2016	Change
1 Commissioners	360,500	355,427	341,009	331,393	316,527	337,016	6.5%	20,489
10 Court Administrator's Office	10,900	35,000	35,000	25,000	25,000	27,000	8.0%	-
18 Law Library	0	0	0	0	0	0		-
40 Auditor's Office	390,953	411,785	456,842	474,758	487,793	485,790	-0.4%	(2,003)
41 Gen Financial/Admin	225,933	(536,850)	28,245	(160,382)	(120,018)	(217,945)	81.6%	(97,927)
45 Assessor's Office	224,989	296,003	291,517	316,595	326,758	349,578	7.0%	22,820
60 Data Processing	424,598	519,027	514,362	554,764	530,994	702,859	32.4%	171,865
63 Elections	8,120	10,020	7,535	9,542	9,206	10,646	15.6%	1,440
65 Administrator	137,648	177,259	189,144	202,527	274,410	303,353	10.5%	28,943
90 Attorney's Office	293,839	304,985	303,188	286,013	297,900	326,433	9.6%	28,533
91 CVS/ Pera-Legal			50,428	35,145	26,619	35,543	33.5%	8,924
95 Volunteer Attorney Program	2,500	2,500	2,500	2,500	2,500	3,000	20.0%	500
96 Legal Aid	4,000	4,000	4,000	4,000	4,000	4,000	0.0%	-
100 Recorder's Office	105,833	136,228	120,822	122,300	134,901	150,832	11.8%	15,931
110 Maintenance	439,025	444,566	451,381	466,431	472,874	555,312	17.4%	82,438
114 Town Halls	2,200	2,776	2,850	6,850	6,850	4,600	-32.8%	(2,250)
116 Cemeteries	1,900	2,000	2,000	1,250	0	77,234	77.8%	33,793
120 Veteran's Service Officer	23,500	44,202	36,064	42,261	43,441	77,234	77.8%	33,793
200 Sheriff's Department	1,367,059	1,507,892	1,559,402	1,468,063	1,556,562	1,660,258	6.7%	800
204 Sheriff's Response Unit	9,495	47,570	17,195	27,800	20,850	21,650	3.8%	800
206 Coroner	13,900	13,900	15,500	20,500	20,500	20,500	0.0%	-
208 E-911	(123)	(87)	200	0	0	0		-
211 911 Parcel Signs	3,000	3,000	3,000	0	0	0		-
221 Radio Communications	88,518	89,218	74,629	76,779	81,779	95,500	16.8%	13,721
224 ARMER	10,000	87,000	0	0	0	0		-
250 Jail	222,255	223,488	204,397	322,004	308,063	294,187	-4.5%	(13,876)
253 ARC & STS	278,980	325,279	336,617	256,314	278,592	328,424	17.9%	49,832
280 EMS	65,855	64,970	65,832	74,683	82,402	93,532	13.5%	11,130
390 Sanitarian	81,701	69,180	70,571	71,841	71,585	92,705	29.5%	21,120
392 Solid Waste/Landfill	43,433	45,446	42,620	44,954	44,651	48,112	7.8%	3,461
393 SCORE (Recycle)	328,219	278,060	198,407	179,072	178,863	196,768	10.0%	17,905
394 Planning & Zoning	237,833	238,845	234,104	242,885	254,671	299,316	17.5%	44,645
416 EMS Conference	8,020	7,995	7,995	5,175	0	5,775		5,775
422 Council on Aging	81,000	81,000	81,000	81,000	73,000	81,000	11.0%	8,000
426 Family Crisis Center	7,000	17,500	17,500	14,875	0	10,000		10,000

GENERAL FUND LEVIES

DEPT



City of *Likran*

	2012 LEVY	2013 LEVY	2014 LEVY	2015 LEVY	2016 LEVY	2017 LEVY	Change 2017 vs 2016 vs 2016	Change
500 Cook County Historical Society	131,109	130,561	130,810	134,532	145,564	156,591	11,027	7.6%
501 Arts, Inc./Playhouse/NSMA	55,000	55,000	55,000	55,400	50,000	62,500	12,500	25.0%
502 Gunflint Historical Society	13,375	14,375	0	15,000	17,000	29,600	12,600	74.1%
503 Schroeder Historical Society	15,000	15,000	15,000	15,000	15,000	15,000	0	0.0%
507 Community Building	62,841	66,418	69,566	84,903	94,675	106,047	11,372	12.0%
509 Dog Park	56,567	57,567	60,681	(9,219)	(13,719)	66,123	2,236	3.5%
511 20% Parks & Rec	0	0	(100)	0	63,887	7,175	(1,825)	-20.3%
523 County Landings	63,511	68,545	66,172	67,845	9,000	58,989	22,750	62.8%
525 Extension Office	7,300	9,000	9,000	9,000	36,239	40,000	25,000	166.7%
600 Agriculture (County Fair)	9,000	9,000	9,000	36,526	15,000	35,000	20,000	133.3%
601 Agriculture Inspector	40,120	39,526	39,526	10,000	15,000	2,500	0	0.0%
602 Soil & Water Conservation	15,000	15,000	15,000	20,000	2,500	3,680	2,080	130.0%
603 Higher Education	13,800	14,300	14,300	5,000	1,600	3,680	(34,437)	1.1%
708 Birch Grove Foundation	3,347	2,847	2,847	3,116	(3,101,524)	(3,135,961)	688,727	21.8%
817 Central Supply	(2,863,133)	(3,064,106)	(3,240,626)	(3,117,326)	3,161,495	3,850,222	688,727	21.8%
818 Postage	3,125,420	2,733,217	3,018,032	2,940,631	0	3,850,222	688,727	21.8%
822 State and Federal Revenue	(73,923)	(129,500)	(392,244)	(162,982)	3,161,495	3,850,222	688,727	21.8%
GROSS LEVY	3,051,497	2,603,717	2,625,788	2,777,649	3,161,495	3,850,222	688,727	21.8%
USE OF FUND BALANCE	0.3%	-14.7%	0.8%	5.8%	(122,458.00)	3,850,222	688,727	26.69%
NET LEVY	3,051,497	2,603,717	2,625,788	2,777,649	3,161,495	3,850,222	688,727	26.69%
LEVY % CHANGE								
AMENDED USE FUND BAL								
AMENDED NET LEVY								

added 30,000 Use FB for dept 65 2/21/16

**ROAD AND BRIDGE EXPENDITURES
2017 - DRAFT FOUR**

Line No.	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
1											
ADMINISTRATION											
2	Personnel										
3	Wages	160,228	146,484.88	165,365	158,110.93	167,600	164,999.23	176,750	182,736		193,512
4	Benefits	84,706	62,391.51	76,222	81,836.00	80,772	80,213.79	82,323	88,348		95,226
5	Unemployment	-	0.00	-	432.66	-	5,192.00	0	0		0
6	Other Services and Charges	55,000	41,846.86	56,650	59,169.17	56,650	48,374.68	56,650	56,650		56,650
7	Supplies	7,500	1,610.37	7,744	3,717.09	7,500	2,770.92	7,500	7,500		4,500
8	Capital Outlay	1,000	14,604.85	1,200	1,116.38	0	0.00	0	0		0
9	ADMINISTRATION TOTALS	308,434	266,938.47	307,181	304,382.23	312,522	301,550.82	323,223	335,234	0.00	349,888
10											
MAINTENANCE											
11	Personnel										
12	Wages	612,199	601,262.23	629,014	570,636.18	636,530	665,858.48	688,340	677,944		731,945
13	Retirements-Potential Payouts	16,000			17,430.07		7,801.36	5,000	0		0
14	Benefits	317,165	263,675.03	368,578	365,470.57	375,676	362,449.36	406,877	408,607		395,354
15	Unemployment	4,000	8,533.50	4,000	15,523.82	4,500	17,926.11	9,500	9,500		9,500
16	Bituminous Maintenance										
17	Bituminous Materials	50,000	6,314.78	30,000	12,947.84	30,000	1,208.65	30,000	30,000		30,000
18	Crack Sealing	40,000	51,119.22	40,000	36,070.63	20,000	0.00	100,000	60,000		60,000
19	Striping				27,995.72	30,000	0.00	62,000	57,000		57,000
20	Gravel Maintenance	125,000	148,536.34	100,000	149,598.54	100,000	85,569.59	150,000	150,000		150,000
21	Crushed Gravel	150,000	144,390.19	150,000	163,261.77	140,000	138,672.99	188,000	140,000		140,000
22	Calcium Chloride										
23	Winter Maintenance	35,000	25,048.84	35,000	29,230.48	33,000	21,116.63	35,000	36,000		36,000
24	Salt	75,000	58,877.39	75,000	73,182.66	70,000	89,129.99	75,000	75,000		85,000
25	Sand										
26	General Road										
27	Culverts	30,000	29,633.13	20,000	15,129.31	30,000	15,457.80	30,000	30,000		35,000
28	Signs	25,000	29,732.15	25,000	23,805.63	25,000	29,081.57	25,000	25,000		25,000
29	Erosion Control Supplies	15,000	2,985.58	10,000	15,640.71	12,500	10,000.29	15,000	15,000		23,000
30	Equipment Rental	20,000	97,540.73	50,000	47,485.68	50,000	48,936.00	40,000	40,000		50,000
31	Blasting	10,000	0.00	15,000	0.00	15,000	13,550.00	10,000	10,000		10,000
32	Miscellaneous Services and Charges	10,000	0.00	10,000	16,911.70	5,000	4,854.94	12,500	10,000		10,000
33	Supplies	10,000	26,235.99	10,000	25,545.67	10,000	23,481.36	15,000	20,000		25,000
34	Maintenance Projects										
35	Regular	250,000	191,880.15	285,000	299,424.84	38,000	49,218.82	75,000	125,000		10,000
36	Land/ROW Acquisition	0	0	0	28,379.77	0	5,150.00	0	5,000		5,000
37	Capital Outlay	710,000	806,313.68	654,150	500,442.16	571,455	482,623.44	612,250	208,938		542,825
38	Board Approved Annual Payment (Financed Equipment)										
39	MAINTENANCE TOTALS	2,504,364	2,492,078.93	2,510,742	2,434,113.55	2,196,661	2,072,087.38	2,544,467	2,184,662	0.00	2,484,425
40											
41											
42											
ENGINEERING/CONSTRUCTION											
43	Personnel										
44	Wages	244,828	194,868.15	256,122	221,575.95	269,643	195,821.94	273,485	276,234		292,420
45	Retirements-Potential Payouts							0	0		0
46	Benefits	108,470	60,564.58	89,690	80,857.30	95,689	71,792.84	96,469	100,750		117,212
47	Unemployment	1,000	0.00	1,000	0.00	1,000	0.00	1,000	1,000		1,000
48	Other Services and Charges										
49	Routine	45,000	45,058.33	20,000	10,458.20	20,000	20,481.11	20,000	23,402.64		20,000
50	Consultant Services			0	0.00	25,000	76,545.57	25,000	46,176.78		35,000
51											

**ROAD AND BRIDGE EXPENDITURES
2017 - DRAFT FOUR**

Line No	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
52	2,400,000	2,422,912.89	1,500,000	2,872,593.34	2,355,000	2,142,411.71	1,868,600	2,290,614.40	2,900,000		1,300,000
53	8,000	5,627.30	8,000	4,780.91	8,000	5,855.66	8,500	2,573.21	8,500		7,500
54	82,500	121,531.37	65,200	66,872.83	7,000	7,344.66	0	0.00	800		68,550
55	2,899,798	2,850,560.62	1,940,012	3,257,138.53	2,781,332	2,520,253.49	2,293,054	2,565,865.42	3,332,284	0.00	1,841,682
56											
57											
58											
59	152,076	151,149.10	146,441	141,808.19	148,753	94,395.02	144,500	114,555.33	138,600		147,725
60	82,372	72,610.87	78,260	71,551.77	86,868	52,910.89	70,874	62,258.43	76,022		80,332
61	4,800	0.00	4,800	0.00	4,800	7,319.52	5,500	7,826.27	0		0
62	35,949	45,159.00	44,000	46,848.00	47,000	50,476.00	46,500	47,496.00	48,000		49,500
63	15,000	32,114.26	15,000	21,706.92	8,000	14,267.52	22,000	24,603.98	22,000		25,000
64	25,000	52,351.61	25,000	62,181.13	32,000	82,433.98	75,000	47,170.73	80,000		65,000
65	200,000	230,827.36	200,000	267,355.54	210,000	253,672.34	250,000	165,007.96	205,000		205,000
66	190,000	215,818.84	190,000	206,994.70	195,000	156,547.82	202,000	195,491.94	202,000		202,000
67	51,500	25,484.41	100,610	147,996.78	5,125	2,155.00	17,300	11,773.00	7,000		0
68	756,697	825,515.45	804,111	966,443.03	737,546	714,178.09	833,674	676,183.64	778,622	0.00	774,557
69											
70											
71											
72	7,505	8,200.00	13,567	9,413.52	13,850	8,182.14	10,000	6,054.11	10,000		10,000
73	4,518	3,995.25	8,000	6,067.72	6,500	6,136.61	6,010	2,798.36	5,716		5,550
74	20,000	1,498.23	20,000	4,368.60	20,000	27,355.25	10,000	4,712.46	26,500		26,500
75	200,000	230,792.51	240,000	200,429.48	240,000	248,468.49	235,000	156,749.74	240,000		205,000
76				15,050.98		2,609.00	2,600	2,756.00	2,756		2,855
77	20,000	17,434.58	20,000	30,612.25	32,000	27,092.41	36,000	35,137.83	56,000		54,000
78	252,023	261,920.57	301,567	265,942.55	312,350	319,843.90	299,610	208,208.50	340,972	0.00	303,905
79											
80											
81											
82	5,500	3,961.26	7,121	5,568.21	7,280	10,852.65	4,480	4,591.53	4,579		5,000
83	3,271	1,930.03	3,300	3,234.19	3,550	8,139.49	2,448	2,113.34	2,843		2,805
84	3,000	7,520.73	5,000	16,134.95	5,000	0.00	5,000	0.00	5,000		5,000
85	7,500	7,520.73	7,500	2,043.01	7,500	5,572.76	7,500	8,221.18	7,500		7,500
86	19,271	13,412.02	22,921	26,980.36	23,330	24,564.90	19,428	14,926.05	19,922	0.00	20,305
87											
88											
89	6,730,587	6,710,426.06	5,886,534	7,255,000.25	6,363,741	5,952,478.37	6,313,456	6,292,634.81	6,991,697	0.00	5,774,762
90						100,000.00		595,000.00	0		0

NOTE: CCHD has historically allocated 7.9% of projected maintenance personnel expenses to Shop and Work for Others. This is accurate through the 2015 budget as approved. "Actual" expenses for 2014 forward are split by time charged to each cost account.

attachment A
attachment B

52,875 gal DSE @ \$3.25
11,000 gal UNL @ \$3.00

attachment B

**ROAD AND BRIDGE REVENUES
2017 - DRAFT FOUR**

Line No.	2011 BUDGET	2011 ACTUAL	2012 BUDGET	2012 ACTUAL	2013 BUDGET	2013 ACTUAL	2014 BUDGET	2014 ACTUAL	2015 BUDGET	2015 ACTUAL	2016 BUDGET	2016 ACTUAL	2017 BUDGET
1	1,250,000	1,162,843	2,400,000	1,826,353.58	1,500,000	3,391,556.55	2,035,300	1,865,037.49	1,104,360	1,426,494.24	2,900,000		1,300,000
2	330,000	83,301	460,000	0.00	375,000	279,383.14	300,000	501,332.22	320,000	237,956.38	350,000		260,000
3	0	0	0	0	0	0	0	108,825.07	0	13,487.43	0		0
4	0	0	0	25,316.40	0	0	0	0	0	0	0		0
5	0	0	0	0	0	158,245.00	0	0	0	0	0		0
6	0	0	0	0	0	0	0	0	0	0	0		0
7	0	0	0	0	0	56,213.81	0	0	0	0	0		0
8	0	0	0	0	0	0	0	0	0	0	0		0
9	0	0	0	0	0	0	0	0	0	0	0		0
10	0	0	0	0	0	0	0	0	0	0	0		0
11	0	25,020	0	0	0	0	317,200	16,887.27	264,240	291,138.49	0		0
12	0	0	0	0	0	0	0	0	0	0	0		0
13	59,298	0	59,298	0	59,298	59,298.00	0	0	0	0	0		0
14	218,000	0	218,000	0	0	0	0	0	0	0	0		0
15	290,000	0	0	199,652.00	0	0	0	0	0	0	0		0
16	1,000,000	884,678	0	195,204.18	0	0	0	0	500,000	583,853.19	0		0
17	3,137,298	2,155,840	3,137,298	2,246,526.16	1,934,298	3,944,676.50	2,652,500	2,492,082.05	2,188,600	2,552,929.73	3,250,000		1,560,000
18	0	0	0	0.00	0	0	0	0	0	0	0		0
19	0	0	0	0	0	0	0	0	0	0	0		0
20	0	0	0	0	0	0	0	0	0	0	0		0
21	818,000	867,634	810,000	815,000.00	815,000	842,692.00	841,200	903,024.00	901,824	968,985.00	968,985		923,823
22	200,000	200,000	250,000	250,000.00	250,000	251,714.00	223,800	223,800.00	225,000	225,000.00	225,000		225,000
23	30,100	23,561	45,000	45,877.00	41,724	34,916.18	41,724	42,403.00	43,659	40,423.14	46,261		122,984
24	1,048,100	1,091,195	1,105,000	1,110,877.00	1,106,724	1,129,322.18	1,106,724	1,169,227.00	1,170,483	1,234,414.14	1,240,246		1,271,807
25	0	0	0	0	0	0	0	0	0	0	0		0
26	0	0	0	0	0	0	0	0	0	0	0		0
27	424,000	424,000	475,000	475,000.00	798,000	798,000.00	200,000	200,000.00	20,000	20,000.00	0		0
28	0	0	0	0	0	0	0	0	0	0	0		0
29	0	0	0	0	0	0	0	0	0	0	0		0
30	0	0	0	0	0	0	0	0	0	0	0		0
31	0	0	0	0	0	0	0	0	0	0	0		0
32	0	0	0	0	0	0	0	0	0	0	0		0
33	0	44,946	0	62,709.24	0	0.00	0	0.00	0	0.00	0		0
34	0	(958)	0	0.00	0	0.00	0	0.00	0	0.00	0		0
35	262,000	293,284	255,000	255,843.03	164,900	198,547.00	80,306	175,599.22	80,306	162,814.44	154,671		160,000
36	262,000	337,272	255,000	318,657.27	184,900	198,547.00	80,306	175,599.22	80,306	162,814.44	154,671		160,000
37	0	0	0	0	0	0	0	0	0	0	0		0
38	210,000	290,951	262,000	241,927.29	310,000	291,291.60	318,000	385,701.13	318,000	212,077.61	325,000		247,400
39	0	0	0	0	0	0	0	0	0	0	0		0
40	0	0	0	0	0	0	0	0	0	0	0		0
41	45,000	72,510	32,000	31,975.00	45,000	2,519.00	100,000	2,609.00	2,600	2,756.00	2,756		2,855
42	0	0	0	0	0	0	0	0	0	0	0		0
43	45,000	72,510	32,000	31,975.00	45,000	175,788.75	100,000	2,609.00	161,000	50,320.50	130,000		122,000
44	0	0	0	0	0	0	0	0	0	0	0		0
45	45,000	72,510	32,000	31,975.00	45,000	176,307.75	100,000	2,609.00	165,100	53,076.50	134,256		124,855
46	0	0	0	0	0	0	0	0	0	0	0		0
47	0	0	0	0	0	0	0	0	0	0	0		0
48	1,383,067	1,342,723	1,414,289	1,409,823.50	1,387,612	1,386,149.58	1,424,211	1,422,719.62	1,593,967	1,596,767.13	1,831,524		2,356,700
49	0	0	0	0	0	0	0	0	0	0	0		0
50	20,000	12,358	20,000	26,478.88	20,000	34,732.19	32,000	55,583.25	36,000	66,151.08	56,000		54,000
51	0	0	0	0	0	0	0	0	0	0	0		0
52	1,403,067	1,355,081	1,439,289	1,436,302.38	1,407,612	1,420,881.77	1,456,211	1,478,302.87	1,629,967	1,662,918.21	1,887,524		2,410,700
53	0	0	0	0	0	0	0	0	0	0	0		0
54	6,529,465	5,726,848	6,730,587	5,886,265	5,786,534	7,959,027	6,363,741	6,728,521.27	6,224,656	6,550,430.63	6,991,687		5,774,762
55	(6,345,162)	(5,687,964)	(6,730,587)	(6,710,426)	(5,886,534)	(7,255,000)	(6,363,741)	(5,952,478.37)	(6,313,456)	(6,292,634.81)	(6,991,687)		(5,774,762)
56	0	0	0	0	0	0	0	0	0	0	0		0
57	184,303	56,864	0	(824,161)	(100,000)	704,027	(100,000)	(100,000)	(683,800)	(337,204.18)	0		(0)

++\$25,000 transfer for maintenance projects in 2012; \$77,200 levy adjustment in 2015

13

ATTACHMENT A

PROJECTS AND PROGRAMS
FOR 2017

<u>State Aid and Federal Construction Projects</u>	
SAP 016-607-025 CSAH 7 Rehabilitation	\$ 1,300,000
Total State Aid and Federal Construction Projects	\$ 1,300,000

Updated 10/3/2016

ATTACHMENT B

CAPITAL EXPENDITURES
FOR 2017

Includes Financing of Two Graders

ADMINISTRATION

None

\$0.00

MAINTENANCE

Grader (replaces 6056) -- 75% payment

\$329,210.00

~~Pickup (replaces 2053)~~

~~-\$30,360.00~~

Single axle dump truck (replaces 4004)

\$213,615.00

~~Hay trailer (replaces 8026)~~

~~-\$5,500.00~~

SUBTOTAL

\$542,825.00

Board Approved grader financing (from 2016)

\$46,108.00

Interest.

\$3,693.26

\$592,626.26

ENGINEERING/CONSTRUCTION

Trimble R10 GPS Unit with accessories

\$68,550.00

\$68,550.00

SHOP & EQUIPMENT

None

\$0.00

Updated 11/15/2016

ATTACHMENT C
PERSONNEL CHANGES
FOR 2017

Benefits

19.1%	Projected increase in health insurance rates family and single	\$74,371.00
44.7%	Decrease in work comp premiums	(\$45,810.00)
	Net increase in benefits	<u>\$28,561.00</u>

Wages

Administration

Step increases and projected 4% COLA \$10,776.00

Maintenance

Step increases and projected 4% COLA \$54,001.00

Construction

Step increases and projected 4% COLA \$16,186.00

Shop

Step increases and projected 4% COLA \$9,125.00

Revised

9/6/2016

PUBLIC HEALTH & HUMAN SERVICES 2017 BUDGET Proposal 11/3/2016

Department Mission Statement:

"...supporting the health, safety, and well-being of our community."

Agency Core Values:

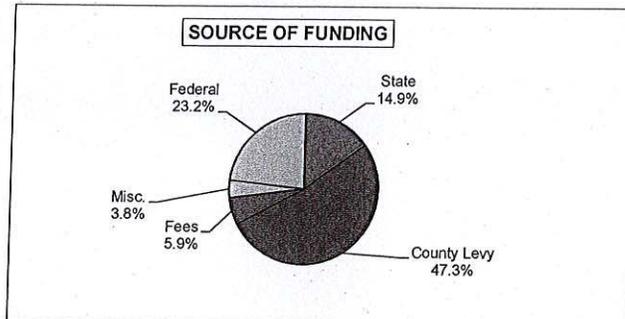
- Accountability
- Respect
- Integrity
- Honesty
- Partnership

<u>AGENCY TOTALS</u>	2014	2015	2016	2016	2017	% BUDGET
EXPENDITURE	ACTUAL	ACTUAL	BUDGET	PROJECTION	PROPOSED	CHANGE
PROGRAM EXPENSES						
Income Maintenance	63,462	81,348	73,080	83,595	99,530	36.2%
Social Services	634,238	758,360	708,219	775,933	910,664	28.6%
Public Health	104,039	148,188	139,625	143,372	142,004	1.7%
Salaries & Fringe	1,253,878	1,377,940	1,537,256	1,718,635	1,871,989	21.8%
Other Services & Charges	446,553	414,569	398,004	398,354	421,217	5.8%
Supplies	6,932	8,300	8,900	10,139	10,139	13.9%
Total Expenditure	2,509,102	2,788,705	2,865,084	3,130,028	3,455,544	20.6%
REVENUE						
Federal Reimbursement	722,198	709,050	758,866	753,301	800,910	5.5%
State Reimbursement	351,927	430,690	505,868	496,019	514,864	1.8%
Fees for Services	224,021	261,154	258,304	248,329	202,340	-21.7%
Miscellaneous	140,181	132,330	133,806	124,996	129,963	-2.9%
Total Revenue	1,438,327	1,533,223	1,656,844	1,622,645	1,648,076	-0.5%
NET COUNTY COST	1,070,775	1,154,586	1,208,240	1,507,383	1,807,468	56.5%
Actual/Projected use of Fund Balance	41,779	100,896	0	299,143	0	

Budget/Actual Revenue	1,438,327	1,533,223	1,656,844	1,622,645	1,648,076
Approved Levy	1,028,998	1,154,586	1,208,240	1,208,240	1,807,468
Planned/Actual use of Fund Balance	41,779	100,896	0	299,143	0
Total Budget	2,509,104	2,788,705	2,865,084	3,130,028	3,455,544

Changes in the budget were guided by the following:

- 1) Changes based upon a historical review of expenditures.
- 2) Enhanced staffing and supervision to reduce expenses.
- 3) Maximize revenue through additional Supervisory support to guide and monitor the work of staff and the revenues earned from state and federal revenues & fees.
- 4) Out of Home placement changes to reflect current status and enhance communication regarding Correctional placements.



INCOME MAINTENANCE - EXPENDITURES

	2014 Actual	2015 Actual	2016 BUDGET	2017 BUDGET	% BUDGET CHANGE
<u>IM PROGRAM ELIGIBILITY</u>					
Salaries & Fringe Benefits	210,530	201,190	218,076	395,203	81%
Travel/Training	8,242	5,512	8,200	8,200	0%
Supplies/Misc. Charges	64	908	1,600	1,600	0%
Contract Services	12,844	0	0	0	
Annual Maintenance- E Documents	14,001	12,401	5,360	6,500	21%
IM Allocation for Admin	141,798	139,438	103,124	148,602	44%
Total IM Program Eligibility Expenditures	387,479	359,448	336,360	560,105	67%

PUBLIC ASSISTANCE

Estate Recovery Costs	0	3,117	0	0	
County Paid Burials	3,750	2,153	1,200	3,750	213%
County Share of Nursing Home<65	0	3,044	0	11,400	
Health Care Access	37,525	38,735	38,380	38,380	0%
Provider Mileage	9,174	14,141	13,000	12,000	-8%
100% County/Health Care Access	95	0	500	500	0%
Cost Effective Insurance	9,877	17,011	20,000	30,000	50%
Insurance Reimbursements	3,041	3,147	0	3,200	
McKight Grant	5,000	0	0	0	
Total Public Assistance Expenditures	68,462	81,348	73,080	99,230	36%

FOOD SUPPORT

Food Support Enhanced Program	373	284	0	300	
Total Food Support Expenditure	373	284	0	300	

CHILD SUPPORT

Contracted Services	185,000	133,000	133,000	133,000	0%
Legal Fees	3,650	3,650	3,650	3,650	0%
Service of Process	0	0	700	700	0%
Miscellaneous	55	35	0	0	
Paternity Establishment	56	0	0	0	
Federal Tax Offset Fee	283	305	400	400	0%
Edocuments	213	2,193	1,526	9,400	516%
CS Allocation for Admin	0	0	0		
Total Child Support Expenditure	189,257	139,183	139,276	147,150	6%

TOTAL IM EXPENDITURES	645,571	580,263	548,716	806,785	47%
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INCOME MAINTENANCE - REVENUE

<u>IM PROGRAM ELIGIBILITY</u>	2014 Actual	2015 Actual	2016 BUDGET	2017 BUDGET	% BUDGET CHANGE
Federal Administrative Aid	191,896	174,877	177,815	265,753	49%
MNSURE Assistor	0	0	0	0	
Miscellaneous Recovery	77	274	0	0	
MA Incentive State/Federal	4,026	5,983	6,000	6,497	8%
Recovery/Cash & Food Support	0	247	750	1,096	46%
Recovery/Medical Assistance	13,171	3,481	17,000	24,000	41%
Periodic Data Match	0	0	0	2,169	
Total IM Admin Revenue	209,170	184,862	201,565	299,515	49%

PUBLIC ASSISTANCE

Recovery - Burial	866	443	0	0	
Health Care Access	34,736	39,887	38,380	38,380	0%
Provider Mileage	6,620	8,913	11,700	8,900	-24%
Insurance Reimbursements	12,453	15,229	20,000	33,200	66%
Total IM Direct Services Revenue	54,675	64,472	70,080	80,480	15%

FOOD SUPPORT

Food Support Enhanced Funding	373	284	0	300	
Total Food Support Revenue	373	284	0	300	

CHILD SUPPORT

Federal Administration Aid	120,837	86,462	85,586	94,205	10%
Federal Incentive	5,982	4,159	9,600	4,415	-54%
State Public Assistance Incentive	883	565	1,000	603	-40%
Fees	280	417	200	0	-100%
Total Child Support Revenue	127,982	91,603	96,386	99,223	3%

TOTAL IM REVENUE	392,200	341,220	368,031	479,518	30%
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TOTAL EXPENDITURE	645,571	580,263	548,716	806,785	47%
TOTAL REVENUE	392,200	341,220	368,031	479,518	30%
NET COUNTY COST - INCOME MAINTENANCE	253,372	239,043	180,685	327,267	81%

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SOCIAL SERVICES - EXPENDITURES

	2014 Actual	2015 Actual	2016 BUDGET	2017 BUDGET	0 % BUDGET CHANGE
<u>PROVIDED SERVICES COSTS</u>					
Salaries & Fringe Benefits	508,596	581,804	837,682	943,842	13%
Case Management Travel	28,305	33,085	39,375	39,375	0%
Training/Meetings	15,688	12,127	8,604	14,000	63%
Contracted Supervision - MH CM	630	0	0	0	
Contract PCIT	0	0	0	0	
Program Materials/ Miscellaneous	1,238	2,241	2,450	3,439	40%
Computer - SSIS	1,225	2,208	3,949	4,840	23%
AMHI Admin Expenses	554	289	500	500	0%
In-Home Support Admin	9,181	8,880	11,192	11,192	0%
SS Allocation of Admin.	344,344	383,580	323,962	334,141	3%
Total SS Provided Services Expenditure	909,761	1,024,214	1,227,713	1,351,329	10%

CHILDREN'S SERVICES

Supports for Permanency	46,461	9,748	15,000	15,000	0%
Family Response	4,302	7,440	5,000	5,000	0%
Parent Support Outreach	1,509	3,152	5,000	5,000	0%
Family Planning Rent/NS Collaborative	800	800	800	1,300	63%
Adolescent Life Skills (SELF)	0	1,147	1,000	1,000	0%
Licensing Expense	294	240	1,000	1,000	0%
Total Children's Services Expenditure	53,366	22,527	27,800	28,300	2%

OUT OF HOME PLACEMENTS

Children's Services

Foster Care/North Star Care	128,814	155,999	232,761	136,231	-41%
Relative Custody Assistance/Kinship Assistance	18,724	21,361	16,608	0	-100%
Shelter Care	0	12,036	0	22,680	
Group Homes	5,697	53,043	29,400	29,400	0%
Correctional Placement	30,558	40,065	0	28,968	

Mental Health Services

Child Placements-Rule 5	32,667	86,759	50,141	275,625	450%
	216,460	369,262	328,910	492,904	50%

CHILD CARE/EMPLOYMENT & TRAINING

County Share BSF	392	392	392	392	0%
Other Child Care	155	565	300	450	50%
Employment & Training - MFIP/ DWP (AEOA)	15,900	15,900	17,400	17,650	1%
Supported Work (AEOA)	0	0	0	0	
Training & Transportation	0	0	0	0	
Child Care Licensing & Development	50	518	2,000	2,000	0%
Total Child Care - E&T Expenditure	16,497	17,375	20,092	20,492	2%

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SOCIAL SERVICES EXPENDITURES CONTINUED

CHEMICAL DEPENDENCY

	2014 Actual	2015 Actual	2016 BUDGET	2017 BUDGET	% BUDGET CHANGE
Transportation	0	0	200	200	0%
Detox	8,199	5,232	9,396	9,396	0%
Detox/Eval & Hold	0	0	1,000	1,000	0%
Rule 25	0	0	0	0	
CCDTF- County Share	18,177	26,480	17,680	32,000	81%
Total CD Expenditure	26,376	31,712	28,276	42,596	51%

Wilderness Outpatient Treatment Program

Contracted CD Outpatient Services	69,870	71,268	72,692	73,049	0%
Other Program Costs	2,872	0	1,000	1,000	0%
Electronic Medical Records	9,000	2,100	2,100	2,100	0%
Administrative Allocation	21,408	20,188	19,865	22,627	14%
Total Wilderness OT Expenditure	103,150	93,556	95,658	98,776	3%

MENTAL HEALTH

Purchased Mental Health Services (HDC)	162,400	162,400	159,152	161,552	2%
Children's Services					
Other Children's MH	2,204	3,025	1,904	3,500	84%
Collaborative	500	500	500	0	-100%
Adult Services					
Pre Petition Screening	0	0	0	0	
Adult RTC (20%)	0	0	0	0	
72 Hour Hold	6,865	3,171	7,632	9,000	18%
County share of TCM	425	0	0	0	
AMHI Services	11,359	19,495	15,000	25,000	67%
Total MH Expenditure	183,753	188,591	184,188	199,052	8%

DEVELOPMENTAL DISABILITIES

Family Support Grant	1,362	1,789	3,745	3,745	0%
Other DD Services	0	0	0	0	
Waiver - Services	0	0	0	0	
Total DD Expenditures	1,362	1,789	3,745	3,745	0%

ADULT SERVICES

Other Adult Welfare	900	2,831	900	7,000	678%
AC/EW/CADI/BI Waiver Purchased Services	49,467	44,494	30,456	33,228	9%
Sliding Scale -In Home Support Services	4,315	6,411	8,060	7,200	-11%
Total Adult Services Expenditure	54,682	53,736	39,416	47,426	20%

TOTAL SS EXPENDITURES	1,565,408	1,802,762	1,955,798	2,284,620	16.8%
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SOCIAL SERVICES - REVENUE

	2014	2015	2016	2017	% BUDGET
	Actual	Actual	BUDGET	BUDGET	CHANGE
<u>ADMINISTRATIVE REVENUE</u>					
SSIS Federal Reimbursement	1,315	4,066	2,808	5,000	78%
Social Welfare Processing Fee	11,128	11,039	11,000	8,579	-22%
Misc. Recoveries	11,121	1,125	0	0	
Vulnerable Children and Adults Act (CCSA)	0	16,080	75,000	75,000	0%
Insurance-In-Home Support Providers	413	645	1,100	1,100	0%
MH Funding-In-Home Support	0	0	0	0	
Title XIX Admin (SSTS)	45,042	32,508	44,335	31,692	-29%
LTSS SSTS	91,938	109,208	122,771	135,133	10%
<u>BLOCK GRANT REVENUE</u>					
Children & Community Services Grant - State A	64,578	68,878	67,109	66,187	-1%
Children & Community Services Grant -Federal	34,617	36,923	35,960	35,573	-1%
Total Admin Revenue	260,152	280,472	360,083	358,264	-1%
<u>CHILDREN'S SERVICES</u>					
Adolescent Life Skills (SELF)	0	1,000	1,000	1,000	0%
Family Assessment Response Grant	3,167	4,441	3,000	3,000	0%
IVE Administration	8,112	1,625	7,498	8,240	10%
Parent Support Outreach	3,000	6,265	5,000	5,000	0%
Child Welfare Targeted CM	15,201	34,480	56,400	25,500	-55%
CW Training	517	777	0	1,720	
Long Term Care Consultation	0	0	0	0	
CADI Waiver -Case Management	4,032	4,000	4,100	4,000	-2%
Miscellaneous Recovery	254	566	0	0	
Forgotten Children's Fund	0	0	0	0	
Total Children's Services Revenue	34,283	53,154	76,998	48,460	-37%
<u>OUT OF HOME PLACEMENTS</u>					
Relative Custody Assistance/Kinship Assistance	18,282	18,913	0	0	
Northstar Care for Children		0	50,814	34,600	-32%
IVE-Foster Care Federal	4,419	3,563	26,831	19,987	-26%
Foster Care Recoveries	14,482	8,657	13,176	0	-100%
Rule 5 - MA Reimbursement	6,036	3,561	0	0	
MH Parental Fee/Recovery-Rule 5	0	5,080	0	0	
Total Out of Home Placements	43,219	39,774	90,821	54,587	-40%
<u>CHILD CARE/EMPLOYMENT & TRAINING</u>					
Administrative Earnings	1,566	1,667	2,425	2,526	4%
MFIP Consolidated Fund	20,796	13,884	17,400	17,650	1%
Supported Work	0	0	0	0	
Training & Transportation	0	0	0	0	
Licensing Revenue	1,400	950	850	850	0%
Total Child Care E&T Revenue	23,762	16,501	20,675	21,026	2%
<u>CHEMICAL DEPENDENCY</u>					
Rule 25 Assessment SSTS	18,023	13,914	15,027	14,480	-4%
CCDTF Administration	2,507	4,156	2,829	3,900	38%
Miscellaneous Recovery	0	0	0	0	
Total CD Revenue	20,530	18,070	17,856	18,380	3%

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SOCIAL SERVICES REVENUE - CONTINUED

	2014 Actual	2015 Actual	2016 BUDGET	2017 BUDGET	% BUDGET CHANGE
<u>Wilderness Outpatient Treatment Program</u>					
Liquor License Fee	13,868	14,048	14,500	14,500	0%
Rule 25 Assessment - private/insurance	8,706	3,253	8,082	7,000	-13%
Outpatient TX Fees - private/insurance	18,920	26,949	24,846	24,872	0%
Outpatient TX Fees - CCDF	9,690	2,244	11,950	10,000	-16%
Total Wilderness OT Revenue	51,184	46,494	59,379	56,372	-5%

MENTAL HEALTH

Children's MH Services

Children's Combined Fund	0	3,954	1,123	1,003	-11%
Children's MH TCM	36,895	102,429	68,512	49,356	-28%

Adult MH Services

Adult MH Integrated Fund	73,396	71,040	71,040	71,040	0%
Adult MH TCM	48,506	58,651	49,830	35,592	-29%
TCM Assessment			1,200	0	-100%
Region III/AMHI Position	73,767	72,000	72,000	72,000	0%
Total MH Revenue	232,564	308,074	263,705	228,991	-13%

DEVELOPMENTAL DISABILITIES

Family Support Grant	1,362	1,789	3,745	3,745	0%
DD Waiver Case Management	23,777	41,456	41,864	48,143	15%
DD Waiver - Services	0	0	0	0	
VA/DD Case Management	686	3,499	4,530	5,064	12%
DD Screenings	0	0	0	0	
Other Recovery	0	0			
Total DD Revenue	25,825	46,744	50,139	56,952	14%

ADULT SERVICES

Screening/Assessment	0	0	0	0	
AC/EW/CADI/TBI/MSHO Case Management					
Elderly Waiver	3,597	2,899	580	3,600	520%
Alternative Care	3,987	2,647	3,987	2,900	-27%
CADI/TBI Waiver	29,276	24,886	43,596	34,978	-20%
MSHO/MS+	57,811	42,828	61,460	46,003	-25%
SNBC	25,467	35,487	35,844	24,960	-30%
AC/EW/CADI/TBI Purchased Services	56,069	35,610	25,172	32,142	28%
Recovery - Miscellaneous	0	9,117	5,000	3,500	-30%
Adult Foster Care Licensing	500	0	250	250	0%
Total Adult Services Revenue	176,707	153,473	175,889	148,333	-16%

TOTAL SS REVENUE	868,227	962,757	1,115,545	991,365	-11.1%
TOTAL SOCIAL SERVICES EXPENDITURE	1,565,408	1,802,762	1,955,798	2,284,620	16.8%
TOTAL SOCIAL SERVICES REVENUE	868,227	962,757	1,115,545	991,365	-11.1%
NET COUNTY COST	697,181	840,005	840,253	1,293,256	53.9%

PUBLIC HEALTH - EXPENDITURES

	2014 Actual	2015 Actual	2016 BUDGET	2017 BUDGET	% BUDGET CHANGE
<u>PROVIDED SERVICES</u>					
Salaries & Fringe Benefits	123,924	130,567	143,884	142,255	-1%
Other Services & Charges	0	0	0	0	
Family Planning	800	800	800	800	0%
Collaborative	500	500	500	500	0%
LPHA Committee Work	521	536	536	550	3%
Travel & Training	2,857	1,614	2,800	3,200	14%
Program Costs					
Miscellaneous	0	0	1,000	1,750	75%
Supplies	588	1,471	550	1,500	173%
Electronic Records	0	14,041	8,362	1,500	-82%
MCH Program Costs					
Family Connect Home Visiting	0	27,000	8,880	11,698	
Travel & Training	1,878	787	3,500	3,500	0%
Program Expenses	266	3,059	200	200	0%
Follow-Along Supplies	322	0	600	600	0%
Child & Teen Checkup	0	0	0	0	
Health Preparedness Program Costs	6,460	9,946	8,534	18,277	114%
PHN Allocation for Admin	55,969	66,701	49,678	47,503	-4%
Total PHN Provided Services	194,085	257,022	229,825	233,833	2%
<u>PURCHASED SERVICES</u>					
NORTH SHORE HOSPITAL					
Home Health - Sliding Fee	16,263	27,661	25,000	25,000	0%
SAWTOOTH MOUNTAIN CLINIC					
Outreach Services	28,375	24,085	30,500	30,500	0%
WIC	20,044	24,735	19,210	21,771	13%
WIC-Breastfeeding Grant	2,778	6,359	13,628	9,662	-29%
Child & Teen Checkup	7,513	5,665	8,922	6,000	-33%
SHIP Grant - SMC Contract	26,682	58,211	33,485	37,373	12%
Health Preparedness Contract	1,949	1,944	0	0	
Tobacco Education	0	0	0	0	
Health Care Foundation	0	0	0	0	
HIE Grant	435	0	0	0	
Total PHN Purchased Services	104,039	148,658	130,745	130,306	0%
TOTAL PUBLIC HEALTH EXPENDITURES	298,124	405,680	360,570	364,139	1.0%

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PUBLIC HEALTH - REVENUE

	2014 Actual	2015 Actual	2016 BUDGET	2017 BUDGET	% BUDGET CHANGE
Provided Services Revenue					
Local Public Health Grant	13,236	14,222	14,222	18,542	30%
Maternal Child Health	4,807	4,141	5,130	5,130	0%
TANF	3,244	3,244	3,244	3,244	0%
Family Connect Home Visiting	0	27,000	8,880	11,698	32%
AHA Home Visitor Program	18,507	10,081	0	0	
CWG Community Wellness Grant	0	0	0	3,866	
Home Visitor Insurance/MA	6,169	2,842	3,500	2,800	-20%
U-CARE - car seat education	1,040	841	800	850	6%
EHDI	0	0	225	0	-100%
Follow Along	2,288	2,492	3,814	3,866	1%
Immunizations & TB Screening	838	921	600	800	33%
Long Term Services & Supports (LCTS)	24,928	26,094	19,200	22,400	17%
MA Waiver/MSHO	5,325	3,052	9,793	0	-100%
Child & Teen Checkup	3,627	7,653	4,461	8,000	79%
Public Health Preparedness	19,231	22,409	19,560	18,191	-7%
SHIP Grant	1,111	2,575	1,674	1,500	-10%
WIC Breast Feeding	354	733	420	500	19%
HIE Grant	4,415	0	0	0	
Health Care Foundation	0	0	0	0	
Miscellaneous Recovery	0	438	0	0	
Purchased Services Revenue					
Child & Teen Checkup	9,442	5,939	8,922	6,000	-33%
Public Health Preparedness	1,438	1,944	0	0	
SHIP Grant	26,682	59,713	33,485	37,373	12%
WIC Grant- Federal	28,524	26,554	19,210	21,771	13%
WIC - Breastfeeding Grant	2,694	6,359	13,628	9,662	-29%
BCBS Reimbursement/ Tobacco revenue	0	0	2,500	1,000	-60%
Total Public Health Revenue	177,900	229,247	173,268	177,193	2%
TOTAL PUBLIC HEALTH EXPENDITURE					
TOTAL PUBLIC HEALTH EXPENDITURE	298,124	405,680	360,570	364,139	1.0%
TOTAL PUBLIC HEALTH REVENUE	177,900	229,247	173,268	177,193	2%
NET COUNTY COST	120,224	176,433	187,302	186,946	-0.2%

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ADMINISTRATION

EXPENDITURES	2014 Actual	2015 Actual	2016 BUDGET	2017 BUDGET	% BUDGET CHANGE
Salaries & Fringe Benefits	410,828	464,380	337,614	375,862	11%
Communications	12,916	12,855	10,027	21,184	111%
Postage	4,976	3,467	4,350	4,350	0%
Photo Copies/Printing	19,169	16,550	18,000	18,000	0%
Advertising/Recruiting	3,850	768	500	1,800	260%
Membership Dues	1,138	5,679	6,215	4,115	-34%
IS Dept. Allocation	34,718	32,258	38,730	45,958	19%
HSB/Advisory Council - Per Diem/Travel	2,091	2,062	2,090	2,090	0%
State Auditor Fee	3,433	4,142	4,150	4,150	0%
Merit System	4,900	4,976	4,856	5,216	7%
Travel/Training	9,300	7,321	10,000	10,000	0%
Rent	41,715	41,715	41,715	41,715	0%
Miscellaneous Expense	1,080	1,656	2,194	2,500	14%
Office Supplies	5,188	4,615	4,500	4,500	0%
Computer/ Supplies & Support	2,815	1,882	6,246	6,246	0%
Liability Insurance	5,402	5,582	5,443	5,187	-5%
	563,519	609,908	496,630	552,873	11%

ADMINISTRATIVE COSTS ALLOCATED TO PROGRAMS BASED ON FULL TIME EQUIVALENT STAFF RATIO

Income Maintenance Eligibility	141,798	139,438	103,124	148,602
Social Services	344,344	383,580	323,962	334,141
Wilderness Outpatient Treatment	21,408	20,188	19,865	22,627
Public Health Nursing	55,969	66,701	49,679	47,503
	563,519	609,908	496,630	552,873

INCOME MAINTENANCE EXPENDITURES	645,571	580,263	548,716	806,785	47.0%
SOCIAL SERVICES EXPENDITURES	1,565,408	1,802,762	1,955,798	2,284,620	16.8%
PUBLIC HEALTH EXPENDITURES	298,124	405,680	360,570	364,139	1.0%
TOTAL EXPENDITURES	2,509,103	2,788,705	2,865,084	3,455,544	20.6%
INCOME MAINTENANCE REVENUE	392,200	341,220	368,031	479,518	30.3%
SOCIAL SERVICES REVENUE	868,227	962,757	1,115,545	991,365	-11.1%
PUBLIC HEALTH REVENUE	177,900	229,247	173,268	177,193	2.3%
TOTAL REVENUE	1,438,327	1,533,224	1,656,844	1,648,076	-0.5%
Net County Cost	1,070,777	1,255,481	1,208,240	1,807,468	49.6%
Use of Fund Balance	163,329	41,779	0	0	
County Request			1,208,240	1,807,468	49.6%

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ALL LEVY HISTORY	2001 Levy	2008 Levy	2009 Levy	2010 Levy	2011 Levy	2012 Levy	2013 Levy	2014 Levy	2015 Levy	2016 Levy	2017 Levy Proposed	Change From 2016
City of Grand Marais	\$492,151	\$745,910	\$779,275	\$802,657	\$825,997	\$815,058	\$824,152	\$824,152	\$824,153	\$871,865	\$919,770	5.5%
Town of Schroeder	783	8,350	24,200	8,350	22,240	22,940	39,000	34,700	39,000	38,000	50,000	-2.6%
Town of Lutsen	47,646	106,099	117,242	39,050	42,500	33,650	56,500	56,395	42,850	37,500	56,900	51.7%
Town of Tofte	68,875	183,746	173,596	178,546	173,071	172,022	164,197	180,197	181,197	220,197	236,497	7.4%
ARDC	13,193	24,070	25,399	26,686	28,669	27,863	28,473	28,485	29,354	29,569	29,202	-1.2%
School District 166	3,010,172	476,416	384,177	498,279	986,129	947,256	1,047,601	1,063,844	1,117,689	1,127,478	1,102,692	-2.2%
Maple Hill Fire	18,114	41,400	41,400	43,500	43,500	43,500	43,500	50,000	50,000	50,000	80,000	60.0%
Hovland Fire	27,500	40,000	40,000	40,000	49,300	49,300	74,000	74,000	74,000	79,000	79,000	0.0%
Gunflint Fire	15,000	45,000	45,500	60,000	60,000	75,000	75,000	75,000	80,000	80,000	80,000	0.0%
Grand Marais Fire	10,000	33,270	36,700	44,062	50,780	44,540	44,990	41,062	48,414	50,728	47,902	-5.6%
Lutsen Fire	12,068	19,651	26,108	123,323	129,848	135,045	137,984	131,487	129,270	136,370	143,295	5.1%
Colvill Fire	19,131	33,046	34,746	35,746	37,534	39,434	39,434	39,434	41,200	41,200	42,000	1.9%
EDA	106,878	135,290	140,565	148,566	148,566	148,566	150,000	210,000	223,550	223,550	329,290	47.3%
Hospital District	300,000	347,783	361,346	425,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	0.0%
Unorganized Roads	14,800	0	0	0	0	0	0	0	0	0	0	0.0%
Sewer	35,000	60,000	60,000	30,000	15,000	15,000	10,000	5,000	0	0	0	0.0%
County	3,398,158	5,520,357	5,623,629	5,887,153	5,887,152	6,049,044	6,109,103	6,109,103	6,516,848	7,070,780	8,477,865	19.9%
All Local Levies	7,589,469	7,820,388	7,913,883	8,390,918	9,300,286	9,418,218	9,643,934	9,722,859	10,197,525	10,856,237	12,474,413	14.9%
State Property Tax	1,913,227	1,979,474	1,979,474	1,980,027	2,098,130	2,050,000	2,305,828	2,356,745	2,277,591	2,274,202	2,285,000	0.5%
County as % of Local Levies	45%	71%	71%	70%	63%	64%	63%	63%	64%	65%	68%	
County as % of Total Levies	57%	57%	57%	57%	52%	53%	51%	51%	52%	54%	57%	

NOTE: Lutsen town levy does not show Lutsen fire levy. See Lutsen Fire. SGT is estimate

auditor/tnt2017/All levy history 2001 - 2017 proposed

2017 COOK COUNTY
INCREASE Projected for Homestead Tax Levies
As of 11/22/16

	EMV	76,000	100,000	150,000	250,000
county	\$	40	\$ 63	\$ 110	\$ 205
city of grand marais	\$	5	\$ 7	\$ 13	\$ 24
isd 166 bond	\$	8	\$ 12	\$ 21	\$ 40
isd 166 operating	\$	45	\$ 60	\$ 90	\$ 150
eda	\$	5	\$ 8	\$ 15	\$ 27
ardc	\$	(0)	\$ (0)	\$ (0)	\$ (0)
hospital	\$	1	\$ 1	\$ 2	\$ 4
total tax increase	\$	104	\$ 151	\$ 251	\$ 450
total proposed NTC levy	\$	537	\$ 845	\$ 1,486	\$ 2,769
total proposed RMV levy	\$	90	\$ 118	\$ 177	\$ 296
total proposed levy	\$	627	\$ 963	\$ 1,663	\$ 3,064
less taconite credit	\$	289	\$ 289	\$ 289	\$ 289
total net levy	\$	338	\$ 674	\$ 1,374	\$ 2,775
<u>tax rates</u>					
county 2017		51.641	51.641	51.641	51.641
county 2016		<u>42.926</u>	<u>42.926</u>	<u>42.926</u>	<u>42.926</u>
net increase		8.715	8.715	8.715	8.715
city 2017		52.378	52.378	52.378	52.378
county 2016		<u>51.351</u>	<u>51.351</u>	<u>51.351</u>	<u>51.351</u>
net increase		1.027	1.027	1.027	1.027
ISD bond 2017		5.978	5.978	5.978	5.978
ISD bond 2016		<u>4.297</u>	<u>4.297</u>	<u>4.297</u>	<u>4.297</u>
net increase		1.681	1.681	1.681	1.681
eda 2017		2.530	2.530	2.530	2.530
eda 2016		<u>1.380</u>	<u>1.380</u>	<u>1.380</u>	<u>1.380</u>
net increase		1.150	1.150	1.150	1.150
2017 total		117.691	117.691	117.691	117.691
2016 total		<u>105.118</u>	<u>105.118</u>	<u>105.118</u>	<u>105.118</u>
		12.5730	12.5730	12.5730	12.5730
ISD operating 2017		0.1182	0.1182	0.1182	0.1182
ISD operating 2016		0.0584	0.0584	0.0584	0.0584
net increase		0.0598	0.0598	0.0598	0.0598
EMV HSTD		76,000	100,000	150,000	250,000
TMV HSTD		<u>45,600</u>	<u>71,760</u>	<u>126,260</u>	<u>235,260</u>
NTC HSTD		456	718	1,263	2,353

COOK COUNTY STATE AID HISTORY

YEAR	GENERAL STATE AID	BUDGETED COUNTY EXPENDITURES	AID AS A PERCENT OF EXPENDITURES
1996	288,050	11,440,807	2.52%
1997	446,273	11,978,811	3.73%
1998	607,525	11,652,430	5.21%
1999	625,853	11,148,987	5.61%
2000	862,131	12,539,938	6.88%
2001	899,980	17,247,297	5.22%
2002	1,088,742	16,618,348	6.55%
2003	920,469	17,104,914	5.38%
2004	785,476	11,964,292	6.57%
2005	630,911	12,665,299	4.98%
2006	435,005	13,948,344	3.12%
2007	263,481	14,048,828	1.88%
2008	46,163	15,576,310	0.30%
2009	200,177	17,206,747	1.16%
2010	125,919	17,071,422	0.74%
2011	125,919	15,946,987	0.79%
2012	125,919	17,178,352	0.73%
2013	256,842	16,944,757	1.52%
2014	282,362	18,514,501	1.53%
2015	282,705	18,165,534	1.56%
2016	279,810	19,527,755	1.43%
2017 Prop.	279,810	19,294,876	1.45%

auditor/tnt/tnt2014/state aid history & projections 2015

IF STATE CREDITS KEPT PACE....
 WHEN THE COUNTY APPROVED A 19.9% TAX INCREASE...
 THE INCREASE YOU WOULD SEE ON YOUR TAX STATEMENT WOULD BE ... 19.9%

IF STATE CREDITS KEPT UP WITH TAX INCREASES.....			
	<u>2016</u>	<u>2017</u> <u>PERCENT</u> <u>INCREASE</u>	<u>2017</u>
GROSS TAX	1,800	19.9%	2,158
STATE CREDITS	(290)	19.9%	(348)
NET TAX	1,510	19.9%	1,810

BECAUSE STATE CREDITS DON'T KEEP PACE....
 WHEN THE COUNTY APPROVES A 19.9% TAX INCREASE...
 THE INCREASE YOU SEE ON YOUR TAX STATEMENT IS ... 23.7%

WHEN STATE CREDITS DON'T KEEP UP WITH TAX INCREASES.....			
	<u>2016</u>	<u>2017</u> <u>PERCENT</u> <u>INCREASE</u>	<u>2017</u>
TAX LEVY	1,800	19.9%	2,158
STATE CREDITS	(290)	0.0%	(290)
TAX PAYER	1,510	23.7%	1,868

Cook County Property Tax Analysis for Tax Years 2015 and 2016

Property Class	Count 2015	Count 2016	Taxable Market Value 2015	Taxable Market Value 2016	Net Tax 2015	Net Tax 2016	% of Total Tax 2015	% of Total Tax 2016
Homestead	1933	1939	453,879,700	452,506,800	2,681,762	2,866,112	21.3%	21.6%
Timber								
Managed Forest	45	46	2,428,500	2,540,500	8,618	9,809	0.0%	0.0%
Seas Rec Res	3860	3902	818,660,200	809,370,700	6,157,458	6,428,087	48.8%	48.5%
Non-Homestead	2273	2247	168,195,500	161,038,100	1,080,269	1,106,226	8.6%	8.4%
Apartments	12	12	6,822,200	6,723,500	68,662	70,490	0.5%	0.5%
Com/Srv/Student	3	3	220,700	220,700	1,556	1,648	0.0%	0.0%
Mineral								
Resorts	87	86	51,712,100	51,673,300	443,134	459,758	3.5%	3.5%
Commercial	224	224	54,296,200	54,305,200	1,496,633	1,559,812	11.9%	11.8%
Industrial	2	1	698,000	293,500	17,212	7,096	0.1%	0.1%
Public Utility	9	16	11,186,200	14,170,200	307,322	389,142	2.4%	2.9%
All Other	2	1	291,900	265,900	7,944	7,972	0.1%	0.1%
Total Real Estate	8450	8477	1,568,391,200	1,553,108,400	12,270,570	12,906,152	97.3%	97.5%
Personal Property	197	197	18,180,389	17,782,789	344,918	336,056	2.7%	2.5%
Total Ad Valorem	8647	8674	1,586,571,589	1,570,891,189	12,615,488	13,242,208	100.0%	100.0%

NET TAX CAPACITY CLASSIFICATION RATES:

selected classes shown below: over 50 classifications currently exist

PROPERTY CLASS	TAXES PAYABLE YEAR				1998
	2017	2016	2015	2014	
1a Residential Homestead					
First \$76,000					1.00%
Value over \$76,000					2.00%
First \$500,000 of market value	1.00%	1.00%	1.00%	1.00%	
Value over \$500,000	1.25%	1.25%	1.25%	1.25%	
1c. Commercial Seasonal-Recreational under 250 days and includes homestead					
First \$500,000					
First \$600,000	0.50%	0.50%	0.50%	0.50%	
Over 500,000					
\$500,000 - \$2,200,000					
\$600,001 - \$2,300,000	1.00%	1.00%	1.00%	1.00%	
over \$2,200,000					
Over 2,300,000	1.25%	1.25%	1.25%	1.25%	
Farm Homesteads					
2a House, garage, one acre					
First \$500,000	1.00%	1.00%	1.00%	1.00%	
over \$500,000	1.25%	1.25%	1.25%	1.25%	
Commercial and Industrial					
3a					
First \$150,000 of market value	1.50%	1.50%	1.50%	1.50%	3.00%
Value over \$150,000	2.00%	2.00%	2.00%	2.00%	4.60%
Rental Housing					
4a 4 or more units	1.25%	1.25%	1.25%	1.25%	2.10%
4b(1) 3 or fewer units	1.25%	1.25%	1.25%	1.25%	2.90%
4bb(1) Res. Non- Homestead (single unit)					
First \$500,000 of market value	1.00%	1.00%	1.00%	1.00%	
Value over \$500,000	1.25%	1.25%	1.25%	1.25%	
4c(1) Seasonal Recreational Residential					
First \$76,000					1.40%
Value over \$76,000					2.50%
First \$500,000 of market value	1.00%	1.00%	1.00%	1.00%	
Value over \$500,000	1.25%	1.25%	1.25%	1.25%	

How to Use Classification Rates - Homestead Example

Example: Suppose your home is valued at \$186,700 and your local net tax capacity rate is 70.410% (Maple Hill)

Estimated Market Value (EMV)		\$ 186,700
Market Value Reduction (MVR)	a. 40% of the first 76,000 of EMV =	
	b. less 9% of (186,700 - 76,000 = 110,000) =	\$ (20,437)
Taxable Market Value	EMV - MVR (186,700 - 20,437)	\$ 167,811
Net Tax Capacity (NTC)	Taxable Market Value X 1% Class Rate (167,811 x .01)	\$ 1,678
NTC Tax	NTC (\$1,678) X Tax Rate (70.41%)	\$ 1,181
Referendum Tax	Market Value (186,700) X Referendum Tax Rate (.07340%)	\$ 137
Gross Tax	NTC Tax (\$1,181) + Referendum Tax (\$137)	\$ 1,318
Taconite Credit	Gross Tax times 57%, but \$290 is the maximum (except \$311)	\$ (290)
Net Tax	Gross Tax minus Taconite Credit	\$ 1,028

excel s tnt tnt2017classrates

Understanding Property Taxes

1

Property Tax Fact Sheet 1

Fact Sheet

This fact sheet explains why we have property taxes and how they are calculated for your property. It is one of a series of fact sheets designed to help you understand Minnesota's property tax system.

Why do we have property taxes?

Local property taxes help fund local programs and services, such as public schools, fire and police protection, streets, libraries, and more. Property taxes fund school districts, towns, cities, counties, and other special taxing districts.

Some properties – including seasonal/cabin and commercial/industrial – are also subject to a state-level property tax. This “state general tax” goes into the state general fund.

Property taxes are generally a more stable source of revenue than sales or income taxes. Property taxes are less susceptible to economic, income, or spending trends.

What affects my property tax bill?

A number of things can affect your property tax bill, but local government spending and non-tax revenues will affect it the most. In general:

- Your property taxes may go up if local governments raise spending or receive less non-tax revenue (such as state aid).
- Your property taxes may go down if local governments reduce spending or receive more non-tax revenue.

Each year, local governments determine how much property tax revenue is needed to cover their spending – the **levy** (budget).

The value and classification (type) of property are used to determine your share of the levy. Other things – including programs that defer or reduce your property tax – also play a role.

How does my property value affect taxes?

The assessor determines the **estimated market value** (EMV) and classification of your property on January 2 each year.

The EMV does not directly affect your property tax bill. Instead, the **taxable market value** is used to calculate how much of the levy you will pay.

For more information, see Fact Sheet 2, *How the Assessor Estimates Your Market Value*.

How does my property classification affect taxes?

The assessor classifies your property according to how it is used (homestead, apartment, cabin, farm, commercial-industrial, etc.).

Each class of property is taxed at a different percentage of its value. These **classification (class) rates** are set by state law.

Different class rates may result in some types of property paying a greater share of local property taxes than others. For example, commercial properties typically pay more than residential homesteads and agricultural properties.

How are my taxes determined?

First, your local jurisdiction determines how much property tax revenue is needed. Officials calculate the local tax **levy** by subtracting all non-property tax revenue from the total proposed budget.

$$\begin{array}{r}
 \text{Total Proposed Local Budget} \\
 - \text{Non-Property Tax Revenue (state aid, fees, etc.)} \\
 \hline
 = \text{Property Tax Revenue Needed (levy)}
 \end{array}$$

The levy is spread among all taxable properties according to their **tax capacity**. (A property's tax capacity is calculated by multiplying its taxable market value by its class rate.)

$$\text{Tax Capacity} = \text{Taxable Market Value} \times \text{Class Rate}$$

The **local property tax rate** is calculated by dividing the property tax revenue needed by the jurisdiction's total tax capacity.

$$\text{Local Tax Rate} = \frac{\text{Property Tax Revenue Needed (Levy)}}{\text{Total Tax Capacity (For All Properties)}}$$

Finally, the county auditor calculates and applies any credits, voter-approved school referendum levies, and the state general tax (for certain types of property).

By combining the above calculations, we get the **basic formula** to determine the tax due for an individual property.

Taxable Market Value	
x Class Rate	
= Tax Capacity	
x Local Tax Rate	
= Base Tax	
- Credits	
+ Referendum Levy Amounts	
+ State General Tax (when it applies)	
= Total Property Tax Payable	

What is a 'Truth in Taxation' notice?

Truth in Taxation notices are sent to all property owners each November, before local governments finalize their budgets for the coming year.

This notice is meant to help you understand how property taxes are determined and how you can get involved with local budgeting and taxation. It provides information about your property's:

- Value and classification
- Tax amounts for the current year
- Estimated taxes for the coming year under the local budgets being proposed

The notice also tells you when local officials will hold public meetings to discuss and finalize their budgets. These meetings are an opportunity to voice your opinion about the proposed spending.

You cannot appeal your property's market value, classification, or proposed taxes at these meetings. (For more information, see Fact Sheet 3, *How to Appeal Your Value and Classification*.)

What is a Property Tax Statement?

Property tax statements are mailed to all property owners by March 31 of each year.

The statement tells you how much property tax you owe for the year. It provides an itemized list of all your local property taxes (city or town, county, school district, etc.) It also will include any special assessments on your property, such as tax on "contamination value" or special assessments for road improvements.

Note: Your property's value and classification from the previous year are used to calculate the tax amount. You cannot appeal your tax amount.

When are my property taxes due?

Most property taxes are due on May 15 and October 15 (paid in equal installments).

If your total property tax is \$100 or less, the full amount is due on May 15.

If your property is classified as **agricultural**, the second payment is not due until November 15.

What can I get more information?

If you have questions or need more information:

- Refer to other fact sheets, such as:
 - Fact Sheet 2, *Estimating Market Value*
 - Fact Sheet 3, *How to Appeal Your Value and Classification*.
- Go to www.revenue.state.mn.us and type "property tax fact sheets" into the Search box.
- Contact your County Assessor, Auditor, or Treasurer.

How the Assessor Estimates Your Market Value

12b

Property Tax Fact Sheet 12b

Fact Sheet

This fact sheet is the second in a series of three fact sheets that were designed to assist taxpayers in the understanding of the basic concepts of their annual assessment and property tax administration. Please see Fact Sheets 12a and 12c for additional information.

Property Tax Assessment Process

Minnesota has what is known as an *ad valorem* property tax. This means property tax is divided among taxable properties according to their value. The final amount of property tax the owner of a property pays in any given year is the end result of a process that begins over two years before property tax statements are actually mailed to property owners.

The process begins with the assessor collecting data on sales of properties within the market during a specific time period between October of one year and September of the following year (this period is known as a sales study period). Over the next several months and by using mass appraisal techniques, assessors analyze the data in order to estimate each property's market value for the next assessment (January 2). Pursuant to Minnesota Statutes, section 273.11 assessors must estimate the value of property at a value that would represent what the property would sell for in an open-market arm's length transaction on January 2 of each year. The assessor cannot adopt a higher or lower standard of value because the value will be used for the purposes of taxation.

Assessors also classify property according to its use on January 2. Between April and June, taxpayers have an opportunity to appeal both the estimated market value and the classification of their property. Values and classifications are generally finalized July 1 of each year.

Local units of government then finalize their estimated budgets for the upcoming year. Once the budgets are finalized in December, the market values and classifications are used to divide the overall tax levy among all taxable properties. Tax statements are mailed by the following March 31.

For example, sales of properties that occur between October 1, 2008 and September 30, 2009 are used by assessors to estimate a property's market value for the January 2, 2010 assessment. Following an appeal process that occurs between April 1, 2010 and June 30, 2010, the valuations and classifications generally become final on July 1, 2010.

This lengthy time frame may result in a significant difference between actual sales prices occurring in the current market and assessors' estimated market values for the current year's assessment.

Using the final values and the local jurisdictions' proposed budgets, the auditor then estimates each property's proposed taxes payable for 2011. After public budget meetings are held and final budget numbers are adopted, property tax statements are mailed to taxpayers by March 31, 2011.

In summary, sales taking place from October 2008 to September 2009 are used to estimate a property's market value as of January 2, 2010 which will in turn be used to calculate property taxes payable in 2011.

What is the role of the assessor?

Assessors use historical sales in order to estimate each property's market value as of the assessment date (January 2) of each year. The assessor also classifies the property according to its use on January 2 of each year.

Assessors also review other quantifiable data such as supply/demand, marketing times, sales concessions, vacancy rates, etc. to help in analyzing whether a market is increasing, stable, or decreasing.

During increasing markets, this may benefit some property owners because a buyer may pay a price that is significantly higher than the assessor placed on the property for the last assessment. For example, if a property is valued by the assessor at \$180,000 for the 2009 assessment (based on sales that occurred between October 2007 and September 2008), and it sells for \$230,000 in August 2009, the new property owner is benefiting from the lower market value for the 2009 assessment which will be used to calculate taxes payable in 2010.

The August 2009 sale of the property will be included in the study period of October 2008 to September 2009 which the

assessor will use to value property for the 2010 assessment for taxes payable in 2011.

This same lag time is also present in declining markets. For example, if the assessor places a market value of \$200,000 on a property for the 2009 assessment (again using sales that occurred between October 2007 and September 2008), but the property sells for \$175,000 in August 2009, does it mean the January 2, 2009 assessed value is incorrect? Not necessarily. It could signal a downturn in the housing market just began to occur between September 2008 and August 2009. The assessor will use the August 2009 sale as well as others occurring in the market to estimate 2010 market values.

The assessor does not raise property tax revenues by increasing values. Total property tax revenues are a function of county, school district, and city/town spending as well as state-paid local government aid and other factors. The value and classification of the property are merely a way to divide the total property tax levy among all taxpayers. The total amount of the levy will be collected whether values increase or decrease from one year to the next. An individual's share of the overall tax burden may change from year to year, however.

What are sales ratio studies?

Sales ratios show the relationship between the assessor's estimated market value on a property and the actual sale price of a property.

Each year the assessor performs sales ratio studies on properties that have sold in their jurisdiction. These sales are stratified many different ways including by location and property type (residential, agricultural, commercial, etc.). The sales can also be stratified further such as by home style, subdivision, age of structure, location on or off water frontage, price range, etc.

A single sale may not represent the true market activity. Rather, sales of all properties are reviewed to determine market trends. However, even if there are no sales occurring within the sales ratio study period, assessors are still expected to use their professional judgment and knowledge of the local market to annually value properties in their jurisdiction.

Whenever any real estate is sold for a consideration in excess of \$1,000, a Certificate of Real Estate Value (CRV) is filed. These CRVs are the foundation of all sales ratio studies because they contain important information about each transaction. Assessors then verify the information contained on the CRV in order to determine whether or not the sale represents an open-market arm's length transaction. If the sale does not represent an open-market, arm's length transaction, it may not be used in the sales ratio study.

Simply having an extremely high or low sales ratio is not a valid reason to remove a sale from the sales ratio study. Rather, the extreme ratio indicates a need for additional investigation by the assessor.

Again, sales ratio study periods are generally October 1 of a given year to September 30 of the following year. For example, for the 2010 assessment, assessors use sales that took place between October 1, 2008 and September 30, 2009. This is the reason that assessors' market values may lag a bit behind current market activity.

Assessors will use the median sales ratio as the statistical measure of the overall level of assessment. The median ratio is the middle ratio of all the ratios when they are arranged in order from highest to lowest (or vice versa). The median is used because it is not affected by extreme ratios. Department of Revenue guidelines indicate that the median ratio of a sales ratio study should be between 90 and 105 percent.

Is it possible for the values of some properties to decrease while others increase?

Yes. Each segment of the market is different. Sales prices of certain types of properties can vary widely. Currently, sales of both farmland and recreational properties are strong and show appreciation. However, the sales of residential properties are stable or declining in some areas.

Sometimes it can be difficult to estimate the rate at which a market is increasing or declining. Ideally, a property would sell twice within a certain period of time, such as one year, but all other characteristics of the property would remain the same. That way an appraiser or assessor would be able to isolate a time adjustment to indicate whether the market is increasing or decreasing or simply remaining stable.

Do all areas increase or decline at the same rate?

No. Some areas or neighborhoods are declining at a much faster rate than others that are showing stable values or values that are slightly increasing.

Conclusion

In conclusion, it is essential that taxpayers understand that there may be a legitimate reason for the assessor's annual market value to be different from current market conditions due to the lag time between sales study periods and sales taking place today.

For additional information, please refer to Fact Sheet 12a Understanding Property Taxes and Fact Sheet 12c Understanding Your Assessment and the Appeals Process.

How to Appeal Your Value and Classification

3

Property Tax Fact Sheet 3

Fact Sheet

Each spring your county sends you a **Notice of Valuation and Classification**. Three factors that affect your tax bill are:

1. The amount your local governments (town, city, county, etc.) spend to provide services
2. The **estimated market value** of your property
3. The **classification** of your property (how it is used)

The assessor determines the value and classification of your property; you may appeal if you disagree.

What if I disagree with how my property was assessed?

Most issues and concerns can be resolved by doing research and contacting the county assessor's office. You should:

- Verify information about your property, such as its dimensions, age, and condition of its structures.
- Review records to determine the market values of similar properties in your neighborhood.
- Review sales data to see what similar properties in your area are selling for.
- Ask the assessor to explain the criteria used to classify your property. You may review the classifications of other properties used in the same way as yours.

If your property has not been inspected recently (both interior and exterior), ask the assessor to review your property.

If you and the assessor are unable to agree on your property valuation or classification, you can make a formal appeal.

How does my property's classification affect my taxes?

Assessors classify all property according to its use on January 2. Each class of property (home,

apartment, cabin, and farm business) is taxed at a different percentage of its value. This percentage, or "class rate," is determined by the Legislature.

The class rate plays a significant role in how much property tax you pay.

What can I appeal?

You can appeal your property's market value estimate and/or classification if you feel your property is:

- Classified improperly
- Valued higher or lower than you could sell it for
- Valued differently from similar property in your area

Your assessor is not responsible for the dollar amount of property taxes that you pay. Tax rates are determined by your local taxing authorities (city, county, school districts, etc.). You may not appeal your taxes.

How do I appeal my assessment?

You may appeal to your Local and/or County Board of Appeal and Equalization, or you may choose to go directly to Minnesota Tax Court.

The date, times, and locations of the boards are on the Notice of Valuation and Classification. You should schedule your appearance with the board.

You must appeal to the Local Board of Appeal and Equalization before appealing to the County Board of Appeal and Equalization.

For both boards you may make your appeal in person, by letter, or have someone else appear for you. The assessor will be present to answer questions.

Note: By law, the Local Board of Appeal and Equalization cannot make a change favoring a taxpayer if the assessor is not allowed to inspect the property.

What should I bring to my appeal?

Bring evidence and supporting documentation about your property's value and classification such as:

- A recent appraisal of your property
- Real estate listings for similar properties in your area
- Photos of your property that may help support your claim

What is the Local Board of Appeal and Equalization?

The Local Board of Appeal and Equalization is usually the same people as your city council or town board. The board of appeal meets in April or May.

Cities and towns may choose to transfer their board powers to the County Board of Appeal and Equalization.

If your city or town board has done this, your Notice of Valuation and Classification will direct you to begin your appeal at the county level.

What is the County Board of Appeal and Equalization?

The County Board of Appeal and Equalization is usually the same people as your county board of commissioners or their appointees. This board meets in June.

You may appeal to the county board if you are not satisfied with the decision of the Local Board of Appeal and Equalization, or if your city or town has transferred its powers to the county.

If you are not satisfied with the decision of the County Board of Appeal and Equalization, you may appeal to the Minnesota Tax Court

How do I appeal to Minnesota Tax Court?

To appeal your property's value or classification, you complete and file Minnesota Tax Court Form 7, *Real Property Tax Petition*.

You must file your appeal by April 30 of the year the tax becomes payable. For example, you must appeal your 2015 assessment by April 30, 2016.

You can get more information, forms, and instructions at www.taxcourt.state.mn.us or by calling 651-296-2806.

Where can I get more information?

If you have questions or need more information about the appeal process, contact your County Assessor's Office.

For more information on how market value and classification are determined:

- Refer to:
 - Fact Sheet 1, *Understanding Property Taxes* and
 - Fact Sheet 2, *How the Assessor Estimates Your Market Value*.
- Go to www.revenue.state.mn.us and type **property tax fact sheets** into the Search box.

NON-MANDATED LEVIES

	2011	2012	2013	2014	2015	2016	2017 Requested	Included in 2017 Proposed
County Operations								
Airport Fund	79,000	95,300	95,300	95,300	95,300	95,300	95,300	95,300
MN Extension Service	69,502	63,511	68,545	68,963	67,845	63,887	66,123	66,123
Community Building	69,680	62,841	66,418	69,566	88,865	94,675	106,047	106,047
Emergency Conference	8,220	8,020	7,995	7,995	5,175	-	5,775	5,775
YMCA				110,000	110,000	110,000	145,000	145,000
Joint Powers Agreements								
EDA	148,566	148,566	150,000	210,000	223,550	223,550	329,290	329,290
GM Library	124,996	131,109	130,561	130,810	134,532	145,564	156,591	156,591
Other Countywide Govt Related								
Cook County SWCD	36,120	40,120	39,526	39,526	36,526	36,239	58,989	58,989
CC Historical Society	55,000	55,000	55,000	55,000	55,400	50,000	62,500	62,500
DISCRETIONARY/NON-PROFIT								
No. Shore Vis Ctr (new entity in 2017)		5,000	5,000	5,000	5,000	5,000	5,000	5,000
Volunteer Attorney	2,500	2,500	2,500	2,500	2,500	2,500	3,000	3,000
Legal Aid	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Senior Center	83,000	81,000	81,000	81,000	81,000	73,000	81,000	81,000
Violence Prevention Ctr	7,650	7,000	17,500	17,500	14,875		10,000	10,000
Gunflint Hist. Society								
Art Colony	12,375	13,375	5,000	5,000	5,000	7,000	19,600	
NS Music Assn			3,000	3,000	3,000	3,000	3,000	
WTIP			2,375	3,000	3,000	3,000	3,000	
GM Playhouse			4,000	4,000	4,000	4,000	4,000	
Schroeder Hist. Society		15,000	15,000	15,000	15,000	15,000	15,000	
City: Pool & Lessons	75,000	75,000	75,000	75,000	-	0	-	
City: Gunflint Hills Golf		5,000	5,000	5,000	5,000	0	-	
Commun Ed: Recreation	12,000	15,000	15,000	15,000	15,000	15,000	15,000	
Birch Grove School: Rec.					6,000	9,000	15,000	
Incredible Exchange	2,500	2,000	3,000	3,000	2,500	0	-	
County Agricultural Soc	6,800	7,300	-	7,500	-	0	-	
Higher Education (RDC)	9,500	15,000	15,000	15,000	10,000	15,000	40,000	
Birch Grove Foundation	14,300	13,800	14,300	14,300	20,000	15,000	35,000	
TOTAL DISCRETIONARY	229,625	260,975	266,675	274,800	195,875	170,500	252,600	170,500

* The total maximum discretionary levy has been set at \$170,500 but amounts for each entity are not yet determined.