



2017 ANNUAL BUDGET & CAPITAL IMPROVEMENT PLAN

CROW WING COUNTY
BRAINERD, MINNESOTA

Adopted by County Board

December 13, 2016

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

There are two ways to navigate the electronic budget documentation, which can be found at <http://www.Crowwing.us>

BOOKMARKS

On the left side of the screen you should see the following bookmark icon . Click on the icon and you will see a bookmark for the highlights in the budget documentation.

LINKS

Pages 2 – 5 of the electronic budget documentation is a Table of Contents. If you hover over the Section Description that you would like to view, a hand tool will appear, a left click of the mouse will take you to that page.

TABLE OF CONTENTS BUTTON

On the bottom left side of all pages in the electronic document, you will see a button labeled “Table of Contents”. Left click on this button to navigate to the table of contents.

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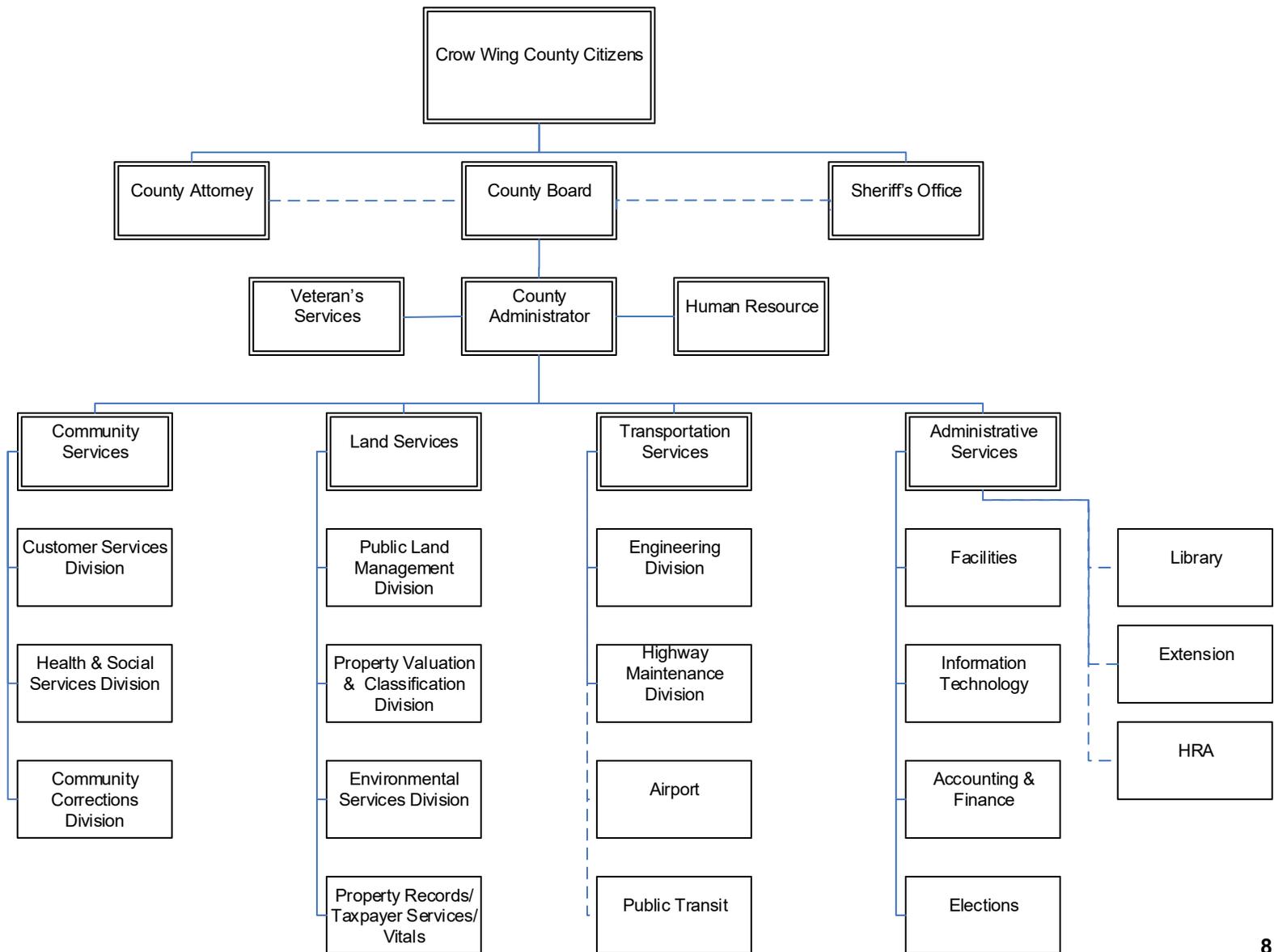
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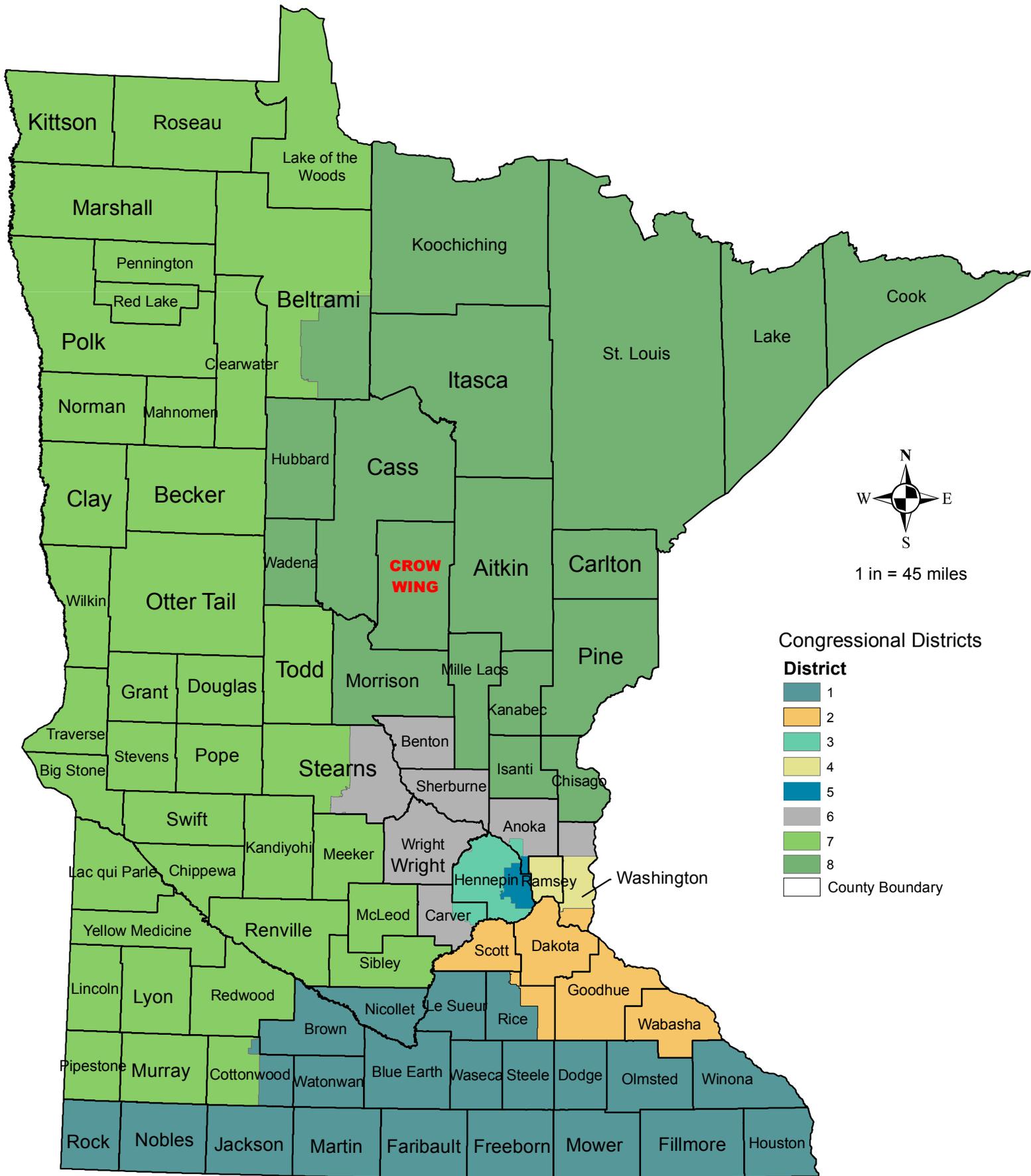
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State of Minnesota Congressional Districts

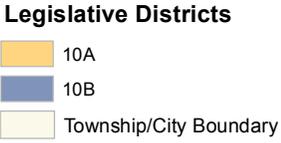
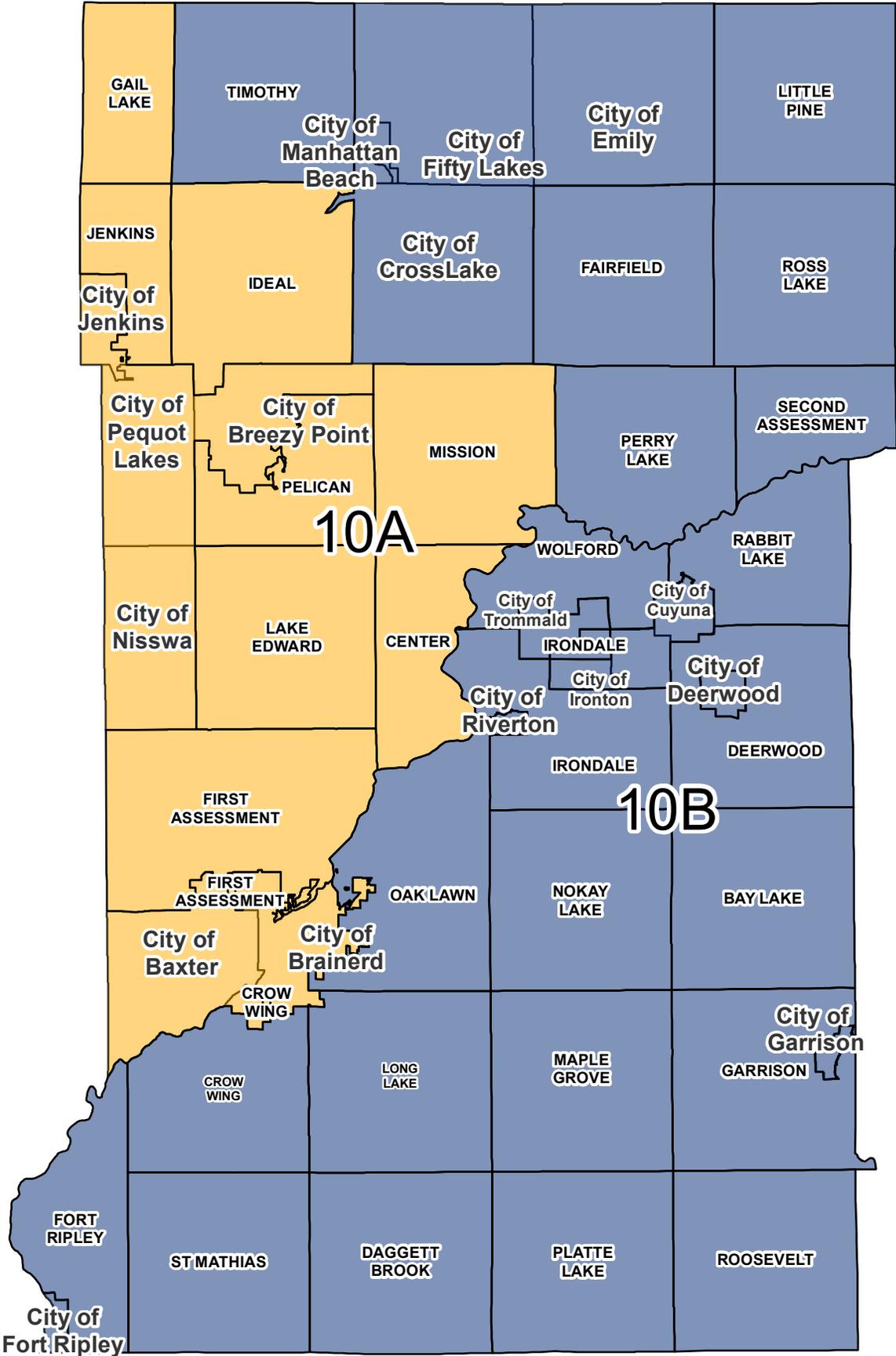


1 in = 45 miles

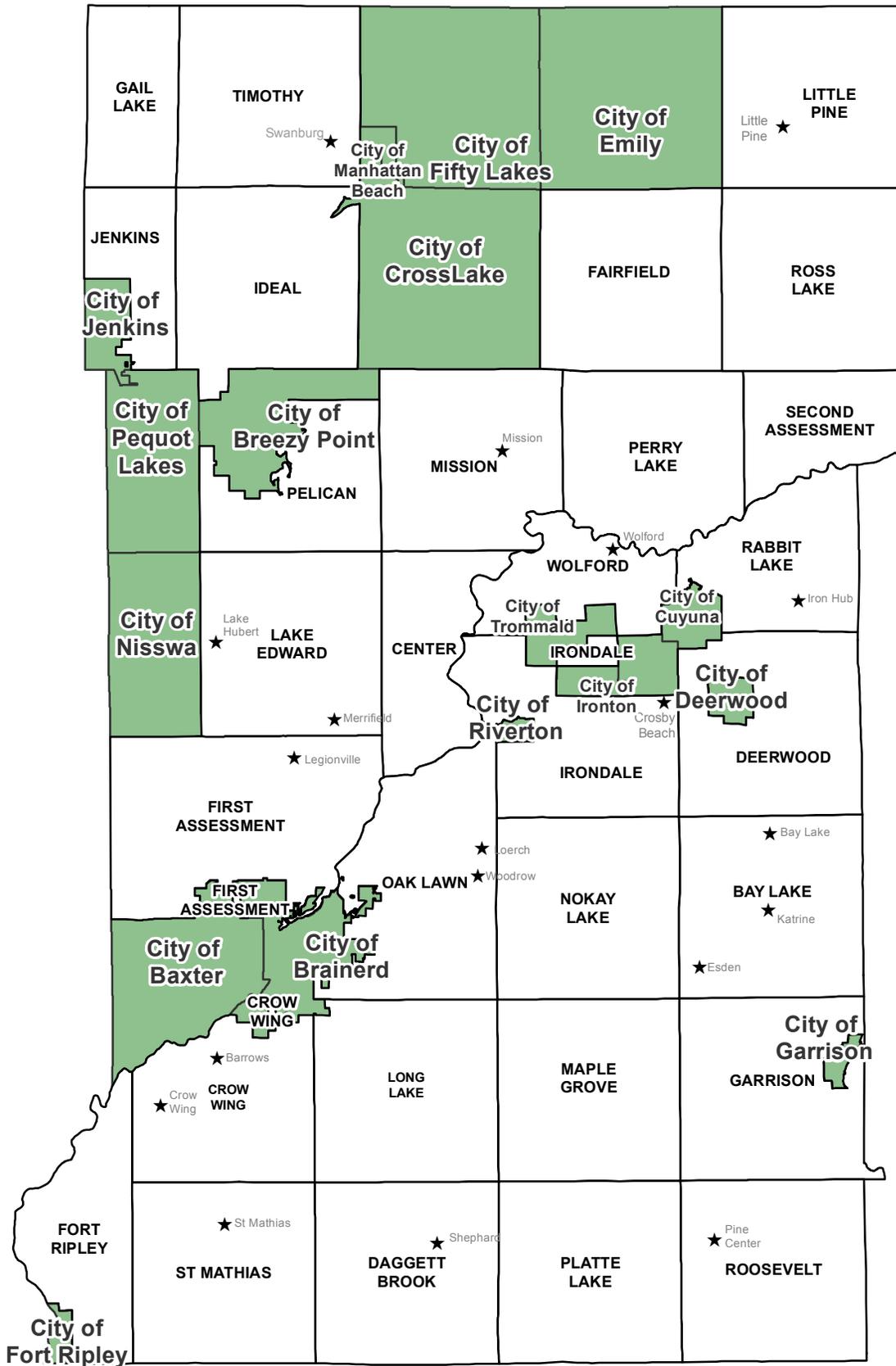
Congressional Districts

District	Color
1	Dark Blue
2	Orange
3	Light Green
4	Yellow
5	Medium Blue
6	Grey
7	Light Green
8	Dark Green
County Boundary	Thin Black Line

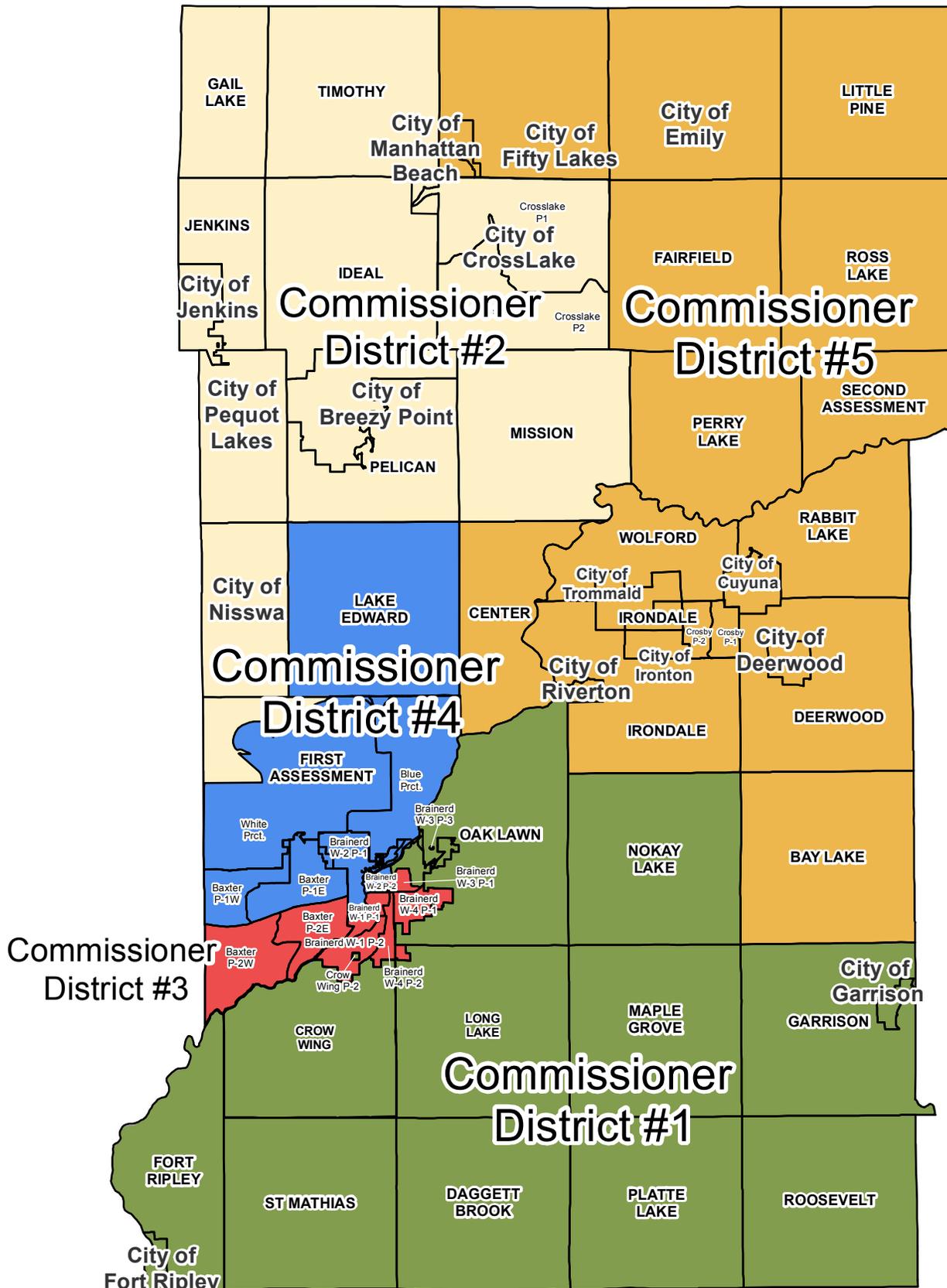
Legislative Districts



Crow Wing County Political Subdivisions



Crow Wing County Commissioner Districts



Commissioner Districts





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Crow Wing
Minnesota**

For the Fiscal Year Beginning

January 1, 2016

Executive Director



MEMORANDUM

County Administrator

TO: County Board
FROM: Tim Houle
DATE: March 9, 2017
SUBJECT: 2017 Budget Highlights

I am pleased to present you the 2017 budget for Crow Wing County. This document includes recent accomplishments reflecting the hard work and dedication applied by you in providing leadership for the strategic direction of the County as well as by the countless staff in applying your vision in day to day decisions. In addition, this document also contains strategic priorities for 2017 that have been called out in the budget process, both for operations and for capital planning.

I am pleased to say that the levy for 2017 will be decreasing by .12%, which is the seventh straight year that the County's levy will have declined. Simply put, there is no record prior to this seven-year stretch of the County's levy *ever* having declined for one year, let alone multiple years in a row. In addition, I can find no evidence that any county in Minnesota *history* has ever accomplished the feat of seven straight years of levy reductions. This unprecedented trend continues to reflect your wishes for budgets and levy that have a maximum amount of respect for the funding source on which we depend: the public. We try to ever keep in mind that we are not spending our money, but theirs.

Our continued use of technology to increase the potential of our human capital investment, continuing to improve the efficiency and reliability of our processes through the use of LEAN and Six Sigma methodology to make them as efficient as they can be, and making tough policy choices are all reflective of this aggressive financial strategy. In addition, it is also a key strategy for coping with the labor shortages we expect to occur brought on by the retirement of the Baby Boom generation, probably the most significant threat currently facing our organization for the next decade. That trend of accelerating departures is already evident in our employee turnover rates and rising retiree health insurance costs in 2016. It is, therefore, even more important to note that these strategies are not just a piecemeal collection of random approaches, but is a conscious, thoughtful, and strategic constellation of strategies currently in place to shepherd the organization into the future as a high-performance county organization.

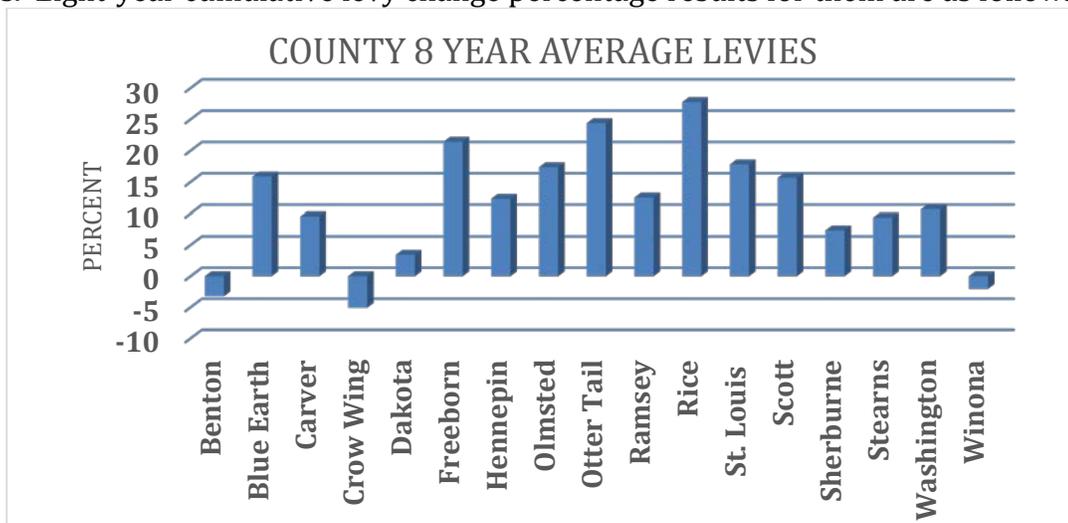
Looking at the trend in taxation compared to other similarly sized counties in Minnesota over that same period, I would suggest looking to our county counterparts in the Minnesota Inter-

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County Association as a reasonable comparison group of suburban and regional center counties. Eight-year cumulative levy change percentage results for them are as follows:



As the chart clearly shows, Crow Wing County leads the group in conservatively managing the resources entrusted to us and, in fact, significantly outperforms most.

The fact is that Crow Wing County’s levy over the past eight years has *decreased* by a total of 5.07%, from \$36,221,696 in 2010 to \$34,385,687 in 2017, a *reduction* of nearly \$2 million. This equates to an annual decrease averaging .63% per year for this eight-year period. Our efforts to be good stewards of the public’s resources have clearly been on-going, consistent, and impactful.

The budget approved for 2017 reflects that continuing prudent stewardship and reflects key priorities, including:

- Serving well, delivering value, and driving results—our core mission.
- Continuing the movement toward results-focused, data driven strategies and decisions to improve organizational outcomes while driving greater value in cost.
- Maintaining the strong fiscal health of the County, controlling costs, limiting wage inflation, limiting growth in staffing, and using prudent capital planning processes for long-term needs.
- Promoting a strong, healthy, and vibrant Brainerd Lakes Area now and into the future.

Key 2016 Accomplishments:

Financial:

- Unprecedented seventh straight year levy reduction proposed. Final adopted levy at -.12% for 2017.

- Crow Wing County 2016 revenue budget came in at 104% of budget; expense budget came in at 95% of budget. Crow Wing County 2016 budget performance reflected a positive variance and fund balance growth of \$6.7 million. Timing of expenses, such as a significant contribution for the T.H. 371 project which were expected to be expended in 2016 and were pushed to 2017, contributed significantly to that amount of fund balance growth. As a result, favorable results are not as favorable as they appear; however, after taking these variances driven by timing issues out of the mix, we still outperformed our budget and produced fund balance growth.
- Adoption of the 2017 budget with the .12% reduction, along with levy increases by other counties, resulted in Crow Wing County having the lowest tax levy per capita among surrounding counties for the first time in recorded memory.
- Generated additional funds for local road maintenance through the 2015 adoption of a local option sales tax dedicated to county road system improvements and maintenance. Estimates at the time of adoption predicted we would generate approximately \$4 million per year. Actual collections through the partial year collection in 2016 exceeded that annualized rate.
- Continued improved capital planning process for vetting capital projects and their estimated budget impacts. Result was a reduction in the proposed capital projects budget for 2017 of over \$1 million. In addition, increased focus on priority areas of vehicle replacement, building maintenance, and technology investments continued to better prioritize our capital spend. 2016 saw the first year in which the Senior Management Team collaboratively made the recommendation to the Budget Committee on the capital plan for 2017.
- Expanded contract with the Minnesota Department of Corrections to house additional state inmates within the Crow Wing County jail generating a net increase in annual revenue of over \$800,000.

Performance Culture:

- Completed the third full year implementation of a county-wide performance management system into all departments, including elected officials. Final results indicate at a macro level that the employee population was rated within no more than a +/- 5% of targeted levels with overall results hitting budget targets for wage inflation of less than 3%, indicating the system is performing very well and that supervisors and managers are exhibiting managerial courage and discipline in the assignment of employee performance ratings. Performance appraisals were once again completed and calibrated for all county employees. 2017 performance targets developed for all county employees and there is continued work to further

refine them over time, indicating that the system we have created is dynamically being altered to reflect better refinement in the performance targets we are asking employees to achieve. Performance targets include measurable key performance indicators, soft skill competencies, and, where appropriate, project assignments. Overall budgeted wage inflation for 2017 was at 3%, reflecting that our pursuit of performance-based pay, along with an effective implementation of our performance management system is outperforming most step-and-grade compensation systems not only in driving higher levels of performance, but also at limiting total wage inflation to more market-competitive rates.

- Achieved customer satisfaction ratings of 92.23% (via customer surveys), reflecting a significant improvement over the 86.92% satisfaction rating received in 2015. In addition, we also increased the number of surveys received from customers by over 4,000 to a new total of 5,832 returned surveys thereby increasing the validity of the results produced.

Organizational Improvement:

- The organization produced 134 press releases in 2016, 9 of which were multi-media releases. Continued implementation of our communications strategic plan to maximize our public information efforts across all mediums of communications, including newspaper, radio, TV, and various social media channels, though progress was slowed by turnover in key positions.
- Added Six Sigma tools to our arsenal of continuous improvement strategies. I believe we are in very rare company among Minnesota counties in pursuing Six Sigma methodologies to improve our processes and re-design processes where needed. We trained an entire cohort of employees to the Green Belt level in these tools and strategies and have seen good early success in the application of the tools. We used Six Sigma methods, for instance, to assist in the re-design of the document recording process in the newly-reorganized Land Services Department to rave reviews from the supervisor and employees. We will be training another Green Belt cohort in 2017 and a Black belt cohort as well to continue to populate the organization with these tools. Continued adoption and application of the tool opens the door to the possibility of pursuing a Malcolm Baldrige award for excellence in business processes, which, if successful, would put us in very rare company among local units of government nationwide.
- Completed implementation of the reorganization of the historic functions of the Auditor/Treasurer and Recorder functions, formerly managed by elected positions, to improve service delivery for land and vital record transactions to a one-stop service counter improving the customer experience and reducing expenses by over \$450,000, an increase over projected savings of \$150,000. Additional efforts are underway and ongoing to further redesign

processes and procedures within the newly reorganized office to further maximize efficiencies and customer service.

- Completed integration of the probation service delivery system into our human services delivery system. This was a significant and sensitive change that involved the sun-setting of a Joint Powers organization that we had been in partnership in with Aitkin and Morrison counties since 1972. It also involved hiring 13 new probation officers and two support staff, some but not all of which were hired from the former joint powers employees. Additional efforts are underway and ongoing to further redesign processes and procedures within the newly reorganized office to further maximize efficiencies and customer service. Better coordinated service delivery has already significantly reduced costs for corrections-related out-of-home placements.
- Implemented recommendations of a comprehensive market survey of wage rates for county positions. Improved anchoring of our compensation systems to the most robust market comparisons and appropriate discounting of rates to reflect differences in market conditions in comparison group to Crow Wing County wage scale. This resulted in more accurately calibrating our compensation system to current market rates at a cost of less than 1/10 of 1% of payroll thereby continuing our increased focus on paying competitively to be an employer of choice and to attract and retain the best talent to perform the work of the citizens of Crow Wing County while at the same time being mindful, prudent, and responsible with the public resources necessary to accomplish that goal.
- Completed an update to both the County Board agenda management software as well as technology enhancements within the video production equipment within the County Board Room to update all functions. Technology upgrades included a complete upgrade to digital technology to enhance the viewing experience on cable access as well as on-line. Technology upgrades also allowed the reduction from 2 staff necessary to produce the County Board meeting videos and agenda management to just one staff.

Employee Relations:

- Leading employees, especially in Community Services, through culture change on a significant scale, while never compromising on the vision of the County Board. Assuaging employee concerns with a high-involvement strategy that maps out improved processes with their assistance, which should result, longer term, in rebounding satisfaction scores. There were 14 LEAN events that occurred within the organization dedicated toward improved process at lowered costs.

- Instituted a new employee engagement survey that dramatically expanded the range of questions thereby greatly deepening our understanding of the issues in most need of focus with our employees with an astounding 86.5% participation rate. In addition, the new vendor also supplies new employee surveys at the three-month mark of employment as well as exit surveys of departing employees. Results of the survey are incorporated into the performance plans of managers throughout the county and reviewed with each team. Results of the 2016 survey indicates that Crow Wing County employees have a satisfaction-to-dissatisfaction ratio of 6.3:1 whereas the database from the vendor indicates a benchmark target of only 3:1 ratio, indicating strong results for engagement of Crow Wing County employees. This is an important measure of the return on our significant human capital investment.
- Trained the second cohort of our high-potential talent in our LEAD training program. These are employees identified through the management system that have potential to move into greater leadership positions in the future. Many of the participants in the first cohort in 2015 did move into leadership positions within the county. This program is designed to expand our bench strength as a key strategy to deal with the departure of the Baby Boomer generation from the workplace. Many of those Baby Boomers are in management and leadership positions within our county and as general labor shortages due to this mass exodus produce more stress on a tight labor market, we want to grow more of our future leadership talent from within.
- Continued our ongoing investment in safety-related infrastructure and employee training. Completed ALICE training for all employees to better prepare them to respond to an active shooter incident. Implemented county-wide paging capacity and information on how to access it onto all county campus phones. Deployed another expansion of security cameras around the campus to increase the eyes and ears available to Dispatch and responding law enforcement personnel so they have the best information to most effectively respond should the need arise.

Key Demographics Summary and Trends:

Crow Wing County continues to experience relatively strong population growth, increasing by over 14% from 2000-2010. Minnesota State Demographer's estimates the 2015 population, the latest for which figures are currently available, at 63,481, which is a little over a 1.5% increase since the 2010 census.

Data continues to show that Crow Wing County's average age distribution is older than the state average, but younger than many parts of Greater Minnesota. Educational attainment follows that same pattern.

As a regional center county, Crow Wing County continues to experience a healthy and diverse economy. Those portions of our economy that were based on tourism and home construction suffered significantly through the Great Recession, though both appear to be rebounding at present, with a notable uptick in tourism and new construction in 2016.

Unemployment in Crow Wing County tipped upward in 2016 to 7.2% from 7.1% in 2015, though these are not seasonally adjusted rates and the tourist trade significantly modifies these numbers throughout the year. The difference between Crow Wing County's unemployment rate and the state's unemployment rate held steady in 2016 at 2.6% higher than the state average the same as in 2015. Notably, Crow Wing County's unemployment rate is still lower than many parts of Greater Minnesota.

Continuing the pattern, per capita income in Crow Wing County was below the state average, but above some parts of Greater Minnesota. Crow Wing County historically has ranked in the middle among Minnesota counties in per capita personal income ranking 43rd among the state's 87 counties. This can be deceptive, however, as the number of seasonal residents and tourists who spend significant amounts of time in Crow Wing County, who often have much higher rates of per capita income may not be included in these numbers if they do not claim Crow Wing County as their primary place of residence.

Outstanding debt for Crow Wing County at the end of 2016 stood at \$285 per capita and is steadily declining as we pay off more and more of the debt associated with the major building projects in the early 2000s. Our final large debt service payment is expected in 2020, only three budget cycles away. Our debt is currently rated as AA from Standard and Poor's. This rating is more heavily impacted by the conditions of our local economy than it is by any deficiencies in our management practices and so would be very difficult to impact positively in the future. To the extent that we continue to successfully transition to a pay-as-you-go financing approach for capital projects, our bond rating will be an increasingly moot point as we wouldn't be issuing debt. This may provide additional support for this strategic move.

2017 Strategic Priorities:

- Continue to expand the array of e-commerce alternatives to deliver higher-quality on-line services and expand the array of services available 24/7/365.
- Continue implementation of plans that position the county to deal with impending labor shortage issues associated with the on-going retirement of the Baby Boom generation, including maximizing the productivity of our human capital investment through leveraging technologies and expanding our high-potential talent development program.

- Begin the two-year process of implementing a new Tax/CAMA system to upgrade to current GUI interface systems that provide a more efficient management of those processes as well as improved customer access to and understanding of their own property assessment and taxation information. This system is further designed to integrate the Tax and CAMA systems with other enterprise systems in use, including the financial system, to improve the flow of information electronically instead of through more labor-intensive human workflows.
- Complete integration of new GIS technologies with snowplowing equipment to better track material distributions (salt and sand) during varying weather and road conditions to be able to better analyze and allocate resources more efficiently and effectively during and after winter storm events. Explore the application of this technology to providing real-time snowplow progress data to the general public so they could more actively monitor when the snowplow is most likely to be coming by their location to plow the snow.
- Complete the full integration of the Auditor-Treasurer and Recorder functions into Land Services and a new Administrative Services department, the latter of which would contain largely internal-operational divisions, such as Finance, Human Resources, Information Technologies, and Facilities Maintenance. Focus to be on improving the customer experience and looking for greater efficiencies.
- Continue to advance the development of our high-performance culture initiative, including continuing refinement and calibration of our annual performance management and feedback processes and procedures. The primary goal is to further define and support an outcomes-based approach to defining and measuring performance against clearly articulated goals that are strategically aligned with the organization's vision, mission, values, and County Board goals for every employee within the organization.
- In concert with and as a supplement to that, continue the advancement of a pay-for-performance compensation system through on-going discussions with our collective bargaining partners. The goal is to create, through our partnership with employees, a high-credibility compensation system, based on a high-credibility performance management system, that rewards employees who are advancing the County's mission in proportion to their relative contribution to doing so. We have open labor contracts in 2017 that will provide further opportunity in that regard.
- Make progress on the implementation of the communications strategic plan to include placement of no fewer than 9 front-page-level stories in 2017. Also evaluate the prominence in other media as well and measuring traffic volumes on various social media channels. More actively push information

through the various social media platforms to better target and reach desired audiences for the varying messages we send.

- Deliver the third year of our annual rewards and recognition program to highlight exemplary service from county employees. Continue to advance the “brand” of this initiative such that employees perceive it as a true badge of honor. Encourage more and more applications from within and without the organization to better reflect the amazing work that is occurring within our walls every day.
- Begin implementation of Next-Gen 911 into our Dispatch function that will allow for texting, video transmission, and other types of mobile phone communications directly into our 911 Dispatch Center to better and more safely deploy emergency responders to scenes with as much information about the circumstances to which they are being deployed as possible.
- Continue efforts to expand the TIES system and other business intelligence analytics in Community Services to better integrate information on case management within various human service delivery systems to better coordinate services to improve the customer experience and potentially to further reduce costs. An area of primary focus will be integrating data on income maintenance clients who also have an assigned social worker to better coordinate eligibility determination work being completed on time to avoid costly and unnecessary re-work.
- Expand the number of customer satisfaction surveys required to be collected from each Senior Manager in order to add additional reliability and validity to the customer satisfaction survey results. Targets for 2017 will increase to achieve an organizational level of 6,000 returned surveys.
- Focus human services efforts on responding to an increasing meth and opioid abuse rate with individuals who have children in the home, which significantly drove up 2015 and 2016 out-of-home placement costs. Evaluate community-based responses to driving meth use and opioid abuse rates down within Crow Wing County.
- Focus on the development of community-based responses to mental health crises to reduce the number of incarcerations associated with mental illness that could and should be better-handled through the mental health system than the criminal justice system. As part of that strategy for the development of community-based alternatives, reduce the placement of patients with mental illness at the Community Behavioral Health hospitals and the Anoka Regional Treatment Center redirecting resources spent on these placements to the development of a more robust local mental health system.

- Continue to broaden the organization’s LEAN/5S process improvement focus to the more-encompassing Six Sigma focus on improvements in process effectiveness for customer outcomes. Included is executive training providing an overview of what Six Sigma is and what it could mean for the organization as well as additional intensive training for key staff peppered throughout the organization in order to more liberally seed Green Belt and Black Belt practitioners throughout.
- Complete a Comprehensive Transportation Plan for the First Assessment District—Unorganized Territory in order to better guide service level transportation decisions and issues that arise within that service area. Included is continuing to advance the analysis of the limitations and decision-points regarding current levels of taxation compared to road infrastructure and maintenance needs.

Summary:

Overall, Crow Wing County continues to produce superior results, both in terms of service quality as well as financial deliverables. We have an established record of continuing to deliver high-quality services while continuing to drive our cost structure downward. Notably, during each year of the Great Recession and since, while our financial plan—our levy and budget—called for tighter resources to be made available, we continued to out-perform those plans each year, contributing fund balance growth to the County’s reserves.

The demographic changes associated with the continued exit of the Baby Boom generation from the workplace with the smaller generations replacing them is the single greatest threat to our stability over the long term. Prudent planning and execution will continue to be necessary to weather this sustained challenge in the coming years. The County’s planning efforts and strategies geared toward continuing to increase our human capital investment’s productivity through the strategic deployment of technology and other non-technology tools, through continuing to make our internal processes as efficient and effective as they can be, by the measured consideration of the County Board on what services we most need to provide in our community, will all be key to not merely surviving this challenge, but rather thriving despite it.

Crow Wing County is well positioned to meet the challenges of the future. I am proud to say that the 2017 levy and budget helps to incrementally advance us to meet them. The approved budget book is attached for your information.

Respectfully submitted this 9th day of March, 2017.

COUNTY PROFILE

Crow Wing County was established in 1857 and was named for the Crow Wing River, the mouth of which was an early settlement of Chippewa and fur traders. The County was formally organized in 1870, around the time that the Northern Pacific Railroad decided that its rail line would cross the Mississippi River at Brainerd. Regular rail service began in the early 1870s, at which point Brainerd became the area’s major settlement, and the Crow Wing village faded.

Crow Wing County is located in north-central Minnesota, about 125 miles northwest of the Minneapolis/St. Paul metropolitan area, and covers 999 square miles. Crow Wing County is a mix of agriculture/farming in the southern parts of the County, industry in the Brainerd/Baxter area and mining in the Crosby/Ironton areas, and contains abundant natural resources in the forms of lakes and trees in the northern part of the County. The county seat is located in Brainerd.

The Board of Commissioners is the governing body of the County of Crow Wing. There are five members of the County Board. Each member represents one of five Districts, elected to four year overlapping terms. Board members, in partnership with County staff, work to ensure the delivery of services and programs essential to the continued prosperity of Crow Wing County.

The Board appoints a County Administrator who is the chief appointed administrative officer of the County. The Administrator is responsible for the administration of Board policy and for the management of various County divisions and departments. The Attorney, Auditor-Treasurer, Recorder, and Sheriff are elected officials.

The County provides a full range of services contemplated by statute. These services include public safety, highway, health, attorney, human services, recreational, maintenance of property records, vital statistics, issuance of various permits and licenses, administration of property tax assessment and collection, and the distribution of local governments’ property taxes within the County.

DEMOGRAPHICS

POPULATION

Crow Wing County has seen population growth increases greater than nearby Cass, Aitkin, and Morrison counties. According to the State Demographic Center, Crow Wing County has seen a population increase of 13.4% from 2000-2010, using Census data. The counties of Cass, Aitkin, and Morrison saw increases of 5.9%, 5.2%, and 4.7%, respectively.

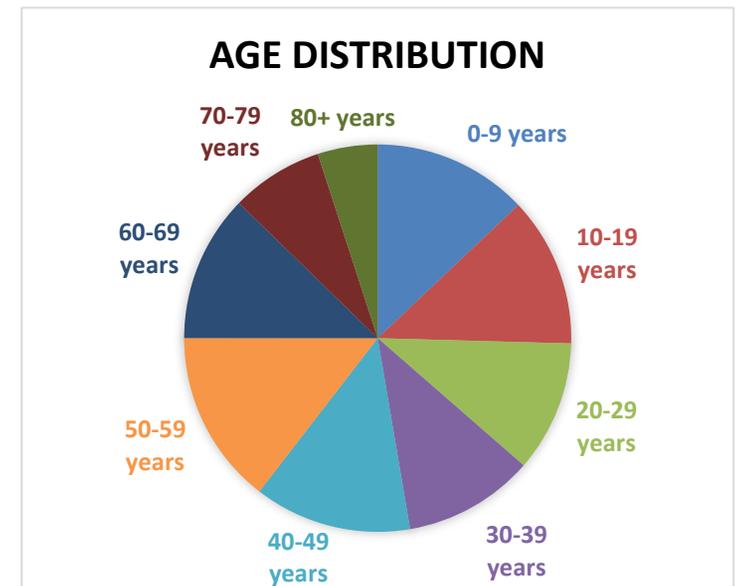
	Population 2000	Population 2010	% Change
Crow Wing County	55,099	62,500	13.4%

Source: State Demography Center

The 2015 estimated population was 63,428 residents, according to the Bureau of Economic Analysis.

AGE AND GENDER DISTRIBUTION

In 2010, the Census reported that the average age of Crow Wing County residents was 42.4 years. Males made up 49.8% of the population and females were 50.2%. Approximately 25% of the population was under age 20, and 18.5% were over age 65.



EDUCATIONAL ATTAINMENT

Educational attainment has increased in Crow Wing County over the past decade. The percentage of residents over age 25 with a high school diploma (or equivalent) or higher form of education increased by 6.8% since 2000. The percentage of residents over age 25 with a bachelor's degree or higher increased by 4.8% over the same time period.

Estimated Educational Attainment for Crow Wing County						
	2000	2015		2000	2015	
	High School Graduate or higher*	High School Graduate or higher*	% Change	Bachelor's Degree or higher*	Bachelor's Degree or higher*	% Change
Crow Wing County	86.3%	93.1%	6.8%	18.4%	23.2%	4.8%

*Percentage of population aged 25 years and older

Source: US Census 2000; 2011-2015 American Community Survey 5-Year Estimates (Educational Attainment)

EMPLOYMENT AND PERSONAL INCOME

EMPLOYMENT BY INDUSTRY

Crow Wing County is home to a variety of businesses in many industries. This table indicates that the majority of people in Crow Wing County's labor force were employed in education and health services, retail, and leisure and hospitality.

Tourism continues to be an important facet of the area's economy. During the height of the tourism season the area's population swells to an estimated 300,000, when tourists and seasonal residents are taken into consideration. Leisure and hospitality businesses brought in more than \$228 million in gross sales in 2015 (most recent data available), according to Explore Minnesota.

Crow Wing County Employment by Industry			
Industry	2014	2015	% Change
Leisure and Hospitality	3,966	4,049	2.1%
Retail	4,471	4,606	3.0%
Wholesale	555	563	1.4%
Education and Health Services	7,770	7,841	0.9%
Public Administration	1,308	1,302	(0.5%)
Manufacturing	2,501	2,459	(1.7%)
Construction	1,655	1,741	5.2%
Financial Activities	1,506	1,543	2.5%
Natural Resources and Mining	99	98	(1.0%)
Utilities	131	132	0.8%
Transportation and Warehousing	653	643	(1.5%)
Information	582	553	(5.0%)
Professional and Business Services	2,132	2,132	0.0%
Other Services	901	894	(0.8%)
Total	28,230	28,556	1.15%

Source: Minnesota Department of Employment and Economic Development (DEED)

UNEMPLOYMENT RATES

Unemployment data measures only those individuals looking for work and ignores those who have chosen not to work. Annual unemployment rates for Crow Wing County decreased to 5.2% in 2015, slightly below the national average but higher than the state average.

County, State, and National Unemployment Rates			
	2014	2015	% Change
Crow Wing County	5.8%	5.2%	(0.6%)
Minnesota	4.2%	3.7%	(0.5%)
United States	6.2%	5.3%	(0.9%)

Source: Minnesota Department of Employment and Economic Development (DEED)

INCOME

Crow Wing County's per capita personal income (PCPI) increased 4.1% from 2014 to 2015 (the most recent data available for the County). This increase was more than the state and national increases. It was also more than nearby Cass (increase of 3.5%), Aitkin (no change), and Morrison (increase of 3.3%) Counties. Crow Wing County's PCPI rank was 68th of 87 counties in the state. Crow Wing County was 80% of the state's average of \$50,871 and 85% of the national average of \$48,112.

County, State, and National Per Capita Personal Income			
	2014	2015	% Change
Crow Wing County	\$39,113	\$40,710	4.1%
Minnesota	\$49,133	\$50,871	3.5%
United States	\$46,414	\$48,112	3.7%

Source: Bureau of Economic Analysis

Personal income of residents in Crow Wing County increased from \$2,472,709 in 2014 to \$2,582,156 in 2015, an increase of 4.4% according to the Bureau of Economic Analysis.

POVERTY

Poverty statistics provide useful information about the status of a local economy. The Census Bureau determines poverty status by comparing annual income to a set of dollar values called poverty thresholds that vary by family size, number of children, and age of householder. Poverty thresholds are updated annually to allow for changes in cost of living using the Consumer Price Index. They do not vary geographically. From 2000 to 2015 the percentage of people living in poverty in Crow Wing County increased 1.5%.

Percentage of Persons Below Poverty Level			
	2000	2015	% Change
Crow Wing County	9.8%	11.3%	1.5%

Source: US Census 2000; 2011-2015 American Community Survey (Poverty Status in the Past 12 Months)

BONDED INDEBTEDNESS

DEBT ADMINISTRATION

The ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the County's debt position for County management, citizens, and investors. The County has an 'AA' credit rating from Standard & Poor's (S&P).

Direct Bonded Debt 2015		
	Amount	Debt per Capita
Crow Wing County	\$20,511,442	\$324

Source: Crow Wing County 2015 Comprehensive Annual Financial Report (CAFR)

STATISTICS

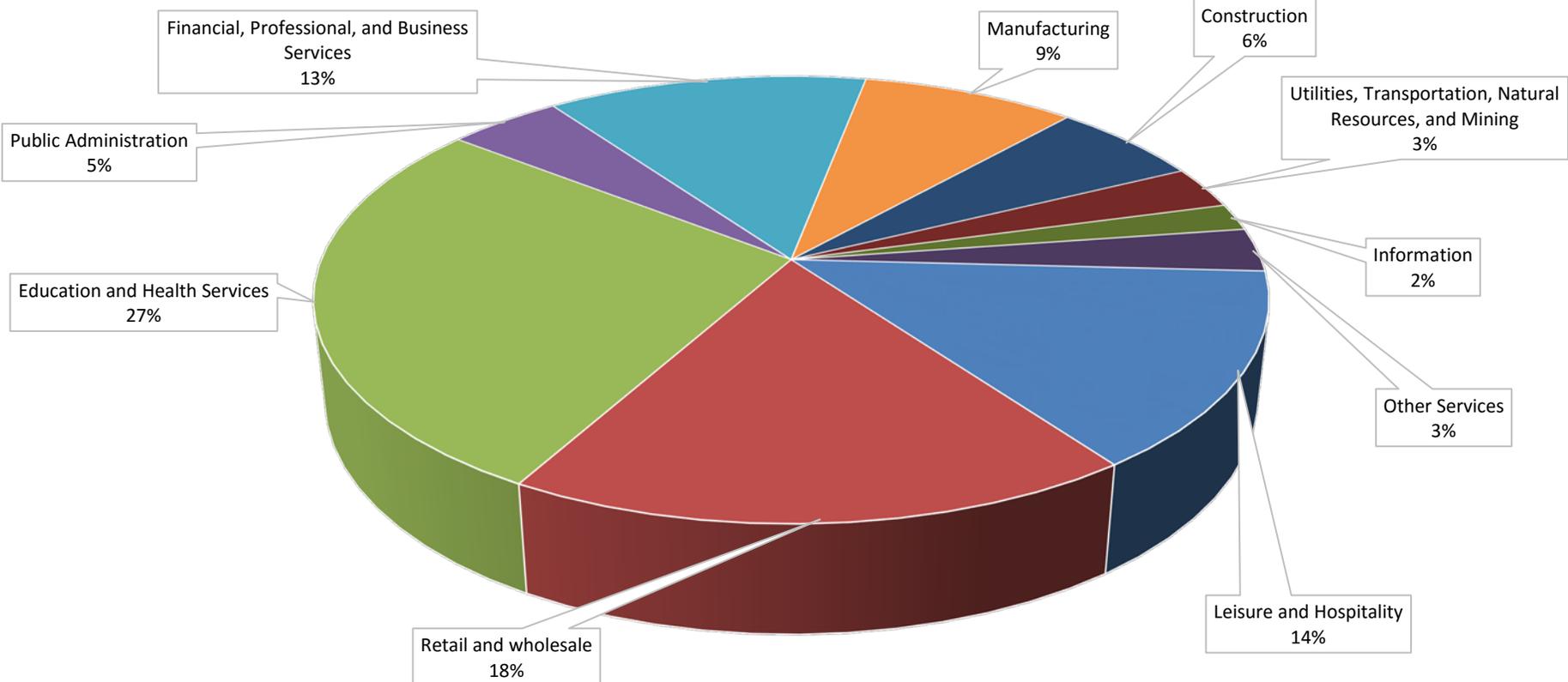
Principal Property Taxpayers 2015		
Taxpayer	Net Tax Capacity Value	Percentage of Total Taxable Net Tax Capacity Value
Mills Properties Inc.	\$572,182	0.57%
Minnesota Power and Light	\$433,052	0.43%
Brainerd Lakes Integrated Health	\$383,498	0.38%
Etoc Co. Inc.	\$367,912	0.37%
Xcel Energy	\$347,802	0.35%
Great River Energy	\$315,130	0.31%
KTJ Limited Partnership	\$257,544	0.26%
Burlington Northern Santa Fe Railroad	\$245,120	0.24%
Crow Wing Coop Power & Light	\$241,339	0.24%
Whitebirch Inc.	\$197,469	0.20%

Source: Crow Wing County 2015 Comprehensive Annual Financial Report (CAFR)

Principal Employers 2015			
Taxpayer	Industry	Employees	Percentage of Total County Employment
Essentia Health – Central Region	Healthcare	1,460	4.6%
Cuyuna Regional Medical Center	Healthcare	947	3.0%
Independent School District 181	Education	893	2.8%
Grand View Lodge Resort & Spa	Tourism	720	2.2%
Madden's Inc.	Tourism	550	1.7%
Ascensus	Financial Services	500	1.6%
Breezy Point Resort	Tourism	500	1.6%
Clow Stamping	Manufacturing	440	1.4%
Crow Wing County	Government	415	1.3%
Cragun's Resort	Tourism	380	1.2%

Source: Crow Wing County 2015 Comprehensive Annual Financial Report (CAFR)

2015 Employment by Industry





ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

CROW WING COUNTY BRainerd, MINNESOTA

Adopted by County Board

September 10, 2013

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY
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SECTION DESCRIPTION

- I. Accounting, Auditing, and Financial Reporting Policy Statement of Purpose
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- III. Audit Oversight
- IV. Accounting Practices
 - A. Basis of Accounting
 - B. Accounts Receivable
 - C. Inventory Reporting
 - D. Management Decision on Accounting Issues
- V. Financial Reporting
 - A. External Reporting
 - B. Internal Reporting
 - C. External Auditing
- VI. Accounting, Auditing, and Financial Reporting Policy Adoption

I. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY STATEMENT OF PURPOSE

The purpose of this policy is to provide organization-wide guidelines for accounting for financial resources and reporting such information to the public.

II. SCOPE

This Accounting, Auditing, and Financial Reporting Policy applies to all funds of the County.

III. AUDIT OVERSIGHT

In general, oversight will be conducted by the County Board Chair, Administrator, Auditor-Treasurer, and the Accounting and Finance Manager. The Accounting and Finance Manager shall be the primary contact with the independent auditors, and is in charge of arranging audit schedules and managing requirements of the annual audit. The Accounting and Finance Manager will bring important issues (see Note IV.D.) identified during, or related to, the audit to the County Board, as necessary.

IV. ACCOUNTING PRACTICES

The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles applicable to state and local governments. The County's accounting and financial reporting policies conform to these generally accepted accounting principles (GAAP).

A. BASIS OF ACCOUNTING

The government-wide, proprietary, and fiduciary fund financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

B. ACCOUNTS RECEIVABLE

Generally, the County is able to collect almost all of its receivables, most of which relate to taxes. Past uncollectible amounts have been immaterial. Based on this history, the County will record an allowance for uncollectibles on a case-by-case basis, if needed. Procedures will be developed as needed for material outstanding receivables in order to ensure the County takes all necessary and possible steps in the collection process.

C. INVENTORY REPORTING

The County uses the *purchase* method of inventory reporting on a "first-in, first-out" (FIFO) basis.

D. MANAGEMENT DECISION ON ACCOUNTING ISSUES

The Accounting and Finance Manager shall have authority to make procedural decisions with respect to specific accounting treatments, such as interpretation of accounting principles, design of the general ledger and chart of accounts, and items of a similar nature. However, in certain special or unique situations, review by the County Board may be necessary. The County Board will be made known of any issue that

- (1) Creates controversy among those responsible for audit oversight, or between said individuals and the external auditors.
- (2) Is or will be material to the financial statements.
- (3) Involves significant uncertainty or volatility that could materially affect an estimate.
- (4) Is or will be a matter of public interest or exposure.
- (5) Must be reported to an external body, and those responsible for audit oversight are unclear or undecided on its presentation.
- (6) Applies a new accounting standard for the first time.
- (7) Relates to the application of a standard in a way that is not consistent with general practice or in a way that is different from how it has been applied in past years.
- (8) Relates to key controls over financial information that are being designed or redesigned, or that have failed or are otherwise being addressed by the County.

V. FINANCIAL REPORTING

The Comprehensive Annual Financial Report (CAFR) will include the General Fund, all special revenue (such as Community Services, Unorganized Townships, etc.), debt service, capital project, permanent, proprietary, and fiduciary (such as Central Minnesota Community Corrections, Passenger Safety Coalition, Lake Improvement Districts, etc.) funds, and component units, which the County is required to report under generally accepted accounting principles (GAAP).

A. EXTERNAL REPORTING

It is the County's policy that all external financial reporting shall be in conformance with GAAP. As an additional independent confirmation of the quality of the County's financial reporting, the County will seek to obtain the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting, beginning with the 2013 Comprehensive Annual Financial Report (CAFR).

B. INTERNAL REPORTING

At least quarterly, and more often if deemed necessary, Financial Services staff shall prepare financial reports to be presented to the County Board in a format consistent with the annual adopted budget. Such reports will enable the County Board to be constantly informed of the financial status of the County.

C. EXTERNAL AUDITING

The CAFR shall be audited annually by a certified independent auditor. The annual audit encompasses areas of financial reporting, internal control, federal grants, and departmental audits. The Office of the State Auditor has statutory audit jurisdiction over the conduct of the County's audit (Minn. Stat. § 6.48).

VI. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY ADOPTION

The County's Accounting, Auditing, and Financial Reporting Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



BUDGET POLICY

CROW WING COUNTY BRainerd, MINNESOTA

**Adopted by County Board
August 13, 2013
Amended April 26, 2016**

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

BUDGET POLICY
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- I. Budget Policy Statement of Purpose
- II. Scope
- III. Budget Period and Basis of Budgeting
- IV. Balanced Budget
- V. Budget Form and Information
- VI. Long-Term Financial Forecasts
- VII. Examination of Spending Patterns
- VIII. Priority of Services
- IX. Funding of Liabilities
- X. Budget-Balancing Strategies
- XI. Budget Process
- XII. Budgetary Monitoring
- XIII. Amendments to the Budget and Level of Control
 - A. “No Net Effect” Adjustments
 - B. Budget Adjustments
 - C. Level of Control
- XIV. Budget Amendment Form
 - A. Components of the Budget Amendment Form
 - B. Budget Amendment Form Preparation
- XV. Budget Policy Adoption

I. BUDGET POLICY STATEMENT OF PURPOSE

The purpose of this policy is to establish procedures to facilitate the review, discussion, modification and adoption of a proposed budget in order to provide the best value to citizens of the County.

II. SCOPE

The County Board adopts estimated revenue and expenditure budgets for all Governmental Funds: General, Special Revenue, Debt Service, Capital Project, and Permanent. The County also budgets for the Landfill Enterprise Fund. All budgets are reported in the annual Budget Document. Budgetary Comparison Schedules are reported in the Comprehensive Annual Financial Report (CAFR) for all budgeted funds except the Landfill Enterprise Fund.

III. BUDGET PERIOD AND BASIS OF BUDGETING

All budgets shall be adopted annually on the cash basis of accounting. The CAFR is prepared in accordance with GAAP using the modified or full accrual basis of accounting, as appropriate by fund type.

IV. BALANCED BUDGET

Financial planning policies and practices will be designed to maintain a commitment to a structurally balanced budget. Generally, the County shall adopt a structurally balanced budget for each fund in which this policy covers. A budget shall be considered structurally balanced when recurring revenues equal or exceed recurring expenditures. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into structural balance. Certain types of operating expenditures are encouraged by the County Board, as follows:

- (1) Expenditures that delay future cost increases.
- (2) Investments that forestall adding permanent staff.
- (3) Commitments that can reasonably be maintained over the long term (as opposed to commitments where future funding sources are questionable).

When deemed appropriate by the County Board, the County may adopt a budget that is not structurally balanced, due to one-time expenditures. Such budgets will result in a planned usage of fund balance.

V. BUDGET FORM AND INFORMATION

The budget shall be constructed around the County Board's vision for the long-term direction of County services and the associated desired culture and environment. As part of the annual budget process the County's departments shall create narratives that describe their goals and objectives both previously achieved and yet to be achieved.

VI. LONG-TERM FINANCIAL FORECASTS

The County recognizes the importance of long-term strategic planning, as evidenced by the Long-Term Financial Plan (LTFP), a non-binding assertion of future intent. Similarly, the County recognizes that prudent financial planning considers the multi-year implications of financial decisions. The County shall maintain a long-term financial focus in its financial planning that is mindful of the long-term objectives of the County.

VII. EXAMINATION OF SPENDING PATTERNS

The County seeks to maximize the value the public receives through its spending. Accordingly, staff should develop budget tools and methods to measure outcomes and maximize value, particularly by critically examining existing spending patterns to ensure they continue to provide value.

VIII. PRIORITY OF SERVICES

Essential services will receive first priority for funding. The County desires to maintain current service levels for all services; however, if necessary, the County will reduce or eliminate low-priority services before essential services. Priority will be determined by the County Board after analysis and consideration of financial information, social benefit, state or federal requirements, or other factors contributing to the importance of a program or service.

IX. FUNDING OF LIABILITIES

The budget will provide sufficient funding to cover annual debt retirement costs in order to maintain the trust of creditors and avoid accumulating excessive liabilities over the long-term.

X. BUDGET-BALANCING STRATEGIES

The County will implement a structurally balanced budget as described in Note IV. Temporary shortages, or operating deficits, can and do occur, but they shall not be tolerated as existing trends. The County will avoid budgetary and accounting procedures which balance the current budget at the expense of future budgets.

XI. BUDGET PROCESS

The County is committed to timely certification of the levy in accordance with Minnesota Statute § 275.07, Subd. 1. To ensure timely certification, a Budget Calendar will be developed by Financial Services staff annually. Generally, the budget process will proceed as follows:

May	Departments provided with budget packets
May-July	Department budget preparation
Early July	Department deadline to submit budget request

Late July	Present original department requests to the Budget Committee
Late August	Original requests reviewed during a Committee of the Whole
On or before September 15	County Board to certify preliminary tax levy and adopt preliminary budget
September-November	Departments and Budget Committee to review and analyze original requests
Late November-early December	Budget and levy public hearing held in accordance with state statute
On or before five business days after December 20	Certification of the final levy and budget

XII. BUDGETARY MONITORING

Department heads are responsible for monitoring their monthly budget information. Financial Services will maintain a system for monitoring the County’s budget performance. This system will provide the County Board with quarterly budget updates. Included will be provisions for amending the budget during the year in order to address unanticipated needs, emergencies, or compliance issues. Budget amendments requiring County Board approval will occur through a process coordinated by Financial Services. Significant financial issues that need to be addressed between regular monitoring reports will be provided to the County Board as warranted.

Following the fourth quarter review, a comprehensive annual review will be undertaken. An annual budget summary will be presented to the County Board for analysis. The County Board shall review differences between budgeted and actual revenues and expenditures and assess the County’s ability to effectively plan and accurately budget. Any recommendations will be considered during the following budget cycle.

In addition, departmental budget status will be included in the County’s Managing 4 Results performance assessment program.

XIII. AMENDMENTS TO THE BUDGET AND LEVEL OF CONTROL

A. “NO NET EFFECT” ADJUSTMENTS

Amendments which do not affect the County’s net increase or decrease to fund balance (i.e., increased expenditures offset by increased revenues) may be made by Financial Services staff following approval by the County Administrator, with all such amendments subsequently reported to the Budget Committee. Such amendments shall conform to overarching County Board intent and policy, and shall not be used as a means to redirect resources in order to avoid scrutiny.

In instances where a department receives County Board approval to accept a previously unbudgeted grant and incur previously unbudgeted expenditures, a corresponding budget amendment will be made by Financial Services.

B. BUDGET ADJUSTMENTS

Amendments to the budget affecting the County's net increase or decrease to fund balance require approval of the County Board. Such amendments may require a Budget Amendment Form (see Note XIV of this policy).

C. LEVEL OF CONTROL

For all funds, the level of control (i.e., the level at which spending cannot exceed the budgeted amount without County Board approval) is at the department level for each fund for which a budget is adopted. However, the following two exceptions apply to this departmental budgetary authority:

- (1) Non-budgeted personnel requests (i.e., new positions, revised FTEs that change one classification for another without increasing the total number of FTEs in the department) require Personnel Committee and County Board approval.
- (2) Non-budgeted capital assets (assets in excess of \$15,000) require Budget Committee and County Board approval.

The County Administrator or his/her designee is delegated the authority to fill newly created employee classifications or remove incumbents from existing classifications that have been eliminated from the adopted budget.

- (1) Departments that have received County Board approval for budgets that include new positions and revised FTEs (revisions that change one classification for another without increasing the total number of FTEs in the department) will not have to request County Board or Personnel Committee approval prior to hiring individuals to fill those positions. The position filled shall be the same position previously approved by the County Board.
- (2) Departments that have received County Board budgetary approval for *itemized* current year capital expenditures in the Capital Improvements Plan will not have to request subsequent County Board approval for those expenditures, unless the item exceeds \$100,000, requires a competitive bid process, or is subsequently revoked by the County Board. This departmental authority is limited to the original scope of the itemized capital expenditure as approved in the Capital Improvements Plan. Reallocation of capital asset expenditures shall occur in accordance with the Asset Management Policy

The ultimate authority for determining budgetary priorities rests with the County Board.

XIV. BUDGET AMENDMENT FORM

A Budget Amendment Form shall be required when a budget amendment will occur due to the implementation of a new program; increases in services provided will affect revenues or expenditures; requesting additional staff; or requesting the purchase or

construction of capital items. The form will be required for amendments of \$20,000 or greater, taking into consideration current and future costs. The form may also be requested by the County Board or County Administrator at any time for any amount.

The Budget Amendment Form shall

- (1) estimate the increase or decrease in revenues or expenditures,
- (2) include the costs that may be absorbed without additional funds,
- (3) include the assumptions used in determining the cost estimates, and
- (4) specify any long-range cost implications.

The Budget Amendment Form should be factual, informative, and concise, with estimates that are transparent, adequately explained, justified, and documented. It is to be *objective* and not used to influence an outcome.

A. COMPONENTS OF THE BUDGET AMENDMENT FORM

The following four components are required in each Budget Amendment Form:

(1) Heading

This component includes the amendment title, date, and sponsor.

(2) Fiscal Impact Indicators

This component indicates whether the revenue/expenditure change is a one-time change, or is ongoing.

(3) Fiscal Implications

This component does the following:

- (a) Provides a summary estimate of revenues and expenditures. Forecast revenues and expenditures will be a minimum of three years or the length of the activity requiring the amendment, whichever is shorter. During a partial year, forecasts should include the portion of the year remaining and three full subsequent years.
- (b) Provides an estimate of changes in Full Time Equivalent (FTE) positions.

(4) Supporting Narrative

The supporting narrative component is made up of the following five sections:

(a) Section 1 – Summary

This section provides a brief description of the purpose of the budget amendment with an emphasis on the portion of the project/service that creates the fiscal impact.

- (b) Section 2 – Long-Term Fiscal Considerations
This section indicates whether the estimated fiscal impact will continue beyond the initial forecast period. This could include either a quantification of the fiscal impact or an explanation of the long-term fiscal considerations.
- (c) Section 3 – Effect on Other Departments
This section indicates whether the estimated fiscal impact will affect other departments within the County.
- (d) Section 4 – Benefit Analysis
This section describes the benefit derived from the project/service that created the fiscal impact.
- (e) Section 5 – Assumptions
This section explains the assumptions and methodology used to develop the estimate. Explanations should be clear, transparent, reasonable, justifiable, documented, and easily understood by readers.
- (f) Section 5 – References and Sources
This section identifies staff and departments, and other entities, supplying information used to complete the Budget Amendment Form.

B. BUDGET AMENDMENT FORM PREPARATION

Budget Amendment Forms are to be initially prepared by the department requesting the change. Financial Services is available to assist departments with the preparation of the form. All forms shall be reviewed and approved by Financial Services for accuracy, objectivity, completeness, and format before submission to the County Board. Budget Amendment Forms prepared on behalf of Financial Services will be reviewed by the County Administrator for accuracy, objectivity, completeness, and format before submission to the County Board.

XV. BUDGET POLICY ADOPTION

The County's Budget Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.

2017 Budget Calendar

DATES	TASK	RESPONSIBILITY
May 16 th	Provide 2017 capital improvement plan packets to departments.	Admin./Financial Services/Depts.
May 16 th - June 17 th	Department CIP preparation (4 weeks).	Departments
May 20 th	CIP Advisory Committee meets to discuss funding and project requirements.	CIP Advisory Committee
June 17 th	Department deadline to submit 2017 CIP requests.	Departments
June 20 th - July 8 th	CIP Advisory Committee review submissions and coordinate meetings with departments	CIP Advisory Committee
July 22 nd	CIP recommendations presented to the Budget Committee.	CIP Advisory Committee/Budget and Finance Committee
July 11 th - July 15 th	Provide MUNIS budget entry training to departments	Financial Services
July 15 th - August 19 th	Department operating budget preparation and entry into MUNIS (5 weeks)	Departments
August 19 th	Department Deadline for 2017 operating budget	Departments
August - September	Operating Budget submissions presented to the Budget Committee.	Budget and Finance Committee
September 27 th (Tue.) (September 30 th Last day to certify)	County Board to certify 2017 preliminary tax levy and adopt preliminary operating budget	Board of Commissioners
October - November	Work with departments to finalize the 2017 Operating budget.	Admin./Financial Services/Depts.
December 13 th	CIP/Capital Budget public hearing / budget and levy required meeting	Board of Commissioners
December 13 th (December 27 th Last day to certify)	Certify 2017 final levy and operating / capital budgets	Board of Commissioners



ENTERPRISE RISK MANAGEMENT POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

Adopted by County Board

November 12, 2013

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

ENTERPRISE RISK MANAGEMENT POLICY
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- I. Enterprise Risk Management Policy Statement of Purpose
- II. Scope
- III. Definition of Risk and Governance
- IV. Attitude Towards Risk
- V. Risk-Aware Culture and Control Environment
- VI. Architecture of Risk Management
 - A. Hazard Risk
 - B. Financial Risk
 - C. Operational Risk
 - D. Strategic Risk
- VII. Enterprise Risk Management Policy Adoption

I. ENTERPRISE RISK MANAGEMENT POLICY STATEMENT OF PURPOSE

The purpose of this policy is to guide the County in analyzing exposures to hazard risk, financial risk, operational risk, and strategic risk, and mitigating such risks where possible.

II. SCOPE

This policy is applicable County-wide.

III. DEFINITION OF RISK AND GOVERNANCE

Enterprise Risk Management (ERM) differs from traditional risk management in that it expands beyond examination of hazard risk (fire, theft, accidents, weather conditions, etc.).

For purpose of this policy, risk is defined as: *An uncertain event or set of events that, should it occur, will have an effect on the achievement of objectives. A risk is measured in terms of a combination of the likelihood of a perceived threat or the opportunity occurring and the magnitude of its impact on objectives.*

Within the ERM process the County views four threats of utmost importance – reputation damage, financial loss, disruption to services, and missing opportunities to advance the well-being of the area.

The County recognizes and accepts its legal responsibility to manage its risks effectively and has adopted a proactive approach to well thought-through risk taking. The effective management of risk is therefore at the heart of the County Board’s approach to delivering cost effective and valued services to the public as well as sound governance.

IV. ATTITUDE TOWARDS RISK

The County recognizes that all organizations face risk, and that well-managed risk taking should be recognized by all managers and staff within the County as being fundamentally important to effective service delivery, maximizing opportunities for innovation in service development, and adapting to change.

V. RISK-AWARE CULTURE AND CONTROL ENVIRONMENT

The County strives to be risk aware, not risk averse. The County will integrate risk management into its Long-Term Financial Planning process. The results of this process will be integrated with traditional risk management mechanisms (i.e., purchase of insurance). The County’s Internal Control Policy focuses on risk assessment and management over financial and physical resources of the County.

VI. ARCHITECTURE OF RISK MANAGEMENT

A. HAZARD RISK

Analysis of hazard risk in combination with value of County property shall guide the County in the purchase of insurance. Protection of County assets is a primary goal of the County's approach to risk management. The County desires to protect itself against the financial consequences of accidental losses which are catastrophic in nature, and to preserve County assets and public service capabilities from destruction or depletion. Changes in insurance providers and material changes in coverage levels or deductibles shall be approved by the County Board. Responsibility for maintaining adequate insurance coverage lies with Financial Services.

Risk management activities will be undertaken in the most efficient manner, recognizing that not all risks are avoidable, and that certain cost/benefit analysis may be required to ensure the County is maximizing value while maintaining adequate safeguarding of assets.

The County has also developed the following plans, manuals, and policies to aid in the reduction of hazard risk: Hazard Mitigation Plan, Emergency Procedures Manual, Crow Wing County Safety Manual, Facilities Safety Manual, Highway Safety Manual, and Lockout/Tagout Policy & Procedures. These manuals will be reviewed at least annually by the department/individual responsible for their issuance.

B. FINANCIAL RISK

The County's primary financial risks are losses from changes in financial markets and labor costs.

To mitigate the risk of investment loss, the County Board has approved the County's Investment Policy, which restricts the County's investments in risky ventures. The primary focus of the Investment Policy is safety, followed by liquidity and yield. As documented in the Investment Policy, the County follows Minnesota statutes for investing.

Labor costs risks are mitigated by an extensive wage survey completed a minimum of every three years by Financial Services and the Human Resources Department. Surveys are conducted locally as well as statewide for specific positions within the County. Job descriptions are reviewed and considered in relation to other entities and placed on a wage grid. The wage grid is calibrated to reflect external market norms, for internal equity among classes of employees, and for gender equity under the guidelines established by the State of Minnesota for political subdivisions.

C. OPERATIONAL RISK

The County desires to reduce operational risk (i.e., inability to perform operations, constituent satisfaction, fraud, technology security, obsolescence, etc.) to the extent economically feasible. The County has taken the following approaches to mitigate this risk:

- (1) The County has devised a Hazard Mitigation Plan and an Emergency Operations Plan (EOP) to ensure continued operations in the event of a disaster, natural or other. These disaster plans are reviewed at least annually by the County Administrator, IT Director, and Emergency Management Director, and modified if necessary.
- (2) The County conducts “customer satisfaction surveys” quarterly to monitor constituent satisfaction.
- (3) The County’s Internal Control Policy documents an internal audit function designed to help reduce the risk of fraud (reviewed annually); in addition, the County is audited annually by an external independent auditor.
- (4) The County maintains an Information Systems Policy to guide employees in the safe use of technology. This policy is reviewed at least annually by the Information Technology Department, and modified if necessary.

D. STRATEGIC RISK

The County has identified the following strategic risks:

- (1) Changes in the economy,
- (2) Damage to the government’s reputation, and
- (3) Changes in constituent preferences and attitudes.

The County cannot control economic changes or changes in the desires of constituents, but the County can attempt to mitigate these risks as part of the County’s Long-Term Financial Plan (LTFP). The Long-Term Financial Planning Policy directs the County to consider the affordability and impact of current and anticipated services, projects, obligations, and investments.

In order to reduce the County’s exposure to reputational damage, all elected and appointed positions, as well as all other County employees, are expected to abide by the County’s Personnel Manual, which includes a section specifically on Ethics and Conflicts of Interest.

VII. ENTERPRISE RISK MANAGEMENT POLICY ADOPTION

The County’s Enterprise Risk Management Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



FUND BALANCE AND RESERVES POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

Adopted by County Board

July 9, 2013

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

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I. FUND BALANCE AND RESERVES POLICY STATEMENT OF PURPOSE

The purpose of this policy is to provide a stable financial environment for the County's operations that allows the County to provide quality services to its residents in a fiscally responsible manner designed to keep services and taxes as consistent as possible over time. This policy is meant to serve as the framework upon which consistent operations may be built and sustained.

II. SCOPE

This Fund Balance and Reserves Policy applies to all governmental-type funds of the County, except where noted otherwise.

III. FUNDING FLOW ASSUMPTION

The County considers restricted amounts to be spent before unrestricted fund balance when an expenditure is incurred for purposes for which both restricted and unrestricted (Committed, Assigned, Unassigned) amounts are available. Similarly, within unrestricted fund balance, the Committed, Assigned, and Unassigned amounts will be spent in that order when expenditures are incurred for a purpose for which amounts in any of those unrestricted fund balance classifications could be used.

IV. RESERVE TARGET LEVELS

The Office of the State Auditor of Minnesota recommends local governments that rely significantly on property taxes maintain an unrestricted fund balance of approximately 35-50% of fund operating revenues or no less than five months of operating expenditures in their general fund and special revenue funds (Statement of Position 2010-1003).

A. GENERAL FUND

At the end of each fiscal year, the County will maintain Spendable – Unassigned portions of fund balance in a range equal to 35-50% of the General Fund operating expenditures for the year. In addition to working capital needs this accommodates emergency contingency concerns. This reserve will mitigate risks from unpredictable revenue shortages and uncontrollable costs.

B. SPECIAL REVENUE FUNDS

1. COMMUNITY SERVICES SPECIAL REVENUE FUND

At the end of each fiscal year, the County's Community Services Fund will maintain Spendable – Assigned portion of fund balance for working capital in a range equal to 20-30% of the subsequent year's budgeted expenditures.

2. HIGHWAY SPECIAL REVENUE FUND

At the end of each fiscal year, the Highway Fund will maintain Spendable – Assigned portion of fund balance for working capital in a range equal to 20-30% of the subsequent year's budgeted expenditures.

In the event that the minimum fund balance levels of the General, Community Services, or Highway Funds fall above or below the desired range, the Accounting and Finance Manager shall report such amounts to the County Administrator and the County Board as soon as practical after the end of the fiscal year.

V. FUNDING THE TARGET AMOUNT

Funding of reserve targets will generally come from excess revenues over expenditures or one-time revenues.

VI. AUTHORITY OVER RESERVES

Use of reserves for a special circumstance or emergency situation requires approval of the County Board. Use of reserves as part of a budgeted expenditure requires County Board approval as part of the annual budgeting process.

VII. REPLENISHMENT OF RESERVES

Should the actual amount of reserves fall below the targeted range, the County shall create a plan to restore balances to the appropriate levels.

VIII. EXCESS RESERVES

A. GENERAL FUND

Should the actual amount of reserves rise above the targeted range, any excess funds will remain Unassigned pending the County Board's final decision concerning transfer to another fund or additional General Fund "Commitments." Excess fund balance dollars shall be used in the following financially prudent ways:

- (1) Restore fund balances to minimum approved levels in Special Revenue funds;
- (2) Capital and technology improvements in the Capital Project Fund;
- (3) Additional Highway infrastructure projects in the Highway Fund;
- (4) Pre-funding or buying down of long-term liabilities;
- (5) Debt retirement/refunding;
- (6) Cost avoidance projects and productivity enhancement projects (one-time projects);
- (7) Litigation;
- (8) Local match for grant involving multiple departments;
- (9) Other one-time or short-term purposes deemed to be fiscally prudent for the County.

B. SPECIAL REVENUE FUNDS

1. COMMUNITY SERVICES SPECIAL REVENUE FUND

Should the actual amount needed for working capital rise above the target range, any excess will automatically be transferred to the General Fund during the year-end close process and classified as Unassigned. Additionally, transfer in and transfer out

corresponding budget adjustments will be made by Financial Services. The transferred funds will remain in the General Fund pending recommendations and final County Board action concerning reallocation and use of the fund balance resources.

2. HIGHWAY SPECIAL REVENUE FUND

At the end of each fiscal year, the Highway Fund will maintain an Assigned portion of fund balance for working capital in a range equal to 20-30% of the subsequent year's budgeted expenditures. However, due to the cyclical nature of highway expenditures, working capital ranges may vary year to year. At the end of the fiscal year, the Accounting and Finance Manager and the County Engineer will assess the Highway Fund's fund balance in relation to spending intentions identified in the Highway Improvements Plan (HIP). If necessary, the Accounting and Finance Manager may recommend a transfer to the General Fund based on this analysis. Such transfers will be approved by the County Administrator.

Transfer in and transfer out corresponding budget adjustments will be made by Financial Services. The transferred funds will remain in the General Fund pending recommendations and final County Board action concerning reallocation and use of the fund balance resources.

IX. PERIODIC REVIEW OF TARGETS

During the annual review and renewal of this policy, the Budget Committee shall, with assistance from Financial Services as necessary, evaluate the target reserve levels set forth in this policy. Amendments may be made by approval of the County Board.

X. SPECIFIC FUND BALANCE CLASSIFICATIONS

The County shall report all fund balance classifications in accordance with GASB Statement #54. In addition, the County will report certain funds as follows:

A. DEBT SERVICE FUND WORKING CAPITAL

At the end of each fiscal year, the Debt Service Fund fund balance will be classified as Spendable – Restricted, per bond covenants. However, when bonds/notes are fully retired, any remaining fund balance related to the bond issuance will be transferred to the General Fund.

B. CAPITAL PROJECT FUND

At the end of each fiscal year, the County will report Spendable – Assigned fund balance in the Capital Project Fund for future capital projects according to the County's Capital Improvements Plan (CIP).

C. PERMANENT FUND

The Environmental Trust Fund shall report the Environmental Trust Corpus as Nonspendable fund balance pursuant to Minn. Stat. § 373.475. Interest accrued on this amount shall be reported as Restricted for Environmental Uses.

XI. FUND BALANCE AND RESERVES POLICY ADOPTION

The County's Fund Balance and Reserves Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



INVESTMENT POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

**Adopted by County Board
July 9, 2013
Amended November 22, 2016**

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

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I. INVESTMENT POLICY STATEMENT OF PURPOSE

This policy has been developed to serve as a reference point for the management of County assets and the investment of County funds.

II. SCOPE

This Investment Policy applies to all financial assets of the County. All cash and investments are pooled together, except for certain restricted funds, to achieve economies of scale for each entity. These funds are accounted for in the Comprehensive Annual Financial Report (CAFR) and include all County Funds.

III. OBJECTIVES

It is the policy of the County to invest public funds in a manner which provides for the following in order of importance: **Safety**, **Liquidity**, and **Yield**, that conforms to all federal, state and local regulations governing the investment of public funds. All investments purchased by the County are expected to be held until maturity. The County will invest in securities that match the County's operational, short-term and longer term core reserve needs.

A. SAFETY

Investments of the County shall be undertaken in a manner that seeks to ensure the preservation of principal in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

B. LIQUIDITY

The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements as reasonably anticipated. The portfolio will be structured so that the liquid component, a minimum of five percent of total investments, of the portfolio will be invested only in short-term securities maturing in less than thirty days. Furthermore, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same day liquidity for short-term funds.

C. YIELD

The County's investment portfolio shall be designed with the objective of attaining a market rate of return. The core of investments is limited to low-risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal.
- A security swap would improve the quality, yield, or target duration in the portfolio.
- Liquidity needs of the portfolio require that the security be sold.

IV. STANDARDS OF CARE

The investment program shall be operated in conformance with federal, state, and other legal requirements. Authority to manage the County's investment program is derived from Minn. Stat. § 118A, Deposit and Investment of Local Public Funds.

A. AUTHORITY TO INVEST

Responsibility for the investment program is hereby delegated from the County Board to the County Administrative Services Director. Authority to conduct actual investment transactions may be delegated to the County Administrative Services Director's designee within the Financial Services Division of Administrative Services, who shall act in accordance with procedures as established with this investment policy.

No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Director. The Finance Director shall be responsible for all investment transactions and shall establish a system of controls to regulate the activities of subordinates.

B. BUDGET COMMITTEE

The Budget Committee shall meet semi-annually or as needed to review the performance of investments and review the investment strategy.

C. CONFLICTS OF INTEREST AND ETHICS

The County Board, County Administrative Services Director, Finance Director, and Financial Services staff involved in the investment process shall refrain from conducting personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

D. PRUDENCE

Investments shall be made with judgment and care under circumstances existing at the time the investment is made. The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. The prudent person standard requires that a fiduciary exercise discretion and average intelligence in making investments that would be generally acceptable as sound. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal liability for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse situations.

V. INVESTMENT PORTFOLIO

A. AUTHORIZED INVESTMENTS

Based on the investment objectives as defined in section III of this policy, and in accordance with Minn. Stat. § 118A, the County will limit its investments to the following types of securities:

- (1) Savings/demand deposits
- (2) Certificates of deposit (CDs)

- (3) U.S. Treasury obligations
- (4) U.S. Agency securities
 - a. Federal Home Loan Bank System (FHLB)
 - b. Federal Home Loan Mortgage Corporation (FHLMC)
 - c. Federal Farm Credit Bureau (FFCB)
 - d. Federal National Mortgage Association (FNMA)

(5) Municipal Securities

Statute allows the County to invest in municipal securities of state or local government agencies with taxing power and a rating of “A” or better. However, the County will only invest in such agencies with a rating of “AA” or better.

The County is also authorized under Minn. Stat. § 118A to enter into Securities Lending Agreements. Securities lending transactions may be entered into with entities meeting the qualifications and the collateral for such transactions shall be restricted to the securities described in Minn. Stat. § 118A. Any future security lending contract would be subject to County Board approval.

B. DIVERSIFICATION

The County will substantially reduce the risk of loss resulting from the over-concentration of assets in a specific maturity, issuer, institution, or class of securities.

Diversification strategies will be implemented with the following constraints:

ISSUER TYPE	MAXIMUM % OF TOTAL PORTFOLIO ²
Savings/demand deposits ¹	50%
Certificates of Deposit	75%
U.S. Treasury Obligations	100%
U.S. Agency Securities	100%
Per Issuer:	30%
Municipal Securities	50%
Per Issuer:	15%

¹The savings/demand deposits held by the County will fluctuate significantly as a result of property tax collection and settlement. Ideally, the County will hold not more than 20% of its “core investments” in savings/demand deposits, and will ensure a minimum of \$5,000,000 is readily available.

²Due to fluctuations in the value of the portfolio, maximum percentages for a particular issuer or investment type may be exceeded at a point in time subsequent to the purchase or maturity of a particular security. Securities need not be liquidated to realign the portfolio; however, consideration should be given to this matter when future purchases are made.

C. MATURITIES

The County shall structure the maturity of investments as follows:

- (1) Funds will be invested to a maximum maturity of ten years, and
- (2) Maturities will be diversified to avoid undue concentration of assets in a specific sector.

VI. SAFEKEEPING AND CUSTODY

A. ELIGIBLE INSTITUTIONS

Financial Services will maintain a list of financial institutions authorized to provide investment services. Public deposit shall be made in a qualified public depository as established by state laws.

Financial service providers who desire to become qualified bidders for investment transactions must supply Financial Services with the following upon request:

- (1) Audited Financial Statements
- (2) Completed Broker/Dealer Certificate
- (3) Certification of Having Read County's Investment Policy
- (4) Depository Contracts
- (5) Credit Report
- (6) Proof of FINRA (Financial Industry Regulatory Authority) Membership
- (7) Proof of State Registration
- (8) Evidence of Adequate Insurance Coverage

B. INVESTMENT ADVISORS

The County may enter into contracts with third-party investment advisory firms when their services are deemed to be beneficial to the County. The advisor must comply with this Investment Policy and may have authority to transact investments on behalf of the County. The advisor may act on a discretionary basis if they are hired to provide transactional services on behalf of the County.

C. COLLATERAL

In accordance with Minn. Stat. § 118A, the total amount of the collateral computed at its market value shall be at least ten percent more than the amount on deposit at the close of the financial institution's banking day, except that where the collateral is irrevocable standby letters of credit issued by Federal Home Loan Banks, the amount of collateral shall be at least equal to the

amount on deposit at the close of the financial institution's banking day. The financial institution may furnish both a surety bond and collateral aggregating the required amount.

Collateralization will be required on the following types of investments:

- (1) Certificates of Deposit
- (2) Demand Deposits

Collateral is limited to securities allowable pursuant to Minn. Stat. § 118A.03.

For cash deposits on hand, collateralization shall be in the form of specific securities with an active secondary market for the County held by an independent third party. The only exceptions are Federal Depository Insurance Corporation (FDIC), Securities Investor Protection Corporation (SIPC) and pre-approved insurance coverage.

D. SAFEKEEPING

Securities purchased shall be held in a segregated account for the County's benefit at a third party trustee as safekeeping agent in accordance with Minn. Stat. § 118A.06. The investment dealer or bank in which the security is purchased shall issue a confirmation ticket to the County listing the specific instrument, issuer, coupon, maturity, CUSIP number, purchase or sale price, transaction date, and other pertinent information. The financial service provider which executes the transaction on the County's behalf shall deliver all securities on a delivery versus payment method (DVP) to the designated third party.

The County's ownership of all securities should be evidenced by written acknowledgments identifying the securities by:

- (1) The names of issuers
- (2) The maturity dates
- (3) The interest rates
- (4) Any serial numbers or other distinguishing marks

E. INTERNAL CONTROL

Financial Services is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments.

The County will engage an external auditor for an annual independent review to assure compliance with policies and procedures.

VII. REPORTING

A. FREQUENCY AND FORMAT

Financial Services is charged with the responsibility of preparing a periodic investment report, including a management summary that provides an analysis of the status of the current investment portfolio and the individual transactions executed over the last period in the County's financial reports. Reports will include listing of individual securities held at the end of the reporting period, name of broker agent, listing of investments by maturity date, yield, percentage of the total portfolio which each type of investment represents, gains or losses mark to market of all securities and other information as requested by the Budget Committee.

B. PERFORMANCE TARGETS

The investment portfolio will be designed to obtain a market average rate of return during budgetary and economic cycles, taking into account the County's investment risk constraints and cash flow needs. The County will have at least 98% of its cash funds earning interest or on deposit to reduce bank fees. The investment portfolio will be structured to meet specific criteria addressing safety, liquidity and yield.

The County's investment strategy is conservative. The Budget Committee, based on appropriate current indexes and yields reported by similar entities with similar restrictions on investments, will review whether market yields are being achieved.

VIII. INVESTMENT POLICY ADOPTION

The County's Investment Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



LONG-TERM FINANCIAL PLANNING POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

Adopted by County Board

August 13, 2013

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

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I. LONG-TERM FINANCIAL PLANNING POLICY STATEMENT OF PURPOSE

The purpose of this policy is to ensure the County’s on-going financial sustainability beyond a single fiscal year budget cycle in light of the County’s long-term service vision and objectives. Financial sustainability is defined as the County’s long-term financial performance and positioning where planned long-term service and infrastructure levels and standards are met without unplanned increases in rates or disruptive cuts to services. This policy is intended to describe particular elements or aspects of such long-term planning programs within the County and to memorialize this financial practice into a formal policy.

II. SCOPE

This policy is applicable County-wide.

III. LONG-TERM FINANCIAL PLAN

The County will maintain long-term fiscal solvency by identifying significant future expenses, liabilities, problems and resources that are not included or recognized in the annual budget.

A. COMMITMENT TO LONG-TERM FINANCIAL PLANNING

The Long-Term Financial Plan (LTFP) process evaluates known internal and external issues impacting the County’s financial condition. Such issues are identified, presented, and mitigated when and where possible. The process begins by identifying critical areas which have, or are expected to have, an impact on the financial condition of the County over the next three years. Once the issues are identified, specific goals and objectives are developed for each structural deficiency. The LTFP is a constantly changing and moving document which will be routinely updated and presented on a rolling basis. The LTFP will be completed prior to the start of the budget process, and is intended to help the County achieve the following:

- (1) Ensure the County can attain and maintain financial sustainability;
- (2) Ensure the County has sufficient long-term information to guide financial decisions;
- (3) Ensure the County has sufficient resources to provide programs and services for citizens;
- (4) Ensure potential risks to on-going operations are identified in the long-term financial planning process and communicated on a regular basis; and
- (5) Identify changes in expenditures or revenue structures needed to deliver services or to meet the goals adopted by the County Board.
- (6) Recognize that the County may need to adapt after consideration of outside forces and changing economic conditions.

B. SCOPE OF THE PLAN

1. COMPREHENSIVE ANALYSIS

The LTFP will provide meaningful analysis of key trends and conditions, including, but not limited to, the following:

- a. Analysis of the affordability of current services, projects, and obligations:
 - An analysis of the County’s environment in order to anticipate changes that could impact the County’s services or financial objectives.
 - Revenue and expenditure projections, including the financial sustainability of current service levels over a multi-year period.
 - The affordability of current debt relative to affordability ratios prescribed by County policy or State law.
 - The affordability of maintaining and replacing the County’s current capital assets (e.g., buildings, infrastructure).
 - The ability to maintain reserves within the target ranges prescribed by County policy over a multi-year period.
 - The impact of non-current liabilities on the County’s financial position.
- b. Analysis of the affordability of anticipated service expansions or investments in new assets:
 - The operating costs of any new initiatives, projects, or expansion of services where funding has been identified through alternative sources or adopted or approved by the County Board through other actions. Service delivery of administrative services and functions shall be included to the extent needed proportionately with the expansion of other services.
 - The affordability of the County’s long-term Capital Improvements Plan (CIP), including operating and maintenance costs for new assets.
 - The affordability of other master plans that call for significant financial investment by the County.
- c. Synthesis of the above to present the County’s financial position:
 - A clear presentation of the resources needed to accomplish the capital improvements identified in the County’s CIP and to maintain existing capital assets.
 - A clear presentation of the resources needed to maintain existing services at their present level in addition to the expansion of services as may have been identified through the analysis described above.
 - Identification of the imbalances between the County’s current direction and the conditions needed for continued financial health.

2. SOLUTION-ORIENTED

The LTFP will identify issues that may challenge the continued financial health of the County, and the plan will identify possible solutions to those challenges. Planning decisions shall be made primarily from a long-term perspective, and structural balance is the overarching goal of the planning process.

C. NON-CURRENT LIABILITIES

The LTFP will address strategies for ensuring that the County’s long-term liabilities remain affordable. The County Board supports efforts to ensure that critical long-term liabilities like debt service, asset maintenance, pensions, and other post-employment benefits remain affordable.

IV. LONG-TERM FINANCIAL PLANNING POLICY ADOPTION

The County's Long-Term Financial Planning Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



REVENUE POLICY

CROW WING COUNTY BRainerd, MINNESOTA

Adopted by County Board

November 12, 2013

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

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I. REVENUE POLICY STATEMENT OF PURPOSE

The objective of this policy is to provide guidelines for revenue goals and estimates, and to guide the County in the administration of user fees.

II. SCOPE

This Revenue Policy applies to all revenues collected by the County unless otherwise stated.

III. REVENUE GOALS

A. DIVERSIFICATION AND STABILIZATION

The County will maintain a stable and diverse revenue system to shelter programs and services from short-term fluctuations in any single revenue source.

B. EQUITY

Funding is derived from a fair, equitable, and adequate resource base, while minimizing tax differential burdens. Services having a County-wide benefit shall be financed with revenue sources generated from a broad base, such as property taxes and state aids. Services where the customer determines the use shall be financed with user fees, charges, and assessments related to the level of service provided to the individual in relation to the generalized benefit to society as a whole.

C. COLLECTIONS

The County will monitor all taxes for timely and accurate collections. The annual level of uncollected property taxes will generally not exceed three percent within the fiscal year of the levy.

IV. NON-RECURRING AND VOLATILE REVENUES

A. USE OF ONE-TIME REVENUES

One-time (non-recurring) revenues should be used only for one-time expenditures and not for ongoing expenditures, as they cannot be relied upon in future budget years. Appropriate uses of one-time revenues include early debt retirement, highway infrastructure, capital expenditures that will reduce operating costs, information technology projects that will improve efficiency, and special projects that will not incur on-going operating costs.

B. USE OF VOLATILE REVENUES

The County recognizes that certain annual revenues vary greatly in amount, such as interest earnings. It is not prudent to rely on interest revenues to fund operations. At a minimum, any interest earnings that exceed the average annual earnings over the last five years should be used for one-time expenditures or to increase reserves. Other volatile revenues shall be managed in a similar manner.

V. NEW REVENUES AND CHANGES TO REVENUES

The County shall seek means to expand its revenue portfolio to decrease reliance on traditional revenues and to relieve financial pressure, either by implementing entirely new revenue sources or making changes to existing ones to increase their yield. When implementing a new revenue source, or changing an existing source, the County will consider the following features:

- (1) Stability of the tax source over its expected life.
- (2) Suitability to the program or purpose it is intended to fund.
- (3) Fair distribution of revenue burden as measured by ability to pay, the benefits received, or the community's definition of the fair share of the revenue burden.
- (4) Acceptability to the community.
- (5) Impact on economic competitiveness relative to other communities.
- (6) The cost of administering a tax or fee in relation to revenues collected.
- (7) Effect on private economic decisions.

VI. ESTIMATES OF REVENUES

A. FORECASTING PHILOSOPHY

In general, the County shall take an *objective* approach in forecasting revenues. In contrast to a *conservative* approach, where revenues are often underestimated, the County shall strive to accurately forecast revenue sources, including likelihood of collection. This process will allow the County to create a balanced budget and provide a full range of services to constituents.

The County is aware, however, that forecasting errors may result in revenue shortfalls. At the beginning of each Long-Term Financial Planning and Budget cycle, the County shall examine revenue forecasting over the previous cycles to determine where adjustments to this approach may need to be made.

B. MULTI-YEAR FORECASTS

To emphasize and facilitate the Long-Term Financial Plan (LTFP) process, the County, as part of the LTFP, will maintain broad projections of revenues for the succeeding three years.

VII. EARMARKING

The County recognizes that generally accepted accounting principles (GAAP) for state and local governments discourage the earmarking of general revenues, and accordingly, the practice of designating general revenues for specific programs should be minimized in the County's management of its fiscal affairs.

Approval of the following revenue distribution policy does not prevent the County Board from directing general resources to other functions and programs as necessary:

- The County recognizes the volatility of County Program Aid, and its unreliability as an offset to operating expenditures. In general, the County shall direct County Program Aid funds towards capital improvements.

VIII. PROPERTY TAXES

The County will maintain sound appraisal procedures to keep property values current. The assessor will value property at market value, as mandated by Minn. Stat. § 273.11. The year-to-year increase of actual revenue from property taxes will be kept as low as practicable.

IX. GRANTS

The County will seek out, apply for, and effectively administer federal, state, and other grants that address the County Board’s priorities and policy objectives and provide a positive benefit to the County. Before any new grant above \$50,000 is pursued, staff shall provide a detailed analysis to the County Board that addresses the immediate and long-term costs and benefits to the County. Prior to acceptance of grant funding, an evaluation of the grant must determine the following:

- (1) The grant purpose is compatible with County program objectives.
- (2) The benefits provided by the grant exceed the cost of administration.
- (3) The grant does not commit the County to long-term tax funded expenditures after the completion of the grant period. All such services, programs, or positions funded by the grant shall cease at the end of the grant period unless approved for continuance by the County Board.

X. USER FEES

It is the County Board’s policy to set user fees at full cost recovery levels, except where a greater public benefit is demonstrated to the satisfaction of the County Board, when the beneficiary has an inability to pay (i.e., public assistance programs), or when it is not cost effective to do so. A consistent approach to setting user fees is necessary to protect and anticipate these important revenue sources, as well as to ensure that the necessary information is available to enable decisions regarding user fees.

Each good or service provided by the County may be classified into one of four categories. Each category identifies different levels of individual and societal benefits received. User fees are appropriate for goods and services that are classified as either (1), (2), or (3) below. The categories for goods and services are

- (1) *Non tax-supported,*
- (2) *Partially tax-supported,*
- (3) *Licenses, permits, and approvals, and*

(4) *Fully tax-supported.*

Every service supported by user fees or charges will be analyzed a minimum of every three years to determine the net cost of providing the service. Net cost will be determined by identifying all revenues generated or attributed to the service and subtracting all cost elements (direct and indirect expenditures, capital outlays and other one-time expenditures). The resulting figure will be level of subsidy, which the County Board will use as a basis for determining user fee increases or decreases.

If it is determined that there is a net cost to providing the service, the County Board may raise user fees to achieve full cost recovery, unless it is decided that the subsidy should be maintained. Additional information may be necessary to aid in the decision as to whether or not a service should be subsidized (public benefit, cost-effectiveness, etc.). User fees are only appropriate where the County is willing and able to exclude customers for non-payment in a way that is both legally and administratively feasible, as well as socially desirable.

A. GOALS OF USER FEES

The following general concepts will be used in developing, implementing, or maintaining service charges:

- (1) Revenues should not exceed the reasonable cost of providing the service.
- (2) Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as financial services, human resources, information technology, vehicle maintenance, insurance, etc.
- (3) The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- (4) Rate structures should be sensitive to the “market” for similar services as well as to smaller, infrequent users of the service.
- (5) A unified approach should be used in determining cost recovery levels for various programs.

B. COST RECOVERY

1. COST RECOVERY LEVELS

In setting user fees and cost recovery levels, the following factors will be considered:

- (1) Community-wide versus special benefit.
- (2) Service recipient versus service driver.
- (3) Effect of pricing on the demand for services.
- (4) Feasibility of collection and recovery.
- (5) Federal or State mandate.
- (6) Ability of recipients to pay for the cost of the benefit incurred in the delivery of the service

a. FACTORS FAVORING LOW COST RECOVERY LEVELS

Very low cost recovery levels are appropriate under the following circumstances:

- (1) There is *no* intended relationship between the amount paid and the benefit received.
- (2) Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
- (3) There is *no* intent to limit the use of the service.
- (4) The service is non-recurring, generally delivered on a “peak demand” or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source.
- (5) Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the County.
- (6) An overarching purpose of the program is to benefit a low-income recipient.

b. FACTORS FAVORING HIGH COST RECOVERY LEVELS

The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

- (1) The service is similar to services provided through the private sector.
- (2) Other private or public sector alternatives could or do exist for the delivery of the service.
- (3) For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
- (4) The use of the service is specifically discouraged.
- (5) The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements.

2. LOW COST RECOVERY SERVICES

Based on criteria set above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general-purpose revenues, not user fees.

- (1) Delivering public safety emergency response services in instances where a bona fide or immediate threat to safety or property exists.
- (2) Maintaining and developing public infrastructure that is provided on a uniform, community-wide basis such as highways, parks and general-purpose buildings.
- (3) Providing social service programs and economic development activities.

3. HIGH COST RECOVERY SERVICES

Cost recovery levels for the following services should generally be very high. In most instances, the County’s cost recovery goal should be 100%. However, in charging high cost recovery levels, the County needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is “value for cost.”

4. COMPARABILITY WITH OTHER COUNTIES

In setting user fees, the County will review fees charged by other agencies. Surveying the comparability of the County’s fees to other counties provides useful background information in setting fees for several reasons:

- (1) They reflect the “market” for these fees and can assist in assessing the reasonableness of the County’s fees.
- (2) If prudently analyzed, they can serve as a benchmark for how cost-effectively the County provides its services.

However, fee surveys should never be the sole or primary criteria in setting County fees as there are many factors that affect how and why other governments have set their fees at their levels.

C. REVIEW OF FEES

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

In implementing this goal, a comprehensive analysis of County costs and fees should be made at least every three years. Fees may be adjusted during the interim period based on supplemental analysis whenever there have been significant changes in the method, level, or cost of service delivery. All fees will be approved by the County Board prior to implementation, and reviewed and approved annually as part of the Budget process.

XI. CONTRACTED SERVICES

When contracting to provide services for other organizations or governmental activities, or acting as a fiscal agent for another entity, the County shall establish fees at full cost recovery levels plus a margin. Full cost recovery may include items such as

- (1) Compensation (includes wages, taxes, and fringe benefits),
- (2) Other direct costs, such as supplies and materials,
- (3) Internal indirect service costs (such as Finance, IT, Administration, or Human Resources, depreciation, and debt service),
- (4) Potential for increases in unemployment or worker’s compensation costs, and
- (5) Any other know or approximated costs.

This method of charging for services more closely resembles that of the private sector. In doing so, it promotes an equal opportunity between potential public and private service offerings.

An exception to this policy would be where a greater public benefit is demonstrated to the satisfaction of the County Board by lowering the fee. These exceptions may be services of a similar nature as those deemed by the County as “low cost recovery services.” The County may choose not to recover all costs, but it should identify such costs. Reasons for not recovering full costs should be identified and explained.

XII. REVENUE RECOGNITION

For governmental-type funds, the County will recognize (record) all revenues received within 60 days after year end (that relate to prior year services) as revenues for the prior fiscal year.

XIII. REVENUE POLICY ADOPTION

The County’s Revenue Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



2017 BUDGET & LEVY

HISTORICAL LEVY AND ESTIMATED MARKET VALUE ANALYSIS

HISTORICAL LEVY SUMMARY

Crow Wing County has been very dedicated in managing the County's property tax levy funding needs over the last ten years.

In the last ten years the County's property tax levy growth has increased by a total of 0.76%, from \$34,165,859 in 2008 to a levy of \$34,385,687 in 2017. This equates to an annual increase of 0.06% per year for this ten year period.

PROPERTY TAX LEVY AMOUNTS AND PERCENTAGE INCREASE/(DECREASE) Last 10 years

Year	Levy	Levy % Inc /(Dec)
2008	34,165,859	3.00%
2009	35,183,775	2.98%
2010	36,221,696	2.95%
2011	35,721,696	(1.38%)
2012	34,876,657	(2.37%)
2013	34,737,542	(0.40%)
2014	34,660,859	(0.22%)
2015	34,464,912	(0.57%)
2016	34,426,999	(0.11%)
2017	34,385,687	(0.12%)

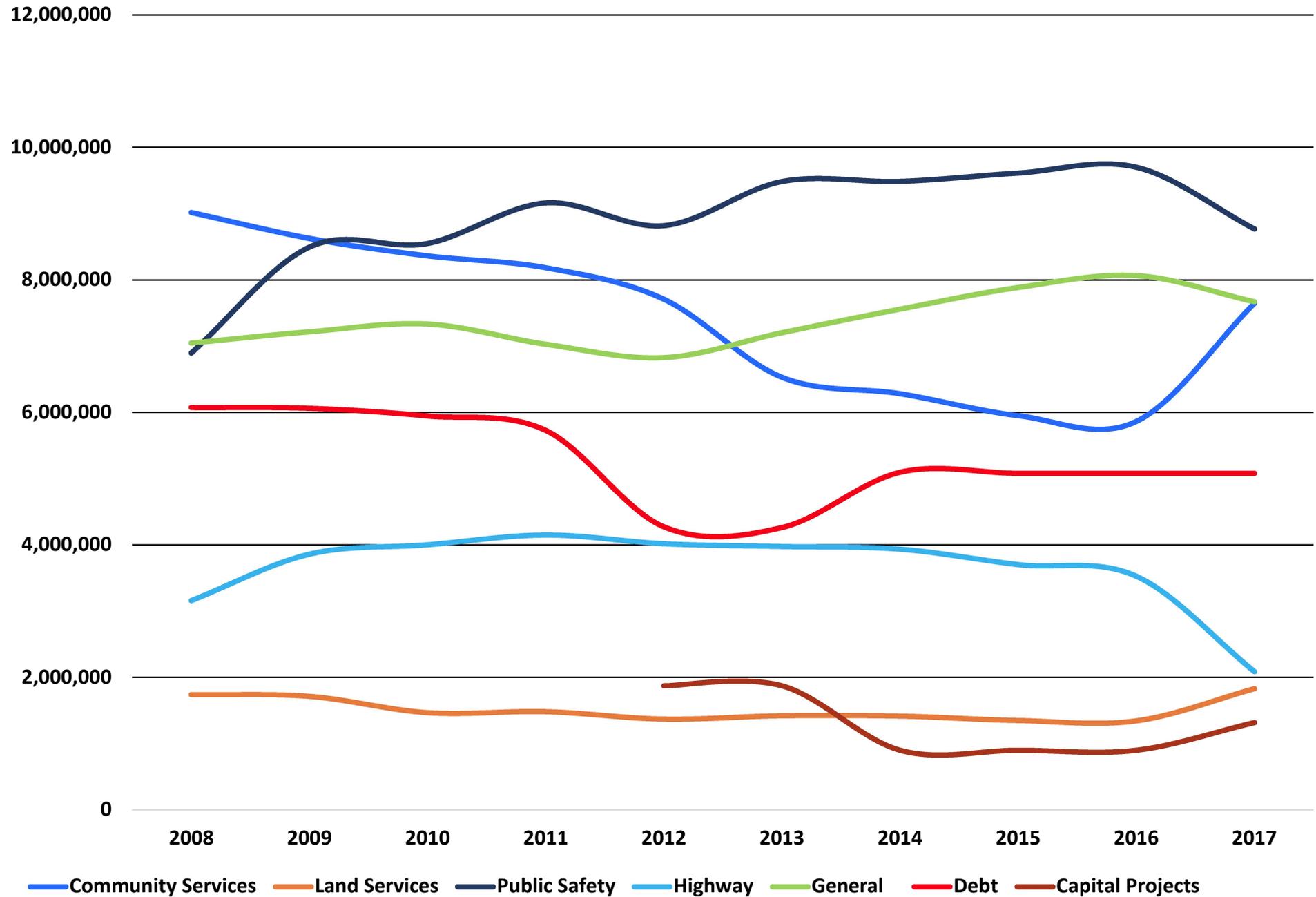
HISTORY OF COUNTY LEVY



■ Historical Levy

■ 2017 Levy

10 YEAR LEVY HISTORY



ESTIMATED MARKET VALUES

For taxes payable in 2010, property estimated market values started to show a decline. This trend continued through 2014.

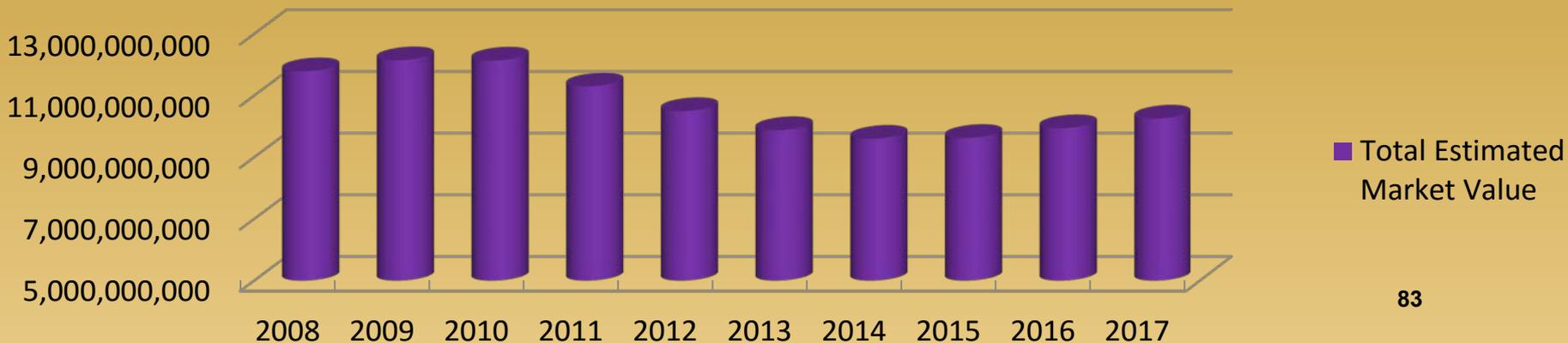
For the years 2015 - 2017, estimated market values are showing an increase which will continue to positively impact the County's tax rate.

The County tax rate in 2016 and 2017 estimated is 33.574% and 32.189%, respectively.

ESTIMATED MARKET VALUE & NEW CONSTRUCTION

Last 10 years actual

Pay Year	Total Estimated Market Value	% Inc/(Dec)	Total New Construction	% Inc/(Dec)	% of New Construction
2008	11,783,979,800	12.37	225,460,000	(10.58)	1.91
2009	12,139,755,500	3.02	204,906,600	(9.12)	1.69
2010	12,132,192,400	(0.06)	135,995,300	(33.63)	1.12
2011	11,293,750,900	(6.91)	63,876,400	(53.03)	0.57
2012	10,493,562,300	(7.09)	57,131,200	(10.56)	0.54
2013	9,875,320,400	(5.89)	55,626,800	(2.63)	0.56
2014	9,591,770,300	(2.87)	62,872,500	13.03	0.66
2015	9,666,520,900	.78	73,804,700	17.39	0.76
2016	10,008,409,200	3.54	92,856,200	25.81	0.93
2017	10,250,803,400	2.42	98,038,400	5.58	0.96





COUNTY SERVICE CENTERS

NEW ORGANIZATIONAL STRUCTURE

Governance Services:

- Commissioners
- Administrator
- Attorney
- Appropriations
- Courts
- Law Library
- Veteran's Service

NEW ORGANIZATIONAL STRUCTURE

Administrative Services:

- Elections
- Extension
- Facilities
- Financial Services
- Housing & Redevelopment Authority
- Human Resources
- Information Technology
- Risk Management
- Small Cities Development Program

NEW ORGANIZATIONAL STRUCTURE

Community Services:

- Community Corrections
- Health
- Income Maintenance
- Juvenile Detention
- Social Services

NEW ORGANIZATIONAL STRUCTURE

Land Services:

- Customer Services
 - Collection of tax
 - Vital Records (Birth, Death, Marriage Certificates)
 - Recording of documents
- Environmental Services
 - Public Land Management
 - Landfill
- Assessing Services
 - Property Valuation
 - Tax Calculation

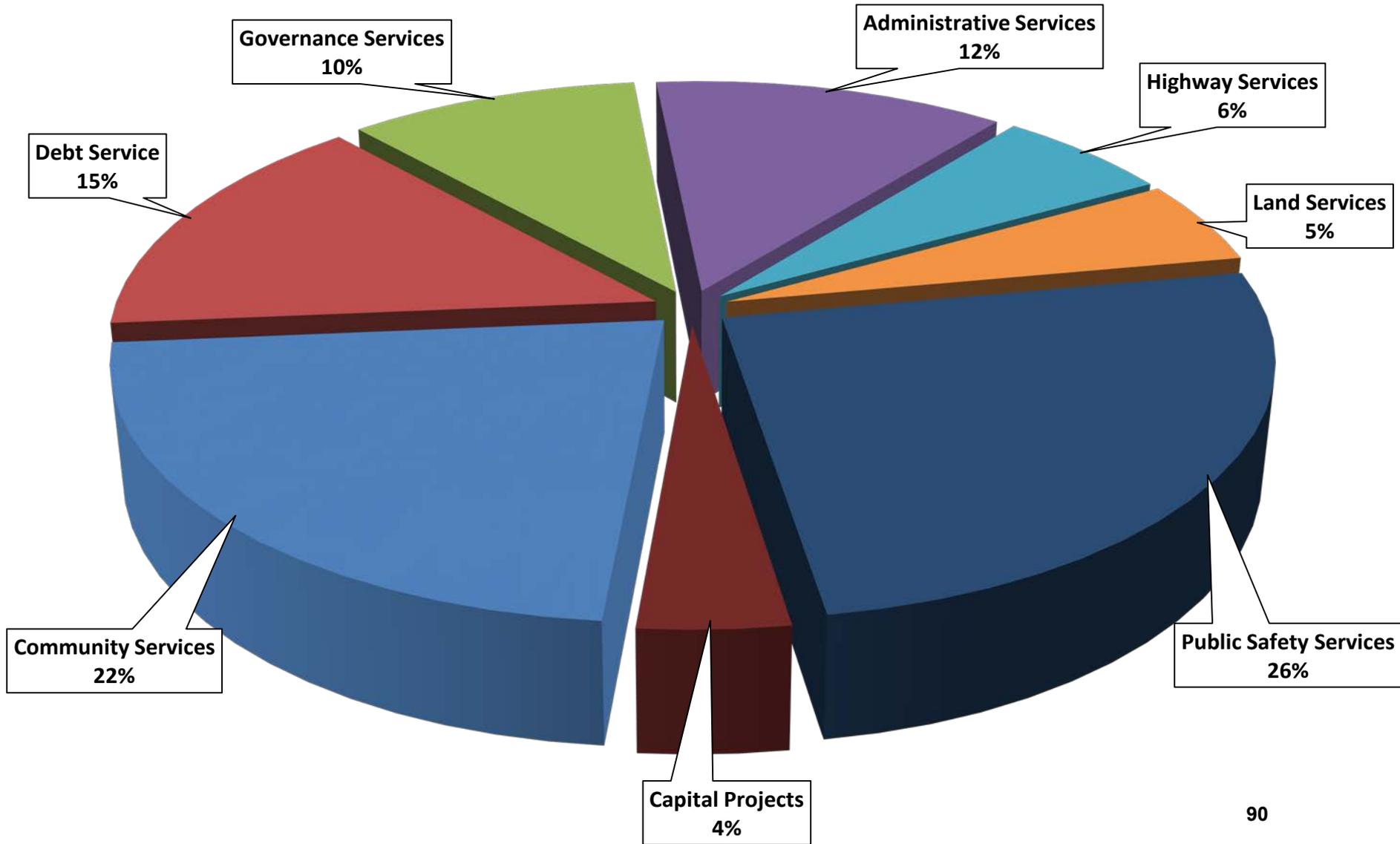
2017 BUDGET SUMMARY

Crow Wing County's fiscal year 2017 budget continues to reflect the County Board's desire for a fiscally responsible budget and levy.

The financial stability of the County's operations, as well as previously approved initiatives and regulations were also taken into consideration.

The 2017 budget is \$83,274,212, which includes \$113,107 of other financing uses. The levy is \$34,385,687 or a 0.12% decrease from 2016.

**WHERE THE PROPERTY TAX PORTION OF COUNTY REVENUE GOES:
PROPERTY TAX = \$34,385,687
EXCLUDING UNORGANIZED TOWNSHIPS**



2017 CROW WING COUNTY BUDGET AND LEVY (Excludes Unorganized Townships)

Crow Wing County Structure	Expenditures		Non-Levy Revenues		Property Tax Levy		Fund Bal. Change
		% Chg vs. 2016		% Chg vs. 2016		% Chg vs. 2016	
Governance Services	4,110,619	N/A	646,273	N/A	3,469,346	N/A	5,000
Administrative Services	5,566,063	N/A	1,517,978	N/A	4,199,735	N/A	151,650
Community Services	24,166,639	8.69%	16,465,297	2.11%	7,645,914	31.13%	(55,428)
Capital Projects	3,268,764	(28.92%)	2,210,001	(4.92%)	1,316,324	22.91%	257,561
Debt Services	4,981,294	(1.94%)	10,160	(88.99%)	5,078,459	0.00%	107,325
Highway Services	20,023,58	15.00%	14,850,831	31.39%	2,085,272	(38.97%)	(3,087,435)
Land Services	7,076,176	N/A	4,969,822	N/A	1,825,972	N/A	(280,382)
Public Safety Services	14,081,119	N/A	5,311,925	N/A	8,764,665	N/A	(4,529)
Totals	83,274,212	2.80%	45,982,287	10.51%	34,385,687	(0.12%)	(2,906,238)

CROW WING COUNTY
Excluding Unorganized Townships

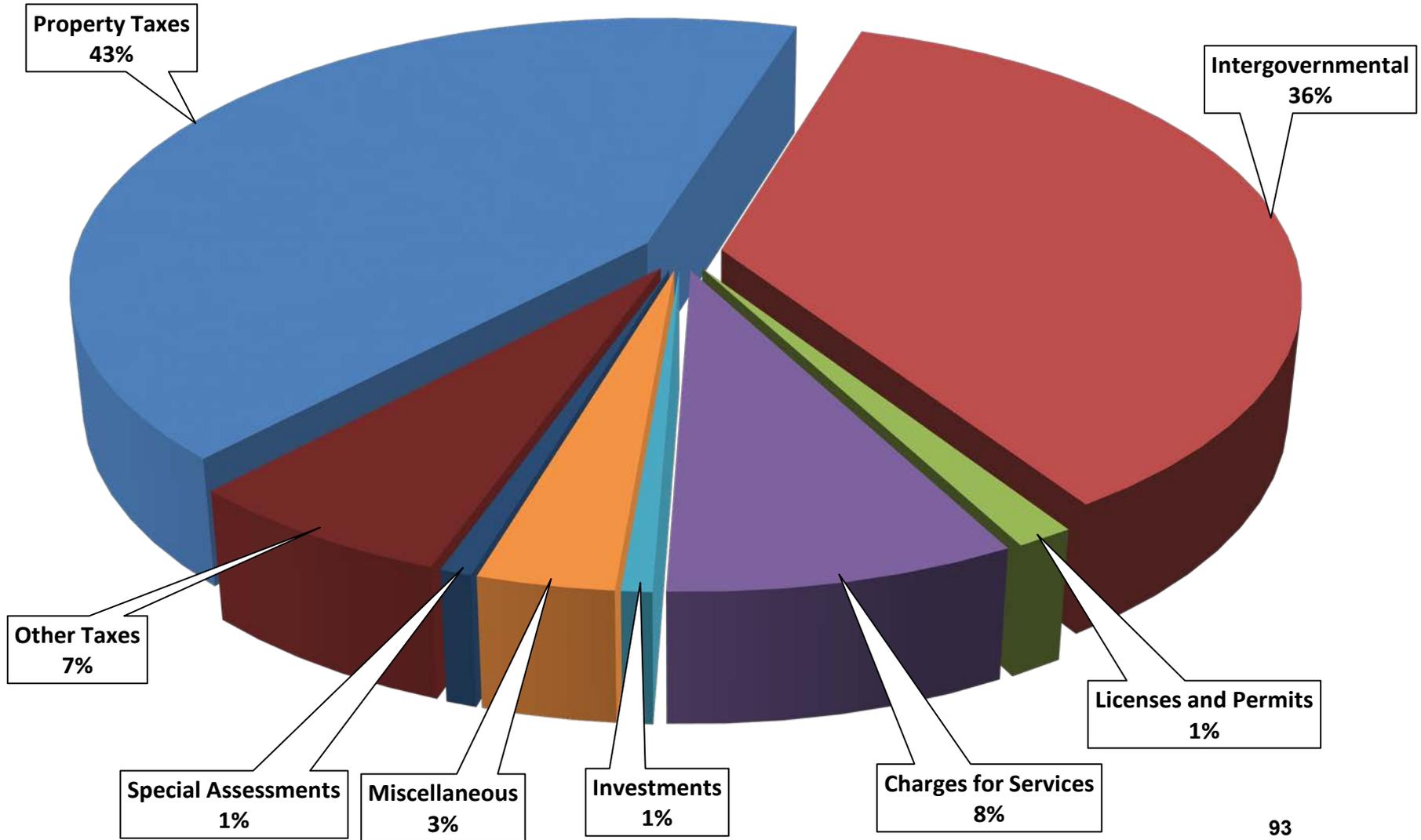
	2016 BUDGET	2017 BUDGET	\$ INC./((DEC.))	% INC./((DEC.))
REVENUES				
LEVY (PROPERTY TAXES)	\$ 34,426,999	\$ 34,385,687	\$ (41,312)	(0.12%)
OTHER TAXES	3,144,000	5,085,950	1,941,950	61.8%
SPECIAL ASSESSMENTS	590,000	612,271	22,271	3.8%
LICENSES AND PERMITS	1,113,345	1,117,520	4,175	0.4%
INTERGOVERNMENTAL	26,733,795	29,040,685	2,306,890	8.6%
CHARGES FOR SERVICES	6,383,630	6,711,851	328,221	5.1%
INVESTMENTS	622,466	588,071	(34,395)	(5.5%)
MISCELLANEOUS	2,626,169	2,638,754	12,585	0.5%
OTHER FINANCING SOURCES	<u>394,744</u>	<u>187,185</u>	<u>(207,559)</u>	<u>(52.6%)</u>
TOTAL REVENUES	\$ 76,035,148	\$ 80,367,974	\$ 4,332,826	5.7%

- **Levy: (0.12%)**
- **Other Taxes:** Highway Services – Sales Tax \$1.8m, Land Services - Land Sales \$110k
- **Intergovernmental:**
 - Highway Services – \$1.8m, Community Services - \$478k
- **Charges for Services:**
 - Public Safety Services - Jail \$429k, Land Services \$36k, Administrative Services (\$55k), Community Services (\$35k), Highway Services (\$48k)
- **Other Financing Sources:** Shows the internal transfer between funds.

Where County revenue comes from:

Total Revenue = \$80,367,974

Excluding unorganized townships



CROW WING COUNTY Excluding Unorganized Townships	2016 BUDGET	2017 BUDGET	\$ INC./((DEC.))	% INC./((DEC.))
EXPENDITURES				
PUBLIC AID ASSISTANCE	\$ 8,090,335	\$ 8,864,747	\$ 744,412	9.6%
PERSONNEL SERVICES	36,294,334	36,856,232	561,898	1.6%
SERVICES & CHARGES	20,601,868	23,389,025	2,787,157	13.5%
SUPPLIES & MATERIALS	3,648,265	3,354,865	(293,400)	(8.0%)
CAPITAL OUTLAY	6,596,469	4,073,893	(2,522,576)	(38.2%)
DEBT SERVICES	5,190,638	5,092,277	(98,361)	(1.9%)
OTHER EXPENDITURES	1,628,281	1,530,066	(98,215)	(6.0%)
OTHER FINANCING USES	<u>298,205</u>	<u>113,107</u>	<u>(185,098)</u>	<u>(62.1%)</u>
TOTAL EXPENDITURES	\$ 82,348,395	\$ 83,274,212	\$ 925,817	1.1%

•**Personnel Services:**

- Active Insurance (3.8%) – (\$206k)
- Salaries & Wages 3.4%- \$852k (\$503k or 48% is related to integrated corrections)
- Pension, FICA, Medicare (0.13%) – (\$5k)
- Other Employee Costs (21.1%) – (\$125k)
- Retiree Insurance 3.3% - \$45k

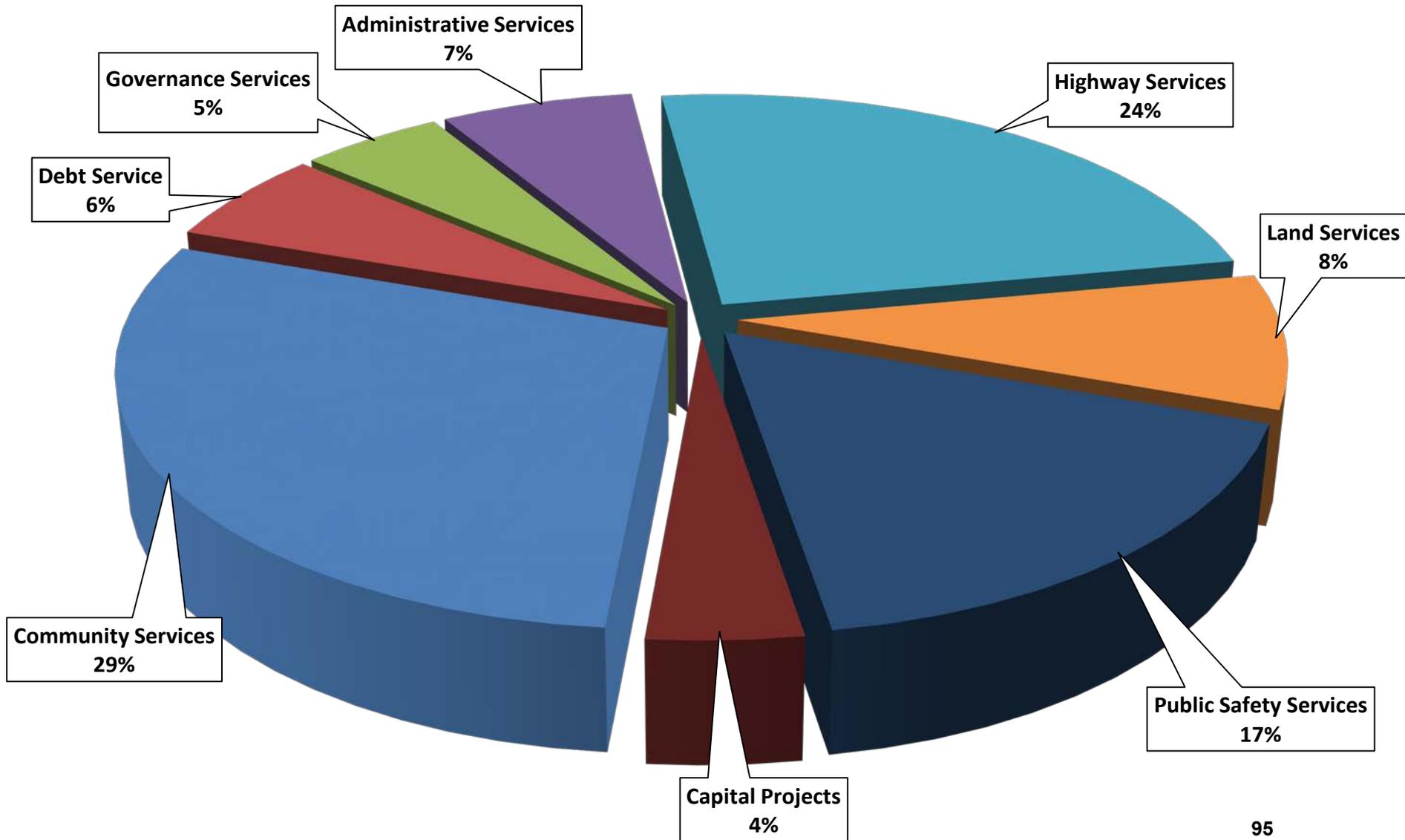
•**Services & Charges:** Highway Services - \$2.9m, Land Services - \$115k, Community Services - \$112k, Governance Services – (\$82k), Administrative Services – (\$387k)

•**Other Expenditures:** Reduction of CMCC appropriation (\$366k), Land Services - \$77k

•**Capital Outlay:** Capital plan changed to reflect actual revenues, spread out expenditures.

•**Other Financing Uses:** Shows the internal transfer between funds.

**WHERE THE COUNTY EXPENDS FUNDS:
TOTAL EXPENDITURES = \$83,274,212
EXCLUDING UNORGANIZED TOWNSHIPS**



REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE

**Historical Actual Data Compiled from the
County's Comprehensive Annual Finance Report
(CAFR)**

**Governmental Funds Including
Unorganized Townships
8 Years Actual &
2 Years Budgeted**

HISTORICAL TRENDING SUMMARY

The 2008-2015 data was compiled from the County's audited financial statements. Comparisons have been made to the previous and current year budgets.

Total County expenditures have fluctuated over the last 10 years. The most significant variance is due to the timing of spending on capital projects and infrastructure.

During 2012, capital outlays increased to reflect the 800 MHz Public Safety radio system and the \$11 million land purchase for the Mississippi Northwoods project.

Since 2013, Highway Infrastructure spending has increased from \$4.6 million to an estimated \$11.1 million.

Included in the 2016 & 2017 budget are \$2.2 million and \$1.2 million respectively in capital spending from the Capital Projects Fund.

REVENUES, EXPENDITURES & CHANGE IN FUND BALANCE
Governmental Funds Including Unorganized Townships
8 Years Actual & 2 Years Budgeted

Year	Total Revenues	Total Expenditures	Excess of Revenues Over (under) Expenditures	Total Other Financing Sources/(Uses)	Net Change In Fund Balance
2008 CAFR*	73,449,003	70,653,684	2,795,319	202,558	2,997,877
2009 CAFR	68,431,522	70,061,331	(1,629,809)	3,476,223	1,846,414
2010 CAFR	72,851,155	71,296,301	1,554,854	1,656,047	3,210,901
2011 CAFR	69,802,150	65,372,628	4,429,522	(205,688)	4,223,834
2012 CAFR	81,675,281	79,137,833	2,537,448	(232,085)	2,305,363
2013 CAFR	68,879,983	69,825,727	(972,744)	(122,438)	(1,095,182)
2014 CAFR	74,837,916	74,662,802	175,114	0	175,114
2015 CAFR	75,005,530	78,140,713	(3,135,183)	136,850	(2,998,333)
2016 Budget	76,762,380	83,639,435	(6,877,055)	8,920	(6,868,135)
2017 Budget	81,120,859	84,311,289	(3,190,430)	(922)	(3,191,352)

*CAFR stands for Comprehensive Annual Financial Report data.

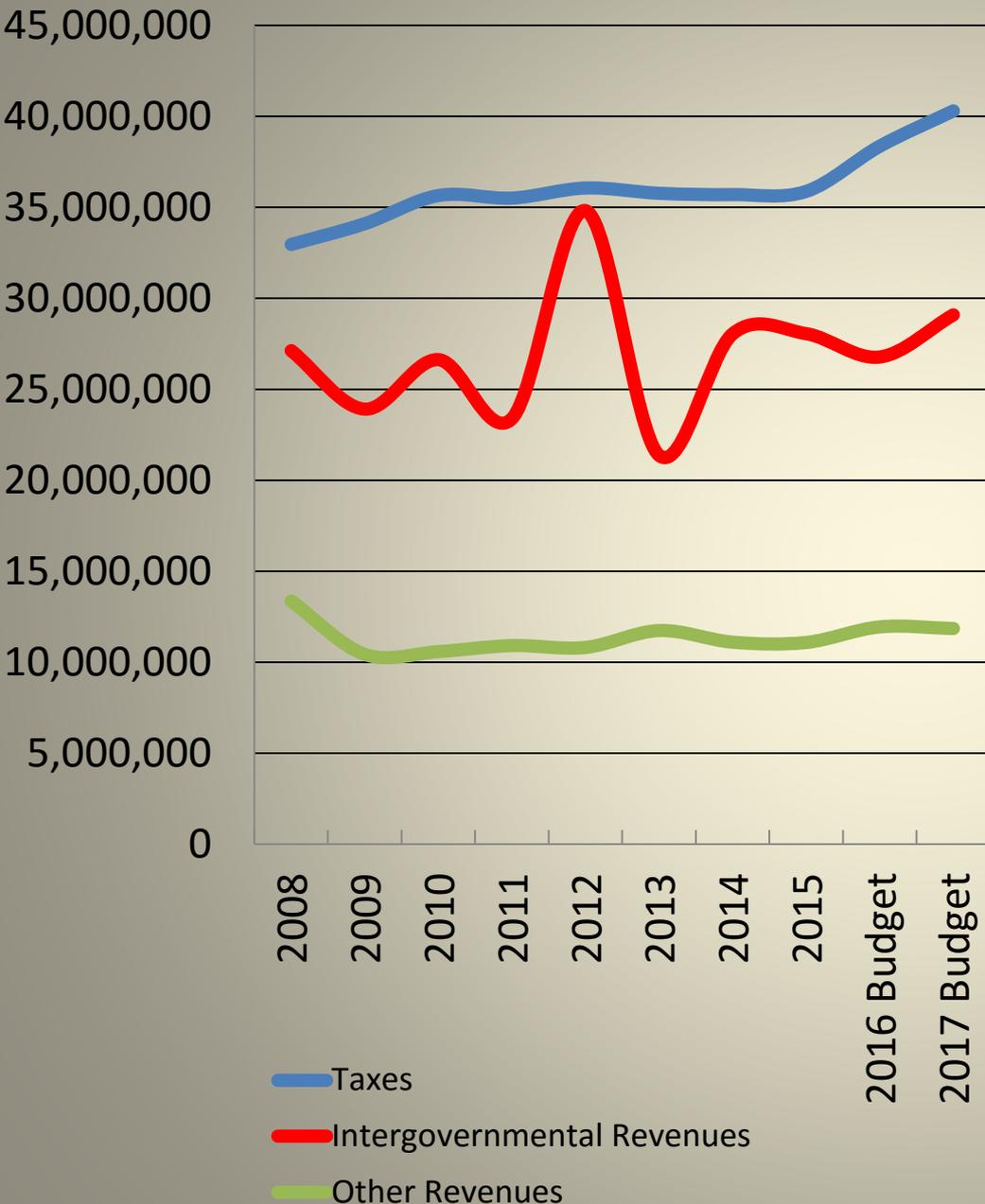
REVENUES BY TYPE

Governmental Funds including unorganized townships Last 8 years actual & 2 years budgeted

Year	Taxes	Intergovernmental Revenues	Other Revenues	Total Revenues
2008 CAFR*	32,954,120	27,121,712	13,373,171	73,449,003
2009 CAFR	34,097,022	23,908,450	10,426,050	68,431,522
2010 CAFR	35,641,804	26,628,793	10,580,558	72,851,155
2011 CAFR	35,501,017	23,389,156	10,911,977	69,802,150
2012 CAFR	36,054,509	34,811,026	10,809,746	81,675,281
2013 CAFR	35,764,319	21,373,104	11,742,560	68,879,983
2014 CAFR	35,692,434	28,043,509	11,101,973	74,837,916
2015 CAFR	35,867,692	28,052,796	11,085,042	75,005,530
2016 Budget	38,351,666	26,772,795	11,945,044	77,069,505
2017 Budget	40,291,707	29,085,685	11,855,652	81,233,044

*CAFR stands for Comprehensive Annual Financial Report data.

REVENUES BY TYPE (continued)



- Between 2009-2015 taxes have remained fairly stable. The increases in 2016-2017 are due to the new sales tax revenue for Highway maintenance and construction.

- A continual significant challenge for the County is that Intergovernmental Revenues continue to fluctuate. As the state continues to change its funding levels for all programs we will have to be aware of the impact on our local tax levy. (red bar)

- In 2012, \$11 million of State grant funding provided 100% of the funding for the land purchase needs of the Mississippi Northwoods project.

- County charges for services, interest income, and other miscellaneous revenues took a significant decline around 2008 and 2009. Since then they have remained fairly stable.

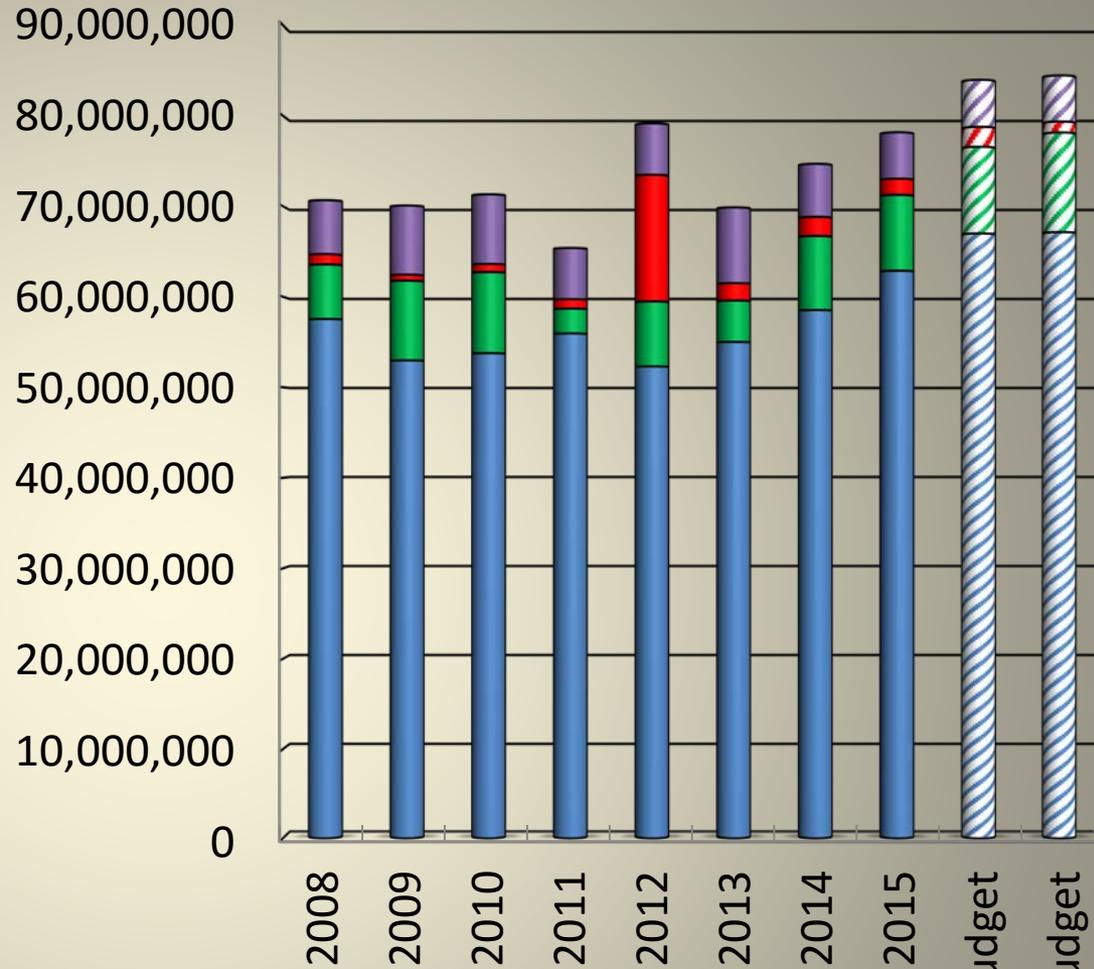
- The 2017 budget is showing a small decrease in other miscellaneous revenues.

EXPENDITURE BY TYPE
Governmental Funds including unorganized townships
Last 8 years actual & 2 years budgeted

Year	Operations	Highway Fund Infrastructure	Capital Outlays	Debt Service	Total Expenditures
2008 CAFR*	57,534,329	6,021,870	1,133,905	5,963,580	70,653,684
2009 CAFR	52,965,798	8,799,779	664,806	7,630,948	70,061,331
2010 CAFR	53,756,724	8,964,019	885,952	7,689,606	71,296,301
2011 CAFR	55,939,344	2,743,985	1,042,045	5,647,254	65,372,628
2012 CAFR	52,293,247	7,175,216	13,993,043	5,676,327	79,137,833
2013 CAFR	54,995,919	4,603,130	1,887,366	8,366,312	69,852,727
2014 CAFR	58,521,542	8,181,415	2,104,649	5,855,196	74,662,802
2015 CAFR	62,860,093	8,377,999	1,785,255	5,117,366	78,140,713
2016 Budget	66,970,718	9,576,789	2,199,495	5,190,638	83,937,640
2017 Budget	67,118,861	11,003,815	1,209,443	5,092,277	84,424,396

*CAFR stands for Comprehensive Annual Financial Report data.

TOTAL EXPENDITURES



Operations

Highway Infrastructure

Capital Outlay

Debt Service

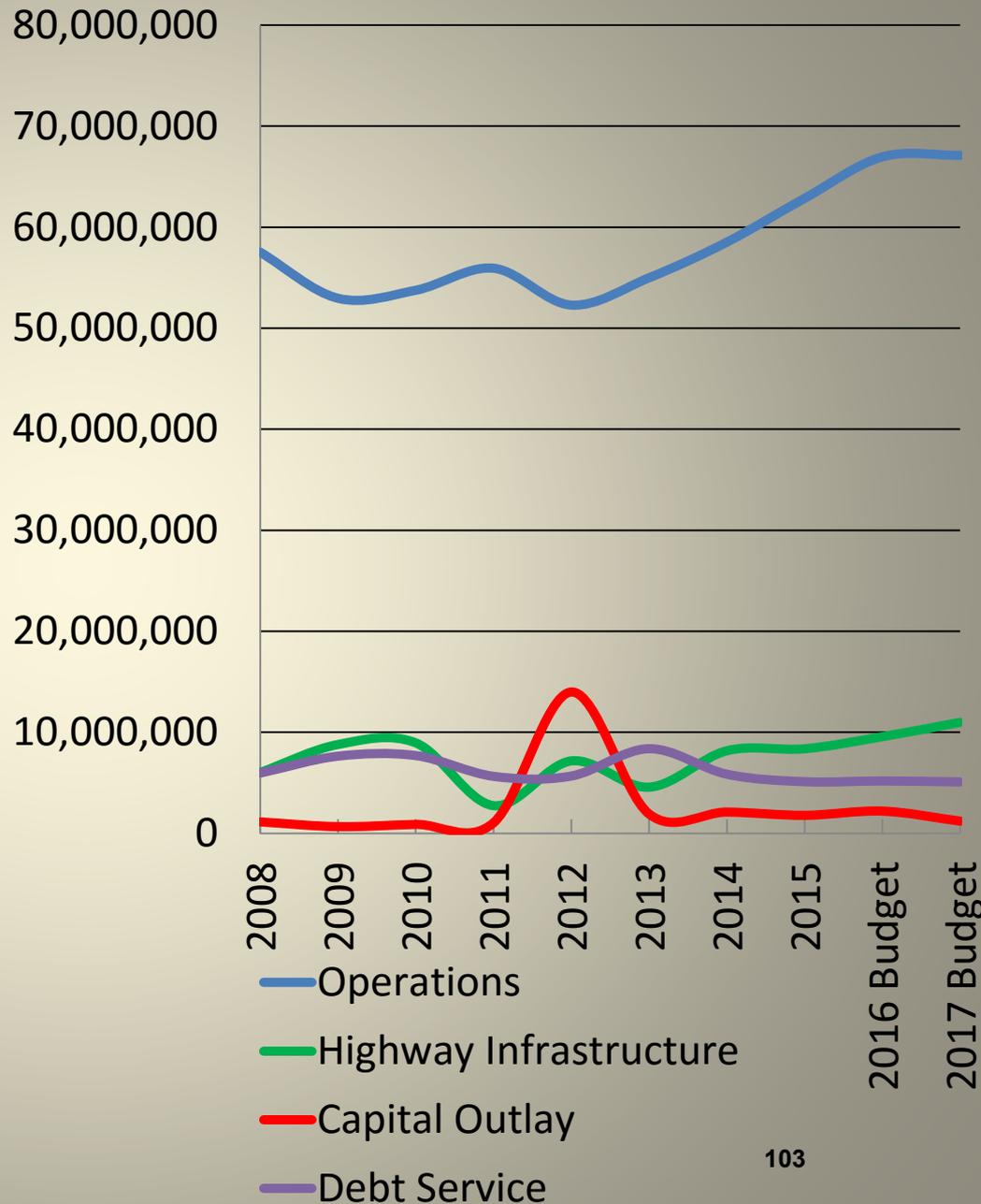
- Breaking down expenditures into the categories of operations, highway infrastructure, capital outlay, and debt service, better defines County spending trends.

- Capital outlays fluctuate based on the timing of projects. In 2012, the County had an 800 MHz radio project and a land purchase.

- Highway infrastructure has fluctuated largely based on the available Federal grant dollars for projects. In 2009 and 2010 the County received historical highs in Federal highway funding as part of the American Recovery and Reinvestment Act of 2009. These funds were stimulus and one-time in nature.

- In 2016, the County Board approved a 1/2 percent sales tax for ongoing road construction and maintenance. This will increase the amount of expenditures in highway infrastructure and operations.

EXPENDITURES BY TYPE



- In 2012, the county received \$11 million in Legacy funding from the State to acquire land for the Mississippi Northwoods project. (red line)

- Debt Service increase in 2013 reflects the County Board's desire to decrease debt by infusing \$5 million into a debt refinancing. (purple line)

- Operational expenditures have slowly trended upwards. The peak years in operational expenditures are largely due to Highway operations. In a year with minimal construction projects, Highway does more maintenance which increases operations. Likewise, in a high construction year Highway performs less maintenance and has lower operational expenditures.

- Growth in Operating expenditures in 2016 are related to public safety and the opening of the last pod in Jail. This increase is offset by additional contract revenues.

HUMAN CAPITAL INVESTMENTS

**FULL-TIME EQUIVALENTS (FTE'S)
AND PERSONNEL COSTS BY
FUNCTION OF GOVERNMENT
Last 8 years actual & 2 years
budget**

FULL-TIME EQUIVALENTS (FTE'S) BY SERVICE AREA

Last 8 years actual & 2 years budget

Including Enterprise Funds

Year	General (Gov./Admin.)*	Highway	Community	Public Safety	Land	Actual Total	Original Budget Total
2008	80.7	37.3	165.3	125.7	46.6	455.6	485.6
2009	74.0	36.2	156.4	127.0	43.6	437.2	450.0
2010	71.9	39.2	151.7	121.8	37.8	422.4	425.6
2011	68.5	38.2	148.3	119.5	34.7	409.2	414.8
2012	69.7	36.2	147.7	120.2	34.9	408.7	416.4
2013	71.3	36.5	147.0	122.6	35.2	412.6	420.8
2014	72.1	36.8	143.5	122.1	37.6	412.1	422.2
2015	70.8	36.7	142.0	127.5	38.6	415.6	420.4
2016 Budget	73.3	39.3	146.4	129.4	36.8	N/A	425.2
2017 Budget	30.0	28.5	37.1	171.7	130.3	49.6	N/A

* In 2017, General was broken into Governance and Administration Services.

CROW WING COUNTY
2017 FULL TIME EQUIVALENTS (FTE) ANALYSIS
BY SERVICE AREA

<u>SERVICE</u>	<u>DEPARTMENT</u>	<u>15 ACTUAL</u>	<u>16 BUDGET</u>	<u>17 BUDGET</u>	<u>17 CHANGES TO FTE'S</u>
Governance Services					
	Administrator	3.3	2.8	2.8	
	Attorney	17.0	18.5	19.2	0.5 Legal Assistant, 0.2 for February Retirement
	County Commissioners	5.0	5.0	5.0	
	Veteran's Services	3.0	3.0	3.0	
	Governance Services Subtotal	28.3	29.3	30.0	
Administrative Services					
	County Extension	0.3	-	0.6	Add Extension Support
	Finance/Elections	9.7	9.4	7.8	Reallocation of Resources
	Facilities	7.4	7.0	7.0	
	Human Resources	3.4	3.0	3.0	
	Information Technology	7.6	8.5	10.1	1 Analyst, 2 Interns, Reallocation of Resources
	Administrative Services Subtotal	28.4	27.9	28.5	
Public Safety Services					
	Investigations	7.4	7.0	8.0	Add 1 Investigator
	Jail	59.0	63.0	63.0	
	Operations	1.0	1.0	1.0	
	Patrol	47.9	45.3	45.3	
	Support	12.2	13.1	13.0	Less 0.1 Mining Inspector
	Public Safety Services Subtotal	127.5	129.4	130.3	
Highway Services					
	Administration	3.8	4.0	4.0	
	Construction	9.6	9.6	9.5	Less Temporary Hours
	Maintenance	20.3	21.7	19.6	Less 2 Maintenance Positions, Less Temporary Hours
	Maintenance Shop	3.0	4.0	4.0	
	Highway Services Subtotal	36.7	39.3	37.1	
Community Services					
	Corrections	-	-	17.6	17 Correctional Officers, 0.6 Administration Allocation
	Health	12.1	12.2	11.0	Reallocation of Resources
	Income Maintenance	55.8	55.6	59.5	2 Financial Workers, 1 Specialist, Reallocation of Resources
	Social Services	74.0	78.6	83.6	2 Social Workers, 1 Specialist, Reallocation of Resources
	Community Services Subtotal	141.9	146.4	171.7	

CROW WING COUNTY
2017 FULL TIME EQUIVALENTS (FTE) ANALYSIS
BY SERVICE AREA

<u>SERVICE</u>	<u>DEPARTMENT</u>	<u>15 ACTUAL</u>	<u>16 BUDGET</u>	<u>17 BUDGET</u>	<u>17 CHANGES TO FTE'S</u>
Land Services					
	Assessment Services	16.6	14.3	16.5	Reallocation of Resources
	Taxpayer Services	7.0	9.1	-	Merged with County Recorder in 2016 to create Customer Services
	County Recorder	7.0	7.0	-	Merged with Taxpayer Services in 2016 to create Customer Services
	Customer Services	-	-	13.8	County Recorder and Taxpayer Services merged in 2016
	Environmental Services	14.2	11.9	9.5	Reallocation of Resources
	Public Land Management	5.0	5.9	5.4	Reallocation of Resources
	Solid Waste/Landfill	3.0	4.7	4.4	Reallocation of Resources
	Land Services Subtotal	52.8	52.9	49.6	
		415.6	425.2	447.2	
		<u>15 ACTUAL</u>	<u>16 BUDGET</u>	<u>17 BUDGET</u>	
	Governance Services	28.3	29.3	30.0	
	Administrative Services	28.4	27.9	28.5	
	Public Safety Services	127.5	129.4	130.3	
	Highway Services	36.7	39.3	37.1	
	Community Services	141.9	146.4	171.7	
	Land Services	52.8	52.9	49.6	
		415.6	425.2	447.2	

•In 2017, the County’s proposed staffing levels of 447.2 FTE's is an increase of 22 FTE's from the 2016 budget.

•The largest increase is in Community Services related to the integration of Community Corrections and the addition of 17 FTE’s.

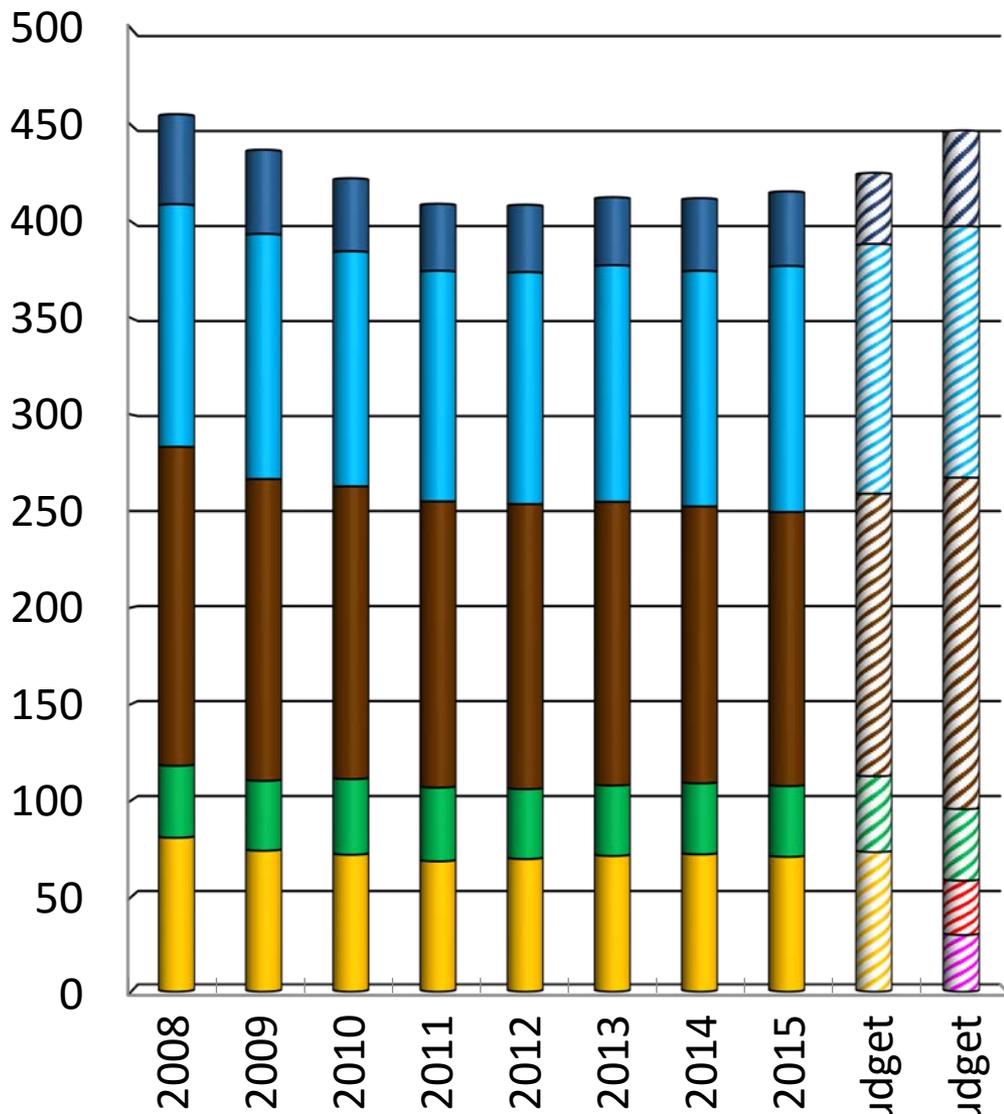
•The other increases were in Public Safety, Community Services and Governance Services.

•Major organizational restructuring started in 2008 to help enhance services while dealing with a budgetary need to reduce human capital.

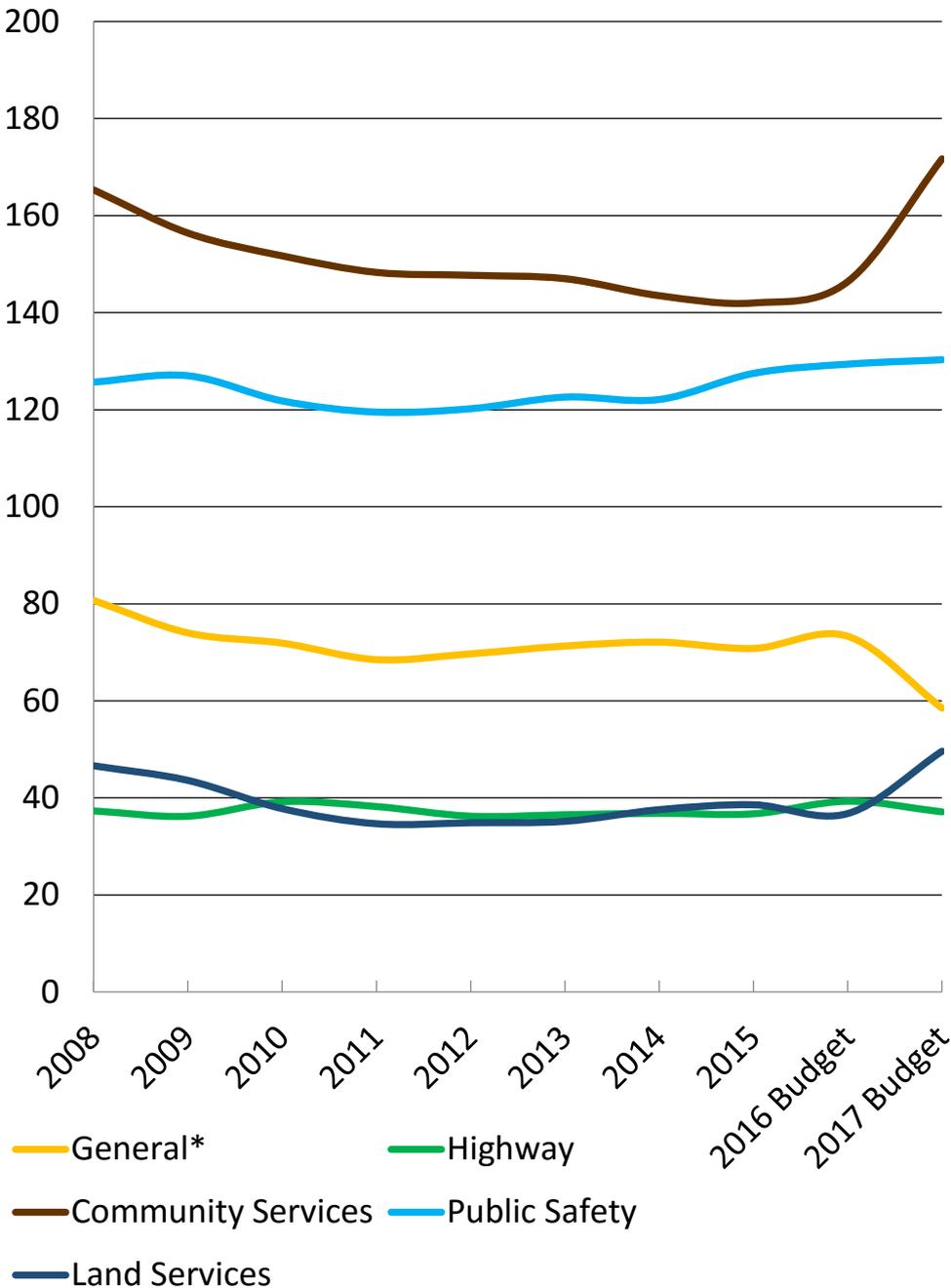
•The 2016 growth in FTE’s is attributed to opening the last pod in the jail and the Attorney’s office.

•Crow Wing County continues to look for ways to increase our services to the taxpayer, while maintaining the total cost of human capital.

FULL-TIME EQUIVALENTS (FTE’S)



FTE'S BY SERVICE AREA



- Community Services growth in FTE's in 2017 is related to the integration of Community Corrections. Since 2008, they have grown 6.4 FTE's. (brown line)

- Public Safety's upward trend in 2008 was attributable to the new jail staffing requirements. In 2016, 6 additional staff were required to open the remaining pod. (light blue line) Total Public Safety growth is 4.6 FTE's since 2008.

- General FTE's will be broken out by Governance 30.0 FTE's and Administrative Services 28.5 FTE's in the future. (yellow line)*

- Current Land Services staffing levels are 3.0 FTE's above the 2008 levels. The 2017 increase is due to reorganization of the Recorder and taxpayer services into Land Services. (dark blue line)

- Highway staffing levels are .2 FTE's below the 2008 levels. (green line)

PERSONNEL COSTS

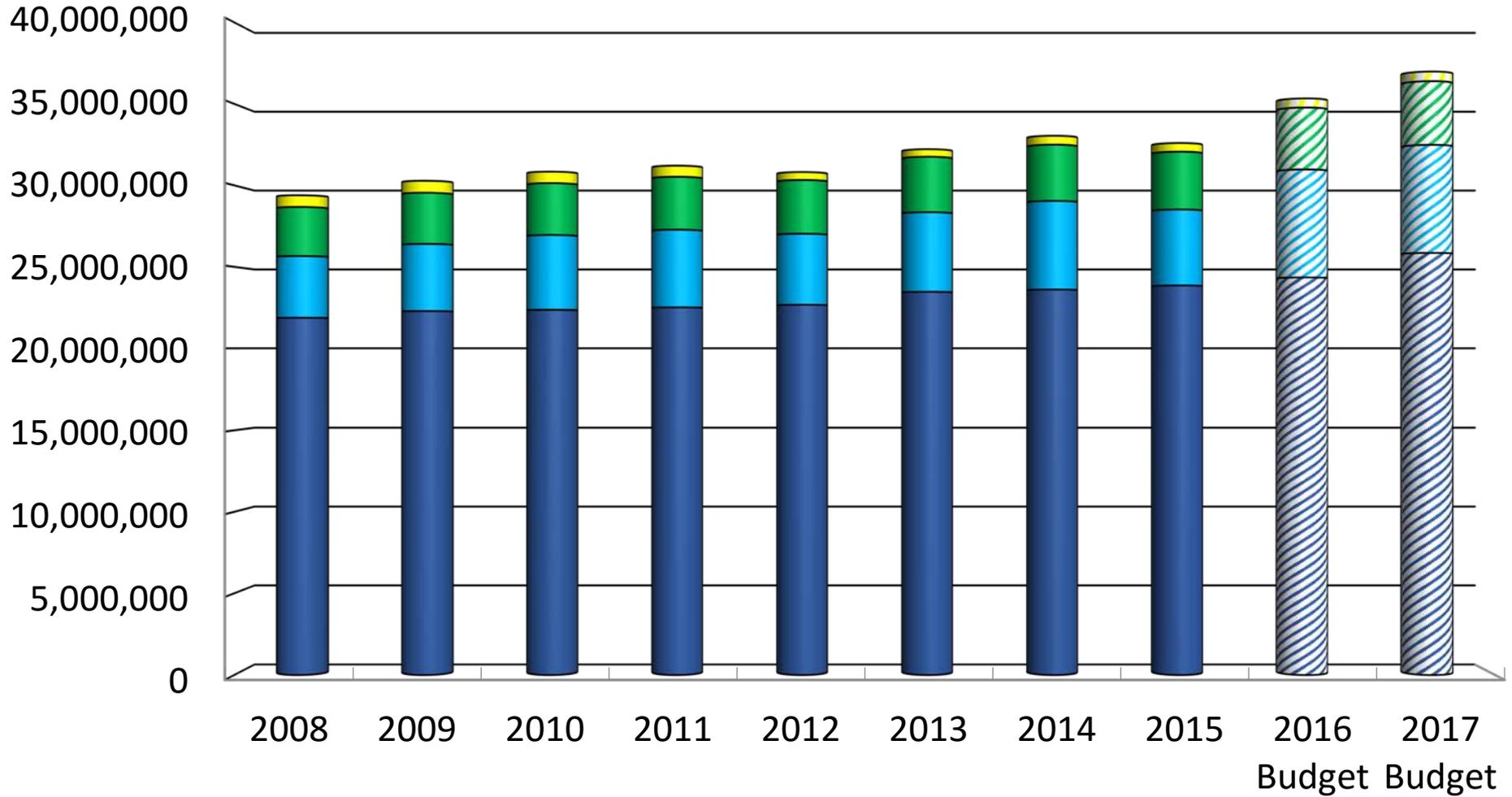
Last 8 years actual & 2 years budget

Including Enterprise funds

Year	Salaries and Wages	Health/ Dental Insurance	PERA FICA Medicare	Worker's Comp/ Other	Actual Total	Original Budget Total
2008	21,875,903	3,782,618	3,011,338	718,689	29,388,548	30,796,015
2009*	22,283,498	4,120,029	3,138,822	734,069	30,276,418	32,367,124
2010	22,362,458	4,589,258	3,180,104	704,787	30,836,607	31,937,673
2011	22,514,515	4,762,051	3,246,131	681,639	31,204,336	31,734,751
2012	22,670,153	4,357,226	3,297,740	486,660	30,811,779	31,690,249
2013	23,464,872	4,884,850	3,400,082	464,197	32,214,001	33,067,020
2014	23,603,630	5,436,102	3,452,583	545,835	33,038,150	34,373,116
2015	23,854,398	4,662,528	3,543,700	531,567	32,592,193	34,762,768
2016 Budget	24,346,486	6,624,864	3,796,613	559,346	N/A	35,327,309
2017 Budget	25,851,396	6,627,116	3,907,548	591,233	N/A	36,977,293

* Every approximately ten years there are 27 pay periods (The amount excluded for this analysis is \$973,165.)

TOTAL PERSONNEL COSTS



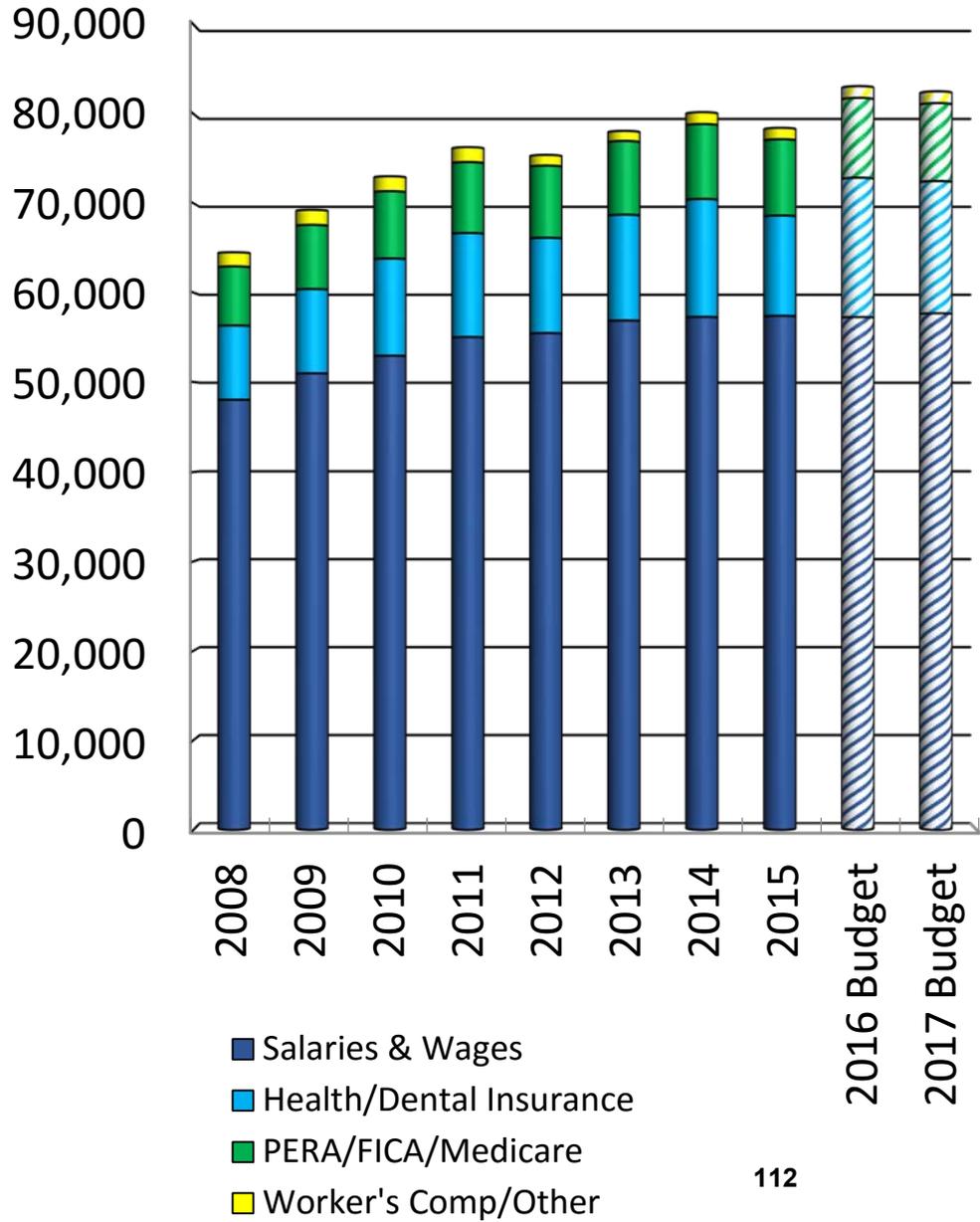
■ Salaries & Wages
 ■ Health/Dental Insurance
 ■ PERA/FICA/Medicare
 ■ Worker's Comp/Other

HISTORICAL INVESTMENT IN HUMAN CAPITAL (PER FTE)

•The cost of health insurance remains a significant concern. Premium costs increased 76.3% from 2008 to 2017. The County has actively pursued plan design changes to curb the rising costs. Today the most popular county insurance option is a high deductible health plan with \$2,600 deductible for single coverage and a \$5,200 deductible for families.

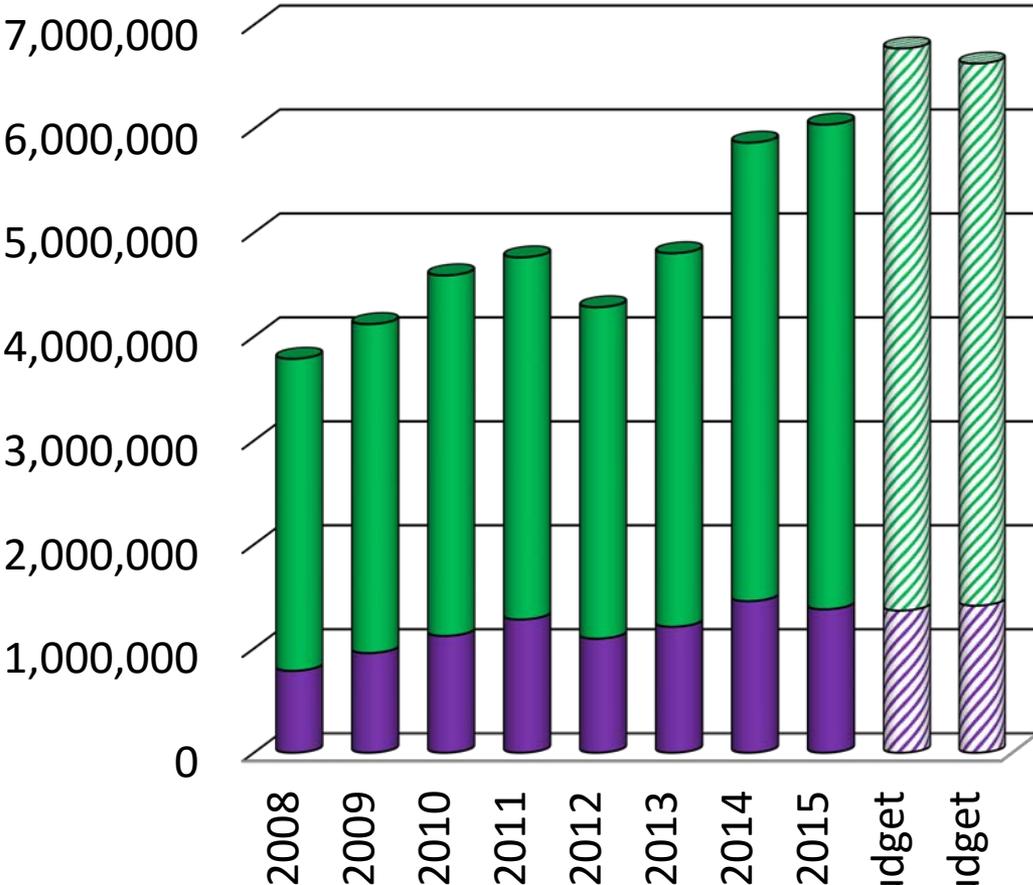
•Wage growth has remained relatively flat due in part to a 15% reduction in minimum pay rates. Other factors impacting wage growth include staffing reductions and departures.

•The transition to a performance based pay model rather than the traditional step and cola pay plan is also helping to control wage inflation while advancing our performance culture.



BREAKDOWN OF RETIREE & ACTIVE HEALTH/DENTAL INSURANCE

Last 8 years actual & 2 years budget



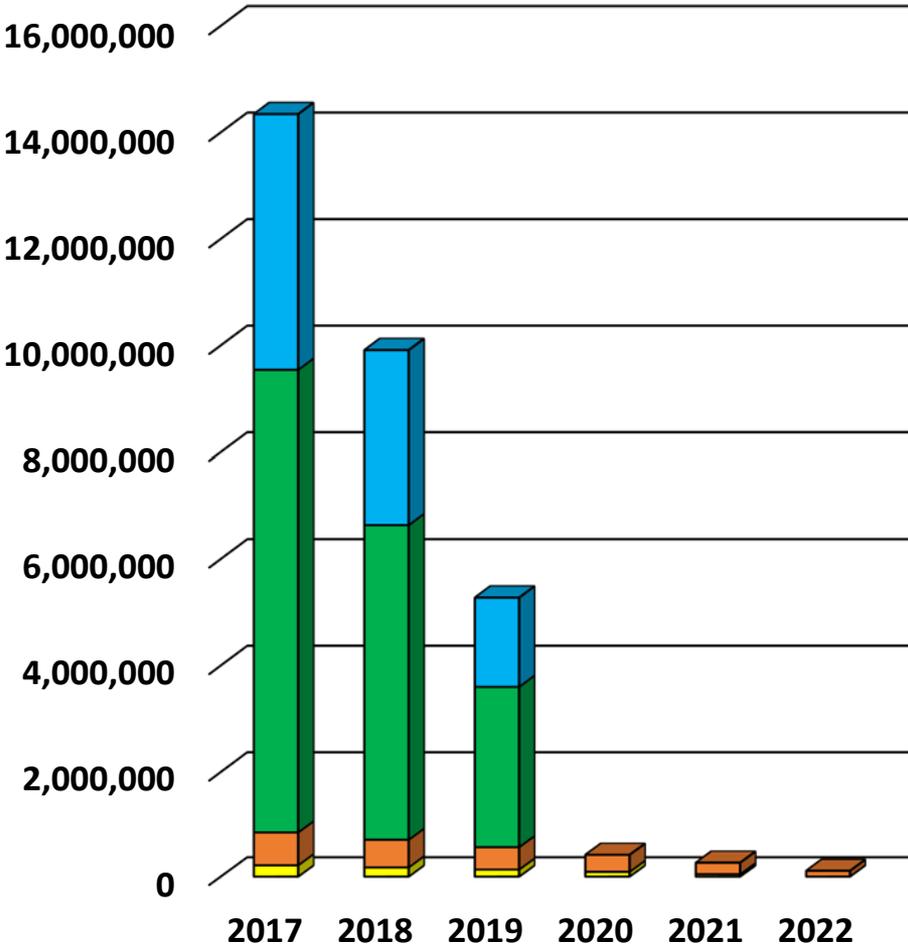
■ Active Health/Dental Insurance
 ■ Retiree Health Insurance

Year	Retiree	Active
2008	785,308	3,001,310
2009	955,885	3,164,144
2010	1,120,675	3,468,583
2011	1,278,999	3,483,053
2012	1,094,300	3,187,998
2013	1,208,447	3,593,507
2014	1,455,293	4,410,383
2015	1,376,871	4,662,528
2016 Budget	1,364,389	5,407,508
2017 Budget	1,412,230	5,214,886

BONDED INDEBTEDNESS

Annual Debt Service Levy and Future Principal Outstanding

Debt Principal Outstanding

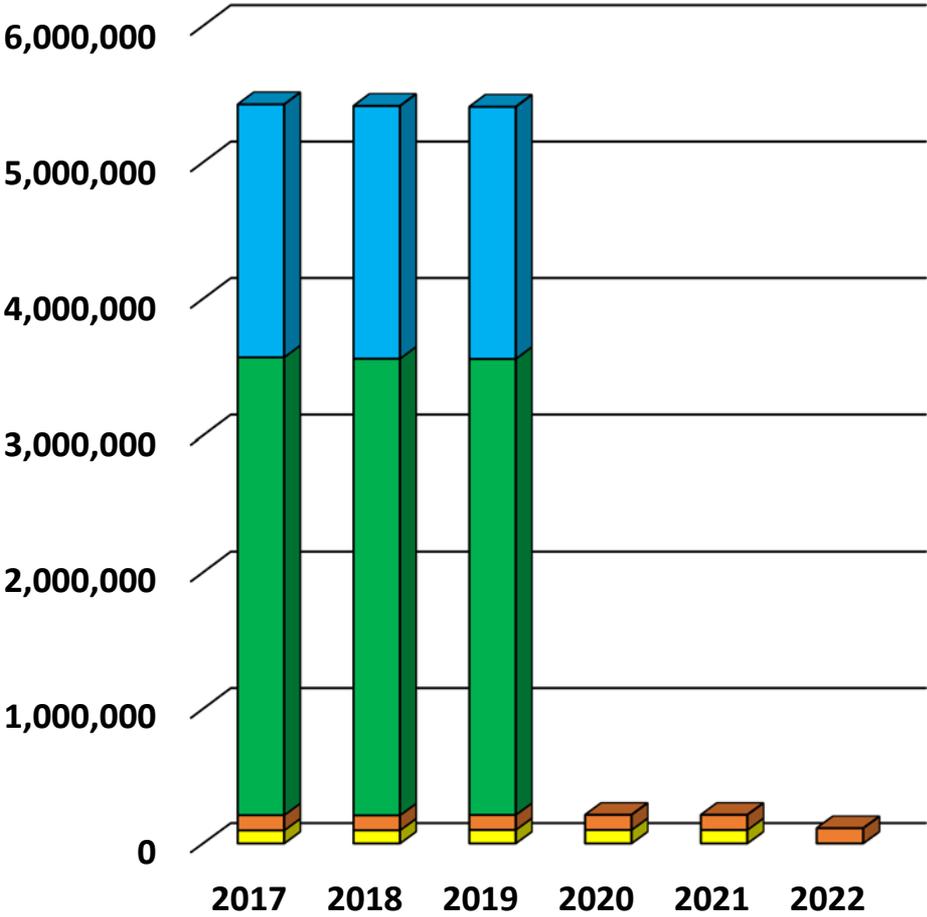


- 2013 G.O. Jail Bonds
- 2013 G.O. CIP Plan Bonds
- 2012 City of Crosslake Public Works Facility 53% County portion
- 2010 G.O. Airport Bonds (refunding) 50% County portion

- In 2013, the county refinanced debt related to the 2004 building project. With a \$5 million injection of cash reserves and a transfer of \$1 million levy annually from the Capital Projects Fund, the county was able to reduce the term by 5 years and reduce the interest costs by an estimated \$5 million.
- This refinancing coupled with the accelerated repayment schedule shows the Board’s directive to reduce the county’s debt burden.
- The County has a desire to continue in a pay-as-you-go strategy in relation to addressing future capital outlay needs. This would involve the saving for capital outlays versus issuing debt for future capital. This strategy takes much organizational dedication to properly plan for and fund future capital projects.
- This pay-as-you-go strategy has an overall favorable cost of ownership under most circumstances.

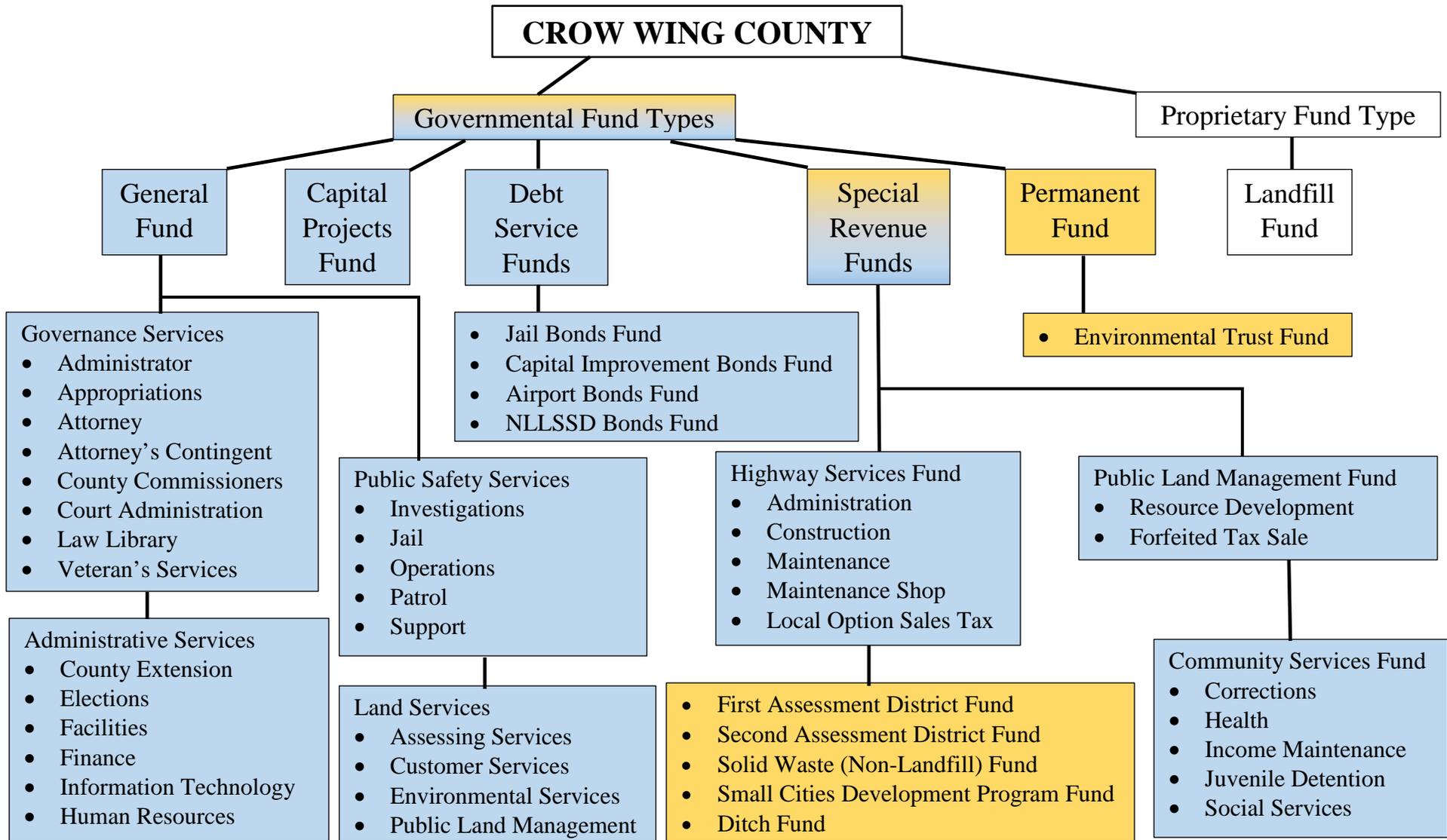
Annual Debt Service Levy

- Crow Wing County’s current debt levy is 14.7% of the County’s 2017 total levy.
- Crow Wing County’s debt rating is:
 - AA as rated by Standard & Poor’s.
- Long term capital planning is underway for 2020 when \$5.1 million of debt service is completed. Included in this planning are:
 - Completion of an annual Building Condition Assessment to ensure our capital investment in buildings is adequately maintained.
 - Completion of an annual Technology Strategic Plan to guide future investments in technology to improve operational efficiencies.
 - Use of resources to fund and/or reduce the long-term OPEB liabilities.
 - Potential for tax relief.



- 2013 G.O. Jail Bonds
- 2013 G.O. CIP Plan Bonds
- 2012 City of Crosslake Public Works Facility 53% County portion
- 2010 G.O. Airport Bonds (refunding) 50% County portion

BUDGETARY FUND/ SERVICE CENTER



	Major Funds
	Non-Major Funds

*Coloration does not apply to departments, only to the fund in which they reside.

**2017 CROW WING COUNTY
BUDGET**

GOVERNMENTAL AND PROPRIETARY FUNDS

**Budgeted Changes in Fund Balances / Net Position
(Cash Basis)**

<u>FUNDS</u>	2015 ACTUAL FUND BALANCE	2016 ACTUAL FUND BALANCE	2017 BUDGETED FUND BALANCE INC / (DEC)	2017 PROJECTED FUND BALANCE	2016 / 2017 % INC/(DEC)
<u>GOVERNMENTAL</u>					
MAJOR FUNDS					
GENERAL	\$ 15,650,237	\$ 15,704,094	\$ (221,990)	\$ 15,482,104	-1.41%
HIGHWAY	8,352,134	10,445,444	(3,085,035)	7,360,409	-29.53% *
COMMUNITY SERVICES	3,745,107	2,088,010	(55,428)	2,032,582	-2.65%
PUBLIC LAND MANAGEMENT	1,604,937	1,412,729	(127,223)	1,285,506	-9.01%
DEBT SERVICE	4,414,207	4,513,480	107,325	4,620,805	2.38%
CAPITAL PROJECTS	3,094,854	3,460,853	257,561	3,718,414	7.44%
NON-MAJOR FUNDS					
UNORGANIZED TOWNSHIPS	2,501,537	1,748,282	(285,114)	1,463,168	-16.31% **
SOLID WASTE (NON-LANDFILL)	2,611,032	2,861,075	227,296	3,088,371	7.94%
SMALL CITIES DEVELOPMENT	79,796	25,910	18,673	44,583	72.07% ***
DITCH	-	4,360	-	4,360	0.00%
ENVIRONMENTAL TRUST	1,875,549	1,888,865	(27,417)	1,861,448	-1.45%
TOTAL GOVERNMENTAL FUND BALANCES	\$ 43,929,390	\$ 44,153,102	\$ (3,191,352)	\$ 40,961,750	-7.23%
<u>PROPRIETARY</u>					
LANDFILL	\$ 13,686,234	\$ 14,453,375	\$ 428,849	\$ 14,882,224	2.97%
TOTAL OF ALL FUNDS	\$ 57,615,624	\$ 58,606,477	\$ (2,762,503)	\$ 55,843,974	-4.71%

* Highway fund balance is decreasing 29.53% due to savings in previous years for the 2017 Highway Improvement Plan spending.

** Unorganized Townships fund balance is decreasing 16.31% due to savings in previous years for a road project in 2017.

*** Small Cities Development fund balance is decreasing 72.07% due to revolving loans being spent in 2017.

**2017 CROW WING COUNTY
BUDGET**

**GOVERNMENT WIDE
Including Unorganized Townships**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 36,124,454	\$ 36,097,666	\$ 40,191,707	\$ 4,094,041	11.34%
SPECIAL ASSESSMENTS	608,196	590,000	612,271	22,271	3.77%
LICENSES AND PERMITS	1,281,258	1,113,345	1,117,520	4,175	0.37%
INTERGOVERNMENTAL	27,029,044	26,024,374	29,162,185	3,137,811	12.06%
CHARGES FOR SERVICES	5,368,180	6,294,580	6,711,851	417,271	6.63%
FINES AND FORFEITURES	45,354	35,000	35,000	-	0.00%
GIFTS AND CONTRIBUTIONS	71,420	8,500	29,500	21,000	247.06%
INVESTMENTS	522,027	622,466	588,071	(34,395)	-5.53%
MISCELLANEOUS	3,188,214	2,804,701	2,701,832	(102,869)	-3.67%
TOTAL REVENUES	\$ 74,238,147	\$ 73,590,632	\$ 81,149,937	\$ 7,559,305	10.27%
<u>EXPENDITURES:</u>					
PUBLIC AID ASSISTANCE	\$ 8,587,377	\$ 7,920,767	\$ 8,864,747	\$ 943,980	11.92%
PERSONNEL SERVICES	33,853,413	33,477,265	35,022,696	1,545,431	4.62%
SERVICES & CHARGES	19,460,322	22,357,410	26,158,837	3,801,427	17.00%
SUPPLIES & MATERIALS	2,472,980	3,586,934	3,521,774	(65,160)	-1.82%
CAPITAL OUTLAY	5,671,453	4,467,834	4,099,893	(367,941)	-8.24%
DEBT SERVICE	5,208,923	5,190,638	5,092,277	(98,361)	-1.89%
OTHER EXPENDITURES	2,148,301	1,864,911	1,551,066	(313,845)	-16.83%
TOTAL EXPENDITURES	\$ 77,402,769	\$ 78,865,759	\$ 78,865,759	\$ 5,445,531	6.90%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,164,622)	\$ (5,275,127)	\$ 2,284,178	\$ 7,559,305	-143.30%
TOTAL OTHER FINANCING SOURCES (USES)	253,888	(31,000)	(30,000)	1,000	-3.23%
NET CHANGE IN FUND BALANCES	\$ (2,910,734)	\$ (5,306,127)	\$ 2,254,178	\$ 7,560,305	-142.48%

FULL TIME EQUIVALENTS

415.6

425.2

447.2

**2017 CROW WING COUNTY
BUDGET**

GENERAL FUND - COMBINED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 20,046,717	\$ 19,890,074	\$ 19,159,718	\$ (730,356)	-3.67%
LICENSES AND PERMITS	534,944	522,945	527,120	4,175	0.80%
INTERGOVERNMENTAL	1,992,171	2,026,627	2,095,518	68,891	3.40%
CHARGES FOR SERVICES	3,195,354	4,149,851	4,523,598	373,747	9.01%
FINES AND FORFEITURES	45,354	35,000	35,000	-	0.00%
GIFTS AND CONTRIBUTIONS	45,223	-	18,000	18,000	-
INVESTMENTS	405,506	478,600	479,000	400	0.08%
MISCELLANEOUS	1,264,931	1,357,445	1,403,680	46,235	3.41%
TOTAL REVENUES	\$ 27,530,200	\$ 28,460,542	\$ 28,241,634	\$ (218,908)	-0.77%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 18,464,719	\$ 17,688,238	\$ 17,560,141	\$ (128,097)	-0.72%
SERVICES & CHARGES	6,231,160	8,096,508	7,775,825	(320,683)	-3.96%
SUPPLIES & MATERIALS	1,175,193	1,763,479	1,743,363	(20,116)	-1.14%
CAPITAL OUTLAY	573,007	229,803	591,400	361,597	157.35%
OTHER EXPENDITURES	1,143,574	1,159,065	792,896	(366,169)	-31.59%
TOTAL EXPENDITURES	\$ 27,587,653	\$ 28,937,093	\$ 28,463,625	\$ (473,468)	-1.64%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (57,453)	\$ (476,551)	\$ (221,991)	\$ 254,560	-53.42%
TOTAL OTHER FINANCING SOURCES (USES)	79,970	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 22,517	\$ (476,551)	\$ (221,991)	\$ 254,560	-53.42%

FULL TIME EQUIVALENTS

237.0

239.5

238.4

**2017 CROW WING COUNTY
BUDGET**

GOVERNANCE SERVICES - COMBINED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 500,235	\$ 509,127	\$ -	\$ (509,127)	-100.00%
INTERGOVERNMENTAL	22,172	15,000	15,000	-	0.00%
CHARGES FOR SERVICES	125,743	174,000	174,000	-	0.00%
FINES AND FORFEITURES	29,902	35,000	35,000	-	0.00%
MISCELLANEOUS	2,897	5,000	-	(5,000)	-100.00%
TOTAL REVENUES	\$ 680,949	\$ 738,127	\$ 224,000	\$ (514,127)	-69.65%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 748,002	\$ 781,476	\$ 800,434	\$ 18,958	2.43%
SERVICES & CHARGES	2,315,506	2,284,893	2,208,680	(76,213)	-3.34%
SUPPLIES & MATERIALS	174,039	256,150	282,609	26,459	10.33%
CAPITAL OUTLAY	19,701	20,500	26,000	5,500	26.83%
OTHER EXPENDITURES	1,143,574	1,159,065	792,896	(366,169)	-31.59%
TOTAL EXPENDITURES	\$ 4,400,822	\$ 4,502,084	\$ 4,110,619	\$ (391,465)	-8.70%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,719,873)	\$ (3,763,957)	\$ (3,886,619)	\$ (122,662)	3.26%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (3,719,873)	\$ (3,763,957)	\$ (3,886,619)	\$ (122,662)	3.26%

FULL TIME EQUIVALENTS

28.3

29.3

30.0

**2017 CROW WING COUNTY
BUDGET**

COUNTY COMMISSIONERS

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 244,757	\$ 237,258	\$ 254,687	\$ 17,429	7.35%
SERVICES & CHARGES	76,634	53,800	36,106	(17,694)	-32.89%
SUPPLIES & MATERIALS	886	1,550	1,300	(250)	-16.13%
TOTAL EXPENDITURES	\$ 322,277	\$ 292,608	\$ 292,093	\$ (515)	-0.18%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (322,277)	\$ (292,608)	\$ (292,093)	\$ 515	-0.18%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (322,277)	\$ (292,608)	\$ (292,093)	\$ 515	-0.18%
 FULL TIME EQUIVALENTS	 5.0	 5.0	 5.0		

**2017 CROW WING COUNTY
BUDGET**

COURT ADMINISTRATION

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
MISCELLANEOUS	\$ 515	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 515	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ -	\$ -	\$ 6,760	\$ 6,760	-
SERVICES & CHARGES	304,503	299,924	260,000	(39,924)	-13.31%
TOTAL EXPENDITURES	\$ 304,503	\$ 299,924	\$ 266,760	\$ (33,164)	-11.06%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (303,988)	\$ (299,924)	\$ (266,760)	\$ 33,164	-11.06%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (303,988)	\$ (299,924)	\$ (266,760)	\$ 33,164	-11.06%

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: Administration

DEPARTMENT DESCRIPTION: The County Administrator is directly accountable to the County Board under the provisions of Minnesota Statute 375A.06. Under supervision by the County Board, the Administrator is charged with coordinating the various activities of the county and unifying management of its affairs. Primary responsibilities also include oversight of the Senior Management Team, budget preparation and management in concert with the County Auditor/Treasurer's Office, and public relations.

GOALS AND OBJECTIVES OBTAINED IN 2016:

1. Substantially expanded the number of customer satisfaction surveys completed and received in order to increase the validity and reliability of customer service information county-wide. 2015 total of approximately 1400 surveys increased in 2016 to over 4000. Continued increases expected year-over-year in the future.
2. Continued service integration to better improve customer service within land-related service areas to improve service and reduce costs. Eliminated Auditor/Treasurer and Recorder offices and merged all land and vital records information into Land Services Department. Reorganized all internal service and election functions into a new Administrative Services Department. Expected improvement on-going in process improvements to improve the customer experience and reduced 2016 operating expenses by \$400,000.
3. Expanded contract with DOC to house sentenced state inmates in the county jail, thereby producing a net increase in 2016 revenue of over \$500,000. Annualized impact of that in 2017 expected to be over \$800,000.
4. Integrated community corrections functions into Crow Wing County Community Services and sunset previous joint provision of those services with Morrison and Aitkin counties. Efforts on-going to better integrate service delivery across the entire spectrum of Health and Human Service program areas with corrections function.

5. Adopted local option sales tax for county roads to better apportion costs of those roads to all those who use them. Sales tax incidence study showed that 50% of the sales taxes (and thereby road usage) is from people who do not own property in Crow Wing County. This will generate an estimated \$4.5 million per year for local road maintenance and improvements. County Board also adopted reduction of local Road and Bridge property tax levy of \$1.3 million for 2017 to further reduce the incidence to CWC property taxpayers for the cost of financing local road projects.
6. Restructured public information function from what we had done in 2014 and 2015 in delivering a People's Report to delivering content in smaller chunks, but throughout the year. Added functions to Executive Assistant role in Administration and thereby significantly reduced outside consulting expense. Continuously re-evaluating best methods to continue efforts in the future.
7. Trained a first cohort of county employees in employing Six-Sigma process improvement methodologies to continue nurturing of a high-performance, continuous improvement culture.
8. Authorized a Comprehensive Transportation Plan for the First Assessment District to better manage development patterns and transportation investments in a more coherent way.
9. Created a Fleet Management position to better coordinate delivery and management of fleet vehicle assets.
10. Continued expansion of integration of Health and Human Services program data to better coordinate and deliver programs more holistically through the use of TIES and Click-View applications. Results show highly useful to common intake area and to managers to better understand time allocations of Social Workers to various cases and reporting thereby increasing outside revenue generation to offset local costs.
11. Continued efforts to mine DHS data systems to better integrate service delivery across program service offerings so that clients can be more holistically served and so that service can better be coordinated to avoid service duplication or service gaps. Gained access to DHS data warehouse to more productively and more robustly mine their data.
12. Delivered a more robust 5-year CIP plan that captures not only Fleet, IT, and Facilities initiatives, but also prioritizes them effectively over a 5-year plan. Engaged SMT in making the recommendation to the Budget Committee on the plan.

13. Improved coordination of GIS internal services to internal customers to better reflect their changing service needs. In the process, created new application for GPS location and salt/sand delivery by storm event to reduce product consumption and thereby environmental impacts. Also created a new GIS application for traffic sign inventory management, among others.
14. Completed structural changes within the Land Services building to deliver services in the new, more integrated, one-stop way for customers.
15. Implemented upgraded technology in County Board Room to include improvements in the audio and video quality, functionality at each workstation at the dias, and a new agenda management software solution.
16. Implemented contracting out septic system compliance inspections.
17. Rebid service contract for improved cleaning services for county facilities.
18. Implemented HRIS technology to integrate financial and HR practices within the MUNIS system to better manage HR resources across the organization.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

1. Launch of new employee engagement survey instrument after having used the highly credible Gallup Q12 for many years.
2. Continue to increase number of returned customer satisfaction surveys to over 6,000.
3. Continue to closely monitor expenses and producing conservative budget requests.
4. Continue technology investments to potentially include a new CAMA and tax system that increase the productivity of county employees, deliver better customer service, and/or reduce operating expenses.

5. Complete automation of snowplowing technology that will capture all pertinent elements of snow plowing events without need for staff manually inputting that data on salt usage, time to plow, roads plowed, and so on. Capturing the data will not only be useful in better managing responses and salt/sand usage with differing environmental conditions, but will also much more efficiency in the capture of timesheet information to automate that which has been a very staff-time-intensive function.
6. Using data captured above, deliver live snow-plow tracking app for live updates on snow event plow routes and progress for the general public through our website and CWC app.
7. Finalize development of a Social Media plan for the organization to better leverage various platforms and the types of public information that is most useful to each.
8. Implement improved processes and service delivery within the new integrated Land Services, Administrative Services, and Community Corrections services to report out to the County Board and public on results achieved.
9. Develop a community-based response to rising impacts of methamphetamine and opioid abuse within our communities by analyzing prevalence of negative demographic characteristics within our County by use of GIS to localize the worst areas and focus a community-based collaborative response.
10. Complete and implement recommendations from a comprehensive salary market survey including similarly situated public and private sector comparison markets to ensure we are paying competitively and not above market rates for various job classes.
11. Evaluate and implement new workplace safety investments including additional security hardware, software, and safety protocols to include training of county employees and drills to ensure the inculcation of new resources and response alternatives in an instance of a workplace violence event.

**2017 CROW WING COUNTY
BUDGET**

ADMINISTRATOR

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
MISCELLANEOUS	\$ 10	\$ -	\$ -	\$ -	-
TOTAL REVENUES	\$ 10	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 268,142	\$ 303,822	\$ 296,646	\$ (7,176)	-2.36%
SERVICES & CHARGES	35,162	29,100	20,277	(8,823)	-30.32%
SUPPLIES & MATERIALS	1,768	3,000	2,900	(100)	-3.33%
TOTAL EXPENDITURES	\$ 305,072	\$ 335,922	\$ 319,823	\$ (16,099)	-4.79%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (305,062)	\$ (335,922)	\$ (319,823)	\$ 16,099	-4.79%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (305,062)	\$ (335,922)	\$ (319,823)	\$ 16,099	-4.79%
 FULL TIME EQUIVALENTS	 3.3	 2.8	 2.8		

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: Crow Wing County Attorney's Office

DEPARTMENT DESCRIPTION: The County Attorney is the chief prosecutor for crimes which occur within the county. The County Attorney is also the legal advisor for the Crow Wing County Board of Commissioners and county departments.

The Crow Wing County Attorney's Office currently consists of 9 attorneys and 10 non-attorney staff members. The attorneys consist of 1 elected County Attorney, 1 Chief Deputy County Attorney, 7 Assistant County Attorneys. The non-attorney staff consists of 1 Administrative Manager, 1 Technical/Specialist and 8 Legal Assistants. Though document length restrictions prohibit a comprehensive review of everyone's duties, a general overview is provided as follows.

1) Adult Criminal: Our office is responsible for the prosecution of all serious felonies and felonies which occur within Crow Wing County. We also prosecute gross misdemeanors, misdemeanors and petty misdemeanors except for those occurring in a municipality which has exercised its statutory ability to prosecute misdemeanors occurring within its boundaries. We have 4.75 FTE attorneys and 4.5 legal assistants working in this area. We also have .20 FTE legal assistants monitoring and managing the Crow Wing County criminal history suspense prevention and resolution program.

In 2015, our office opened 2051 and closed 1937 files in this area. This breaks down as follows:

	Opened	Closed
Serious Felonies	7	27
Felonies	857	850
Gross Misdemeanors	321	265
Misdemeanors	730	688
Petty Misdemeanors	136	107
Total	2051	1937

The above numbers do not include/recognize probation violations, arraignment guilty pleas or other criminal case management for which no additional files are opened or closed. We had approximately 16 criminal appeals in 2015. These numbers do not reflect case consultation and trainings provided or other services/functions not tracked in LENS.

2) Juvenile Delinquency: Our office prosecutes all juvenile delinquencies and status offense matters occurring in Crow Wing County. Generally speaking a juvenile delinquency occurs when a juvenile commits what would have been a serious felony, felony or gross misdemeanor adult offense. A status offense occurs when a juvenile commits what would have been a misdemeanor or petty misdemeanor adult offense. We have 1 attorney and .80 FTE legal assistants working in this area. In 2015, our office opened 797 and closed 655 delinquency cases. This breaks down as follows:

	Opened	Closed
Serious Felonies	0	0
Felonies	79	48
Gross Misdemeanors	19	11
Misdemeanors	524	403
Petty Misdemeanors	175	193
Total	797	655

3) Child Protection: Our office is responsible for all children in need of protection or services (CHIPS) and termination of parental rights (TPR) matters occurring in Crow Wing County. These cases are very involved with issues ranging from dependency and neglect, child abuse, concurrent planning, permanency and the loss of one's child(ren). We have 1 attorney and 1 legal assistant working in this area.

In 2015 we opened 137 and closed 139 cases in the child protection field. This breaks down as follows:

Case Types	Opened	Closed
CHIPS	104	79
TPR/Permancy	34	18

(CHIPS-Child in Need of Protection or Services; TPR-Termination of Parental Rights; Permancy-final resolution other than TPR) These numbers do not include services provided (ie: case consultation, providing training, Crow Wing County Criminal Justice Initiative; Crow Wing County Family Services Collaborative, etc.) that are not tracked in LENS. We had 2 appeals to the appellate courts in 2015. We have opened 13 new adoption petitions.

4) Civil: Our office represents and does the legal work for all aspects of Crow Wing County’s governmental operation. These services range from macro/policy making level (advising county board, county administrator, department heads) to the micro day to day operational level (tax appeals, child support enforcement, civil commitments, contracts, ordinance drafting, land use issues, eminent domain, etc.) We have 1.75 FTE attorneys and 1.25 FTE legal assistants working in this area. We also have .25 FTE legal assistant administrating Crow Wing County civil forfeiture programs/efforts.

In 2015 LENS shows that we opened 318 and closed 114 cases. This breaks down as follows:

Case Types	Opened	Closed
Civil	7	9
Commitments	43	36
Condemnations	0	1
Dog Bites	28	27
Forfeitures	179	1
Guardianships	6	3
Land Use	0	0
Other	33	20
Probate	7	11
Tax Appeals	15	6

5) Office General: In our office we have .50 FTE attorneys and 1 FTE legal assistant working in this area. The administrative manager, chief deputy county attorney and county attorney duties and responsibilities are incorporated into the above overview. Our Technical Specialist is involved will all aspects of our operation including general reception duties, processing incoming electronic data, and assisting legal assistants as able.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Have continued to effectively and efficiently prosecute crime.
- Have continued to provide Crow Wing County governmental structures with excellent and comprehensive legal services.
- One of our goals for 2016, was to find and implement a software product that will be utilized to store all our cases electronically. This will eliminate the process of boxing up closed cases and putting them in storage only to have them scanned as archived files into electronic storage at a later date. This project is scheduled to begin taking place in the first week in October.
- Prepare, train and be ready to implement the new Minnesota Courts mandated Efiling/Eservice system requirements. We were able to implement efilings in March and able to work through several issues prior to going live on July 1, 2016.
- Continuing to improve our procedures in processing criminal matters has always been an ongoing goal year to year. This year we went through a Six Sigma process and reviewed and improved our Standard Operating Procedure for opening up criminal cases. The County Attorney's Office opens 2,000 to 3,000 criminal cases per year and by updating our SOP we have improved our process.
- In an effort to continually improve our prosecution process, we have established a monthly reporting system to constantly monitor the time that a case takes to be reviewed and a charging decision is made.
- With one attorney retiring and another approaching retirement, we have been reviewing and restructuring job assignments in order to continually improve our process.
- Activate our Lens portals to be used between other county departments.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Continue to effectively and efficiently prosecute crime.
- Continue to provide excellent and comprehensive legal services to Crow Wing County governmental structure.

- Implementation of online criminal discovery
- Expand our measurements for the process of criminal file processing. Will add on measurements such as #'s declined; #'s of convictions for attorneys;
- Begin measuring our turnaround time for supplying discovery to criminal defense.
- Review Child Protection arena with goal of implementing electronic conveyance of data and exploring ways to lean the process. This continues to be a multi- year objective.

**2017 CROW WING COUNTY
BUDGET
ATTORNEY**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 52,735	\$ 95,000	\$ 95,000	\$ -	0.00%
FINES AND FORFEITURES	29,902	35,000	35,000	-	0.00%
STATE GRANT	24,781				
TOTAL REVENUES	\$ 107,418	\$ 130,000	\$ 130,000	\$ -	0.00%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 1,806,669	\$ 1,850,044	\$ 1,833,536	\$ (16,508)	-0.89%
SERVICES & CHARGES	113,011	166,100	192,909	26,809	16.14%
SUPPLIES & MATERIALS	19,701	20,500	26,000	5,500	26.83%
TOTAL EXPENDITURES	\$ 1,939,381	\$ 2,036,644	\$ 2,052,445	\$ 15,801	0.78%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,831,963)	\$ (1,906,644)	\$ (1,922,445)	\$ (15,801)	0.83%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,831,963)	\$ (1,906,644)	\$ (1,922,445)	\$ (15,801)	0.83%
 FULL TIME EQUIVALENTS	 17.0	 18.5	 19.2		

**2017 CROW WING COUNTY
BUDGET**

ATTORNEY'S CONTINGENT

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 7,205	\$ 7,500	\$ 7,500	\$ -	0.00%
TOTAL EXPENDITURES	\$ 7,205	\$ 7,500	\$ 7,500	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (7,205)	\$ (7,500)	\$ (7,500)	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (7,205)	\$ (7,500)	\$ (7,500)	\$ -	0.00%

**2017 CROW WING COUNTY
BUDGET**

VETERAN'S SERVICES

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 12,658	\$ 15,000	\$ 15,000	\$ -	0.00%
MISCELLANEOUS	2,372	5,000	-	(5,000)	-100.00%
TOTAL REVENUES	\$ 15,030	\$ 20,000	\$ 15,000	\$ (5,000)	-25.00%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 235,103	\$ 240,396	\$ 242,341	\$ 1,945	0.81%
SERVICES & CHARGES	36,466	32,525	49,261	16,736	51.46%
SUPPLIES & MATERIALS	9,304	11,500	11,500	-	0.00%
TOTAL EXPENDITURES	\$ 280,873	\$ 284,421	\$ 303,102	\$ 18,681	6.57%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (265,843)	\$ (264,421)	\$ (288,102)	\$ (23,681)	8.96%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (265,843)	\$ (264,421)	\$ (288,102)	\$ (23,681)	8.96%
 FULL TIME EQUIVALENTS	 3.0	 3.0	 3.0		

**2017 CROW WING COUNTY
BUDGET**

APPROPRIATIONS

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 500,235	\$ 509,127	\$ -	\$ (509,127)	-100.00%
INTERGOVERNMENTAL	9,514	-	-	-	-
TOTAL REVENUES	\$ 509,749	\$ 509,127	\$ -	\$ (509,127)	-100.00%
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 29,344	\$ 12,000	\$ 2,000	\$ (10,000)	-83.33%
OTHER EXPENDITURES	1,143,574	1,159,065	792,896	(366,169)	-31.59%
TOTAL EXPENDITURES	\$ 1,172,918	\$ 1,171,065	\$ 794,896	\$ (376,169)	-32.12%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (663,169)	\$ (661,938)	\$ (794,896)	\$ (132,958)	20.09%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (663,169)	\$ (661,938)	\$ (794,896)	\$ (132,958)	20.09%

**2017 CROW WING COUNTY
BUDGET**

LAW LIBRARY - RESTRICTED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 68,555	\$ 75,000	\$ 75,000	\$ -	0.00%
TOTAL REVENUES	\$ 68,555	\$ 75,000	\$ 75,000	\$ -	0.00%
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 19,523	\$ -	\$ -	\$ -	-
SUPPLIES & MATERIALS	45,820	70,000	70,000	-	0.00%
TOTAL EXPENDITURES	\$ 65,343	\$ 70,000	\$ 70,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,212	\$ 5,000	\$ 5,000	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 3,212	\$ 5,000	\$ 5,000	\$ -	0.00%

**2017 CROW WING COUNTY
BUDGET**

DRUG COURT - RESTRICTED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 4,453	\$ 4,000	\$ 4,000	\$ -	0.00%
TOTAL REVENUES	\$ 4,453	\$ 4,000	\$ 4,000	\$ -	0.00%
<u>EXPENDITURES:</u>					
SUPPLIES & MATERIALS	\$ 3,250	\$ 4,000	\$ 4,000	\$ -	0.00%
TOTAL EXPENDITURES	\$ 3,250	\$ 4,000	\$ 4,000	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,203	\$ -	\$ -	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 1,203	\$ -	\$ -	\$ -	-

**2017 CROW WING COUNTY
BUDGET**

ADMINISTRATIVE SERVICES - COMBINED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%
LICENSES AND PERMITS	-	-	60,600	60,600	-
CHARGES FOR SERVICES	84,867	84,300	54,730	(29,570)	-35.08%
MISCELLANEOUS	634,033	599,588	600,088	500	0.08%
TOTAL REVENUES	\$ 778,900	\$ 743,888	\$ 775,418	\$ 31,530	4.24%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 2,135,066	\$ 2,362,264	\$ 2,461,228	\$ 98,964	4.19%
SERVICES & CHARGES	2,382,163	2,661,753	2,298,115	(363,638)	-13.66%
SUPPLIES & MATERIALS	428,143	573,070	542,720	(30,350)	-5.30%
CAPITAL OUTLAY	-	-	44,000	44,000	-
TOTAL EXPENDITURES	\$ 4,945,372	\$ 5,597,087	\$ 5,346,063	\$ (251,024)	-4.48%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (4,166,472)	\$ (4,853,199)	\$ (4,570,645)	\$ 282,554	-5.82%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (4,166,472)	\$ (4,853,199)	\$ (4,570,645)	\$ 282,554	-5.82%
FULL TIME EQUIVALENTS	28.4	27.9	28.5		

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: Administrative Services – Financial Services

DEPARTMENT DESCRIPTION:

Financial Services serves as central finance for the county in coordination with Community Services and Highway finance staff. The office is responsible for all financial functions of the county including accounts payable, accounts receivable, payroll, annual budget process, financial reporting, analysis, internal control auditing and investment of county funds. Each year this office completes the Comprehensive Annual Financial Report (CAFR), Popular Annual Financial Report (PAFR), and the Budget and Capital Improvement Plan document.

Our office acts as the fiscal agent for Mississippi Headwaters Board and other agencies as requested.

We also serve as the licensing center for business licenses such as liquor, tobacco, auctioneer, fireworks, gambling, transient merchant and precious metal establishments in various areas of Crow Wing County. We also serve as sponsoring agent for many state Grant-in-Aid snowmobile and ATV trails in the county.

Financial Services is responsible for elections administration of federal, state and local elections and maintenance of the voter registration files for over 40,000 persons in Crow Wing County.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- MUNIS Financial system upgrade to version 11.
- Completed the 2016 Election with over 9,000 no excuse absentee voters.
- Completed two six-sigma projects related to the recording process and warrant payments.
- Reviewed and updated six financial policies.

- Completed our internal controls monitoring process, which will satisfy an audit comment from 2007.
- Received the Excellence in Budget Reporting and Excellence in Financial Reporting for the CAFR and PAFR from the National Government Finance Officers Association (GFOA) for the third consecutive year.
- Continued to enhance the Capital Improvement Project planning with the use of a CIP committee with members from Finance Facilities, Information Technology and Highway.
- County Board approval of an OPEB funding strategy to begin in 2017.
- Began work with Community Services to integrate their Social Services Information System (SSIS) into the MUNIS financial system.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Completed two six-sigma projects.
- Review and update six financial policies.
- Complete the SSIS integration in to MUNIS.
- Obtain the GFOA awards for the fourth consecutive year.
- Complete internal controls monitoring process.
- Develop a debt retirement strategy for 2020.
- Analysis of Community Services finance department.

**2017 CROW WING COUNTY
BUDGET
FINANCE**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
LICENSES AND PERMITS	\$ -	\$ -	\$ 60,600	\$ 60,600	-
CHARGES FOR SERVICES	61,687	60,000	40,730	(19,270)	-32.12%
TOTAL REVENUES	\$ 61,687	\$ 60,000	\$ 101,330	\$ 41,330	68.88%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 598,071	\$ 686,629	\$ 587,387	\$ (99,242)	-14.45%
SERVICES & CHARGES	168,779	179,395	241,408	62,013	34.57%
SUPPLIES & MATERIALS	3,792	15,800	7,500	(8,300)	-52.53%
TOTAL EXPENDITURES	\$ 770,642	\$ 881,824	\$ 836,295	\$ (45,529)	-5.16%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (708,955)	\$ (821,824)	\$ (734,965)	\$ 86,859	-10.57%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (708,955)	\$ (821,824)	\$ (734,965)	\$ 86,859	-10.57%
 FULL TIME EQUIVALENTS (Includes Elections)	9.7	9.4	7.8		

**2017 CROW WING COUNTY
BUDGET
ELECTIONS**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 2,936	\$ 11,800	\$ 1,500	\$ (10,300)	-87.29%
TOTAL REVENUES	\$ 2,936	\$ 11,800	\$ 1,500	\$ (10,300)	-87.29%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 52,626	\$ 98,451	\$ 81,603	\$ (16,848)	-17.11%
SERVICES & CHARGES	38,290	137,850	35,660	(102,190)	-74.13%
SUPPLIES & MATERIALS	77	70,000	500	(69,500)	-99.29%
TOTAL EXPENDITURES	\$ 90,993	\$ 306,301	\$ 117,763	\$ (188,538)	-61.55%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (88,057)	\$ (294,501)	\$ (116,263)	\$ 178,238	-60.52%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (88,057)	\$ (294,501)	\$ (116,263)	\$ 178,238	-60.52%

**CROW WING COUNTY
2017 BUDGET NARRATIVE**

DEPARTMENT NAME: Information Technology

DEPARTMENT DESCRIPTION:

IT creates, manages, maintains and updates programs and data related to technology and technology services to county departments, other public and private entities and the public. Specific functions include:

- Install software programs and provide technical support to county departments that utilize them
- Install and manage all computer hardware and mainframe hardware both centrally located as well as deployed within County departments.
- Train county personnel in how to effectively use technology in a variety of formats and service environments.
- Maintain data integrity of existing databases used by various departments while continually updating data.
- Create, implement, and manage new technology applications as requested by county departments.
- Track and assess new technologies and integrate into county operations as appropriate.
- Maintain and improve the public website and paid subscription services.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Upgraded Systems Center and continue implemented enhanced security on county owned laptops
- Installed MDM solution on County owned devices
- Moved departments to SharePoint 2013
- Educated Departments on SharePoint and workflow
- Contracted cleanup of GIS Data
- Created dashboards utilizing BI tools for better decision making

- Continued to expansion of VDI
- Moved Corrections technology to County network
- Started plan for moving to one document management system

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Implement redundant fiber network on County Campus
- Improve efficiencies in departments with SharePoint workflow
- Assist departments with reporting and analytics.
- Additional cleanup of GIS data for improved accuracy
- Improve VDI performance with isolated systems
- Implement Document Management in Attorneys
- Start migration to county wide document management system

**2017 CROW WING COUNTY
BUDGET**

INFORMATION TECHNOLOGY

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 20,244	\$ 12,500	\$ 12,500	\$ -	0.00%
MISCELLANEOUS	1,925	-	-	-	-
TOTAL REVENUES	\$ 22,169	\$ 12,500	\$ 12,500	\$ -	0.00%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 685,481	\$ 762,534	\$ 872,740	\$ 110,206	14.45%
SERVICES & CHARGES	376,240	506,461	567,859	61,398	12.12%
SUPPLIES & MATERIALS	16,378	12,320	12,320	-	0.00%
TOTAL EXPENDITURES	\$ 1,078,099	\$ 1,281,315	\$ 1,452,919	\$ 171,604	13.39%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,055,930)	\$ (1,268,815)	\$ (1,440,419)	\$ (171,604)	13.52%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,055,930)	\$ (1,268,815)	\$ (1,440,419)	\$ (171,604)	13.52%
 FULL TIME EQUIVALENTS	 7.6	 8.5	 10.1		

**2017 CROW WING COUNTY
BUDGET**

INFORMATION TECHNOLOGY - COMMITTED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 92,062	\$ 219,000	\$ 75,000	\$ (144,000)	-65.75%
SUPPLIES & MATERIALS	14,772	-	9,000	9,000	-
CAPITAL OUTLAY	-	-	44,000	44,000	-
TOTAL EXPENDITURES	\$ 106,834	\$ 219,000	\$ 128,000	\$ (91,000)	-41.55%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (106,834)	\$ (219,000)	\$ (128,000)	\$ 91,000	-41.55%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (106,834)	\$ (219,000)	\$ (128,000)	\$ 91,000	-41.55%

**CROW WING COUNTY
2017 BUDGET NARRATIVE**

DEPARTMENT NAME: Human Resource Department

DEPARTMENT DESCRIPTION: The human resource department is accountable for the development and execution of programs and services relating to employment, employee and labor relations, compensation and benefits, training and development, risk management, policy and legal compliance. The department services 425 staff members and 1000 applicants annually. The department is comprised of a human resource director, a human resource generalist - labor and employment law attorney and human resource specialist.

GOALS AND OBJECTIVES OBTAINED IN 2016:

Compensation and Benefit Program Design: Compensation and benefit strategies are producing desired results. Savings attributable to compensation plan design are \$500,000-\$750,000 annually when compare to a traditional step and cola plan. OPEB mitigation strategies are being analyzed to ensure costs are effectively managed.

Performance Management: This is the third year of our performance management system. Performance content and management is highly instructive and performance accountability is greatly improved. Performance plan completion rates and ratings distributions are performing at target.

Technology: HRIS technology deployment was a significant 2016 project. Implementation of phase one components has been successfully completed. Improved data access and analytics is being realized.

Compensation Plan Review: The compensation plan review is well underway. Market studies have been completed and the project is on target for an October 1 completion.

Community Corrections: The department was instrumental in the development and execution of recruitment, selection and transition processes involving the dissolution of CMCC and implementation of our internal community corrections program. Some 100+ applicants were screened, 17 were hired and on-boarded. Labor negotiations are currently underway.

Leadership: Training for emerging leaders will launch in September 2016. This is a process that develops internal talent for future succession needs.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

Compensation Plan: Negotiate the implementation of the revised compensation plan.

Benefits: Prepare strategies for cost containment impacting 2018 active and retiree benefits.

Employee Engagement: Complete migration to a new engagement instrument for improved reporting and analytics.

Labor Strategy: Achieve labor settlements that are cost competitive and aligned with strategic objectives.

Employee Development: Implement quarterly leader development program to ensure consistent application CWC leadership standards and alignment with our VMV.

Onboarding: Deploy paperless onboarding technology and improve new employee onboarding process.

HR Performance Metrics: Develop consistent performance benchmarking standards for use in measuring HR effectiveness.

**2017 CROW WING COUNTY
BUDGET**

HUMAN RESOURCES / RISK MANAGEMENT

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 255,337	\$ 277,350	\$ 345,247	\$ 67,897	24.48%
SERVICES & CHARGES	551,811	511,475	133,987	(377,488)	-73.80%
SUPPLIES & MATERIALS	36,160	36,500	28,200	(8,300)	-22.74%
TOTAL EXPENDITURES	\$ 843,308	\$ 825,325	\$ 507,434	\$ (317,891)	-38.52%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (843,308)	\$ (825,325)	\$ (507,434)	\$ 317,891	-38.52%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (843,308)	\$ (825,325)	\$ (507,434)	\$ 317,891	-38.52%
 FULL TIME EQUIVALENTS	 3.4	 3.0	 3.0		

**2017 CROW WING COUNTY
BUDGET**

WELLNESS PROGRAM - COMMITTED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
MISCELLANEOUS	\$ 4,946	\$ 5,000	\$ 5,500	\$ 500	10.00%
TOTAL REVENUES	\$ 4,946	\$ 5,000	\$ 5,500	\$ 500	10.00%
<u>EXPENDITURES:</u>					
SUPPLIES & MATERIALS	\$ 5,004	\$ 5,000	\$ 5,500	\$ 500	10.00%
TOTAL EXPENDITURES	\$ 5,004	\$ 5,000	\$ 5,500	\$ 500	10.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (58)	\$ -	\$ -	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (58)	\$ -	\$ -	\$ -	-

**CROW WING COUNTY
2017 BUDGET NARRATIVE**

DEPARTMENT NAME: Facilities

DEPARTMENT DESCRIPTION: Facilities Operation and Maintenance

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Operational improvements continued in the Central Plant to improve reliability of our main heating and cooling systems.
- Continued expansion of our backup power distribution system to provide backup power to areas of the building that were lacking in coverage.
- Replaced lighting in the jail with high efficiency LED lighting significantly reducing electrical consumption.
- Upgraded the card access control system for the campus to a new, open source system.
- Performed a significant maintenance project on the exterior of the Historic Courthouse to maintain the look and longevity of the building.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Continue to install high efficient lighting throughout campus.
- Continue expansion of backup power and reliability of our backup electrical systems.
- Upgrade the Historic Courthouse and Land Services HVAC control systems along with design the control system for conversion at the Jail.
- LEC Phase 1 remodeling project.

**2017 CROW WING COUNTY
BUDGET
FACILITIES**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0.00%
MISCELLANEOUS	627,162	594,588	594,588	-	0.00%
TOTAL REVENUES	\$ 687,162	\$ 654,588	\$ 654,588	\$ -	0.00%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 525,834	\$ 537,300	\$ 536,235	\$ (1,065)	-0.20%
SERVICES & CHARGES	1,014,898	1,029,630	1,166,259	136,629	13.27%
SUPPLIES & MATERIALS	347,579	429,250	475,500	46,250	10.77%
TOTAL EXPENDITURES	\$ 1,888,311	\$ 1,996,180	\$ 2,177,994	\$ 181,814	9.11%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,201,149)	\$ (1,341,592)	\$ (1,523,406)	\$ (181,814)	13.55%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,201,149)	\$ (1,341,592)	\$ (1,523,406)	\$ (181,814)	13.55%
 FULL TIME EQUIVALENTS	 7.4	 7.0	 7.0		

**2017 CROW WING COUNTY
BUDGET**

FACILITIES - COMMITTED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ -	\$ -	\$ 14,252	\$ 14,252	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 14,252	\$ 14,252	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (14,252)	\$ (14,252)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ -	\$ (14,252)	\$ (14,252)	-



DEPARTMENT NAME: University of Minnesota Extension | Crow Wing County

DEPARTMENT DESCRIPTION: The Crow Wing County Extension Office serves as an “**extension**” of the **University of Minnesota (U of M)**, helping **connect community needs and University resources** to address critical issues facing the county and its residents. The County Extension Office is funded by the county and leverages U of M Extension Regional and Campus resources that are funded through state and federal funds. Locally administered Extension programs in Crow Wing County include the 4-H Youth Development program and the SNAP-Ed Health & Nutrition Program, as well as a volunteer-driven & led chapter of the U of M state Master Gardener Program.

CROW WING COUNTY 4-H. The County Extension Office staffs a 4-H Program Coordinator who works as an advisor to the various local 4-H programs, clubs and volunteers to offer leadership and support to help bring excellent learning experiences to the youth in Crow Wing County 4-H. The 4-H Youth Development program seeks to engage youth in quality learning opportunities that enable them to shape and reach their full potential as active citizens in a global community. Crow Wing County 4-H operates due to unpaid, screened volunteers from the area who lead the 10+ clubs, as well as numerous projects and activities taking place across the county.

HEALTH & NUTRITION. Through the support of Federal funding, the County Extension Office staffs a SNAP-Ed Health & Nutrition Educator who works in the community delivering programs focused on promoting health and reducing disparities. Through in-person cooking classes, partnerships with local agencies and food shelves, and various other educational opportunities, the Health & Nutrition Program is able to take steps towards improving food literacy, increasing physical activity, and expanding access to healthy foods for area residents.

**CROW WING COUNTY EXTENSION
PROGRAMS AND RESOURCES**



4-H Youth Development
Preparing Youth to Lead & Succeed



Health & Nutrition
Making the healthy choice the easy choice



**Customer Service/
Program Support**
Connecting Community Needs and University Resources

CUSTOMER SERVICE & PROGRAM SUPPORT. In addition to administering local programs, the County Extension Office also serves as the “front door” to the University of Minnesota, providing residents with access to services and research-based knowledge on a wide range of topics. The County Extension Office staffs a part-time administrative assistant who helps serve as the point of contact for resources including insect identification, soil testing, pesticide safety training, pressure canner testing, and environmental education/resources. Many Crow Wing County residents also participate in state or regional Extension educational offerings such as the U-Lead Advisory Leadership Academy, the Master Naturalist program, the Master Gardener program, and My Minnesota Woods series of educational offerings, among others.



GOALS AND OBJECTIVES OBTAINED IN **2016**:

In support of its overarching goal of providing educational opportunities to area residents, the Crow Wing County Extension Office achieved the following objectives in 2016:



4-H Youth Development Program Objectives

- Welcomed **61 new 4-H members** with a total enrollment of 299 members for the year.
- Screened **18 new 4-H volunteers**, with a total of **90 volunteers** across the county.
- Developed and co-hosted Northeast Region **4-H Adult Volunteer event** attended by **44 participants** to help bolster volunteer recruitment & retention and to provide hands-on training in leadership skill development.
- Met State 4-H Volunteer System goal of having **25% of volunteers complete an online training** by the Fall deadline.

Crow Wing County 4-H
by the numbers

299 members

11 clubs

1700+ County Fair entries

78 MN State Fair exhibitors

2016 GOALS AND OBJECTIVES (cont.)

4-H (cont.)

- Introduced a **new online system** for managing County Fair project entries, helping to streamline the judging and premium disbursement process for the **1700+ entries** made by Crow Wing County 4-H'ers.
- Promoted 4-H events and supported recruitment through communications sent out via the County 4-H's website, blog, Facebook page, and by email. This included over **270 Facebook** posts, as well as **10** articles/releases submitted to the local media.



2016 Health & Nutrition Program Objectives

- Reached **238 low income community members** through 6-week educational workshops or in one-to-one educational opportunities to increase food literacy and cooking skills.
- Over the course of the year, **12 projects** focused on Policy, Systems, and Environmental change across the region. Worked with Garfield Elementary School, whose principal instituted a snack cart to provide healthy food options which resulted in more school-ager's being engaged and learning.
- Worked with local food shelves to develop a new "choice" model for distributing food, helping to increase access to healthy foods while reducing food waste.

Every **\$1** spent
on nutrition
education **saves**
up to **\$10** in
health care costs.



GOALS AND OBJECTIVES TO ACHIEVE IN **2017**

The Crow Wing County Extension office seeks to meet its continued goal of providing education opportunities and outreach to area residents through achieving the following goals and objectives:



4-H Youth Development Program Objectives

- Offer **two new summer programming opportunities** to engage youth in grades K-3.
- Support **increased program quality within clubs** through conducting quality assessments and providing continuing education on key indicators in monthly communications to club leaders and volunteers.
- **Promote higher learning** to grades 6+ through features in local 4-H communications and speakers and project and federation meetings.
- **Support volunteer retention** through implementing recognition opportunities and promoting skill building and training.
- **Promote and market 4-H** at local events and in local media outlets.



Health & Nutrition Program Objectives

- **Increase reach** of low income community members in workshops and classes to promote health eating and living.
- **Create new partnerships** with fellow agencies to maximize our efforts in the community.
- Focus on new or more **Policy, Systems and Environmental** change projects, working with interested community leaders, organizations, schools and committees to make systemic change happen.
- Pilot **Train the Trainer sessions** to prepare home health workers, Headstart case workers, or others whose job it is to visit people at their homes. Train them with curriculum for just-in-time health, food literacy & recipe education.

**2017 CROW WING COUNTY
BUDGET**

EXTENSION

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 17,717	\$ -	\$ 23,764	\$ 23,764	-
SERVICES & CHARGES	140,083	77,942	77,942	-	0.00%
SUPPLIES & MATERIALS	4,381	4,200	4,200	-	0.00%
TOTAL EXPENDITURES	\$ 162,181	\$ 82,142	\$ 105,906	\$ 23,764	28.93%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (162,181)	\$ (82,142)	\$ (105,906)	\$ (23,764)	28.93%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (162,181)	\$ (82,142)	\$ (105,906)	\$ (23,764)	28.93%
 FULL TIME EQUIVALENTS	 0.3	 0.0	 0.6		

**2017 CROW WING COUNTY
BUDGET**

PUBLIC SAFETY SERVICES - COMBINED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
LICENSES AND PERMITS	\$ 59,465	\$ 33,350	\$ 38,675	\$ 5,325	15.97%
INTERGOVERNMENTAL	733,271	687,074	602,574	(84,500)	-12.30%
CHARGES FOR SERVICES	1,737,891	2,681,051	3,110,568	429,517	16.02%
GIFTS AND CONTRIBUTIONS	950	-	18,000	18,000	-
INVESTMENTS	4,357	3,600	4,000	400	11.11%
MISCELLANEOUS	363,181	228,157	291,892	63,735	27.93%
TOTAL REVENUES	\$ 2,899,115	\$ 3,633,232	\$ 4,065,709	\$ 432,477	11.90%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 9,909,100	\$ 10,636,051	\$ 10,977,524	\$ 341,473	3.21%
SERVICES & CHARGES	1,719,097	2,147,042	2,197,475	50,433	2.35%
SUPPLIES & MATERIALS	540,432	810,629	824,721	14,092	1.74%
CAPITAL OUTLAY	514,133	149,303	81,400	(67,903)	-45.48%
TOTAL EXPENDITURES	\$ 12,682,762	\$ 13,743,025	\$ 14,081,120	\$ 338,095	2.46%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (9,783,647)	\$ (10,109,793)	\$ (10,015,411)	\$ 94,382	-0.93%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (9,783,647)	\$ (10,109,793)	\$ (10,015,411)	\$ 94,382	-0.93%
FULL TIME EQUIVALENTS	127.5	129.4	130.3		
(Includes Dispatch)					

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: Sheriff's Office

DEPARTMENT DESCRIPTION:

The Sheriff's Office is run by the Sheriff who is an elected official responsible directly to the people of Crow Wing County. State statutes define the Sheriff's responsibilities and outline the basic expectations of the office. Constituents further define the Sheriff's role by bringing forth the needs of their communities and their desire for service. The divisions of the Sheriff's Office include Patrol, Investigations, E-911 Dispatch, Boat and Water, Jail, Emergency Management and Support. Some divisions contain special units that serve a specific purpose such as Civil Process, Records, Transports and Court Security. The Sheriff's Office is also host to the Lakes Area Drug Investigative Division (LADID) which is a multi-jurisdictional task force that is focused on addressing drug related crime in our communities. In addition to all that, we have a number of specialized teams such as the Bomb Squad, Dive Team, Tactical Team, and the Mounted Patrol. Like LADID, our specialized teams may have members that are from multiple jurisdictions and/or different disciplines. Both the Dive Team and Mounted Patrol are volunteer based. Volunteers also are used in our Chaplaincy and TRIAD programs.

The Crow Wing County Sheriff's Office Jail Division operates a 286 bed direct supervision jail facility opened in 2007 that houses pre-trial and sentenced males and females for up to one year. The facility is currently operating at an approved capacity of 226 inmates with an average daily population of 135 and an average length of stay of 14 days. The jail also holds juveniles for up to 24 hours.

The Sheriff and the Sheriff's staff work to accomplish the following:

- Serve and protect the public 24 hours a day, 7 days a week, 365 days a year.
- Provide emergency service upon request within the county.
- Provide central dispatching of emergency service units within the county.
- Provide for emergency management of citizen notification of imminent danger from events such as storms, nuclear disasters, chemical spills, fire or flooding.
- Warn and direct evacuations in the event of immediate danger to the public.
- Enforce laws enacted for the protection of persons and property.
- Apprehend and confine individuals who violate the laws of our society.

- Maintain the County Jail in a humane and secure manner in accordance with State law, judicial decrees and community standards.
- Provide for the confinement, safekeeping and rehabilitation of jail inmates.
- Patrol Crow Wing County waterways and enforce the law on the water.
- Investigate watercraft and water related incidents, including search and rescue.
- Enforce laws related to recreational vehicles such as snowmobiles and ATVs
- Investigate all non-natural deaths in conjunction with the Coroner.
- Investigate child and domestic abuse cases.
- Investigate internet crimes against children and vulnerable adults.
- Assist agencies on a local, state and federal level pertaining to joint investigations.
- Maintain records related to criminal enforcement.
- Maintain warrant records for those persons wanted in Crow Wing County.
- Transport persons apprehended in other jurisdictions back to Crow Wing County for confinement. Arrange for the extradition of persons arrested in other states.
- Transport convicted prisoners to state institutions.
- Transport juveniles to and from secure facilities within the state.
- Transport, mentally ill, mentally incompetent and civilly committed persons to hospitals and state institutions.
- Conduct all background checks and liquor licenses submitted within Crow Wing County.
- Maintain equipment and vehicles necessary to provide such services.
- Serve civil and criminal processes and handle matters such as wage levies and mortgage foreclosure sales.
- Provide courtroom security.
- Monitor the registration of predatory offenders residing in our county. Perform mandated predatory offender checks to insure registration compliance. Conduct POR Community Notification meetings as required.
- Meet state and federal mandates regarding reporting of crimes and other governmental statistics.
- Meet training mandates to stay current on law changes and to maintain law enforcement licenses.

GOALS AND OBJECTIVES OBTAINED IN 2016:

Staffing/Training:

Staffing continued to be a challenge in 2016. Retirements, resignations and multiple medical leaves of absence had a direct impact on every division of our office. Several new hires were made including the additional hires needed to open the new pod in our jail. Field training continues in many of those positions and will continue into the new year. During the hiring process and for those situations where hiring was not an option, schedules, shifts and assignments were modified to help us through this challenge while still being mindful of the needs and expectations of existing staff.

Mid-November 2016 saw the first time that the jail had a full complement of staff hired and trained in since the jail opened in 2007. Unfortunately other divisions are now in danger of falling into a similar trend. Looking to the future, recruitment efforts were increased. By participating in local job fairs we hope to inspire others to consider a career in law enforcement, dispatch or corrections.

Safety in the field:

Our budget request in 2016 included equipment necessary to help insure the safety of our licensed staff. Helmets, vests, gloves and other forms of protection were budgeted for each licensed position. All such equipment was purchased and assigned to our officers.

Facilities:

Much needed improvements to our shooting range have been made that will provide for indoor plumbing as well as additional storage. The improvements which will greatly improve our ability to train during inclement weather.

Working with facilities, a study was conducted to explore the potential of remodeling the Law Enforcement Center (LEC) to meet both the current and future needs of our organization. Engineers and Architects were contracted to complete a feasibility study specifically intended to explore the possibility of expanding into the lower level vacated by the jail in 2007. Plans were drafted that have been crafted to maximize this structure to provide optimum working conditions for every division. The new design also provides for a better customer experience. Members of the public will have the ability to meet with staff and/or report their concern in a more private setting. Based on the work, we were able to advance a plan for remodeling that will be considered for execution during the 2017/2018 calendar years.

Radio Interoperability/PSAP:

The MC7500 Dispatch upgrade was completed ahead of schedule and under budget. The project included upgrading all dispatched stations to the MC7500 radio system in order to bring current our technology. Along with the upgrade an additional dispatch station was added in the Emergency Operations Center (EOC). This additional station is now available for us in the event of a significant emergency or disaster occurs and our EOC needs to be activated.

Investigations:

In 2016 we saw a rise in drug investigations and drug seizures. Adopting new technology, the investigative division launched TIP411 in May of 2016. Use of this new application is providing real time drug, warrant, and suspicious activity information to our team. As of the writing of this narrative over 115 tips have been received to date.

Support:

The hiring of a Sr. Admin Specialist dedicated to finance in 2015 served us extremely well during the 2016 year. With matters related to finance well covered, focus could be given to advancements in Civil Process and personnel management. Our most notable project was the adoption of an electronic process for alarm registrations. While the team continues to work out details regarding the use of this new software, we are extremely pleased with the support that the public has provided to us during this time of transition. Support also helped lead the way in the adoption of the state's new gun permit database. This new database promises to help streamline the permit application process as well as the annual review of each permit-holder's background.

Detention:

In 2016 the Department of Corrections inspected our facility for compliance with mandatory statutes as well as essential expectations. The jail received scores of 100 and 90 percent respectively. The team also experienced their first PREA Audit receiving high marks again as well as a commendation on two areas in which they exceeded expectations. Lexipol was not adopted for policy and procedures although all policies were maintained using the existing system.

The reopening of an existing pod, closed in 2009, occurred as agreed. The pod was opened in the spring of 2016. Since opening, beds have been used to house prisoners contracted through the Department of Corrections. We have also housed prisoners from counties across Minnesota. Such counties included Becker, Beltrami, Pennington, Wadena and Carlson. Also in the fall of 2016, the Cass

County contract updated to increase the number of beds they reserve with us from 40 to 60. Under this contract, revenues are collected on these beds regardless of whether they are filled or not.

Bomb Squad:

Our bomb squad continues to be highly regarded in the region that it serves. The squad was fortunate to receive additional grant funding for both equipment upgrades and run reimbursement. At the end of 2015 the squad was able to upgrade their response capability with grant funded equipment and command trailer. Deployed in 2016, the new trailer allows our team to provide a more efficient response to any call that they are sent on. The team and those they serve have also benefited greatly from the newly constructed range that provides a safe area for training and munition burns.

Emergency Management:

Emergency Management met all State and Federal mandates for 2016. We also encountered several severe storms through the year some of which required filing for State and Federal assistance for the citizens of Crow Wing County. Storms like those seen in 2015 and 2016, create countless hours of work; work that cannot be accomplished without the dedication of numerous entities within government and the private sector. With the ongoing working relationships built over the years, the process for recovery has become streamlined and efficient.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

For the first time ever, the Crow Wing County Sheriff's Office operating budget reports a negative increase. While wages and other costs continue to rise, the anticipated revenue related to our Jail is expected to have a great impact on our bottom line. The administration and staff continue to be committed to fiscal responsibility.

Staffing/Training:

The staffing challenges in 2015/2016 made it evident that there was a strong need for increased staffing in both Investigations and Patrol. Our 2017 request was initially prepared to request three new licensed positions. We compromised on one new position in Investigations. While we believe firmly that the other positions are also needed. Our focus for 2017 will be on creating the new position we have been allowed. This new position will be focused on forensics. Dedicating one person to this challenging area of investigations will help to strengthen our overall effectiveness in solving crimes and presenting them for prosecution. The on-going

training of all new and existing staff will be necessary in order to insure that we are prepared to meet any internal or external challenges that arise in the coming year. Additional funds have been allocated to the on-going training and development of those assigned to our specialized teams.

Safety in the Field:

We continue to make safety in the field one of our highest priorities. Our 2017 request various equipment needed to support that ideal. Our most notable line item is for enhanced body armor for all licensed staff; necessary in today's current climate.

Support:

Our support team continues to adapt and plan for on-going changes in technology. 2017 we hope to expand on the use and acceptance of the on-line registrations. We will work to streamline the gun permitting process. We will also be working to develop a SharePoint site for all our divisions using software already purchased by the county.

Facilities:

Our 2017 request includes a request to fund the first phase of a three year plan to remodel the existing facility. This phase will include moving our dispatch center to the lower level of the Law Enforcement Center, repurposing the current dispatch area into office space, expanding our customer service counter and updating the exterior of the building. Phase 1 as currently outlined would expect to be completed by the end of August 2017.

2017 we also look to the construction of a new cold storage facility to be located on property by the Crow Wing County Highway department. This building, to be shared with Crow Wing County Land Services, will provide a central location for the storage of many of our specialized vehicles, impounds and other equipment.

Detention:

The budget request for 2017 incorporates the increased revenue expected related to the opening of the final pod. The additional revenue will provide levy reduction for the county as a whole. The jail is committed to continuing to house inmates for the Department of Corrections and will maintain that relationship for as long as possible. The same is true in reference to the boarding that is being done for outside agencies. Mentally ill inmates continue to be a challenge for the jail as we have become the holding facility for many with mental illness that the system does not help or have a place to put.

In addition to general housing, our facility is able to take on Special Management offenders. The rate for housing these types of offenders is a significantly higher rate of \$125 a day.

Staffing has leveled off after a rough start in 2016 and 2017 will hopefully see even more stabilization in staffing levels as finding replacement staff has become even more of a challenge in the last few years. Mid-November 2016 saw the first time that the jail had a full complement of staff hired and trained in since the jail opened in 2007.

Several changes at the legislative level have brought some uncertainty to our own numbers with the change in drug crimes potentially adding numbers to our own housed inmates.

Radio Interoperability/PSAP:

Equipment upgrades to the NextGen 911 servers will be looked at during the coming year. The current servers are comprised of equipment from different service providers. In an effort to streamline the technology and service, Independent Emergency Services (IES) is proposing to change out the equipment as a sole source provider which would then leave one point of contact for support and service. From a logistics viewpoint, timing will be ideal. The proposed layout for our facility includes the relocation of all current servers to a newly constructed and more appropriate server room.

Bomb Squad:

Our 2017 requests provide for the rotation of a grant funded response vehicle. We also will be working to acquire and implement some explosives mitigation equipment. Safety is a high priority in every area of our operation. The Bomb Squad will continue to train on a regular basis in an effort to insure a professional and safe response can be provided for all concerned.

**2017 CROW WING COUNTY
BUDGET**

INVESTIGATIONS

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 90,734	\$ 38,300	\$ -	\$ (38,300)	-100.00%
CHARGES FOR SERVICES	1,025	-	-	-	-
GIFTS AND CONTRIBUTIONS	-	-	18,000	18,000	-
MISCELLANEOUS	8,346	8,100	8,100	-	0.00%
TOTAL REVENUES	\$ 100,105	\$ 46,400	\$ 26,100	\$ (20,300)	-43.75%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 735,044	\$ 757,499	\$ 873,608	\$ 116,109	15.33%
SERVICES & CHARGES	237,688	218,540	210,966	(7,574)	-3.47%
SUPPLIES & MATERIALS	26,845	82,830	76,930	(5,900)	-7.12%
TOTAL EXPENDITURES	\$ 999,577	\$ 1,058,869	\$ 1,161,504	\$ 102,635	9.69%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (899,472)	\$ (1,012,469)	\$ (1,135,404)	\$ (122,935)	12.14%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (899,472)	\$ (1,012,469)	\$ (1,135,404)	\$ (122,935)	12.14%
 FULL TIME EQUIVALENTS	 7.4	 7.0	 8.0		

**2017 CROW WING COUNTY
BUDGET**

JAIL

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 1,474,779	\$ 2,408,151	\$ 2,834,168	\$ 426,017	17.69%
GIFTS AND CONTRIBUTIONS	850	-	-	-	-
MISCELLANEOUS	234,023	160,113	227,078	66,965	41.82%
TOTAL REVENUES	\$ 1,709,652	\$ 2,568,264	\$ 3,061,246	\$ 492,982	19.20%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 4,239,128	\$ 4,842,537	\$ 4,806,778	\$ (35,759)	-0.74%
SERVICES & CHARGES	967,678	1,302,271	1,255,301	(46,970)	-3.61%
SUPPLIES & MATERIALS	234,009	247,244	304,135	56,891	23.01%
TOTAL EXPENDITURES	\$ 5,440,815	\$ 6,392,052	\$ 6,366,214	\$ (25,838)	-0.40%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,731,163)	\$ (3,823,788)	\$ (3,304,968)	\$ 518,820	-13.57%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (3,731,163)	\$ (3,823,788)	\$ (3,304,968)	\$ 518,820	-13.57%
 FULL TIME EQUIVALENTS	 59.0	 63.0	 63.0		

**2017 CROW WING COUNTY
BUDGET
OPERATIONS**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 137,030	\$ 105,800	\$ 75,700	\$ (30,100)	-28.45%
CHARGES FOR SERVICES	26,924	19,000	25,000	6,000	31.58%
MISCELLANEOUS	21,226	16,243	16,243	-	0.00%
TOTAL REVENUES	\$ 185,180	\$ 141,043	\$ 116,943	\$ (24,100)	-17.09%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 100,660	\$ 100,165	\$ 101,364	\$ 1,199	1.20%
SERVICES & CHARGES	127,275	110,146	103,204	(6,942)	-6.30%
SUPPLIES & MATERIALS	25,565	20,156	34,316	14,160	70.25%
CAPITAL OUTLAY	67,592	55,000	11,400	(43,600)	-79.27%
TOTAL EXPENDITURES	\$ 321,092	\$ 285,467	\$ 250,284	\$ (35,183)	-12.32%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (135,912)	\$ (144,424)	\$ (133,341)	\$ 11,083	-7.67%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (135,912)	\$ (144,424)	\$ (133,341)	\$ 11,083	-7.67%
 FULL TIME EQUIVALENTS	 1.0	 1.0	 1.0		

**2017 CROW WING COUNTY
BUDGET
PATROL**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 333,324	\$ 95,000	\$ 80,550	\$ (14,450)	-15.21%
CHARGES FOR SERVICES	21,186	17,200	16,700	(500)	-2.91%
MISCELLANEOUS	89,914	38,701	40,471	1,770	4.57%
TOTAL REVENUES	\$ 444,424	\$ 150,901	\$ 137,721	\$ (13,180)	-8.73%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 3,868,403	\$ 3,878,759	\$ 3,942,698	\$ 63,939	1.65%
SERVICES & CHARGES	252,150	215,418	262,048	46,630	21.65%
SUPPLIES & MATERIALS	210,299	322,899	342,290	19,391	6.01%
CAPITAL OUTLAY	24,548	11,287	-	(11,287)	-100.00%
TOTAL EXPENDITURES	\$ 4,355,400	\$ 4,428,363	\$ 4,547,036	\$ 118,673	2.68%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (3,910,976)	\$ (4,277,462)	\$ (4,409,315)	\$ (131,853)	3.08%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (3,910,976)	\$ (4,277,462)	\$ (4,409,315)	\$ (131,853)	3.08%
 FULL TIME EQUIVALENTS	 47.9	 45.3	 45.3		

**2017 CROW WING COUNTY
BUDGET
SUPPORT**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
LICENSES AND PERMITS	\$ 59,465	\$ 33,350	\$ 38,675	\$ 5,325	15.97%
INTERGOVERNMENTAL	23,357	299,150	297,500	(1,650)	-0.55%
CHARGES FOR SERVICES	213,977	236,700	234,700	(2,000)	-0.84%
GIFTS AND CONTRIBUTIONS	100	-	-	-	-
MISCELLANEOUS	9,672	5,000	-	(5,000)	-100.00%
TOTAL REVENUES	\$ 306,571	\$ 574,200	\$ 570,875	\$ (3,325)	-0.58%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 965,865	\$ 1,057,091	\$ 1,253,076	\$ 195,985	18.54%
SERVICES & CHARGES	76,154	200,780	283,603	82,823	41.25%
SUPPLIES & MATERIALS	31,336	67,500	62,050	(5,450)	-8.07%
TOTAL EXPENDITURES	\$ 1,073,355	\$ 1,325,371	\$ 1,598,729	\$ 273,358	20.63%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (766,784)	\$ (751,171)	\$ (1,027,854)	\$ (276,683)	36.83%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (766,784)	\$ (751,171)	\$ (1,027,854)	\$ (276,683)	36.83%
FULL TIME EQUIVALENTS	12.2	13.1	13.0		

**2017 CROW WING COUNTY
BUDGET**

ENHANCED 911 - RESTRICTED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 148,826	\$ 148,824	\$ 148,824	\$ -	0.00%
INVESTMENTS	4,357	3,600	4,000	400	11.11%
TOTAL REVENUES	\$ 153,183	\$ 152,424	\$ 152,824	\$ 400	0.26%
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 58,152	\$ 99,887	\$ 82,353	\$ (17,534)	-17.55%
SUPPLIES & MATERIALS	12,378	70,000	5,000	(65,000)	-92.86%
CAPITAL OUTLAY	421,993	83,016	70,000	(13,016)	-15.68%
TOTAL EXPENDITURES	\$ 492,523	\$ 252,903	\$ 157,353	\$ (95,550)	-37.78%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (339,340)	\$ (100,479)	\$ (4,529)	\$ 95,950	-95.49%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (339,340)	\$ (100,479)	\$ (4,529)	\$ 95,950	-95.49%

**2017 CROW WING COUNTY
BUDGET**

LAND SERVICES - COMBINED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 85,091	\$ 60,000	\$ 80,000	\$ 20,000	33.33%
LICENSES AND PERMITS	472,679	489,595	427,845	(61,750)	-12.61%
INTERGOVERNMENTAL	546,477	552,730	540,730	(12,000)	-2.17%
CHARGES FOR SERVICES	1,170,152	1,133,800	1,107,600	(26,200)	-2.31%
MISCELLANEOUS	17,919	24,500	11,500	(13,000)	-53.06%
TOTAL REVENUES	\$ 2,292,318	\$ 2,260,625	\$ 2,167,675	\$ (92,950)	-4.11%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 3,136,593	\$ 3,067,471	\$ 3,195,955	\$ 128,484	4.19%
SERVICES & CHARGES	1,371,707	1,002,820	1,071,555	68,735	6.85%
SUPPLIES & MATERIALS	96,123	123,630	93,313	(30,317)	-24.52%
CAPITAL OUTLAY	58,873	60,000	440,000	380,000	633.33%
TOTAL EXPENDITURES	\$ 4,663,296	\$ 4,253,921	\$ 4,800,823	\$ 546,902	12.86%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,370,978)	\$ (1,993,296)	\$ (2,633,148)	\$ (639,852)	32.10%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (2,370,978)	\$ (1,993,296)	\$ (2,633,148)	\$ (639,852)	32.10%
 FULL TIME EQUIVALENTS	 52.8	 52.9	 49.6		

**CROW WING COUNTY
2017 BUDGET NARRATIVE**

DEPARTMENT NAME: Land Services-Customer Services

DEPARTMENT DESCRIPTION:

The Land Services – Administration is responsible for processing thousands of transactions for customers, including, but not limited to Parcel Consolidation, Lot Splits, Tax Payments, Homestead Applications, Permits, Document Recording, Birth Certificates, Marriage Certificates, Death Certificates, Marriage Licenses, Notary Registration and Ordination Registration.

LS-Administration serves as the vital records registrar. This includes birth, death and marriage records, marriage licenses, notary and ministerial registrations.

We are also responsible for providing protection and public notice by recording, indexing, maintaining and displaying records of legal documents that affect real estate or personal property. In addition, LS-Administration serves as the Registrar of Titles and examines Torrens documents presented for recording to determine if they meet the legal requirements for transfer and maintenance/creation of certificates of title.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- *Completed transition of County Recorder, Taxpayer and vital records services to Land Services.*
- *Discontinued non-mandated passport issuance.*
- *Promoted electronic recording to achieve greater work efficiencies and better customer service. Achieved a 30% increase in electronic recordings from 2015 to 2016.*
- *Fully integrated over 200,000 historical recorded document images and indexing into recording software making it easily accessible to customers 24-7 online.*
- *Achieved a 90% positive customer feedback rating.*

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Continue to promote electronic recording to achieve a goal of 70% of all documents recorded electronically.
- Streamline document recording process to achieve greater work efficiencies and better customer service.

**2017 CROW WING COUNTY
BUDGET
RECORDER**

	<u>2015 ACTUAL</u>	<u>2016 BUDGET</u>	<u>2017 BUDGET</u>	<u>2016 / 2017 DOLLAR INC/(DEC)</u>	<u>2016 / 2017 % INC/(DEC)</u>
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 365,905	\$ 350,000	\$ -	\$ (350,000)	-100.00%
TOTAL REVENUES	<u>\$ 365,905</u>	<u>\$ 350,000</u>	<u>\$ -</u>	<u>\$ (350,000)</u>	<u>-100.00%</u>
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 482,413	\$ 463,333	\$ -	\$ (463,333)	-100.00%
SERVICES & CHARGES	8,492	7,610	-	(7,610)	-100.00%
SUPPLIES & MATERIALS	3,795	5,000	-	(5,000)	-100.00%
TOTAL EXPENDITURES	<u>\$ 494,700</u>	<u>\$ 475,943</u>	<u>\$ -</u>	<u>\$ (475,943)</u>	<u>-100.00%</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (128,795)</u>	<u>\$ (125,943)</u>	<u>\$ -</u>	<u>\$ 125,943</u>	<u>-100.00%</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u><u>\$ (128,795)</u></u>	<u><u>\$ (125,943)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 125,943</u></u>	<u><u>-100.00%</u></u>
 FULL TIME EQUIVALENTS	 7.0	 7.0	 0.0		

*Merged with Taxpayer Services in 2016 to create Customer Services

**2017 CROW WING COUNTY
BUDGET**

TAXPAYER SERVICES

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 169,390	\$ 163,000	\$ -	\$ (163,000)	-100.00%
MISCELLANEOUS	2,743	5,000	-	(5,000)	-100.00%
TOTAL REVENUES	\$ 242,267	\$ 240,750	\$ -	\$ (240,750)	-100.00%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 755,425	\$ 650,942	\$ -	\$ (650,942)	-100.00%
SERVICES & CHARGES	184,522	191,600	-	(191,600)	-100.00%
SUPPLIES & MATERIALS	17,427	19,000	-	(19,000)	-100.00%
TOTAL EXPENDITURES	\$ 957,374	\$ 861,542	\$ -	\$ (861,542)	-100.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (715,107)	\$ (620,792)	\$ -	\$ 620,792	-100.00%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (715,107)	\$ (620,792)	\$ -	\$ 620,792	-100.00%
FULL TIME EQUIVALENTS	7.0	9.1	0.0		

*Merged with Recorder in 2016 to create Customer Services

**2017 CROW WING COUNTY
BUDGET**

CUSTOMER SERVICES

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
LICENSES AND PERMITS	\$ -	\$ -	\$ 11,000	\$ 11,000	-
CHARGES FOR SERVICES	-	-	478,000	478,000	-
TOTAL REVENUES	\$ -	\$ -	\$ 489,000	\$ 489,000	-
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ -	\$ -	\$ 1,082,008	\$ 1,082,008	-
SERVICES & CHARGES	-	-	65,407	65,407	-
SUPPLIES & MATERIALS	-	-	13,000	13,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,160,415	\$ 1,160,415	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (671,415)	\$ (671,415)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ -	\$ (671,415)	\$ (671,415)	-
 FULL TIME EQUIVALENTS	 0.0	 0.0	 13.8		

*Merged Taxpayer Services and Recorder in 2016 to create Customer Services

**2017 CROW WING COUNTY
BUDGET
LAND BASED UNALLOCATED - RESTRICTED**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 204,193	\$ 193,600	\$ 193,600	\$ -	0.00%
MISCELLANEOUS	127	10,000	10,000	-	0.00%
TOTAL REVENUES	\$ 204,320	\$ 203,600	\$ 203,600	\$ -	0.00%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 54,681	\$ 47,671	\$ 47,835	\$ 164	0.34%
SERVICES & CHARGES	149,607	150,590	146,390	(4,200)	-2.79%
TOTAL EXPENDITURES	\$ 204,288	\$ 198,261	\$ 194,225	\$ (4,036)	-2.04%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 32	\$ 5,339	\$ 9,375	\$ 4,036	75.59%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 32	\$ 5,339	\$ 9,375	\$ 4,036	75.59%

**2017 CROW WING COUNTY
BUDGET**

RECORDER'S TECHNOLOGY - RESTRICTED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 185,630	\$ 176,000	\$ 176,000	\$ -	0.00%
TOTAL REVENUES	\$ 185,630	\$ 176,000	\$ 176,000	\$ -	0.00%
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 528,505	\$ 110,700	\$ 101,700	\$ (9,000)	-8.13%
SUPPLIES & MATERIALS	1,020	14,100	11,100	(3,000)	-21.28%
CAPITAL OUTLAY	4,139	10,000	360,000	350,000	3,500.00%
TOTAL EXPENDITURES	\$ 533,664	\$ 134,800	\$ 472,800	\$ 338,000	250.74%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (348,034)	\$ 41,200	\$ (296,800)	\$ (338,000)	-820.39%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (348,034)	\$ 41,200	\$ (296,800)	\$ (338,000)	-820.39%

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: Land Services Department – Environmental – Land Use

DEPARTMENT DESCRIPTION:

The Environmental Services office is responsible for implementing the following programs and services: Addressing, land subdivisions, land use permits, shore land alteration permits, septic systems, solid waste management, storm water management, surveying and water planning. Environmental Services also provides planning and zoning administration to Crosslake and administrative services for the Thirty Lakes Watershed District.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Maintain a zero levy budget for the Land Use Program
- NACo Award -- Using Proven Water Planning Strategies to Effect Positive Change in Crow Wing County Watersheds
- Coordinated the 2016 AIS plan
- Achieved contract completion with WSN to locate all section corners in First Assessment, Lake Edward and Nisswa
- Achieved contract approval with WSN to locate all section corners in Center and Mission Townships
- Achieved the location of section corners in Daggett Brook and St. Mathias Townships with County Staff
- Contracted out septic system inspections
- Integrate WCA, water planning and AIS into new position, determining priorities and proper workload management

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Maintain a zero levy budget for the Land Use Program
- Coordinate the 2017 AIS plan
- Update the Land Ordinance
- Begin process to update the Water Plan

**2017 CROW WING COUNTY
BUDGET**

ENVIRONMENTAL SERVICES

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
LICENSES AND PERMITS	\$ 402,545	\$ 416,845	\$ 416,845	\$ -	0.00%
INTERGOVERNMENTAL	80,103	86,157	86,157	-	0.00%
CHARGES FOR SERVICES	227,625	236,200	240,000	3,800	1.61%
MISCELLANEOUS	12,458	7,500	-	(7,500)	-100.00%
TOTAL REVENUES	\$ 722,731	\$ 746,702	\$ 743,002	\$ (3,700)	-0.50%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 652,466	\$ 609,430	\$ 547,531	\$ (61,899)	-10.16%
SERVICES & CHARGES	37,463	84,170	86,249	2,079	2.47%
SUPPLIES & MATERIALS	23,592	30,325	30,325	-	0.00%
TOTAL EXPENDITURES	\$ 713,521	\$ 723,925	\$ 664,105	\$ (59,820)	-8.26%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 9,210	\$ 22,777	\$ 78,897	\$ 56,120	246.39%
TOTAL OTHER FINANCING SOURCES (USES)		-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 9,210	\$ 22,777	\$ 78,897	\$ 56,120	246.39%
 FULL TIME EQUIVALENTS	 14.2	 11.9	 9.5		

**2017 CROW WING COUNTY
BUDGET**

AQUATIC INVASIVE SPECIES - RESTRICTED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 462,473	\$ 462,473	\$ 450,473	\$ (12,000)	-2.59%
TOTAL REVENUES	\$ 462,473	\$ 462,473	\$ 450,473	\$ (12,000)	-2.59%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 48,338	\$ 96,388	\$ 58,166	\$ (38,222)	-39.65%
SERVICES & CHARGES	369,600	335,000	383,230	48,230	14.40%
SUPPLIES & MATERIALS	34,663	20,505	8,188	(12,317)	-60.07%
CAPITAL OUTLAY	23,842	10,000	-	(10,000)	-100.00%
TOTAL EXPENDITURES	\$ 476,443	\$ 461,893	\$ 449,584	\$ (12,309)	-2.66%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (13,970)	\$ 580	\$ 889	\$ 309	53.28%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (13,970)	\$ 580	\$ 889	\$ 309	53.28%

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: Land Services: Assessment Services

DEPARTMENT DESCRIPTION: To provide a uniform, correct level of assessment of all property in Crow Wing County for property tax purposes. We must give customers excellent customer service to ensure they have a good understanding of the assessment process. The County has approximately 83,000 parcels. According to requirements established by MN Statutes, we are required to appraise all new construction every year and review all properties at least once every five years. Crow Wing County will continue to meet this standard.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Met with local realtors to help in their understanding of how the property tax system works.
- Achieved 80% positive customer feedback.
- Responded to 100% of customer inquiries within 2 business days.
- Sent out press releases quarterly.
- Collaborated with PLM and ES to distribute a quarterly update of the Land Services Department to townships and cities
- Meet budget targets for revenues and expenditures.
- Inspect new permits and callbacks before assessment is completed.
- Physically inspect, revalue, and classify 20% of real estate parcels.
- Submit spring abstracts to DOR by April 1st.
- Submit fall abstracts to DOR by September 1st.
- Maintained a level of assessment between 90% and 105% on all property types.

- •Achieve 80% on Employee Satisfaction Survey.
- Improved our quintile review process and added prior notification to customers.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

1. Excellent customer service
2. Improve the data collection process when assessors are in the field.
3. Complete CAMA conversion process.
4. Remain committed to a consistent quintile review to be the basis of our assessment practice
5. Quarterly Updates to Cities and Townships

**2017 CROW WING COUNTY
BUDGET**

ASSESSING SERVICES

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 17,409	\$ 15,000	\$ 20,000	\$ 5,000	33.33%
MISCELLANEOUS	2,591	2,000	1,500	(500)	-25.00%
TOTAL REVENUES	\$ 20,000	\$ 17,000	\$ 21,500	\$ 4,500	26.47%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 1,069,039	\$ 1,119,024	\$ 1,376,192	\$ 257,168	22.98%
SERVICES & CHARGES	69,765	108,300	220,500	112,200	103.60%
SUPPLIES & MATERIALS	12,172	19,000	15,000	(4,000)	-21.05%
TOTAL EXPENDITURES	\$ 1,150,976	\$ 1,246,324	\$ 1,611,692	\$ 365,368	29.32%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,130,976)	\$ (1,229,324)	\$ (1,590,192)	\$ (360,868)	29.35%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,130,976)	\$ (1,229,324)	\$ (1,590,192)	\$ (360,868)	29.35%
 FULL TIME EQUIVALENTS	 16.6	 14.3	 16.5		

**2017 CROW WING COUNTY
BUDGET**

RECREATION - RESTRICTED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 85,091	\$ 60,000	\$ 80,000	\$ 20,000	33.33%
INTERGOVERNMENTAL	3,901	4,100	4,100	-	0.00%
TOTAL REVENUES	\$ 88,992	\$ 64,100	\$ 84,100	\$ 20,000	31.20%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 74,231	\$ 80,683	\$ 84,223	\$ 3,540	4.39%
SERVICES & CHARGES	23,753	14,850	68,079	53,229	358.44%
SUPPLIES & MATERIALS	3,454	15,700	15,700	-	0.00%
CAPITAL OUTLAY	30,892	40,000	80,000	40,000	100.00%
TOTAL EXPENDITURES	\$ 132,330	\$ 151,233	\$ 248,002	\$ 96,769	63.99%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (43,338)	\$ (87,133)	\$ (163,902)	\$ (76,769)	88.11%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (43,338)	\$ (87,133)	\$ (163,902)	\$ (76,769)	88.11%

**2017 CROW WING COUNTY
BUDGET**

NON - DEPARTMENTAL

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 19,392,089	\$ 19,260,947	\$ 19,019,718	\$ (241,229)	-1.25%
INTERGOVERNMENTAL	564,665	771,823	937,214	165,391	21.43%
CHARGES FOR SERVICES	76,700	76,700	76,700	-	0.00%
INVESTMENTS	401,150	475,000	475,000	-	0.00%
MISCELLANEOUS	291,624	500,200	500,200	-	0.00%
TOTAL REVENUES	\$ 20,726,228	\$ 21,084,670	\$ 21,008,832	\$ (75,838)	-0.36%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 721,685	\$ 840,976	\$ 125,000	\$ (715,976)	-85.14%
TOTAL EXPENDITURES	\$ 721,685	\$ 840,976	\$ 125,000	\$ (715,976)	-85.14%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 20,004,543	\$ 20,243,694	\$ 20,883,832	\$ 640,138	3.16%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 20,004,543	\$ 20,243,694	\$ 20,883,832	\$ 640,138	3.16%

**CROW WING COUNTY
2017 BUDGET NARRATIVE**

DEPARTMENT NAME: Highway Department

DEPARTMENT DESCRIPTION:

The highway department is currently staffed at 36 employees that are responsible for the construction and maintenance of 625 miles of local secondary roads and 84 bridges. This includes engineering design, construction management, signing, snowplowing, patching potholes, smoothing surfaces, mowing roadsides, cleaning culverts, etc. It also includes the administration of all aspects of the local road system.

Within the County system of roads there are two different categories. There are about 380 miles of County State Aid Highways (CSAH) which are primarily supported by the “gas tax” or what is referred to as the Minnesota Highway Users Tax Distribution Fund made up primarily of gas tax and vehicle license or registration fees. There are also about 180 miles of County Roads (CR) which are supported entirely by local property taxes. In addition to CSAHs and CRs, the highway department is responsible for the maintenance of 64 miles of Town Roads in the Unorganized Territories which are supported by the First and Second Assessment District levy. The highway department is also responsible for maintenance and management of the entire county fleet of nearly 300 vehicles and other pieces of equipment.

The highway department budget has five main revenue sources. These include local property tax (Road and Bridge Levy), state aid (primarily gas tax and vehicle registration fees), federal aid (primarily federal gas tax), intergovernmental transfers (from other agencies and county departments), and the new Local Option Sales Tax (0.5% tax rate on sales within the County). The local levy has historically accounted for approximately 30% of the highway department’s annual revenue, but has dropped to 20% for 2017. The Local Option Sales Tax is expected to provide just over four million dollars in revenue to help the Highway Department provide the level of service necessary to provide safe roadways.

A large portion of the existing fund balance will be used for funding an aggressive 2017 construction program and the ongoing TH 371 project that began in 2015.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- CSAH 9 Rehabilitation from CSAH 2 to TH 25
- CSAH 30 Resurfacing from TH 6 to CSAH 32
- CSAH 31 Resurfacing North and South of Cuyuna
- CSAH 32 Resurfacing from TH 210 to East County Line
- CSAH 34 Resurfacing from CSAH 30 to Trommald
- CSAH 36 Resurfacing from TH 6 to CR 105
- CSAH 44 Rehabilitation from CSAH 45 to TH 25
- CSAH 45 Rehabilitation from CR 117 to TH 210
- CR 101 Resurfacing from CR 110 to CSAH 12
- CR 110 Resurfacing from CSAH 12 to Deerwood Twp.
- Bridge Replacement on Spruce Grove Road
- Bridge Replacement on CR 122
- Intersection safety improvements at CSAH 9/TH 25 and CSAH 44/CR 144/TH 25
- Safety Improvements on CSAH 3 north of CSAH 4
- Storm sewer repair on CSAH 30
- County wide annual pavement marking contract
- Six inch grooved-in pavement marking safety improvement
- County wide preventative maintenance surface treatments
- Resurfacing of FAD roads Barbeau, Carlson Lake, Red Sand Lake, Commercial Park
- Reconstruction of Dellwood Drive in the FAD
- Surfacing of Welton Road in the FAD
- Performed 112.77 miles of crack sealing
- Performed 10.4 miles of gravel resurfacing
- Performed 45 miles of shouldering

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- CSAH 33 Reconstruction from CSAH 30 to TH 210
- CSAH 11 Resurfacing from CSAH 4 to CSAH 3
- CSAH 16 Resurfacing from Whitefish Dr. to CSAH 66
- CSAH 23 Resurfacing from Co. Line to TH 18
- CSAH 30 reclamation/rehabilitation from North Road to Wolf Road
- CSAH 25 Resurfacing from TH 18 to TH 210
- CSAH 36 Rehabilitation from CR 114 to TH 6
- CSAH 48 Rehabilitation from Foley Road to College Dr.
- CR 127 Resurfacing from CR 137 to CSAH 3
- CR 137 Resurfacing from CR 127 to CSAH 13
- CR 145 Reconstruction from CSAH 16 to proposed City frontage road
- County Wide annual pavement markings
- County wide preventative maintenance surface treatments
- Resurfacing FAD roads Gilbert Lake, Smith, Sandberg, Pine Circle, Blakeman, Jean and Paul
- Crack seal 113 miles of CSAH & CR
- Crack seal 8.3 miles of FAD roads
- Dust control of 42.7 miles of CSAH & CR
- Dust control on 5.29 miles of FAD roads
- Gravel 10.92 miles of CSAH roads
- Gravel 1.75 miles of FAD roads
- Shoulder 30 miles of CSAH & CR roads
- Shoulder 6.75 miles of FAD roads
- Brush 36 miles of CSAH & CR roads
- Brush 6 miles of FAD roads
- Spray patch 15,000 gallons of oil on CSAH & Cr roads
- Place 2500 tons of hot mix asphalt on various CSAH & CR roads
- Perform 1 mile of ditching on CSAH & CR roads
- Seal 3 CSAH & CR bridge decks

Major Revenue Trends

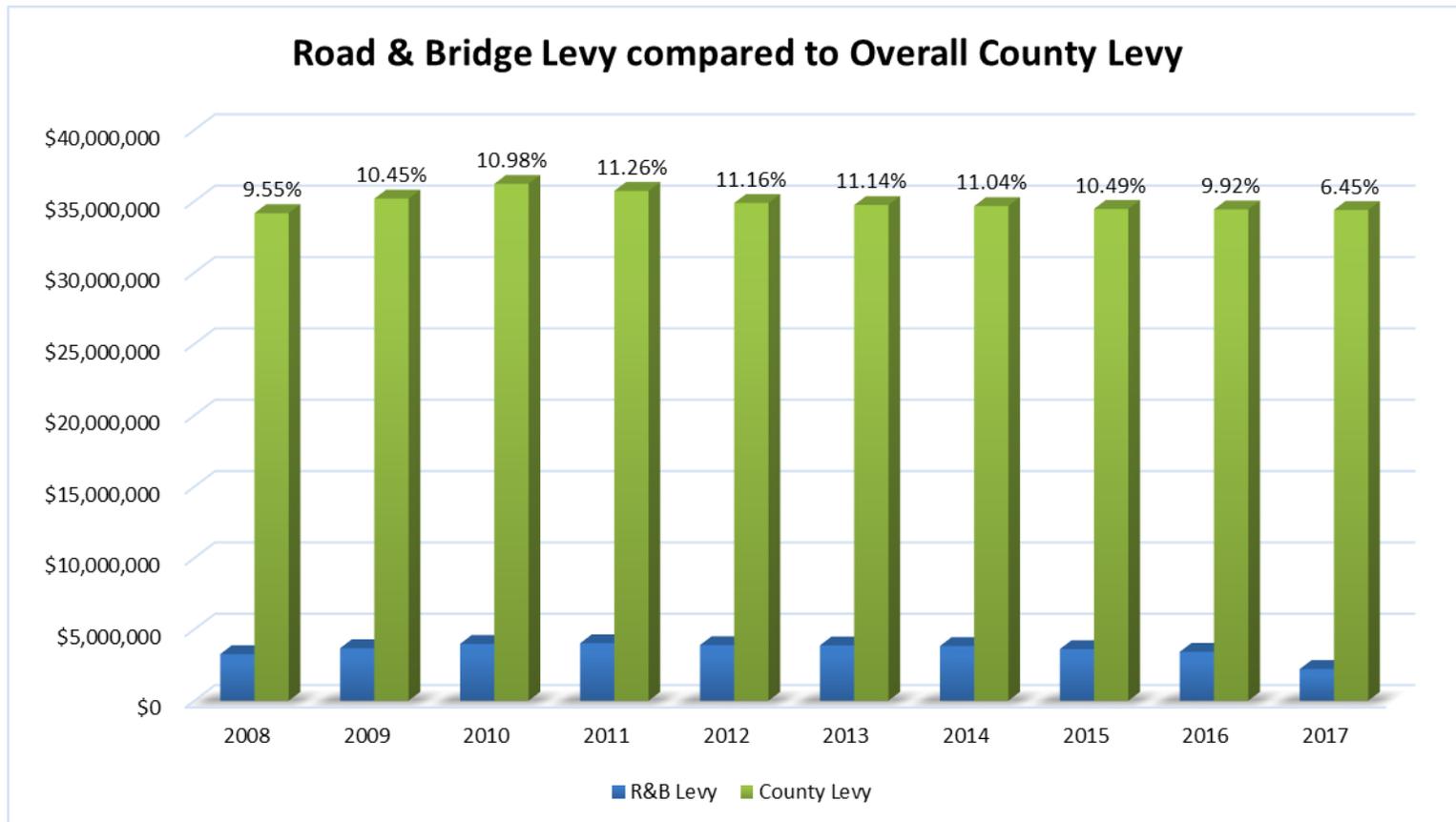


FIGURE 1

The 2017 Road & Bridge levy request is 35% lower than the 2016 requested Road & Bridge Levy

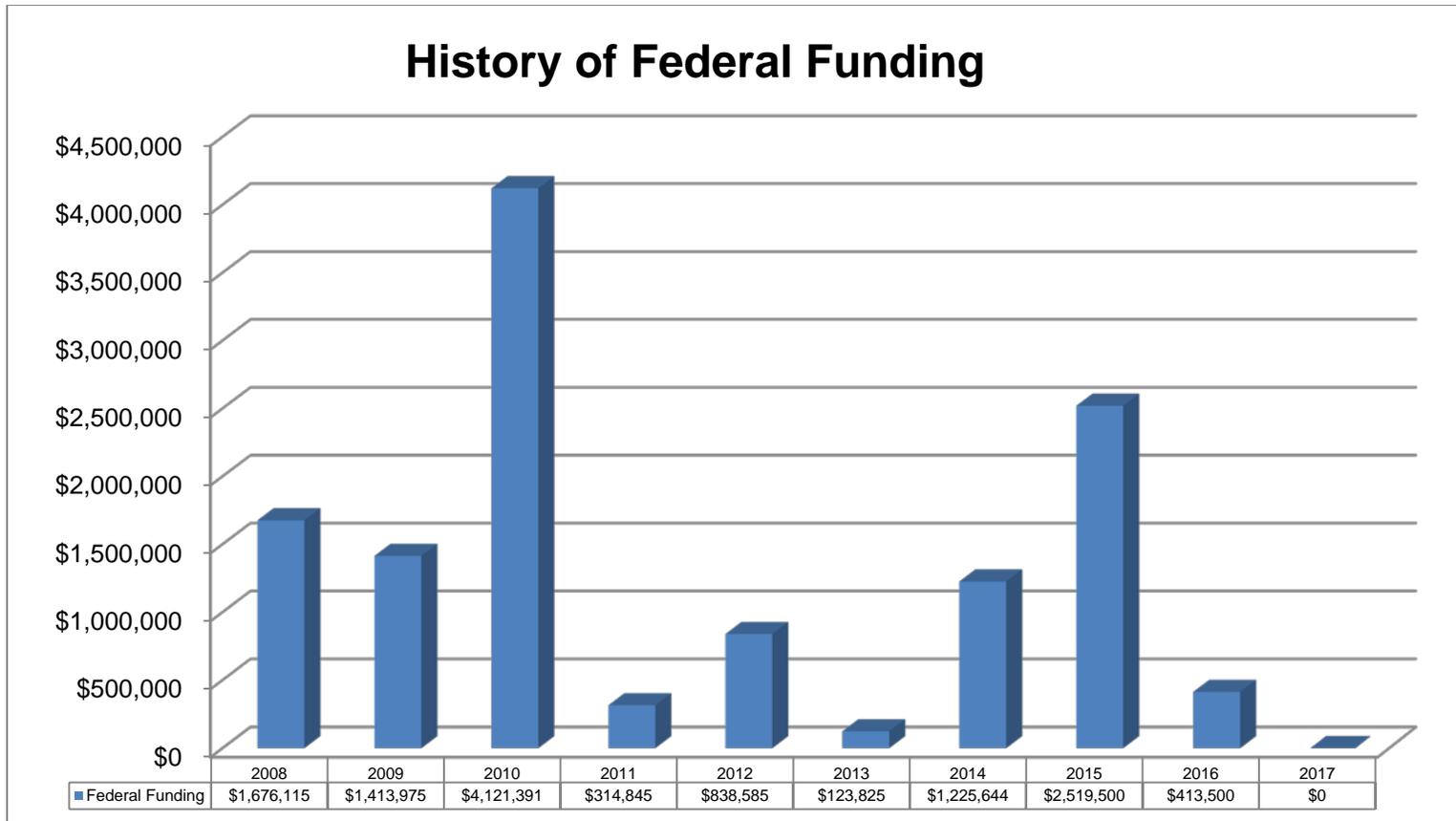


FIGURE 2

The assignment of federal funds for the construction of infrastructure projects normally ebbs and flows over the course of time, often being unpredictable. These allocations can be the result of grants assigned to special safety programs sponsored by the Minnesota Department of Transportation or directly from the Federal Government. Crow Wing County does not anticipate receiving any Federal Funds in 2017, having conducted a swap with Cass County (\$1,022,036) to receive additional State Aid Dollars for 2017.

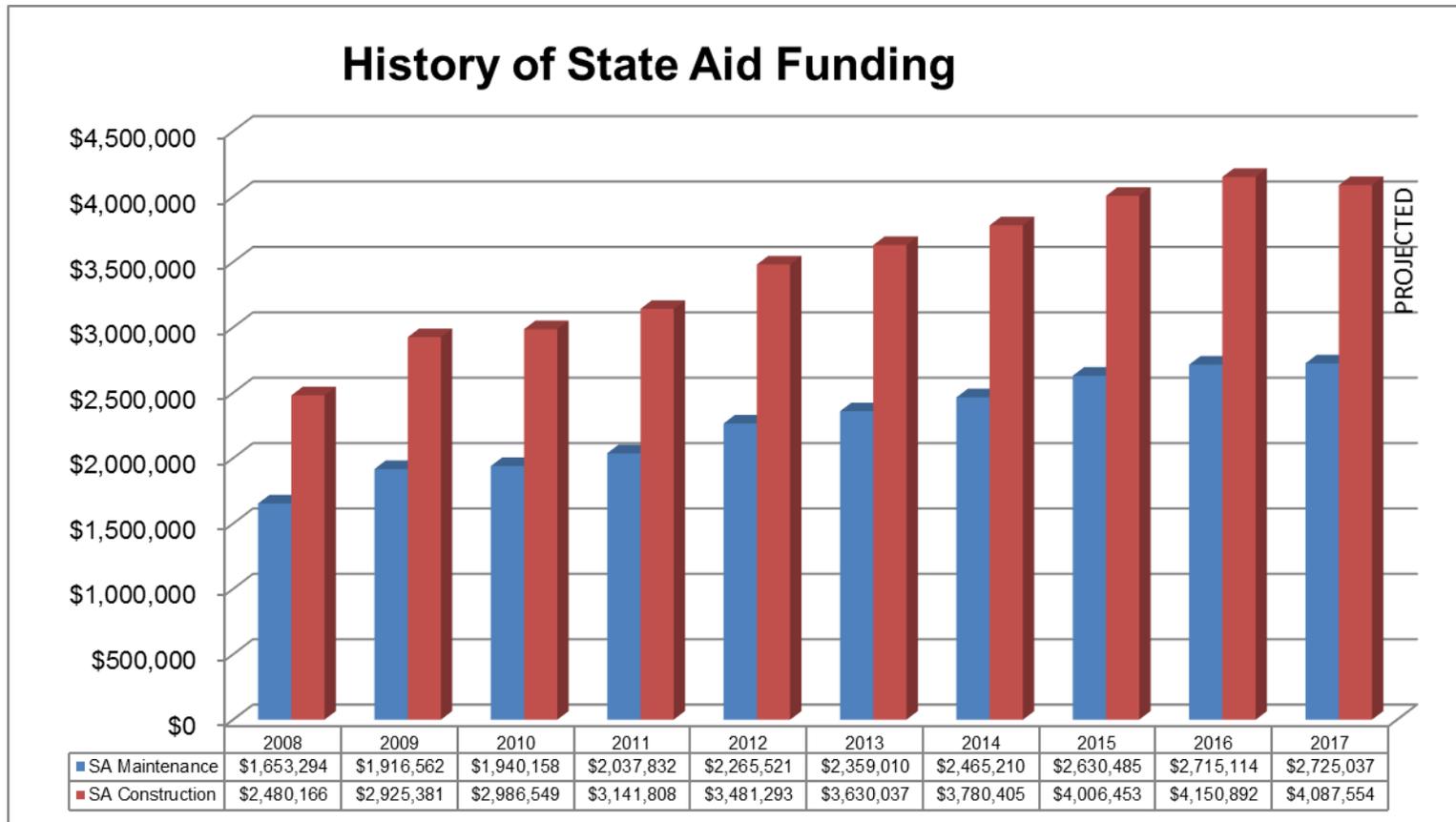


FIGURE 3

State Aid allotments for construction and maintenance on the CSAH system is expected to remain relatively the same for 2017 compared to 2016. We do anticipate a little increase in maintenance funding and a small decrease in construction funding.

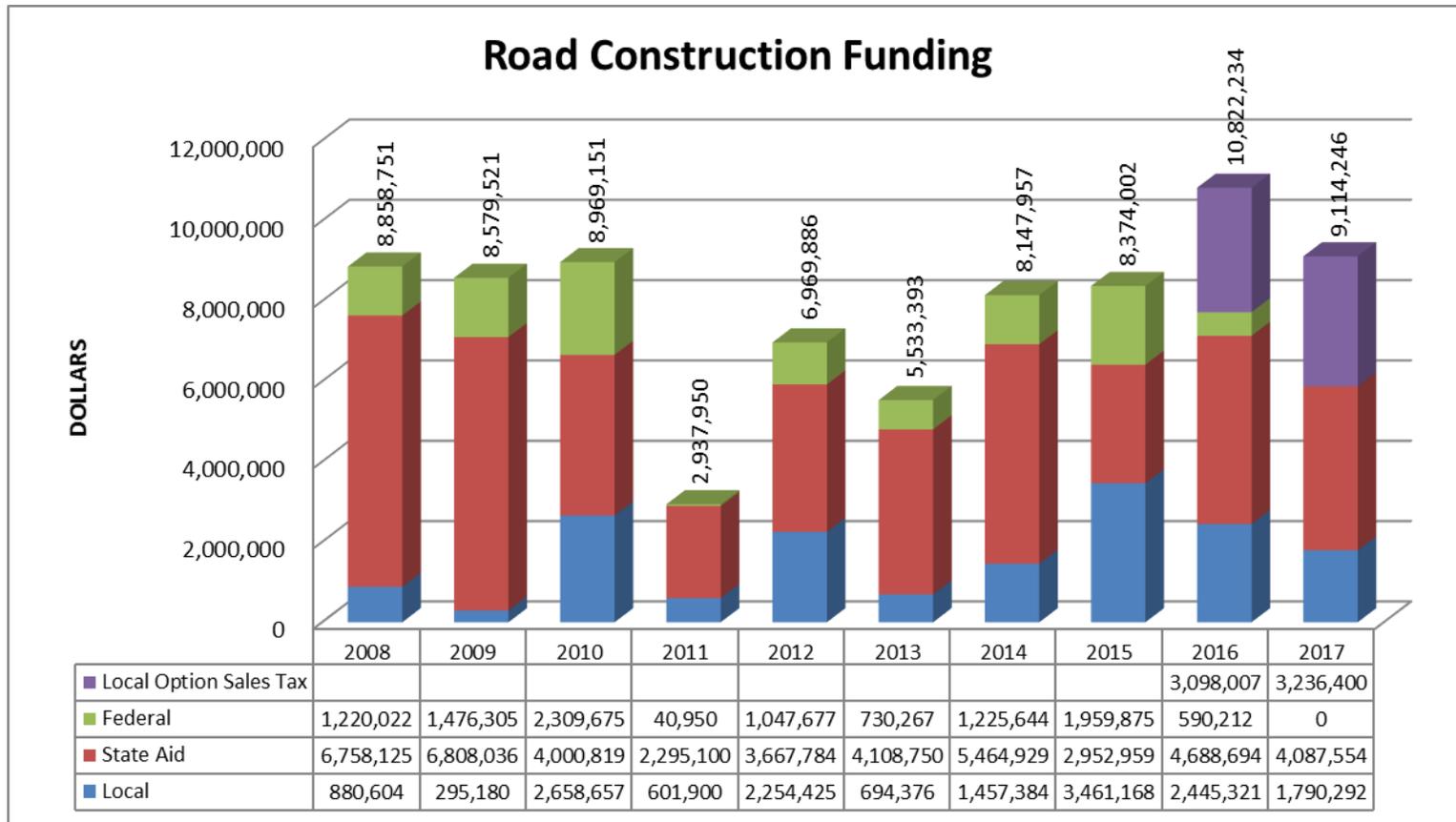


FIGURE 4

Overall construction funding for 2017 is expected to be lower than 2016 with the reduction to the Road & Bridge Levy, slight reduction of State Aid Money, and lack of Federal Funds not being overshadowed by the expected collection and spend of Local Option Sales Tax dollars in 2017.

Personnel Expenses

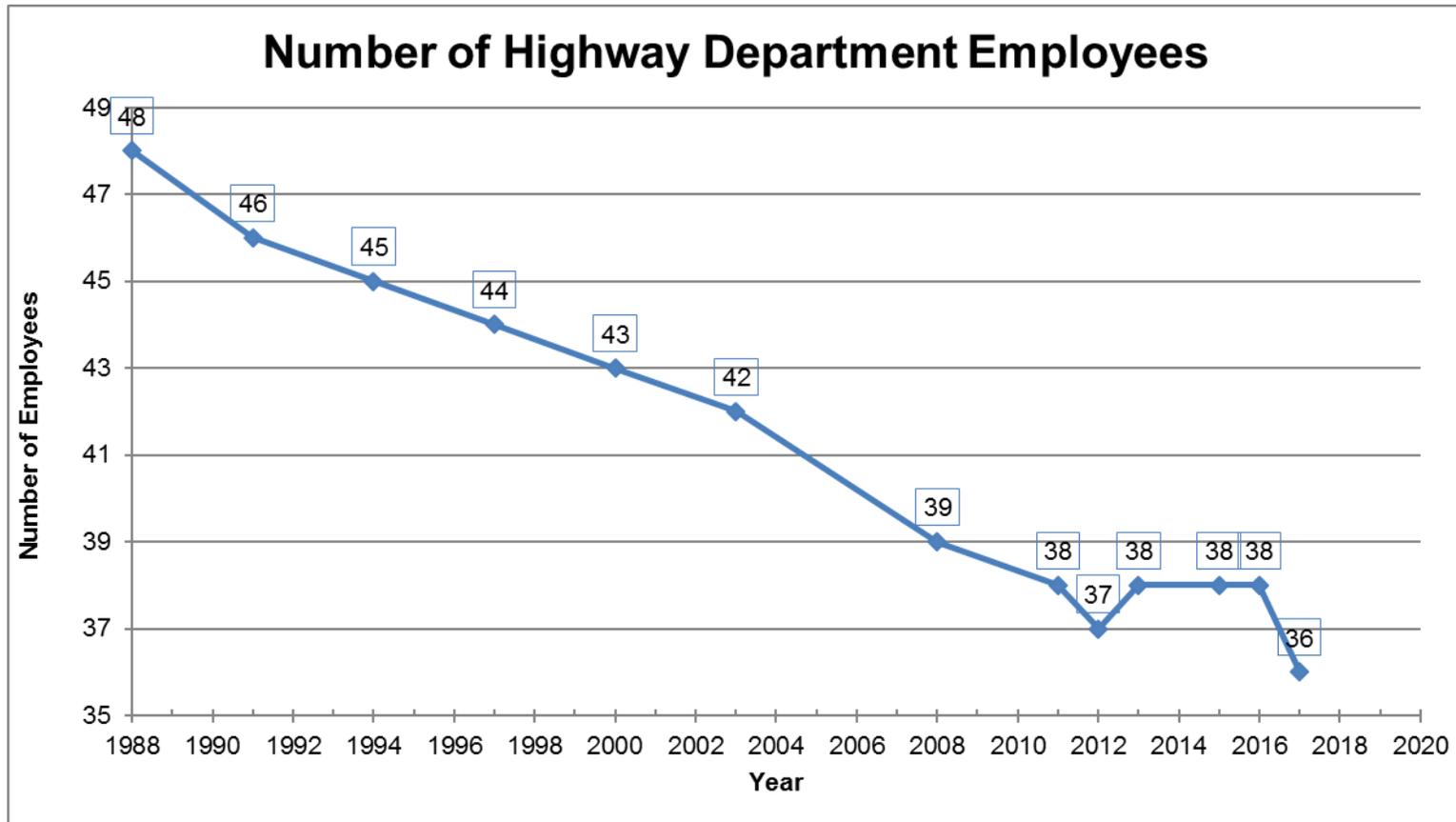


FIGURE 5

Crow Wing County Highway Department reduced staffing by two maintenance workers for the 2017 budget in order to achieve the budget reductions requested.

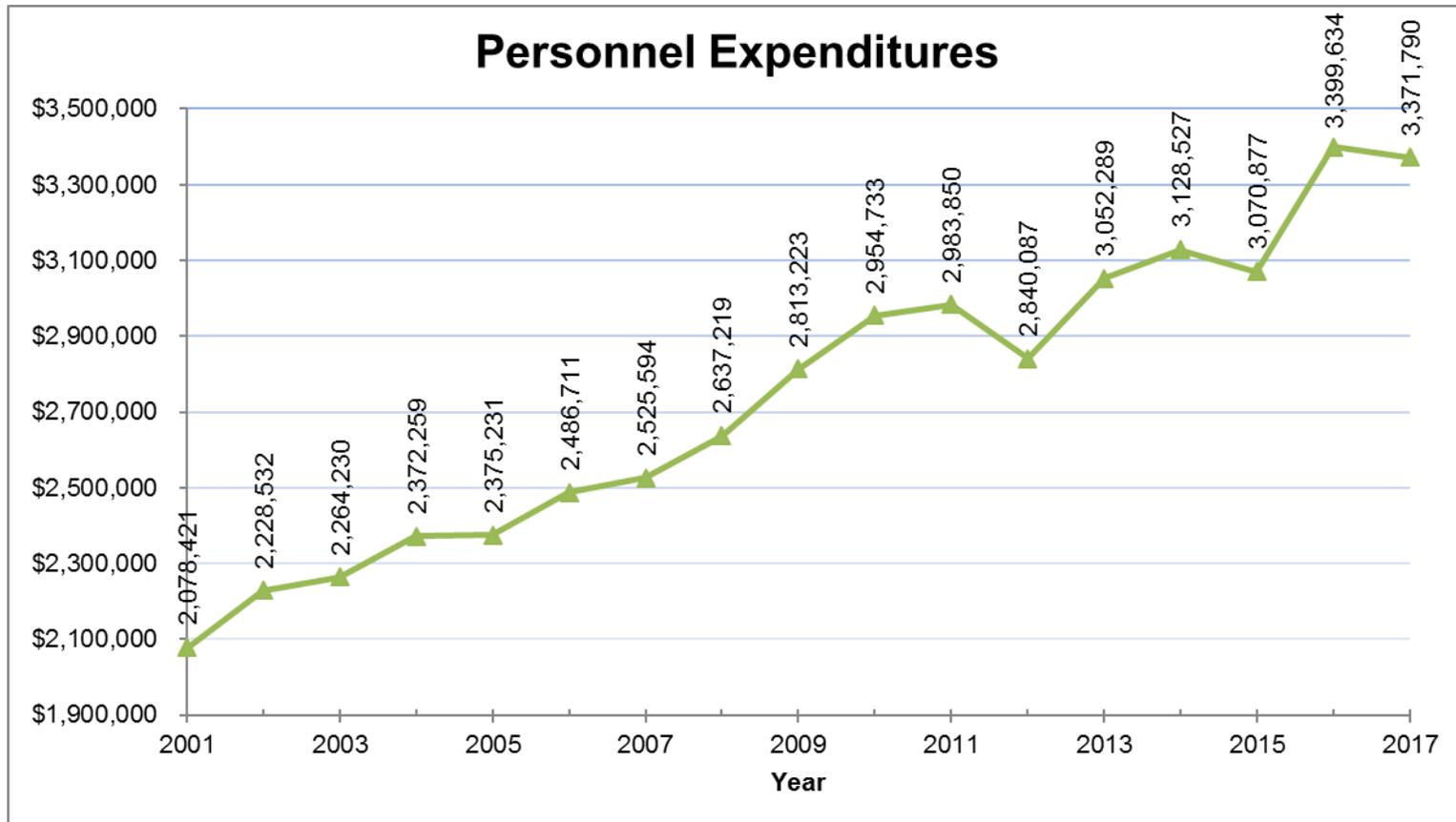


FIGURE 6

With the reduction of two maintenance staff members, Highway will see a reduction in Personnel Expenditures for 2017.

Fuel Expenditure Data

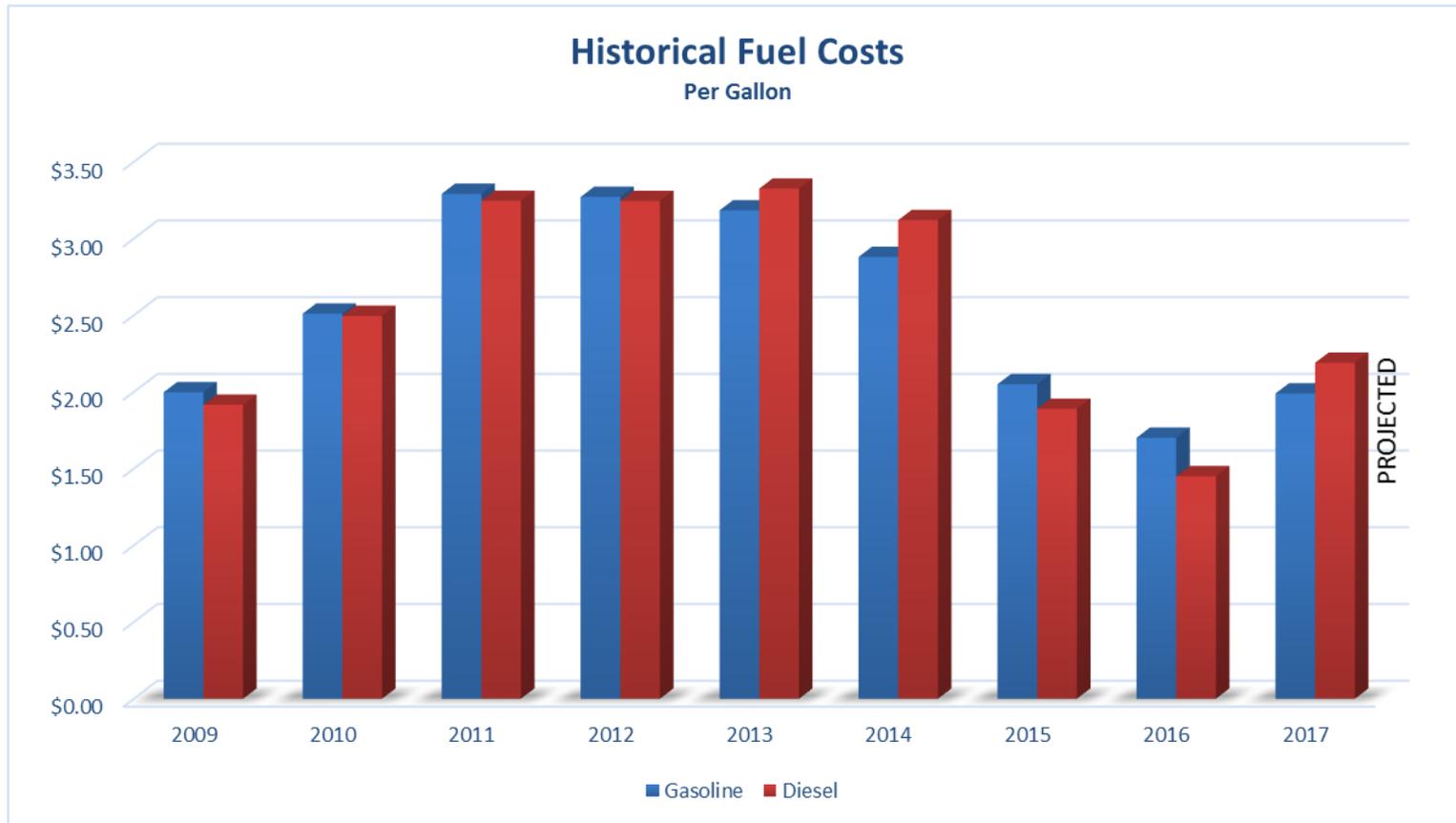


FIGURE 7

Fuel Prices have been trending downward over the past few years. As with any commodity, predicting an annual average price can be difficult. For 2017, we are anticipating that fuel prices will begin to trend higher.

**2017 CROW WING COUNTY
BUDGET**

HIGHWAY - COMBINED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 3,636,004	\$ 3,416,745	\$ 6,171,222	\$ 2,754,477	80.62%
INTERGOVERNMENTAL	8,692,141	8,507,095	10,266,480	1,759,385	20.68%
CHARGES FOR SERVICES	516,043	491,000	443,200	(47,800)	-9.74%
MISCELLANEOUS	169,501	51,000	41,000	(10,000)	-19.61%
TOTAL REVENUES	\$ 13,013,689	\$ 12,465,840	\$ 16,921,902	\$ 4,456,062	35.75%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 3,070,877	\$ 3,399,634	\$ 3,157,642	\$ (241,992)	-7.12%
SERVICES & CHARGES	10,449,428	10,847,735	15,157,022	4,309,287	39.73%
SUPPLIES & MATERIALS	1,134,289	1,645,605	1,573,790	(71,815)	-4.36%
CAPITAL OUTLAY	1,220	7,500	7,500	-	0.00%
DEBT SERVICE	111,080	110,983	110,983	-	0.00%
TOTAL EXPENDITURES	\$ 14,766,894	\$ 16,011,457	\$ 20,006,937	\$ 3,995,480	24.95%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,753,205)	\$ (3,545,617)	\$ (3,085,035)	\$ 460,582	-12.99%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,753,205)	\$ (3,545,617)	\$ (3,085,035)	\$ 460,582	-12.99%
 FULL TIME EQUIVALENTS	 36.7	 39.3	 37.1		

**2017 CROW WING COUNTY
BUDGET**

ADMINISTRATION

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 529,665	\$ 490,410	\$ 477,799	\$ (12,611)	-2.57%
INTERGOVERNMENTAL	10,204	10,410	10,410	-	0.00%
CHARGES FOR SERVICES	47,643	52,600	50,000	(2,600)	-4.94%
MISCELLANEOUS	126,797	1,000	1,000	-	0.00%
TOTAL REVENUES	\$ 714,309	\$ 554,420	\$ 539,209	\$ (15,211)	-2.74%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 587,381	\$ 529,049	\$ 479,860	\$ (49,189)	-9.30%
SERVICES & CHARGES	54,456	36,050	29,750	(6,300)	-17.48%
SUPPLIES & MATERIALS	2,569	6,600	15,000	8,400	127.27%
TOTAL EXPENDITURES	\$ 644,406	\$ 571,699	\$ 524,610	\$ (47,089)	-8.24%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 69,903	\$ (17,279)	\$ 14,599	\$ 31,878	-184.49%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 69,903	\$ (17,279)	\$ 14,599	\$ 31,878	-184.49%
 FULL TIME EQUIVALENTS	 3.8	 4.0	 4.0		

**2017 CROW WING COUNTY
BUDGET
CONSTRUCTION**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 1,895,731	\$ 1,802,292	\$ 788,409	\$ (1,013,883)	-56.26%
INTERGOVERNMENTAL	5,886,061	5,751,200	7,513,660	1,762,460	30.65%
CHARGES FOR SERVICES	27,044	17,700	23,500	5,800	32.77%
MISCELLANEOUS	10,444	30,000	20,000	(10,000)	-33.33%
TOTAL REVENUES	\$ 7,819,280	\$ 7,601,192	\$ 8,345,569	\$ 744,377	9.79%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 773,765	\$ 902,163	\$ 659,473	\$ (242,690)	-26.90%
SERVICES & CHARGES	9,883,667	10,225,510	10,788,173	562,663	5.50%
SUPPLIES & MATERIALS	23,594	19,005	18,140	(865)	-4.55%
TOTAL EXPENDITURES	\$ 10,681,026	\$ 11,146,678	\$ 11,465,786	\$ 319,108	2.86%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,861,746)	\$ (3,545,486)	\$ (3,120,217)	\$ 425,269	-11.99%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (2,861,746)	\$ (3,545,486)	\$ (3,120,217)	\$ 425,269	-11.99%
 FULL TIME EQUIVALENTS	 9.6	 9.6	 9.5		

**2017 CROW WING COUNTY
BUDGET**

MAINTENANCE

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 590,787	\$ 528,635	\$ 147,625	\$ (381,010)	-72.07%
INTERGOVERNMENTAL	2,337,730	2,174,388	2,174,388	-	0.00%
CHARGES FOR SERVICES	156,134	53,200	52,200	(1,000)	-1.88%
MISCELLANEOUS	31,913	10,000	10,000	-	0.00%
TOTAL REVENUES	\$ 3,116,564	\$ 2,766,223	\$ 2,384,213	\$ (382,010)	-13.81%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 1,491,090	\$ 1,669,870	\$ 1,494,265	\$ (175,605)	-10.52%
SERVICES & CHARGES	445,287	510,900	270,750	(240,150)	-47.01%
SUPPLIES & MATERIALS	527,151	561,900	622,150	60,250	10.72%
TOTAL EXPENDITURES	\$ 2,463,528	\$ 2,742,670	\$ 2,387,165	\$ (355,505)	-12.96%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 653,036	\$ 23,553	\$ (2,952)	\$ (26,505)	-112.53%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 653,036	\$ 23,553	\$ (2,952)	\$ (26,505)	-112.53%
 FULL TIME EQUIVALENTS	 20.3	 21.7	 19.6		

**2017 CROW WING COUNTY
BUDGET**

MAINTENANCE SHOP

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 619,821	\$ 595,408	\$ 671,439	\$ 76,031	12.77%
INTERGOVERNMENTAL	458,146	571,097	568,022	(3,075)	-0.54%
CHARGES FOR SERVICES	285,222	367,500	317,500	(50,000)	-13.61%
MISCELLANEOUS	347	10,000	10,000	-	0.00%
TOTAL REVENUES	\$ 1,363,536	\$ 1,544,005	\$ 1,566,961	\$ 22,956	1.49%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 218,641	\$ 298,552	\$ 274,044	\$ (24,508)	-8.21%
SERVICES & CHARGES	66,018	75,275	169,949	94,674	125.77%
SUPPLIES & MATERIALS	580,975	1,058,100	884,500	(173,600)	-16.41%
CAPITAL OUTLAY	1,220	7,500	7,500	-	0.00%
DEBT SERVICE	111,080	110,983	110,983	-	0.00%
TOTAL EXPENDITURES	\$ 977,934	\$ 1,550,410	\$ 1,446,976	\$ (103,434)	-6.67%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 385,602	\$ (6,405)	\$ 119,985	\$ 126,390	-1973.30%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 385,602	\$ (6,405)	\$ 119,985	\$ 126,390	-1973.30%

FULL TIME EQUIVALENTS

3.0

4.0

4.0

**2017 CROW WING COUNTY
BUDGET**

LOCAL OPTION SALES TAX

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ -	\$ -	\$ 4,085,950	\$ 4,085,950	-
TOTAL REVENUES	\$ -	\$ -	\$ 4,085,950	\$ 4,085,950	-
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ -	\$ -	\$ 250,000.0	\$ 250,000	-
SERVICES & CHARGES	-	-	3,898,400	3,898,400	-
SUPPLIES & MATERIALS	-	-	34,000	34,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 4,182,400	\$ 4,182,400	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (96,450)	\$ (96,450)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ -	\$ (96,450)	\$ (96,450)	-

**CROW WING COUNTY
2017 BUDGET NARRATIVE**

DEPARTMENT NAME: Community Services

UNIT NAME: **Health & Social Services Division**

DEPARTMENT DESCRIPTION: The Division is made up of two primary units: Children & Families Services and Adult Services. Within each unit there are program areas serving county residents from pregnancy through the end of life which all include components of public health to assure our efforts focus on prevention and preservation.

GOALS AND OBJECTIVES OBTAINED IN 2016:

Children & Families Services Unit:

- SHIP (Statewide Health Improvement Program) five year grant approved by MDH, 2016 amount \$204,507
- Restructured our WIC program, adding some days, reducing support staff and hiring 2 nutritionists
- Met the face to face monthly contacts with children in out-of-home placement standard at mid-year
- In the first quarter of 2016 we met our goal of 45% of the children in family foster care are place in a relative home.
- Launched Prenatal Exposure Project-establishing consistent procedures between public health, CD, CP teams and external partners.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

Children & Families Services Unit:

- Reduce out of home placements and costs
- Out-of-home placement re-entry to 9.9% or lower

- Face to face monthly contacts with children in out-of-home placement at 90%
- Timely contact with alleged victims in child protection assessments/investigations at 90%
- Full implementation of the Cross Over Youth Program
- Increase the percentage of post-partum WIC participants who are breastfeeding at 3 months to 47%

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME:

Community Services – Health and Social Services Department

DEPARTMENT DESCRIPTION:

Adult Services

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Offered all detox users services at the time of their initial detox placement to reduce future detox admissions and costs. Reassessments launched in September 2015. We continue to see an increase in time study dollars from MnCHOICES assessments as reassessments are done. Achieved goal to get 50% of reassessments done from September 2015 through August 2016.
- Continued our involvement in DWI Court, Drug Court and made changes to the Released Advance Planning Program which has been renamed Discharge Planning.
- Continued partnership with providers who we have contracted services out to both in Chemical Dependency and out of county Case Management for the under 65 waivers.
- Established Purchase of Service with LSS Guardianship Services to meet the demand for Public Guardian orders by the courts.
- Worked with the Crow Wing County Adult Protection Team to host a Community Workshop on Conservators and Guardian Roles and Responsibilities and Alternatives to Guardianship and Conservators.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Final MnCHOICES Reassessments will be completed by August of 2017. We are hopeful PCA Assessments will launch in 2017 which will continue to build time study dollars.

- Closely monitor all Commitment cases that result in hospital placements within the State Direct Care and Treatment Programs (Anoka Metro Regional Treatment Center, St. Peter and Community Behavioral Health Hospitals). Staff will work to discharge patients to safe less restrictive settings that meet the needs of the consumer as soon as they are no longer needing acute hospital level of care.
- Continue to educate the community about alternatives to Guardianships and proactive steps that can be taken to reduce the need for the courts involvement ie) Health Care Directives, Power of Attorneys, Representative Payees, etc.
- Effectively manage CCB and DD Waivers (3% of budget and no waiting list rule) and the growing cases in Disability Services.

**CROW WING COUNTY
2017 BUDGET NARRATIVE**

DEPARTMENT NAME: Child Support

DEPARTMENT DESCRIPTION:

Promote children's well-being and family sufficiency by delivering quality child support services.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- The Current support collection rate is at 74.66% for June 2016. This is an increase of 4.13% from January 2016. These numbers vary from month to month but have seen a steady increase from April-June 2016.
- The arrear collection rate has gone up for the first 6 months of 2016. Crow Wing County has been able to utilize arrears forgiveness and closing unenforceable cases. This has allowed our office to focus on collecting money owed to custodial parents and the State of Minnesota and collecting 50% of the federal incentives available on arrears collections.
- Have maintained full federal incentive money for paternity and establishment cases.
- Have monitored and modified existing orders to better reflect the parties' current situation making enforcement of orders more consistent.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Continue to improve current support collection rate and maintain at least 75%.
- Continue to improve arrears collections and reduce overall county arrears owed.
- Continue to maintain 100% federal funds for paternity and establishment cases.

- Continue to challenge staff to their full potential to achieve maximum federal funding by bringing nonpaying parents to court in a more timely manner, modify existing unenforceable orders, ensuring orders being established are enforceable.

**CROW WING COUNTY
2017 BUDGET NARRATIVE**

DEPARTMENT NAME: Community Services

Unit Name: Employment & Economic Services Division

DEPARTMENT DESCRIPTION:

EESD -Families, MFIP, Adults, LTC, MNSure, Child Care

The focus of the Employment Economic Services Teams is to empower the people we serve and assist our customers in gaining self-sufficiency. The EESD teams assess, interview and conduct interviews for applicants. They EESD teams determine eligibility of financial applications for consumer access to: food support, health care, long term care, cash assistance and child care assistance.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Implemented training plan's for new and existing financial workers
- Succession planning of retirements, movement and realignment of staff and programs
- Expanded number of financial assistance specialist
- Expanded number of financial workers on MNSure team to align with workload
- Positive results from MA review, MFIP review, IV-E review and Child Care audit

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Maintain M4R goals
 - MFIP/DWP Self Support Index - 79.7%
 - Work Participate Rate – 50%
 - High School Graduation Rate –

- Wage at Placement - \$10
- Exited to Employment Rate – 46%
- Expedited SNAP application within one day – 83%
- Application Processed timely – 95%
- Health Care Application timely – 95%
- Implementing formal process of conducting case reviews
- Continue to cross train financial workers aligning within teams
- Identify area's for improvement for expedited SNAP processing

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: RSVP Volunteer Services

DEPARTMENT DESCRIPTION: RSVP Volunteer Services is an outreach effort of Crow Wing County charged with the task of assisting Crow Wing County staff and their clients/constituents by empowering a huge network of volunteers who together will provide a vast array of human service focused safety-net services. These services are designed to allow individuals to obtain the basic living necessities necessary to remain independent in a less formal, non-institutionalized and cost-effective manner.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Increased volunteerism in Crow Wing County by over 23% as compared to the same period in the prior year. (130,876 hours of service at an estimated value of \$3,019,309.32 dollars as compared to the same period in 2014 \$2,455,762.65).
- Successfully converted our voice casting web based program from Groupcast to School Messenger, and trained support staff so that they could be as efficient and comfortable with the new program as possible.
- Director completed and successfully passed all modules for the required HIPPA/Data Practices training course which covered: HIPPA, Minnesota Data Practices Act, Minnesota Medical Health Records Act, Chemical and Mental Health Laws, Federal Tax Information Protection Laws, Social Security Administration Protection Laws.
- Historically, all Food Shelves in Crow Wing County have worked independently of each other resulting in inefficiencies and redundancies. By Entered into contract with the Lakes Area Food Shelf and leveraging our deeply established trusted relationship with our existing food shelves, we have been able to bring all five food shelves in Crow Wing County together, for the first time ever, by hosting monthly meetings at their individual distribution sites where they can share programmatic and physical strengthens and challenges. This partnership has also provided a means to work in collaboration with Crow Wing County Energize Healthy Foods initiative.
- RSVP was able to play a critical role in pulling together a new nonprofit to take over the sponsorship of the Ruby's Pantry food distribution program in Crow Wing County, while at the same time maintaining good will with prior

leadership and volunteers thus allowing for the program to transition with the least amount of disruption to our clientele and existing RSVP volunteer pool of over 85 members.

- Helped in the planning stages to develop, as part of a team, an online database of area resources which would be available to various levels of professional service providers (doctors, discharge planners, social workers, senior linkage line, area resource providers, etc.) and clientele/constituents.
- RSVP Volunteers provided 2,922 one-way transports in collaboration with our Community Services Transportation Coordinator and a partnership agency to individuals in need. This equates to volunteer transports saving taxpayers an estimated \$101,115.81 dollars (1.5 hours per transports at \$23.07 per hour) not including incidental vehicle operating cost for wear and tear, fuel, etc.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Succession planning for anticipated retirement of the RSVP director in the fall of 2018.
- Identify and continue to pull together area resources (nonprofit human service focused agencies) so as to obtain the highest efficiencies while at the same time reducing duplication of efforts.
- Continue to assist nonprofit area food shelf partnership agencies wishing to switch to a "choice" model of food distribution.
- Continue partnerships with our nonprofit service providers who we have contracted with to utilize volunteers to maintain a strong safety-net of services to our clients/constituents.
- Continue developing, as part of a team, an online database of area resources.

**2017 CROW WING COUNTY
BUDGET**

COMMUNITY SERVICES - COMBINED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 5,601,335	\$ 5,830,737	\$ 7,645,914	\$ 1,815,177	31.13%
SPECIAL ASSESSMENTS	2,645	-	-	-	-
INTERGOVERNMENTAL	12,564,087	13,132,556	14,409,388	1,276,832	9.72%
CHARGES FOR SERVICES	1,328,588	1,349,229	1,403,409	54,180	4.02%
GIFTS AND CONTRIBUTIONS	26,197	8,500	11,500	3,000	35.29%
MISCELLANEOUS	595,964	609,775	641,000	31,225	5.12%
TOTAL REVENUES	\$ 20,118,816	\$ 20,930,797	\$ 24,111,211	\$ 3,180,414	15.19%
<u>EXPENDITURES:</u>					
PUBLIC AID ASSISTANCE	\$ 8,587,376	\$ 7,920,767	\$ 8,864,747	\$ 943,980	11.92%
PERSONNEL SERVICES	11,525,354	11,573,652	13,603,906	2,030,254	17.54%
SERVICES & CHARGES	1,621,132	1,405,472	1,553,015	147,543	10.50%
SUPPLIES & MATERIALS	131,417	124,000	144,971	20,971	16.91%
TOTAL EXPENDITURES	\$ 21,865,279	\$ 21,023,891	\$ 24,166,639	\$ 3,142,748	14.95%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,746,463)	\$ (93,094)	\$ (55,428)	\$ 37,666	-40.46%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,746,463)	\$ (93,094)	\$ (55,428)	\$ 37,666	-40.46%

FULL TIME EQUIVALENTS

141.9

146.4

171.7

**2017 CROW WING COUNTY
BUDGET**

SOCIAL SERVICES

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 3,508,620	\$ 3,616,825	\$ 4,895,598	\$ 1,278,773	35.36%
INTERGOVERNMENTAL	7,695,223	8,364,664	8,410,257	45,593	0.55%
CHARGES FOR SERVICES	1,111,044	1,122,080	1,118,909	(3,171)	-0.28%
GIFTS AND CONTRIBUTIONS	16,197	8,500	11,500	3,000	35.29%
MISCELLANEOUS	353,253	414,000	398,000	(16,000)	-3.86%
TOTAL REVENUES	\$ 12,684,337	\$ 13,526,069	\$ 14,834,264	\$ 1,308,195	9.67%
<u>EXPENDITURES:</u>					
PUBLIC AID ASSISTANCE	\$ 6,922,866	\$ 6,452,267	\$ 7,258,247	\$ 805,980	12.49%
PERSONNEL SERVICES	6,511,135	6,575,462	6,949,692	374,230	5.69%
SERVICES & CHARGES	718,177	549,434	607,135	57,701	10.50%
SUPPLIES & MATERIALS	62,883	42,000	48,000	6,000	14.29%
TOTAL EXPENDITURES	\$ 14,215,061	\$ 13,619,163	\$ 14,863,074	\$ 1,243,911	9.13%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,530,724)	\$ (93,094)	\$ (28,810)	\$ 64,284	-69.05%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (1,530,724)	\$ (93,094)	\$ (28,810)	\$ 64,284	-69.05%
 FULL TIME EQUIVALENTS	 74.0	 78.6	 83.6		

**2017 CROW WING COUNTY
BUDGET**

INCOME MAINTENANCE

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 1,549,840	\$ 1,861,984	\$ 2,016,496	\$ 154,512	8.30%
INTERGOVERNMENTAL	3,838,918	3,768,311	4,045,910	277,599	7.37%
CHARGES FOR SERVICES	9,284	4,800	6,500	1,700	35.42%
MISCELLANEOUS	237,294	188,575	239,000	50,425	26.74%
TOTAL REVENUES	\$ 5,635,336	\$ 5,823,670	\$ 6,307,906	\$ 484,236	8.31%
<u>EXPENDITURES:</u>					
PUBLIC AID ASSISTANCE	\$ 1,204,042	\$ 1,187,500	\$ 1,304,500	\$ 117,000	9.85%
PERSONNEL SERVICES	4,077,783	4,060,685	4,373,761	313,076	7.71%
SERVICES & CHARGES	542,387	530,485	585,859	55,374	10.44%
SUPPLIES & MATERIALS	23,222	45,000	44,500	(500)	-1.11%
TOTAL EXPENDITURES	\$ 5,847,434	\$ 5,823,670	\$ 6,308,620	\$ 484,950	8.33%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (212,098)	\$ -	\$ (714)	\$ (714)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (212,098)	\$ -	\$ (714)	\$ (714)	-
 FULL TIME EQUIVALENTS	 55.8	 55.6	 59.5		

**2017 CROW WING COUNTY
BUDGET**

HEALTH SERVICES

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 320,594	\$ 79,928	\$ 14,684	\$ (65,244)	-81.63%
SPECIAL ASSESSMENTS	2,645	-	-	-	-
INTERGOVERNMENTAL	1,029,946	994,581	957,013	(37,568)	-3.78%
CHARGES FOR SERVICES	208,260	222,349	189,800	(32,549)	-14.64%
GIFTS AND CONTRIBUTIONS	10,000	-	-	-	-
MISCELLANEOUS	4,550	3,200	-	(3,200)	-100.00%
TOTAL REVENUES	\$ 1,575,995	\$ 1,300,058	\$ 1,161,497	\$ (138,561)	-10.66%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 936,436	\$ 937,505	\$ 817,506	\$ (119,999)	-12.80%
SERVICES & CHARGES	360,568	325,553	320,409	(5,144)	-1.58%
SUPPLIES & MATERIALS	45,312	37,000	23,721	(13,279)	-35.89%
TOTAL EXPENDITURES	\$ 1,342,316	\$ 1,300,058	\$ 1,161,636	\$ (138,422)	-10.65%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 233,679	\$ -	\$ (139)	\$ (139)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 233,679	\$ -	\$ (139)	\$ (139)	-

FULL TIME EQUIVALENTS

12.1

12.2

11.0

**2017 CROW WING COUNTY
BUDGET**

JUVENILE DETENTION

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 222,281	\$ 272,000	\$ 293,000	\$ 21,000	7.72%
INTERGOVERNMENTAL	-	5,000	5,000	-	0.00%
MISCELLANEOUS	867	4,000	4,000	-	0.00%
TOTAL REVENUES	\$ 223,148	\$ 281,000	\$ 302,000	\$ 21,000	7.47%
<u>EXPENDITURES:</u>					
PUBLIC AID ASSISTANCE	\$ 460,468	\$ 281,000	\$ 302,000	\$ 21,000	7.47%
TOTAL EXPENDITURES	\$ 460,468	\$ 281,000	\$ 302,000	\$ 21,000	7.47%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (237,320)	\$ -	\$ -	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (237,320)	\$ -	\$ -	\$ -	-

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: Crow Wing County Community Corrections

DEPARTMENT DESCRIPTION:

This unit employs 14 probation agents; 2 tech support aides; 1 supervisor. This division of Community Services has 3 units: Adult Probation; Juvenile Probation and Supervised Release. Probation Agents facilitate offender change while monitoring compliance with court ordered conditions by means of Evidenced Based Practices. Each agent prepares court reports, offender risk/need assessments, develops strength based case plans, and other duties.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Started a new Community Corrections Agency – July 1
- Hired 14 probation agents; 2 tech aides
- Oriented new staff to Crow Wing County systems (courts, law enforcement, community resources, victim services, community services programs etc)
- Trained staff in EBP risk/needs tools/ICOTS/case plans
- Developed teams (full staff meeting 1x a month; Drug/DV/General Violence/Property Team meets weekly; Juvenile Team meets weekly; SR/SO Team meets weekly; Reporting Center Team meets biweekly)
- Develop Crow Wing County Community Corrections Advisory Board
- Started Thinking For a Change programming in Crow Wing County for offenders
- Updated contracts with all state systems (BCA, DVS, Statewide System, MGA, Redwood Toxicology, ICOTS, etc)

Budget items: focused on getting staff trained; getting proper equipment such as pbt, Carey Guides, and proper office equipment such as phones/computers/assistance with IT to get technology working. Floor plan of office will be evaluated for space and sound efficiency. By doing such cubicle extension may be needed.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Redesign the Reporting Center – redirect probation agent time from low/admin caseloads to high/medium risk caseloads
- Update CSTS information to be able to retain M4R research measurements
- Develop new protocols with the Court/County Attorney/City Attorney for using probation violation sanctions with offenders – by doing so this will reduce arrests and court appearances and provide direction for offenders' programming/rehabilitation
- All staff to be trained in case plans and utilizing on all cases.

**2017 CROW WING COUNTY
BUDGET**

CORRECTIONS

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ -	\$ -	\$ 426,136	\$ 426,136	-
INTERGOVERNMENTAL	-	-	991,208	991,208	-
CHARGES FOR SERVICES	-	-	88,200	88,200	-
TOTAL REVENUES	\$ -	\$ -	\$ 1,505,544	\$ 1,505,544	-
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ -	\$ -	\$ 1,462,947	\$ 1,462,947	-
SERVICES & CHARGES	-	-	39,612	39,612	-
SUPPLIES & MATERIALS	-	-	28,750	28,750	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,531,309	\$ 1,531,309	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ (25,765)	\$ (25,765)	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ -	\$ (25,765)	\$ (25,765)	-
 FULL TIME EQUIVALENTS	 0.0	 0.0	 17.6		

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: Land Services Department – Environmental – Forestry and Recreation

DEPARTMENT DESCRIPTION:

Responsible for managing 105,000 +- acres of County administered natural resource lands employing professional natural resource management standards and techniques consistent with policies adopted by the County Board and State Law. The County has a fiduciary responsibility to the tax forfeited trust to maximize revenues from said lands to the benefit of local taxing districts while providing multiple opportunities for a diverse forest user and protecting the long-term sustainability of the forest resources. Sustainable forest management is about striking a balance between economic, social and environmental values in a manner that protects all of these values over time. Also responsible for the management of all tax forfeited properties, including those in urban areas, which require a staffing resources to prepare land sale lists and to resolve such issues as encroachments, garbage, noxious weed growth, abandoned structures and liability issues. Ongoing related task also include administering annual auction sale of tax forfeit parcels, and direct sales, purchases and land exchanges, which require multiple steps to comply with state statutes. The division administers six budget funds: Forfeited Tax Sale Fund, Grants, and Timber Development, Parks, Parks Reserve Fund, and Weed & Seed.

GOALS AND OBJECTIVES OBTAINED IN 2016:

- Achieved completion of the 5 year candidate stand list
- Maintain dual forest certification.
- Meet Annual Timber Harvest, inventory and regeneration goals
- Achieved deployment of the Timber Sale Module.
- Prepare and present to the Board a plan for updating signage on County lands.
- Developed a Land Asset Management Plan identifying consolidation of forest lands, to include targets for sale and acquisition
- Achieved designation of a multi-use trail at the MRNW property.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

- Maintain dual forest certification.
- Meet Annual Timber Harvest, inventory and regeneration goals
- Achieve deployment of the Land Sale Module
- Develop a plan to work with private land owners regarding PFM

**2017 CROW WING COUNTY
BUDGET**

PUBLIC LAND MANAGEMENT - COMBINED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
LICENSES AND PERMITS	\$ 746,214	\$ 590,400	\$ 590,400	\$ -	0.00%
INTERGOVERNMENTAL	101,621	91,000	107,176	16,176	17.78%
CHARGES FOR SERVICES	7,963	-	-	-	-
INVESTMENTS	89,778	75,000	75,000	-	0.00%
MISCELLANEOUS	832,535	286,700	386,900	100,200	34.95%
TOTAL REVENUES	\$ 1,778,111	\$ 1,043,100	\$ 1,159,476	\$ 116,376	11.16%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 490,804	\$ 517,427	\$ 445,517	\$ (71,910)	-13.90%
SERVICES & CHARGES	160,288	177,700	213,982	36,282	20.42%
SUPPLIES & MATERIALS	23,124	45,200	52,200	7,000	15.49%
CAPITAL OUTLAY	8,325	133,000	175,000	42,000	31.58%
OTHER EXPENDITURES	425,454	300,000	400,000	100,000	33.33%
TOTAL EXPENDITURES	\$ 1,107,995	\$ 1,173,327	\$ 1,286,699	\$ 113,372	9.66%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 670,116	\$ (130,227)	\$ (127,223)	\$ 3,004	-2.31%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 670,116	\$ (130,227)	\$ (127,223)	\$ 3,004	-2.31%

FULL TIME EQUIVALENTS

5.0

5.9

5.4

**2017 CROW WING COUNTY
BUDGET**

RESOURCE DEVELOPMENT

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
LICENSES AND PERMITS	\$ (694)	\$ -	\$ -	\$ -	-
INTERGOVERNMENTAL	84,852	81,000	96,000	15,000	18.52%
TOTAL REVENUES	\$ 84,158	\$ 81,000	\$ 96,000	\$ 15,000	18.52%
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 45,923	\$ 48,000	\$ 67,000	\$ 19,000	39.58%
CAPITAL OUTLAY	-	33,000	-	(33,000)	-100.00%
TOTAL EXPENDITURES	\$ 45,923	\$ 81,000	\$ 67,000	\$ (14,000)	-17.28%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 38,235	\$ -	\$ 29,000	\$ 29,000	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 38,235	\$ -	\$ 29,000	\$ 29,000	-

**2017 CROW WING COUNTY
BUDGET**

FORFEITED TAX SALE

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
LICENSES AND PERMITS	\$ 746,908	\$ 590,400	\$ 590,400	\$ -	0.00%
INTERGOVERNMENTAL	16,769	10,000	11,176	1,176	11.76%
CHARGES FOR SERVICES	7,963	-	-	-	-
INVESTMENTS	89,778	75,000	75,000	-	0.00%
MISCELLANEOUS	832,535	286,700	386,900	100,200	34.95%
TOTAL REVENUES	\$ 1,693,953	\$ 962,100	\$ 1,063,476	\$ 101,376	10.54%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 490,804	\$ 517,427	\$ 445,517	\$ (71,910)	-13.90%
SERVICES & CHARGES	114,365	129,700	146,982	17,282	13.32%
SUPPLIES & MATERIALS	23,124	45,200	52,200	7,000	15.49%
CAPITAL OUTLAY	8,325	100,000	175,000	75,000	75.00%
OTHER EXPENDITURES	425,454	300,000	400,000	100,000	33.33%
TOTAL EXPENDITURES	\$ 1,062,072	\$ 1,092,327	\$ 1,219,699	\$ 127,372	11.66%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 631,881	\$ (130,227)	\$ (156,223)	\$ (25,996)	19.96%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 631,881	\$ (130,227)	\$ (156,223)	\$ (25,996)	19.96%

FULL TIME EQUIVALENTS

5.0

5.9

5.4

**2017 CROW WING COUNTY
BUDGET**

ENVIRONMENTAL TRUST

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
INVESTMENTS	\$ 21,433	\$ 64,000	\$ 29,812	\$ (34,188)	-53.42%
TOTAL REVENUES	\$ 21,433	\$ 64,000	\$ 29,812	\$ (34,188)	-53.42%
<u>EXPENDITURES:</u>					
CAPITAL OUTLAY	\$ 57,229	\$ 57,229	\$ 57,229	\$ -	0.00%
TOTAL EXPENDITURES	\$ 57,229	\$ 57,229	\$ 57,229	\$ -	0.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (35,796)	\$ 6,771	\$ (27,417)	\$ (34,188)	-504.92%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (35,796)	\$ 6,771	\$ (27,417)	\$ (34,188)	-504.92%

**2017 CROW WING COUNTY
BUDGET**

DEBT SERVICE - COMBINED

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 5,093,031	\$ 5,078,459	\$ 5,078,459	\$ -	0.00%
INTERGOVERNMENTAL	1,960	2,090	2,090	-	0.00%
MISCELLANEOUS	91,459	90,203	-	(90,203)	-100.00%
TOTAL REVENUES	\$ 5,186,450	\$ 5,170,752	\$ 5,088,619	\$ (82,133)	-1.59%
<u>EXPENDITURES:</u>					
DEBT SERVICE	\$ 5,097,843	\$ 5,079,655	\$ 4,981,294	\$ (98,361)	-1.94%
TOTAL EXPENDITURES	\$ 5,097,843	\$ 5,079,655	\$ 4,981,294	\$ (98,361)	-1.94%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 88,607	\$ 91,097	\$ 107,325	\$ 16,228	17.81%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 88,607	\$ 91,097	\$ 107,325	\$ 16,228	17.81%

**2017 CROW WING COUNTY
BUDGET**

COUNTY JAIL BONDS

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 1,777,057	\$ 1,772,250	\$ 1,772,250	\$ -	0.00%
INTERGOVERNMENTAL	683	700	700	-	0.00%
TOTAL REVENUES	\$ 1,777,740	\$ 1,772,950	\$ 1,772,950	\$ -	0.00%
<u>EXPENDITURES:</u>					
DEBT SERVICE	\$ 1,742,675	\$ 1,738,000	\$ 1,731,850	\$ (6,150)	-0.35%
TOTAL EXPENDITURES	\$ 1,742,675	\$ 1,738,000	\$ 1,731,850	\$ (6,150)	-0.35%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 35,065	\$ 34,950	\$ 41,100	\$ 6,150	17.60%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 35,065	\$ 34,950	\$ 41,100	\$ 6,150	17.60%

**2017 CROW WING COUNTY
BUDGET**

CAPITAL IMPROVEMENT PLAN BONDS

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 3,232,060	\$ 3,223,500	\$ 3,223,500	\$ -	0.00%
INTERGOVERNMENTAL	1,243	1,350	1,350	-	0.00%
TOTAL REVENUES	\$ 3,233,303	\$ 3,224,850	\$ 3,224,850	\$ -	0.00%
<u>EXPENDITURES:</u>					
DEBT SERVICE	\$ 3,171,600	\$ 3,160,750	\$ 3,146,800	\$ (13,950)	-0.44%
TOTAL EXPENDITURES	\$ 3,171,600	\$ 3,160,750	\$ 3,146,800	\$ (13,950)	-0.44%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 61,703	\$ 64,100	\$ 78,050	\$ 13,950	21.76%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 61,703	\$ 64,100	\$ 78,050	\$ 13,950	21.76%

**2017 CROW WING COUNTY
BUDGET**

AIRPORT BONDS

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 83,914	\$ 82,709	\$ 82,709	\$ -	0.00%
INTERGOVERNMENTAL	34	40	40	-	0.00%
MISCELLANEOUS	91,459	90,203	-	(90,203)	-100.00%
TOTAL REVENUES	\$ 175,407	\$ 172,952	\$ 82,749	\$ (90,203)	-52.15%
<u>EXPENDITURES:</u>					
DEBT SERVICE	\$ 183,568	\$ 180,905	\$ 94,574	\$ (86,331)	-47.72%
TOTAL EXPENDITURES	\$ 183,568	\$ 180,905	\$ 94,574	\$ (86,331)	-47.72%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (8,161)	\$ (7,953)	\$ (11,825)	\$ (3,872)	48.69%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (8,161)	\$ (7,953)	\$ (11,825)	\$ (3,872)	48.69%

**2017 CROW WING COUNTY
BUDGET**

NORTH LONG LAKE SANITARY SEWER DISTRICT BONDS

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ 8,070	\$ 8,070	-
TOTAL REVENUES	\$ -	\$ -	\$ 8,070	\$ 8,070	-
<u>EXPENDITURES:</u>					
DEBT SERVICE	\$ -	\$ -	\$ 8,070	\$ 8,070	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 8,070	\$ 8,070	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ -	\$ -	\$ -	-

**2017 CROW WING COUNTY
BUDGET**

SMALL CITIES DEVELOPMENT PROGRAM

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
INVESTMENTS	\$ 5,310	\$ 4,866	\$ 4,259	\$ (607)	-12.47%
MISCELLANEOUS	13,882	14,500	14,414	(86)	-0.59%
TOTAL REVENUES	\$ 19,192	\$ 19,366	\$ 18,673	\$ (693)	-3.58%
<u>EXPENDITURES:</u>					
CAPITAL OUTLAY	\$ 17,053	\$ 80,000	\$ -	\$ (80,000)	-100.00%
TOTAL EXPENDITURES	\$ 17,053	\$ 80,000	\$ -	\$ (80,000)	-100.00%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,139	\$ (60,634)	\$ 18,673	\$ 79,307	-130.80%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 2,139	\$ (60,634)	\$ 18,673	\$ 79,307	-130.80%

**2017 CROW WING COUNTY
BUDGET
DITCH FUND**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
SPECIAL ASSESSMENTS	\$ -	\$ -	\$ 14,201	\$ 14,201	-
TOTAL REVENUES	\$ -	\$ -	\$ 14,201	\$ 14,201	-
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ -	\$ -	\$ 14,201	\$ 14,201	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 14,201	\$ 14,201	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ -	\$ -	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ -	\$ -	\$ -	\$ -	-

**2017 CROW WING COUNTY
BUDGET**

CAPITAL PROJECTS

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 974,217	\$ 1,100,984	\$ 1,316,324	\$ 215,340	19.56%
INTERGOVERNMENTAL	2,116,902	2,041,506	2,051,113	9,607	0.47%
MISCELLANEOUS	139,096	155,388	158,888	3,500	2.25%
TOTAL REVENUES	\$ 3,230,215	\$ 3,297,878	\$ 3,526,325	\$ 228,447	6.93%
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 25,000	\$ -	\$ -	\$ -	-
CAPITAL OUTLAY	3,778,809	3,960,302	3,268,764	(691,538)	-17.46%
TOTAL EXPENDITURES	\$ 3,803,809	\$ 3,960,302	\$ 3,268,764	\$ (691,538)	-17.46%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (573,594)	\$ (662,424)	\$ 257,561	\$ 919,985	-138.88%
TOTAL OTHER FINANCING SOURCES (USES)	69,078	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ (504,516)	\$ (662,424)	\$ 257,561	\$ 919,985	-138.88%

**2017 CROW WING COUNTY
BUDGET**

FIRST ASSESSMENT DISTRICT

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 712,663	\$ 715,668	\$ 755,651	\$ 39,983	5.59%
SPECIAL ASSESSMENTS	11,195	-	-	-	-
LICENSES AND PERMITS	100	-	-	-	-
INTERGOVERNMENTAL	255,120	35,000	40,000	5,000	14.29%
MISCELLANEOUS	-	214,690	-	(214,690)	-100.00%
TOTAL REVENUES	\$ 979,078	\$ 965,358	\$ 795,651	\$ (169,707)	-17.58%
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 655,010	\$ 1,506,246	\$ 1,083,765	\$ (422,481)	-28.05%
OTHER EXPENDITURES	223,548	41,000	20,000	(21,000)	-51.22%
TOTAL EXPENDITURES	\$ 878,558	\$ 1,547,246	\$ 1,103,765	\$ (443,481)	-28.66%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 100,520	\$ (581,888)	\$ (308,114)	\$ 273,774	-47.05%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 100,520	\$ (581,888)	\$ (308,114)	\$ 273,774	-47.05%

**2017 CROW WING COUNTY
BUDGET**

SECOND ASSESSMENT DISTRICT

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 60,487	\$ 64,999	\$ 64,419	\$ (580)	-0.89%
INTERGOVERNMENTAL	4,985	4,000	5,000	1,000	25.00%
MISCELLANEOUS	25,168	-	-	-	-
TOTAL REVENUES	\$ 90,640	\$ 68,999	\$ 69,419	\$ 420	0.61%
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 38,297	\$ 37,199	\$ 45,419	\$ 8,220	22.10%
OTHER EXPENDITURES	20,982	4,800	1,000	(3,800)	-79.17%
TOTAL EXPENDITURES	\$ 59,279	\$ 41,999	\$ 46,419	\$ 4,420	10.52%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 31,361	\$ 27,000	\$ 23,000	\$ (4,000)	-14.81%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 31,361	\$ 27,000	\$ 23,000	\$ (4,000)	-14.81%

CROW WING COUNTY 2017 BUDGET NARRATIVE

DEPARTMENT NAME: Land Services - Environmental Services - Solid Waste

DEPARTMENT DESCRIPTION:

Responsible for coordinating or monitoring planning and design efforts for systems or facilities in relationship with the County's integrated solid waste management program as outlined in the County's Solid Waste Management Plan or as directed by the County Board. Provides technical assistance to cities, townships, organizations, private business and County government in the implementation of the County's integrated solid waste management program which encompasses a broad range of elements; waste reduction, waste education, recycling, yard waste facility, County sanitary landfill, County construction & demolition landfill, closed county landfill, used tires, used electronics, used mattresses, appliances, used oil and lead acid battery program, household hazardous waste and product exchange facility, solid waste ordinance, and unauthorized solid waste disposal.

GOALS AND OBJECTIVES TO ACHIEVE IN 2016:

SCORE (Fund 18):

1. Submitted a Report in 2013 to MPCA on closing out the old landfill (SW-111), resolved all the issues MPCA had relating to the Report in 2015. We are still trying to finalizing the Maintenance Agreement. We are past our 20th year of a 20-year post closure period.
2. Continue to manage the participation in the existing problem material management programs. A growing issue is the cost for the used electronics program. MPCA did propose a bill to address this; it was carried over into this session. Bill was passed; implementation will start July 2017.
3. The County is still meeting the recycling goals and management of problem/banned materials within the County. Continue to investigate and develop programs to increase commercial recycling efforts and reporting within the County.

4. In 2013, HF967, the Omnibus Environmental bill that contained provisions for the paint stewardship program was passed and signed by the Governor. The paint stewardship plan was to commence on July 1, 2014; delayed till November. Agreement are now in-place. PaintCare did cover some of the counties cost for Nov 2014 through July 1st 2015 time frame. Implementing the Agreement to participate in this program. Now looking at ways to streamline it and make in more efficient - our HHW Region has been making monthly shipment of just PaintCare related material. Entire cost of these shipments are now being covered by PaintCare versus the County's.

Landfill (Fund 50):

1. Continue to work issues as they arise with the MPCA/LOG/SWAA/Coalition to minimize the impact to our integrated solid waste system. One thing is clear; it will be a challenging task to continue to operate a landfill or any solid waste program under increasing burdensome regulations in a weak economy. For example; PFC's, land application, recirculation, EA's, etc. Plus in 2016 new issues were added; lab testing (IL issue) and permitting of demolition landfill (MPCA is trying to force them all to be lined).
2. Accomplish an EA for future cells for the new landfill. By changing our plans in 2016 on moving Cell 5 to the North versus the West, was able to postpone this to a future date. Cell 5 can be built within our current permit.
3. Continue to manage the existing landfill programs - land application, recirculation, ponds, gas system, etc.

GOALS AND OBJECTIVES TO ACHIEVE IN 2017:

SCORE (Fund 18):

1. Implement the Maintenance Agreement for the old landfill (SW-111) when signed by MPCA.
2. Continue to manage the participation in the existing problem material management programs. Electronics bill passed to lower the cost of having a used electronics program; verification on lower out cost should starting in July 2017.

3. The County is still meeting the recycling goals and management of problem/banned materials within the County. Continue to investigate and develop programs to increase residential and commercial recycling efforts and reporting within the County.
4. Continue to look at ways to streamline the PaintCare program.

Landfill (Fund 50):

1. Continue to work issues as they arise with the MPCA/LOG/SWAA/Coalition to minimize the impact to our integrated solid waste system. One thing is clear; it will be a challenging task to continue to operate a landfill or any solid waste program under increasing burdensome regulations. For example; PFC's, land application, recirculation, storm water, EA's, etc. Plus the new issues from 2016.
2. Start on the permit modification for Cell 5 and 6.
3. Continue to manage and improve upon the existing landfill programs - Leachate management (land application, recirculation, VSEP, ponds), gas system, landfill operations, etc.

**2017 CROW WING COUNTY
BUDGET**

SOLID WASTE (NON-LANDFILL)

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
SPECIAL ASSESSMENTS	\$ 594,357	\$ 590,000	\$ 590,000	\$ -	0.00%
INTERGOVERNMENTAL	198,347	184,500	185,420	920	0.50%
CHARGES FOR SERVICES	320,231	304,500	341,644	37,144	12.20%
MISCELLANEOUS	56,026	25,000	55,950	30,950	123.80%
TOTAL REVENUES	\$ 1,168,961	\$ 1,104,000	\$ 1,173,014	\$ 69,014	6.25%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 301,657	\$ 298,314	\$ 255,490	\$ (42,824)	-14.36%
SERVICES & CHARGES	280,007	286,550	315,608	29,058	10.14%
SUPPLIES & MATERIALS	8,956	8,650	7,450	(1,200)	-13.87%
OTHER EXPENDITURES	334,743	360,046	337,170	(22,876)	-6.35%
TOTAL EXPENDITURES	\$ 925,363	\$ 953,560	\$ 915,718	\$ (37,842)	-3.97%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 243,598	\$ 150,440	\$ 257,296	\$ 106,856	71.03%
TOTAL OTHER FINANCING SOURCES (USES)	(29,606)	(31,000)	(30,000)	1,000	-3.23%
NET CHANGE IN FUND BALANCES	\$ 213,992	\$ 119,440	\$ 227,296	\$ 107,856	90.30%

FULL TIME EQUIVALENTS

1.0

3.4

3.1

**2017 CROW WING COUNTY
BUDGET
LANDFILL**

	2015 ACTUAL	2016 BUDGET	2017 BUDGET	2016 / 2017 DOLLAR INC/(DEC)	2016 / 2017 % INC/(DEC)
<u>REVENUES:</u>					
LICENSES AND PERMITS	\$ 1,875	\$ 1,750	\$ 1,750	\$ -	0.00%
INTERGOVERNMENTAL	595	-	595	595	-
CHARGES FOR SERVICES	1,657,447	1,641,000	1,740,000	99,000	6.03%
INVESTMENTS	73,736	-	83,106	83,106	-
TOTAL REVENUES	\$ 1,733,653	\$ 1,642,750	\$ 1,825,451	\$ 182,701	11.12%
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 118,627	\$ 121,981	\$ 121,061	\$ (920)	-0.75%
SERVICES & CHARGES	538,656	727,550	876,441	148,891	20.46%
SUPPLIES & MATERIALS	53,249	95,100	95,100	-	0.00%
CAPITAL OUTLAY	178,026	200,000	304,000	104,000	52.00%
TOTAL EXPENDITURES	\$ 888,558	\$ 1,144,631	\$ 1,396,602	\$ 251,971	22.01%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 845,095	\$ 498,119	\$ 428,849	\$ (69,270)	-13.91%
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCES	\$ 845,095	\$ 498,119	\$ 428,849	\$ (69,270)	-13.91%
 FULL TIME EQUIVALENTS	 2.0	 1.3	 1.3		



CAPITAL IMPROVEMENT PLAN 2017 – 2022

CROW WING COUNTY BRainerd, MINNESOTA

Adopted by County Board

December 13, 2016

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

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2017 – 2022 Capital Improvements Plan

Introduction

The Crow Wing County Capital Improvements plan (CIP) is a multi-year guide to the construction and/or improvement of county roads and facilities and the acquisition of capital equipment. Through the process of preparing and updating a capital improvements plan, the county meets the need for orderly maintenance of the physical assets of the county. This CIP is intended to serve as a planning tool and is structured to present meaningful long-range perspective of the county's long-range capital needs.

Minnesota Statutes, Section 373.40, allows counties to plan and finance the “acquisition and betterment of public lands, buildings, and other improvements within the county for the purpose of a county courthouse, administrative building, health and social service facility, correctional facility, jail, law enforcement center, hospital, morgue, library, park, qualified indoor ice arena, and road and bridges.” The law requires that a Capital Improvements Plan be prepared which must cover at least a five-year period beginning with the date of the plan adoption. The CIP must set forth:

- 1) The estimated schedule, timing and details of specific capital improvements;
- 2) Estimated cost of the capital improvements identified;
- 3) The need for the improvements; and
- 4) The sources of revenues needed to pay for the improvements.

Approval of the CIP and annual amendments must be approved by the County Board after a noticed public hearing.

The Crow Wing County Capital Improvements Plan has been created in accordance with the guidelines of Minnesota Statutes, Section 373.40. The CIP covers all public improvement and building projects for a six-year period. The first year of the CIP represents the current year's capital budget. The remaining five-years of the CIP are used to identify needed capital projects and to coordinate the financing and timing of these projects. CIP projects require a total expenditure of at least \$5,000 and must provide for or extend the useful life of the asset at least three years. While cost estimates and proposed funding sources are identified for each general improvement area, the CIP is not intended to provide a detailed or complete financing plan for each project. As the county prepares to undertake individual projects, the County Board will consider a specific funding source.

The CIP will be revised and updated on a periodic basis during the future budget cycles. Changes to the priorities established in the plan should be expected. Changes can be caused by reductions in funding levels, project delays due to price fluctuations, opportunities

for grants or other aids, delays in obtaining construction permits or necessary approvals, emergency needs or simply changes in community preferences.

CIP Initiatives

In adopting the capital improvements plan, the county finds:

- 1) The projects contained in the capital improvements plan are necessary to maintain the existing infrastructure of the county and to properly provide for the health, safety and general well being of its residents.
- 2) The proposed projects provide an adequate response to anticipated service demands in each area of operation.
- 3) The county has considered the costs of the projects and the available financial resources and has determined that the projects are within the financial ability of the county. Further, the county has determined that failure to undertake the CIP will create a greater financial burden through higher service cost alternatives and increased costs of future project options.
- 4) The public improvement projects will result in lower operating costs by avoiding maintenance expense and by providing public services in a cost effective manner. The projects have been designed to keep operating costs at a minimum.
- 5) The county has thoroughly reviewed the alternatives for undertaking the applicable projects through shared facilities with other counties or units of government. All of the proposed public facilities are an integral part of the services provided by Crow Wing County. Crow Wing County will participate in shared facility options when such options are found to be either efficient or cost effective.
- 6) The CIP is designed to make the most effective use of all financial resources available to the county, including fund reserves, current budgeted revenues, grants, and borrowing. The county's goal is to strike a reasonable balance among all of its resources. The debt proposed in the CIP is within the statutory and financial capacity of the county. It will be difficult for the county to meet its public facility's needs in a timely manner without incurring debt. The county will structure all necessary debt in a manner that makes the best use of its financial resources and minimizes the impacts on county residents.
- 7) In preparing the CIP, the county has considered the impacts on operating costs. Projects are designed to keep the increases in operating costs to a minimum. Increases in operating costs are balanced with the overall need to provide the improvement.
- 8) The majority of the projects in the CIP are financed without incurring debt. For those projects utilizing debt, borrowing is needed to provide the improvement in a timely manner and to spread the financial impacts over a period of years. These objectives outweigh the increase in county or overlapping indebtedness.

Impact on Operating Budgets

The State of Minnesota occasionally imposes property tax levy limits on local government. For that reason, any new projects and all capital equipment purchases have been approved by the County Board on the premise that there will be little or no impact on operating budgets. Funding for capital improvements projects, capital equipment and various repair projects is provided within existing levy, and special levy outside of levy limits for debt service relating to capital improvements included in the six-year capital improvements plan or reserves.

Most CIP projects are replacement and improvement projects. These projects should help improve operating efficiencies and offset increased costs for operations and repairs. By continuing an ongoing equipment replacement schedule, departmental operating budgets will not need to fund replacement of this equipment. Replacing equipment on a scheduled basis also results in reduced maintenance costs of the old equipment and can provide enhanced performance due to new equipment technology. Completion of scheduled building improvements will extend the lives of the buildings. Providing funds for building improvements annually will enable capital improvements to be scheduled as needed, over time, rather than waiting for an emergency situation that will cost more to correct.

Types of CIP Long-Term Financing

Most of the projects contained in the CIP can be funded through current property tax levy, fund balance, grants & aids, internal borrowing and reserves. Bonding is always an option for the county both in times that levy limits are imposed and for new facilities or major capital improvements. Crow Wing County will always review all other funding sources before bonding. The county Debt Management policy is included in this document for reference.

Statutory Debt Limit

Minnesota counties have a debt limit equal to 3% of the taxable market value. This statutory limit applies to (1) general obligation bonds expected to be paid entirely from property taxes (not, for instance, to bonds which may have special assessments and/or revenues pledged to their payment) and (2) to lease purchase financing which is more than \$1,000,000 in size.

The calculation of Crow Wing County’s debt limit is as follows:

Market value of taxable property	\$9,235,920,600
Times 3%	<u>x .03</u>
Gross debt limit	\$ 277,077,618
Less: net general obligation bonds outstanding	<u>- 22,239,350</u>
Available debt limit	\$ 254,838,268

The CIP Process

The process begins with the distribution of instructions to department heads. Department heads fill out project requests to be considered for the current year capital budget and the next five-year CIP period. In the future, each department head is responsible for reviewing the most recent CIP to determine the funding necessary for projects that are currently identified in the CIP. Based on this review and a review of new requirements for capital improvements for the next period, the department head completes a CIP spreadsheet. Once the capital project spreadsheet has been completed and prioritized by using the capital project-rating sheet, the forms are submitted to the Finance office. The Finance office conducts an analysis of the capital projects to assure that sufficient data has been provided and that the cost estimates are reasonable. The requests are reviewed and the Budget Committee will make recommendations. Upon County Board adoption in December, the final CIP document is produced and distributed to the departments for implementation of the plan. The County Board can only approve budgets on an annual basis. Therefore, capital expenditures approved spending will be for the current year only.

Organization of the CIP

The CIP is divided into eight sections (all Highway projects and totals are in section 8):

Capital Asset Investment & Management Policy: Section (1) is the County’s approved policy.

Debt Management Policy: Section (2) is the County’s approved policy.

Summary by fund: Section (3) shows a one-page layout of total dollars by fund and by year.

Funding sources summary by year: Section (4) shows by year the funding source for each individual project.

Summary by department: Section (5) shows the total dollars by department by year.

Department detail: Section (6) shows a detailed listing of all projects in the CIP by department.

Project request forms: Section (7) shows all project request forms from the departments.

Highway Infrastructure Plan 2016 – 2020: Section (8) contains the Highway Infrastructure Plan.



ASSET MANAGEMENT POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

**Adopted by County Board
August 13, 2013
Amended April 26, 2016**

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

ASSET MANAGEMENT POLICY
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- VI. Capital Asset Management
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 - B. Depreciation and Estimated Useful Life
 - C. Maintenance Funding
 - D. Annual Inventory
 - E. Proceeds From the Sale or Destruction of Assets
- VII. Asset Management Policy Adoption

I. ASSET MANAGEMENT POLICY STATEMENT OF PURPOSE

The purpose of this policy is to provide guidelines to complete the development of the Capital Improvements Plan (CIP), and to guide the County in the management and upkeep of existing capital assets.

II. SCOPE

This Asset Management Policy applies to all capitalized and non-capitalized assets of the County, such as land; buildings and building improvements; infrastructure; furniture, equipment and vehicles; and improvements other than buildings.

III. CAPITAL IMPROVEMENTS PLAN (CIP)

Each year County staff shall develop the Capital Improvements Plan (CIP), which covers all public improvement, building projects, and assets acquired over a certain threshold (described in Note III.B.) for a six-year period (the current year and five subsequent years).

All projects in the CIP should be based on investments determined by master plans that the County Board has formally reviewed and adopted (e.g., Highway Improvement Plan, Comprehensive Recreational Trails Plan, County Park Plan, Information Technology Plan, Facilities Plan, Fleet Management Plan, and the Solid Waste Management Plan.

A. RESPONSIBLE PARTICIPANTS

Requests for project inclusion in the CIP will be reviewed by the Budget Committee and adopted by the County Board annually.

B. PROJECT IDENTIFICATION

The CIP will display, to the maximum extent possible, all major projects in which the County is involved. While the following criteria may be used as a general guide to distinguish which projects should be included or excluded from the CIP, there are always exceptions which require management's judgment.

For purposes of the CIP, a CIP project is *generally* defined to be any project that possesses both of the following characteristics:

- (1) Exceeds an estimated cost of \$5,000; *and*
- (2) Provides for or extends the useful life of the asset at least three years.

Other items for consideration in the CIP include costs to decommission an existing asset; substantial non-capitalizable maintenance, upgrades, or repairs; or non-capitalizable technology enhancements.

C. CIP PROJECT SELECTION

The County has determined specific requirements for a project to be included in the CIP and has assigned an initial ranking system to determine priority. Projects will be reviewed by the CIP Advisory Committee. Projects will be selected by the Budget Committee and approved by the County Board, according to County Board priorities.

D. OPERATING BUDGET IMPACTS

Any new projects and all capital equipment purchases will be approved by the County Board on the premise that there will be little or no impact on operating budgets, or that the increase in future operating costs will be outweighed by the benefit provided by the project.

E. PROCEEDS

Auction and insurance proceeds received for the sale or destruction of motorized vehicles will be receipted to the Capital Projects Fund and will not impact current approved project expenditure budgets. The department may request replacement in the next CIP cycle. When the destruction of such assets infringes on the normal operation of the department, the department may request emergency replacement from the County Board.

Auction and insurance proceeds received for the Landfill Enterprise Fund, Tax Forfeit Fund, and Solid Waste (Non-Landfill) Fund will be receipted into their respective funds for ongoing replacement of assets and equipment.

F. BALANCED CIP

The adopted CIP is a structurally balanced six-year plan. This means that for the entire six-year period, revenues will be equal to project expenditures in the CIP. It is the responsibility of Finance and the County Administrator to present a structurally balanced CIP to the County Board.

G. CIP FUNDING STRATEGIES

The County's principal means of funding projects shall be Pay-As-You-Go financing (PAYGO). When additional funding is required, the County Board will determine whether to utilize long-term financing options.

The Landfill Enterprise Fund, Tax Forfeit Fund, and Solid Waste (Non-Landfill) Fund will utilize their own funding streams for asset acquisition or improvements, due to the dedicated purposes of these funds.

IV. CAPITAL BUDGETING

The first year of the Capital Improvements Plan (CIP) represents the current year's capital budget.

If the project costs at project completion are less than the budgeted amount, the balance will be unappropriated and returned to fund balance. The County Administrator is granted authority to allocate capital improvement savings to another CIP item up to the extent of

\$30,000 for each capital improvement. Any such CIP items will be specifically identified in the regular progress reviews as part of the quarterly reporting required in Note V, and will be subsequently reported to the Budget Committee

If the project costs at the time of bid award are greater than the budget amount, five options are available:

- (1) Eliminate the project.
- (2) Defer the project for consideration to the next financial plan period.
- (3) Re-scope or change the phasing of the project to meet the existing budget.
- (4) Transfer funding from another specified, lower-priority project.
- (5) Appropriate additional resources as necessary from fund balance upon approval by the County Board.

Any such actions taken will be specifically identified in the regular progress reviews as part of the quarterly reporting required in Note V.

V. **PROJECT MANAGEMENT**

Every CIP project will have a project manager who will prepare the project proposal, ensure the required phases are completed on schedule, authorize all project expenditures, ensure that all regulations and laws are observed, and report project status. At the close-out or completion of a project, the project manager is required to present a final summary of the project to the Finance Director. This summary shall include financial information regarding actual and budgeted expenditures.

Regular progress reviews: The project manager shall conduct quarterly capital project and program reviews on the physical and fiscal status of each project, and disclose this information to Finance. Project managers shall analyze project status, project expenditures, and remaining budget. Finance will provide such updates as appropriate to the Budget Committee.

Annual and multi-year project budgets: Each department must commit to the timely completion of each approved project. Each project approved by the County Administrator will have a one-year budget, with exceptions as follows:

- Patrol vehicle procurement processes may begin prior to budget availability, to allow time for manufacturing and outfitting, though all actual expenditures must occur in the approved budget year.
- Highway heavy equipment procurement processes may begin prior to budget availability, to allow time for manufacturing and outfitting, though all actual expenditures must occur in the approved budget year.
- Large construction projects, as deemed appropriate by the County Administrator, and as identified during the CIP process.
- Any other project deemed appropriate by the County Administrator, as identified during the CIP process.

VI. CAPITAL ASSET MANAGEMENT

A. CAPITALIZATION POLICY

Capital assets are defined as assets with an initial, individual cost of more than \$15,000 and an estimated useful life in excess of three years.

Software must meet additional requirements for capitalization. The County will capitalize fully developed procured software upon completion of implementation. The County will not capitalize the costs of contracting to develop software, as this will be expensed as professional services in the year incurred. However, if the County will maintain proprietary rights to such developed software, the County will capitalize developed software with allowable capitalizable costs in excess of \$100,000 and a useful life in excess of three years.

The County will continue to capitalize motorized vehicles (i.e., snowmobiles, ATVs, lawnmowers, etc.) although their individual cost may be less than \$15,000.

B. DEPRECIATION AND ESTIMATED USEFUL LIFE

Assets will be depreciated using the straight-line method. Estimated useful life of capital assets will be determined using reasonable assumptions, based on current information.

C. MAINTENANCE FUNDING

The County will replace equipment on a scheduled basis to reduce maintenance costs of old equipment and enhance performance due to new equipment technology. The County will maintain an annual building improvement budget.

D. ANNUAL INVENTORY

The County will perform an annual inventory that addresses the physical condition of its assets, by department by asset class.

E. PROCEEDS FROM THE SALE OR DESTRUCTION OF ASSETS

For financial reporting the County shall consider proceeds received during the fiscal year in excess of \$100,000, in aggregate, to be material and require disclosure in the Comprehensive Annual Financial Report (CAFR). Fiscal year proceeds less than \$100,000, in aggregate, shall be considered immaterial and will be reported as miscellaneous revenue in the CAFR.

VII. ASSET MANAGEMENT POLICY ADOPTION

The County's Capital Asset Investment and Management Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



DEBT MANAGEMENT POLICY

CROW WING COUNTY BRAINERD, MINNESOTA

Adopted by County Board

July 9, 2013

Our Vision: Being Minnesota's favorite place.

Our Mission: Serve well. Deliver value. Drive results.

Our Values: Be responsible. Treat people right. Build a better future.

DEBT MANAGEMENT POLICY
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I. DEBT MANAGEMENT POLICY STATEMENT OF PURPOSE

The Debt Management Policy sets forth comprehensive guidelines for the financing of capital expenditures identified in the Capital Improvements Plan (CIP). It is the objective of the policy that (1) the County obtain financing only when necessary, (2) the process for identifying the timing and amount of debt or other financing be as efficient as possible, (3) the most favorable interest rate and other related costs be obtained, and (4) when appropriate, future financial flexibility be maintained.

II. SCOPE

This policy applies to both conduit debt and debt issued directly by the County. It also provides guidelines regarding the execution of capital leases.

III. USE OF DEBT FINANCING

The primary tool used to plan for debt is the Capital Improvements Plan (CIP). Summaries of capital expenditures are prepared for each year of the CIP and matched with available funding from various sources. The CIP document will assist the County in determining the amount of spending that will be required to accommodate anticipated growth and development.

A. ACCEPTABLE PURPOSES AND CONDITIONS FOR USE OF DEBT

The County will use debt financing for one-time capital improvement projects and unusual equipment purchases, and only under the following circumstances:

- (1) when the project is included in the Capital Improvements Plan (CIP); *or*
- (2) when the project is mandated by federal or state authorities with no other viable funding option available; *or*
- (3) when the project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the County; *and*
- (4) when the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing; *and*
- (5) when there are designated revenues sufficient to service a debt, whether from project revenues, other specified and reserved resources, or infrastructure cost sharing revenues.

B. PERMISSIBLE DEBT INSTRUMENTS

The County will issue debt using the following instruments:

- (1) General Obligation Bonds (Minn. Stat. § 475)
- (2) Revenue Bonds (Minn. Stat. § 475)
- (3) General Obligation Revenue Bonds (Minn. Stat. § 475)
- (4) County Capital Improvement Bonds (Minn. Stat. § 373.40)
- (5) Capital Notes (Equipment Notes) (Minn. Stat. § 373.01)

- (6) Courthouse Bonds (Minn. Stat. § 375.18)
- (7) State-Aid Road Bonds (Minn. Stat. § 162.181)
- (8) Bridge Bonds (Minn. Stat. § 165.10)
- (9) Jail Bonds (Minn. Stat. § 641.23)
- (10) Jail Lease Revenue Bonds (Minn. Stat. § 641.24)
- (11) Regional Jail Facility Bonds (Minn. Stat. § 641.264)
- (12) Healthcare (hospital) and Housing (nursing home) Bonds (Minn. Stat. § 447.45)
- (13) GO Supported Housing Development Revenue Bonds (Minn. Stat. § 469.001)
- (14) Refunding Bonds
- (15) Joint Library Bonds (Minn. Stat. § 134.41)
- (16) Solid Waste Bonds (Minn. Stat. § 400.101)
- (17) Ditch, Watershed & Drainage Bonds (Minn. Stat. §§ 103E & 429)
- (18) Lease Purchase Financing (Minn. Stat. § 465.71)
- (19) Tax Abatement (Minn. Stat. § 469.1813)
- (20) Regional Railroad Authority Bonds (Minn. Stat. § 398A.01)
- (21) Energy Improvement Bonds (Minn. Stat. § 216C.435)
- (22) Other bonds as authorized by statute

C. RESTRICTIONS ON THE USE OF DEBT

The County will not use long-term debt to finance current operating and maintenance expenditures.

The term of any bond issue will not exceed the useful life of the capital project/facility or equipment for which the borrowing is intended.

Net debt shall not be in excess of three percent of the market value of taxable property (Minn. Stat. § 475.53).

D. PAY-AS-YOU-GO FINANCING

Certain criteria will be used to evaluate pay-as-you-go financing (PAYGO) versus debt financing in funding capital improvements. The following factors favor PAYGO financing:

- (1) the project can be adequately funded from available current revenues and fund balances; or
- (2) the project can be completed in an acceptable timeframe given the available revenues; or
- (3) additional debt levels would adversely affect the County's credit rating or repayment sources; or
- (4) market conditions are unstable or suggest difficulties in marketing a debt.

IV. MAXIMUM AMOUNTS OF DEBT FINANCING

The County has self-imposed more restrictive limits on debt issuance than what is allowable by statute. The County will not engage in debt financing unless the proposed obligation, when combined with all existing bonded debts, meets the three following measures:

- (1) net direct debt per capita will not exceed \$1,000; and
- (2) direct debt as a percentage of estimated full market value of taxable property will not exceed 1.0%; and
- (3) annual debt service will not exceed 15% of budgeted governmental fund operating expenditures.

V. STRUCTURE OF DEBT

County debt will be structured to achieve the lowest possible net interest cost to the County given market conditions, the urgency of the capital project, and the nature and type of any security provided. County debt will be structured in a way that will not compromise the future flexibility to fund projects.

A. MATURITY GUIDELINES

County debts will be amortized for the shortest period consistent with a fair allocation of costs to current and future beneficiaries or users, and in keeping with other related provisions of this policy. The County normally shall issue bonds with a maximum life of 20 years or less.

B. FIXED AND VARIABLE RATE DEBT

The County will generally issue its debt on a fixed rate basis; however, particular conditions may arise where the County would consider the use of variable interest rates.

C. PREPAYMENT PROVISIONS

Redemption provisions and call features shall be evaluated in the context of each bond sale to enhance marketability of the bonds; to ensure flexibility related to potential early redemption; to foster future refunding transactions; or in consideration of special conditions of the transaction. The potential of additional costs and higher interest rates as a result of including a call provision shall also be evaluated.

D. DEBT SERVICE SCHEDULE

At a minimum, the County will seek to amortize general obligation bonds with level principal and interest costs over the life of the issue. Pushing higher costs to future years in order to reduce short-term budget liabilities will be considered only when natural disasters or extraordinary or unanticipated external factors make the short-term cost of general obligation bonds prohibitive.

E. DEBT SERVICE FUNDS

All payment of bonds shall be from the County's Debt Service Fund. The fund balance in the Debt Service Fund shall achieve a proper matching of revenues with principal and interest payments within each bond year and will be depleted at least once each bond year (except for a reasonable amount not to exceed the greater of the earnings on the fund for the immediately preceding

bond year or 1/12th of the principal and interest payment on the issue for the immediately preceding bond year), making its best efforts to comply with arbitrage requirements.

VI. DEBT ISSUANCE

A. APPROVAL OF ISSUANCE

All proposed debt financings shall be authorized by the County Board.

B. METHOD OF SALE

Generally, the County shall seek to issue its bond obligations in a competitive sale. However, in the following instances the County will consider a negotiated sale:

- (1) Consultation with the County's Financial Advisor has deemed a negotiated sale prudent based on factors of the issuance (instrument, rate, call features, or other features); or
- (2) Bids were not received during a competitive sale; or
- (3) Bids received during a competitive sale are deemed unsatisfactory.

C. PROFESSIONAL SERVICE PROVIDERS

The County recognizes the nature of the municipal bond industry such that specialized consultants may need to be retained. In general, a competitive selection process will be used in the retention of any consultants; however, the Accounting and Finance Manager may also directly engage consultants on a case-by-case basis. The following contract advisors may be maintained for the County:

- (1) Financial advisor
- (2) Bond legal counsel
- (3) Underwriter
- (4) Fiscal agent

D. CREDIT RATINGS

The County Board shall be responsible for determining whether or not a rating shall be requested on a particular financing and which of the major rating agencies shall be asked to provide such a rating, based on advice received from the County's Financial Advisor.

VII. DEBT MANAGEMENT PROCESS

A. INVESTMENT OF BOND PROCEEDS

The proceeds of the bond sales will be invested until used for the intended project in order to maximize utilization of public funds. The investments will be made to obtain the highest level of safety and will be invested in accordance with the County's Investment Policy. Proceeds will be invested in a manner which complies with arbitrage and tax provisions.

B. COMPLIANCE PRACTICES

1. ARBITRAGE

The County will fully comply with federal arbitrage and rebate regulations. The County will take steps to minimize any rebate liability through the proactive management in the structuring and oversight of its individual debt issues by Financial Services staff. This effort shall include tracking investment earnings on bond proceeds, calculating rebate payments in compliance with tax law, and remitting any rebate earnings to the federal government in a timely manner in order to preserve the tax-exempt status of the County's outstanding debt issuances.

2. COVENANT COMPLIANCE

The County will comply with all covenants stated in the bond ordinance, contract, or any other documents containing a covenant. The Accounting and Finance Manager/Financial Services staff is responsible for monitoring covenant compliance.

3. CONTINUING DISCLOSURE

The County will meet secondary disclosure requirements in a timely and comprehensive manner, as stipulated by the SEC Rule 15c2-12. Financial Services staff shall be responsible for providing ongoing disclosure information to the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access (EMMA) system.

C. REFUNDING BONDS

Periodic reviews of all outstanding debts will be undertaken to determine refunding opportunities. The County may determine to refund bonds in order to

- (1) take advantage of lower interest rates and achieve debt service cost savings, or
- (2) restructure debt to either lengthen the duration of debt or free up reserve funds, or
- (3) refund outstanding indebtedness when existing bond covenants or other financial structures impose on prudent and sound financial management, or
- (4) restructure debt to shorten the duration of debt, by utilization of County fund balance and/or property tax levy reallocations without causing an unacceptable spike in the property tax rate.

Generally, the County will consider a refunding only when the net economic benefit (i.e., when there is an aggregate net present value savings, expressed as a percentage of the par amount of the refunded bonds) at 3% and above for a current refunding, and 4% and above for an advance refunding. Refunding issues that produce a net present value savings of less than the targeted

amounts may be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless a compelling public policy objective is served by the refunding.

D. FINANCIAL DISCLOSURE

The County is committed to full and complete primary and secondary financial disclosure, and to cooperating fully with rating agencies, institutional and individual investors, other levels of government, and the general public to share clear, comprehensible, and accurate financial information. The County is committed to meeting secondary disclosure requirements on a timely and comprehensive basis.

Official statements accompanying debt issues, Comprehensive Annual Financial Reports (CAFRs), and continuous disclosure statements will meet (at a minimum) the standards articulated by the Government Accounting Standards Board (GASB), the National Federation of Municipal Analysts, the Securities and Exchange Commission (SEC), and Generally Accepted Accounting Principles (GAAP). Financial Services shall be responsible for ongoing disclosure to established national information repositories and for maintaining compliance with disclosure standards promulgated by state and national regulatory bodies.

VIII. DEBT MANAGEMENT POLICY ADOPTION

The County's Debt Management Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on an annual basis by the Budget Committee and any modifications made thereto must be approved by the County Board.

**CROW WING COUNTY
2017 - 2022
CAPITAL PROJECTS
FUNDING SUMMARY**

<u>FUND</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>TOTALS</u>
HIGHWAY FUND (10) BY FUNDING SOURCE:					Plan does not have cost estimates for 2021+		
FEDERAL	\$ 868,000	\$ 690,790	\$ 1,177,488	\$ 1,225,000	\$ -	\$ -	\$ 3,961,278
STATE (REGULAR, MUNICIPAL, BRIDGE BONDING)	5,217,539	3,989,510	3,962,512	4,200,000	-	-	17,369,561
CROW WING COUNTY LEVY	3,286,099	4,630,700	25,000	25,000	-	-	7,966,799
CROW WING COUNTY FUND BALANCE	-	-	-	-	-	-	-
FIRST ASSESSMENT DISTRICT LEVY	-	-	-	-	-	-	-
FIRST ASSESSMENT FUND BALANCE	-	-	-	-	-	-	-
TOWN BRIDGE	-	-	-	-	-	-	-
LOCAL SALES TAX	3,236,400	2,646,565	2,605,000	2,810,000	-	-	11,297,965
LOCAL PARTICIPATION	260,000	52,500	3,500	3,500	-	-	319,500
HIGHWAY FUND (10)	\$ 12,868,038	\$ 12,010,065	\$ 7,773,500	\$ 8,263,500	\$ -	\$ -	\$ 40,915,103
CAPITAL PROJECTS FUND (43)	\$ 3,268,764	\$ 5,131,010	\$ 4,718,457	\$ 2,305,120	\$ 2,180,753	\$ 1,287,578	\$ 18,891,682
LANDFILL FUND (50)	\$ 743,000	\$ 2,212,310	\$ 2,250,172	\$ 134,984	\$ 426,303	\$ 588,868	\$ 6,355,637
SOLID WASTE FUND (18)	\$ -	\$ 151,430	\$ 579,310	\$ -	\$ 88,210	\$ 179,680	\$ 998,630
GENERAL FUND RESERVES (2)	\$ 464,000	\$ 49,000	\$ 49,000	\$ 41,000	\$ 41,000	\$ -	\$ 644,000
COMMUNITY SERVICES FUND (12)	\$ -	\$ -	\$ -				
FORFEITED TAX SALE FUND (20)	\$ 127,000	\$ 9,000	\$ 19,000	\$ 10,000	\$ -	\$ -	\$ 165,000
GRAND TOTALS	\$ 17,470,802	\$ 19,411,385	\$ 14,810,129	\$ 10,754,604	\$ 2,648,056	\$ 1,876,446	\$ 67,970,052

**CROW WING COUNTY
2017
CAPITAL PROJECTS
FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	50,000
EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	150,000
BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	50,000
BI - Agency Collection System (ACS)	4001705	Community Services	Capital Improvement Projects Fund	5,000
		Community Services Total		255,000
Election Equipment Replacement	0451701	Elections	Capital Improvement Projects Fund	65,000
		Elections Total		65,000
LED Lighting - Campus	1101701	Facilities	Capital Improvement Projects Fund	50,000
HVAC Control Improvements	1101703	Facilities	Capital Improvement Projects Fund	100,000
Salt Shed Replacements (Pine Center and Deerwood)	1101704	Facilities	Capital Improvement Projects Fund	39,500
Increase Emergency Power	1101705	Facilities	Capital Improvement Projects Fund	50,000
Central Plant Cooling Tower Media Replacement	1101706	Facilities	Capital Improvement Projects Fund	58,000
Security Camera Improvements (CWC Campus)	1101707	Facilities	Capital Improvement Projects Fund	55,000
AHU and Fan Rebuilds	1101709	Facilities	Capital Improvement Projects Fund	25,000
Campus concrete repairs	1101710	Facilities	Capital Improvement Projects Fund	25,000
Pine Center & Deerwood Paint - Exterior and Interior	1101713	Facilities	Capital Improvement Projects Fund	21,000
CP Triple Duty Valves	1101714	Facilities	Capital Improvement Projects Fund	20,000
Land Services - Sewage Ejector Replacement and Controls	1101715	Facilities	Capital Improvement Projects Fund	14,000
Crosslake Highway Building	1101718	Facilities	Capital Improvement Projects Fund	9,000
		Facilities Total		466,500
Purchase 3 Skid steer loaders and attachments	3011702	Highway	Capital Improvement Projects Fund	70,000
Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	250,000
Purchase 7 Maintenance Trucks	3011706	Highway	Capital Improvement Projects Fund	75,000
Purchase 1 Patching Trailer	3011710	Highway	Capital Improvement Projects Fund	40,000
Purchase 2 pieces of Mowing Equipment	3011712	Highway	Capital Improvement Projects Fund	20,000
Purchase 1 Mobile Traffic Signal	3011713	Highway	Capital Improvement Projects Fund	69,000
		Highway Total		524,000
Network	0701701	Information Technology	Capital Improvement Projects Fund	45,850
SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	13,800
SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	52,000
Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	31,900
Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	44,000
System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	4,275
Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	75,000
GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	28,000
Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	11,620
VDI	0701711	Information Technology	Capital Improvement Projects Fund	17,795
Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	7,600
		Information Technology Total		331,840

**CROW WING COUNTY
2017
CAPITAL PROJECTS
FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Permit Modification - MMSW Landfill	5401701	Landfill	Landfill	364,000
Cell 3/4 Gas Wells - MMSW Landfill	5401702	Landfill	Landfill	104,000
Phase III Plans - Demolition Landfill	5401703	Landfill	Landfill	75,000
Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	200,000
		Landfill Total		743,000
Tax/CAMA System	5701701	Property Valuation & Classification	Fund 2 Reserved & Designated	350,000
Tax/CAMA System	5701701	Property Valuation & Classification	Capital Improvement Projects Fund	170,000
		Property Valuation & Classification Total		520,000
Cold Storage Facility	1101712	Public Land Management	Capital Improvement Projects Fund	52,000
Tax Forfeit Database Mgmt System	5801701	Public Land Management	Public Land Management	75,000
		Public Land Management Total		127,000
Cold Storage Facility	1101712	Sheriff	Capital Improvement Projects Fund	208,000
LEC Updates	2401701	Sheriff	Capital Improvement Projects Fund	750,000
Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	248,300
Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	204,124
IES Server Upgrade	2401708	Sheriff	Fund 2 Reserved & Designated	70,000
System Redundancy	2401710	Sheriff	Capital Improvement Projects Fund	50,000
Jail Equipment - Replacement plan	2501702	Sheriff	Capital Improvement Projects Fund	40,000
		Sheriff Total		1,570,424
		Grand Total		4,602,764

**CROW WING COUNTY
2018
CAPITAL PROJECTS
FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	600,000
Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	150,000
BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	50,000
		Community Services Total		850,000
Election Equipment Replacement	0451701	Elections	Capital Improvement Projects Fund	65,000
		Elections Total		65,000
LED Lighting - Campus	1101701	Facilities	Capital Improvement Projects Fund	225,000
Highway Truck Bay wall cleaning and floor epoxy	1101702	Facilities	Capital Improvement Projects Fund	230,000
Salt Shed Replacements (Pine Center and Deerwood)	1101704	Facilities	Capital Improvement Projects Fund	39,500
Increase Emergency Power	1101705	Facilities	Capital Improvement Projects Fund	75,000
RO System for Judicial/Jail	1101708	Facilities	Capital Improvement Projects Fund	40,000
Meeting Room 1&2 Wall Partition	1101711	Facilities	Capital Improvement Projects Fund	22,500
CP Refrigerant Monitoring	1101716	Facilities	Capital Improvement Projects Fund	12,000
Load Bank Test for CAT Generator	1101801	Facilities	Capital Improvement Projects Fund	10,000
		Facilities Total		654,000
Purchase 3 Skid steer loaders and attachments	3011702	Highway	Capital Improvement Projects Fund	70,000
Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	250,000
Purchase 7 Maintenance Trucks	3011706	Highway	Capital Improvement Projects Fund	150,000
Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
Purchase 1 Snow Blower	3011815	Highway	Capital Improvement Projects Fund	35,000
Purchase 1 Street Sweeper	3011817	Highway	Capital Improvement Projects Fund	60,000
		Highway Total		600,000
Network	0701701	Information Technology	Capital Improvement Projects Fund	40,000
SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	35,000
SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	80,200
Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	36,700
Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	49,000
System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	32,875
Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	75,000
GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	27,500
Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	30,500
VDI	0701711	Information Technology	Capital Improvement Projects Fund	57,635
Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	4,560
		Information Technology Total		468,970

**CROW WING COUNTY
2018
CAPITAL PROJECTS
FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	124,800
Cell 5/6 Excavation	5401801	Landfill	Landfill	1,515,330
Cell 5 Plans and Specs - MMSW Landfill	5401802	Landfill	Landfill	196,860
Phase III Construction Oversight - Demolition Landfill	5401803	Landfill	Landfill	50,840
Phase III Construction - Demolition Landfill	5401804	Landfill	Landfill	324,480
		Landfill Total		2,212,310
Tax/CAMA System	5701701	Property Valuation & Classification	Capital Improvement Projects Fund	600,000
		Property Valuation & Classification Total		600,000
Snowmobile Replacement	5801801	Public Land Management	Public Land Management	9,000
		Public Land Management Total		9,000
LEC Updates	2401701	Sheriff	Capital Improvement Projects Fund	1,000,000
Heated Pressure Washer	2401702	Sheriff	Capital Improvement Projects Fund	10,000
Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	233,700
Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	168,340
Jail pod painting & repair	2501703	Sheriff	Capital Improvement Projects Fund	30,000
Camera Upgrades	2501801	Sheriff	Capital Improvement Projects Fund	500,000
		Sheriff Total		1,942,040
Cell 1/2 Closure Plans and Specs - MMSW Landfill	5231801	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	151,430
		Solid Waste (Non-Landfill) Total		151,430
		Grand Total		7,552,750

**CROW WING COUNTY
2019
CAPITAL PROJECTS
FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	600,000
Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	80,000
BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	100,000
		Community Services Total		830,000
LED Lighting - Campus	1101701	Facilities	Capital Improvement Projects Fund	225,000
Height Adjustable Workstations	1101901	Facilities	Capital Improvement Projects Fund	100,000
		Facilities Total		325,000
Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	250,000
Purchase 7 Maintenance Trucks	3011706	Highway	Capital Improvement Projects Fund	150,000
Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
Purchase 1 Wheel Loader	3011904	Highway	Capital Improvement Projects Fund	170,000
		Highway Total		605,000
Network	0701701	Information Technology	Capital Improvement Projects Fund	40,000
SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	36,000
SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	59,200
Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	36,700
Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	49,000
System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	15,025
Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	100,000
GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	23,000
Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	12,500
VDI	0701711	Information Technology	Capital Improvement Projects Fund	15,085
Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	15,200
		Information Technology Total		401,710
Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	129,792
Hydro Investigation - Norther Expansion Cell 5/6	5401901	Landfill	Landfill	168,730
Cell 5 Construction Oversight - MMSW Landfill	5401902	Landfill	Landfill	236,230
Cell 5 Construction	5401903	Landfill	Landfill	1,574,810
Phase III Hydro Expansion - Demolition Landfill	5401904	Landfill	Landfill	140,610
		Landfill Total		2,250,172
Snowmobile Replacement	5801801	Public Land Management	Public Land Management	9,000
ATV Replacements	5801901	Public Land Management	Public Land Management	10,000
		Public Land Management Total		19,000
LEC Updates	2401701	Sheriff	Capital Improvement Projects Fund	1,000,000
Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	390,455
Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	275,992
Mobile Crime Lab/Command Trailer	2401705	Sheriff	Capital Improvement Projects Fund	100,300
Argo	2401706	Sheriff	Capital Improvement Projects Fund	39,000

**CROW WING COUNTY
2019
CAPITAL PROJECTS
FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Law Enforcement Software conversion	2401707	Sheriff	Capital Improvement Projects Fund	750,000
CNT Throw phone	2401709	Sheriff	Capital Improvement Projects Fund	20,000
Jail pod painting & repair	2501703	Sheriff	Capital Improvement Projects Fund	30,000
		Sheriff Total		2,605,747
Cell 1/2 Closure Construction Oversight	5231901	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	140,610
Cell 1/2 Closure Construction	5231902	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	438,700
		Solid Waste (Non-Landfill) Total		579,310
		Grand Total		7,615,939

**CROW WING COUNTY
2020
CAPITAL PROJECTS
FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	50,000
Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	50,000
BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	100,000
		Community Services Total		250,000
Height Adjustable Workstations	1101901	Facilities	Capital Improvement Projects Fund	100,000
		Facilities Total		100,000
Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	255,000
Purchase 7 Maintenance Trucks	3011706	Highway	Capital Improvement Projects Fund	150,000
Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
Purchase Survey/Engineering Equipment	3012009	Highway	Capital Improvement Projects Fund	81,000
		Highway Total		521,000
Network	0701701	Information Technology	Capital Improvement Projects Fund	40,000
SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	30,000
SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	76,400
Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	52,100
Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	41,000
System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	15,025
Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	100,000
GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	23,000
Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	12,500
VDI	0701711	Information Technology	Capital Improvement Projects Fund	30,000
Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	15,200
		Information Technology Total		435,225
Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	134,984
		Landfill Total		134,984
ATV Replacements	5801901	Public Land Management	Public Land Management	10,000
		Public Land Management Total		10,000
Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	283,530
Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	226,365
System Redundancy	2401710	Sheriff	Capital Improvement Projects Fund	500,000
Jail pod painting & repair	2501703	Sheriff	Capital Improvement Projects Fund	30,000
		Sheriff Total		1,039,895
		Grand Total		2,491,104

**CROW WING COUNTY
2021
CAPITAL PROJECTS
FUNDING SUMMARY**

Project Title	Project #	Dept.	Funding Source	Total
Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	50,000
Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	50,000
BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	100,000
		Community Services Total		250,000
Height Adjustable Workstations	1101901	Facilities	Capital Improvement Projects Fund	100,000
		Facilities Total		100,000
Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	255,000
Purchase 2 pieces of Mowing Equipment	3011712	Highway	Capital Improvement Projects Fund	28,000
Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
Purchase Survey/Engineering Equipment	3012009	Highway	Capital Improvement Projects Fund	82,000
Purchase 1 portable Steamer with trailer	3012116	Highway	Capital Improvement Projects Fund	25,000
		Highway Total		425,000
Network	0701701	Information Technology	Capital Improvement Projects Fund	40,000
SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	30,000
SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	41,500
Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	36,700
Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	41,000
System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	84,275
Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	60,000
GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	20,000
Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	30,500
VDI	0701711	Information Technology	Capital Improvement Projects Fund	30,000
Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	15,200
		Information Technology Total		429,175
Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	140,383
EAW Cell 6/7 Expansion	5402101	Landfill	Landfill	285,920
		Landfill Total		426,303
Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	291,720
Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	225,858
System Redundancy	2401710	Sheriff	Capital Improvement Projects Fund	500,000
		Sheriff Total		1,017,578
Phase II Closure Plans and Specs - Demolition Landfill	5232101	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	88,210
		Solid Waste (Non-Landfill) Total		88,210
		Grand Total		2,736,266

CROW WING COUNTY
2022
CAPITAL PROJECTS
FUNDING SUMMARY

Project Title	Project #	Dept.	Funding Source	Total
Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	100,000
Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	100,000
BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	100,000
		Community Services Total		350,000
Purchase 3 Skid steer loaders and attachments	3011702	Highway	Capital Improvement Projects Fund	75,000
Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	255,000
Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
Purchase Equipment Trailer	3012205	Highway	Capital Improvement Projects Fund	40,000
		Highway Total		405,000
Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	145,998
Permit Mod for Cell 6/7 Expansion	5402201	Landfill	Landfill	442,870
		Landfill Total		588,868
Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	291,720
Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	225,858
Court metal detector and x-ray machine	2402201	Sheriff	Capital Improvement Projects Fund	15,000
		Sheriff Total		532,578
Phase II Closure Oversight - Demolition Landfill	5232201	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	65,800
Phase II Closure Construction	5232202	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	113,880
		Solid Waste (Non-Landfill) Total		179,680
		Grand Total		2,056,126

**CROW WING COUNTY
2017 - 2022
CAPITAL PROJECTS
DEPARTMENT SUMMARY**

<u>DEPARTMENT</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>TOTAL</u>
<u>HIGHWAY:</u>							
HIGHWAY CONSTRUCTION	\$ 12,868,038	\$ 12,010,065	\$ 7,773,500	\$ 8,263,500	\$ -	\$ -	\$ 40,915,103
HIGHWAY MAINTENANCE/ENGINEERING	524,000	600,000	605,000	521,000	425,000	405,000	3,080,000
HIGHWAY TOTALS	\$ 13,392,038	\$ 12,610,065	\$ 8,378,500	\$ 8,784,500	\$ 425,000	\$ 405,000	\$ 43,995,103
<u>SHERIFF:</u>							
PATROL	1,460,424	1,412,040	2,575,747	1,009,895	1,017,578	532,578	8,008,262
JAIL	40,000	530,000	30,000	30,000	-	-	630,000
E-911	70,000	-	-	-	-	-	70,000
SHERIFF TOTALS	\$ 1,570,424	\$ 1,942,040	\$ 2,605,747	\$ 1,039,895	\$ 1,017,578	\$ 532,578	\$ 8,708,262
<u>LAND SERVICES:</u>							
LANDFILL	743,000	2,363,740	2,829,482	134,984	514,513	768,548	7,354,267
PARKS	-	-	-	-	-	-	-
ENVIRONMENTAL SERVICES	-	-	-	-	-	-	-
PROPERTY VALUATION & CLASSIFICATION	520,000	600,000	-	-	-	-	1,120,000
PUBLIC LAND MANAGEMENT	127,000	9,000	19,000	10,000	-	-	165,000
LAND SERVICES TOTALS	\$ 1,390,000	\$ 2,972,740	\$ 2,848,482	\$ 144,984	\$ 514,513	\$ 768,548	\$ 8,639,267
INFORMATION TECHNOLOGY TOTALS	\$ 331,840	\$ 468,970	\$ 401,710	\$ 435,225	\$ 429,175	\$ -	\$ 2,066,920
FINANCE TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ELECTIONS TOTALS	\$ 65,000	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
COMMUNITY SERVICES TOTALS	\$ 255,000	\$ 850,000	\$ 830,000	\$ 250,000	\$ 250,000	\$ 350,000	\$ 2,785,000
FACILITIES TOTALS	\$ 466,500	\$ 654,000	\$ 325,000	\$ 100,000	\$ 100,000	\$ -	\$ 1,645,500
ATTORNEY/COURTS TOTALS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTALS	\$ 17,470,802	\$ 19,562,815	\$ 15,389,439	\$ 10,754,604	\$ 2,736,266	\$ 2,056,126	\$ 67,970,052

CROW WING COUNTY
2017 - 2022
DEPARTMENT DETAIL

Year	Project Title	Project #	Department	Funding Source	Total
2017	Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	50,000
2018	Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	600,000
2019	Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	600,000
2020	Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	50,000
2021	Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	50,000
2022	Building Remodel	4001701	Community Services	Capital Improvement Projects Fund	100,000
2018	Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
2019	Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
2020	Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
2021	Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
2022	Vehicle Replacement	4001702	Community Services	Capital Improvement Projects Fund	50,000
2017	EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	150,000
2018	EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	150,000
2019	EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	80,000
2020	EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	50,000
2021	EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	50,000
2022	EDMS - Document Management System	4001703	Community Services	Capital Improvement Projects Fund	100,000
2017	BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	50,000
2018	BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	50,000
2019	BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	100,000
2020	BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	100,000
2021	BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	100,000
2022	BI - Technology Tools Re-design	4001704	Community Services	Capital Improvement Projects Fund	100,000
2017	BI - Agency Collection System (ACS)	4001705	Community Services	Capital Improvement Projects Fund	5,000
2017	Election Equipment Replacement	0451701	Elections	Capital Improvement Projects Fund	65,000
2018	Election Equipment Replacement	0451701	Elections	Capital Improvement Projects Fund	65,000
2017	LED Lighting - Campus	1101701	Facilities	Capital Improvement Projects Fund	50,000
2018	LED Lighting - Campus	1101701	Facilities	Capital Improvement Projects Fund	225,000
2019	LED Lighting - Campus	1101701	Facilities	Capital Improvement Projects Fund	225,000
2018	Highway Truck Bay wall cleaning and floor epoxy	1101702	Facilities	Capital Improvement Projects Fund	230,000
2017	HVAC Control Improvements	1101703	Facilities	Capital Improvement Projects Fund	100,000
2017	Salt Shed Replacements (Pine Center and Deerwood)	1101704	Facilities	Capital Improvement Projects Fund	39,500
2018	Salt Shed Replacements (Pine Center and Deerwood)	1101704	Facilities	Capital Improvement Projects Fund	39,500
2017	Increase Emergency Power	1101705	Facilities	Capital Improvement Projects Fund	50,000
2018	Increase Emergency Power	1101705	Facilities	Capital Improvement Projects Fund	75,000
2017	Central Plant Cooling Tower Media Replacement	1101706	Facilities	Capital Improvement Projects Fund	58,000
2017	Security Camera Improvements (CWC Campus)	1101707	Facilities	Capital Improvement Projects Fund	55,000
2018	RO System for Judicial/Jail	1101708	Facilities	Capital Improvement Projects Fund	40,000
2017	AHU and Fan Rebuilds	1101709	Facilities	Capital Improvement Projects Fund	25,000
2017	Campus concrete repairs	1101710	Facilities	Capital Improvement Projects Fund	25,000
2018	Meeting Room 1&2 Wall Partition	1101711	Facilities	Capital Improvement Projects Fund	22,500
2017	Pine Center & Deerwood Paint - Exterior and Interior	1101713	Facilities	Capital Improvement Projects Fund	21,000
2017	CP Triple Duty Valves	1101714	Facilities	Capital Improvement Projects Fund	20,000
2017	Land Services - Sewage Ejector Replacement and Controls	1101715	Facilities	Capital Improvement Projects Fund	14,000

CROW WING COUNTY
2017 - 2022
DEPARTMENT DETAIL

Year	Project Title	Project #	Department	Funding Source	Total
2018	CP Refrigerant Monitoring	1101716	Facilities	Capital Improvement Projects Fund	12,000
2017	Crosslake Highway Building	1101718	Facilities	Capital Improvement Projects Fund	9,000
2018	Load Bank Test for CAT Generator	1101801	Facilities	Capital Improvement Projects Fund	10,000
2019	Height Adjustable Workstations	1101901	Facilities	Capital Improvement Projects Fund	100,000
2020	Height Adjustable Workstations	1101901	Facilities	Capital Improvement Projects Fund	100,000
2021	Height Adjustable Workstations	1101901	Facilities	Capital Improvement Projects Fund	100,000
2017	Purchase 3 Skid steer loaders and attachments	3011702	Highway	Capital Improvement Projects Fund	70,000
2018	Purchase 3 Skid steer loaders and attachments	3011702	Highway	Capital Improvement Projects Fund	70,000
2022	Purchase 3 Skid steer loaders and attachments	3011702	Highway	Capital Improvement Projects Fund	75,000
2017	Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	250,000
2018	Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	250,000
2019	Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	250,000
2020	Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	255,000
2021	Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	255,000
2022	Purchase 6 Tandem axle Dump Trucks	3011703	Highway	Capital Improvement Projects Fund	255,000
2017	Purchase 7 Maintenance Trucks	3011706	Highway	Capital Improvement Projects Fund	75,000
2018	Purchase 7 Maintenance Trucks	3011706	Highway	Capital Improvement Projects Fund	150,000
2019	Purchase 7 Maintenance Trucks	3011706	Highway	Capital Improvement Projects Fund	150,000
2020	Purchase 7 Maintenance Trucks	3011706	Highway	Capital Improvement Projects Fund	150,000
2017	Purchase 1 Patching Trailer	3011710	Highway	Capital Improvement Projects Fund	40,000
2017	Purchase 2 pieces of Mowing Equipment	3011712	Highway	Capital Improvement Projects Fund	20,000
2021	Purchase 2 pieces of Mowing Equipment	3011712	Highway	Capital Improvement Projects Fund	28,000
2017	Purchase 1 Mobile Traffic Signal	3011713	Highway	Capital Improvement Projects Fund	69,000
2018	Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
2019	Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
2020	Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
2021	Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
2022	Purchase 5 Vehicles for Engineering & Maintenance Personnel	3011801	Highway	Capital Improvement Projects Fund	35,000
2018	Purchase 1 Snow Blower	3011815	Highway	Capital Improvement Projects Fund	35,000
2018	Purchase 1 Street Sweeper	3011817	Highway	Capital Improvement Projects Fund	60,000
2019	Purchase 1 Wheel Loader	3011904	Highway	Capital Improvement Projects Fund	170,000
2020	Purchase Survey/Engineering Equipment	3012009	Highway	Capital Improvement Projects Fund	81,000
2021	Purchase Survey/Engineering Equipment	3012009	Highway	Capital Improvement Projects Fund	82,000
2021	Purchase 1 portable Steamer with trailer	3012116	Highway	Capital Improvement Projects Fund	25,000
2022	Purchase Equipment Trailer	3012205	Highway	Capital Improvement Projects Fund	40,000
2017	Network	0701701	Information Technology	Capital Improvement Projects Fund	45,850
2018	Network	0701701	Information Technology	Capital Improvement Projects Fund	40,000
2019	Network	0701701	Information Technology	Capital Improvement Projects Fund	40,000
2020	Network	0701701	Information Technology	Capital Improvement Projects Fund	40,000
2021	Network	0701701	Information Technology	Capital Improvement Projects Fund	40,000
2017	SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	13,800
2018	SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	35,000
2019	SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	36,000
2020	SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	30,000

CROW WING COUNTY
2017 - 2022
DEPARTMENT DETAIL

Year	Project Title	Project #	Department	Funding Source	Total
2021	SharePoint/Web	0701702	Information Technology	Capital Improvement Projects Fund	30,000
2017	SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	52,000
2018	SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	80,200
2019	SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	59,200
2020	SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	76,400
2021	SAN Enhancements	0701703	Information Technology	Capital Improvement Projects Fund	41,500
2017	Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	31,900
2018	Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	36,700
2019	Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	36,700
2020	Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	52,100
2021	Server Additions and Replacements	0701704	Information Technology	Capital Improvement Projects Fund	36,700
2017	Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	44,000
2018	Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	49,000
2019	Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	49,000
2020	Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	41,000
2021	Employee reporting environment - tool (setup and training)	0701705	Information Technology	Fund 2 Reserved & Designated	41,000
2017	System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	4,275
2018	System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	32,875
2019	System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	15,025
2020	System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	15,025
2021	System and Network Security	0701706	Information Technology	Capital Improvement Projects Fund	84,275
2017	Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	75,000
2018	Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	75,000
2019	Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	100,000
2020	Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	100,000
2021	Enhancement to Imaging(eliminate 1 system)	0701708	Information Technology	Capital Improvement Projects Fund	60,000
2017	GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	28,000
2018	GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	27,500
2019	GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	23,000
2020	GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	23,000
2021	GIS Enhancements	0701709	Information Technology	Capital Improvement Projects Fund	20,000
2017	Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	11,620
2018	Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	30,500
2019	Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	12,500
2020	Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	12,500
2021	Phone Replacement	0701710	Information Technology	Capital Improvement Projects Fund	30,500
2017	VDI	0701711	Information Technology	Capital Improvement Projects Fund	17,795
2018	VDI	0701711	Information Technology	Capital Improvement Projects Fund	57,635
2019	VDI	0701711	Information Technology	Capital Improvement Projects Fund	15,085
2020	VDI	0701711	Information Technology	Capital Improvement Projects Fund	30,000
2021	VDI	0701711	Information Technology	Capital Improvement Projects Fund	30,000
2017	Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	7,600
2018	Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	4,560
2019	Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	15,200

CROW WING COUNTY
2017 - 2022
DEPARTMENT DETAIL

Year	Project Title	Project #	Department	Funding Source	Total
2020	Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	15,200
2021	Systems Center	0701712	Information Technology	Capital Improvement Projects Fund	15,200
2017	Permit Modification - MMSW Landfill	5401701	Landfill	Landfill	364,000
2017	Cell 3/4 Gas Wells - MMSW Landfill	5401702	Landfill	Landfill	104,000
2017	Phase III Plans - Demolition Landfill	5401703	Landfill	Landfill	75,000
2017	Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	200,000
2018	Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	124,800
2019	Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	129,792
2020	Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	134,984
2021	Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	140,383
2022	Annual Installation of new Recirculation Laterals in cell 4	5401704	Landfill	Landfill	145,998
2018	Cell 5/6 Excavation	5401801	Landfill	Landfill	1,515,330
2018	Cell 5 Plans and Specs - MMSW Landfill	5401802	Landfill	Landfill	196,860
2018	Phase III Construction Oversight - Demolition Landfill	5401803	Landfill	Landfill	50,840
2018	Phase III Construction - Demolition Landfill	5401804	Landfill	Landfill	324,480
2019	Hydro Investigation - Norther Expansion Cell 5/6	5401901	Landfill	Landfill	168,730
2019	Cell 5 Construction Oversight - MMSW Landfill	5401902	Landfill	Landfill	236,230
2019	Cell 5 Construction	5401903	Landfill	Landfill	1,574,810
2019	Phase III Hydro Expansion - Demolition Landfill	5401904	Landfill	Landfill	140,610
2021	EAW Cell 6/7 Expansion	5402101	Landfill	Landfill	285,920
2022	Permit Mod for Cell 6/7 Expansion	5402201	Landfill	Landfill	442,870
2017	Tax/CAMA System	5701701	Property Valuation & Classification	Fund 2 Reserved & Designated	350,000
2017	Tax/CAMA System	5701701	Property Valuation & Classification	Capital Improvement Projects Fund	170,000
2018	Tax/CAMA System	5701701	Property Valuation & Classification	Capital Improvement Projects Fund	600,000
2017	Cold Storage Facility	1101712	Public Land Management	Capital Improvement Projects Fund	52,000
2017	Tax Forfeit Database Mgmt System	5801701	Public Land Management	Public Land Management	75,000
2018	Snowmobile Replacement	5801801	Public Land Management	Public Land Management	9,000
2019	Snowmobile Replacement	5801801	Public Land Management	Public Land Management	9,000
2019	ATV Replacements	5801901	Public Land Management	Public Land Management	10,000
2020	ATV Replacements	5801901	Public Land Management	Public Land Management	10,000
2017	Cold Storage Facility	1101712	Sheriff	Capital Improvement Projects Fund	208,000
2017	LEC Updates	2401701	Sheriff	Capital Improvement Projects Fund	750,000
2018	LEC Updates	2401701	Sheriff	Capital Improvement Projects Fund	1,000,000
2019	LEC Updates	2401701	Sheriff	Capital Improvement Projects Fund	1,000,000
2018	Heated Pressure Washer	2401702	Sheriff	Capital Improvement Projects Fund	10,000
2017	Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	248,300
2018	Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	233,700
2019	Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	390,455
2020	Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	283,530
2021	Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	291,720
2022	Emergency Vehicle Replacement	2401703	Sheriff	Capital Improvement Projects Fund	291,720
2017	Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	204,124
2018	Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	168,340
2019	Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	275,992

**CROW WING COUNTY
2017 - 2022
DEPARTMENT DETAIL**

Year	Project Title	Project #	Department	Funding Source	Total
2020	Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	226,365
2021	Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	225,858
2022	Emergency Equipment Replacement	2401704	Sheriff	Capital Improvement Projects Fund	225,858
2019	Mobile Crime Lab/Command Trailer	2401705	Sheriff	Capital Improvement Projects Fund	100,300
2019	Argo	2401706	Sheriff	Capital Improvement Projects Fund	39,000
2019	Law Enforcement Software conversion	2401707	Sheriff	Capital Improvement Projects Fund	750,000
2017	IES Server Upgrade	2401708	Sheriff	Fund 2 Reserved & Designated	70,000
2019	CNT Throw phone	2401709	Sheriff	Capital Improvement Projects Fund	20,000
2017	System Redundancy	2401710	Sheriff	Capital Improvement Projects Fund	50,000
2020	System Redundancy	2401710	Sheriff	Capital Improvement Projects Fund	500,000
2021	System Redundancy	2401710	Sheriff	Capital Improvement Projects Fund	500,000
2022	Court metal detector and x-ray machine	2402201	Sheriff	Capital Improvement Projects Fund	15,000
2017	Jail Equipment - Replacement plan	2501702	Sheriff	Capital Improvement Projects Fund	40,000
2018	Jail pod painting & repair	2501703	Sheriff	Capital Improvement Projects Fund	30,000
2019	Jail pod painting & repair	2501703	Sheriff	Capital Improvement Projects Fund	30,000
2020	Jail pod painting & repair	2501703	Sheriff	Capital Improvement Projects Fund	30,000
2018	Camera Upgrades	2501801	Sheriff	Capital Improvement Projects Fund	500,000
2018	Cell 1/2 Closure Plans and Specs - MMSW Landfill	5231801	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	151,430
2019	Cell 1/2 Closure Construction Oversight	5231901	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	140,610
2019	Cell 1/2 Closure Construction	5231902	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	438,700
2021	Phase II Closure Plans and Specs - Demolition Landfill	5232101	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	88,210
2022	Phase II Closure Oversight - Demolition Landfill	5232201	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	65,800
2022	Phase II Closure Construction	5232202	Solid Waste (Non-Landfill)	Solid Waste Non-Landfill Fund	113,880

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	43	DEPT	Community Services				PROJ#	4001705
PROJECT TITLE	BI - Agency Collection System (ACS)							
PRIORITY	45	START DATE	1/1/2017	END DATE	12/31/2017			
DESCRIPTION / LOCATION	Purchase an Agency Collection System software program - these contain confidential documents - not recommended for viewing in MUNIS							
PURPOSE / JUSTIFICATION	Goal is to be off the AS400 system -							
FUTURE IMPACT ON OPERATING COSTS	Off the AS400 system and remain in a confidential database to protect client information							
FUNDING SOURCE AND AMOUNT	Multiple							
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL	
Comp. Eq. & Software Over \$5K	5,000	-	-	-	-	-	\$ 5,000	
							\$ -	
							\$ -	
							\$ -	
TOTAL	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	43	DEPT	Facilities	PROJ#	1101706		
PROJECT TITLE	Central Plant Cooling Tower Media Replacement						
PRIORITY	0	START DATE	1/1/2017	END DATE	12/31/2017		
DESCRIPTION / LOCATION	Replacement of the media in the cooling towers at Central Services						
PURPOSE / JUSTIFICATION	The media in the towers of cooling towers is nearing it's useful life. The media is brittle and breaking down. This media is critical to maintaining cooling operations for all CWC campus buildings.						
FUTURE IMPACT ON OPERATING COSTS	Improved efficiency of operating equipment and preventive downtime.						
FUNDING SOURCE AND AMOUNT	Multiple						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Furn. & Eq. Other Over \$5K	58,000	-	-	-	-	-	\$ 58,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ 58,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	43	DEPT	Facilities	PROJ#	1101715		
PROJECT TITLE	Land Services - Sewage Ejector Replacement and Controls						
PRIORITY	0	START DATE	1/1/2017	END DATE	12/31/2017		
DESCRIPTION / LOCATION	Replacement of the sewage ejector pumps for Land Services						
PURPOSE / JUSTIFICATION	The sewage ejector pumps in Land Services can't be services for much longer. Parts are obsolete and the manufacturer recommends replacement of them soon as spare components are no longer available.						
FUTURE IMPACT ON OPERATING COSTS	Improved efficiency of operating equipment and preventive downtime.						
FUNDING SOURCE AND AMOUNT	Multiple						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Building - Imp. Over \$5K	14,000	-	-	-	-	-	\$ 14,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ 14,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	43	DEPT	Highway	PROJ#	3012205		
PROJECT TITLE	Purchase Equipment Trailer						
PRIORITY	34	START DATE	1/1/2022	END DATE	12/31/2022		
DESCRIPTION / LOCATION	2022 Replace Unit 108 (tri-axle) trailer						
PURPOSE / JUSTIFICATION	Unit #108 will be 25 years old and due for replacement.						
FUTURE IMPACT ON OPERATING COSTS	By replacing this equipment trailer we will reduce our maintenance and operating costs with the more efficient operation of a new unit.						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Vehicle & Machinery Over \$5K	-	-	-	-	-	40,000	\$ 40,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	50	DEPT	Landfill	PROJ#	5401701		
PROJECT TITLE	Permit Modification - MMSW Landfill						
PRIORITY	40	START DATE	1/1/2017	END DATE	12/31/2017		
DESCRIPTION / LOCATION	Permit Modification of Cell 5						
PURPOSE / JUSTIFICATION	Permit has to be modified prior to construction of Cell 5						
FUTURE IMPACT ON OPERATING COSTS	Cell 4 is full in 2020, need new cells to expand into to continue operations						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Consulting Fee	364,000	-	-	-	-	-	\$ 364,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ 364,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 364,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	50	DEPT	Landfill	PROJ#	5401703		
PROJECT TITLE	Phase III Plans - Demolition Landfill						
PRIORITY	40	START DATE	1/1/2017	END DATE	12/31/2017		
DESCRIPTION / LOCATION	Plans and Specs for Phase III						
PURPOSE / JUSTIFICATION	Need to prepare next Cell for Demolition						
FUTURE IMPACT ON OPERATING COSTS	Continuation of Demolition Landfill Operations						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Consulting Fee	75,000	-	-	-	-	-	\$ 75,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	50	DEPT	Landfill	PROJ#	5401801		
PROJECT TITLE	Cell 5/6 Excavation						
PRIORITY	40	START DATE	1/1/2018	END DATE	12/31/2018		
DESCRIPTION / LOCATION	Excavation for Cell 5/6						
PURPOSE / JUSTIFICATION	Remove excess material from Cell 5/6						
FUTURE IMPACT ON OPERATING COSTS	Preparation for Cell 5/6 Construction						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Site or Grounds Imp. Over \$5K	-	1,515,330	-	-	-	-	\$ 1,515,330
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ 1,515,330	\$ -	\$ -	\$ -	\$ -	\$ 1,515,330

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	50	DEPT	Landfill	PROJ#	5401803		
PROJECT TITLE	Phase III Construction Oversight - Demolition Landfill						
PRIORITY	40	START DATE	1/1/2018	END DATE	12/31/2018		
DESCRIPTION / LOCATION	Oversight of Construction						
PURPOSE / JUSTIFICATION	Oversight of Phase III Construction						
FUTURE IMPACT ON OPERATING COSTS	Continuation of operations in Demolition Landfill						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Consulting Fee	-	50,840	-	-	-	-	\$ 50,840
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ 50,840	\$ -	\$ -	\$ -	\$ -	\$ 50,840

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	50	DEPT	Landfill	PROJ#	5401901		
PROJECT TITLE	Hydro Investigation - Norther Expansion Cell 5/6						
PRIORITY	40	START DATE	1/1/2019	END DATE	12/31/2019		
DESCRIPTION / LOCATION	New Monitoring Wells for Cell 5/6						
PURPOSE / JUSTIFICATION	Need new monitoring well for Cell 5/6						
FUTURE IMPACT ON OPERATING COSTS	Continuation of operations in MMSW Landfill						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Site or Grounds Imp. Over \$5K	-	-	168,730	-	-	-	\$ 168,730
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ 168,730	\$ -	\$ -	\$ -	\$ 168,730

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	50	DEPT	Landfill	PROJ#	5401903		
PROJECT TITLE	Cell 5 Construction						
PRIORITY	40	START DATE	1/1/2019	END DATE	12/31/2019		
DESCRIPTION / LOCATION	Cell 5 construction						
PURPOSE / JUSTIFICATION	Cell 5 construction						
FUTURE IMPACT ON OPERATING COSTS	Continuation of operations in MMSW Landfill						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Site or Grounds Imp. Over \$5K	-	-	1,574,810	-	-	-	\$ 1,574,810
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ 1,574,810	\$ -	\$ -	\$ -	\$ 1,574,810

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	50	DEPT	Landfill	PROJ#	5401904		
PROJECT TITLE	Phase III Hydro Expansion - Demolition Landfill						
PRIORITY	40	START DATE	1/1/2019	END DATE	12/31/2019		
DESCRIPTION / LOCATION	Phase III Hydro Expansion						
PURPOSE / JUSTIFICATION	New Monitoring Wells for Phase III						
FUTURE IMPACT ON OPERATING COSTS	Continuation of operations in Demolition Landfill						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Site or Grounds Imp. Over \$5K	-	-	140,610	-	-	-	\$ 140,610
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ 140,610	\$ -	\$ -	\$ -	\$ 140,610

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	20	DEPT	Public Land Management			PROJ#	5801801
PROJECT TITLE	Snowmobile Replacement						
PRIORITY	30	START DATE	1/1/2018	END DATE	12/31/2019		
DESCRIPTION / LOCATION	Snowmobile - 2 Replacements						
PURPOSE / JUSTIFICATION	In order to maintain reliable transportation to perform job duties, there is a need to schedule replacements at appropriate times. The two snowmobiles scheduled for replacement were purchased in 1998. The original replacement schedule was 2011 (approved) and 2012 but has been extended for 2 years respectively.						
FUTURE IMPACT ON OPERATING COSTS	Reduced maintenance costs.						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Vehicle & Machinery Over \$5K	-	9,000	9,000	-	-	-	\$ 18,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ 9,000	\$ 9,000	\$ -	\$ -	\$ -	\$ 18,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	20	DEPT	Public Land Management	PROJ#	5801901		
PROJECT TITLE	ATV Replacements						
PRIORITY	30	START DATE	1/1/2019	END DATE	12/31/2020		
DESCRIPTION / LOCATION	ATV - 2 Replacements						
PURPOSE / JUSTIFICATION	In order to maintain reliable transportation to perform job duties, there is a need to schedule replacements at appropriate times. The ATV's scheduled for replacement were purchased in 2003.						
FUTURE IMPACT ON OPERATING COSTS	Reduced maintenance costs.						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Vehicle & Machinery Over \$5K	-	-	10,000	10,000	-	-	\$ 20,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 20,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	43	DEPT	Sheriff			PROJ#	2401706
PROJECT TITLE	Argo						
PRIORITY	32	START DATE	1/1/2019	END DATE	12/31/2019		
DESCRIPTION / LOCATION	Purchase of a land/water vehicle that can be used for ice rescue.						
PURPOSE / JUSTIFICATION	Ice rescue presents unique challenges to the victim as well as those trying to provide emergency services. Having the right vehicle would increase safety to all concerned. Crow Wing County is also responsible for posting thin ice signage. This vehicle will greatly aid in performing that in a safer more efficient manner. Increased signage may help to reduce the need for future ice rescue.						
FUTURE IMPACT ON OPERATING COSTS	No Impact						
FUNDING SOURCE AND AMOUNT	Multiple						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Vehicle & Machinery Over \$5K	-	-	39,000	-	-	-	\$ 39,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ 39,000	\$ -	\$ -	\$ -	\$ 39,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	43	DEPT	Sheriff	PROJ#	2401709		
PROJECT TITLE	CNT Throw phone						
PRIORITY	34	START DATE	1/1/2019	END DATE	12/31/2019		
DESCRIPTION / LOCATION	Purchase to replace existing outdated equipment used by our Crisis Negotiations Team						
PURPOSE / JUSTIFICATION	Existing phone is over a decade old. New device will allow for video and wireless communications not possible with outdated equipment.						
FUTURE IMPACT ON OPERATING COSTS	No Impact						
FUNDING SOURCE AND AMOUNT	Multiple						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Comp. Eq. & Software Over \$5K	-	-	20,000	-	-	-	\$ 20,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	43	DEPT	Sheriff				PROJ#	2402201
PROJECT TITLE	Court metal detector and x-ray machine							
PRIORITY	-	START DATE	1/1/2022	END DATE	12/31/2022			
DESCRIPTION / LOCATION	Replace existing machines							
PURPOSE / JUSTIFICATION	Current machines are 2 years old. Life expectancy estimated to be another 7 years.							
FUTURE IMPACT ON OPERATING COSTS	No Impact							
FUNDING SOURCE AND AMOUNT	Multiple							
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL	
Comp. Eq. & Software Over \$5K	-	-	-	-	-	15,000	\$ 15,000	
							\$ -	
							\$ -	
							\$ -	
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000	

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	43	DEPT	Sheriff	PROJ#	2501801		
PROJECT TITLE	Camera Upgrades						
PRIORITY	-	START DATE	1/1/2018	END DATE	12/31/2018		
DESCRIPTION / LOCATION	The jail currently has 103 cameras in use. Both Servers and Cameras need to be upgraded.						
PURPOSE / JUSTIFICATION	The new camera systems will have a longer life expectancy and will allow us to upgrade from Analog to IP. Use of IP cameras allows for better clearer imaging. System must integrate with other system protocols.						
FUTURE IMPACT ON OPERATING COSTS	Savings anticipated due to longer life expectancy						
FUNDING SOURCE AND AMOUNT	Multiple						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Comp. Eq. & Software Over \$5K	-	500,000	-	-	-	-	\$ 500,000
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	18	DEPT	Solid Waste (Non-Landfill)			PROJ#	5232201
PROJECT TITLE	Phase II Closure Oversight - Demolition Landfill						
PRIORITY	40	START DATE	1/1/2022	END DATE	12/31/2022		
DESCRIPTION / LOCATION	Closure of Phase II						
PURPOSE / JUSTIFICATION	Phase II closure Construction Oversight						
FUTURE IMPACT ON OPERATING COSTS	Continuation of operations in Demolition Landfill						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Consulting Fee	-	-	-	-	-	65,800	\$ 65,800
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,800	\$ 65,800

**CROW WING COUNTY
CAPITAL IMPROVEMENT PLAN
CAPITAL PROJECT REQUEST FORM**

FORM A

FUND	18	DEPT	Solid Waste (Non-Landfill)			PROJ#	5232202
PROJECT TITLE	Phase II Closure Construction						
PRIORITY	40	START DATE	1/1/2022	END DATE	12/31/2022		
DESCRIPTION / LOCATION	Closure Phase II Construction						
PURPOSE / JUSTIFICATION	Phase II closure Construction						
FUTURE IMPACT ON OPERATING COSTS	Continuation of operations in Demolition Landfill						
FUNDING SOURCE AND AMOUNT	Fund Balance						
ACCOUNT DESCRIPTION	CURRENT YEAR	2018	2019	2020	2021	2022	2017 - 2022 TOTAL
Site or Grounds Imp. Over \$5K	-	-	-	-	-	113,880	\$ 113,880
							\$ -
							\$ -
							\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 113,880	\$ 113,880



2016-2020

**Highway Improvement
Plan**



CSAH 36 RECONSTRUCTION

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Purpose of Highway Improvement Plan (HIP)



Purpose

The primary purpose of the HIP is to provide a mid range planning document that can easily be shared with the public allowing both the residents and visitors of Crow Wing County to plan for future roadway improvements. It also is intended to provide a transparent method to relay how roadway improvement priorities are established and how limited roadway funding is utilized.

Each HIP also includes a yearly report on the condition of the County roadway system and its performance compared to established performance targets related to ride quality. Each HIP also contains a priority listing of county, township, and municipal bridges that are in need of rehabilitation or replacement.

Responsibilities and Roadway Descriptions



Responsibilities

The Crow Wing County Highway Department is responsible for the maintenance and administration of over 610 miles of county roads, secondary roads and 84 bridges. This includes activities such as engineering design, construction management, signing, and routine maintenance of all kinds (snowplowing, patching potholes, crack sealing, mowing roadsides, cleaning culverts, etc).

Roadway Descriptions

The county roadway system is comprised of two different categories. There are about 380 miles of County State Aid Highways (CSAH) which are supported by the Minnesota Highway Users Tax Distribution Fund. This is made up primarily of gas tax and vehicle license or registration fees. There are about 180 miles of County Roads (CR) which are supported entirely by local property taxes. This is referred to as the County Road & Bridge Levy.

In Crow Wing County, the County State Aid Highways (CSAH) are identified by one and two digit numbers, such as CSAH 1 between Pine River and Emily, or CSAH 11 from Pequot Lakes to Breezy Point. The County Roads (CR) are identified by three digit numbers such as CR 142 located near the County Highway Department complex.

In addition to CSAHs and CRs, the Crow Wing County Highway Department is responsible for the construction and maintenance of about 60 miles of township level roadways. These are primarily located in the unorganized territories that make up the First and Second Assessment Districts. In these areas, the County acts as the road authority in the absence of an organized Township Board. Where appropriate, this five-year Highway Improvement Plan incorporates planned roadway improvements in these areas.

Primary Funding Sources



Federal Funds – Funds assigned to projects through federal transportation legislation, federally sponsored safety programs or other special federal programs.

State Aid (SA) Funds (Regular) – Annual allocation to the county from state gas tax and vehicle license or registration fees. Regular SA funds may be utilized for any element related to roadway construction or rehabilitation on the CSAH system. These funds may not be used on the CR system.

State Aid (SA) Funds (Municipal) – Annual allocation to the county from state gas tax and vehicle license or registration fees. Municipal SA funds are designated to be utilized for any element related to roadway construction or rehabilitation on the CSAH system located within the established boundaries of a municipality. These funds may not be used on the CR system or in areas outside of a municipality.

County Road and Bridge Levy - Funds generated directly from Crow Wing County tax revenue. These levy funds are primarily intended to maintain the CR system but may also be used to supplement other funding sources.

Local Option Sales Tax – In late 2015 the Crow Wing County Board authorized the implementation of a ½ percent county-wide sales tax. State statute stipulates revenue generated from this tax is to be dedicated to fund specific transportation related projects. County Board resolution 2015-68 further stipulates the tax will end December 31, 2025 or when all of the identified projects are funded; whichever occurs first. Please refer to pages 32 and 33 for maps depicting projects authorized for sales tax expenditures.

Primary Funding Sources



First Assessment District (FAD) Road and Bridge Levy - Funds generated directly from township level tax revenue. These funds are designated to be utilized for any element related to roadway construction or rehabilitation within the FAD only. These funds are not intended to be used on the CR or CSAH system.

Bridge Bonding – Funding allocated by State legislative action to complete specific bridge construction projects on any County, Township or Municipal roadway within the County. Bridge bonding is normally only allocated after a complete set of bridge design plans has been developed.

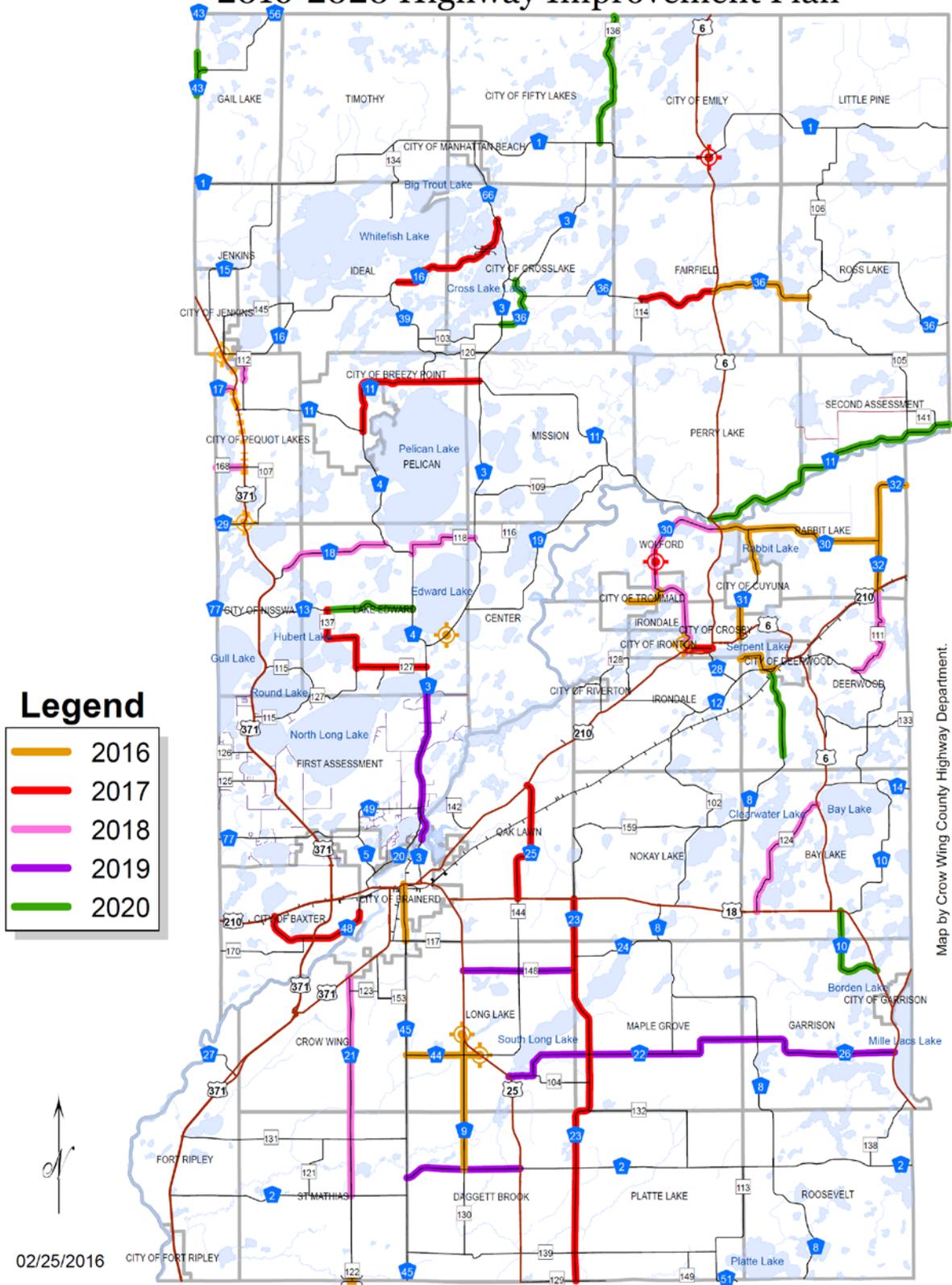
2016-2020 Highway Improvement Plan Summary



- **\$50.6M** Total Investment (CWC/CR/FAD/SAD)
- **\$4.2M** Federal Transportation Bill
- **\$21.4M** County State Aid
- **\$9.4M** CWC Road & Bridge Levy
- **\$2.5** First Assessment District Road & Bridge Levy
- **\$11.7M** Local Sales Tax
- **\$400K** State Bridge Funding
- **\$1.0M** Local Cost Sharing
- **175 Miles of Roads**
 - 133 Miles County State Aid Highway (1 & 2 Digit Roads)
 - 26 Miles County Roads (3 Digit Roads)
 - 15 Miles First Assessment District Roads
 - 55 Miles Sales Tax
- **2 Bridges**

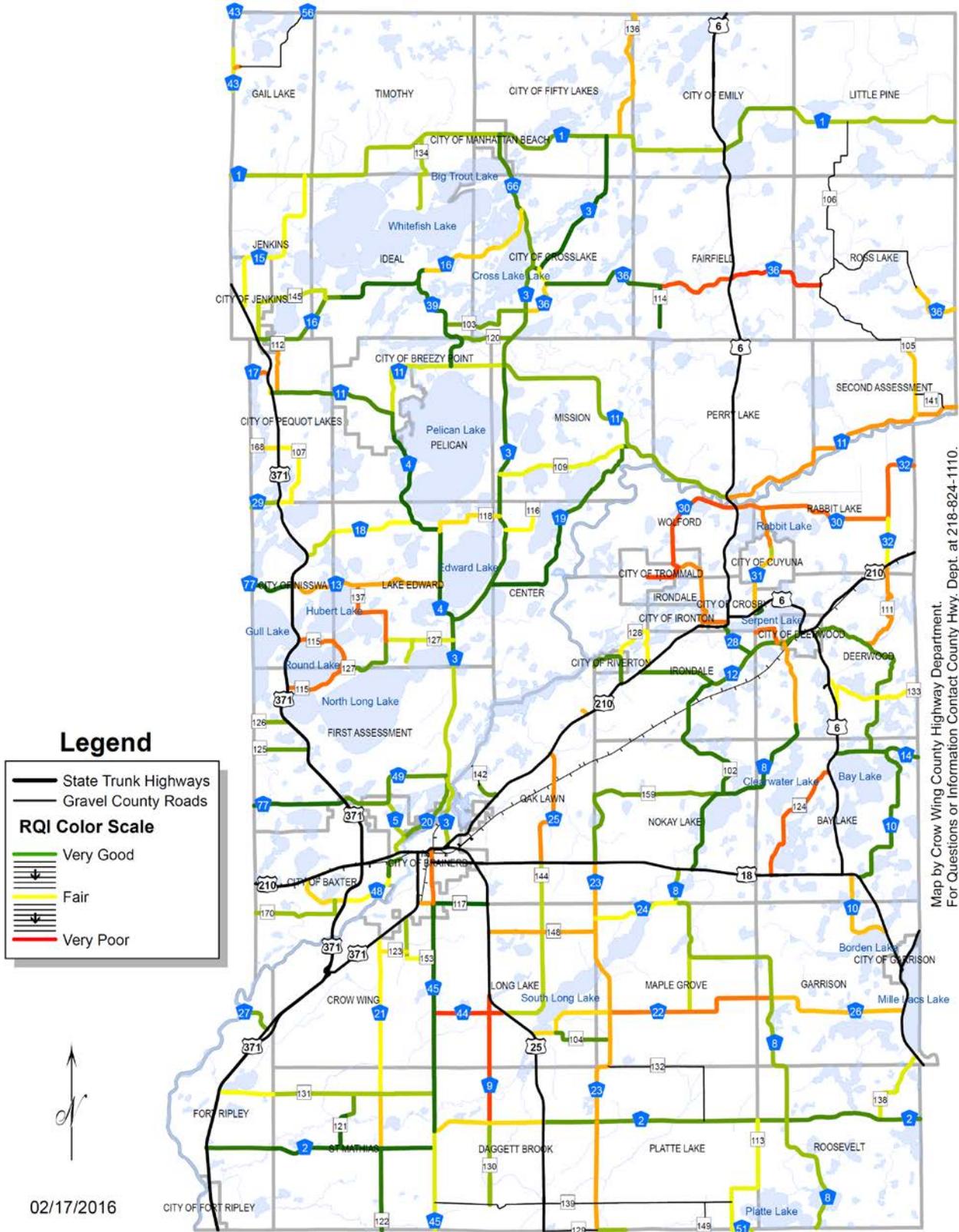
CROW WING COUNTY

2016-2020 Highway Improvement Plan



02/25/2016 CITY OF FORT RIPLEY

CROW WING COUNTY Ride Quality Index



Legend

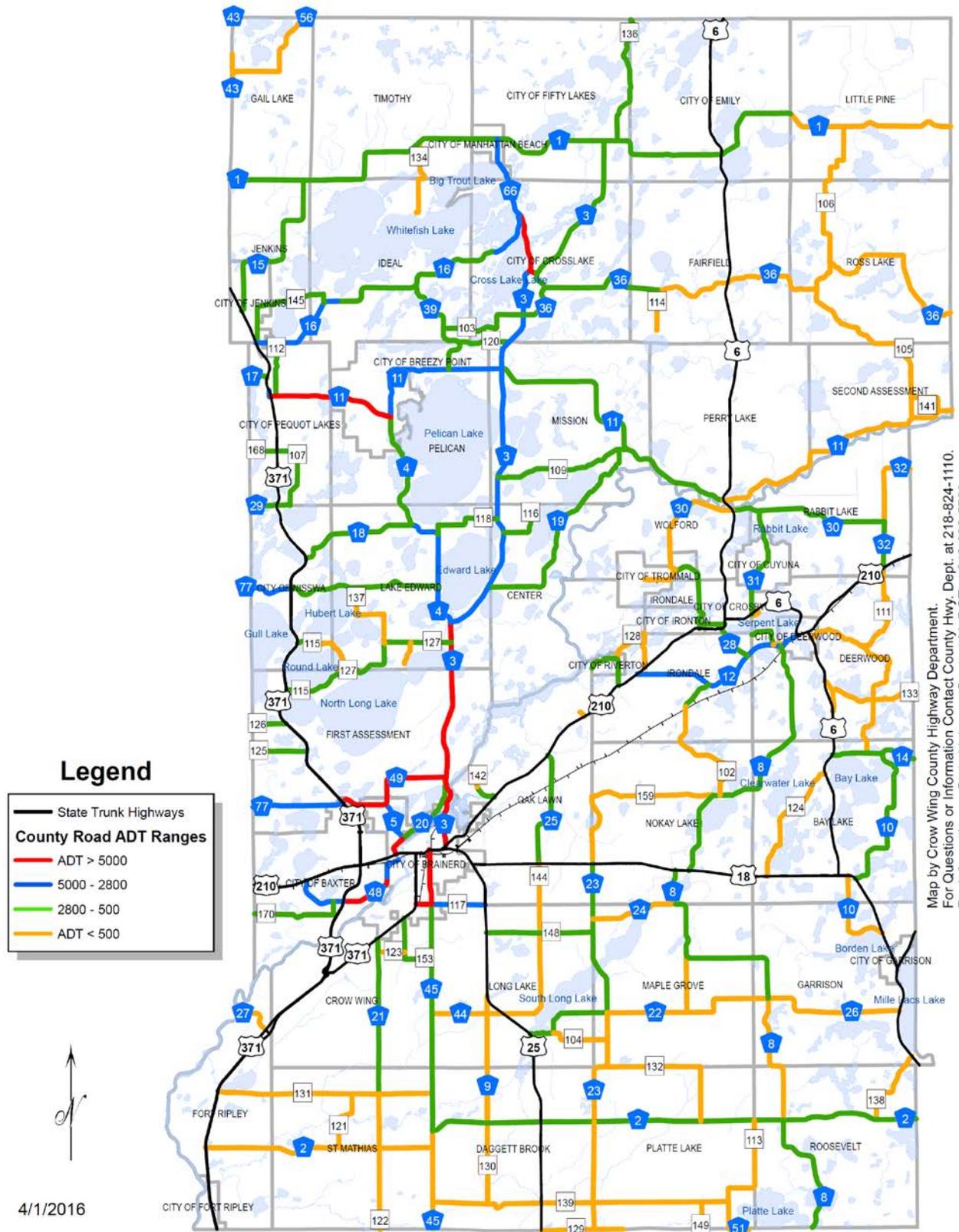
- State Trunk Highways
- Gravel County Roads
- RQI Color Scale**
- Very Good
- Fair
- Very Poor

Map by Crow Wing County Highway Department.
For Questions or Information Contact County Hwy. Dept. at 218-824-1110.
For information on State highways Contact MnDOT at 218-828-5700.

02/17/2016

CROW WING COUNTY

Average Daily Traffic Ranges



4/1/2016

SUMMARY OF CHANGES SINCE LAST HIP

PROPOSED 2016 PROGRAM

2016 RECONSTRUCTION

FAD 309 | 018-592-003 | Reconstruction of Dellwood Drive from Novotny Road to CSAH 49 | Changed from resurfacing to reconstruction

2016 RESURFACING

CSAH 31 | 018-631-005 | Resurfacing No. and So. Of Cuyuna | Moved up from 2018 due to Local Option Sales Tax
 CSAH 34 | 018-634-001 | Resurfacing from CSAH 30 to Trommald | Moved up from 2017 due to Local Option Sales Tax
 CSAH 3 | 018-003-09 | Bass Lake Road/Clow Improvements | Inserted to improve safety at Clow Stamping

PROPOSED 2017 PROGRAM

2017 RESURFACING

CSAH 11 | 018-611-026 | Resurfacing from CSAH 4 to CSAH 3 | Moved up from 2018 due to Local Option Sales Tax
 CSAH 23 | 018-623-013 | Resurfacing from County Line to TH 18 | Moved up from 2018 due to Local Option Sales Tax
 CSAH 36 | 018-636-017 | Resurfacing from CR 114 to TH 6 | Moved up from 2019 due to Local Option Sales Tax
 TH 371 | 018-000-000 | Partial payment to Pequot Lakes for turn backs | Moved up from 2018 in accordance with signed agreement with Pequot Lakes

PROPOSED 2018 PROGRAM

2018 RESURFACING

CSAH 17 | 018-617-000 | Resurfacing from County Line to TH 371 | Added due to Local Option Sales Tax
 CSAH 21 | 018-621-000 | Resurfacing from CSAH 2 to TH 371 | Added due to Local Option Sales Tax
 CR 112 | 018-112-000 | Resurfacing from TH 371 Bypass to CSAH 16 | Added due to Local Option Sales Tax
 CR 124 | 18-124-02 | Resurfacing from TH 18 to TH 6 | Moved up from 2019 due to Local Option Sales Tax
 CR 168 | 018-168-000 | Resurfacing from County Line to TH 371 | Added due to Local Option Sales Tax

PROPOSED 2019 PROGRAM

2019 RESURFACING

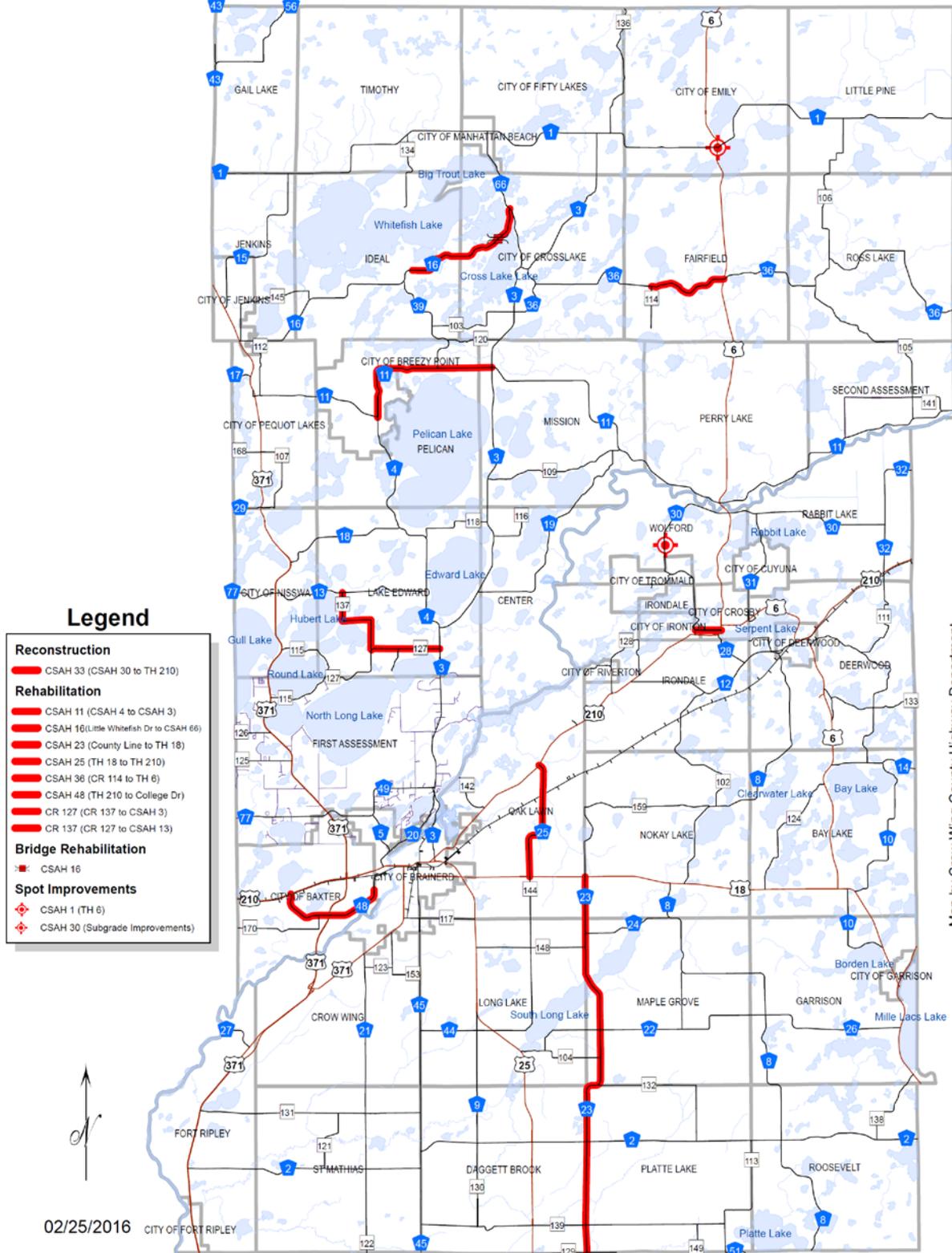
CSAH 2 | 018-602-000 | Resurfacing from CSAH 45 to TH 25 | Added due to Local Option Sales Tax
 CSAH 22 | 018-622-000 | Resurfacing from TH 25 to CSAH 8 | Added due to Local Option Sales Tax
 CSAH 26 | 018-626-000 | Resurfacing from CSAH 8 to TH 169 | Added due to Local Option Sales Tax
 CR 148 | 18-148-000 | Resurfacing from TH 25 to CSAH 23 | Added due to Local Option Sales Tax

PROPOSED 2016 PROGRAM

2016 FUNDING SOURCES

	TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX ★	LOCAL LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2015	3,146,929	-	1,521,301	-	-	1,432,977	-	192,651	-
ESTIMATED ALLOTMENT FOR 2016	8,503,729	-	3,137,179	935,492	2,254,000	1,200,000	269,291	78,221	629,546
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)	1,017,340	304,240	713,100	-	-	-	-	-	-
ADVANCED CONSTRUCTION PAYBACK	-	-	-	-	-	-	-	-	-
ADVANCED CONSTRUCTION	-	-	-	-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER TO 2016 PROGRAM	12,667,998	304,240	5,371,580	935,492	2,254,000	2,632,977	269,291	270,872	629,546
2016 RECONSTRUCTION									
None	-	-	-	-	-	-	-	-	-
TOTAL>>>									
2016 RESURFACING									
CSAH 9 018-609-003 Resurfacing from CSAH 2 to TH 25	939,400		939,400						
CSAH 30 018-630-010 Resurfacing from TH 6 to CSAH 32	916,158		916,158						
CSAH 31 018-631-005 Resurfacing No. and So. Of Gwynna	511,126			511,126					
CSAH 32 018-632-005 Resurfacing from TH 210 to East County Line	647,012		647,012						
CSAH 34 018-634-001 Resurfacing from CSAH 30 to Troimmaid	153,323		153,323						
CSAH 36 018-636-015 Resurfacing from TH 6 to CR 105	467,994			467,994					
CSAH 44 018-644-001 Resurfacing from CSAH 45 to TH 25	596,000		596,000						
CSAH 45 018-645-007 Resurfacing from CR 117 to TH 210	1,297,428		717,882						579,546
CR 101 18-101-02 Resurfacing from CR 110 to CSAH 12	48,000		48,000			48,000			
CR 110 18-110-02 Resurfacing from CSAH 12 to west limit of Deerwood TWP	160,000		160,000			160,000			
TOTAL>>>	5,736,441	-	3,816,452	153,323	511,126	675,994	-	-	579,546
2016 BRIDGE REPLACEMENT									
SAD 267 018-599-033 Spruce Grove Road culvert/bridge replacement	150,000					-	-	140,000	10,000
CR 122 018-598-018 Bridge #12841 Replacement - Little Nokasippi Crossing	308,658					39,367	269,291		
TOTAL>>>	458,658	-	-	-	-	39,367	269,291	140,000	10,000
2016 SPOT IMPROVEMENTS									
Various 018-070-011 CSAH 9/TH 25 and CSAH 44/CR 144/TH 25 Intersection Improvements	295,300	162,000				133,300			
CSAH 3 018-003-09 Bass Lake Road/Clow Improvements	75,000					75,000			
CSAH 30 18-030-07 Storm Sewer Outlet Repair near North Road	60,000					60,000			
TOTAL>>>	430,300	162,000	-	-	-	268,300	-	-	-
2016 OTHER PROJECTS									
Co. Wide 18-200-65 Annual pavement marking project	234,900				194,900				40,000
Co. Wide 018-070-012 Six inch wet reflective, grooved-in pavement markings	158,044	142,240				15,804			
Co. Wide 18-200-66 Preventative maintenance surface treatments	175,300				175,300				
CR 371 18-371-02 Phase I Env. Assessment	20,000					20,000			
CR 115 18-115-000 CR 115 Project Set-aside	100,000				100,000				
CSAH 3 18-003-000 Mill Ave. Bridge Set-aside	50,000				50,000				
Co. Wide 18-000-000 Safety Improvements Set-aside	100,000				-	100,000			
TOTAL>>>	838,244	142,240	-	-	520,200	135,804	-	-	40,000
2016 ENGINEERING									
None	-	-	-	-	-	-	-	-	-
TOTAL>>>	-	-	-	-	-	-	-	-	-
2016 RIGHT OF WAY									
CSAH 33 018-633-003 R/W Purchase for CSAH 33 Reconstruction	130,000			130,000					
TOTAL>>>	130,000	-	-	130,000	-	-	-	-	-
GRAND TOTAL>>>	7,593,643	304,240	3,816,452	283,323	1,031,326	1,119,465	269,291	140,000	629,546
BALANCE AVAILABLE TO DELIVER TO 2016 PROGRAM	12,667,998	304,240	5,371,580	935,492	2,254,000	2,632,977	269,291	270,872	629,546
Available to Carry Forward	5,074,355	-	1,555,128	652,169	1,222,674	1,513,512	-	130,872	-

CROW WING COUNTY 2017 Highway Improvement Plan



Map by Crow Wing County Highway Department.
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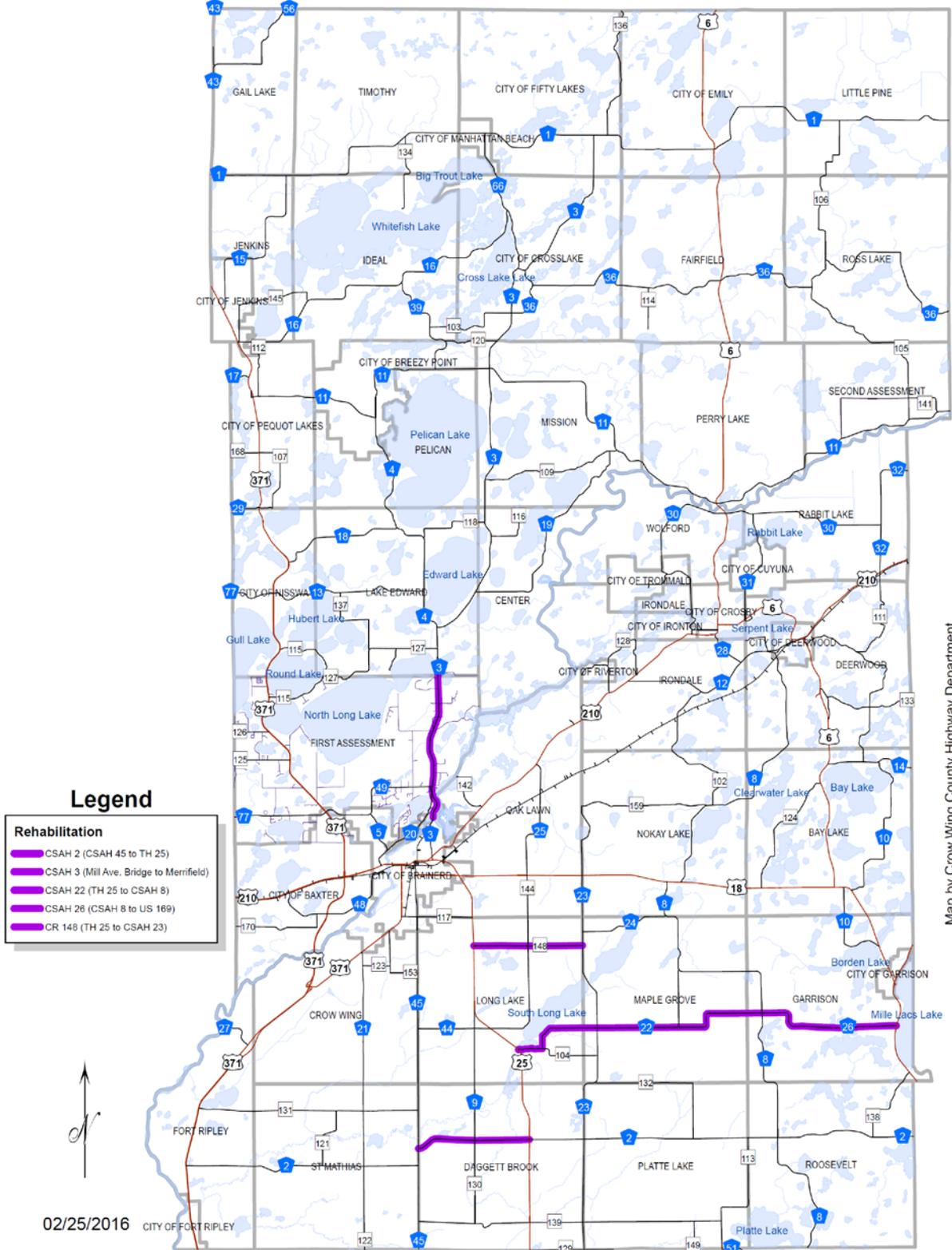
PROPOSED 2017 PROGRAM

2017 FUNDING SOURCES			TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX ★	LOCAL LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2016			5,074,355	-	1,555,128	652,169	1,222,674	1,513,512	-	130,872	-
ESTIMATED ALLOTMENT FOR 2017			8,284,312	868,000	3,137,179	935,492	2,805,420	200,000	-	78,221	260,000
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)			2,000,000					2,000,000			
ADVANCED CONSTRUCTION PAYBACK			-								
ADVANCED CONSTRUCTION			-								
BALANCE AVAILABLE TO DELIVER TO 2017 PROGRAM			15,358,667	868,000	4,692,307	1,587,661	4,028,094	3,713,512	-	209,093	260,000
2017 RECONSTRUCTION											
CSAH 33	018-633-003	Reconstruction from CSAH 30 to TH 210	1,700,000		340,000	1,100,000					260,000
CSAH 48	018-648-011	CSAH 48/Isle Drive Intersection (payback Baxter for 2015 construction)	700,000		700,000						
TOTAL>>>			2,400,000	-	1,040,000	1,100,000	-	-	-	-	260,000
2017 RESURFACING											
CSAH 11	018-611-026	Resurfacing from CSAH 4 to CSAH 3	1,946,625		406,625	140,000		1,400,000			
CSAH 16	018-616-019	Resurfacing from Whitefish Dr. to CSAH 66	884,400	472,800	114,600	297,000					
CSAH 23	018-623-013	Resurfacing from County Line to TH 18	2,448,000				2,448,000				
CSAH 25	018-625-006	Resurfacing from TH 18 to TH 210	765,814	395,200	370,614						
★ CSAH 36	018-636-017	Resurfacing from CR 114 to TH 6	596,000		298,000		298,000				
CSAH 48	018-648-013	Resurfacing from TH 210 to College Drive	1,350,700		1,350,700						
CR 127	18-127-05	Resurfacing from CR 137 to CSAH 3	434,765					434,765			
CR 137	18-137-02	Resurfacing from CR 127 to CSAH 13	466,334					466,334			
TOTAL>>>			8,892,638	868,000	2,540,539	437,000	2,746,000	2,301,099	-	-	-
2017 BRIDGE REPLACEMENT											
CSAH 16	018-616-019	Bridge #18501 Deck Rehabilitation	25,000			25,000					
TOTAL>>>			25,000	-	-	25,000	-	-	-	-	-
2017 SPOT IMPROVEMENTS											
CSAH 1	018-601-015	CSAH 1/TH 6 Intersection Revision Emily	25,000			25,000					
CSAH 30	018-630-009	Swamp Treatment and Culvert Repair 2.0 miles north of CSAH 34	109,000					109,000			
Co. Wide	018-070-000	Unidentified HSIP Project	25,000					25,000			
TOTAL>>>			159,000	-	-	25,000	-	134,000	-	-	-
2017 OTHER PROJECTS											
★ Co. Wide	018-200-000	Annual pavement marking project	190,400				190,400				
★ Co. Wide	018-000-000	Preventative maintenance surface treatments	300,000				300,000				
TH 371	018-000-000	Partial payment to PL for turnbacks	776,000					776,000			
★ CR 115	018-115-000	CR 115 Project Set-aside	100,000				100,000				
★ CSAH 3	018-000-000	Mill Ave. Bridge Set-aside	50,000				50,000				
TH 371	018-000-000	Phase II Env. Assessment	75,000					75,000			
Co. Wide	018-000-000	Safety Improvements Set-aside	100,000				-	100,000			
TOTAL>>>			1,591,400	-	-	-	640,400	951,000	-	-	-
2017 ENGINEERING											
CSAH 33	018-633-003	Construction Engineering	50,000		50,000						
TOTAL>>>			50,000	-	50,000	-	-	-	-	-	-
2017 RIGHT OF WAY											
		None									
TOTAL>>>			-	-	-	-	-	-	-	-	-
GRAND TOTAL>>>											
BALANCE AVAILABLE TO DELIVER TO 2017 PROGRAM			13,118,038	868,000	3,630,539	1,587,000	3,386,400	3,386,099	-	-	260,000
Available to Carry Forward			15,358,667	868,000	4,692,307	1,587,661	4,028,094	3,713,512	-	209,093	260,000
			2,240,629	-	1,061,768	661	641,694	327,413	-	209,093	-

PROPOSED 2018 PROGRAM

2018 FUNDING SOURCES			TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX ★	LOCAL LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2017			2,240,629	-	1,061,768	661	641,694	327,413	-	209,093	-
ESTIMATED ALLOTMENT FOR 2018			7,659,302	450,490	3,137,179	935,492	2,805,420	200,000	-	78,221	52,500
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)			4,540,300	240,300				4,300,000			
ADVANCED CONSTRUCTION PAYBACK			-								
ADVANCED CONSTRUCTION			-								
BALANCE AVAILABLE TO DELIVER TO 2018 PROGRAM			14,440,231	690,790	4,198,947	936,153	3,447,114	4,827,413	-	287,314	52,500
2018 RECONSTRUCTION											
None											
TOTAL>>>			-	-	-	-	-	-	-	-	-
2018 RESURFACING											
CSAH 17	018-617-000	Resurfacing from County Line to TH 371	160,000			160,000					
CSAH 18	018-618-010	Resurfacing from Twin Leaf Circle to CSAH 4 (FED. APP.)	919,000	450,490	468,510						
CSAH 21	018-621-000	Resurfacing from CSAH 2 to TH 371	1,560,000		1,560,000						
CSAH 30	018-630-010	Resurfacing from TH 210 to TH 6	1,851,000		1,201,000	600,000					50,000
CR 111	18-111-03	Resurfacing from CSAH 10 to TH 210	477,000				477,000				
★ CR 112	018-112-000	Resurfacing from TH 371 Bypass to CSAH 16	200,000				200,000				
★ CR 118	18-118-03	Resurfacing from CSAH 4 to CSAH 3	439,815				439,815				
★ CR 124	18-124-02	Resurfacing from TH 18 to TH 6	801,000				801,000				
★ CR 168	018-168-000	Resurfacing from County Line to TH 371	200,000				200,000				
TOTAL>>>			6,607,815	450,490	3,229,510	760,000	2,117,815	-	-	-	50,000
2018 BRIDGE REPLACEMENT											
None											
TOTAL>>>			-	-	-	-	-	-	-	-	-
2018 SPOT IMPROVEMENTS											
Co. Wide	018-070-013	Six inch wet reflective, grooved-in pavement markings	267,000	240,300				26,700			
TOTAL>>>			267,000	240,300	-	-	-	26,700	-	-	-
2018 OTHER PROJECTS											
★ Co. Wide	018-200-000	Annual pavement marking project	181,250				178,750				2,500
★ Co. Wide	018-000-000	Preventative maintenance surface treatments	350,000				350,000				
★ CR 115	018-115-000	CR 115 Project Set-aside	200,000				200,000				
★ CSAH 3	018-003-000	Mill Ave. Bridge Set-aside	50,000				50,000				
Co. Wide	018-000-000	Safety Improvements Set-aside	100,000				-	100,000			
TH 371	018-000-000	Final payback to PL for turnbacks	4,604,000					4,604,000			
TOTAL>>>			5,485,250	-	-	-	778,750	4,704,000	-	-	2,500
2018 ENGINEERING											
None											
TOTAL>>>			-	-	-	-	-	-	-	-	-
2018 RIGHT OF WAY											
None											
TOTAL>>>			-	-	-	-	-	-	-	-	-
GRAND TOTAL>>>			12,360,065	690,790	3,229,510	760,000	2,896,565	4,730,700	-	-	52,500
BALANCE AVAILABLE TO DELIVER TO 2018 PROGRAM			14,440,231	690,790	4,198,947	936,153	3,447,114	4,827,413	-	287,314	52,500
Available to Carry Forward			2,080,166	-	969,437	176,153	550,549	96,713	-	287,314	-

CROW WING COUNTY 2019 Highway Improvement Plan



Legend

- Rehabilitation**
- CSAH 2 (CSAH 45 to TH 25)
 - CSAH 3 (Mill Ave. Bridge to Merrifield)
 - CSAH 22 (TH 25 to CSAH 8)
 - CSAH 26 (CSAH 8 to US 169)
 - CR 148 (TH 25 to CSAH 23)



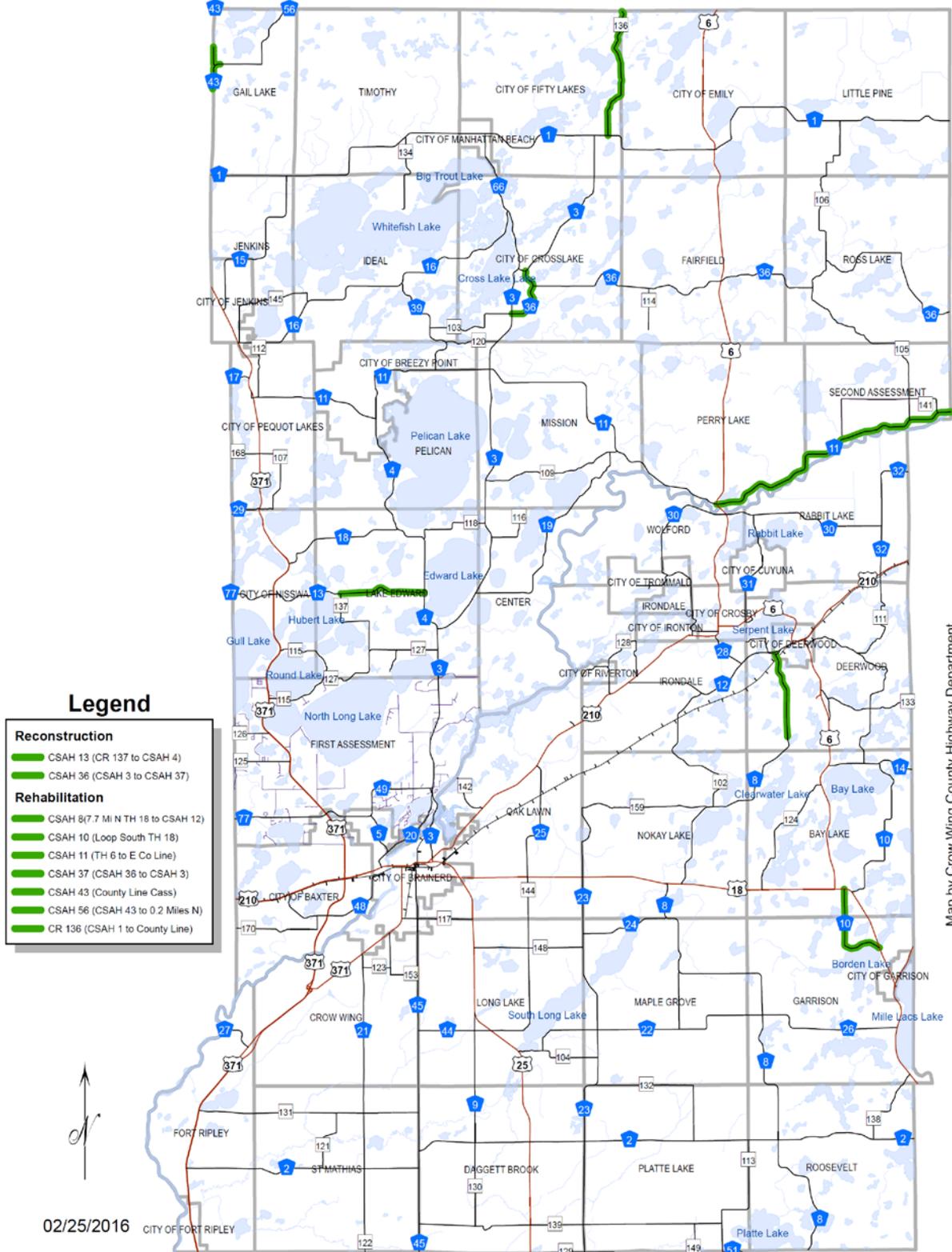
02/25/2016 CITY OF FORT RIPLEY

Map by Crow Wing County Highway Department.
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PROPOSED 2019 PROGRAM

2019 FUNDING SOURCES			TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX ★	LOCAL LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2018			2,080,166	-	969,437	176,153	550,549	96,713	-	287,314	
ESTIMATED ALLOTMENT FOR 2019			8,337,300	1,177,488	3,137,179	935,492	2,805,420	200,000	-	78,221	3,500
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)			-								
ADVANCED CONSTRUCTION PAYBACK			-								
ADVANCED CONSTRUCTION			-								
BALANCE AVAILABLE TO DELIVER TO 2019 PROGRAM			10,417,466	1,177,488	4,106,616	1,111,645	3,355,969	296,713	-	365,535	3,500
2019 RECONSTRUCTION											
None											
TOTAL>>>			-	-	-	-	-	-	-	-	-
2019 RESURFACING											
★	CSAH 2	018-602-000	Resurfacing from CSAH 45 to TH 25	840,000		420,000		420,000			
	CSAH 3	018-603-023	Resurfacing from Mill Ave. Bridge to Merrifield	1,725,000	1,177,488	547,512					
	CSAH 22	018-622-000	Resurfacing from TH 25 to CSAH 8	2,020,000		2,020,000					
★	CSAH 26	018-626-000	Resurfacing from CSAH 8 to TH 169	1,325,000		500,000		825,000			
★	CR 148	18-148-000	Resurfacing from TH 25 to CSAH 23	800,000				800,000			
TOTAL>>>			6,710,000	1,177,488	3,487,512	-	2,045,000	-	-	-	-
2019 BRIDGE REPLACEMENT											
None											
TOTAL>>>			-	-	-	-	-	-	-	-	-
2019 SPOT IMPROVEMENTS											
Co. Wide	018-000-000	Unidentified HSIP Project	25,000					25,000			
TOTAL>>>			25,000	-	-	-	-	25,000	-	-	-
2019 OTHER PROJECTS											
★	Co. Wide	018-200-000	Annual pavement marking project	213,500				210,000			3,500
★	Co. Wide	018-000-000	Preventative maintenance surface treatments	350,000				350,000			
	CSAH 3	018-603-023	Construction and Design Engineering	50,000		50,000					
★	CR 115	018-115-000	CR 115 Project Set-aside	200,000				200,000			
★	CSAH 3	018-000-000	Mill Ave. Bridge Set-aside	50,000				50,000			
Co. Wide	018-000-000	Safety Improvements Set-aside	100,000					-	100,000		
TOTAL>>>			963,500	-	50,000	-	810,000	100,000	-	-	3,500
2019 ENGINEERING											
None											
TOTAL>>>			-	-	-	-	-	-	-	-	-
2019 RIGHT OF WAY											
CSAH 13	018-613-000	R/W Purchase for CSAH 13 Reconstruction	250,000		250,000						
CSAH 36	018-636-000	R/W Purchase for CSAH 36 Reconstruction	175,000			175,000					
TOTAL>>>			425,000	-	250,000	175,000	-	-	-	-	-
GRAND TOTAL>>>											
BALANCE AVAILABLE TO DELIVER TO 2019 PROGRAM			10,417,466	1,177,488	4,106,616	1,111,645	3,355,969	296,713	-	365,535	3,500
Available to Carry Forward			2,293,966	-	319,104	936,645	500,969	171,713	-	365,535	-

CROW WING COUNTY 2020 Highway Improvement Plan



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PROPOSED 2020 PROGRAM

2020 FUNDING SOURCES			TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX ★	LOCAL LEVY	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2019			2,293,966	-	319,104	936,645	500,969	171,713	-	365,535	-
ESTIMATED ALLOTMENT FOR 2020			8,384,812	1,225,000	3,137,179	935,492	2,805,420	200,000	-	78,221	3,500
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)			-								
ADVANCED CONSTRUCTION PAYBACK			-								
ADVANCED CONSTRUCTION			-								
BALANCE AVAILABLE TO DELIVER TO 2020 PROGRAM			10,678,778	1,225,000	3,456,283	1,872,137	3,306,389	371,713	-	443,756	3,500
2020 RECONSTRUCTION											
CSAH 13	018-613-000	Reconstruction from CR 137 to CSAH 4	1,750,000	1,225,000	525,000						
CSAH 36	018-636-000	Reconstruction from CSAH 3 to CSAH 37	880,000			880,000					
TOTAL>>>			2,630,000	1,225,000	525,000	880,000	-	-	-	-	-
2020 RESURFACING											
CSAH 8	018-608-000	Resurfacing from 7.7 mi. N. TH 18 to CSAH 12	620,000		620,000						
CSAH 10	018-610-000	Loop south of TH 18	680,000		680,000						
★ CSAH 11	018-611-000	Resurfacing from TH 6 to County line	2,000,000		750,000		1,250,000				
CSAH 37	018-637-000	Resurfacing from CSAH 36 to CSAH 3	385,000			385,000					
CSAH 43	018-643-000	Cost Share with Cass County Project	70,000		70,000						
CSAH 56	018-656-000	Resurfacing from CSAH 43 to 0.2 mi. E.	40,000		40,000						
★ CR 136	18-136-000	CSAH 1 to North Couthy Line	1,000,000				1,000,000				
TOTAL>>>			4,795,000	-	2,160,000	385,000	2,250,000	-	-	-	-
2020 BRIDGE REPLACEMENT											
None											
TOTAL>>>			-	-	-	-	-	-	-	-	-
2020 SPOT IMPROVEMENTS											
Co. Wide	018-000-000	Unidentified HSIP Project	25,000					25,000			
TOTAL>>>			25,000	-	-	-	-	25,000	-	-	-
2020 OTHER PROJECTS											
★ Co. Wide	018-200-000	Annual pavement marking project	213,500				210,000				3,500
★ Co. Wide	018-000-000	Preventative maintenance surface treatments	350,000				350,000				
★ CSAH 13	018-613-000	Construction and Design Engineering	100,000		100,000						
★ CR 115	018-115-000	CR 115 Project Set-aside	200,000				200,000				
★ CSAH 3	018-000-000	Mill Ave. Bridge Set-aside	50,000				50,000				
Co. Wide	018-000-000	Safety Improvements Set-aside	100,000				-	100,000			
TOTAL>>>			1,013,500	-	100,000	-	810,000	100,000	-	-	3,500
2020 ENGINEERING											
CSAH 13	018-613-000	Construction Engineering	100,000		100,000						
CSAH 36	018-636-000	Construction Engineering	50,000			50,000					
TOTAL>>>			150,000	-	100,000	50,000	-	-	-	-	-
2020 RIGHT OF WAY											
None											
TOTAL>>>			-	-	-	-	-	-	-	-	-
GRAND TOTAL>>>			8,613,500	1,225,000	2,885,000	1,315,000	3,060,000	125,000	-	-	3,500
BALANCE AVAILABLE TO DELIVER TO 2020 PROGRAM			10,678,778	1,225,000	3,456,283	1,872,137	3,306,389	371,713	-	443,756	3,500
Available to Carry Forward			2,065,278	-	571,283	557,137	246,389	246,713	-	443,756	-

County Gravel Road Improvement Plan

PROPOSED 2016 REGRAVELING

CR 129	State Highway 25 to CSAH 23
CR 132	CSAH-23 to CSAH 2
CR 142	1.58 miles west of State Highway 210 to French Rapids
CR 149	CR-139 to South County Line

PROPOSED 2017 REGRAVELING

CR 106	CSAH 36 to CSAH 1
CSAH 56	0.2 Miles North CSAH 43 to North County Line

PROPOSED 2018 REGRAVELING

CR 139	CSAH 45 to CR 113
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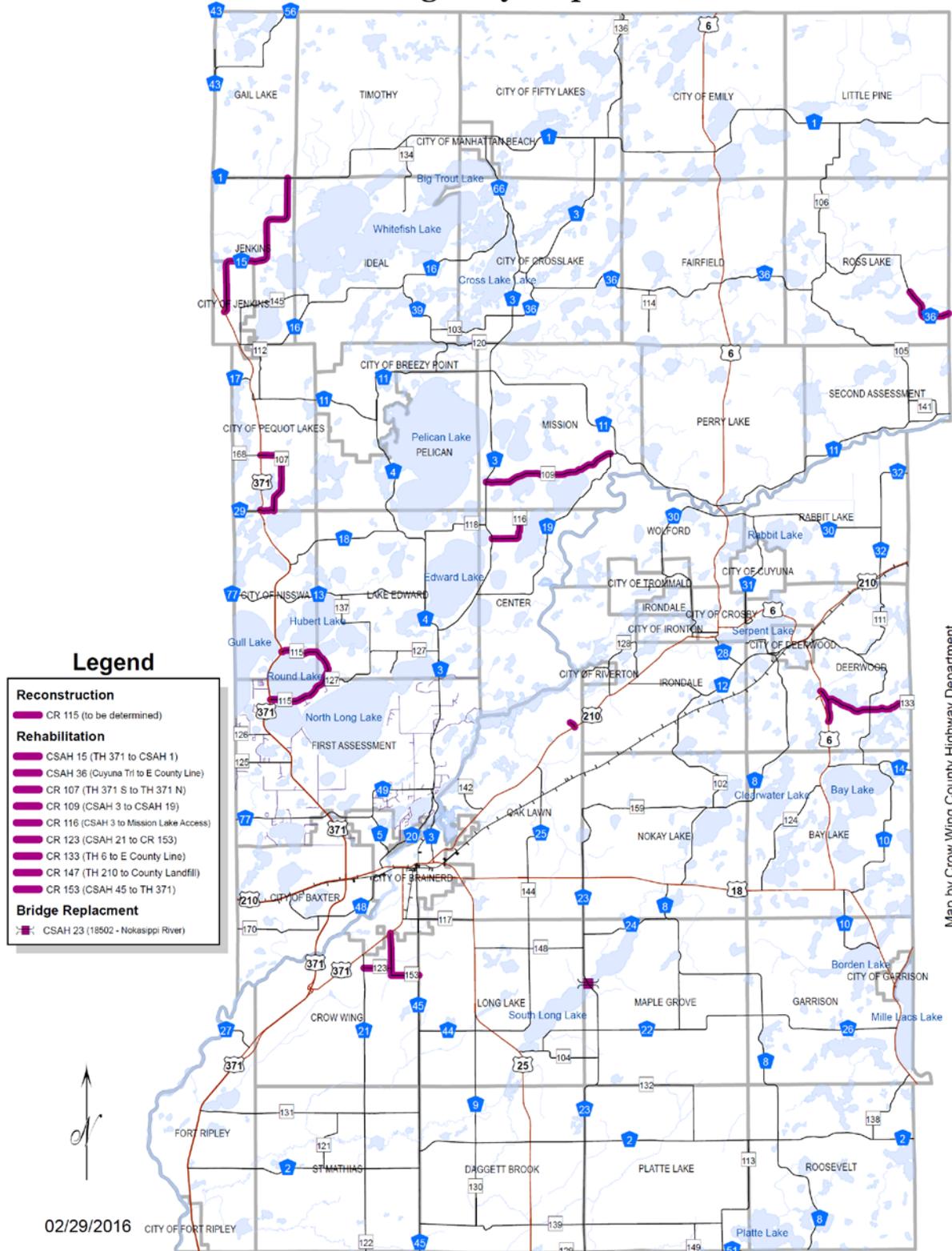
PROPOSED 2019 REGRAVELING

CR 105	McNeal Road to CSAH 36
CR 141	CR 105 to CSAH 11

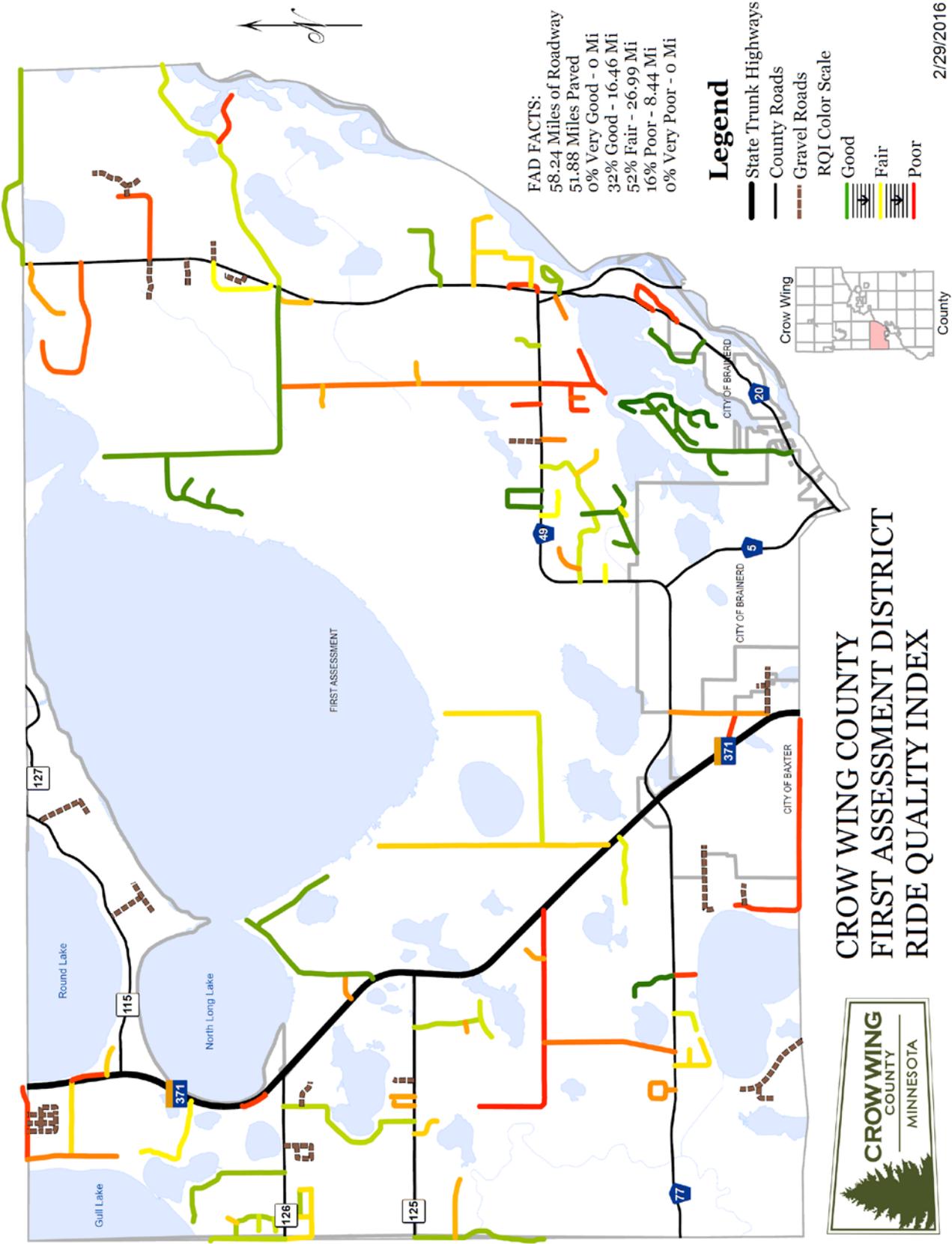
PROPOSED 2020 REGRAVELING

CSAH 36	CR 105 to CR 106
CSAH 36	CR 106 to Cuyuna Trail

CROW WING COUNTY 2021+ Highway Improvement Plan



Map by Crow Wing County Highway Department.
 For Questions or Information Contact County Hwy. Dept. at 218-824-1110.
 For information on State Highways Contact MnDOT at 218-828-5700.



FAD FACTS:
 58.24 Miles of Roadway
 51.88 Miles Paved
 0% Very Good - 0 Mi
 32% Good - 16.46 Mi
 52% Fair - 26.99 Mi
 16% Poor - 8.44 Mi
 0% Very Poor - 0 Mi

Legend

- State Trunk Highways
 - County Roads
 - - - Gravel Roads
 - Good
 - Fair
 - Poor
- RQI Color Scale

**CROW WING COUNTY
 FIRST ASSESSMENT DISTRICT
 RIDE QUALITY INDEX**



2/29/2016

FAD/SAD PROPOSED 2016 PROGRAM

2016 FUNDING SOURCES		TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2015		1,268,553	-	78,221	1,190,332	-	-
ESTIMATED ALLOTMENT FOR 2016		430,783	-	78,221	250,000	10,000	92,562
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)		214,690	-	-	214,690	-	-
BALANCE AVAILABLE TO DELIVER TO 2016 PROGRAM		1,914,026	-	156,442	1,655,022	10,000	92,562
2016 RECONSTRUCTION							
FAD 309	018-592-003 Reconstruction of Dellwood Drive from Novotny Road to CSAH 49	338,106	-	-	245,544	-	92,562
	TOTAL >>>	338,106	-	-	245,544	-	92,562
2016 RESURFACING							
FAD 302	18-300-02 Resurfacing Barbeau Road from NW end to TH 371	255,283	-	-	255,283	-	-
FAD 307	18-300-02 Resurfacing from CSAH 77 to Bareau Rd.	124,499	-	-	124,499	-	-
FAD 322	18-300-02 Resurfacing Red Sand Lake Rd. from CSAH 77 to Public Landing	21,064	-	-	21,064	-	-
FAD 409	18-300-02 Resurfacing Commercial Park Dr. from Barbeau Rd. to cul-de-sac	15,609	-	-	15,609	-	-
	TOTAL >>>	416,455	-	-	416,455	-	-
2016 BRIDGE REPLACEMENT							
SAD 267	018-599-033 Spruce Grove Road culvert/bridge replacement	150,000	-	140,000	-	10,000	-
	TOTAL >>>	150,000	-	140,000	-	10,000	-
2016 OTHER PROJECTS							
Co. Wide	18-200-65 Annual pavement marking project	1,400	-	-	1,400	-	-
	TOTAL >>>	1,400	-	-	1,400	-	-
	GRAND TOTAL >>>	754,561	-	140,000	663,399	10,000	92,562
BALANCE AVAILABLE TO DELIVER TO 2016 PROGRAM		1,914,026	-	156,442	1,655,022	10,000	92,562
Available to Carry Forward		1,159,465	-	16,442	991,623	-	-

FAD/SAD PROPOSED 2017 PROGRAM

2017 FUNDING SOURCES		TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2016		1,008,065	-	16,442	991,623	-	-
ESTIMATED ALLOTMENT FOR 2017		328,221	-	78,221	250,000	-	-
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)		-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER TO 2017 PROGRAM		1,336,286	-	94,663	1,241,623	-	-
2017 RESURFACING							
FAD 315	18-300-03 Resurfacing Gilbert Lake Road from CSAH 49 to end	131,229	-	-	131,229	-	-
FAD 324	18-300-03 Resurfacing Smith Road from CSAH 49 to Legionville Road	340,393	-	-	340,393	-	-
FAD 349	18-300-03 Resurfacing Sandberg Rd. from Gilbert Lake Rd. to Paul St.	15,787	-	-	15,787	-	-
FAD 352	18-300-03 Resurfacing Pine Circle from CSAH 49 to end	21,687	-	-	21,687	-	-
FAD 359	18-300-03 Resurfacing Blake man Rd. from CSAH 49 to end	18,555	-	-	18,555	-	-
FAD 368	18-300-03 Resurfacing Jean St. from Gilbert Lake Rd. to end	8,020	-	-	8,020	-	-
FAD 369	18-300-03 Resurfacing Paul St. from Gilbert Lake Rd. to end	10,106	-	-	10,106	-	-
	TOTAL >>>	545,777	-	-	545,777	-	-
	GRAND TOTAL >>>	545,777	-	-	545,777	-	-
BALANCE AVAILABLE TO DELIVER TO 2017 PROGRAM		1,336,286	-	94,663	1,241,623	-	-
Available to Carry Forward		790,509	-	94,663	695,846	-	-

FAD/SAD PROPOSED 2018 PROGRAM

2018 FUNDING SOURCES		TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2017		790,509	-	94,663	695,846	-	-
ESTIMATED ALLOTMENT FOR 2018		328,221	-	78,221	250,000	-	-
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)		-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER TO 2018 PROGRAM		1,118,730	-	172,884	945,846	-	-
2018 RESURFACING							
FAD 305	018-300-04	Resurfacing Bonnie Road from CSAH 3 to 0.72 miles east			216,257		
FAD 320	018-300-04	Resurfacing No. Long Lake Rd. from CSAH 3 to 1.25 miles west			192,033		
FAD 327	018-300-04	Resurfacing Stallman Rd. from Exec. Acres. Rd. to east end			46,420		
FAD 370	018-300-04	Resurfacing East Shore Dr. from CSAH 3 to end			51,948		
TOTAL>>>		506,658	-	-	506,658	-	-
2018 OTHER PROJECTS							
Co. Wide	018-200-000	Annual pavement marking project			2,500		
TOTAL>>>		2,500	-	-	2,500	-	-
GRAND TOTAL>>>		509,158	-	-	509,158	-	-
BALANCE AVAILABLE TO DELIVER TO 2018 PROGRAM		1,118,730	-	172,884	945,846	-	-
Available to Carry Forward		609,572	-	172,884	436,688	-	-

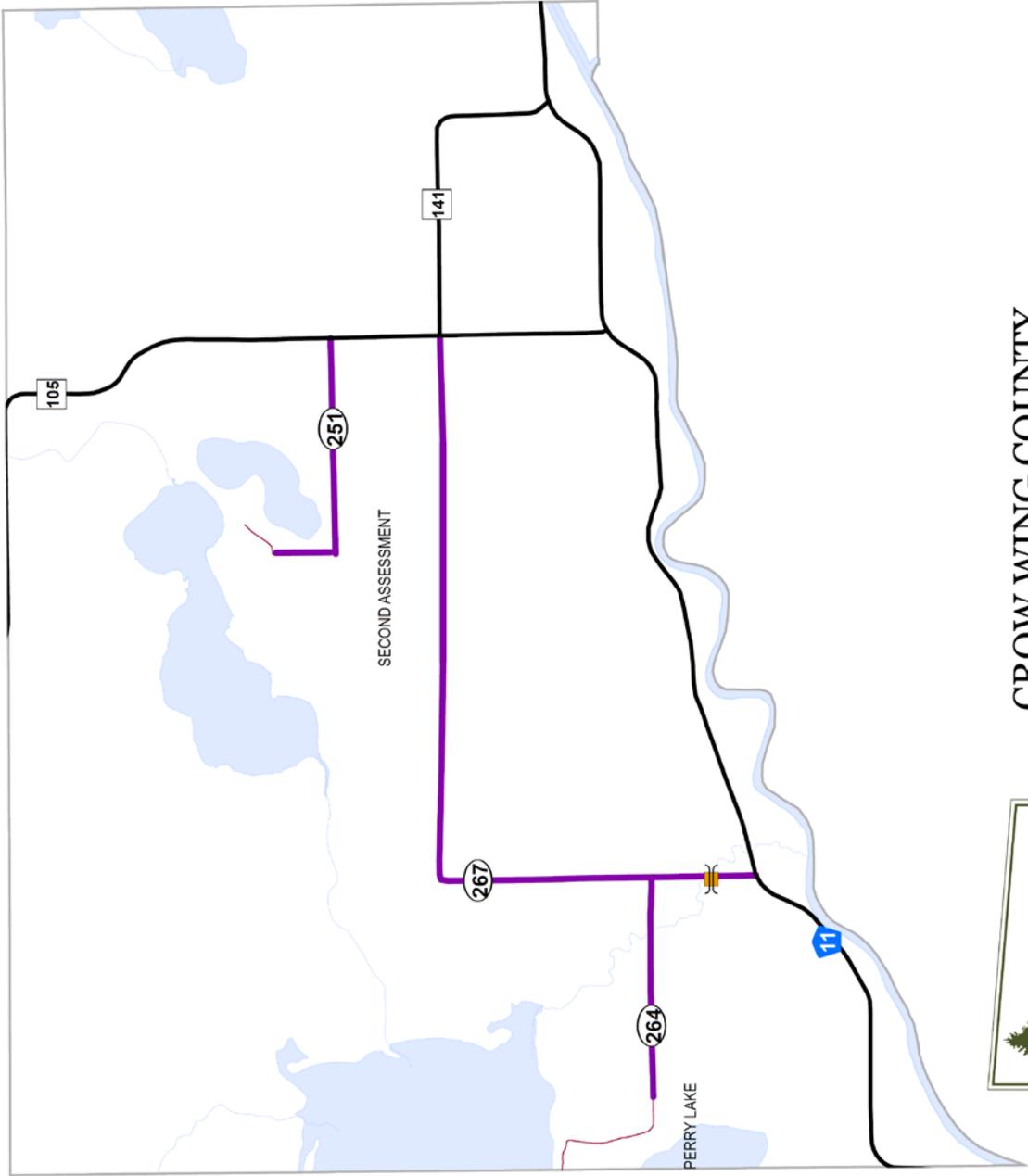
FAD/SAD PROPOSED 2019 PROGRAM

2019 FUNDING SOURCES		TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2018		609,572	-	172,884	436,688	-	-
ESTIMATED ALLOTMENT FOR 2019		328,221	-	78,221	250,000	-	-
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)		-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER TO 2019 PROGRAM		937,793	-	251,105	686,688	-	-
2019 RESURFACING							
FAD 316	18-300-05	Resurfacing Gould Grey Rd. from Johnson Rd. to Bernard Rd.			145,150		
FAD 341	18-300-05	Resurfacing Bernard Rd. from Gould Grey Rd. to N. end			104,455		
FAD 415	18-300-05	Resurfacing Johnson Rd. from TH 371 to N. end			337,266		
TOTAL>>>		586,871	-	-	586,871	-	-
2019 OTHER PROJECTS							
Co. Wide	018-200-000	Annual pavement marking project			3,500		
TOTAL>>>		3,500	-	-	3,500	-	-
GRAND TOTAL>>>		590,371	-	-	590,371	-	-
BALANCE AVAILABLE TO DELIVER TO 2019 PROGRAM		937,793	-	251,105	686,688	-	-
Available to Carry Forward		347,422	-	251,105	96,317	-	-

FAD/SAD PROPOSED 2020 PROGRAM

2020 FUNDING SOURCES

		TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2019		347,422	-	251,105	96,317	-	-
ESTIMATED ALLOTMENT FOR 2020		328,221	-	78,221	250,000	-	-
SPECIAL ALLOTMENTS (HPP, HSIP, STIMULUS, ADDITIONAL SA AND OTHERS)		-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER TO 2020 PROGRAM		675,643	-	329,326	346,317	-	-
2020 RESURFACING							
FAD 312	18-300-06	98,000	-	-	98,000	-	-
FAD 323	18-300-06	76,000	-	-	76,000	-	-
FAD 343	18-300-06	28,000	-	-	28,000	-	-
FAD 344	18-300-06	40,000	-	-	40,000	-	-
TOTAL >>>		242,000	-	-	242,000	-	-
2020 OTHER PROJECTS							
Co. Wide	018-200-000	3,500	-	-	3,500	-	-
Annual pavement marking project		3,500	-	-	3,500	-	-
TOTAL >>>		3,500	-	-	3,500	-	-
GRAND TOTAL >>>							
BALANCE AVAILABLE TO DELIVER TO 2020 PROGRAM		245,500	-	-	245,500	-	-
Available to Carry Forward		675,643	-	329,326	346,317	-	-
		430,143	-	329,326	100,817	-	-



Legend

-  2016 Bridge Replacement
-  SAD 267 (Spruce Grove Rd)
-  2019 Graveling
-  SAD 251 (Burgstaler Rd)
-  SAD 251 (Carroll Dr)
-  SAD 264 (Dean Lake Rd)
-  SAD 267 (Spruce Grove Rd)



3/29/2016

**CROW WING COUNTY
SECOND ASSESSMENT DISTRICT
ROAD IMPROVEMENT PLAN**



FAD Gravel Road Improvement Plan

PROPOSED 2016 GRAVELING

FAD 362	Lisa Lane From Garrett Lane to 0.16 Miles East
FAD 364	Welton Road From North Baxter Limit to 0.61 Miles North
FAD 373	Peace Road From Inglewood Drive to 0.55 Miles West
FAD 395	Shelisa Lane From Welton Road to 0.18 Miles West and South

PROPOSED 2017 GRAVELING

FAD 348	Maryville Road From CR 126 to 0.49 Miles South
FAD 356	Dove Lane From CR 115 to 0.28 Miles SE
FAD 357	Sugar Bush Trail From Dove Lane to 0.16 Miles North and South
FAD 374	Skye Road From CR 125 to 0.16 Miles North
FAD 397	Shamrock Lane From Hartley Lake Road to 0.20 Miles East
FAD 405	Carolyn Lane From CR 115 to 0.43 Miles South and West

PROPOSED 2018 GRAVELING

FAD 310	DAV Roads South of St. Columbo
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PROPOSED 2019 GRAVELING

FAD 305	Bonnie Road From CSAH 3 to 0.3 Miles West
FAD 318	Kennedy Road from CSAH 3 to 0.16 Miles East
FAD 340	Tuil Road From CSAH 49 to 0.25 Miles North
FAD 360	Alpine Road From CSAH 3 to Cul-De-Sac
FAD 383	Birchem Circle from CSAH 3 to 0.17 Miles West
FAD 384	Whitetail Ridge Road From Bonnie Road to 0.18 Miles East and South
FAD 385	Whitetail Drive from Whitetail Ridge Road to 0.28 Miles North

PROPOSED 2020 GRAVELING

	None
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Pavement Condition Ratings



In Crow Wing County, a roadway's pavement condition is quantified using its Ride Quality Index (RQI) which is closely related to the overall roughness of that road section. Considerations are also given to the level of surface distress that it may be experiencing. Most commonly these take the form of roadway cracking and rutting and can be closely related to the roughness on some roadways. Generally RQI is used to determine when rehabilitation is needed. Understanding the type and cause of the surface distress helps determine what form of rehabilitation is needed.

Crow Wing County uses the following RQI figures to classify each of its roadways:

RIDE QUALITY INDEX (RQI) RANGES	
CATEGORY	RQI
VERY GOOD	81-100
GOOD	61-80
FAIR	41-60
POOR	21-40
VERY POOR	0-20

Note: Users commonly begin to complain when RQI drops below 50

The RQI and surface distress of each County State Aid Highway (CSAH) and County Road (CR) is measured by the Minnesota Department of Transportation (MnDOT) every four years. This serves as the basis of Crow Wing County's pavement management program. Using this data, well defined RQI deterioration curves (mathematical formulas) have been developed to project pavement condition between the years of these actual measurements.

Roadway Improvement Priority



Roadway improvement priority is based on a combination of traffic volume expressed as Average Annual Daily Traffic (AADT) and Ride Quality Index (RQI). The following RQI thresholds are intended to assist decision makers determine when roadways in each category will be considered for resurfacing or other forms of rehabilitation. In general, higher volume roadways are expected to maintain higher standards of smoothness or RQI.

Crow Wing County uses the following RQI threshold categories to assist setting roadway improvement priorities. In general, roadways with larger deviations from these established thresholds will receive higher priority while competing for limited funding resources. Roadways allowed to drop below these thresholds without being improved are defined as deferred.

County State Aid Highway (CSAH)		
ADT	RQI	Goal
≥ 5000	60	Maintain Good/Very Good Rating for all High Volume CSAHs
≥ 2800<5000	56	Maintain Fair/Good rating for all Moderate Volume CSAHs
≥ 500<2800	52	Maintain Fair/Good rating for all Moderate Volume CSAHs
<500	48	Maintain Fair Rating for all Low Volume CSAHs

County Roads (CR)		
ADT	RQI	Goal
≥ 5000	60	Maintain Good/Very Good Rating for all High Volume CRs
≥ 2800<5000	56	Maintain Fair/Good rating for all Moderate Volume CRs
≥ 500<2800	52	Maintain Fair/Good rating for all Moderate Volume CRs
<500	48	Maintain Fair Rating for all Low Volume CRs

A comprehensive list of roadway priorities is included on pages 30 and 31. Please note that most roadways currently in a deferred status are scheduled for improvement over the next five years. Those listed with large RQI threshold deviations have been in deferred status for several years due primarily to limited transportation funding.

2016 County State Aid Highway (CSAH) Priority List

Road	From	To	Length Miles	2015 RQI	Last Project	Age	Condition Rating	RQI Threshold	RQI Delta	ADT Range	Functional Class	Year Programmed
CSAH 36	TH-6	CR-105	3.70	22	6/1/51	64	Poor	48	-26	0 - 500	Rural Major and Urban Collector	2016
CSAH 44	CSAH-45	TH-25	2.60	24	6/1/93	22	Poor	48	-24	0 - 500	Rural Minor Collector	2016
CSAH 9	CSAH-2	TH-25	4.50	25	95-52	20-63	Poor	48	-23	0 - 500	Local	2016
CSAH 45	CR-117	TH-210	2.00	37	6/1/97	18	Poor	60	-23	11000 - 5000	Minor Arterial	2016
CSAH 30	CSAH-34	TH 6	4.56	27	6/1/87	28	Poor	48	-21	0 - 500	Rural Major and Urban Collector	2018
CSAH 34	1ST AVE W	CSAH 30	1.37	27	6/1/55	60	Poor	48	-21	0 - 500	Rural Minor Collector	2016
CSAH 36	CR-114	TH-6	3.00	29	6/1/88	27	Poor	48	-19	0 - 500	Rural Major and Urban Collector	2017
CSAH 30	TH 6	CSAH 32	5.80	34	6/1/89	26	Poor	52	-18	2800 - 500	Rural Major and Urban Collector	2016
CSAH 33	CSAH-30	TH-210	0.95	34	6/1/90	25	Poor	52	-18	2800 - 500	Local	2017
CSAH 17	W CO LN	TH-371	0.84	35	6/1/94	21	Poor	52	-17	2800 - 500	Rural Major and Urban Collector	2018
CSAH 31	NORTH ST CUYUNA	CSAH-30	1.60	36	6/1/95	20	Poor	52	-16	2800 - 500	Rural Minor Collector	2016
CSAH 30	TH-210	CSAH-34	3.11	37	6/1/91	24	Poor	52	-15	2800 - 500	Rural Major and Urban Collector	2018
CSAH 25	TH-18	TH-210	4.40	38	6/1/89	26	Poor	52	-14	2800 - 500	Rural Major and Urban Collector	2017
CSAH 32	CSAH 30	E CO LN	2.88	34	6/1/92	23	Poor	48	-14	0 - 500	Rural Major and Urban Collector	2016
CSAH 22	CSAH-23	CSAH-8	6.50	37	6/1/97	18	Poor	48	-11	0 - 500	Rural Major and Urban Collector	2019
CSAH 13	TH-371	CSAH-4	5.80	41	6/1/98	17	Fair	52	-11	2800 - 500	Rural Major and Urban Collector	2020
CSAH 8	7.7 MI N TH-18	CSAH-12	3.10	41	6/1/95	20	Fair	52	-11	2800 - 500	Rural Major and Urban Collector	2020
CSAH 48	TH-210	TH-371	2.00	47	6/1/96	19	Fair	56	-9	5000 - 2800	Rural Major and Urban Collector	2017
CSAH 11	N JCT TH-371	S JCT TH-371	0.29	47	6/1/90	25	Fair	56	-9	5000 - 2800	Rural Major and Urban Collector	2018
CSAH 16	WEST SHORE DRIVE	CSAH-66	1.82	47	6/1/91	24	Fair	56	-9	5000 - 2800	Rural Major and Urban Collector	2017
CSAH 31	TH-210	SOUTH STREET CUYU	2.31	43	6/1/91	24	Fair	52	-9	2800 - 500	Rural Minor Collector	2016
CSAH 56	CSAH-43	0.2 MI N	0.20	39	6/1/88	27	Poor	48	-9	0 - 500	Rural Minor Collector	2020
CSAH 23	CSAH-22	TH-18	5.60	43	6/1/94	21	Fair	52	-9	2800 - 500	Rural Major and Urban Collector	2017
CSAH 11	TH-6	E CO LINE	10.00	40	6/1/97	18	Poor	48	-8	0 - 500	Rural Major and Urban Collector	2020
CSAH 48	TH-371	COLLEGE DR	2.08	52	6/1/96	19	Fair	60	-8	11000 - 5000	Rural Major and Urban Collector	2017
CSAH 16	0.6 MI E CSAH-39	WEST SHORE DRIVE	3.16	46	6/1/89	26	Fair	52	-6	2800 - 500	Rural Major and Urban Collector	2017
CSAH 23	S CO LN	CSAH-2	4.00	42	6/1/94	21	Fair	48	-6	0 - 500	Rural Major and Urban Collector	2017
CSAH 36	CSAH-3	CSAH-37	1.60	47	01-84	14-30	Fair	52	-5	2800 - 500	Rural Major and Urban Collector	2020
CSAH 22	CSAH-45	TH-25	4.20	47	6/1/97	18	Fair	52	-5	2800 - 500	Rural Major and Urban Collector	2019
CSAH 22	TH-25	CSAH-23	3.60	47	6/1/98	17	Fair	52	-5	2800 - 500	Rural Major and Urban Collector	2019
CSAH 23	CSAH-2	CSAH-22	4.40	43	6/1/94	21	Fair	48	-5	0 - 500	Rural Major and Urban Collector	2017
CSAH 26	CSAH-8	TH-169	5.30	44	6/1/92	23	Fair	48	-4	0 - 500	Rural Major and Urban Collector	2019
CSAH 10	S JCT TH-18	N JCT TH-18	3.40	45	6/1/95	20	Fair	48	-3	0 - 500	Rural Major and Urban Collector	2020
CSAH 21	CSAH-2	CR-131	2.00	46	6/1/87	28	Fair	48	-2	0 - 500	Rural Minor Collector	2018
CSAH 36	CUYUNA TRAIL	E CO LN	2.10	46	6/1/05	10	Fair	48	-2	0 - 500	Rural Major and Urban Collector	2021+
CSAH 21	CR-131	TH-371	5.80	50	6/1/87	28	Fair	52	-2	2800 - 500	Rural Minor Collector	2018
CSAH 3	N LIMS BRAINERD	CRYSTAL LAKE ROAD	5.70	59	6/1/98	17	Fair	60	-1	11000 - 5000	Minor Arterial	2019
CSAH 37	CSAH-36	CSAH-3	0.67	51	6/1/86	29	Fair	52	-1	2800 - 500	Rural Minor Collector	2020
CSAH 11	CSAH-4	CSAH-3	5.95	55	6/1/96	19	Fair	56	-1	5000 - 2800	Rural Major and Urban Collector	2017
CSAH 20	TH-210	BEAVER DAM RD	0.70	60	6/1/03	12	Fair	60	0	11000 - 5000	Rural Major and Urban Collector	2021+
CSAH 18	TWIN LEAF CIRCLE	CSAH-4	3.55	52	6/1/89	26	Fair	52	0	2800 - 500	Rural Major and Urban Collector	2018

2016 County Road (CR) Priority List

Road	From	To	Length Miles	2015 RQI	Last Project	Age	Condition Rating	RQI Threshold	RQI Delta	ADT Range	Functional Class	Year Programmed
CR 110	CSAH-12	W LIMDERWOOD TWP	1.28	34	6/1/01	14	Poor	52	-18	2800 - 500	Local	2016
CR 115	S JCT TH-371	CR 127	2.32	35	6/1/85	30	Poor	52	-17	2800 - 500	Rural Minor Collector	2021+
CR 115	CR 127	N JCT TH-371	2.51	35	6/1/85	30	Poor	48	-13	0 - 500	Rural Minor Collector	2021+
CR 124	TH-18	TH-6	4.93	31	6/1/93	22	Poor	48	-17	0 - 500	Local	2018
CR 137	CR-127	CSAH-13	3.12	34	6/1/92	23	Poor	48	-14	0 - 500	Rural Minor Collector	2017
CR 117	TH-371	CSAH-45	0.65	48	6/1/04	11	Fair	60	-12	11000 - 5000	Rural Major and Urban Collector	2021+
CR 112	CSAH-11	CSAH-16	2.00	41	6/1/95	20	Fair	52	-11	2800 - 500	Local	2018
CR 101	CR-110	CSAH-12	0.44	38	6/1/01	14	Poor	48	-10	0 - 500	Local	2016
CR 148	TH-25	CSAH-23	4.00	42	6/1/99	16	Fair	52	-10	2800 - 500	Local	2019
CR 136	CSAH-1	N CO LN	5.00	44	6/1/00	15	Fair	52	-8	2800 - 500	Rural Minor Collector	2020
CR 111	CSAH-10	TH-210	3.83	40	6/1/02	13	Poor	48	-8	0 - 500	Local	2018
CR 147	TH-210	CO LANDFILL	0.15	44	6/1/01	14	Fair	48	-4	0 - 500	Local	2021+
CR 118	CSAH-4	CSAH-3	2.65	49	6/1/84	31	Fair	52	-3	2800 - 500	Local	2018
CR 168	N JCT TH-371	W CO LN	1.00	49	6/1/95	20	Fair	52	-3	2800 - 500	Local	2018
CR 107	S JCT TH-371	N JCT TH-371	3.25	50	6/1/97	18	Fair	52	-2	2800 - 500	Local	2021+
CR 105	CSAH-11	MCNEAL ROAD	3.10	46	6/1/00	15	Fair	48	-2	0 - 500	Rural Minor Collector	2021+
CR 116	CSAH-3	MISSION LAKE ACCESS	1.37	51	6/1/98	17	Fair	52	-1	2800 - 500	Local	2021+
CR 123	CSAH-21	CR-153	2.29	49	6/1/01	14	Fair	48	1	0 - 500	Local	2021+
CR 153	CSAH-45	1 MI WEST	1.00	53	6/1/10	5	Fair	52	1	2800 - 500	Local	2021+
CR 133	S JCT TH-6	E CO LN	4.50	50	6/1/04	11	Fair	48	2	0 - 500	Local	2021+
CR 109	CSAH-3	CSAH-19	4.86	54	6/1/00	15	Fair	52	2	2800 - 500	Rural Minor Collector	2021+
CR 128	TH-210	CSAH-59	2.87	51	6/1/98	17	Fair	48	3	0 - 500	Local	2021+
CR 127	CR-137	CSAH-3	2.50	55	6/1/95	20	Fair	52	3	2800 - 500	Rural Minor Collector	2017

Roadway Improvement Deferments

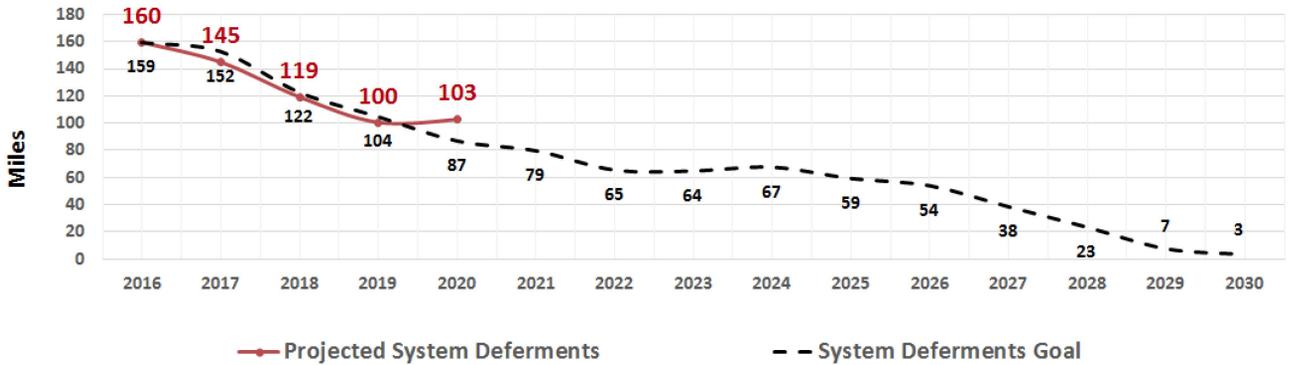


In 2015 Crow Wing County started to place an increased focus on eliminating the occurrences of roadway improvement deferments. The goal is to have zero deferments by 2030. The implementation of the 2016-2025 county-wide sales tax was specifically intended to generate the transportation funding necessary make roadway improvements as soon as the RQI threshold is reached. Please refer to page 33 for a graphical depiction of how the roadway improvements contained in this document are advancing Crow Wing County's goal of eliminating deferments by 2030.

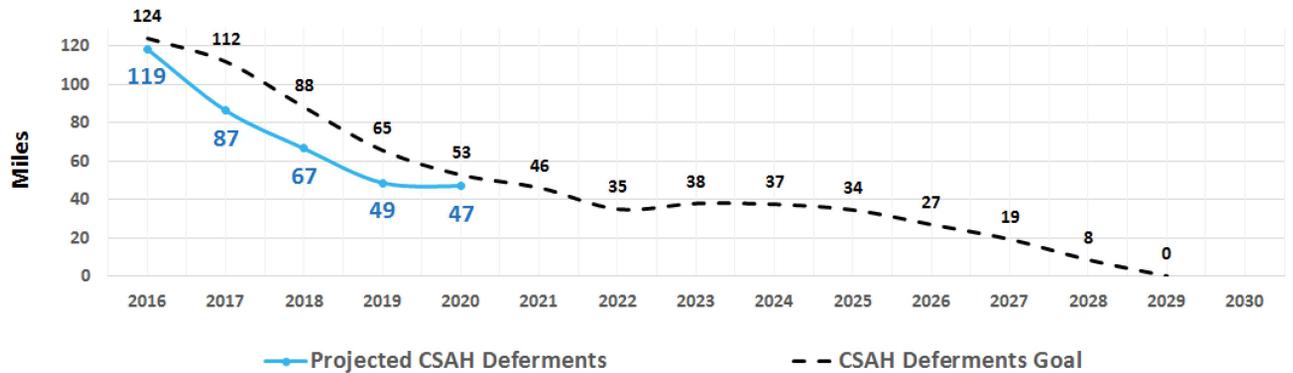
Deferment Elimination Progress



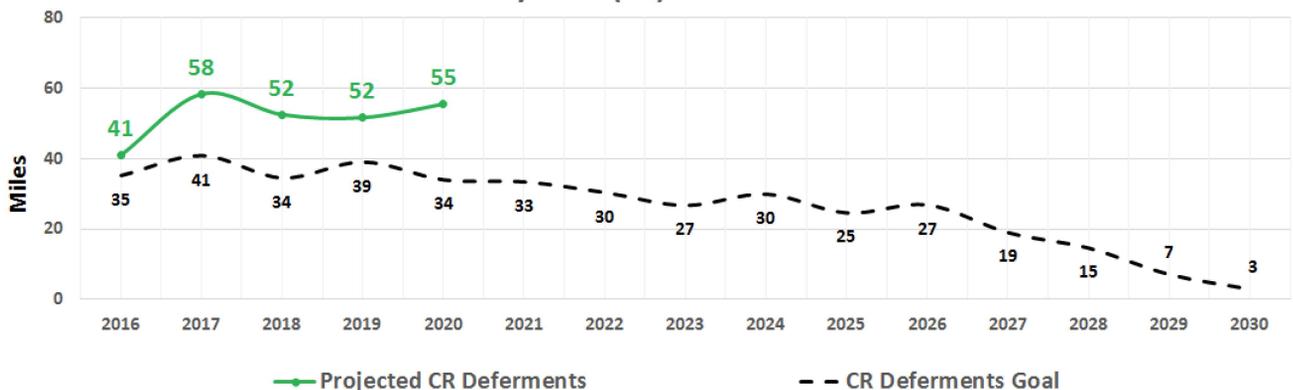
System-Wide Deferments



County State Aid Highway Deferments



County Road (CR) Deferments

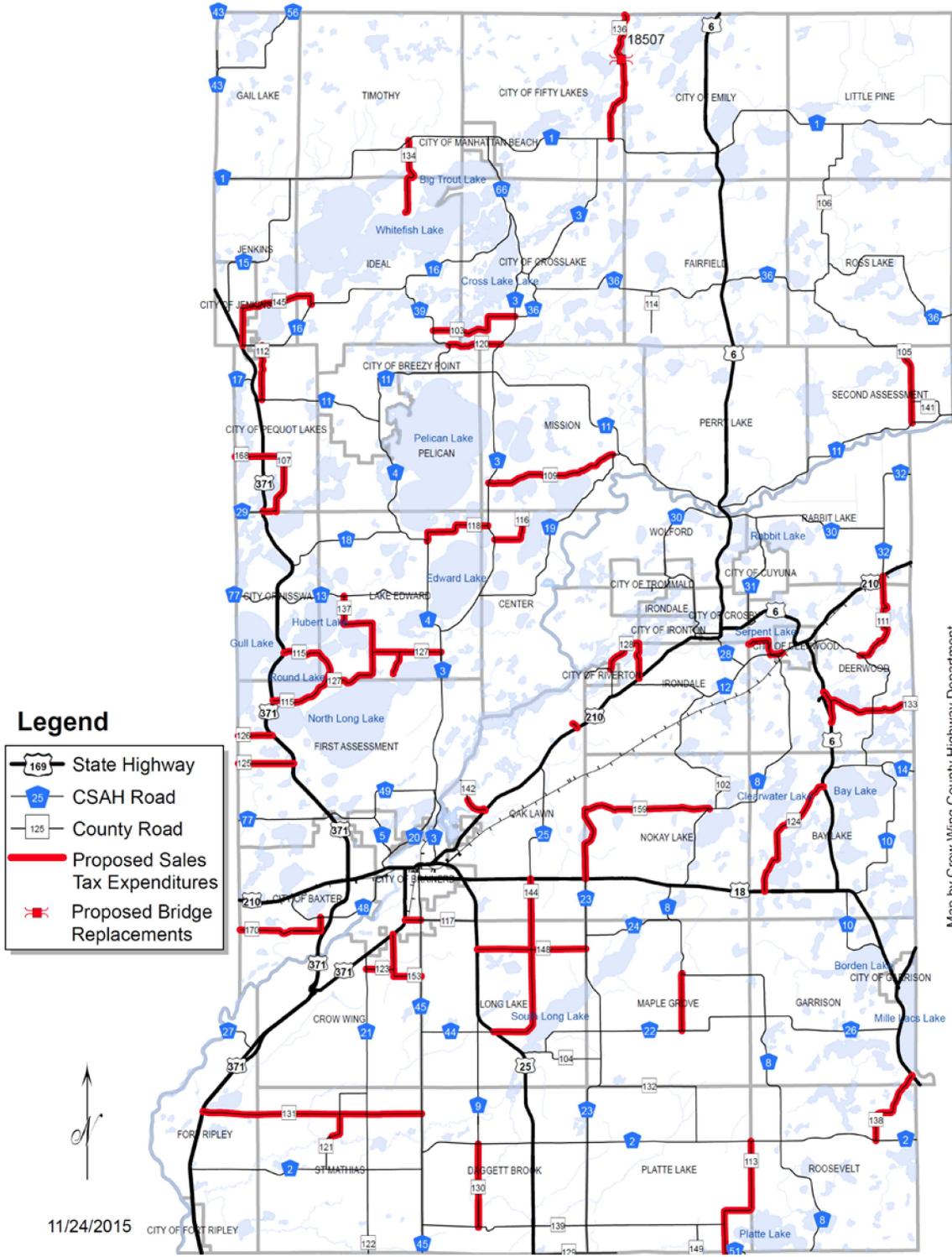




2016-2025 COUNTY ROAD (CR) SALES TAX IMPLEMENTATION PLAN

ATTACHMENT A

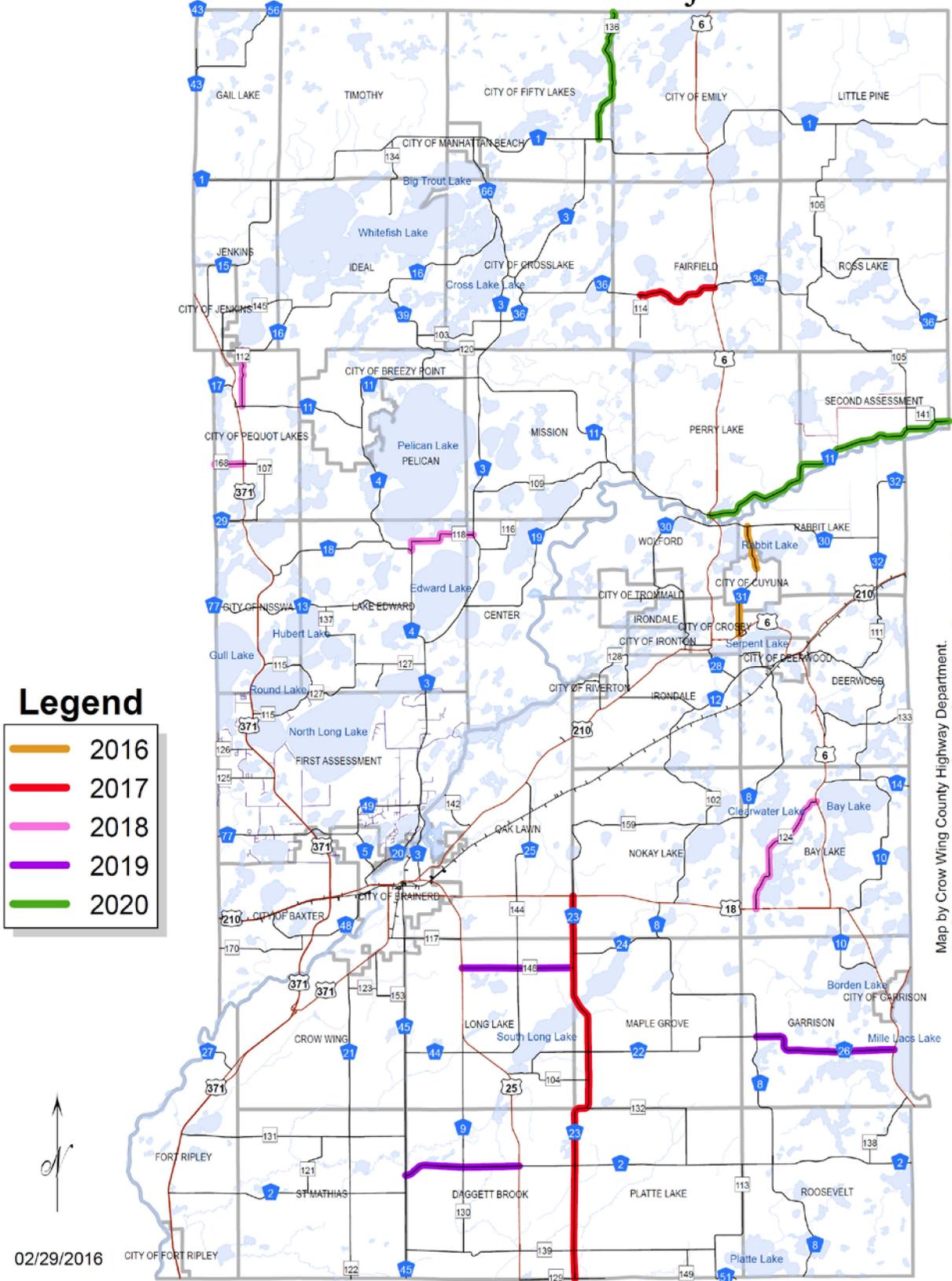
CROW WING COUNTY RESOLUTION 2015-68



Map by Crow Wing County Highway Department.
For Questions or Information Contact County Hwy. Dept. at 218-824-1110.
For Information on State Highways Contact MnDOT at 218-828-5700.

11/24/2015 CITY OF FORT RIPLEY

CROW WING COUNTY 2016-2020 Sales Tax Projects



02/29/2016

2016 CSAH/CR/FAD Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT	Suff. Rating	Replacement Cost	Funding	Remarks
Spruce Grove	2nd Assessment	Twp (SAD)	1975	25	1973	\$150,000	Town Bridge	Through rural road serving residential and agricultural traffic. Existing 8 foot (railway tank car) culvert is in poor condition and has washed out twice in the last 20 years. Current culvert replaced bridge no. L5865 August 1975. Planned for replacement in 2015.
L2841	CR 122 (Little Noka River)	CR	1955	205	(2007)	\$280,000	State Bonding/State Aid	Galvanized steel plate culvert. Rusting at the waterline. Currently in the preliminary design phase. Concrete box culvert planned. Construction planned for summer 2016.
L2871	CSAH 36 (Mud Brook)	CSAH	1936	267	(2008)	\$346,400	State Bonding/State Aid	General Deterioration. Too narrow for current traffic level. Currently in the preliminary design phase. Rehabilitation planned in conjunction with resurfacing of that segment of CSAH 36 in the summer 2016.
18514	CSAH 36 (Little Pine)	CSAH	1981	343	(2008)	\$866,100	State Bonding/State Aid	Bituminous deck and approach repair is needed. The bituminous deck surface is cracked allowing salt and water to penetrate to the wood superstructure. There is currently 7 inches of Bituminous on the deck and the original design was only for 2 inches. Currently load posted for 32 ton straight truck.
18504	CSAH 45 (Noka River)	CSAH	1970	968	(2008)	\$856,000	State Bonding/State Aid	Deteriorating condition of the superstructure. Longitudinal cracks in lower legs of the channels.
18502	CSAH 23 (Noka River)	CSAH	1960	796	(2008)	\$319,200	State Bonding/State Aid	Deteriorating condition of the superstructure. Longitudinal cracks in lower legs of the channels.
18506	CSAH 31 (Rabbit Lake)	CSAH	1974	1,663	(2008)	\$529,300	State Bonding/State Aid	Deteriorating condition of the superstructure. Rusting occurring in the steel bridge beams. Need to paint the steel or start planning to replace in 10 to 20 years. Problem: LEAD PAINT!
92547	CSAH 21 (Hay Creek)	CSAH	1960	1,361	(2008)	\$150,000	State Bonding	Galvanized steel plate culvert. Rusting at the waterline.
92168	CSAH 2 (Daggett Brook)	CSAH	1967	1,663	(2008)	\$225,800	State Bonding/State Aid	Galvanized steel plate culvert. Rusting at the waterline.
18507	CR 136 (Crooked Creek)	Cnty	1974	310	(2005)	\$257,600	State Bonding/Local Levy	General Deterioration. Approach fill is eroding away behind the backer boards & wingwalls, causing sinkholes to develop in the approaches.
6518	CSAH 3 (Mississippi River)	CSAH	1950	9,878	(2008)	\$3,276,800	State Bonding/State Aid	Minor deterioration of the deck and steel beams in non-critical locations. The piers have moderate to heavy concrete scaling typically from 6 inches above to 3 feet below the waterline w/ penetrations up to 2 inches exposing the reinforcing steel.

Bridges highlighted in yellow are contained in the proposed 2015 Crow Wing County bridge priority resolution.
Bridges with red print are in the final design phase.

2016 Township Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT	Suff. Rating	Replacement Cost	Funding	Remarks
3947	Daggett Brook (30th St.)	TWP	1923	58	71.9	\$172,500	Town Bridge	FUNCTIONALLY OBSOLETE. Through road serving agricultural area. Daggett Brook Township is engaged and in contact with local Engineering firms to begin replacement process.
L2849	Oak Lawn (Jordan Rd.)	TWP	1915	20	60.9	\$150,000	Town Bridge	Deteriorated conditions. Posted at 26/40 tons. Dead end road, old TH 210 segment, providing access to limited residential properties.
L3942	St. Mathias (Koering Rd.)	TWP	1908	20	19.9	\$457,100	Town Bridge	STRUCTURALLY DEFICIENT. CLOSED. Out of service since 1987. Through "town line" road.

Bridges highlighted in yellow are contained in the proposed 2015 Crow Wing County bridge priority resolution.
Bridges with red print are in the final design phase.

2016 City Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT	Suff. Rating	Replacement Cost	Funding	Remarks
2616	Nisawa (Hazelwood Dr.)	City	1928	850 (2008)	37.3	\$150,000	State Bonding	FUNCTIONALLY OBSOLETE. Posted at 18/30 tons. Through road serving residential and recreational developments.
L4044	Crosslake (Melinda Shores Rd.)	City	1950	15 (1990)	67.8	\$224,800	State Bonding	Rotation and general deterioration of the abutments. Superstructure was replaced in 1989. Dead end road to residential development.
L6376	Crosslake (Dream Island Rd.)	City	1960	30 (1989)	32.6	\$150,000	State Bonding	Rotation and general deterioration of the abutments. Superstructure was replaced in 1988. Dead end road to residential development on Dream Island.
L2878	Dam Rd. (Emily)	City	1937	10 (1986)	50.2	\$262,700	Local	Posted at 18/30 tons. Dead end road providing access to state and public lands. Only timber harvesters impacted by the load rating at this time. There are no permanent residents on the far side of the bridge. As the wood decking and steel beams deteriorate expect the load rating to continue to fall. Minimum deck rehab recommended only.

Bridges highlighted in yellow are contained in the proposed 2015 Crow Wing County bridge priority resolution.
Bridges with red print are in the final design phase.

Contact Information



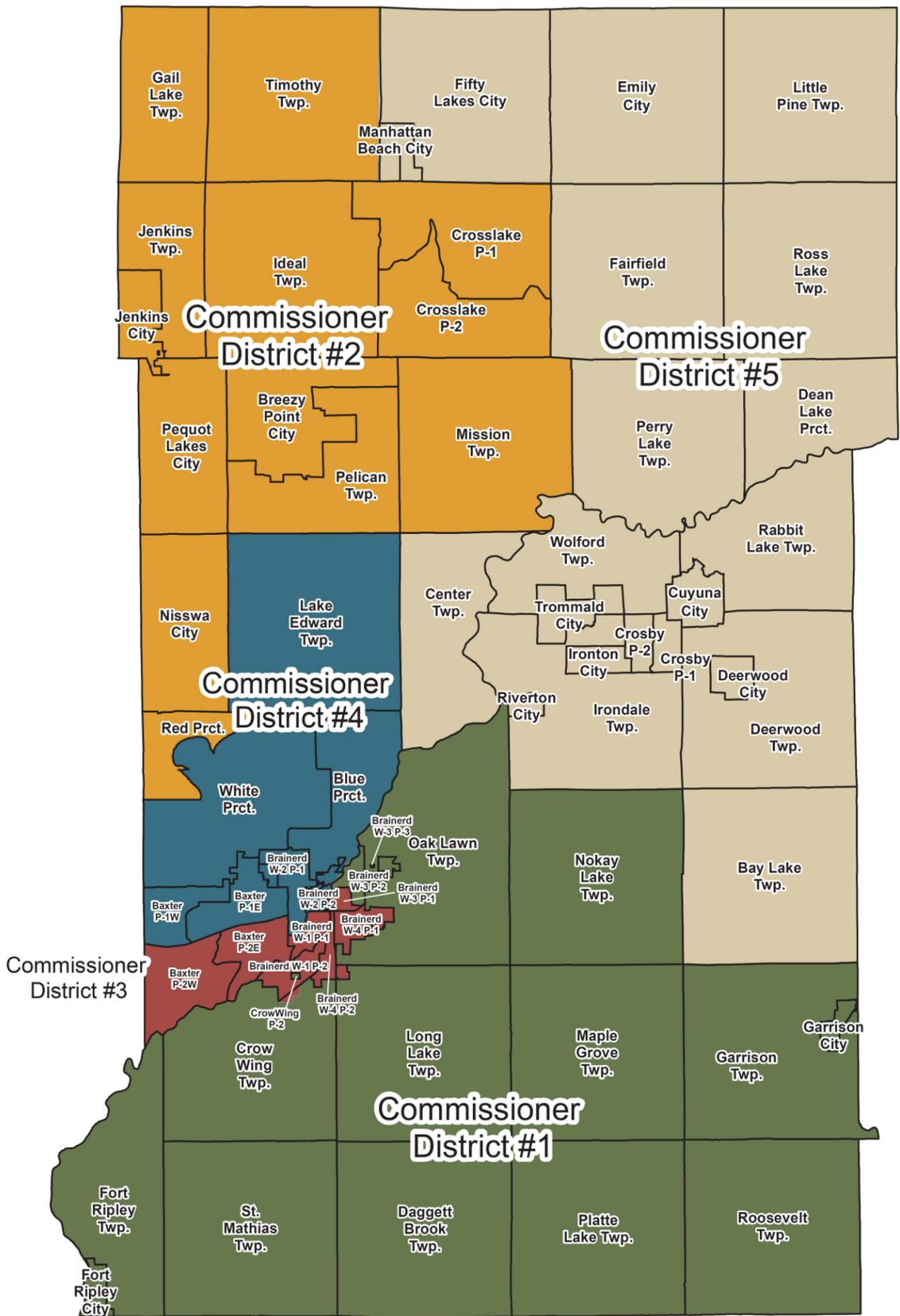
Crow Wing County Highway Department
16589 County Road 142
Brainerd, MN 56401
218-824-1110

Timothy Bray, P.E.
County Engineer

Rob Hall, P.E.
Assistant County Engineer

Crow Wing County Commissioners
326 Laurel Street
Brainerd, MN 56401

Paul Koering	District 1
Paul Thiede	District 2
Rachel Reabe-Nystrom	District 3
Rosemary Franzen	District 4
Doug Houge	District 5



GLOSSARY

800 MHz is a project to upgrade radio technology for emergency management.

Accrual Accounting recognizes revenue and expenses in the time period that the revenue was earned or the liability, for an expense, was incurred regardless of when the revenue was received or the expense was paid.

ADT stands for Average Daily Traffic.

Advance Refunding is a transaction in which new debt is issued to provide funds to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

Appropriation is the legal authorization granted by the County Board of Commissioners which permits the County to make expenditures and incur obligations for specific purposes.

Approved Budget is the budget adopted by the County Board of Commissioners each fiscal year.

Aquatic Invasive Species (AIS) is an aquatic plant or animal that is not native to a specific location and has a tendency to spread, which is believed to cause damage to the environment, human economy and/or human health.

Arbitrage is the simultaneous purchase and sale of an asset to profit from a difference in the price.

Assessed Value is the valuation placed upon property as a result of the assessment process.

Assessment is the process of making the official valuation of property for taxation.

Balanced Budget refers to a budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

Bond is a debt investment in which an investor loans money to an entity which borrows the funds for a defined period of time at a variable or fixed interest rate.

Budget is a preliminary financial plan that estimates revenue and expenditures for a specified period.

Building Automation Systems (BAS) is the automatic centralized control of a building's heating, ventilation and air conditioning system.

GLOSSARY

BWSR stands for Board of Water and Soil Resources.

CAMA stands for Computer-Assisted Mass Appraisal and is a software system used by Property Valuation and Classification in appraising property.

Capital Expenditures are the outlay of money to acquire or improve the County's fixed assets such as buildings and machinery.

Capital Outlay includes expenditures related to capital improvements funded with County tax dollars.

Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Central Minnesota Community Corrections (CMCC) is a joint venture between Crow Wing, Aitkin, and Morrison counties to provide detention and correction services to adults and juveniles under the jurisdiction of the counties.

Charges for Services are fees collected for various County-provided services such as property deeds, waste management, jail bed space, etc.

CHIPS stands for Child in Need of Protection or Services.

CIP stands for Capital Improvements Plan and is the County's rolling six-year plan for capital improvements and expenditures.

Comprehensive Annual Financial Report (CAFR) is the official summary of all financial transactions for the year.

Computerized Maintenance Management System (CMMS) maintains a computer database of information about an organization's maintenance operations.

Community Services Fund is used to account for all costs for human services, health, and veteran services. Financing comes primarily from an annual property tax levy and restricted intergovernmental revenue from the state and federal governments.

Conservation of Natural Resources includes activities of the Public Land Management Fund.

County Program Aid (CPA) was formerly known as Homestead and Agricultural Credit Aid (HACA).

GLOSSARY

CR stands for County Road.

CSAH stands for County State Aid Highway.

Culture & Recreation includes activity of the Kitchigami Regional Library and other recreation.

Debt is an obligation to pay resulting from the borrowing of money or from the purchase of goods and services.

Debt Service refers to expenditures related to debt and includes principal, interest and related fees.

Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

DHS stands for Department of Human Services.

DNR stands for Department of Natural Resources.

DOC stands for Department of Corrections.

DOR stands for Department of Revenue.

e-CRV stands for electronic Certificate of Real Estate Value. A Certificate of Real Estate Value (CRV) is required to document a sale of property in Minnesota. CRV information is reviewed by the county of sale and the Department of Revenue to verify sale terms and ensure fair and equitable property tax assessments statewide. e-CRV may be used for ALL counties of sale.

EAW stands for Environmental Assessment worksheet.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, or where the costs of providing services to the general public are to be financed or recovered primarily through user charges.

Enterprise Risk Management (ERM) is a process that identifies and seeks to mitigate hazard, financial, operational, and strategic risks

GLOSSARY

Enterprise Resource Planning (ERP) is business management software; usually a suite of integrated applications that a company can use to collect, store, manage and interpret data from many business activities.

Environmental Trust Fund is a permanent fund used to report resources legally restricted to the extent that only earnings, and not principal from the fund, may be used for environmental purposes.

ES stands for Environmental Services.

FEMA stands for Federal Emergency Management Agency.

Fiscal Notes summarize the monetary impact of a proposed or requested action or budgetary adjustment.

Fixed Asset refers to tangible property used in the operations of a business, but not expected to be consumed or converted into cash in the ordinary course of events. Plant, machinery and equipment, furniture and fixtures, and leasehold improvements comprise the capital assets of most entities.

FSC stands for Forest Stewardship Council.

FTEs stands for Full Time Equivalents. FTEs are calculated as a portion of total hours of a full-time position (2,080).

Fund Balance is also known as fund equity and is the difference between financial assets and fund liabilities.

GASB stands for Governmental Accounting Standards Board.

General Fund is the County's primary operating fund. It is used to account for and report all financial resources not accounted for and reported in another fund.

General Government includes legislative, administrative, legal, financial, court, and property related activities and all other costs not included in public safety, highway, culture and recreation, human services, economic development, conservation of natural resources, sanitation and health.

General Obligation Bonds are bonds backed by the full faith and credit of a government and repaid with general revenue and borrowings.

GLOSSARY

Generally Accepted Accounting Principles (GAAP) is the uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the applications of GAAP to local governments, the Governmental Accounting Standards Board (GASB).

GFOA stands for Government Finance Officers Association.

Governmental Funds are typically used to account for most of a government's activities.

HC stands for Health Care.

Health includes public health services and environmental health services provided by the Community Health and Environmental Services Department.

HVAC stands for heating, ventilating and air conditioning

HHW stands for Household Hazardous Waste.

High Intensity Discharge (HID) are a type of electrical gas-discharge lamp which produces high intensity light while reducing power consumption.

Highway Improvement Plan (HIP) is a planning document which summarizes the Highway Department's plans for infrastructure improvements over a 5 year period.

Highway Fund is used to account for all costs for maintenance and construction of streets and highways. Financing comes primarily from an annual property tax levy and restricted intergovernmental revenue from the state and federal governments.

HRIS stands for Human Resources Information Services.

ICAC stands for Internet Crimes Against Children.

Intergovernmental Revenues are revenues from other governments in the form of local, state and federal grants, entitlements, and property tax relief.

GLOSSARY

Investment Revenue refers to revenue earned as interest on County investments.

Lakes Area Drug Investigative Division (LADID) is a multi-jurisdictional task force focused on addressing drug-related crime in local communities.

Lake Improvement District (LID) is a district formed on a certain lake to raise funding for lake improvement projects or aquatic invasive species removal. The County maintains the accounting records of 9 lake improvement or subordinate service districts.

Landfill Fund is used to account for the operation, maintenance, and development of the County's solid waste landfill.

LEAN refers to the County's efforts to "lean out" burdensome or time-consuming processes by studying and eliminating or streamlining procedures.

LEC stands for Law Enforcement Center.

LED stands for light-emitting diode. This is another form of high efficiency lighting used mostly in environmental and task lighting.

Legal Debt Limit is the maximum amount of outstanding gross or net debt legally permitted by the State.

LS stands for Land Services.

Licenses and Permits constitute revenue collected for environmental and other permits collected by the County.

LOG stands for Landfill Operator's Group.

Long-Term Financial Plan (LTFP) is the planning document providing analysis of key trends and conditions, which the County can use to anticipate and react to future budgetary and organizational demands.

LTC stands for Long Term Care.

LTFC stands for Long Term Foster Care.

Major Funds are those funds whose revenues, expenditures, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

GLOSSARY

Market Value Credit (MVC) was a credit received by the County from the state as part of the calculation of property taxes. Market Value Credit ended in 2011 and was replaced by Market Value Exclusion.

MCAPS stands for Minnesota County Attorney Practice System, which is a software system used by the attorney's office to manage cases.

MDA stands for Minnesota Department of Agriculture.

Miscellaneous Revenue is revenue not considered to be Taxes, Special Assessments, Licenses and Permits, Intergovernmental, Charges for Services, or Investment revenues.

Mississippi Headwaters Board (MHB) is a joint venture between Aitkin, Beltrami, Cass, Clearwater, Crow Wing, Hubbard, Itasca, and Morrison counties to prepare, adopt, and implement a comprehensive land use plan design to protect and enhance the Mississippi River and related shore land areas within the counties.

MRNW stands for Mississippi River Northwoods is the name of the \$11 million land purchase project Crow Wing completed in 2012 using Legacy Funds.

Modified Accrual Accounting recognizes revenue and expenses when received or paid, cash basis, until the end of the accounting fiscal year when revenue and expenses not received or paid are included in the statements or revenue and expense for the period.

MPCA stands for Minnesota Pollution Control Agency.

MS stands for Minnesota Statute.

NACO stands for National Association of County Officers.

Net Tax Capacity is the taxable market value of property multiplied by the classification rates less Tax Increment Finance (TIF) Districts and contributions to the Metropolitan Tax Base Sharing pool.

Non Major Funds are those funds that don't meet the criteria to be a major fund.

OHP stands for Out of Home Placement.

GLOSSARY

OPEB stands for Other Post-Employment Benefits.

Operating Budget is the portion of the budget that pertains to current revenues and expenditures. The annual operating budget is the principle way most of the financing, acquisition, spending and service activities of a government are monitored.

Other Financing Sources represent proceeds received not reported as revenues, including transfers and bond activity.

Other Financing Uses represents funds expended not reported as expenditures, including transfers and bond activity.

PERA stands for Public Employee Retirement Association.

Per Capita Debt is the amount of a government's total bonded debt divided by its population. "Net per capita debt", divides the total bonded debt less applicable sinking funds by the total population. The result of either ratio, when compared with ratios of prior periods, reveals trends in a government's debt burden.

Permanent Fund is a fund that is restricted in the sense that only the earnings from the resource are used and not the principal.

PFC stands for perfluorinated chemicals.

POR stands for Predatory Offender Registration.

PSAP stands for Public Safety Answering Point.

Proprietary Funds are used for business-like activities.

Public Land Management (PLM) Fund is used to account for financial transactions resulting from the management of Crow Wing County's tax-forfeited lands.

Public Safety includes the services of the County Sheriff, Corrections, Jail, and the Coroner.

PVC stands for Property Valuation and Classification.

RQI stands for Ride Quality Index, a method to calculate the overall roughness of the road.

GLOSSARY

SFI stands for Sustainable Forestry Initiative.

SMT stands for Senior Management Team.

Small Cities Development Program Fund is used to account for financial transactions of special economic development grant funding.

Solid Waste (Non-Landfill) Fund is used to account for the County's SCORE funds.

SNAP stands for Supplemental Nutritional Assistance Program.

Special Assessments refer to revenues collected through special assessments of the County.

Special Revenue Funds are used to account for the proceeds of specific revenue resources that are legally or administratively restricted to expenditures for specified purposes.

SWAA stands for Solid Waste Administrator's Association.

Taxes refers to a mandatory charge levied by a governmental unit for the purpose of financing services performed for the common benefit.

TH stands for Trunk Highway.

THIRA stands for Threat Hazard Identification and Risk Assessment.

TLC stands for Transfer of Legal Custody.

TPR stands for Termination of Parental Rights.

TRIAD is a community-based partnership between law enforcement agencies and agencies and individuals involved in elderly issues.

Unorganized Townships Fund is the fund used to account for and report financial resources of the Unorganized First Assessment and Unorganized Second Assessment districts.

GLOSSARY

VFCT stands for Voluntary Foster Care Treatment.

WCA stands for Wetland Conservation Act.

WIC stands for Women, Infants, and Children and is a social services program to provide food and formula assistance to qualifying individuals.

Working Capital is current assets minus the current liabilities.

WSN stands for Widseth Smith and Nolting Architects.