



2021

Annual Budget & Capital Improvement Plan

Adopted by County Board
December 29, 2020



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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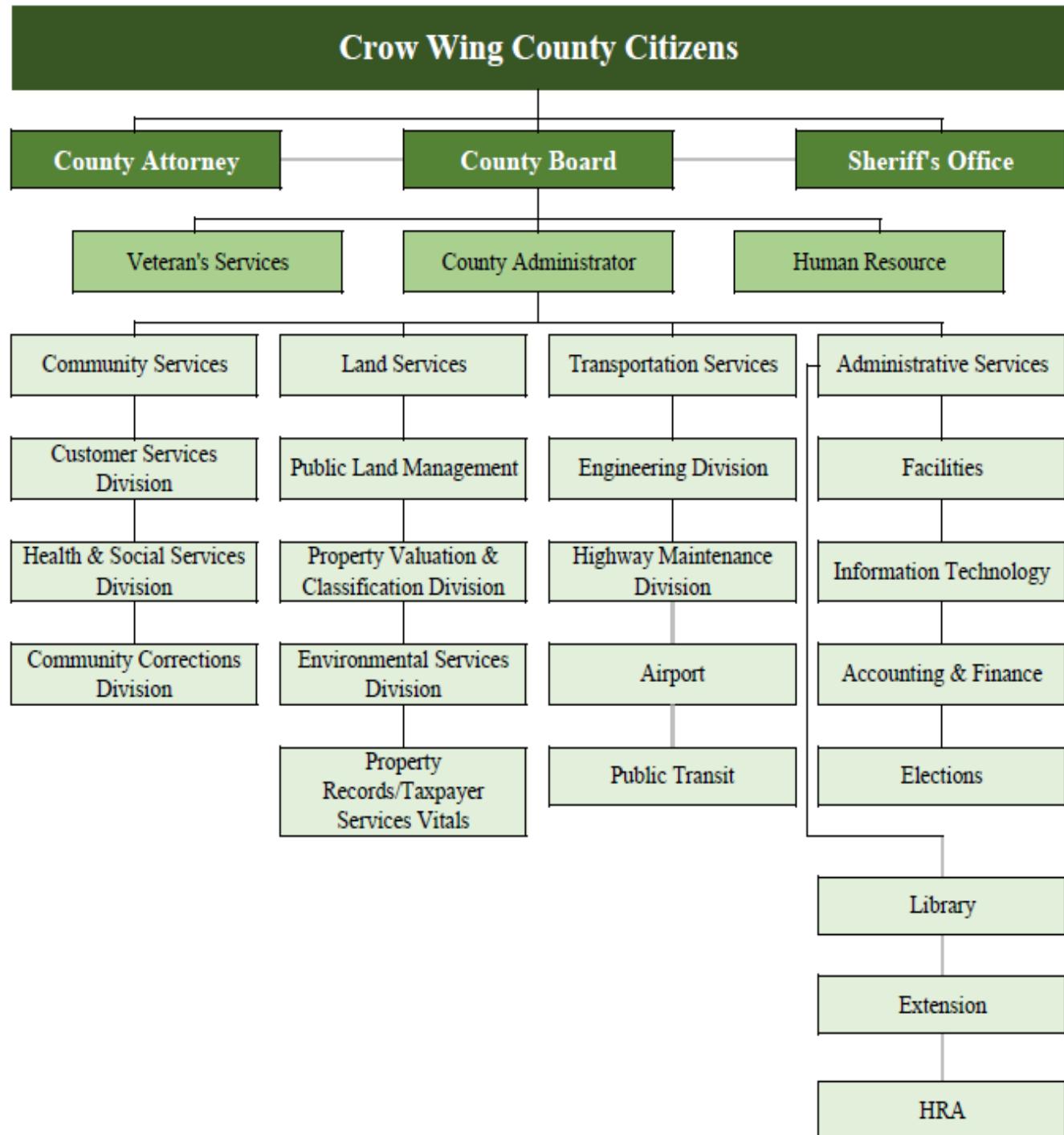
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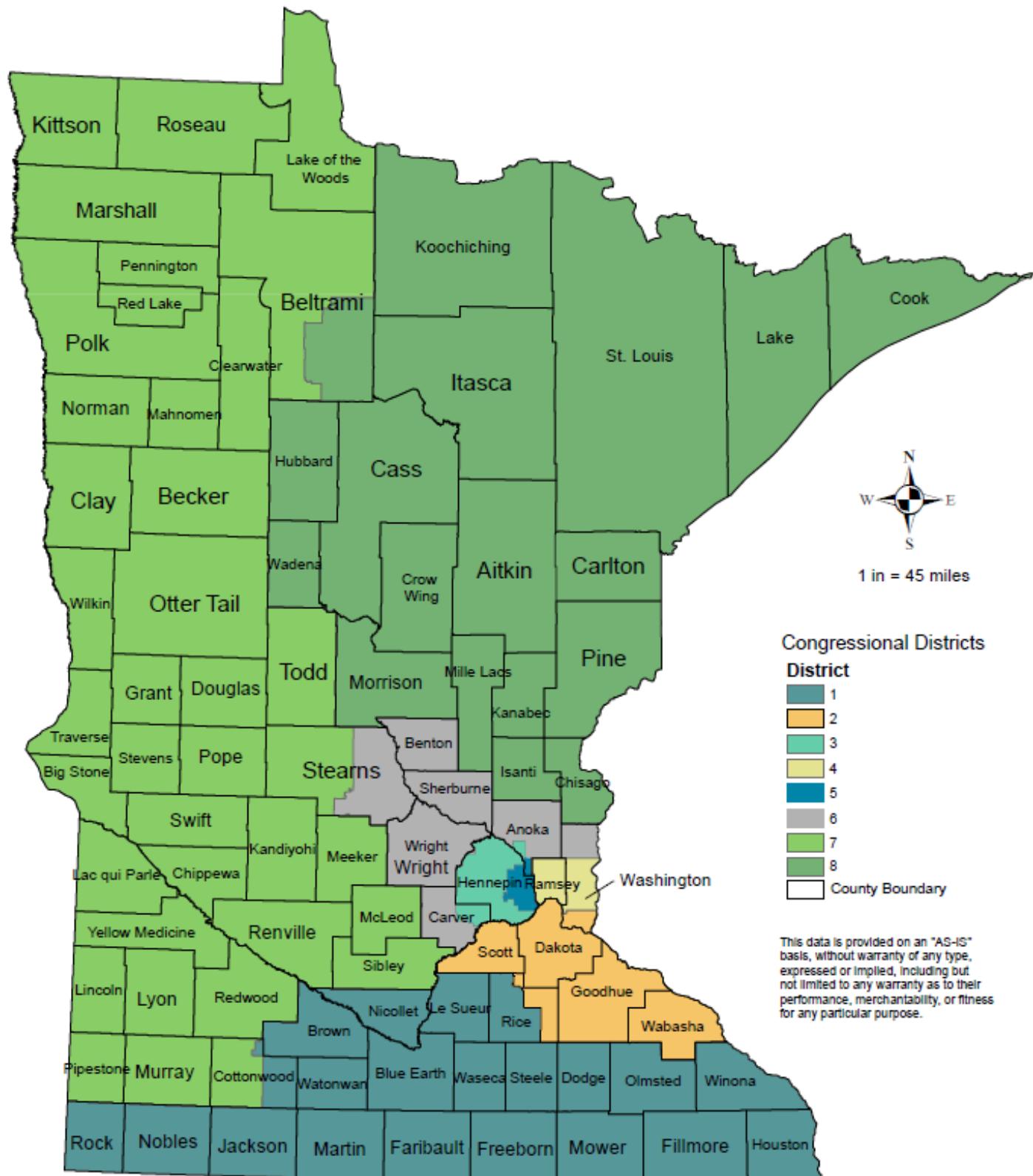


Organizational Chart



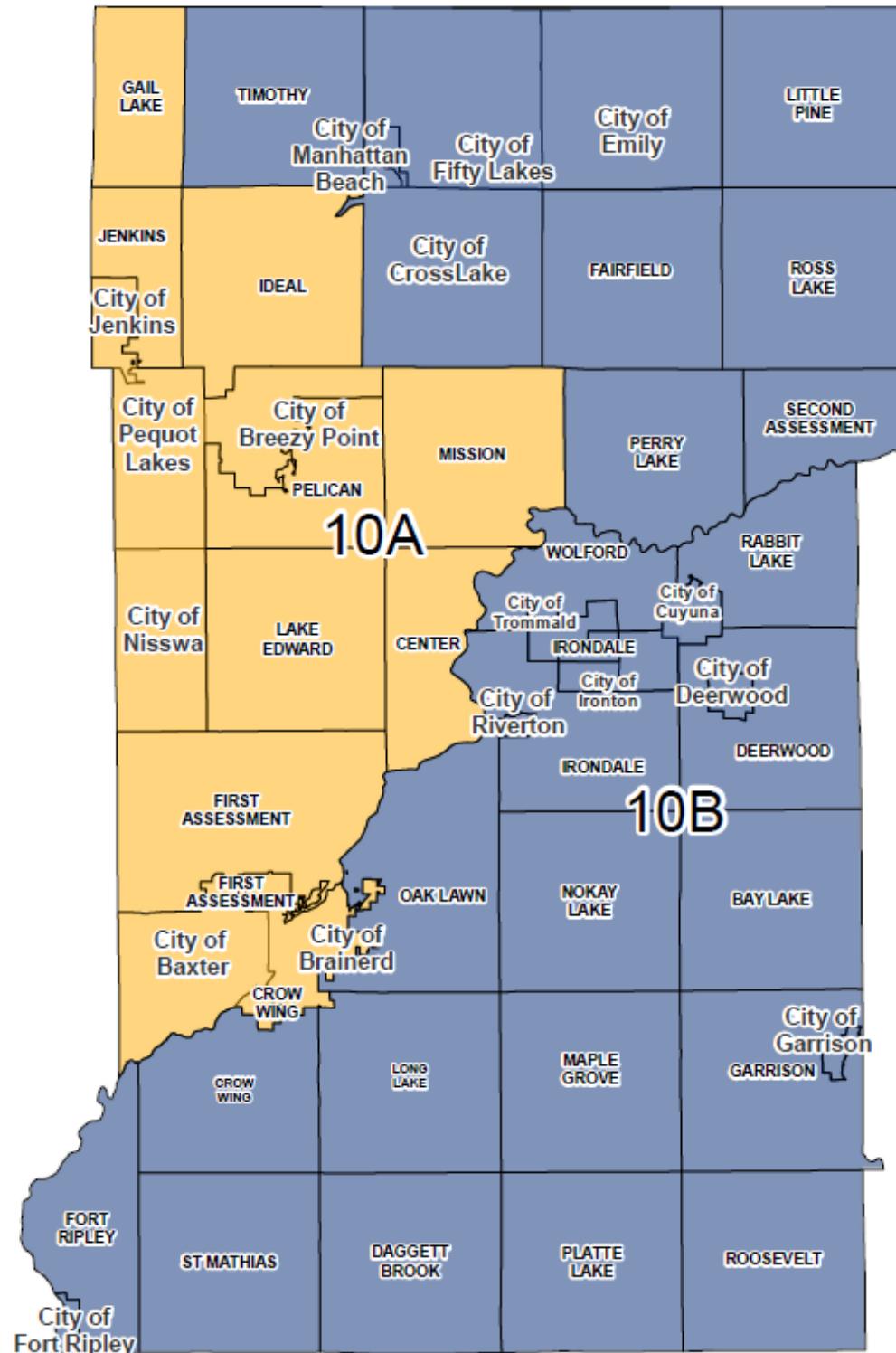


State of Minnesota Congressional Districts





Crow Wing County Legislative Districts



Legislative Districts

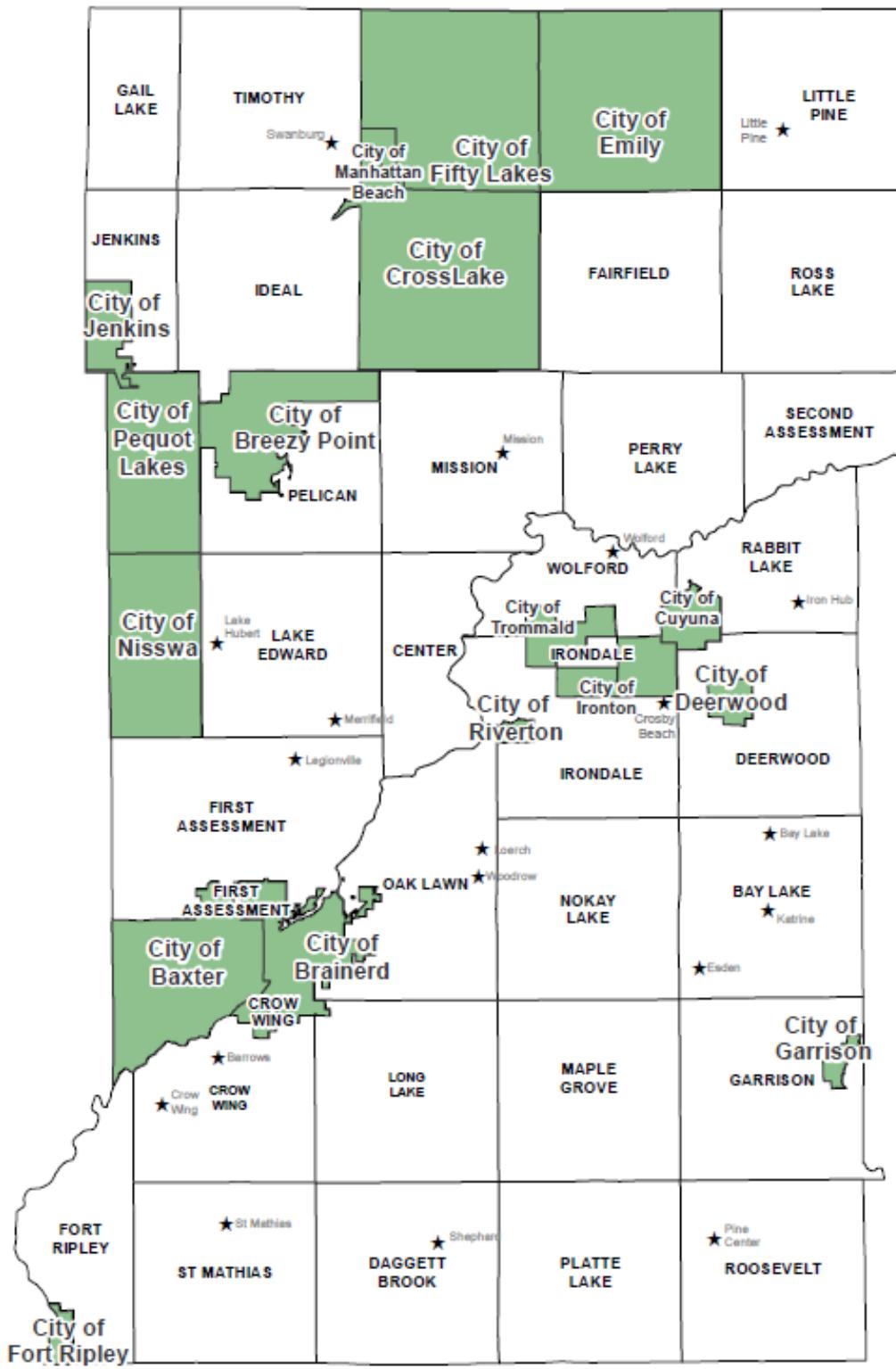
- 10A
- 10B
- Township/City Boundary

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Crow Wing County Political Subdivisions

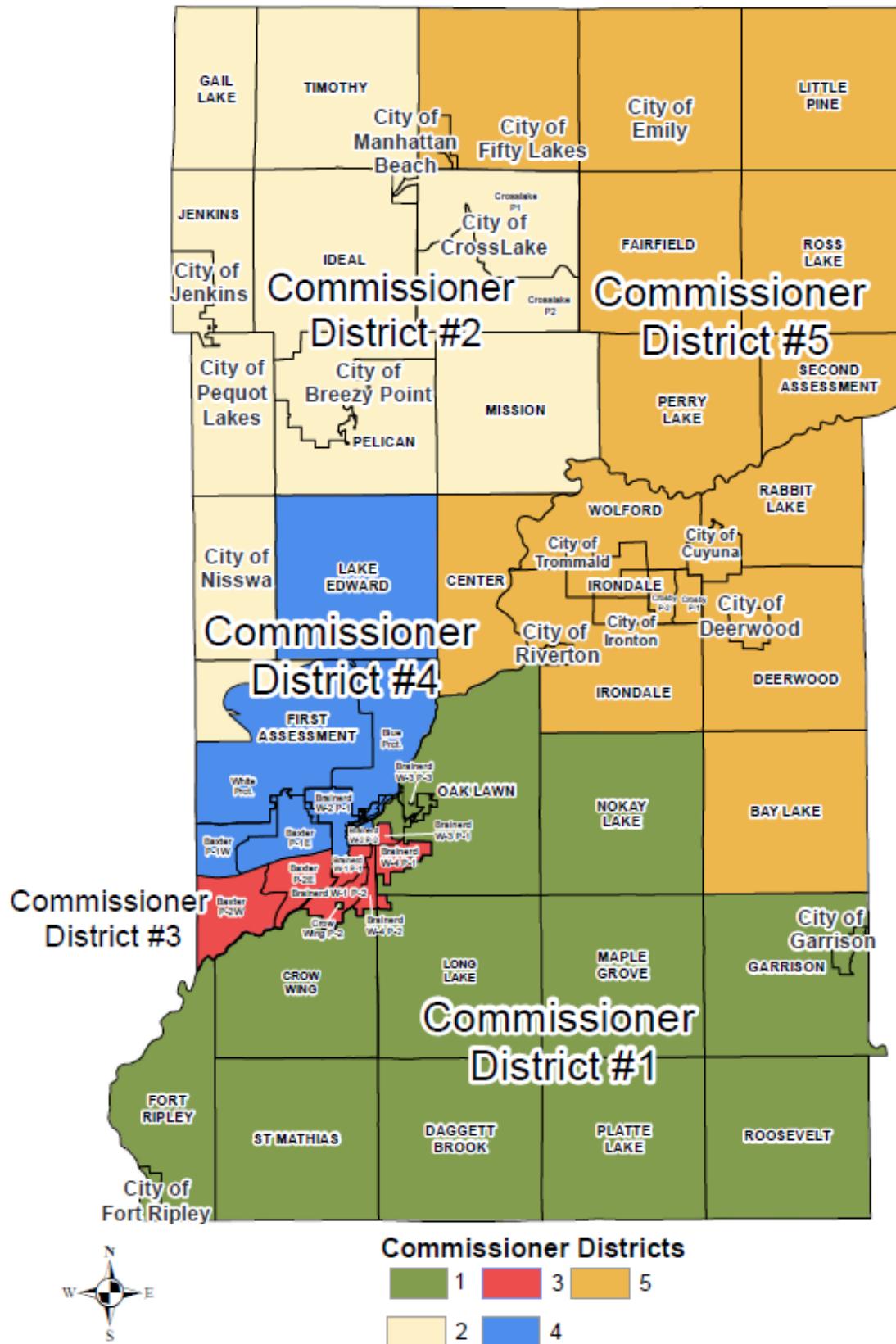


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Crow Wing County Commissioner Districts



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Commissioner Districts

| | | |
|---|---|---|
| 1 | 3 | 5 |
| 2 | 4 | |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Crow Wing
Minnesota**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director



2021 Budget Highlights

TO: County Board
FROM: Tim Houle, County Administrator
DATE: February 25, 2021
SUBJECT: 2021 Budget Highlights

I am pleased to present you the 2021 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 2021 that are called out in the budget process, both for operations and for capital planning.

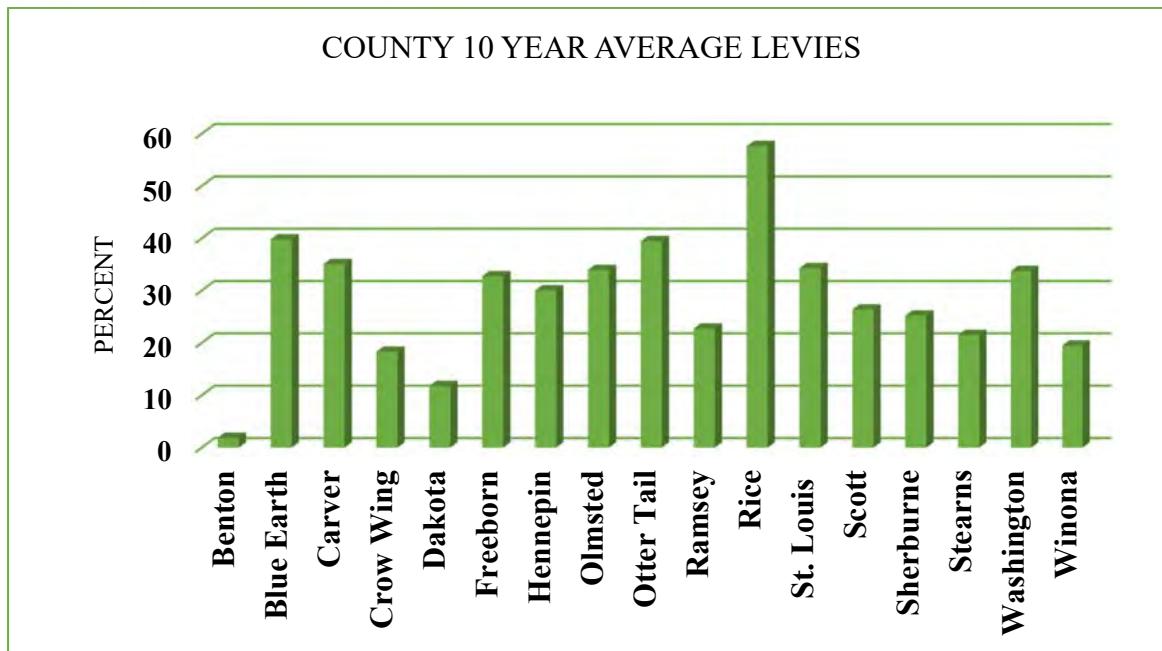
The County levy for 2021 increased by 4.97%. It is only the third year in ten years that the County's levy has increased and is the lowest percentage increase of those three years. There were a number of primary drivers for that increase that had simply overwhelmed the organization's capacity to absorb without additional resources. Most notable of those trends are COVID-related impacts within our organization and our community, rising rates of methamphetamine use and mental illness. The latter two are concerning ongoing trends that we will need to engage in reducing in the future and it will be challenging to do so. Our primary challenge in 2021 will be to get our community back on a "normal" footing post-COVID.

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 our continued aggressive financial strategy. In addition, it is also a key strategy for coping with the labor shortages that are already occurring brought on by the retirement of the Baby Boom generation, one of the most significant threats 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 2021. It is, therefore, even more important to note that these strategies are not just a piecemeal collection of random approaches, but are 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-County Association as a reasonable comparison group of suburban and regional center counties. Ten-year cumulative levy change percentage results for them are as follows:



2021 Budget Highlights



As the chart clearly shows, Crow Wing County is among the lower of 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 ten years has increased by a total of 18.3%, from \$34,876,657 in 2012 to \$41,262,480 in 2021, an increase of almost \$6.4 million. This equates to an annual increase averaging 1.8% per year for this ten-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 2021 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, fund balance growth, and using prudent capital planning processes for long-term needs.
- Promoting a strong, healthy, and vibrant Brainerd Lakes Area now and into the future.



2021 Budget Highlights

Key 2020 Accomplishments:

Organizational Finance:

- The 2021 budget which was approved and adopted by the County Board in December 2020, was only the third year in ten years that the County tax levy was increased.
- In a 2020 comparison of four nearby counties, Crow Wing County once again had the second-lowest County tax levy per capita at \$660.20.
- Crow Wing County 2020 revenue budget came in at 104.28% of budget; expense budget came in at 99.92% of budget without taking into account CARES Act dollars. Taking those dollars into account, our 2020 revenue came in at 114.13% of budget and expenses came in at 106.86% of budget.
- We also added almost \$3.7 million in fund balance growth, including an almost \$1 million drawdown by the Highway Dept, which simply reflected the timing of when the revenues came in versus when we paid out for project completions. Given that, in all other areas of operation, in 2020, we built closer to \$4.7 million in the General Fund, Community Services fund and the Capital Projects Fund, all of which are below targeted levels. While there is further to go on this, we made substantial progress on this in 2020.

Protecting our communities:

- Completed Phase 3, the final phase of Law Enforcement Center remodel project on-time and on-budget.
- Increased investment in drug interdiction efforts through the addition of two new drug enforcement agents within the Sheriff's Office.
- Implemented an updated security control and camera system within the Jail.
- Continued to expand community engagement through law enforcement outreach through means such as through the Brainerd lakes Area Drug Education efforts.
- Jail Central Command controls were upgraded to current technology.

Caring for our people:

- Continued to streamline the adoption process for children in foster care after the termination of the parents' parental rights to ensure these children are placed as quickly as possible. Out-of-home placement costs continued to decline in 2020.
- Significant decrease in State Facility costs; goal was 3% decrease and we came in 23.5% under budget due in part to the our role in developing the Regional Transition Specialists position with clear objectives and adding a weekly Commitment meeting in which all people who are currently under a Civil Commitment are discussed and plans are in place.
- Provided Protective Sheltering to 295 people in Crow Wing County. Obtained \$681,476 in COVID Sheltering grants which allowed Emergency Funds and CARES Act funds to go to other needs in our community.
- Utilized CARES funds to secure Carey Guides licenses, Tools on Demand, and Brief Intervention Tools for Corrections Agents for next 5 years. Significantly advances our



2021 Budget Highlights

ability to advance evidence-based practices and track additional data with the use of these tools.

- Labor Relations: Successfully settled open labor contracts with Assistant County Attorneys, Teamsters Local 320, IUOE Local 49 - Highway, and IUOE Local 49 – Facilities.
- Performance Management: developed and work to refine the key performance indicators for all staff levels within the county and create performance expectation roadmaps, training staff, and update performance management system to align to key performance expectations, practices, and behaviors delivering on the organizational priorities

Strengthening our lakes and trees:

- Developed and implemented a policy and procedure to standardize and institutionalize an improved process for the enforcement of non-compliant land use cases.
- Conducted a grand opening of the Pequot Lakes Fire Tower Park to once again make public use of this local iconic structure safe and available.
- Completed construction on Cells 5 & 6 at the County landfill to continue to provide an enclosed, self-contained, environmentally-responsible, and cost-effective waste management solution to the residents of CWC.
- Completed an update of the County's Land Use Control Ordinance to reflect current best-practices in the field of land use planning and zoning.

Keeping our roads safe:

- Hit our snowplow targets 97.5% of the time.
- Implemented our 5-year transportation plan projects for 2020 on-time and on-budget.
- Delivered an innovative, real-time snow plowing progress on the county road system during snow events on the county's website.

Deliver excellence to our customers:

- Implemented new Recording software and its integration into the new tax system.

Stewards of our money:

- The Senior Management Team of CWC developed and recommended the 2021 budget proposal to the County Board for the second time. This was part of their ongoing development into a management team for the entire organization, not just for their respective business units. They also completed the recommendation of the County's Capital Equipment Plan for the third year in a row.
- Continued to closely monitor expenses and producing conservative budget requests. Budget for 2021 was heavily influenced by COVID, rising rates of meth use and mental health issues, which resulted in the third levy increase in 10 years with a 4.97% levy increase, which is the lowest percentage increase of the three years we have had levy increases.



2021 Budget Highlights

- Reviewed, updated and received approval from the County Board of six of the organizations financial management policies.
- Continued to closely monitor expenses and producing conservative budget requests.
- Conducted a comprehensive program evaluation of our landfill and recycling program.

Foster organizational excellence:

- Finalized conversion of the new tax CAMA system such that 2021 tax statements are generated by the new system. Conversion process has significantly involved staff to transfer data and verify accuracy, while continuing ongoing service delivery needs.
- Expanded redundancy in the county's network operations to better ensure continuity of operations in the case of a major systems failure in one area.
- Added additional hardware and added licenses to allow our workforce to work remotely throughout much of 2020.
- Successfully concluded negotiations on four labor agreements within budget parameters.
- Continued to refine succession planning and talent development program to create a more robust and effective training and development for all employees of the organization, with a particular focus on supervisory training related to performance management work.
- Developed a long range Facilities strategic plan.
- Researched and evaluated future trends which we can expect will affect our organization and developed a strategic plan for HR, focusing on the various HR disciplines, to effectively leverage those trends to our organization's maximum benefit.
- Launched Microsoft Dynamics 365 CRM software for CWC to leverage developing trends in artificial intelligence and/or voice-first technologies to perform basic and repetitive functions to free up staff time for other higher-level functions, including the potential deployment of bots to better serve the public in real-time via our website based on our national environmental scan of best practices by other public and, where appropriate, private sector counterparts.

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 2019 population, the latest for which figures are currently available, at 65,274, which is a 4.43% 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 and the tourism industry was greatly affected



2021 Budget Highlights

by COVID, though both appear poised to rebound at present, with a continuing uptick in new construction in 2020. In fact, the new construction rate in Crow Wing County in 2020 tied for the highest percentage increase since the Great Recession. While our tourism industry suffered greatly in 2020 due to COVID closures, we did also see an increase in family-based vacation travel (as opposed to conferences and events), which did help mitigate some of the negative effects on this industry due to COVID. Total market values of property within the County are finally now starting to approach the historic high water mark of 2010.

Unemployment in Crow Wing County dipped in 2020 to 4.9% from 5.7% in 2019, though these are not seasonally adjusted rates and the tourist trade significantly modifies these numbers throughout the year. In addition, COVID drove these unemployment figures substantially up and down throughout the year as businesses were forced to close. As a result, this data is not as insightful as it would be in a normal year. The unemployment rate clearly still reflects the tightening of the labor market which has been identified as a key organizational threat. The difference between Crow Wing County's unemployment rate and the state's unemployment rate closed significantly in 2020 to only .4% higher than the state average, the closest that gap has been for decades. It remains to be seen if this is a COVID-impact that will go away or if this is the start of a new trend. Notably, Crow Wing County's unemployment rate is still considerably lower than many parts of Greater Minnesota.

Continuing the pattern, per capita income in Crow Wing County was below the state average, but above most parts of Greater Minnesota. Crow Wing County closed that gap to the point where we are now 15th highest per capita income of the 87 counties in MN. 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 2020 stood at \$6.68 per capita, compared to \$156 per capita in 2019. This is a reflection of having made the last debt service payment on our largest outstanding bonds in 2020 to the point where our total debt is now at only \$417,200. 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.

2021 Strategic Priorities:

Protecting our communities:

- Complete an evaluation and develop recommendations to improve our security within the Judicial Center.



2021 Budget Highlights

- Continue collaboration, data collection, and expansion of CIBS model program, crossover work, and develop Domestic Violence Program options that will help to reduce duration and incidence of out of home placements and keep children with their family and in the community when it is in the best interest of the child and public safety.
- Complete Jail HVAC/BAS and smoke control system replacement

Caring for our people:

- Closely monitor and find opportunities to capitalize on Substance Use Disorder Reform initiatives at the State and Federal level to benefit those citizens in CWC struggling with CD and/or co-occurring morbidities to help break cycles of addiction and related mental health issues.
- Implement a review process by which we identify outcome measures for residential placement settings within the child protection realm. Review will include an evaluation of the degree to which each facility achieves the outcomes it purports to be able to advance and that will meet our placement goals.
- Continue work with Sourcewell and other regional partners on the development of a business plan for a mental health facility within our region that provides tiered mental health services potentially for both adults' and children.
- Fully implement, review, and evaluate the Systems of Care approach to children's mental health service delivery for costs and benefits of the approach, including not just financial costs and benefits but also costs and benefits to the mental health status of children in this care model.
- Develop and recommend strategies for ongoing critical incident debriefing for all staff who are exposed to trauma.
- Conduct an analysis of what the organization might expect for turnover of senior employees throughout the organization and assist business units with planning for that succession.

Strengthening our lakes and trees:

- Complete replacement of existing Environmental Services permitting system to new CRM platform to better enhance user-functionality and ease of use.
- Implement new short term rental ordinance, including notices, applications, approvals, appeals, and payment of application fees.
- Develop and implement a policy and procedure to standardize and institutionalize an improved process for the enforcement of non-compliant land use cases.
- Initiate the process on updating the County's Comprehensive Plan. This includes project timeline, stakeholder committee establishment and clear consistent communication to the County Board.

Keeping our roads safe:

- Hit our snowplow targets at least 95% of the time.



2021 Budget Highlights

- Research and evaluate a citizen communication portal that could be used by citizens to report road issues, e.g. potholes, downed road signs, and so on.
- Finalize the “Where’s my snow plow” application including a real-time indicator plowing status.
- Initiate roadway turn backs to proper jurisdictions in order to reduce future liability and achieve increased efficiency during snow plow operations.
- Replicate existing Highway Department permits with new CRM software.
- Acquire 33% of parcels required for 2023 CR 115 project.
- Present a County Board resolution to extend the Local Option Sale Tax for another 10-20 years

Deliver excellence to our customers:

- Complete a national environmental scan of KPI measures used in the public sector and, where appropriate the private sector, to refresh our Managing for Results measures.
- Complete Central Plant Chiller #2 compressor rebuilding thereby allowing for a higher assurance level of continuity of service.
- Prepare and execute COVID vaccination effort and education around the vaccine’s efficacy.
- Conduct a comprehensive gaps analysis on services and facilities that are used by Crow Wing County, both locally and statewide. Analysis will include discussion with regional partners about implementation of services that are currently accessed outside of our community to begin to provide them within our community.

Stewards of our money:

- Develop and implement standardized monthly reporting of financial results that are consistently applied across the organization as well as the development of a more robust variance analysis framework to accompany each of those monthly reports. This standardization will allow for more consistent training and development of senior leaders and program managers to better understand and make actionable monthly financial results and future adaptations necessary to produce consistent budget performance.
- Evaluate capital planning program to add a component that would more effectively reflect ROI for significant new capital purchases which reflects best practices from both the public and private sector.
- Evaluate benefits plan design and develop a 3-5-10 year plan to develop cost-effective alternatives for CWC and its employees and retirees in order to reduce costs and/or minimize rates of increase and maximize the ROI for all involved.
- Develop a budget amendment and process for operations, capital project, and personnel budget amendments to fit the needs of departments. Working with HR on the personnel budget amendment portion to get an all-encompassing document and process for the addition or change in staffing in a department.
- Automate the input of data collected on snowplows while plowing into the Financial Systems



2021 Budget Highlights

Foster organizational excellence:

- Support and drive data analysis initiative countywide to build skill sets in data analysis around the very large datasets Crow Wing County maintains in order to make better, more data-informed decisions to improve our processes, our results, and/or our customer service. Project will involve identification of existing datasets and their native programming language and subsequently designing and implementing training around that newly acquired global view for a cohort of employees to specialize their skills in mining “big” data.
- Scope technology blueprint for the county campus’ technology infrastructure and fully integrate into the existing infrastructure blueprints for building structure, electric, plumbing, and so on. Maintain this information through proper documentation of as-builts.
- Complete annual update of Technology Strategic Plan for County Board consideration.
- Develop and implement labor strategy for 2021 and beyond, secure Board approval, and implement through contract negotiations for labor contracts that open in 2021.
- Develop procedure and plan for effective project management for organization for construction, technology, and other multi-functional projects.
- Develop a “post-COVID” plan to assess workforce needs and changes to infrastructure, tools and resources.

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 delivering high-quality services while continuing to drive our cost structure downward. Notably, during each year of the Great Recession and through 2020, while our financial plan—our levy and budget—called for tight resources to be made available, we continued to out-perform those plans each year, contributing fund balance growth in most years 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 still one of the greatest threats 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 2021 levy and budget helps to incrementally advance us to meet them. The approved budget book is attached for your information.

Respectfully submitted this 25th day of February, 2021.

Our Vision: Being Minnesota's favorite place.



Protecting our communities.

We keep our communities safe through proactive enforcement, preparing for the unexpected, and providing leadership when it's needed most.



Caring for our people.

We meet people in their time of need, providing assistance and mentorship while encouraging independence.



Strengthening our lakes and trees.

We manage our land and water responsibly, ensuring we have unmatched resources to enjoy, now and for generations to come.



Keeping our roads safe.

We design, improve, and maintain our roads, keeping them safe and clear for all to enjoy the drive.

Our organizational priorities

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



Every day...

...We deliver excellence to our customers by:

- Encouraging community engagement.
- Providing needed services within the community.
- Fostering community relationships to enhance our services.
- Assuring all people are treated with respect.



...We are stewards of our money by:

- Streamlining our processes to reduce waste, time, and cost.
- Providing meaningful solutions through wise investments.
- Being transparent with our spending and reporting.



...We will inspire each other to excellence by:

- Treating all people with dignity and respect.
- Using technology to improve customer service.
- Enabling a workforce that cares.
- Creating a dynamic and engaged work culture.

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





County Profile

CROW WING COUNTY AT A GLANCE

HISTORY

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.



LOCATION

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.

GOVERNMENT

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.

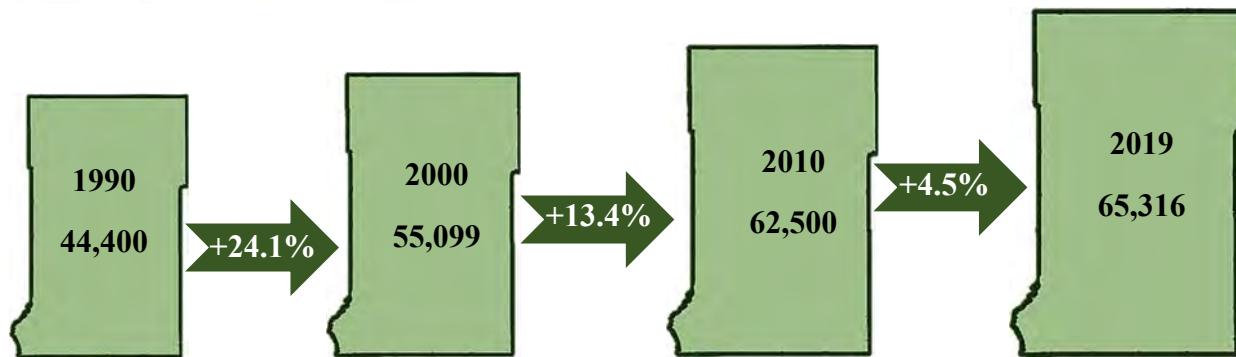
DEMOGRAPHICS

POPULATION

Crow Wing County had a population of 65,316 in 2020 according to the United States Census Bureau. In the 90s, the County experienced a 24.1% population growth followed by moderate growth and is now just above 65,300 residents.



County Profile

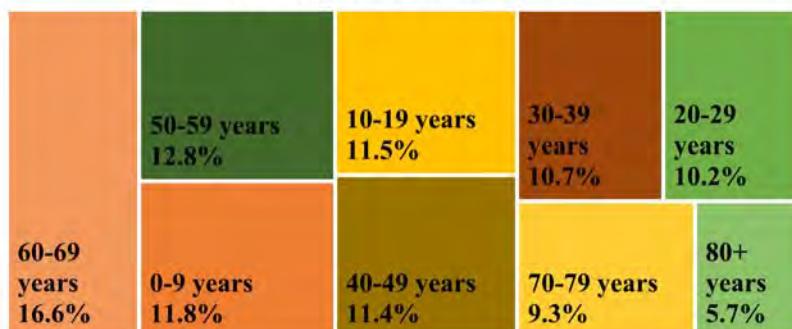


Source: United State Census Bureau

AGE AND GENDER

For 2019, the Census reported that the estimated average age of Crow Wing County residents was 45 years. Males made up 48.8% of the population and females were 51.2%. Within this gender distribution, 27.9% of the population was under age 25, and 23% were over age 65.

AGE DISTRIBUTION



EDUCATIONAL ATTAINMENT

Educational attainment has increased in Crow Wing County over the past nine years. The estimated percentage of residents over age 25 with a high school diploma (or equivalent) or higher form of education increased by 4.0% since 2010. The estimated percentage of residents over age 25 with a bachelor's degree or higher increased by 15.5% over the same time period.

| Estimated Educational Attainment for Crow Wing County | | | | | | |
|---|---------------------------------|---------------------------------|----------|------------------------------|------------------------------|----------|
| | 2010 | 2019 | | 2010 | 2019 | |
| | 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 | 91.3% | 95.1% | 4.2% | 22% | 25.4% | 15.5% |

*Percentage of population aged 25 years and older Source: 2010: American Community Survey 5-Year Estimates; 2019 American Community Survey 1-Year Estimates (Educational Attainment)



County Profile

LOCAL ECONOMY

The County contains a variety of commercial and industrial businesses in areas such as retail and wholesale, health care, education, manufacturing and construction, and financial and information services. Tourism is an important facet of the local economy.

TOURISM

Located in the heart of the Brainerd Lakes region, Crow Wing County is one of Minnesota's most popular destinations for outdoor recreation. During the height of tourism season the County's population swells to an estimated 300,000 when tourists and seasonal residents are taken into consideration. Leisure and hospitality industries brought in over \$234 million in gross sales in 2018, the most recent year data is available, making a 0.4 percent increase in gross sales when compared to 2017. In 2019, 260 leisure and hospitality businesses employed an annual average of 4,211 employees. This was an increase of 170 jobs over 2018, or 4.2 percent. The seasonality of leisure and hospitality businesses creates employment data fluctuations throughout the year.

Tourists in Crow Wing County enjoy the following:

- Water activities on over 465 lakes including Mille Lacs Lake, the Whitefish Chain, and the Gull Lake Chain
- Golfing on over two dozen golf courses
- Activities such as hiking or biking in Crow Wing State Park or Cuyuna Country State Recreation Area

RETAIL AND WHOLESALE

In 2019, 343 retail trade businesses employed an annual average of 4,799 employees, a decrease of 164 jobs, or 3.3 percent, over the previous year. In 2019, an annual average of 558 individuals were employed by 65 wholesale trade businesses, a decrease of 20 jobs, or 3.5 percent, over the prior year. One of the largest wholesale employers, Costco, employs 198 individuals.

EDUCATION

The K-12 schools in the Brainerd Lakes Area educate approximately 9,900 students annually, making the combined districts the 14th largest in the state. The largest of these is Independent School District (ISD) #181, serving Brainerd and surrounding communities with enrollment over 6,800. Brainerd also hosts the campus of Central Lakes College (CLC), a comprehensive community and technical college. CLC serves about 6,000 students per year.

In 2019, 38 establishments provided 2,264 jobs in the area of educational services, an increase of 50 jobs, or 2.26 Percent, when compared to 2018 employment data.



County Profile

HEALTH CARE

Crow Wing County is served by a number of first-rate medical facilities. The Cuyuna Regional Medical Center (CRMC) consists of a medical campus providing cardiovascular, optometry, long-term care, and memory loss services, among others. The campus continues to expand and is the major employer in the Crosby-Ironton-Deerwood area, employing approximately 973 physicians, nurses, health care professionals, and support staff. Essentia Health currently operates the St. Joseph's Medical Center in Brainerd, a 80-bed nonprofit hospital offering services in a wide variety of medical specialties. Essentia Health St. Joseph's Clinics are a group of integrated clinics throughout the lakes area. The Essentia Health System employs more than 1,500 medical professionals and support staff in Crow Wing County and is considered the largest integrated health system in north central Minnesota.

In 2019, 214 Crow Wing County establishments provided an annual average of 5,967 jobs in the areas of health care and social assistance. This was a decrease of 180 jobs over 2018, or 2.9 percent.

MANUFACTURING AND CONSTRUCTION

In 2019, 118 companies employed an annual average of 2,797 people in a variety of manufacturing arenas, from plastics to precision machining and metal fabrication. This is an increase of 82 positions, or 3.0 percent, when compared to 2018 employment data. Clow Stamping and Bang Printing are the largest manufacturing employers in the County with approximately 545 and 200 employees, respectively. In 2019, 273 area construction firms employed 1,990 people, an increase of 77 jobs in Crow Wing County. This reflects a 4.0 percent increase when compared to 2018 employment data.

FINANCE AND INSURANCE

The finance and insurance industries are well represented in the region. In 2019, 200 firms provided an annual average of 1,679 jobs, an increase of 102 jobs over the prior year. This reflects a 6.5 percent increase when compared to 2018 employment data. One of the area's largest financial services employers is Ascensus, which employs 480 people in its Brainerd and Baxter offices.

EMPLOYMENT AND PERSONAL INCOME

EMPLOYMENT BY INDUSTRY

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 \$234 million in gross sales in 2018 (most recent data available), according to Explore Minnesota.

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.



County Profile

| Crow Wing County Employment by Industry | | | |
|---|---------------|---------------|-------------|
| Industry | 2018 | 2019 | % Change |
| Leisure & Hospitality | 4,041 | 4,211 | 4.2% |
| Retail | 4,963 | 4,799 | (3.3%) |
| Wholesale | 578 | 558 | (3.5%) |
| Education & Health Services | 8,362 | 8,237 | (1.5%) |
| Public Administration | 1,321 | 1,382 | 4.6% |
| Manufacturing | 2,715 | 2,797 | 3.0% |
| Construction | 1,913 | 1,990 | 4.0% |
| Financial Activities | 1,577 | 1,679 | 6.5% |
| Natural Resources & Mining | 75 | 60 | 20% |
| Utilities | 122 | 121 | (0.8%) |
| Transportation & Warehousing | 643 | 603 | (6.2%) |
| Information | 421 | 404 | (4.0%) |
| Professional & Business Services | 2,058 | 1,914 | (7.0%) |
| Other Services | 961 | 1,006 | 4.7% |
| Total | 29,750 | 29,761 | 0.0% |

Source: Minnesota Department of Employment and Economic Development

| Crow Wing County 2018* Top Employers | | |
|--------------------------------------|--------------|-----------------|
| Employer | Employee | % of Population |
| Essentia Health – Central Region | 1,496 | 4.7% |
| Grand View Lodge Resort & Spa | 997 | 3.2% |
| Cuyuna Regional Medical Center | 973 | 3.1% |
| Independent School District 181 | 900 | 2.8% |
| Clow Stamping | 545 | 1.7% |
| Breezy Point Resort | 525 | 1.7% |
| Madden's Inc | 500 | 1.6% |
| Ascensus | 480 | 1.5% |
| Crow Wing County | 471 | 1.5% |
| Cragun's Resort | 408 | 1.3% |
| Total | 7,295 | 23.1% |

Source: Crow Wing County 2019 Comprehensive Annual Financial Report (CAFR)

**2019 data was not available; 2018 was used.*

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 was at 4.3% in 2019, an increase of 0.4% from 2018. The unemployment rate was above the national average of 3.7% and higher than the state average of 3.2%. The unemployment rate was lower than the 9.6% rates that was posted in 2009.



County Profile

| County, State, and National Unemployment Rates | | | |
|--|------|------|----------|
| | 2018 | 2019 | % Change |
| Crow Wing County | 3.9% | 4.3% | 0.4% |
| Minnesota | 2.9% | 3.2% | 0.3% |
| United States | 3.9% | 3.7% | (0.2%) |

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

INCOME

Crow Wing County's per capita personal income (PCPI) increased 2.3% from 2018 to 2019 (the most recent data available for the County). This increase is in line with the State of Minnesota. Crow Wing County's PCPI rank was 69th of 87 counties in the state. Crow Wing County was 78% of the state's average of \$58,834 and 81% of the national average of \$56,490.

| County, State, and National Per Capita Personal Income | | | |
|--|----------|----------|----------|
| | 2018 | 2019 | % Change |
| Crow Wing County | \$44,641 | \$45,685 | 2.3% |
| Minnesota | \$57,515 | \$58,834 | 2.3% |
| United States | \$54,446 | \$56,490 | 3.8% |

Source: Bureau of Economic Analysis

Personal income of residents in Crow Wing County increased from \$2,892,480 to \$2,972,016 in 2019, an increase of 2.7% 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 2018 to 2019 the percentage of people living in poverty in Crow Wing County increased 2.1%.

| Percentage of Persons Below Poverty Level | | | |
|---|-------|-------|----------|
| | 2018 | 2019 | % Change |
| Crow Wing County | 10.5% | 12.6% | 2.1% |

Source: US Census 2019 American Community Survey 1-Year Estimates (Educational Attainment)



County Profile

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 2019 | | |
|-------------------------|-------------|-----------------|
| | Amount | Debt per Capita |
| Crow Wing County | \$4,980,000 | \$84 |

Source: Crow Wing County 2019 Comprehensive Annual Financial Report (CAFR)

STATISTICAL INFORMATION

| Principal Property Taxpayers 2019 | | |
|---------------------------------------|------------------------|--|
| Taxpayer | Net Tax Capacity Value | Percentage of Total Taxable Net Tax Capacity Value |
| Minnesota Power and Light | \$797,065 | 0.71% |
| Burlington Northern Santa Fe Railroad | \$638,858 | 0.57% |
| Brainerd Lakes Integrated Health | \$631,928 | 0.56% |
| Etoc Co. Inc. | \$536,834 | 0.48% |
| Mills Property Investments LLC | \$522,219 | 0.46% |
| Northern States Power | \$490,722 | 0.44% |
| SUSO 2 Brainerd LP | \$472,496 | 0.42% |
| Mills Properties Inc. | \$348,215 | 0.31% |
| Great River Energy | \$326,864 | 0.29% |
| Crow Wing Coop Power & Light | \$308,747 | 0.27% |

Source: Crow Wing County 2019 Comprehensive Annual Financial Report (CAFR)

| Geography | |
|-------------------------|--------------------|
| Total Area | 1,156.53 sq. miles |
| Land Area | 999.04 sq. miles |
| Water Area | 157.49 sq. miles |
| Number of Water Bodies | 465 |
| Number of State Forests | 2 |

Source: Crow Wing County Website



County Profile

| Crow Wing County Land Use | | |
|---------------------------------|-----------------|-------------|
| Description | Sq. Miles | % Sq. Miles |
| Urban/Industrial | 9.07 | 0.79% |
| Farmsteads and Rural Residences | 4.76 | 0.41% |
| Other Rural Developments | 18.22 | 1.58% |
| Cultivated Land | 20.76 | 1.80% |
| Grassland | 179.00 | 15.46% |
| Shrubby Grassland | 7.15 | 0.62% |
| Regeneration/Young Forest | 41.54 | 3.59% |
| Mixed Forest | 67.51 | 5.84% |
| Deciduous Forest | 426.5 | 36.87% |
| Coniferous Forest | 49.72 | 4.30% |
| Water/Wetlands | 327.17 | 28.29% |
| Gravel Pits/Bare Rock | 5.15 | 0.45% |
| Total | 1,156.53 | 100% |

Source: Minnesota Land Management Information Center

| Crow Wing County Annual Average Climate | |
|---|--------|
| High | 52.7°F |
| Low | 30.1°F |
| Rainfall | 2.3" |
| Snowfall | 3.6" |

Source: NOAA



**Accounting, Auditing, and
Financial Reporting Policy**

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**Adopted by County Board
September 10, 2013
Amended December 15, 2020**



Accounting, Auditing, and Financial Reporting Policy

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY *TABLE OF CONTENTS*

SECTION DESCRIPTION

- I. Accounting, Auditing, and Financial Reporting Policy Statement of Purpose
- II. Scope
- 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



Accounting, Auditing, and Financial Reporting Policy

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, Administrative Services Director, and the Finance Director. The Finance Director 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 Finance Director 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.



Accounting, Auditing, and Financial Reporting Policy

D. MANAGEMENT DECISION ON ACCOUNTING ISSUES

The Finance Director 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, debt service, capital project, permanent, proprietary, fiduciary and custodial 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.

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



Accounting, Auditing, and Financial Reporting Policy

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.

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 a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



Budget Policy

BUDGET POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

**August 13, 2013
Amended November 27, 2018**

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

BUDGET POLICY *TABLE OF CONTENTS*

SECTION DESCRIPTION

- 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



Budget Policy

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.



Budget Policy

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 |



Budget Policy

| | |
|---|---|
| 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 |

I. 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.



Budget Policy

II. 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.

A. 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).

B. 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.



Budget Policy

(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.

XII. 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.



Budget Policy

(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.



Budget Policy

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.

XIII. 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.



2021 Budget Calendar

| Dates | Task | Responsibility |
|---|--|---------------------------------|
| March 2nd - March 6th | Individual Senior Manager Meetings with Finance & Business Managers | Admin/Financial Services/Depts. |
| April 6th | 2021 Capital Improvement Plan (CIP) packets to departments | Admin/Financial Services/Depts. |
| April 6th | CIP Advisory Committee meeting | CIP Advisory Committee |
| April 13th - May 22nd | Department CIP preparation (6 weeks) | Departments |
| May 4th - May 6th | Departmental Leadership payroll review meeting | Admin/Financial Services/Depts. |
| May 22nd | 2021 CIP request deadline | Departments |
| May 25th - May 29th | Personnel budget generated in MUNIS | Admin/Financial Services/Depts. |
| May 25th - July 3rd | Department Operating Budget preparation and entry into MUNIS (6 weeks) | Departments |
| May 29th | CIP Advisory Committee meeting | CIP Advisory Committee |
| July 3rd | 2021 Operating Budget preparation & entry deadline | Departments |
| July 9th | Operating and CIP Budget progress update to Budget Committee | Admin/Financial Services/Depts. |
| July 9th - August 13th | Review input from Budget Committee and begin Finalization | Admin/Financial Services/Depts. |
| July 13th | CIP presentation to SMT | CIP Advisory Committee/SMT |
| August 13th | Operating and CIP Budget presentation to Budget Committee | Budget & Finance Committee |
| August - September | Finalization of Preliminary Budget | Admin/Financial Services/Depts. |
| September 22nd (Sept. 30th last day to certify) | County Board to certify 2021 preliminary tax levy | Board of Commissioners |
| October - November | Finalization of 2021 Operating Budget | Admin/Financial Services/Depts. |
| December 15th | Capital and Operating Budget public hearing - Budget & Levy (required meeting) | Board of Commissioners |
| December 15th (December 27th last day to certify) | Certify 2021 final levy and operating & capital budgets | Board of Commissioners |



Enterprise Risk Management Policy

ENTERPRISE RISK MANAGEMENT POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

November 12, 2013
Amended November 26, 2019

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

ENTERPRISE RISK MANAGEMENT POLICY *TABLE OF CONTENTS*

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- 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



Enterprise Risk Management Policy

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.



Enterprise Risk Management Policy

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.



Enterprise Risk Management Policy

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” throughout the year 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 a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



Fund Balance Policy

FUND BALANCE POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

July 9, 2013

Amended November 26, 2019

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.



Fund Balance Policy

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- XI. Fund Balance Policy Adoption



Fund Balance Policy

I. FUND BALANCE POLICY STATEMENT OF PURPOSE

The purpose of this policy is to provide the basis for 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 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.

A. GENERAL FUND

At the end of each fiscal year, the County will maintain an Unassigned portion of fund balance in a range equal to 35-50% of the General Fund operating expenditures for the next 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 an Assigned portion of fund balance for working capital in a range equal to 20-30% of the subsequent year's budgeted expenditures.



Fund Balance Policy

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 12-20% of the subsequent year's budgeted expenditures, excluding local option sales tax; however, the minimum fund balance shall not be below two million dollars

C. CAPITAL PROJECTS FUND

At the end of each fiscal year, the Capital Projects Fund will maintain an Assigned portion of fund balance of at least \$2.2 million. This will allow the County to have funds immediately available for capital improvements in the event County Program Aid is suddenly reduced or eliminated.

In the event that the minimum fund balance levels of the General, Community Services, Highway, or Capital Projects Funds fall above or below the desired range, the Finance Director 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;



Fund Balance Policy

- (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

Due to the cyclical nature of highway expenditures, working capital ranges may vary year to year. At the end of the fiscal year, the Finance Director 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 Finance Director may recommend a transfer to another 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 where transferred pending recommendations and final County Board action concerning reallocation and use of the fund balance resources.

C. CAPITAL PROJECTS FUND

Should the amount of reserves rise above the amount needed for subsequent year projects and Assigned fund balance target levels, the County shall advance future projects as identified in the Capital Improvements Plan, and as authorized by the County Board. Alternatively, the County Board may elect to expend funds under the financially prudent methods identified in VIII.A.



Fund Balance Policy

IX. PERIODIC REVIEW OF TARGETS

During the biennial review and renewal of this policy, the Budget Committee, with assistance from Financial Services as necessary, shall 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 Statements. In addition, the County will report certain funds as follows:

A. DEBT SERVICE FUND WORKING CAPITAL

At the end of each fiscal year, the portion of Debt Service Fund fund balance that is allocated to pay the next upcoming principal and interest payments will be classified as Restricted, per bond covenants, and the remainder will be reported as Assigned. 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 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 Non-spendable fund balance pursuant to Minn. Stat. § 373.475. Interest accrued on this amount shall be reported as Restricted for Environmental Uses.

XI. FUND BALANCE POLICY ADOPTION

The County's Fund Balance 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.



Investment Policy

INVESTMENT POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

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Investment Policy

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 - E. Internal Control
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 - A. Frequency and Format
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- VIII. Investment Policy Adoption



Investment Policy

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.



Investment Policy

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.



Investment Policy

V. INVESTMENT PORTFOLIO

A. AUTHORIZED INVESTMENTS

Crow Wing County manages dollars that are set aside as part of the County's Environmental Trust Fund. Specific to these funds, the County will abide by Minnesota State Statute § 373.475. This sub-account of funds will only invest in United States Government Securities that will be purchased at or below Par value.

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)

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% |
| Municipal Securities | 100% |
| Per Issuer: | 10% |



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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.

Interest rate risk: the risk that changes in the market interest rates will adversely affect the fair value of an investment. To minimize the County’s exposure to interest rate risk, the County will

- Invest in both shorter-term and longer-term investments; and
- Evenly time cash flows from maturities; and
- Monitor the expected mark-to-market adjustment if interest rates increase by 100-200 Basis Points.

C. MATURITIES

The County shall structure the maturity of investments as follows:

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

To best manage investment risks, the County retains the ability to sell securities as needed to manage pre-determined target levels.

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



Investment Policy

- (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.



Investment Policy

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.



Investment Policy

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

LONG-TERM FINANCIAL PLANNING POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

August 13, 2013

Amended November 26, 2019

Our Vision: Being Minnesota's favorite place.

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Long-Term Financial Planning Policy

LONG-TERM FINANCIAL PLANNING POLICY *TABLE OF CONTENTS*

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Long-Term Financial Planning Policy

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.



Long-Term Financial Planning Policy

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.



Long-Term Financial Planning Policy

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 a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



Revenue Policy

REVENUE POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

November 13, 2013

Amended August 22, 2017

Reviewed November 26, 2019

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.



Revenue Policy

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Revenue Policy

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.



Revenue Policy

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.



Revenue Policy

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.



Revenue Policy

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.

A unified approach should be used in determining cost recovery levels for various programs.



Revenue Policy

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.



Revenue Policy

- (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

In areas in which the County Board has elected to charge at a high cost recovery level, the County shall clearly establish and articulate standards for its performance to ensure the external customer is receiving “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.



Revenue Policy

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 known 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 a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



Historical Levy and Estimated Market Values

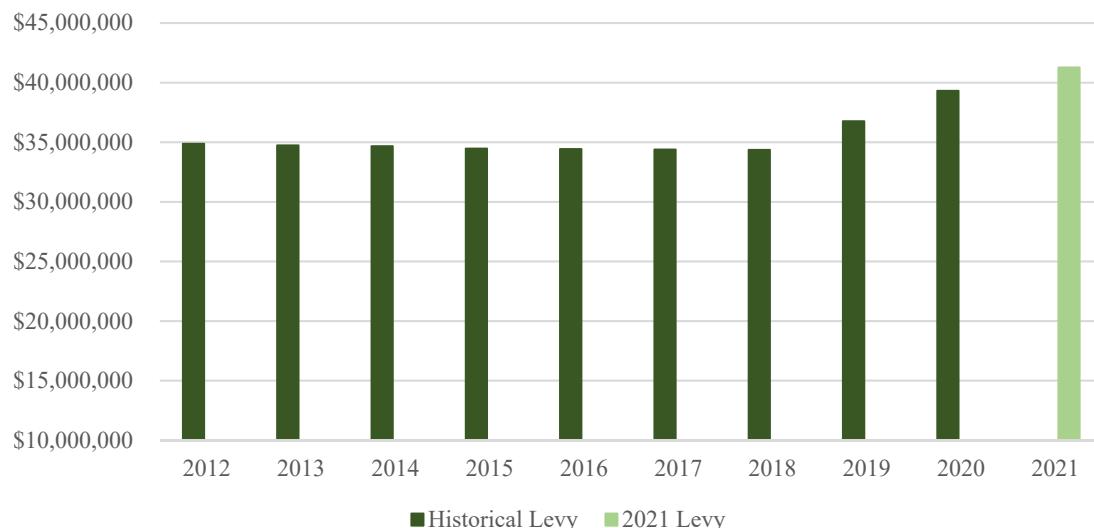
HISTORICAL LEVY AND ESTIMATED MARKET VALUE ANALYSIS

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 15.48%, from \$34,876,657 in 2012 to a levy of \$41,262,480 in 2021. This equates to an annual increase of 1.55% per year for this ten year period.

| Property Tax Levy Amounts and Percentages Increase/(Decrease) 10 years | | |
|--|--------------|------------------|
| Year | Levy | Levy % Inc/(Dec) |
| 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%) |
| 2018 | \$34,353,471 | (0.09%) |
| 2019 | \$36,753,448 | 6.99% |
| 2020 | \$39,307,634 | 6.95% |
| 2021 | \$41,262,480 | 4.97% |

County Levy History





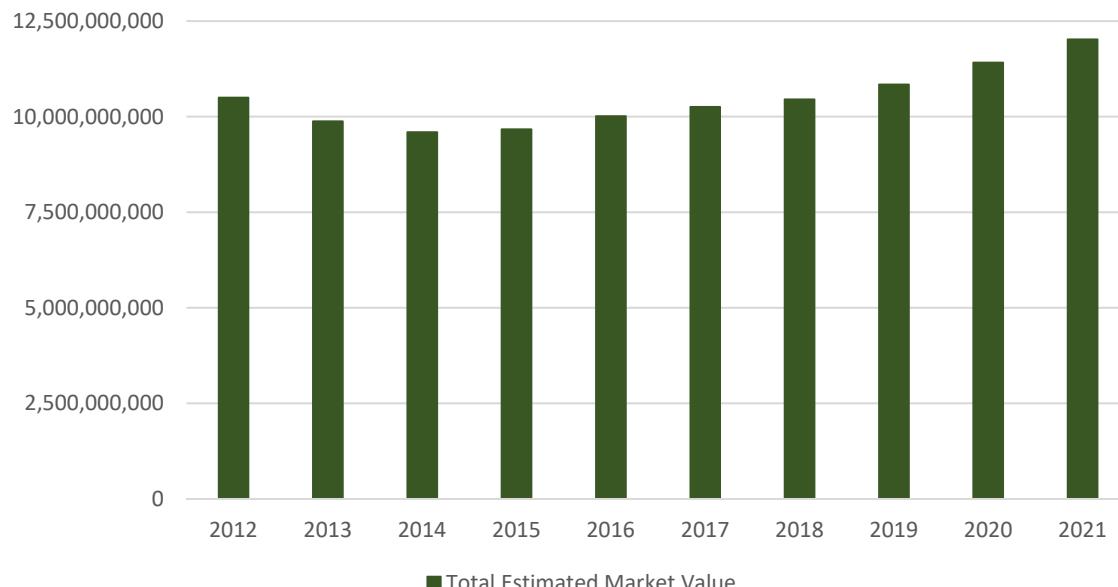
Historical Levy and Estimated Market Values

ESTIMATED MARKET VALUES

For taxes payable in 2012, property estimated market values started to show a decline. This trend continued through 2014.

For the years 2015 – 2021, estimated market values are showing an increase which will continue to positively impact the County's tax rate.

| Estimated Market Value & New Construction Last 10 years actual | | | | | |
|--|------------------------------|-------------|------------------------|--------------|-----------------------|
| Pay Year | Total Estimated Market Value | % Inc/(Dec) | Total New Construction | % Ince/(Dec) | % of New Construction |
| 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 | 0.78% | 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% |
| 2018 | 10,449,832,600 | 1.94% | 101,611,100 | 3.64% | 0.97% |
| 2019 | 10,840,136,500 | 3.73% | 126,668,500 | 24.66% | 1.16% |
| 2020 | 11,411,759,300 | 5.27% | 111,414,867 | (12.04%) | 0.98% |
| 2020 | 12,019,843,332 | 5.33% | 140,573,617 | 26.17% | 1.17% |





2021 Budget and Levy

2021 CROW WING COUNTY BUDGET AND LEVY Excluding Other Financing Sources/Uses

| Crow Wing County Structure | Expenditures/Transfer Out | | Non-Levy Revenues/Transfer In | | Property Tax Levy | | Fund Bal. Change |
|----------------------------|---------------------------|----------------|-------------------------------|-----------------|-------------------|----------------|----------------------|
| | | % Chg vs. 2020 | | % Chg vs. 2020 | | % Chg vs. 2020 | |
| Governance Services | \$5,100,095 | 8.01% | \$282,000 | 1.08% | \$4,307,422 | 10.15% | (\$510,673) |
| Administrative Services | \$6,788,036 | (4.35%) | \$861,161 | (6.98%) | \$5,124,153 | (0.20%) | (\$802,722) |
| Community Services | \$31,225,722 | 1.41% | \$18,059,711 | (0.02%) | \$13,751,355 | 1.47% | \$585,344 |
| Capital Projects | \$4,296,526 | (17.62%) | \$2,950,604 | 1.48% | \$1,710,691 | -% | \$364,769 |
| Debt Services | \$94,746 | (98.08%) | \$- | -% | \$94,746 | 14.55% | \$- |
| Highway Services | \$18,801,730 | (3.99%) | \$15,914,256 | (8.36%) | \$1,892,143 | -% | (995,331) |
| Land Services & Landfill | \$8,398,568 | (7.92%) | \$5,428,247 | (4.78%) | \$3,008,624 | 8.94% | \$38,303 |
| Public Safety Services | \$17,507,531 | 7.59% | \$2,655,493 | (25.05%) | \$11,373,346 | 10.82% | (\$3,478,692) |
| Non-Major Funds | \$2,561,560 | (17.01%) | \$5,512,179 | (1.94%) | \$- | -% | \$2,950,619 |
| Totals | \$94,774,514 | (5.99%) | \$51,706,651 | (43.81%) | 41,262,480 | 4.97% | (\$1,848,383) |

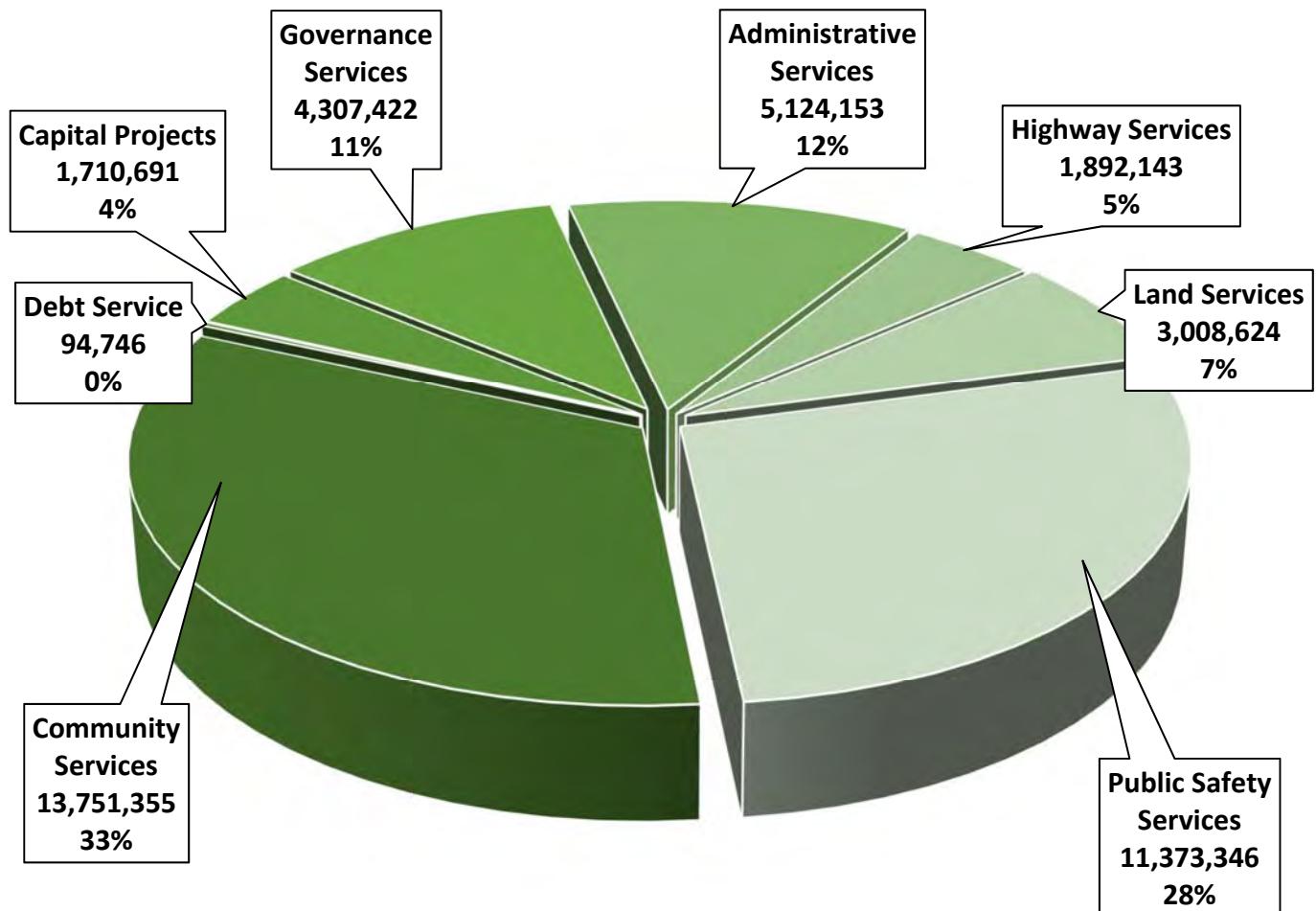


2021 Budget and Levy

WHERE THE PROPERTY TAX PORTION OF COUNTY REVENUE GOES:

PROPERTY TAX - \$41,262,480

EXCLUDING UNORGANIZED TOWNSHIPS

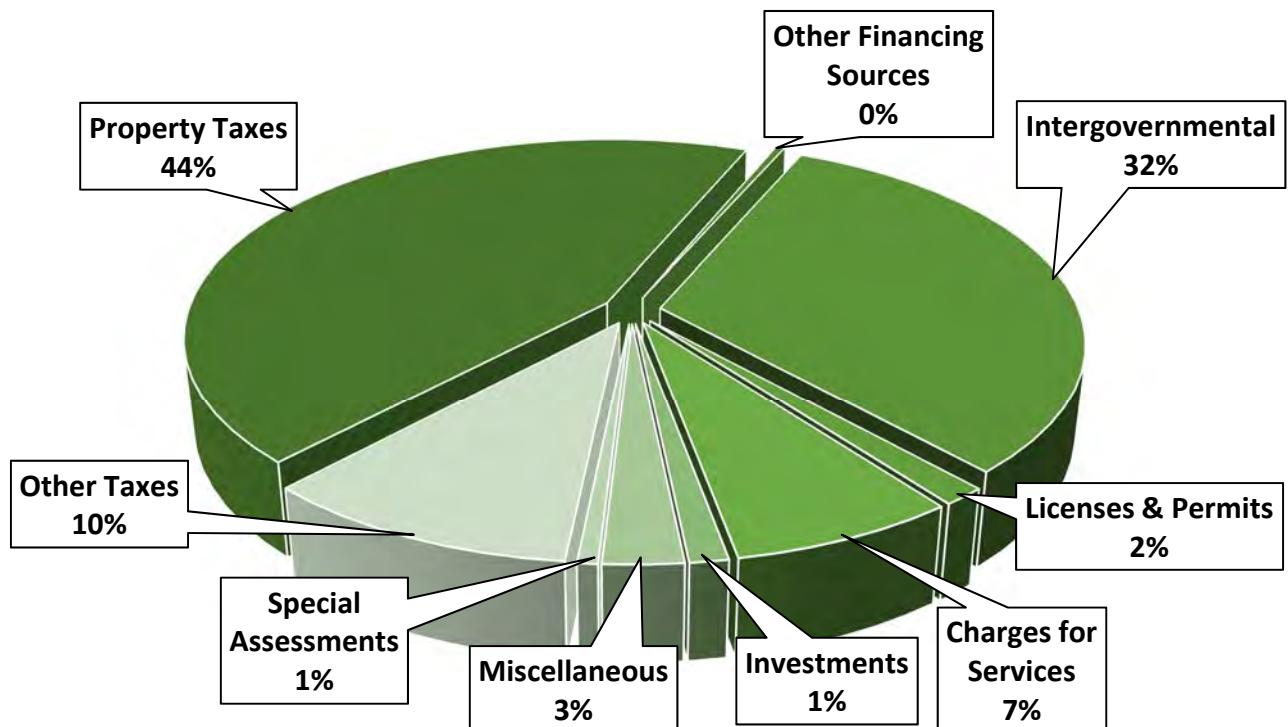




2021 Budget and Levy

| CROW WING COUNTY REVENUES | | | | |
|---------------------------|---------------------|---------------------|----------------------|-----------------|
| Crow Wing County | 2020 Budget | 2021 Budget | \$ Inc. / (Dec.) | % Inc. / (Dec.) |
| Levy (Property Taxes) | \$39,307,634 | \$41,262,480 | \$1,954,846 | 4.97% |
| Other Taxes | \$9,365,834 | \$9,642,568 | \$276,734 | 2.95% |
| Special Assessments | \$622,201 | \$614,201 | (\$8,000) | (1.29%) |
| Licenses & Permits | \$1,390,860 | \$1,333,010 | (\$57,850) | (4.16%) |
| Intergovernmental | \$31,212,477 | \$29,595,766 | (\$1,616,711) | (5.18%) |
| Charges for Services | \$7,622,067 | \$6,855,422 | (\$766,645) | (10.06%) |
| Investments | \$1,461,485 | \$1,167,500 | (\$293,985) | (20.12%) |
| Miscellaneous | \$2,688,278 | \$2,455,184 | (\$233,094) | (8.67%) |
| Other Financing Sources | \$349,209 | \$360,000 | \$10,791 | 3.09% |
| Total Revenues | \$94,020,045 | \$93,286,131 | (\$2,699,551) | (2.87%) |

WHERE COUNTY REVENUE COMES FROM:
TOTAL REVENUE = \$93,286,131
EXCLUDING UNORGANIZED TOWNSHIPS

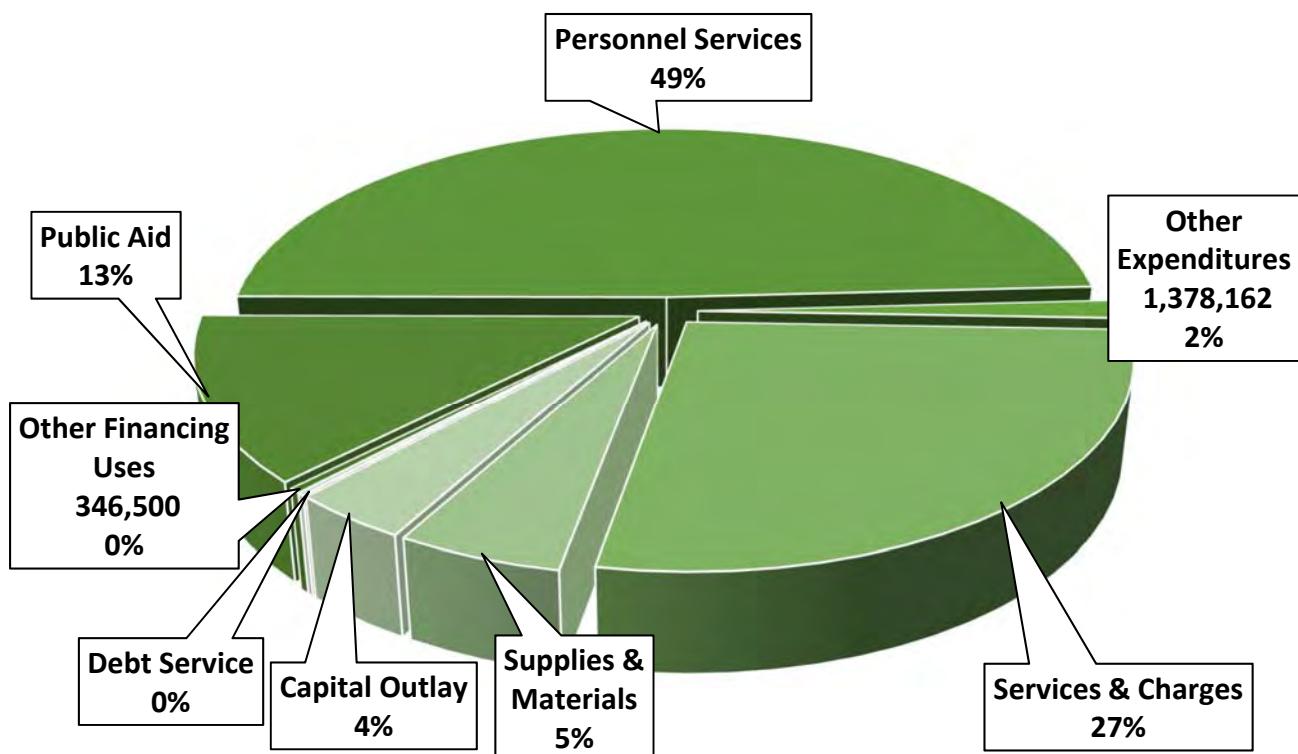




2021 Budget and Levy

| CROW WING COUNTY EXPENDITURES | | | | |
|-------------------------------|----------------------|---------------------|----------------------|----------------|
| Crow Wing County | 2020 Budget | 2021 Budget | \$ Inc./(Dec.) | % Inc./(Dec.) |
| Public Aid | \$12,605,608 | \$12,142,631 | (462,977) | (3.67%) |
| Personnel Services | \$43,708,197 | \$46,660,973 | \$2,952,776 | 6.76% |
| Services & Charges | \$27,240,443 | \$25,957,999 | (\$1,282,444) | (4.71%) |
| Supplies & Materials | \$4,506,606 | \$4,885,581 | \$378,975 | 8.41% |
| Capital Outlay | \$6,061,876 | \$3,541,292 | (\$2,520,854) | (41.58%) |
| Debt Services | \$5,035,926 | \$207,876 | (\$4,828,050) | (95.87%) |
| Other Expenditures | \$1,653,877 | \$1,378,162 | (\$275,715) | (16.67%) |
| Other Financing Uses | \$353,509 | \$346,500 | (\$7,009) | (1.98%) |
| Total Expenditures | \$101,166,042 | \$95,121,014 | (\$6,038,019) | (5.97%) |

WHERE THE COUNTY EXPENDS FUNDS:
TOTAL EXPENDITURES = \$95,121,014
EXCLUDING UNORGANIZED TOWNSHIPS





Proposed vs. Adopted Budget

The 2021 Preliminary Levy Resolution was presented to the Crow Wing County Board on September 22, 2020. The budget was presented but only the preliminary levy was approved. This request was approved by all five county commissioners. On December 30, 2020, the 2021 Final Budget and Levy Resolution was presented and passed by the board.

| 2021 BUDGET – REVENUES (Excludes Unorganized Townships) | | | | |
|--|--------------------|----------------|---------------|---------------|
| Non-Levy Revenues | Preliminary Budget | Adopted Budget | \$ Inc./(Dec) | % Inc./(Dec.) |
| Levy (Property Taxes) | \$41,262,480 | \$41,262,480 | \$- | -% |
| Other Taxes | \$8,520,673 | \$8,520,763 | \$- | -% |
| Special Assessment | \$614,201 | \$614,201 | \$- | -% |
| Licenses & Permits | \$1,333,010 | \$1,333,010 | \$- | -% |
| Intergovernmental | \$30,248,735 | \$29,548,763 | (\$699,972) | (2.31%) |
| Charges for Services | \$6,855,422 | \$6,855,422 | \$- | -% |
| Investments | \$1,167,184 | \$1,167,500 | \$316 | 0.03% |
| Miscellaneous | \$2,426,184 | \$2,455,184 | \$29,000 | 1.20% |
| Other Financing Source | \$360,000 | \$360,000 | \$- | -% |

- Intergovernmental decreased due to less state aid in the highway department and in community services were expected.
- Miscellaneous revenues include Fines & Forfeitures in the adopted budget

| 2021 BUDGET – EXPENDITURES (Excludes Unorganized Townships) | | | | |
|--|--------------------|----------------|---------------|---------------|
| Non-Levy Revenues | Preliminary Budget | Adopted Budget | \$ Inc./(Dec) | % Inc./(Dec.) |
| Public Aid | \$12,142,630 | \$12,142,630 | \$- | -% |
| Personnel Services | \$46,707,113 | \$46,660,973 | \$46,140 | 0.09% |
| Services & Charges | \$24,730,522 | \$25,957,999 | \$1,227,488 | 4.96% |
| Supplied & Materials | \$4,885,581 | \$4,885,581 | \$- | -% |
| Capital Outlay | \$3,536,292 | \$3,541,292 | \$5,000 | 0.14% |
| Debt Services | \$207,879 | \$207,879 | \$- | -% |
| Other Expenditures | \$1,378,162 | \$1,378,162 | \$- | -% |
| Other Financing Uses | \$346,500 | \$346,500 | \$- | -% |

- Personnel Services were updated to reflect additional salary and benefit increases
- Services and Charges increased for the additional landfill consulting fees and utility cost increases



2021 Debt

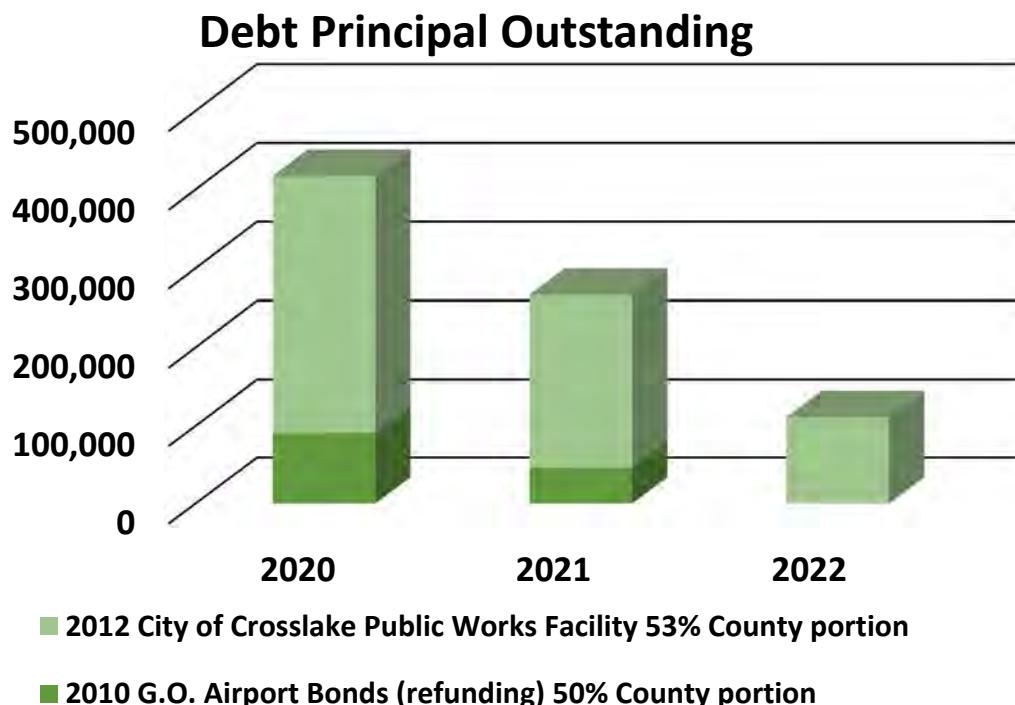
CROW WING COUNTY DEBT

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 bond was paid off in 2020.

Crow Wing County and the City of Brainerd have an agreement whereby each contributes equally to all locally financed costs of the operation of the Brainerd Lakes Regional Airport Crow Wing. Under the terms of the 2010A General Obligation Airport Improvements Refunding Bonds, issued on December 9, 2010, in the amount of \$1,770,000, the City and the County will equally contribute to debt service payments. Therefore, only 50 percent of the total debt will be reflected in the County's financial statements. The 2010A bonds will mature July 1, 2022.

Crow Wing County has entered into a sub-lease with the City of Crosslake for financing a joint public works facility (County's portion of the building is 53 percent). This sub-lease agreement qualifies as a capital lease for accounting purposes and, therefore, was recorded at the present value of the future minimum lease payments as of the inception date. The present value of the building at the inception date was \$1,688,050. It is recorded as a governmental activity. On January 1, 2012, the City of Crosslake issued General Obligation Refunding Bonds, Series 2012A to refinance the 2003 Lease.

County's debt rating is AA as rated by Standard & Poor's.



Historical Revenues, Expenditures, & Change in Fund Balance



This section includes the historical actual data compiled from the County's Comprehensive Annual Finance Report (CAFR). The data includes all governmental funds including unorganized townships for eight years actual and two years budgeted.

HISTORICAL TRENDING SUMMARY

The 2012-2019 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 2012, Highway Infrastructure spending has increased from \$2.3 million to an estimated \$12.4 million. During 2016-2018, there was an increase in revenues due to the new sales tax for Highway maintenance construction.

Included in the 2020 & 2021 budget are \$3.7 million and \$2.5 million respectively in capital spending from the Capital Projects Fund.

| Governmental Funds Including Unorganized Townships (8 Years Actual & 2 Years Budgeted) | | | | | |
|--|----------------|--------------------|----------------|--------------------------------------|----------------------------|
| Year | Total Revenues | Total Expenditures | \$ Inc./(Dec.) | Total Other Financing Sources/(Uses) | Net Change in Fund Balance |
| 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 | \$- | \$175,114 |
| 2015 CAFR | \$75,005,530 | \$78,140,713 | (\$3,135,183) | \$136,850 | (\$2,998,333) |
| 2016 CAFR | \$80,101,447 | \$79,801,103 | \$300,344 | \$46,035 | \$346,379 |
| 2017 CAFR | \$85,633,084 | \$87,446,651 | (\$1,813,567) | \$239,362 | (\$1,574,205) |
| 2018 CAFR | \$90,612,732 | \$90,830,004 | (\$217,272) | \$118,908 | (\$98,364) |
| 2019 CAFR | \$87,979,559 | \$92,146,918 | (\$4,167,359) | \$101,397 | \$4,065,962 |
| 2020 Budget | \$93,655,836 | \$100,319,651 | (\$6,663,815) | (\$4,300) | (\$6,668,115) |
| 2021 Budget | \$92,926,131 | \$94,774,514 | (\$1,848,383) | \$13,500 | (\$1,834,883) |



Historical Revenues, Expenditures, & Change in Fund Balance

| Revenues by Type Governmental Funds Including Unorganized Townships (8 Years Actual & 2 Years Budgeted) | | | | |
|---|--------------|----------------------------|----------------|----------------|
| Year | Taxes | Intergovernmental Revenues | Other Revenues | Total Revenues |
| 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 CAFR | \$39,712,574 | \$28,124,758 | \$12,264,115 | \$80,101,447 |
| 2017 CAFR | \$42,436,831 | \$30,508,611 | \$12,687,642 | \$85,633,084 |
| 2018 CAFR | \$42,467,215 | \$34,554,701 | \$13,590,816 | \$90,612,732 |
| 2019 CAFR | \$44,957,327 | \$28,105,222 | \$14,917,010 | \$87,979,559 |
| 2020 Budget | \$48,673,468 | \$31,212,477 | \$13,769,891 | \$93,655,836 |
| 2021 Budget | \$50,905,048 | \$29,595,766 | \$12,425,317 | \$92,926,131 |

- Between 2011-2015 taxes have remained fairly stable. The increases in 2016-2019 are due to the new sales tax revenue for Highway maintenance and construction and Levy increases in 2018-2019.
- 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.
- In 2012, \$11 million of State grant funding provided 100% of the funding for the land purchase needs of the Mississippi Northwoods project.
- Intergovernmental revenues for 2018 showed a \$4.6 million increase related to the transfer of Patriot Avenue back to the City of Pequot Lakes. The State money passed through the county.
- Starting in 2019, revenues collected for taxes saw an increase. This is because the County began raising the tax levy in 2019, the first time in ten years.



Historical Revenues, Expenditures, & Change in Fund Balance

Expenditure by Type Governmental Funds Including Unorganized Townships (8 Years Actual & 2 Years Budgeted)

| Year | Operations | Highway Fund Infrastructure | Capital Outlay | Debt Service | Total Expenditures |
|-------------|--------------|-----------------------------|----------------|--------------|--------------------|
| 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 CAFR | \$64,708,240 | \$7,274,427 | \$2,711,570 | \$5,106,866 | \$79,801,103 |
| 2017 CAFR | \$66,327,633 | \$13,123,445 | \$2,903,245 | \$5,092,328 | \$87,446,651 |
| 2018 CAFR | \$71,391,221 | \$10,261,665 | \$3,931,514 | \$5,245,604 | \$90,830,004 |
| 2019 CAFR | \$70,653,804 | \$9,957,548 | \$6,487,726 | \$5,047,840 | \$92,146,918 |
| 2020 Budget | \$79,069,285 | \$10,978,080 | \$5,236,360 | \$5,035,926 | \$100,319,651 |
| 2021 Budget | \$80,175,346 | \$10,850,000 | \$3,541,292 | \$207,876 | \$94,774,514 |

- Capital outlays fluctuate based on the timing of projects. In 2012, the County had an 800 MHz radio project and a land purchase.
- 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.
- Growth in Operating expenditures in 2017 are related to increases in highway maintenance expenses. This increase is also due to the increase in funding from the Local Option Sales Tax.
- The increase to Highway infrastructure in 2017 was due to the pass through of \$4.6 million to the City of Pequot Lakes for the transfer of Patriot Avenue back to the city.
- Highway infrastructure has fluctuated largely based on the available Federal grant dollars for projects.
- Debt Service budgeted decrease in 2021 reflects the final payments of the County's 2013 refinancing bonds.



Human Capital Investments

| Full-Time Equivalents (FTE'S) by Service Area (Last 8 years actual & 2 years budgeted) | | | | | | | |
|---|--------------------------|---------|-----------------------|------------------|------|-----------------------------|-----------------|
| Year | General (Gov./Admin)* | Highway | Community Services | Public Safety | Land | Original Budget Total | Actual Total |
| 2012 | 69.7 | 36.2 | 147.7 | 120.2 | 34.9 | 416.4 | 408.7 |
| 2013 | 71.3 | 36.5 | 147.0 | 122.6 | 35.2 | 420.8 | 412.6 |
| 2014 | 72.1 | 36.8 | 143.5 | 122.1 | 37.6 | 422.2 | 412.1 |
| 2015 | 70.8 | 36.7 | 142.0 | 127.5 | 38.6 | 420.4 | 415.6 |
| 2016 | 85.2 | 36.9 | 161.7 | 134.3 | 49.2 | 425.2 | 438.4 |
| 2017 | 29.9/28.5 | 37.1 | 168.0 | 133.6 | 48.2 | 447.1 | 445.3 |
| 2018 | 32.3/30.8 | 37.4 | 172.3 | 138.2 | 47.7 | 458.8 | 458.7 |
| 2019 | 29.2/31.7 | 35.9 | 179.8 | 137.2 | 61.6 | 463.1 | 475.4 |
| 2020 Budget | 30.8/33.6 | 37.4 | 193.7 | 139.5 | 63.6 | 498.6 | N/A |
| 2021 Budget | 33.8/32 | 38.2 | 195.0 | 141.7 | 64.2 | 504.9 | N/A |

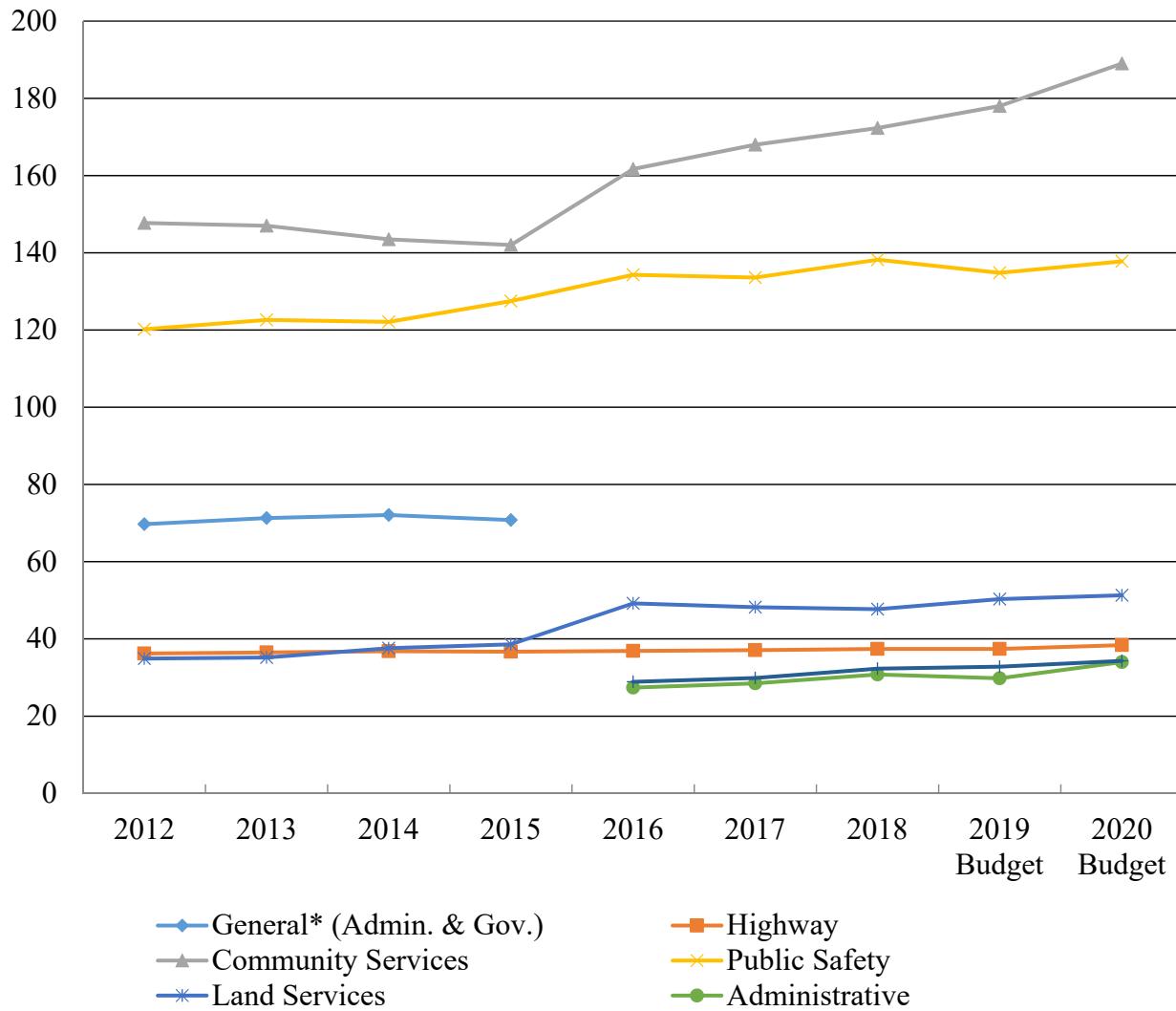
* In 2016, General was broken into Governance and Administrative Services

- In 2021, the County's proposed staffing levels of 504.9 FTE is an increase in staffing from the 2020 budget of 6.3 FTE's.
- The largest increase for 2019 was in Land Services related to the in-house hiring of Aquatic Invasive Species inspectors.
- The large increase from actual to budgeted employees in 2020 was in Community Services for the hiring of additional supervisors, social workers, and program specialists to assist with the rising cases the departments handle.
- The 2021 increase in personnel by service area is:
 - Administrative – 1.6
 - Community Services – 1.3
 - Governance – 3.0
 - Land Services – 0.6
 - Public Safety – 2.2
 - Highway – 0.8
- Crow Wing County continues to look for ways to actively manage the total cost of human capital.



Human Capital Investments

FTE'S BY SERVICE AREA



- Community Services growth in FTE's in 2016 is from the integration of Community Corrections. Since 2012, they have grown 32.1 FTE's. (blue line)
- Total Public Safety growth is 17 FTE's since 2012. The increase in 2016 was due to the opening of a new pod in the jail.
- Since 2016, Governance Services has increased 3 FTE's for staff in the Attorney's office.
- Administrative Services has increased 3.8 FTE's since 2016 mostly in IT and Facilities
- Current Land Services staffing levels are 15.6 FTE's above the 2016 levels. This is due to the hiring of AIS inspectors
- Highway staffing levels are .3 FTEs less than the 2012 levels.

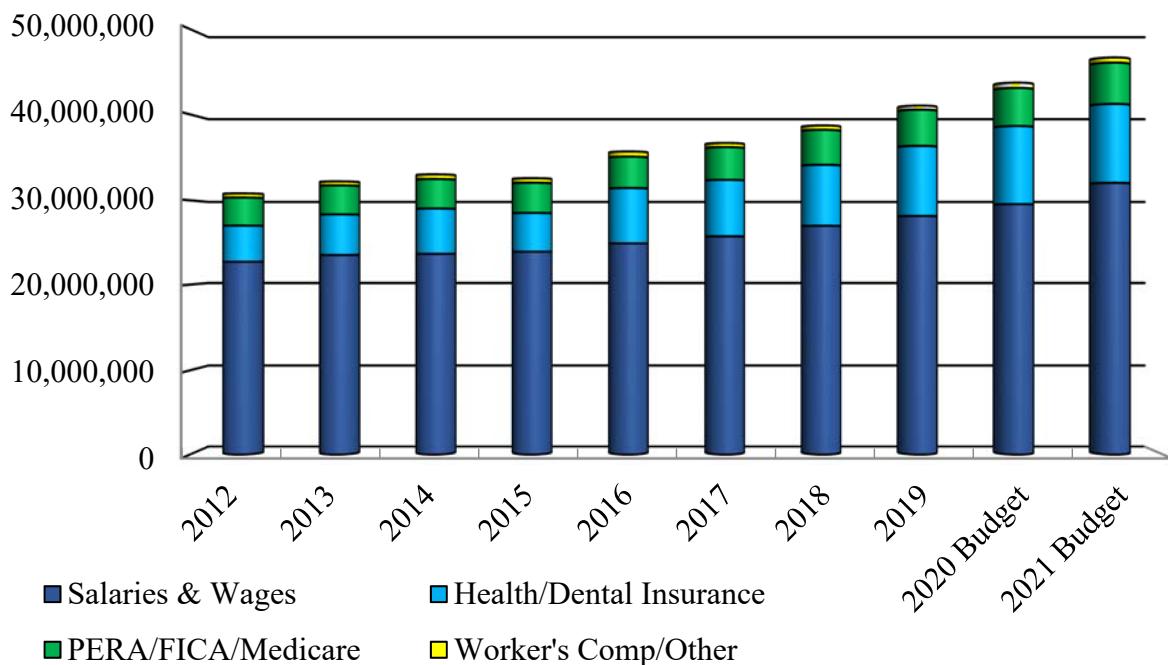


Human Capital Investments

Personnel Costs (Last 8 years actual & 2 years budgeted)

| Year | Salaries and Wages | Health/Dental Insurance | PERA, FICA, Medicare | Worker's Comp/Other | Original Budget Total | Actual Total |
|-------------|--------------------|-------------------------|----------------------|---------------------|-----------------------|--------------|
| 2012 | \$22,670,153 | \$4,357,226 | \$3,297,740 | \$486,660 | \$31,690,249 | \$30,811,779 |
| 2013 | \$23,464,872 | \$4,884,850 | \$3,400,082 | \$464,197 | \$33,067,020 | \$32,214,001 |
| 2014 | \$23,603,630 | \$5,436,102 | \$3,452,583 | \$545,835 | \$34,373,116 | \$33,038,150 |
| 2015 | \$23,854,398 | \$4,662,528 | \$3,543,700 | \$531,567 | \$34,762,768 | \$32,592,193 |
| 2016 | \$24,823,405 | \$6,612,871 | \$3,680,982 | \$601,147 | \$35,327,309 | \$35,718,405 |
| 2017 | \$25,775,047 | \$6,621,010 | \$3,832,612 | \$489,345 | \$36,835,793 | \$36,718,014 |
| 2018 | \$27,010,378 | \$7,145,310 | \$4,029,704 | \$510,398 | \$38,201,921 | \$38,695,789 |
| 2019t | \$28,162,520 | \$8,212,327 | \$4,174,850 | \$468,361 | \$41,472,506 | \$41,018,058 |
| 2020 Budget | \$29,550,088 | \$9,075,327 | \$4,470,617 | \$611,624 | \$43,707,656 | N/A |
| 2021 Budget | \$32,041,663 | \$9,177,223 | \$4,839,410 | \$602,677 | \$46,660,973 | N/A |

TOTAL PERSONNEL COSTS





Human Capital Investments

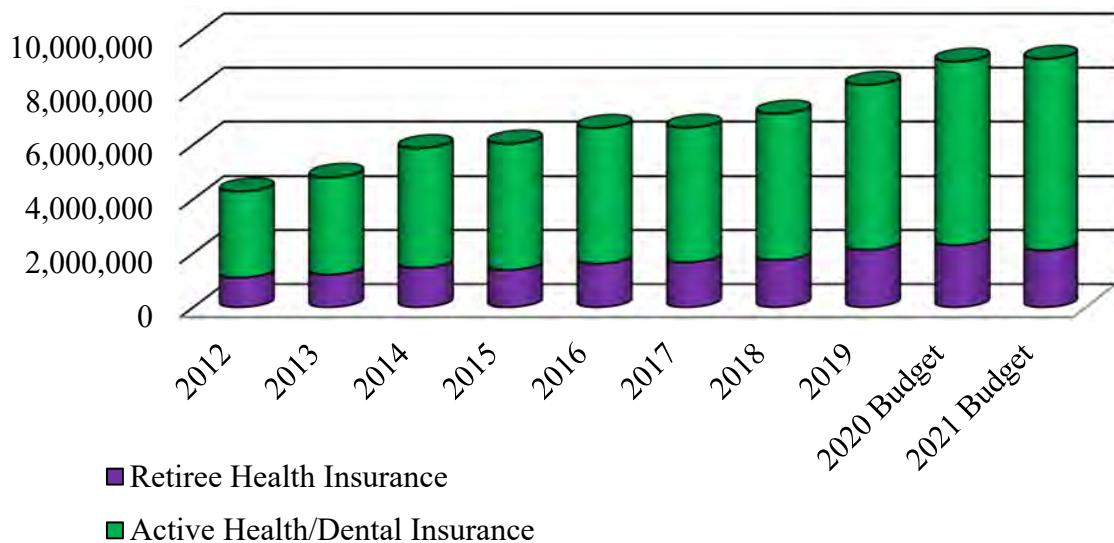
- The cost of health insurance remains a significant concern. Premium costs increased 110.6% from 2012 to 2021. The County has actively pursued plan design changes to curb the rising costs.
- Today the most popular county insurance option is a high deductible health plan with \$2,700 deductible for single coverage and a \$5,400 deductible for families.
- We are now offering a minimum value plan with \$6,750 deductible for single coverage and a \$13,500 deductible for families. This offers a lower premium for both the employee and the employer.
- The transition to a performance based pay model rather than the traditional step and cola pay plan is also helping to control wage inflation to approximately 3% per year, while advancing our performance culture.

| BREAKDOWN OF RETIREE & ACTIVE HEALTH/DENTAL INSURANCE (Last 8 years actual & 2 years budget) | | |
|--|----------------|---------------|
| Year | Retiree | Active |
| 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 | 1,611,740 | 5,001,132 |
| 2017 | 1,664,140 | 4,956,870 |
| 2018 | 1,743,954 | 5,401,874 |
| 2019 | 2,119,831 | 6,092,496 |
| 2020 Budget | 2,299,134 | 6,776,193 |
| 2021 Budget | 2,098,681 | 7,078,542 |



Human Capital Investments

Retiree & Active Health/Dental Insurance



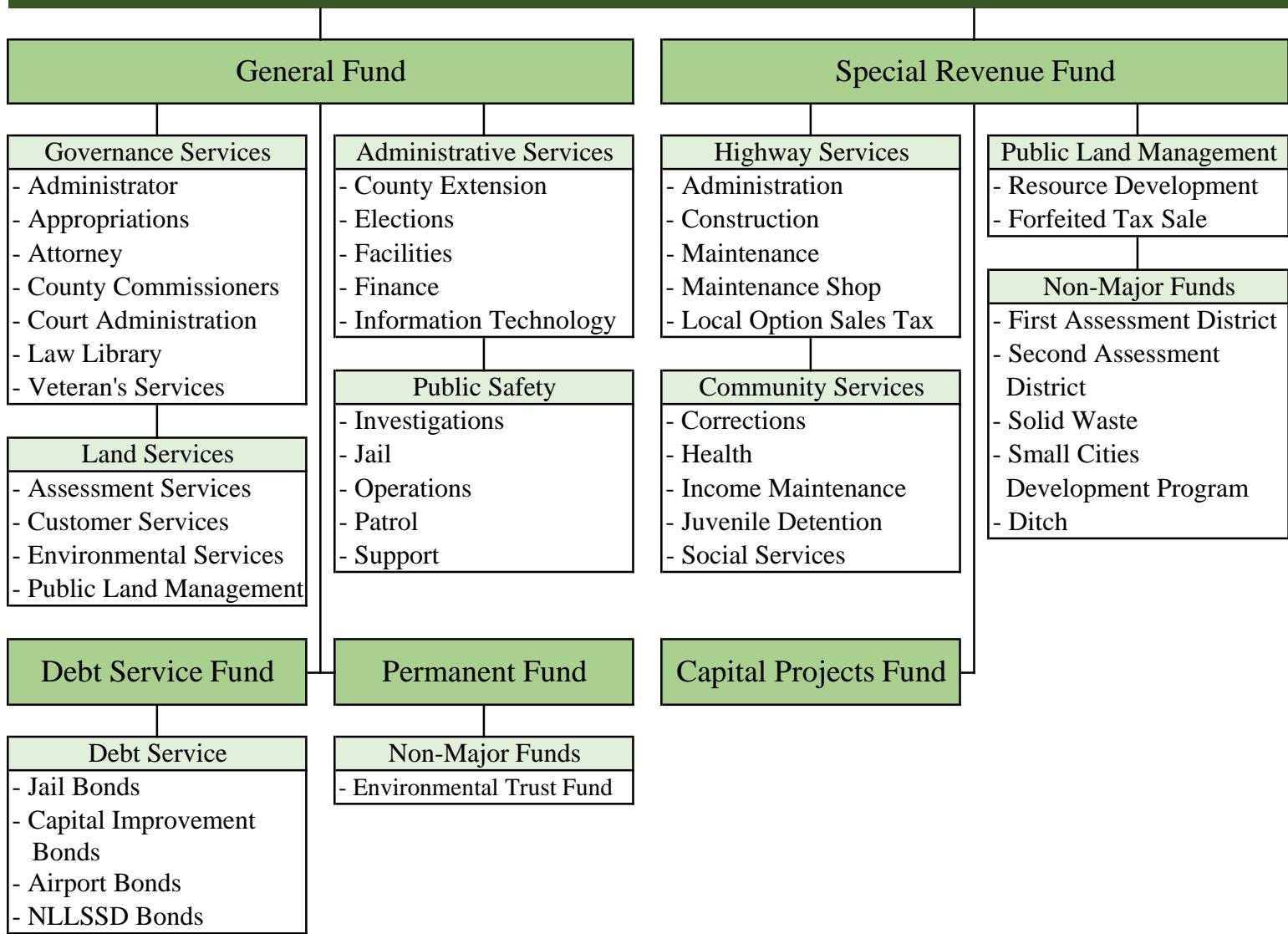
Crow Wing County's Highest Paid Employees (Minnesota Statutes 471.701)

| County Administrator | County Attorney | County Engineer |
|----------------------|-----------------|-----------------|
| \$156,943 | \$151,347 | \$142,849 |



Budgetary Fund / Department Structure

GOVERNMENTAL FUND TYPES



PROPRIETARY FUND TYPE

Landfill Fund



Budgetary Fund / Department Structure

The Crow Wing County Board of Commissioners is required by state law to annually adopt a budget for the next fiscal year for the General, Special Revenue and Debt Service Funds. The County Administrator incorporates budgetary controls which ensure that County departments comply with the annual budget. County departments are comprised of one or more sub-departments (agencies). County departments can spend their agency level budgets on any line item within that agency as long as the total agency budget is not overspent. Cost-neutral budgetary amendments or reallocations across departments are approved by the County Administrator. Authority to spend additional resources must be approved by the County Board of Commissioners.

The County reports the following major governmental funds:

GENERAL FUND: The 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.

HIGHWAY SPECIAL REVENUE FUND: The Highway Special Revenue 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.

COMMUNITY SERVICES SPECIAL REVENUE FUND: The Community Services Special Revenue Fund is primarily used to account for all costs for health and human services. Financing comes mainly from an annual property tax levy and restricted intergovernmental revenue from the state and federal governments.

PUBLIC LAND MANAGEMENT SPECIAL REVENUE FUND: The Public Land Management Special Revenue Fund is used to account for financial transactions resulting from the management of Crow Wing County's tax-forfeited lands. Financing comes primarily from issuance of timber permits, timber sales, and the sale of tax-forfeited properties.

DEBT SERVICE FUND: The Debt Service Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

CAPITAL PROJECTS FUND: The 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.

The County reports the following major enterprise fund:

LANDFILL ENTERPRISE FUND: The Landfill Enterprise Fund is used to account for the operation, maintenance, and development of the County's solid waste landfill.



Budgetary Fund / Department Structure

Additionally, the County reports the following fund types:

The *Permanent Fund* is used to report resources legally restricted to the extent that only earnings, and not principal from the Environmental Trust Permanent Fund may be used for environmental purposes in accordance with Minn. Stat. § 373.475.

Private-purpose trust funds are used to report trust arrangements other than pension or investment trusts, under which principal and income benefit individuals, private organizations, or other governments. The County reports one private-purpose trust fund, the North Long Lake Sanitary Sewer District (NLLSSD) Trust, which is maintained as a long-term replacement fund for the sewer system of the District.

Agency funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used for a variety of purposes: to account for the collection and disbursement of taxes on behalf of other local governments within the County; as an agent for a mental health collaborative, child protection services, social welfare, and estate recoveries; as an agent for local lake improvement districts, recreational trails, and other environmental purposes; as an agent for an organization promoting healthy workplaces; as an agent for a passenger safety seatbelt.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Crow Wing County considers all revenues as available if collected within 60 days after the end of the current period. Property taxes, special assessments, intergovernmental revenue, and interest are all considered susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, compensated absences, and claims and judgments, which are recognized as expenditures to the extent that they have matured. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

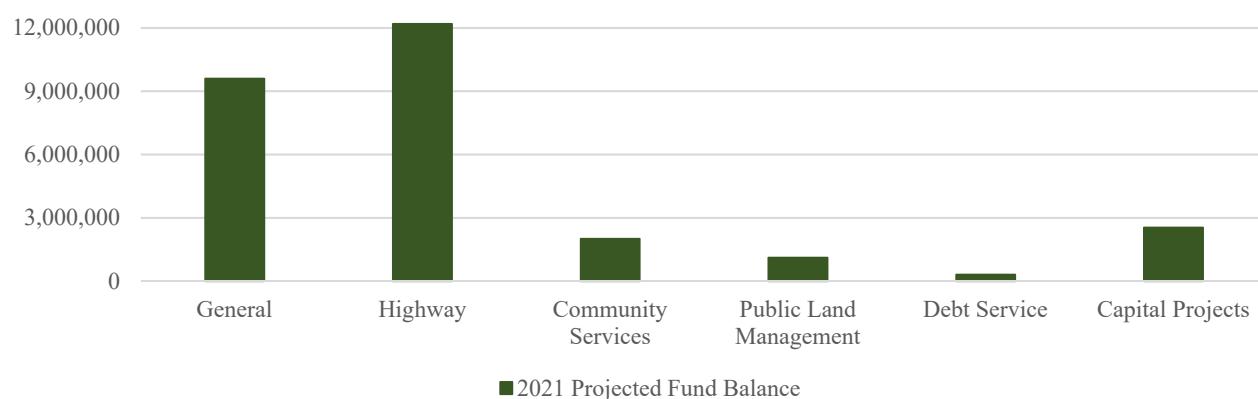
When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.



2021 Government Wide Budget

| FUNDS | GOVERNMENTAL AND PROPRIETARY FUNDS | | | | | | 2019/2020 % INC/(DEC) | |
|---|--|-----------------------------------|-----------------------------------|---|--------------------------------------|--|-----------------------|--|
| | Budgeted Changes in Fund Balances / Net Position (Cash Basis) | | | | | | | |
| | 2018 ACTUAL FUND BALANCE | 2019 ACTUAL FUND BALANCE | 2020 ACTUAL FUND BALANCE | 2021 BUDGETED FUND BALANCE INC / (DEC) | 2021 PROJECTED FUND BALANCE | | | |
| GOVERNMENTAL | | | | | | | | |
| MAJOR FUNDS | | | | | | | | |
| GENERAL | \$ 12,884,960 | \$ 11,951,897 | \$ 10,927,380 | \$ (1,335,069) | \$ 9,592,311 | | -12.22% | |
| HIGHWAY | 13,087,680 | 14,183,542 | 13,173,998 | (985,331) | 12,188,667 | | -7.48% | |
| COMMUNITY SERVICES | 853,684 | (693,013) | 1,416,499 | 585,344 | 2,001,843 | | 41.32% | |
| PUBLIC LAND MANAGEMENT | 1,852,707 | 1,826,715 | 1,641,144 | (531,229) | 1,109,915 | | -32.37% | |
| DEBT SERVICE | 4,801,262 | 4,923,627 | 307,917 | - | 307,917 | | 0.00% | |
| CAPITAL PROJECTS | 3,047,665 | 1,586,554 | 2,167,994 | 364,769 | 2,532,763 | | 16.83% | |
| NON-MAJOR FUNDS | | | | | | | | |
| UNORGANIZED TOWNSHIPS | 1,376,130 | 789,016 | 826,865 | (55,089) | 771,776 | | -6.66% | |
| SOLID WASTE (NON-LANDFILL) | 3,533,231 | 3,248,265 | 3,332,422 | 7,235 | 3,339,657 | | 0.22% | |
| SMALL CITIES DEVELOPMENT | 4,323 | 4,049 | 3,184 | - | 3,184 | | 0.00% | |
| DITCH | 7,036 | (2,117) | 966 | 14,201 | 15,167 | | 1470.08% | |
| ENVIRONMENTAL TRUST | 1,908,068 | 1,905,248 | 1,944,406 | - | 1,944,406 | | 0.00% | |
| TOTAL GOVERNMENTAL FUND BALANCES | \$ 43,356,746 | \$ 39,723,783 | \$ 35,742,775 | \$ (1,935,169) | \$ 33,807,606 | | -5.41% | |
| PROPRIETARY | | | | | | | | |
| LANDFILL | \$ 14,917,051 | \$ 11,886,570 | \$ 12,033,317 | \$ 100,286 | \$ 12,133,603 | | 0.83% | |
| TOTAL OF ALL FUNDS | \$ 58,273,797 | \$ 51,610,353 | \$ 47,776,092 | \$ (1,834,883) | \$ 45,941,209 | | -3.84% | |

Major Fund 2021 Projected Fund Balances



■ 2021 Projected Fund Balance



2021 Government Wide Budget

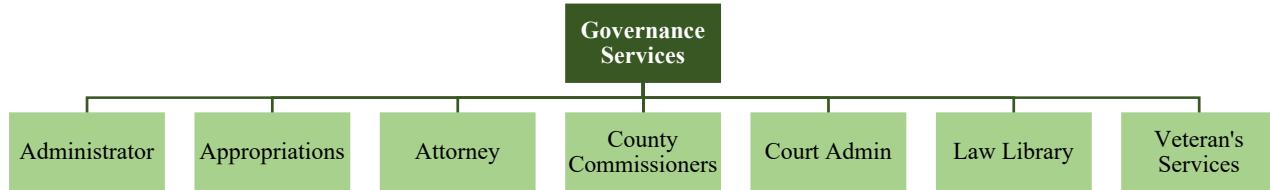
Major Changes in Fund Balances:

- General fund balance is decreasing by 12.22% due to planned and budgeted 9% increase to additional employees in the Sheriff's and Attorney's department along with annual salary increases.
- Community Services fund balance is budgeted to increase by 41.32% mainly due to the continued efforts to reduce out of home placement related expenses.
- Public Land Management fund balance is decreasing by 32.37% due to planned land acquisitions and land improvements
- Capital Projects fund balance is increasing by 16.83% due to planned and monitored fund balance growth from minimal county projects
- Ditch fund balance is increasing by 1,470.08% due to planned and monitored fund balance growth

| | GOVERNMENT WIDE Including Unorganized Townships | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|--|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| TAXES | \$ 43,531,014 | \$ 45,478,702 | \$ 48,673,468 | \$ 50,905,048 | \$ 2,231,580 | |
| SPECIAL ASSESSMENTS | 652,472 | 618,775 | 622,201 | 614,201 | (8,000) | |
| LICENSES & PERMITS | 1,391,318 | 1,444,378 | 1,390,860 | 1,333,010 | (57,850) | |
| INTERGOVERNMENTAL | 35,404,526 | 30,582,329 | 31,212,477 | 29,595,766 | (1,616,711) | |
| CHARGES FOR SERVICES | 7,847,793 | 7,834,753 | 7,622,067 | 6,855,422 | (766,645) | |
| FINES & FORFEITURES | 90,609 | 68,595 | 39,000 | 39,000 | - | |
| GIFTS & CONTRIBUTIONS | 42,060 | 36,985 | 12,000 | 10,000 | (2,000) | |
| INVESTMENTS | 1,266,323 | 1,146,171 | 1,461,485 | 1,167,500 | (293,985) | |
| MISCELLANEOUS | 3,766,520 | 3,644,369 | 2,622,278 | 2,406,184 | (216,094) | |
| TOTAL REVENUES | \$ 93,992,635 | \$ 90,855,057 | \$ 93,655,836 | \$ 92,926,131 | \$ (729,705) | |
| <u>EXPENDITURES:</u> | | | | | | |
| PUBLIC AID ASSISTANCE | \$ 12,111,683 | \$ 12,713,671 | \$ 12,605,608 | \$ 12,142,631 | \$ (462,977) | |
| PERSONNEL SERVICES | 38,598,218 | 41,018,058 | 43,694,737 | 46,660,973 | 2,966,236 | |
| SERVICES & CHARGES | 28,534,632 | 24,489,482 | 27,231,708 | 25,957,999 | (1,273,709) | |
| SUPPLIES & MATERIALS | 4,119,341 | 3,907,894 | 4,448,941 | 4,885,581 | 436,640 | |
| CAPITAL OUTLAY | 4,593,639 | 8,034,003 | 5,648,854 | 3,541,292 | (2,107,562) | |
| DEBT SERVICE | 5,338,106 | 5,139,552 | 5,035,926 | 207,876 | (4,828,050) | |
| OTHER EXPENDITURES | 2,660,530 | 2,360,550 | 1,653,877 | 1,378,162 | (275,715) | |
| TOTAL EXPENDITURES | \$ 95,956,149 | \$ 97,663,210 | \$ 100,319,651 | \$ 94,774,514 | \$ (5,545,137) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,963,514) | \$ (6,808,153) | \$ (6,663,815) | \$ (1,848,383) | \$ 4,815,432 | |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 161,208 | \$ 144,396 | \$ (4,300) | \$ 13,500 | \$ 17,800 | |
| NET CHANGE | \$ (1,802,306) | \$ (6,663,757) | \$ (6,668,115) | \$ (1,834,883) | \$ 4,833,232 | |



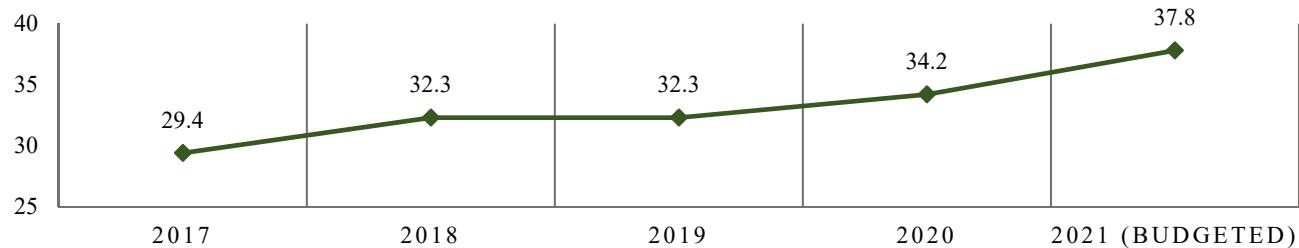
Governance Services



DEPARTMENT DESCRIPTION:

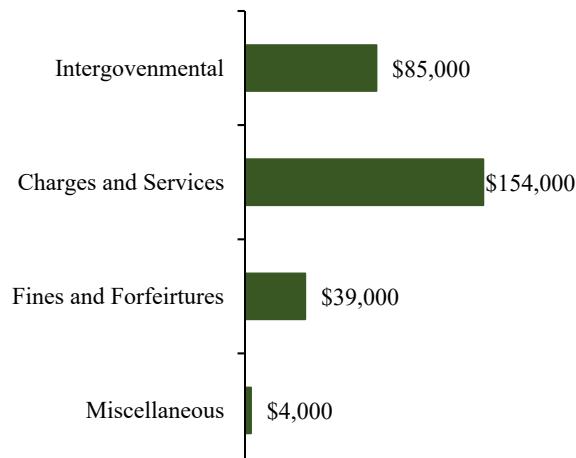
Governance Services is responsible for managing and ensuring the delivery of services and programs essential to the continued prosperity of Crow Wing County. Services include those from the County Board, the County Administrator, Appropriations, the County Attorney, Courts, Law Library, and Veteran's Services.

STAFFING SUMMARY:

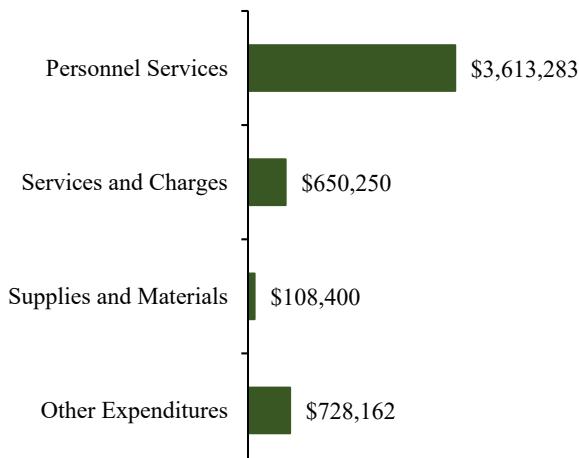


BUDGET OVERVIEW:

Revenues: \$282,000



Expenditures: \$5,100,095





Governance Services

| GOVERNANCE SERVICES - COMBINED | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|--|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| INTERGOVERNMENTAL | \$ 57,431 | \$ 88,805 | \$ 85,000 | \$ 85,000 | \$ - | |
| CHARGES FOR SERVICES | 158,976 | 177,457 | 154,000 | 154,000 | - | |
| FINES & FORFEITURES | 90,608 | 68,595 | 39,000 | 39,000 | - | |
| MISCELLANEOUS | 2,301 | 3,834 | 1,000 | 4,000 | 3,000 | |
| TOTAL REVENUES | \$ 309,316 | \$ 338,691 | \$ 279,000 | \$ 282,000 | \$ 3,000 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 2,847,737 | \$ 2,959,861 | \$ 3,222,096 | \$ 3,613,283 | \$ 391,187 | |
| SERVICES & CHARGES | 672,337 | 686,894 | 649,397 | 650,250 | 853 | |
| SUPPLIES & MATERIALS | 159,309 | 126,565 | 122,050 | 108,400 | (13,650) | |
| CAPITAL OUTLAY | 1,265 | - | - | - | - | |
| OTHER EXPENDITURES | 792,896 | 792,896 | 728,162 | 728,162 | - | |
| TOTAL EXPENDITURES | \$ 4,473,544 | \$ 4,566,216 | \$ 4,721,705 | \$ 5,100,095 | \$ 378,390 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (4,164,228) | \$ (4,227,525) | \$ (4,442,705) | \$ (4,818,095) | \$ (375,390) | |

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted for \$282,000, an increase of \$3,000 (1.08%) from 2020.
 - Expenditures are budgeted for \$5,100,095, an increase of \$378,390 (8.45%) from 2020.

COUNTYWIDE GOALS SUPPORTED:

- **Protecting Our Communities** – We keep our communities safe through proactive enforcement, preparing for the unexpected, and providing leadership when it's needed
- **Caring For Our People** – We meet people in their time of need, providing assistance and mentorship while encouraging independence.
- **Strengthening Our Lakes and Trees** – We manage our land and water responsibly, ensuring we have unmatched resources to enjoy, now and for generations to come.
- **Keeping Our Roads Safe** – We design, improve, and maintain our roads, keeping them safe and clear for all to enjoy and drive.
- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.



- **Stewards Of Our Money** – We streamline our processes to reduce waste, time, and cost, provide meaningful solutions through wise investments, and are transparent with our spending and reporting.
- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.

GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Serve Well:**
 - Provided leadership to continue the needed and expected services to the citizens of Crow Wing County
 - Continued to closely monitor expenses and producing conservative budget requests. Budget for 2021 was heavily influenced by COVID, rising rates of meth use and mental health issues, which resulted in the third levy increase in 10 years with a 4.97% levy increase, which is the lowest percentage increase of the three years we have had levy increases.
- **Deliver Value:**
 - Ensured all meetings were open to the public pursuant of statute 13D for transparent communication with Crow Wing County citizens and staff.
 - In a 2020 comparison of four nearby counties, Crow Wing County once again had the second-lowest County tax levy per capita at \$660.20.
 - Developed and work to refine the key performance indicators for all staff levels within the county and create performance expectation roadmaps, training staff, and update performance management system to align to key performance expectations, practices, and behaviors delivering on the organizational priorities
- **Drive Results:**
 - The 2021 budget which was approved and adopted by the County Board in December 2020, was only the third year in ten years that the County tax levy was increased.
 - Monitored the budget process and year-to-date actuals on a monthly basis
 - The Senior Management Team of CWC developed and recommended the 2021 budget proposal to the County Board for the second time. This was part of their ongoing development into a management team for the entire organization, not just for their respective business units. They also completed the recommendation of the County's Capital Equipment Plan for the third year in a row.
 - Continued to closely monitor expenses and producing conservative budget requests.
 - Conducted a comprehensive program evaluation of our landfill and recycling program.
 - Reviewed, updated and received approval from the County Board of six of the organizations financial management policies.



GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**
 - Provide leadership to continue the needed and expected services to Crow Wing County citizens.
 - Complete an evaluation and develop recommendations to improve our security within the Judicial Center.
 - Implement a review process by which we identify outcome measures for residential placement settings within the child protection realm. Review will include an evaluation of the degree to which each facility achieves the outcomes it purports to be able to advance and that will meet our placement goals.
 - Continue work with Sourcewell and other regional partners on the development of a business plan for a mental health facility within our region that provides tiered mental health services potentially for both adults' and children.
 - Develop a budget amendment and process for operations, capital project, and personnel budget amendments to fit the needs of departments. Working with HR on the personnel budget amendment portion to get an all-encompassing document and process for the addition or change in staffing in a department.
- **Deliver Value:**
 - Ensure all meetings are open and available by telephone, electronically, or in person (when applicable in Minnesota) to the public pursuant of statute 13D for transparent communication with Crow Wing County citizens and staff.
 - Continue collaboration, data collection, and expansion of CIBS model program, crossover work, and develop Domestic Violence Program options that will help to reduce duration and incidence of out of home placements and keep children with their family and in the community when it is in the best interest of the child and public safety.
 - Develop and recommend strategies for ongoing critical incident debriefing for all staff who are exposed to trauma.
 - Evaluate benefits plan design and develop a 3-5-10 year plan to develop cost effective alternatives for CWC and its employees and retirees in order to reduce costs and/or minimize rates of increase and maximize the ROI for all involved.
 - Develop a “post-COVID” plan to assess workforce needs and changes to infrastructure, tools and resources.
- **Drive Results:**
 - Conduct an analysis or what the organization might expect for turnover of senior employees throughout the organization and assist business units with planning for that succession.



Governance Services

- Complete a national environmental scan of KPI measures used in the public sector and, where appropriate the private sector, to refresh our Managing for Results measures.
- Conduct a comprehensive gaps analysis on services and facilities that are used by Crow Wing County, both locally and statewide. Analysis will include discussion with regional partners about implementation of services that are currently accessed outside of our community to begin to provide them within our community.
- Develop and implement standardized monthly reporting of financial results that are consistently applied across the organization as well as the development of a more robust variance analysis framework to accompany each of those monthly reports. This standardization will allow for more consistent training and development of senior leaders and program managers to better understand and make actionable monthly financial results and future adaptations necessary to produce consistent budget performance.
- Evaluate capital planning program to add a component that would more effectively reflect ROI for significant new capital purchases which reflects best practices from both the public and private sector.
- Initiate the process on updating the County's Comprehensive Plan. This includes project timeline, stakeholder committee establishment and clear consistent communication to the County Board.

Administrator:

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, and public relations.

| ADMINISTRATOR | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 332,222 | \$ 341,278 | \$ 351,715 | \$ 352,926 | \$ 1,211 |
| SERVICES & CHARGES | 14,228 | 34,635 | 19,936 | 18,862 | (1,074) |
| SUPPLIES & MATERIALS | 559 | 924 | 2,300 | 2,300 | - |
| TOTAL EXPENDITURES | \$ 347,009 | \$ 376,837 | \$ 373,951 | \$ 374,088 | \$ 137 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (347,009) | \$ (376,837) | \$ (373,951) | \$ (374,088) | \$ (137) |



Governance Services

Appropriations:

Through an annual budget request, organizations request the approval from the County Board for funds that will be used for specified purposes.

| APPROPRIATIONS | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|---|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/DEC |
| <u>REVENUES:</u> | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 11,176 | \$ - | \$ 15,000 | \$ 15,000 | - |
| OTHER EXPENDITURES | 792,896 | 792,896 | 728,162 | 728,162 | - |
| TOTAL EXPENDITURES | \$ 804,072 | \$ 792,896 | \$ 743,162 | \$ 743,162 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (804,072) | \$ (792,896) | \$ (743,162) | \$ (743,162) | \$ - |

Attorney:

The County Attorney is the chief prosecutor for crimes which occur within the County. The Attorney is also the legal advisor for the Crow Wing County Board of Commissioners and County Departments. The position of the County Attorney is elected by Crow Wing County citizens every 4 years.

| ATTORNEY | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|---|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/DEC |
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 57,431 | \$ 73,805 | \$ 70,000 | \$ 70,000 | \$ - |
| CHARGES FOR SERVICES | 58,559 | 91,297 | 75,000 | 75,000 | - |
| FINES & FORFEITURES | 89,785 | 67,840 | 39,000 | 39,000 | - |
| MISCELLANEOUS | 1,950 | 2,499 | - | - | - |
| TOTAL REVENUES | \$ 207,725 | \$ 235,441 | \$ 184,000 | \$ 184,000 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 2,015,595 | \$ 2,101,115 | \$ 2,359,521 | \$ 2,632,196 | \$ 272,675 |
| SERVICES & CHARGES | 260,333 | 268,693 | 267,243 | 268,405 | 1,162 |
| SUPPLIES & MATERIALS | 50,832 | 38,637 | 36,500 | 30,000 | (6,500) |
| TOTAL EXPENDITURES | \$ 2,326,760 | \$ 2,408,445 | \$ 2,663,264 | \$ 2,930,601 | \$ 267,337 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (2,119,035) | \$ (2,173,004) | \$ (2,479,264) | \$ (2,746,601) | \$ (267,337) |



Governance Services

| ATTORNEY'S CONTINGENT | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | | |
| SERVICES & CHARGES | \$ 2,514 | \$ 2,070 | \$ 7,500 | \$ 7,500 | \$ - |
| SUPPLIES & MATERIALS | 805 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 3,319 | \$ 2,070 | \$ 7,500 | \$ 7,500 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (3,319) | \$ (2,070) | \$ (7,500) | \$ (7,500) | \$ - |

| CONTRACTED ATTORNEY'S | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| FINES & FORFEITURES | \$ 824 | \$ 755 | \$ - | \$ - | \$ - |
| TOTAL REVENUES | \$ 824 | \$ 755 | \$ - | \$ - | \$ - |
| EXPENDITURES: | | | | | |
| PERSONNEL SERVICES | \$ 7,878 | \$ 6,020 | \$ 7,013 | \$ 6,560 | \$ (453) |
| SERVICES & CHARGES | 285,637 | 300,397 | 255,000 | 255,000 | - |
| TOTAL EXPENDITURES | \$ 293,515 | \$ 306,417 | \$ 262,013 | \$ 261,560 | \$ (453) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (292,691) | \$ (305,662) | \$ (262,013) | \$ (261,560) | \$ 453 |

County Commissioners:

The County Board of Commissioners is the governing body of Crow Wing County. Board members, in partnership with the County staff, work to ensure the delivery of services and programs essential to the continued prosperity of the County.

| COUNTY COMMISSIONERS | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| TOTAL REVENUES | \$ - |
| EXPENDITURES: | | | | | |
| PERSONNEL SERVICES | \$ 266,175 | \$ 260,213 | \$ 260,909 | \$ 291,679 | \$ 30,770 |
| SERVICES & CHARGES | 76,955 | 56,395 | 58,159 | 57,993 | (166) |
| SUPPLIES & MATERIALS | 1,722 | 191 | 1,600 | 1,600 | - |
| TOTAL EXPENDITURES | \$ 344,852 | \$ 316,799 | \$ 320,668 | \$ 351,272 | \$ 30,604 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (344,852) | \$ (316,799) | \$ (320,668) | \$ (351,272) | \$ (30,604) |

Courts:

Crow Wing County falls within the ninth Judicial District. The Court maintains case records for civil, family, probate, traffic, criminal, juvenile, and conciliation cases.



Governance Services

| DRUG & DWI COURT - RESTRICTED | | | | | |
|---|-------------------|----------------|-----------------|-----------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| CHARGES FOR SERVICES | \$ 9,080 | \$ - | \$ 4,000 | \$ 4,000 | \$ - |
| TOTAL REVENUES | \$ 9,080 | \$ - | \$ 4,000 | \$ 4,000 | \$ - |
| EXPENDITURES: | | | | | |
| SUPPLIES & MATERIALS | 14,107 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 14,107 | \$ - | \$ - | \$ - | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (5,027) | \$ - | \$ 4,000 | \$ 4,000 | \$ - |

Law Library:

The Law Library provided legal information for attorneys, judicial officers, and members of the general public.

| LAW LIBRARY - RESTRICTED | | | | | |
|---|------------------|------------------|------------------|------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| CHARGES FOR SERVICES | \$ 91,337 | \$ 86,160 | \$ 75,000 | \$ 75,000 | \$ - |
| TOTAL REVENUES | \$ 91,337 | \$ 86,160 | \$ 75,000 | \$ 75,000 | \$ - |
| EXPENDITURES: | | | | | |
| SERVICES & CHARGES | \$ 31 | \$ - | \$ - | \$ - | \$ - |
| SUPPLIES & MATERIALS | 85,698 | 74,881 | 65,000 | 65,000 | - |
| TOTAL EXPENDITURES | \$ 85,729 | \$ 74,881 | \$ 65,000 | \$ 65,000 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 5,608 | \$ 11,279 | \$ 10,000 | \$ 10,000 | \$ - |

Veteran's Services:

The Veteran's Service Office provides assistance and clerical support to veterans and their dependents with a diverse array of benefits and services.

| VETERAN'S SERVICES | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| INTERGOVERNMENTAL | \$ - | \$ 15,000 | \$ 15,000 | \$ 15,000 | \$ - |
| MISCELLANEOUS | 351 | 1,335 | 1,000 | 4,000 | 3,000 |
| TOTAL REVENUES | \$ 351 | \$ 16,335 | \$ 16,000 | \$ 19,000 | \$ 3,000 |
| EXPENDITURES: | | | | | |
| PERSONNEL SERVICES | \$ 225,867 | \$ 251,235 | \$ 242,938 | \$ 329,922 | \$ 86,984 |
| SERVICES & CHARGES | 21,463 | 24,704 | 26,559 | 27,490 | 931 |
| SUPPLIES & MATERIALS | 5,586 | 11,932 | 16,650 | 9,500 | (7,150) |
| CAPITAL OUTLAY | 1,265 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 254,181 | \$ 287,871 | \$ 286,147 | \$ 366,912 | \$ 80,765 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (253,830) | \$ (271,536) | \$ (270,147) | \$ (347,912) | \$ (77,765) |



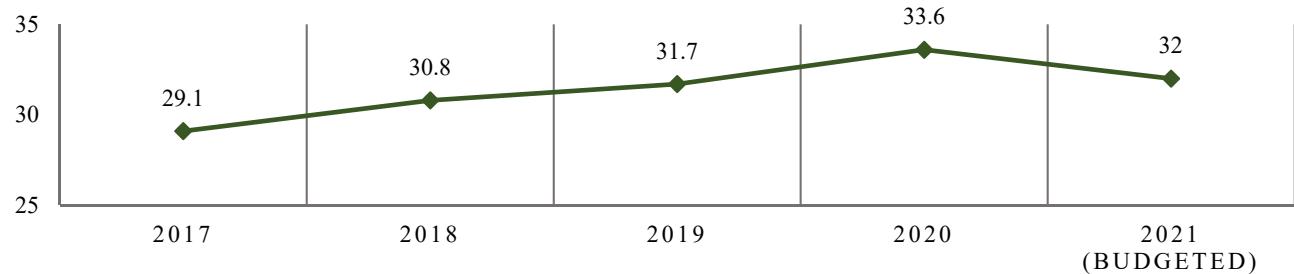
Administrative Services



DEPARTMENT DESCRIPTION:

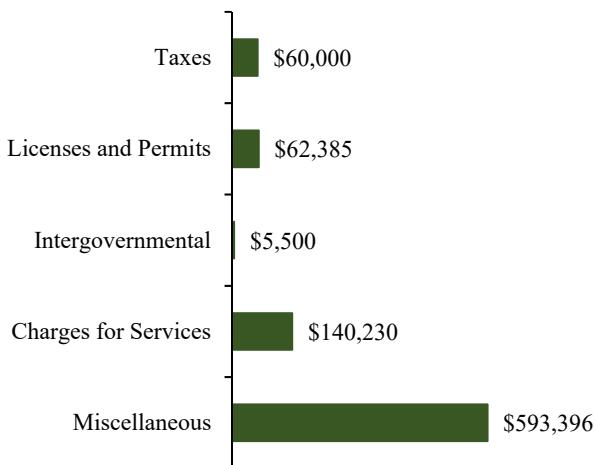
Administrative Services is responsible for overseeing the accounting functions and creation of financial statements, election administration, IT support, maintenance of the County building and grounds, and human relation guidance. Admin Services provides leadership and guidance to management of departments for smooth operations with County offices. Services include those from the County Extensions, Elections, Facilities, Human Resources, Finance, and Information Technology.

STAFFING SUMMARY:

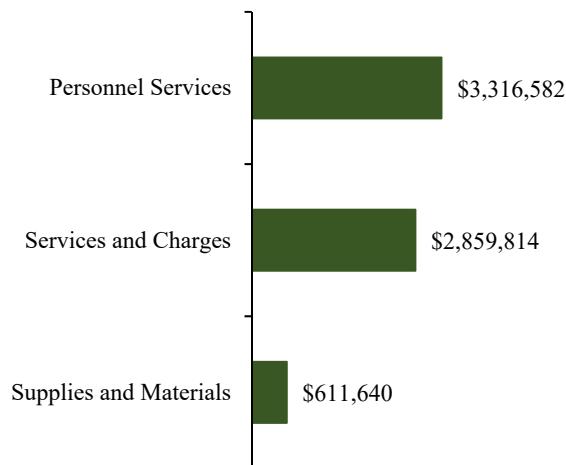


BUDGET OVERVIEW:

Revenues: \$861,161



Expenditures: \$6,788,036





Administrative Services

| ADMINISTRATIVE SERVICES - COMBINED | | | | | | | 2020 / 2021 DOLLAR INC/(DEC) | 2018 / 2019 % INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|--|--|------------------------------------|-------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | | | |
| <u>REVENUES:</u> | | | | | | | | |
| TAXES | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | | | \$ - | 0.00% |
| LICENSES & PERMITS | 59,209 | 59,803 | 62,385 | 62,035 | | | (350) | -0.56% |
| INTERGOVERNMENTAL | 13,336 | 40,744 | 5,500 | 5,500 | | | - | 0.00% |
| CHARGES FOR SERVICES | 125,190 | 177,370 | 168,230 | 140,230 | | | (28,000) | -16.64% |
| MISCELLANEOUS | 634,526 | 635,085 | 629,640 | 593,396 | | | (36,244) | -5.76% |
| TOTAL REVENUES | \$ 892,261 | \$ 973,002 | \$ 925,755 | \$ 861,161 | | | \$ (64,594) | -6.98% |
| <u>EXPENDITURES:</u> | | | | | | | | |
| PERSONNEL SERVICES | \$ 2,225,387 | \$ 2,965,271 | \$ 3,234,364 | \$ 3,316,582 | | | \$ 82,218 | 2.54% |
| SERVICES & CHARGES | 2,108,943 | 2,494,845 | 3,150,766 | 2,859,814 | | | (290,952) | -9.23% |
| SUPPLIES & MATERIALS | 1,277,277 | 476,494 | 698,137 | 611,640 | | | (86,497) | -12.39% |
| CAPITAL OUTLAY | 111,922 | 3,525 | 13,538 | - | | | (13,538) | -100.00% |
| TOTAL EXPENDITURES | \$ 5,723,529 | \$ 5,940,135 | \$ 7,096,805 | \$ 6,788,036 | | | \$ (308,769) | -4.35% |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (4,831,268) | \$ (4,967,133) | \$ (6,171,050) | \$ (5,926,875) | | | \$ 244,175 | -3.96% |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 10,642 | - | - | | | - | - |
| NET CHANGE | \$ (4,831,268) | \$ (4,956,491) | \$ (6,171,050) | \$ (5,926,875) | | | \$ 244,175 | -3.96% |

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted \$861,161, a decrease of \$64,594 (-6.98%) from 2020.
 - Expenditures are budgeted for \$6,788,036, a decrease of \$308,769 (-4.35%) from 2020.

COUNTYWIDE GOALS SUPPORTED:

- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.
- **Stewards Of Our Money** – We streamline our processes to reduce waste, time, and cost, provide meaningful solutions through wise investments, and are transparent with our spending and reporting.
- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.

GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Serve Well:**
 - Provided leadership to continue the needed and expected services to the citizens of Crow Wing County
 - Coordinated and hosted first virtual 4-H fair and experienced the highest participation levels compared to neighboring counties with 140 entries.
 - Reviewed and updated County Policies to reflect current happenings and situations



- Obtained all three awards from the GFOA which include: the Distinguished Budget Presentation Award, Certificate of Achievement for Excellence in Financial Reporting, and Popular the Annual Financial Reporting Award.
- Facilities working to ensure citizens and employees are safe by installing plexiglass in all County buildings.
- Jail Central Command controls were upgraded to better suit the County Jail
- Replaced two (2) emergency power UPS units at the County Jail
- Multiple departments completed the Americans with Disabilities Act Training
- Implemented new Department of Human Services warehouse agreement
- IT COVID-19 response included:
 - Supported transition to remote working
 - Replaced multiple desktops with laptops
 - Deployed communications tool (TEAMS)
 - Redesigned public meeting capabilities
- Labor Relations: Successfully settled open labor contracts with Assistant County Attorneys, Teamsters Local 320, IUOE Local 49 - Highway, and IUOE Local 49 – Facilities.
- Implemented an updated security control and camera system within the Jail.

- **Deliver Value:**
 - Election goals and handling the volume?
 - Customer service for elections?
 - Budget presentation/meetings?
 - CARES grant monitoring
 - Adapted and provided services to citizens and the employees remotely and safely during COVID.
 - Completed the LEC Phase 3 Remodel
 - Central Plat Chiller #2 compressor rebuild completed
 - Expanded redundancy in the county's network operations to better ensure continuity of operations in the case of a major systems failure in one area.
 - Started new permitting system utilizing CRM (Customer Relationship Management) software
 - Labor Strategy: Implemented and achieved in all contracts Performance-Based Pay, consistency in labor agreement language, and revised pay matrix to align with the OPEB mitigation plan.
 - Talent Acquisition: developed a new onboarding program to virtual platforms for a full employee experience that included virtual campus tours, guest speakers, and technology innovations.
 - Launched Microsoft Dynamics 365 CRM software for CWC to leverage developing trends in artificial intelligence and/or voice-first technologies to perform basic and repetitive functions to free up staff time for other higher-level functions, including the potential deployment of bots to better serve the public in real-time via our website



Administrative Services

based on our national environmental scan of best practices by other public and, where appropriate, private sector counterparts.

- **Drive Results:**

- The County added almost \$3.7 million in fund balance growth, including an almost \$1 million drawdown by the Highway Dept, which simply reflected the timing of when the revenues came in versus when we paid out for project completions. Given that, in all other areas of operation, in 2020, we built closer to \$4.7 million in the General Fund, Community Services fund and the Capital Projects Fund, all of which are below targeted levels. While there is further to go on this, we made substantial progress on this in 2020.
- Custodial Services Request for Proposal and contract awarded
- Moved SharePoint to the Cloud for added features and efficiencies
- Communication: Drove the COVID-19 communication strategy to ensure all employees were kept up to date on the Federal and State executive orders, leave management, and overall county pandemic planning.
- Performance Management: developed and work to refine the key performance indicators for all staff levels within the county and create performance expectation roadmaps, training staff, and update performance management system to align to key performance expectations, practices, and behaviors delivering on the organizational priorities.
- Researched and evaluated future trends which we can expect will affect our organization and developed a strategic plan for HR, focusing on the various HR disciplines, to effectively leverage those trends to our organization's maximum benefit.
- Continued to refine succession planning and talent development program to create a more robust and effective training and development for all employees of the organization, with a particular focus on supervisory training related to performance management work.

GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**

- Provide leadership to continue the needed and expected services to Crow Wing County citizens.
- Replace Central Services Server room UPS with HVAC enhancements
- Complete Jail HVAC/BAS and smoke control system replacement project
- Complete Jail Domestic Hot Water Plant Replacement
- Complete HCH and Museum smoke/fire detection system replacement
- Support post-COVID workplace as defined by SMT



- Labor Relations: Implement labor strategy to cycle a revised pay plan, consistency in labor agreement language, Present to the board no later than Q3. Labor contracts, LELS Correctional Officers.
- **Deliver Value:**
 - Obtain all three awards from the GFOA which include: the Distinguished Budget Presentation Award, Certificate of Achievement for Excellence in Financial Reporting, and Popular the Annual Financial Reporting Award.
 - Continue to build the County's permitting system in CRM
 - Complete move from virtual workplace desktops to accommodate interactive meetings
 - Compensation: benchmark specifics positions in the county using 2020 job survey data, Use analysis to identify any areas that are leading or lagging market and assess if adjustments are needed. Report finding no later than Q2.
 - Wellness/Engagement: Drive Critical Care and Resiliency program with a phased approach to include a comprehensive program to care for staff that is exposed to trauma-related work. Launch phase 1 with Sheriff Office in Q1.
 - Develop and implement labor strategy for 2021 and beyond, secure Board approval, and implement through contract negotiations for labor contracts that open in 2021.
- **Drive Results:**
 - Improve Crow Wing County's survey delivery and reporting
 - Develop succession planning strategy
 - Performance Management: Implement and carry forward the key performance road mapping by additional training and holding staff accountable for practices and behaviors necessary to drive a high-performance culture in all departments.
 - Organizational Development: Research and evaluate future trends that we can expect will affect our organization and develop a strategy for HR, with a focus on HR disciplines, benefits trends, organizational effectiveness, diversity and inclusion, and ongoing remote work best practices to maximize the return on investment for our human capital investment
 - Support and drive data analysis initiative countywide to build skill sets in data analysis around the very large datasets Crow Wing County maintains in order to make better, more data-informed decisions to improve our processes, our results, and/or our customer service. Project will involve identification of existing datasets and their native programming language and subsequently designing and implementing training around that newly acquired global view for a cohort of employees to specialize their skills in mining “big” data.
 - Scope technology blueprint for the county campus' technology infrastructure and fully integrate into the existing infrastructure blueprints for building structure, electric, plumbing, and so on. Maintain this information through proper documentation of as-builts.



Administrative Services

Extension:

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 statewide resources that are funded through state and federal funds. Locally administered Extension programs in Crow Wing Could include the 4-H Youth Development program and the SNAP-Ed Health and Nutrition Program, as well as a volunteer-driven and led chapters of the U of M state Master Gardener and Master Naturalist programs.

| | EXTENSION | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|--------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 5,088 | \$ 4,578 | \$ - | \$ - | \$ - |
| CHARGES FOR SERVICES | 660 | 1,200 | - | - | - |
| TOTAL REVENUES | \$ 5,748 | \$ 5,778 | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 40,595 | \$ 37,408 | \$ 33,308 | \$ 34,584 | \$ 1,276 |
| SERVICES & CHARGES | 61,553 | 79,910 | 123,601 | 123,992 | 391 |
| SUPPLIES & MATERIALS | 2,799 | 1,254 | 7,044 | 4,200 | (2,844) |
| TOTAL EXPENDITURES | \$ 104,947 | \$ 118,572 | \$ 163,953 | \$ 162,776 | \$ (1,177) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (99,199) | \$ (112,794) | \$ (163,953) | \$ (162,776) | \$ 1,177 |

Elections:

Professionally administers fair and impartial elections and business licenses in accordance with Minnesota statutes and rules.

| | ELECTIONS | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| CHARGES FOR SERVICES | \$ 55,038 | \$ 7,000 | \$ - | \$ 7,000 | \$ 7,000 |
| TOTAL REVENUES | \$ 55,038 | \$ 7,000 | \$ - | \$ 7,000 | \$ 7,000 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 148,182 | \$ 155,610 | \$ 203,695 | \$ 171,067 | \$ (32,628) |
| SERVICES & CHARGES | 114,176 | 50,016 | 132,155 | 119,655 | (12,500) |
| SUPPLIES & MATERIALS | 534,708 | 5,651 | 60,000 | 66,000 | 6,000 |
| TOTAL EXPENDITURES | \$ 797,066 | \$ 211,277 | \$ 395,850 | \$ 356,722 | \$ (39,128) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (742,028) | \$ (204,277) | \$ (395,850) | \$ (349,722) | \$ 46,128 |



Administrative Services

Facilities:

Provides a safe, clean, comfortable, and well maintained environment for the citizens and employees of Crow Wing County to do business in. The department is also responsible for maintaining all capital assets (buildings and grounds) owned by Crow Wing County through cost-effective maintenance activities.

| | FACILITIES | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - |
| INTERGOVERNMENTAL | - | 22,209 | - | - | - |
| CHARGES FOR SERVICES | - | 120,000 | 120,000 | 90,000 | (30,000) |
| MISCELLANEOUS | 631,019 | 628,287 | 629,640 | 593,396 | (36,244) |
| TOTAL REVENUES | \$ 691,019 | \$ 830,496 | \$ 809,640 | \$ 743,396 | \$ (66,244) |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 611,756 | \$ 802,227 | \$ 845,574 | \$ 911,204 | \$ 65,630 |
| SERVICES & CHARGES | 1,184,115 | 1,273,948 | 1,482,936 | 1,426,758 | (56,178) |
| SUPPLIES & MATERIALS | 386,469 | 377,913 | 525,245 | 482,500 | (42,745) |
| TOTAL EXPENDITURES | \$ 2,182,340 | \$ 2,454,088 | \$ 2,853,755 | \$ 2,820,462 | \$ (33,293) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,491,321) | \$ (1,623,592) | \$ (2,044,115) | \$ (2,077,066) | \$ (32,951) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 10,642 | - | - | - |
| NET CHANGE | \$ (1,491,321) | \$ (1,612,950) | \$ (2,044,115) | \$ (2,077,066) | \$ (32,951) |

| | FACILITIES - COMMITTED | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|------------------------|--------------------|--------------------|----------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 20,629 | \$ 21,955 | \$ 21,530 | \$ - | \$ (21,530) |
| SUPPLIES & MATERIALS | 32,275 | 26,475 | 3,000 | - | (3,000) |
| TOTAL EXPENDITURES | \$ 52,904 | \$ 48,430 | \$ 24,530 | \$ - | \$ (24,530) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (52,904) | \$ (48,430) | \$ (24,530) | \$ - | \$ 24,530 |



Administrative Services

Human Resources

The Human Resources department provides programs and services that help ensure the organization is well positioned to attract and retain highly capable, high performing talent who are instrumental in advancing programmatic, operational and service excellence.

| HUMAN RESOURCES / RISK MANAGEMENT | | | | | | 2020 / 2021 |
|---|---------------------|---------------------|---------------------|---------------------|-----------|---------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | | |
| INTERGOVERNMENTAL | \$ 3,824 | \$ 13,957 | \$ 5,500 | \$ 5,500 | \$ | - |
| MISCELLANEOUS | 3,507 | 6,798 | - | - | - | - |
| TOTAL REVENUES | \$ 7,331 | \$ 20,755 | \$ 5,500 | \$ 5,500 | \$ | - |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 352,581 | \$ 393,553 | \$ 313,389 | \$ 326,851 | \$ | 13,462 |
| SERVICES & CHARGES | 172,980 | 172,708 | 169,617 | 165,243 | | (4,374) |
| SUPPLIES & MATERIALS | 71,591 | 34,121 | 42,900 | 39,120 | | (3,780) |
| TOTAL EXPENDITURES | \$ 597,152 | \$ 600,382 | \$ 525,906 | \$ 531,214 | \$ | 5,308 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (589,821) | \$ (579,627) | \$ (520,406) | \$ (525,714) | \$ | (5,308) |

Finance:

Promotes sound financial management and provides professional accounting and finance services that excel in the eyes of our internal and external customers. Finance provides a full range of services related to accounting, financial management, and budget planning processes for the County. These include: accounting services, payroll, cash and investment management, financial reporting, capital improvement planning, annual budget, long term financial planning, and debt financing.

| FINANCIAL SERVICES | | | | | | 2020 / 2021 |
|---|-------------------|---------------------|---------------------|---------------------|-----------|---------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | | |
| LICENSES & PERMITS | \$ 59,209 | \$ 59,803 | \$ 62,385 | \$ 62,035 | \$ | (350) |
| INTERGOVERNMENTAL | 4,424 | - | - | - | - | - |
| CHARGES FOR SERVICES | 44,350 | 42,905 | 43,230 | 43,230 | | - |
| TOTAL REVENUES | \$ 107,983 | \$ 102,708 | \$ 105,615 | \$ 105,265 | \$ | (350) |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 59,209 | \$ 502,577 | \$ 594,411 | \$ 617,305 | \$ | 22,894 |
| SERVICES & CHARGES | 4,424 | 238,687 | 252,276 | 248,600 | | (3,676) |
| SUPPLIES & MATERIALS | 44,350 | 9,789 | 6,000 | 6,000 | | - |
| TOTAL EXPENDITURES | \$ 107,983 | \$ 751,053 | \$ 852,687 | \$ 871,905 | \$ | 19,218 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ - | \$ (648,345) | \$ (747,072) | \$ (766,640) | \$ | (19,568) |



Administrative Services

Information Technology:

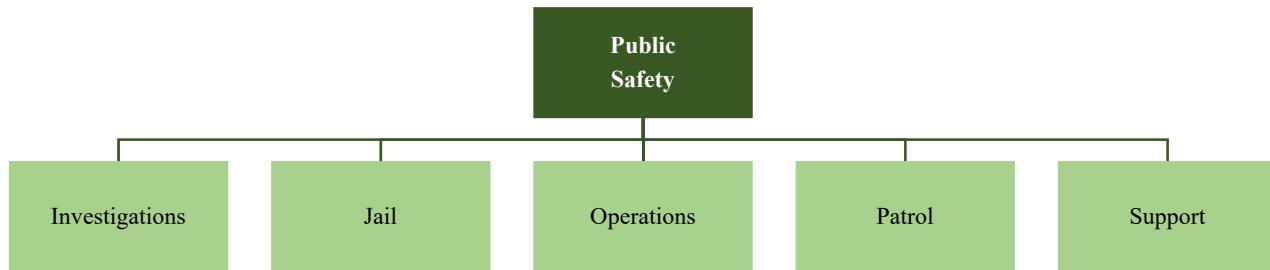
Creates, manages, maintains, and updates programs and data related to technology and technology services to County departments, other public and private entities and the public. Specific functions include: installing software programs, managing all computer hardware, training County personnel in how to effectively use technology, maintain data integrity, and implement new technology applications.

| INFORMATION TECHNOLOGY | | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| CHARGES FOR SERVICES | \$ 25,142 | \$ 6,265 | \$ 5,000 | \$ - | \$ (5,000) | |
| TOTAL REVENUES | \$ 25,142 | \$ 6,265 | \$ 5,000 | \$ - | \$ (5,000) | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 962,286 | \$ 1,048,928 | \$ 1,222,457 | \$ 1,255,571 | \$ 33,114 | |
| SERVICES & CHARGES | 395,731 | 414,228 | 599,883 | 593,866 | (6,017) | |
| SUPPLIES & MATERIALS | 205,085 | 15,184 | 17,891 | 13,820 | (4,071) | |
| CAPITAL OUTLAY | 80,479 | - | - | - | - | |
| TOTAL EXPENDITURES | \$ 1,643,581 | \$ 1,478,340 | \$ 1,840,231 | \$ 1,863,257 | \$ 23,026 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,618,439) | \$ (1,472,075) | \$ (1,835,231) | \$ (1,863,257) | \$ (28,026) | |

| INFORMATION TECHNOLOGY - COMMITTED | | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| TOTAL REVENUES | \$ - | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 30,149 | \$ 3,013 | \$ - | \$ - | \$ - | |
| SERVICES & CHARGES | 175,964 | 265,348 | 390,298 | 181,700 | (208,598) | |
| SUPPLIES & MATERIALS | - | 6,107 | 36,057 | - | (36,057) | |
| CAPITAL OUTLAY | 31,443 | 3,525 | 13,538 | - | (13,538) | |
| TOTAL EXPENDITURES | \$ 237,556 | \$ 277,993 | \$ 439,893 | \$ 181,700 | \$ (258,193) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (237,556) | \$ (277,993) | \$ (439,893) | \$ (181,700) | \$ 258,193 | |



Public Safety

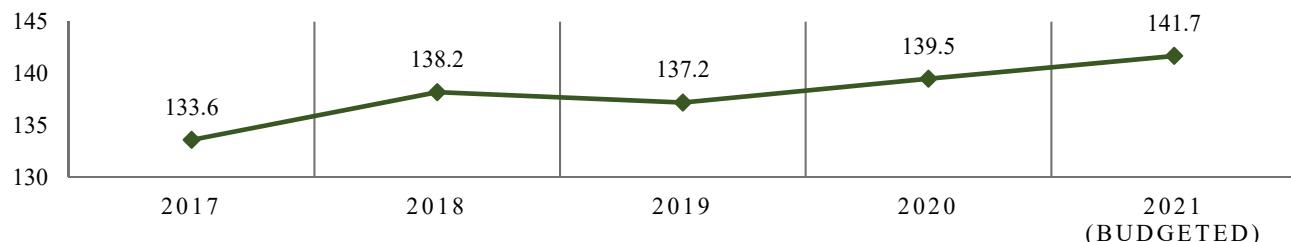


DEPARTMENT DESCRIPTION:

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 started 2020 with a good deal of hope and enthusiasm. As a team, we were excited to build on the objectives that had been met in 2019 and we were looking forward to implementing all that had been approved for 2020. Who could have imagined that before the end of first quarter, we and the rest of the world would become so fully absorbed in a global pandemic. A pandemic that, to this day, continues to affect our entire nation. How it has affected us is briefly touched on below. It by no means is a comprehensive debrief but rather a brief reflection summary. The world changed unexpectedly in 2020 as did our goals and objectives. While the pandemic has carried into the first quarter of 2021. We are again hopeful that we as an office will be able to get back on track and we have realigned our goals and objectives with that in mind.

STAFFING SUMMARY:

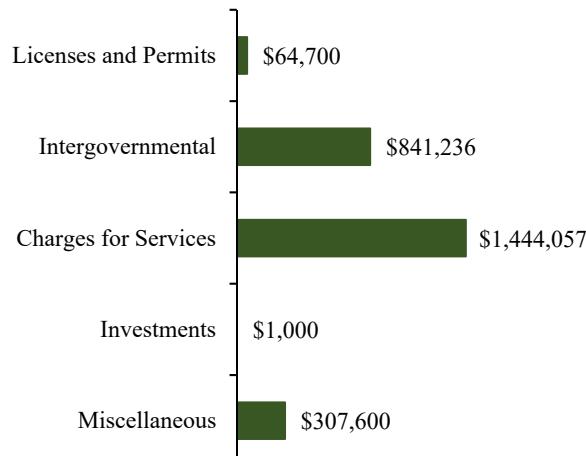




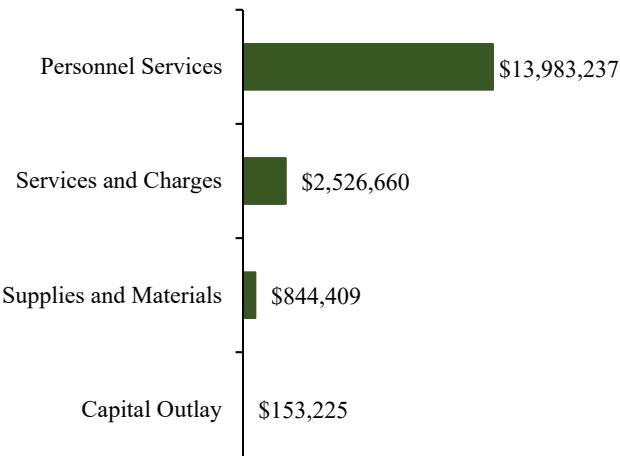
Public Safety

BUDGET OVERVIEW:

Revenues: \$2,655,493



Expenditures: \$17,507,531



| PUBLIC SAFETY SERVICES - COMBINED | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| LICENSES & PERMITS | \$ 80,655 | \$ 72,625 | \$ 64,700 | \$ 64,700 | \$ - |
| INTERGOVERNMENTAL | 838,964 | 941,109 | 784,746 | 841,236 | 56,490 |
| CHARGES FOR SERVICES | 2,433,988 | 2,253,487 | 2,382,798 | 1,444,057 | (938,741) |
| GIFTS & CONTRIBUTIONS | 3,113 | 1,400 | 2,000 | - | (2,000) |
| INVESTMENTS | 1,315 | 1,153 | 1,000 | 1,000 | - |
| MISCELLANEOUS | 363,951 | 329,633 | 307,600 | 304,500 | (3,100) |
| TOTAL REVENUES | \$ 3,721,986 | \$ 3,599,407 | \$ 3,542,844 | \$ 2,655,493 | \$ (887,351) |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 11,707,399 | \$ 12,101,987 | \$ 12,936,303 | \$ 13,983,237 | \$ 1,046,934 |
| SERVICES & CHARGES | 2,253,293 | 2,312,262 | 2,472,955 | 2,526,660 | 53,705 |
| SUPPLIES & MATERIALS | 852,913 | 573,484 | 681,430 | 844,409 | 162,979 |
| CAPITAL OUTLAY | 510,788 | 222,708 | 181,843 | 153,225 | (28,618) |
| TOTAL EXPENDITURES | \$ 15,324,393 | \$ 15,210,441 | \$ 16,272,531 | \$ 17,507,531 | \$ 1,235,000 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (11,602,407) | \$ (11,611,034) | \$ (12,729,687) | \$ (14,852,038) | \$ (2,122,351) |
| TOTAL OTHER FINANCING SOURCES (USES) | 85,727 | 22,663 | - | - | - |
| NET CHANGE | \$ (11,516,680) | \$ (11,588,371) | \$ (12,729,687) | \$ (14,852,038) | \$ (2,122,351) |

FINANCIAL ANALYSIS:

- Summary:**

- Revenues for 2021 are budgeted \$2,655,493, a decrease of \$887,351 (-25.05%) from 2020.
- Expenditures are budgeted for \$17,507,531, an increase of \$1,235,000 (7.59%) from 2020.



COUNTYWIDE GOALS SUPPORTED:

- **Protecting Our Communities** – We keep our communities safe through proactive enforcement, preparing for the unexpected, and providing leadership when it's needed
- **Caring For Our People** – We meet people in their time of need, providing assistance and mentorship while encouraging independence.
- **Keeping Our Roads Safe** – We design, improve, and maintain our roads, keeping them safe and clear for all to enjoy and drive.
- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.
- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.

GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Serve Well:**
 - Promotions along with an unexpected resignation of one of our Sergeants left us looking to hire three full time deputies by February of that year. We were head into that process when we started to get word that the pandemic was taking ahold of our nation and shortly after that when our state began to prepare to shut down. Applicants ready to begin testing in March were put on hold as we worked to determine what the new landscape required of all of us. Caring for our staff and insuring their health and on-going availability because the top priority
 - To protect our inmates and the staff that work in our jail, protocols limited who could be brought into the jail and how long they were allowed to stay. As a result, we were successful in protecting both populations overall.
- **Deliver Value:**
 - We began the year advertising for the new positions that had been incorporated into our 2020 budget request. Our jail added one Correctional Officer and was successful in filling it.
 - We began advertising for the new supervisor in our 911 Communications Center (Dispatch) and we began our search for the right candidate
 - We also advertised for, and identified two deputies who could be promoted to, the new LADID positions
 - The Sheriff's Office became a holding site for PPE that was to be distributed to the first responders in our area. All costs related to our response (including the cost of personal redirected for this purpose) were captured and later submitted for reimbursement by FEMA and under the CARES act
 - Our Court Security unit was revamped and now includes both transports and court security.



- Space in the Crow Wing County Judicial Building was secured and remodeled to provide on-site office space for the Sergeant and his team. The move provides more direct supervision along with more accessibility to the judges and court administration. Including our Transport officers in with this unit provides additional support to the courts when transports are not occurring.
- When offices were closed in 2020 and staff were transitioned to working remotely from their homes, staff were required to learn how to use VPNs and collaboration software's such as Microsoft Teams and Zoom. Emphasis was placed on MN Data Practices and other security protocols.
- Our lobby was finished, the technology in our conference rooms was installed and the exterior completed. The Crow Wing County Sheriff's Office is now clearly identifiable on both the front of our building as well as on the side so that all who are looking for us can easily identify where we are located. Seeing this project come to fruition has been gratifying for our staff. We have reclaimed so much of the unused space and we are now able to work efficiently (and quietly) in our professional environment
- **Drive Results:**
 - Dispatch was hardened (locked down) as was the jail. Protecting those that were needed on site was essential. Those that could work from home were ordered to do so. Schedules were modified and priorities were set
 - COVID brought with it additional resignations and hiring, which was already a high priority, was now complicated by our ever changing landscape. Over the next several weeks we worked with the candidates and all partners within the process to find ways to facilitate hiring using new processes and procedures that allowed us to continue hiring in a manner safe for all. By the end of the year, we had endured many additional resignations and retirements. Making the topics of recruitment, hiring and retention an even bigger priority for the coming year.
 - In March of 2020, we were advised that deaths related to COVID were on the rise and that the governor would be issuing orders that would shut down the state. It was evident that a response would be required of us and so our EOC was activated and staff went to work gathering critical information, personal protection equipment and emergency (PPE) action plans for the county. Administration met twice daily to assess the situation and to update each other on the progress made and/or obstacles that were encountered
 - Our office also saw a need for training that would support the mental and emotional well-being of our staff. Resources were allocated to bring professionals on-board to help us address that need. By the third quarter staff were receiving training on the importance of building resilience and maintaining good mental health.
 - One bright spot in the year was the completion of our final phase of our building remodel. The closures related to the pandemic afforded our contractors to stay gainfully employed and to work uninterrupted
 -



GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**
 - We will return to the work that began in 2019, our office will continue to give community engagement high priority. Funding has been set aside to support existing programs and to expand engagement within our communities. Those programs include:
 - **Brainerd Lakes Area Drug Education (BLADE):** Partnering with Community Services the Sheriff's Office helped develop and launch BLADE; an initiative to help increase education and training in the area of drug prevention, intervention and recovery. First-year efforts have been aimed at connecting with our community members to identify the needs that exist through brainstorming and discussion. Although the program found ways to continue to operate in 2020, we are anxious to hold more events in the coming year.
 - **Explorers Program:** Geared toward youth between the ages of 14 and 21. This formal program offers a first-hand experience of what it is like to work in Law Enforcement. Our hope is that the program will help foster more interest in careers related to law enforcement. The success of the program requires dedication on by the participants and their mentors.
 - **Lincoln:** The Sheriff implemented the use of a formally trained K9 named Lincoln. Unlike K9s on staff in the past, Lincoln is trained to provide comfort and support to those he is exposed to. Lincoln accompanies the Sheriff throughout his day and will be used during death notifications, interviewing trauma victims, and visiting schools. It is the latter that both the Sheriff and Lincoln hope to do again as our schools reopen and visitors are welcomed back.
- **Deliver Value:**
 - A statewide shortage of qualified applicants, will require us to reimagine what hiring looks like. We will be looking to implement changes to the way in which we complete our backgrounds for all positions.
 - An emphasis on Recruitment and Retention will also be made
 - Our budget for 2021 includes one new position, Investigative Analyst and we will be filling that in this current year. We are already anticipating at least two retirements and a conservative amount of turnover. Our goal will be to have all positions filled and staff trained by year end
- **Drive Results:**
 - As businesses are opened and life transitions back to some of what we enjoyed pre-covid, we will work to find balance between on-line training vs in person
 - In response to the changes brought about by the events of last summer, funding has been secured to purchase less lethal equipment for all our staff. Training in this and new mandates related to use of force will be a high priority.



Public Safety

Investigations:

The Investigations Unit is comprised of officers who are responsible for the investigation of serious crimes that occur in Crow Wing County. As a reflection of the increasingly complex nature of police work, the investigators have become more specialized in their duties. There are 2 units: General Investigations and the Lakes Area Drug Investigative Division (LADID). Both of these units are supervised by the Investigative Sergeant and Investigative Lieutenant.

| | INVESTIGATIONS | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ - | \$ - | \$ 4,800 | \$ 4,800 | \$ - |
| CHARGES FOR SERVICES | 1,250 | 1,850 | - | - | - |
| MISCELLANEOUS | 10,614 | 18,833 | 10,600 | 5,500 | (5,100) |
| TOTAL REVENUES | \$ 11,864 | \$ 20,683 | \$ 15,400 | \$ 10,300 | \$ (5,100) |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 998,720 | \$ 893,612 | \$ 997,517 | \$ 1,198,852 | \$ 201,335 |
| SERVICES & CHARGES | 251,583 | 237,523 | 210,173 | 234,303 | 24,130 |
| SUPPLIES & MATERIALS | 63,221 | 36,303 | 86,513 | 46,920 | (39,593) |
| TOTAL EXPENDITURES | \$ 1,313,524 | \$ 1,167,438 | \$ 1,294,203 | \$ 1,480,075 | \$ 185,872 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,301,660) | \$ (1,146,755) | \$ (1,278,803) | \$ (1,469,775) | \$ (190,972) |
| TOTAL OTHER FINANCING SOURCES (USES) | 245 | 4,076 | - | - | - |
| NET CHANGE | \$ (1,301,415) | \$ (1,142,679) | \$ (1,278,803) | \$ (1,469,775) | \$ (190,972) |

Jail:

The Crow Wing County Jail is a direct supervision facility housing both sentenced and pretrial offenders. The facility is licensed by the State of Minnesota to house up to 286 inmates, separated into 5 housing units. The Crow Wing County Jail is dedicated to serving the citizens of the County and its neighboring communities. The goal is to preserve the basic rights and dignity of those detained by employing trained professional staff to provide the care, structure, and discipline to motivate positive lifestyle changes for detainees, while exceeding all standards set forth by law and maximizing the financial and social benefits to the communities that are served. 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.



Public Safety

| JAIL | | | | | |
|--|------------------------|------------------------|------------------------|------------------------|---|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| CHARGES FOR SERVICES | \$ 2,147,887 | \$ 2,018,217 | \$ 2,128,698 | \$ 1,181,452 | \$ (947,246) |
| MISCELLANEOUS | 311,797 | 275,465 | 245,000 | 245,000 | - |
| TOTAL REVENUES | \$ 2,459,684 | \$ 2,293,682 | \$ 2,373,698 | \$ 1,426,452 | \$ (947,246) |
| EXPENDITURES: | | | | | |
| PERSONNEL SERVICES | \$ 4,933,489 | \$ 5,139,056 | \$ 5,381,904 | \$ 5,764,249 | \$ 382,345 |
| SERVICES & CHARGES | 1,284,965 | 1,352,343 | 1,485,719 | 1,403,731 | (81,988) |
| SUPPLIES & MATERIALS | 238,682 | 202,042 | 299,689 | 297,908 | (1,781) |
| TOTAL EXPENDITURES | \$ 6,457,136 | \$ 6,693,441 | \$ 7,167,312 | \$ 7,465,888 | \$ 298,576 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (3,997,452) | \$ (4,399,759) | \$ (4,793,614) | \$ (6,039,436) | \$ (1,245,822) |
| TOTAL OTHER FINANCING SOURCES (USES) | 15,970 | - | - | - | - |
| NET CHANGE | \$ (3,981,482) | \$ (4,399,759) | \$ (4,793,614) | \$ (6,039,436) | \$ (1,245,822) |

Operations:

The Public Safety Operations Unit is comprised of: the Bomb Squad, Emergency Management, Unmanned Aerial Systems, Radio Scanners/Towers. The Crow Wing County Bomb Squad is a joint effort between the Crow Wing County Sheriff's Office and the Brainerd Police Department. The Crow Wing County Bomb Squad was formed in 1978 and is currently 1 of 4 Bomb Squads in the State of Minnesota. Crow Wing County Emergency Management coordinates with local, state and federal agencies to preserve life, property and the well-being of our citizens from natural, technological and man-made disasters. The Crow Wing County Unmanned Aerial System (CWCUAS) team is a multijurisdictional team led and hosted by our office. Missions the CWCUAS team assists with are: Missing person, Wildland Fires, Structural Fires, Crash Recon, Fleeing subjects and Crime Scenes.

| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
|--|------------------------|------------------------|------------------------|------------------------|---|
| REVENUES: | | | | | |
| INTERGOVERNMENTAL | \$ 224,491 | \$ 250,324 | \$ 194,786 | \$ 213,781 | \$ 18,995 |
| CHARGES FOR SERVICES | 42,211 | 25,933 | 37,500 | 37,500 | - |
| GIFTS & CONTRIBUTIONS | 1,113 | 1,400 | 2,000 | - | (2,000) |
| MISCELLANEOUS | 22,326 | 22,872 | 22,000 | 22,000 | - |
| TOTAL REVENUES | \$ 290,141 | \$ 300,529 | \$ 256,286 | \$ 273,281 | \$ 16,995 |
| EXPENDITURES: | | | | | |
| PERSONNEL SERVICES | \$ 108,515 | \$ 110,338 | \$ 115,764 | \$ 121,322 | \$ 5,558 |
| SERVICES & CHARGES | 119,973 | 106,550 | 114,068 | 131,110 | 17,042 |
| SUPPLIES & MATERIALS | 71,786 | 39,642 | 32,328 | 29,381 | (2,947) |
| CAPITAL OUTLAY | 177,702 | 185,918 | 131,843 | 153,225 | 21,382 |
| TOTAL EXPENDITURES | \$ 477,976 | \$ 442,448 | \$ 394,003 | \$ 435,038 | \$ 41,035 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (187,835) | \$ (141,919) | \$ (137,717) | \$ (161,757) | \$ (24,040) |
| TOTAL OTHER FINANCING SOURCES (USES) | 42,300 | 3,036 | - | - | - |
| NET CHANGE | \$ (145,535) | \$ (138,883) | \$ (137,717) | \$ (161,757) | \$ (24,040) |



Public Safety

Patrol:

The Crow Wing County patrol is committed to providing public service that is beneficial to all members of the community through leadership, experience and compassion. From the patrol division deputies are chosen through specific qualifications to maintain positions on special teams. These teams include the tactical response team and bomb team. One scheduled day per month is designated for deputies assigned to special teams for training. Stringent qualifications, requirements and expectations are enforced to hold a position within these teams

| | PATROL | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 86,641 | \$ 107,350 | \$ 93,336 | \$ 98,839 | \$ 5,503 |
| CHARGES FOR SERVICES | 18,564 | 16,968 | 19,100 | 21,500 | 2,400 |
| MISCELLANEOUS | 9,653 | 10,735 | 28,000 | 30,000 | 2,000 |
| TOTAL REVENUES | \$ 114,858 | \$ 135,053 | \$ 140,436 | \$ 150,339 | \$ 9,903 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 4,326,218 | \$ 4,162,140 | \$ 4,561,488 | \$ 4,788,865 | \$ 227,377 |
| SERVICES & CHARGES | 229,071 | 141,461 | 234,528 | 259,762 | 25,234 |
| SUPPLIES & MATERIALS | 406,182 | 143,926 | 175,349 | 210,078 | 34,729 |
| CAPITAL OUTLAY | 224,359 | 36,790 | - | - | - |
| TOTAL EXPENDITURES | \$ 5,185,830 | \$ 4,484,317 | \$ 4,971,365 | \$ 5,258,705 | \$ 287,340 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (5,070,972) | \$ (4,349,264) | \$ (4,830,929) | \$ (5,108,366) | \$ (277,437) |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 27,212 | \$ 15,551 | - | - | - |
| NET CHANGE | \$ (5,043,760) | \$ (4,333,713) | \$ (4,830,929) | \$ (5,108,366) | \$ (277,437) |

Support:

The Support Division is committed to providing public safety services to our citizens by providing support to our various divisions. The support team is responsible for activities such as: budget preparation, accounts payable, accounts receivable, payroll processing, ordering supplies, grant writing/reporting, civil paper service, writ processing, conducting mortgage foreclosure sales, tracking alarm registrations, processing permits, transcription, statistical submissions, compiling reports and answering requests for data.



Public Safety

| | SUPPORT | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| LICENSES & PERMITS | \$ 80,655 | \$ 72,625 | \$ 64,700 | \$ 64,700 | \$ - | |
| INTERGOVERNMENTAL | 379,005 | 434,606 | 343,000 | 374,992 | 31,992 | |
| CHARGES FOR SERVICES | 224,076 | 190,519 | 197,500 | 203,605 | 6,105 | |
| GIFTS & CONTRIBUTIONS | 2,000 | - | - | - | - | |
| MISCELLANEOUS | 9,561 | 1,728 | 2,000 | 2,000 | - | |
| TOTAL REVENUES | \$ 695,297 | \$ 699,478 | \$ 607,200 | \$ 645,297 | \$ 38,097 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 1,340,457 | \$ 1,796,841 | \$ 1,879,630 | \$ 2,109,949 | \$ 230,319 | |
| SERVICES & CHARGES | 290,395 | 369,509 | 321,290 | 390,611 | 69,321 | |
| SUPPLIES & MATERIALS | 71,120 | 138,838 | 67,056 | 255,122 | 188,066 | |
| TOTAL EXPENDITURES | \$ 1,701,972 | \$ 2,305,188 | \$ 2,267,976 | \$ 2,755,682 | \$ 487,706 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,006,675) | \$ (1,605,710) | \$ (1,660,776) | \$ (2,110,385) | \$ (449,609) | |

| | ENHANCED 911 - RESTRICTED | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|---------------------------|-------------------|--------------------|-------------------|--------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| INTERGOVERNMENTAL | \$ 148,827 | \$ 148,829 | \$ 148,824 | \$ 148,824 | \$ - | |
| INVESTMENTS | 1,315 | 1,153 | 1,000 | 1,000 | - | |
| TOTAL REVENUES | \$ 150,142 | \$ 149,982 | \$ 149,824 | \$ 149,824 | \$ - | |
| <u>EXPENDITURES:</u> | | | | | | |
| SERVICES & CHARGES | \$ 77,306 | \$ 104,876 | \$ 107,177 | \$ 107,143 | \$ (34) | |
| SUPPLIES & MATERIALS | 1,922 | 12,733 | 20,495 | 5,000 | (15,495) | |
| CAPITAL OUTLAY | 108,727 | - | 50,000 | - | (50,000) | |
| TOTAL EXPENDITURES | \$ 187,955 | \$ 117,609 | \$ 177,672 | \$ 112,143 | \$ (65,529) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (37,813) | \$ 32,373 | \$ (27,848) | \$ 37,681 | \$ 65,529 | |



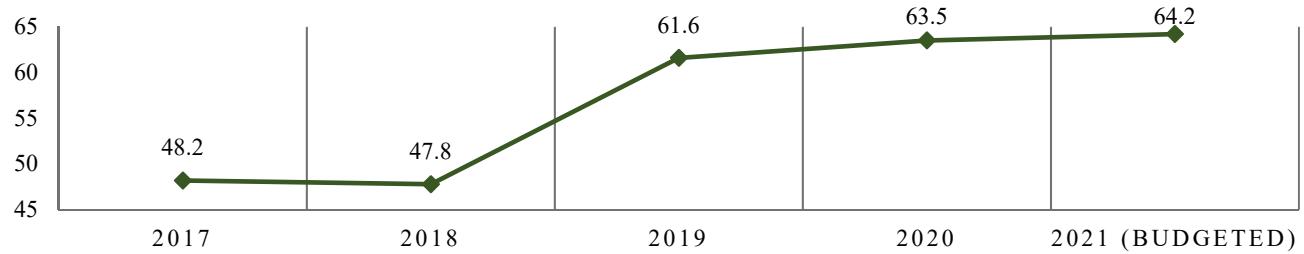
Land Services



DEPARTMENT DESCRIPTION:

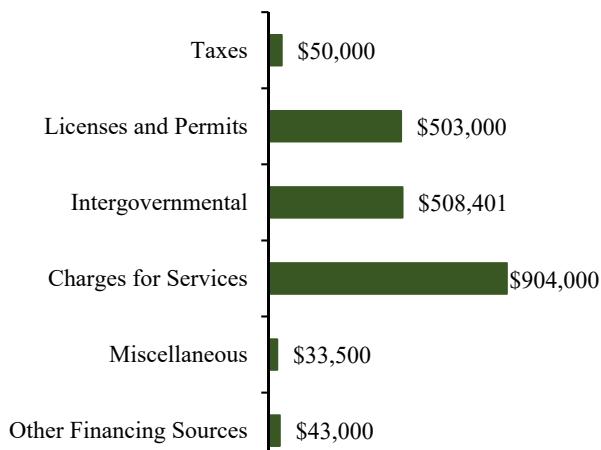
The Land Services Department is committed to providing excellent customer service to the customers that interact with the department. Three distinct units make up the department: Assessment Services, Customer Services, and Environmental Services.

STAFFING SUMMARY:

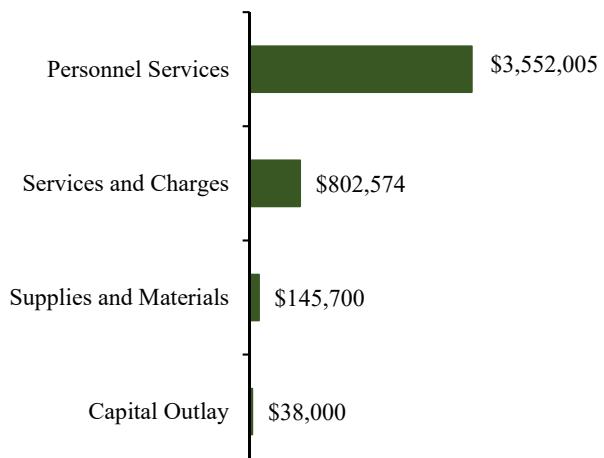


BUDGET OVERVIEW:

Revenues: \$1,998,901



Expenditures: \$4,538,279





Land Services

| | LAND SERVICES - COMBINED | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|--------------------------|-----------------------|-----------------------|-----------------------|--------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| REVENUES: | | | | | | |
| TAXES | \$ 156,974 | \$ 123,574 | \$ 65,000 | \$ 50,000 | \$ (15,000) | |
| LICENSES & PERMITS | 434,286 | 422,289 | 610,500 | 503,000 | (107,500) | |
| INTERGOVERNMENTAL | 594,782 | 532,676 | 522,215 | 508,401 | (13,814) | |
| CHARGES FOR SERVICES | 1,115,046 | 1,125,679 | 871,500 | 904,000 | 32,500 | |
| MISCELLANEOUS | 41,386 | 44,287 | 23,500 | 33,500 | 10,000 | |
| TOTAL REVENUES | \$ 2,342,474 | \$ 2,248,505 | \$ 2,092,715 | \$ 1,998,901 | \$ (93,814) | |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | \$ 3,003,193 | \$ 3,436,649 | \$ 3,450,811 | \$ 3,552,005 | \$ 101,194 | |
| SERVICES & CHARGES | 970,531 | 792,306 | 897,212 | 802,574 | (94,638) | |
| SUPPLIES & MATERIALS | 94,638 | 124,051 | 203,302 | 145,700 | (57,602) | |
| CAPITAL OUTLAY | - | 339,068 | 29,630 | 38,000 | 8,370 | |
| TOTAL EXPENDITURES | \$ 4,068,362 | \$ 4,692,074 | \$ 4,580,955 | \$ 4,538,279 | \$ (42,676) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,725,888) | \$ (2,443,569) | \$ (2,488,240) | \$ (2,539,378) | \$ (51,138) | |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 43,000 | 43,000 | 43,000 | - | |
| NET CHANGE | \$ (1,725,888) | \$ (2,400,569) | \$ (2,445,240) | \$ (2,496,378) | \$ (51,138) | |

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted \$1,998,901, a decrease of \$93,814 (-4.48%) from 2020.
 - Expenditures are budgeted for \$4,538,279, a decrease of \$42,676 (-0.93%) from 2020.

COUNTYWIDE GOALS SUPPORTED:

- **Caring For Our People** – We meet people in their time of need, providing assistance and mentorship while encouraging independence.
- **Strengthening Our Lakes and Trees** – We manage our land and water responsibly, ensuring we have unmatched resources to enjoy, now and for generations to come.
- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.
- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.



GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Serve Well:**
 - Achieved 98% positive customer feedback rating
 - Achieved a 52% increase in the number of documents recorded electronically
 - Worked with MN DNR and MPCA to achieve best practices for deer carcass disposal in light of CWD
 - Coordinated the 2020 AIS plan and completed a record number of watercraft inspections
- **Deliver Value:**
 - Completed conversion from MCIS to Tyler Technologies
 - Implemented Eagle Recording software
 - Completed restoration of historic fire tower and held grand opening of park
 - Approved 1,115 Land Use permits, an increase of 25% from 2019.
- **Drive Results:**
 - Met levy budget targets for revenues and expenditures
 - Met annual timber harvest, inventory, and regeneration goals
 - Sold a record breaking \$2 million of tax forfeited lands
 - Completed in depth review of the landfill and solid waste programs and found potential ways to reduce spending and improve programs.

GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**
 - Achieve a 95% positive customer feedback rating
 - Continue to deliver excellence to our customers
 - Coordinate the 2021 AIS plan including a lead inspector
 - Protect our lakes, rivers, and forests.
 - Work to reduce Nitrogen, PFAS and Boron concentrate in leachate
- **Deliver Value:**
 - Update Land Use Ordinance
 - Complete Cell 5 construction and open cell for use
 - Continue to promote electronic recording on all documents
 - Implement new short term rental ordinance, including notices, applications, approvals, appeals, and payment of application fees.
- **Drive Results:**
 - Meet budget targets for revenues and expenditures
 - Continue the Solid Waste and Landfill programs and look for improvements
 - Streamline processes to achieve greater work efficiencies and better customer service
 - Improvements to Tyler tax system



Land Services

Assessment Services:

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.

| ASSESSING SERVICES | | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| CHARGES FOR SERVICES | \$ 19,992 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - | |
| MISCELLANEOUS | 678 | 1,691 | 1,500 | 1,500 | - | |
| TOTAL REVENUES | \$ 20,670 | \$ 21,691 | \$ 21,500 | \$ 21,500 | \$ - | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 1,348,178 | \$ 1,341,470 | \$ 1,385,111 | \$ 1,530,039 | \$ 144,928 | |
| SERVICES & CHARGES | 185,221 | 262,977 | 424,545 | 384,850 | (39,695) | |
| SUPPLIES & MATERIALS | 15,368 | 28,723 | 49,302 | 22,500 | (26,802) | |
| TOTAL EXPENDITURES | \$ 1,548,767 | \$ 1,633,170 | \$ 1,858,958 | \$ 1,937,389 | \$ 78,431 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,528,097) | \$ (1,611,479) | \$ (1,837,458) | \$ (1,915,889) | \$ (78,431) | |

| RECORDER'S TECHNOLOGY - RESTRICTED | | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|-------------------|---------------------|-------------------|-------------------|--------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| CHARGES FOR SERVICES | \$ 189,830 | \$ 187,820 | \$ 175,000 | \$ 180,000 | \$ 5,000 | |
| TOTAL REVENUES | \$ 189,830 | \$ 187,820 | \$ 175,000 | \$ 180,000 | \$ 5,000 | |
| <u>EXPENDITURES:</u> | | | | | | |
| SERVICES & CHARGES | \$ 64,092 | \$ 93,856 | \$ 82,600 | \$ 86,150 | \$ 3,550 | |
| SUPPLIES & MATERIALS | 1,491 | 10,927 | 250 | 10,000 | 9,750 | |
| CAPITAL OUTLAY | - | 339,068 | 3,830 | 18,000 | 14,170 | |
| TOTAL EXPENDITURES | \$ 65,583 | \$ 443,851 | \$ 86,680 | \$ 114,150 | \$ 27,470 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 124,247 | \$ (256,031) | \$ 88,320 | \$ 65,850 | \$ (22,470) | |

Customer Services:

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. Serves as the vital records registrar. This includes birth, death and marriage records, marriage licenses, notary and ministerial registrations. They 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, customer services serves as the Registrar of Titles and examines Torrens documents presented for



Land Services

recording to determine if they meet the legal requirements for transfer and maintenance/creation of certificates of title.

| | CUSTOMER SERVICES | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| LICENSES & PERMITS | \$ 10,510 | \$ 10,550 | \$ 10,000 | \$ 10,000 | \$ - |
| CHARGES FOR SERVICES | 448,202 | 437,445 | 439,500 | 467,000 | 27,500 |
| MISCELLANEOUS | 37,081 | 39,455 | 20,000 | 30,000 | 10,000 |
| TOTAL REVENUES | \$ 495,793 | \$ 487,450 | \$ 469,500 | \$ 507,000 | \$ 37,500 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 1,026,151 | \$ 1,089,002 | \$ 1,066,152 | \$ 1,030,191 | \$ (35,961) |
| SERVICES & CHARGES | 100,400 | 42,334 | 35,071 | 36,792 | 1,721 |
| SUPPLIES & MATERIALS | 17,459 | 26,122 | 25,468 | 14,500 | (10,968) |
| TOTAL EXPENDITURES | \$ 1,144,010 | \$ 1,157,458 | \$ 1,126,691 | \$ 1,081,483 | \$ (45,208) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (648,217) | \$ (670,008) | \$ (657,191) | \$ (574,483) | \$ 82,708 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | 43,000 | - | (43,000) |
| NET CHANGE | \$ (648,217) | \$ (670,008) | \$ (614,191) | \$ (574,483) | \$ 39,708 |

Environmental Services:

Responsible for addressing, land subdivisions, land use permits, shore land alteration permits, septic systems, solid waste management, storm water management, surveying and water planning. Forestry and Recreation area is 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. Responsibilities involve the management of small tax forfeited parcels in urban areas, which require staffing resources to prepare land sale lists and to resolve such issues as encroachments, garbage, noxious weed growth, snow removal, lawn mowing, structure demolition, and liability issues. Ongoing related tasks also include administering annual auction sales of tax forfeit parcels, direct sales, purchases and land exchanges.

The Solid Waste area is responsible for coordinating and monitoring planning and design efforts for systems and 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. Staff provide 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 including; waste reduction, waste education, recycling, yard waste facility, sanitary landfill, construction and demolition landfill, closed landfill, used tires, used



Land Services

electronics, used mattresses, used appliances, used oil and lead acid batteries, household hazardous waste and product exchange facility, solid waste ordinance, and unauthorized solid waste disposal.

| ENVIRONMENTAL SERVICES | | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|-------------------|-------------------|-------------------|---------------------|--------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| REVENUES: | | | | | | |
| LICENSES & PERMITS | \$ 423,776 | \$ 411,739 | \$ 600,500 | \$ 493,000 | \$ (107,500) | |
| INTERGOVERNMENTAL | 87,927 | 85,609 | 80,500 | 67,500 | | (13,000) |
| CHARGES FOR SERVICES | 248,209 | 191,588 | 37,000 | 37,000 | | - |
| MISCELLANEOUS | 3,171 | 3,141 | 2,000 | 2,000 | | - |
| TOTAL REVENUES | \$ 763,083 | \$ 692,077 | \$ 720,000 | \$ 599,500 | | \$ (120,500) |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | \$ 512,751 | \$ 503,901 | \$ 512,423 | \$ 549,644 | \$ | 37,221 |
| SERVICES & CHARGES | 88,720 | 144,802 | 129,900 | 122,300 | | (7,600) |
| SUPPLIES & MATERIALS | 25,225 | 26,284 | 43,000 | 47,000 | | 4,000 |
| TOTAL EXPENDITURES | \$ 626,696 | \$ 674,987 | \$ 685,323 | \$ 718,944 | | \$ 33,621 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 136,387 | \$ 17,090 | \$ 34,677 | \$ (119,444) | | \$ (154,121) |
| TOTAL OTHER FINANCING SOURCES (USES) | - | 43,000 | - | 43,000 | | 43,000 |
| NET CHANGE | \$ 136,387 | \$ 60,090 | \$ 34,677 | \$ (76,444) | | \$ (111,121) |

| LAND BASED UNALLOCATED - RESTRICTED | | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|-------------------|-------------------|-------------------|-------------------|----|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| REVENUES: | | | | | | |
| CHARGES FOR SERVICES | \$ 208,813 | \$ 206,602 | \$ 200,000 | \$ 200,000 | \$ | - |
| TOTAL REVENUES | \$ 208,813 | \$ 206,602 | \$ 200,000 | \$ 200,000 | | \$ - |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | \$ 45,463 | \$ 44,526 | \$ 46,014 | \$ 65,617 | \$ | 19,603 |
| SERVICES & CHARGES | 55,572 | 24,405 | 139,600 | 76,000 | | (63,600) |
| TOTAL EXPENDITURES | \$ 101,035 | \$ 68,931 | \$ 185,614 | \$ 141,617 | | \$ (43,997) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 107,778 | \$ 137,671 | \$ 14,386 | \$ 58,383 | | \$ 43,997 |



Land Services

| AQUATIC INVASIVE SPECIES - RESTRICTED | | | | | |
|---|-------------------|-------------------|--------------------|-------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| INTERGOVERNMENTAL | \$ 442,755 | \$ 443,109 | \$ 441,715 | \$ 440,901 | \$ (814) |
| CHARGES FOR SERVICES | - | 82,224 | - | - | - |
| TOTAL REVENUES | \$ 442,755 | \$ 525,333 | \$ 441,715 | \$ 440,901 | \$ (814) |
| EXPENDITURES: | | | | | |
| PERSONNEL SERVICES | \$ 11 | \$ 384,755 | \$ 377,311 | \$ 366,312 | \$ (10,999) |
| SERVICES & CHARGES | 433,433 | 110,156 | 62,235 | 65,100 | 2,865 |
| SUPPLIES & MATERIALS | 18,314 | 18,950 | 16,782 | 16,200 | (582) |
| CAPITAL OUTLAY | - | - | 15,800 | - | (15,800) |
| TOTAL EXPENDITURES | \$ 451,758 | \$ 513,861 | \$ 472,128 | \$ 447,612 | \$ (24,516) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (9,003) | \$ 11,472 | \$ (30,413) | \$ (6,711) | \$ 23,702 |

| RECREATION - RESTRICTED | | | | | |
|---|-------------------|--------------------|---------------------|--------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| TAXES | \$ 156,893 | \$ 123,574 | \$ 65,000 | \$ 50,000 | \$ (15,000) |
| INTERGOVERNMENTAL | 64,100 | 3,958 | - | - | - |
| MISCELLANEOUS | 456 | - | - | - | - |
| TOTAL REVENUES | \$ 221,449 | \$ 127,532 | \$ 65,000 | \$ 50,000 | \$ (15,000) |
| EXPENDITURES: | | | | | |
| PERSONNEL SERVICES | \$ 70,639 | \$ 72,995 | \$ 63,800 | \$ 10,202 | \$ (53,598) |
| SERVICES & CHARGES | 43,093 | 113,776 | 23,261 | 31,382 | 8,121 |
| SUPPLIES & MATERIALS | 16,781 | 13,045 | 68,500 | 35,500 | (33,000) |
| CAPITAL OUTLAY | - | - | 10,000 | 20,000 | 10,000 |
| TOTAL EXPENDITURES | \$ 130,513 | \$ 199,816 | \$ 165,561 | \$ 97,084 | \$ (68,477) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 90,936 | \$ (72,284) | \$ (100,561) | \$ (47,084) | \$ 53,477 |



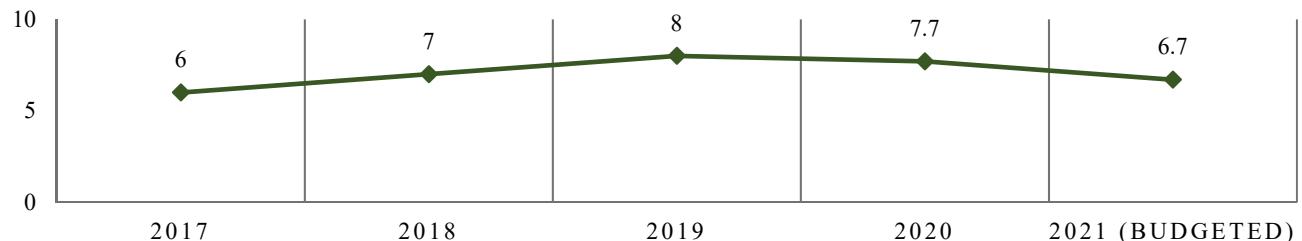
Public Land Management



DEPARTMENT DESCRIPTION:

In February 2015, the Crow Wing County Board approved the Forest Resources Plan for the Tax Forfeited lands of Crow Wing County. This plan covers the use and management of the roughly 105,000 acres of tax-forfeited land within the County. The plan serves the following purpose and benefits:

STAFFING SUMMARY:

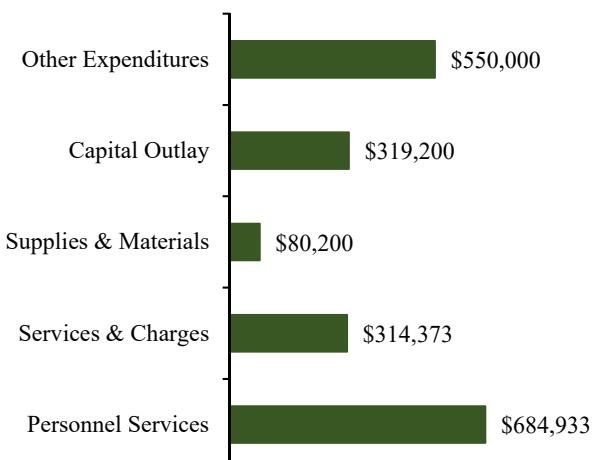


BUDGET OVERVIEW:

Revenues: \$1,417,476



Expenditures: \$1,948,706





Public Land Management

| | PUBLIC LAND MANAGEMENT | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|------------------------|---------------------|-----------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| REVENUES: | | | | | |
| LICENSES & PERMITS | \$ 815,218 | \$ 887,823 | \$ 651,500 | \$ 701,500 | \$ 50,000 |
| INTERGOVERNMENTAL | 101,442 | 99,809 | 137,076 | 99,676 | (37,400) |
| CHARGES FOR SERVICES | 5,731 | 70,650 | - | - | - |
| INVESTMENTS | 55,301 | 87,458 | 20,000 | 30,000 | 10,000 |
| MISCELLANEOUS | 1,286,204 | 1,320,481 | 596,300 | 586,300 | (10,000) |
| TOTAL REVENUES | \$ 2,263,896 | \$ 2,466,221 | \$ 1,404,876 | \$ 1,417,476 | \$ 12,600 |
| EXPENDITURES: | | | | | |
| PERSONNEL SERVICES | \$ 512,979 | \$ 625,188 | \$ 598,568 | \$ 684,933 | \$ 86,365 |
| SERVICES & CHARGES | 205,136 | 332,997 | 364,355 | 314,373 | (49,982) |
| SUPPLIES & MATERIALS | 64,852 | 97,568 | 172,295 | 80,200 | (92,095) |
| CAPITAL OUTLAY | 234,768 | 200,723 | 716,700 | 319,200 | (397,500) |
| OTHER EXPENDITURES | 1,568,933 | 1,235,737 | 640,000 | 550,000 | (90,000) |
| TOTAL EXPENDITURES | \$ 2,586,668 | \$ 2,492,213 | \$ 2,491,918 | \$ 1,948,706 | \$ (543,212) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (322,772) | \$ (25,992) | \$ (1,087,042) | \$ (531,230) | \$ 555,812 |

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted \$1,417,476, an increase of \$12,600 (0.90%) from 2020.
 - Expenditures are budgeted for \$1,948,706, a decrease of \$543,212 (-21.80%) from 2020.

COUNTYWIDE GOALS SUPPORTED:

- **Caring For Our People** – We meet people in their time of need, providing assistance and mentorship while encouraging independence.
- **Strengthening Our Lakes and Trees** – We manage our land and water responsibly, ensuring we have unmatched resources to enjoy, now and for generations to come.
- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.
- **Stewards Of Our Money** – We streamline our processes to reduce waste, time, and cost, provide meaningful solutions through wise investments, and are transparent with our spending and reporting.
- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.



Public Land Management

GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Serve Well:**
 - Completed land sale safely to accommodate with COVID-19 guidelines
- **Drive Results:**
 - Sold a record breaking amount of tax forfeited lands
 - Met levy budget targets for revenues and expenditure
 - Developed and implemented a policy and procedure to standardize and institutionalize an improved process for the enforcement of non-compliant land use cases.
 - Completed an update of the County's Land Use Control Ordinance to reflect current best-practices in the field of land use planning and zoning.

GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**
 - Continue to organize the land sale to better suite guidelines and be successful
- **Drive Results:**
 - Meet budget targets for revenues and expenditures
 - Streamline processes to achieve greater work efficiencies and better customer service
 - Develop and implement a policy and procedure to standardize and institutionalize an improved process for the enforcement of non-compliant land use cases.

Resource Development:

Responsibilities involve the management of small tax forfeited parcels in urban areas, which require staffing resources to prepare land sale lists and to resolve such issues as encroachments, garbage, noxious weed growth, snow removal, lawn mowing, structure demolition, and liability issues.

| | RESOURCE DEVELOPMENT | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|----------------------|--------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| LICENSES & PERMITS | \$ - | \$ 106,282 | \$ - | \$ - | \$ - |
| INTERGOVERNMENTAL | \$ 64,958 | \$ 64,895 | \$ 65,000 | \$ 65,000 | \$ - |
| TOTAL REVENUES | \$ 64,958 | \$ 171,177 | \$ 65,000 | \$ 65,000 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 18,866 | \$ 163,284 | \$ 210,900 | \$ 133,500 | \$ (77,400) |
| SUPPLIES & MATERIALS | \$ 178 | \$ 4,717 | \$ 3,500 | \$ 3,500 | \$ - |
| CAPITAL OUTLAY | \$ 47,210 | \$ 17,900 | \$ 194,200 | \$ 104,200 | \$ (90,000) |
| TOTAL EXPENDITURES | \$ 66,254 | \$ 185,901 | \$ 408,600 | \$ 241,200 | \$ (167,400) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,296) | \$ (14,724) | \$ (343,600) | \$ (176,200) | \$ 167,400 |



Public Land Management

Forfeited Tax Sale:

Properties offered for sale have forfeited to the State of Minnesota for failure to pay property taxes. Crow Wing County conducts two public auction land sales per year. Properties offered for sale at prior auctions and remaining unsold can be purchased over the counter.

| FORFEITED TAX SALE | | | | | | 2020 / 2021 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | | |
| LICENSES & PERMITS | \$ 815,218 | \$ 781,541 | \$ 651,500 | \$ 701,500 | \$ 50,000 | |
| INTERGOVERNMENTAL | 2,940 | 1,176 | 38,576 | 1,176 | (37,400) | |
| CHARGES FOR SERVICES | 5,731 | 70,650 | - | - | - | |
| INVESTMENTS | 55,301 | 87,458 | 20,000 | 30,000 | 10,000 | |
| MISCELLANEOUS | 1,286,204 | 1,320,481 | 596,300 | 586,300 | (10,000) | |
| TOTAL REVENUES | \$ 2,165,394 | \$ 2,261,306 | \$ 1,306,376 | \$ 1,318,976 | \$ 12,600 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 512,979 | \$ 625,188 | \$ 598,568 | \$ 684,933 | \$ 86,365 | |
| SERVICES & CHARGES | 157,125 | 129,735 | 118,455 | 145,873 | 27,418 | |
| SUPPLIES & MATERIALS | 63,370 | 92,491 | 167,795 | 76,700 | (91,095) | |
| CAPITAL OUTLAY | 187,558 | 182,823 | 522,500 | 215,000 | (307,500) | |
| OTHER EXPENDITURES | 1,568,933 | 1,235,737 | 640,000 | 550,000 | (90,000) | |
| TOTAL EXPENDITURES | \$ 2,489,965 | \$ 2,265,974 | \$ 2,047,318 | \$ 1,672,506 | \$ (374,812) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (324,571) | \$ (4,668) | \$ (740,942) | \$ (353,530) | \$ 387,412 | |

Forest Access Road:

On May 7, 2008, the Crow Wing County Board of Commissioners held a public information meeting on proposed prescriptive easements. Fifteen of the proposed county forest roads were approved on June 10, 2008 and another to were approved on August 26, 2008.

| FOREST ACCESS ROADS | | | | | | 2020 / 2021 |
|---|------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | | |
| INTERGOVERNMENTAL | \$ 33,544 | \$ 33,738 | \$ 33,500 | \$ 33,500 | \$ | - |
| TOTAL REVENUES | \$ 33,544 | \$ 33,738 | \$ 33,500 | \$ 33,500 | \$ | - |
| <u>EXPENDITURES:</u> | | | | | | |
| SERVICES & CHARGES | \$ 29,145 | \$ 39,978 | \$ 35,000 | \$ 35,000 | \$ | - |
| SUPPLIES & MATERIALS | 1,304 | 360 | 1,000 | - | (1,000) | |
| TOTAL EXPENDITURES | \$ 30,449 | \$ 40,338 | \$ 36,000 | \$ 35,000 | \$ (1,000) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 3,095 | \$ (6,600) | \$ (2,500) | \$ (1,500) | \$ 1,000 | |



Highway Services



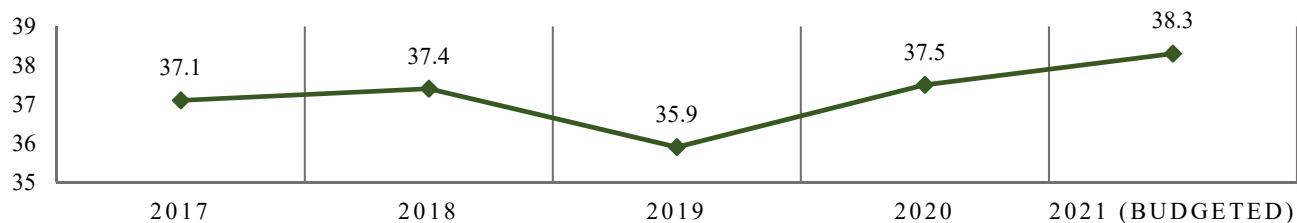
DEPARTMENT DESCRIPTION:

The Highway Department is currently staffed at 36 employees that are responsible for the construction and maintenance of 620 miles of local secondary roads and 85 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 approximately 60 miles of Town Roads in the unorganized territories which are supported by the First and Second Assessment District levies. 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 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 through 2015, but has dropped to 10% for 2020. The local option sales tax provided over seven million dollars in revenue, which is 37% of the overall revenue, to help the Highway Department provide the level of service necessary for safe roadways.

STAFFING SUMMARY:

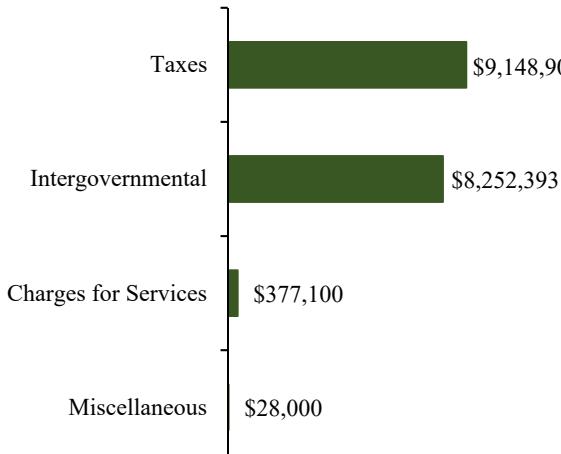




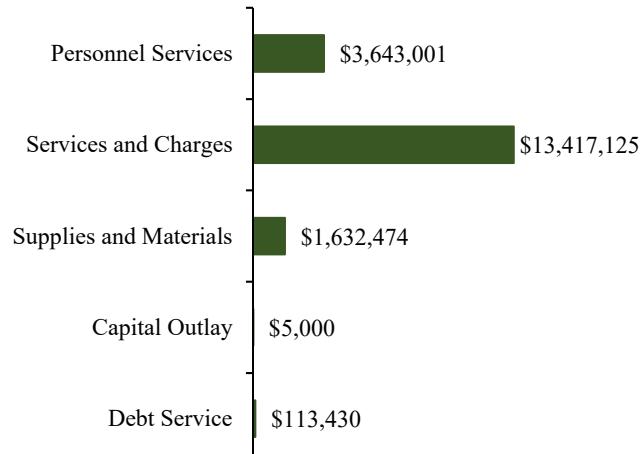
Highway Services

BUDGET OVERVIEW:

Revenues: \$17,806,399



Expenditures: \$18,801,730



| HIGHWAY - COMBINED | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 8,390,128 | \$ 8,799,423 | \$ 9,017,143 | \$ 9,148,906 | \$ 131,763 |
| INTERGOVERNMENTAL | 15,273,067 | 9,889,651 | 9,858,868 | 8,252,393 | (1,606,475) |
| CHARGES FOR SERVICES | 374,142 | 374,169 | 337,500 | 377,100 | 39,600 |
| MISCELLANEOUS | 109,270 | 66,691 | 45,000 | 28,000 | (17,000) |
| TOTAL REVENUES | \$ 24,146,607 | \$ 19,129,934 | \$ 19,258,511 | \$ 17,806,399 | \$ (1,452,112) |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 3,169,999 | \$ 3,182,738 | \$ 3,421,027 | \$ 3,634,001 | \$ 212,974 |
| SERVICES & CHARGES | 17,389,269 | 12,105,325 | 14,455,063 | 13,417,125 | (1,037,938) |
| SUPPLIES & MATERIALS | 1,321,074 | 1,630,816 | 1,594,540 | 1,632,474 | 37,934 |
| CAPITAL OUTLAY | - | 4,488 | - | 5,000 | 5,000 |
| DEBT SERVICE | 113,440 | 111,250 | 113,430 | 113,130 | (300) |
| TOTAL EXPENDITURES | \$ 21,993,782 | \$ 17,034,617 | \$ 19,584,060 | \$ 18,801,730 | \$ (782,330) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 2,152,825 | \$ 2,095,317 | \$ (325,549) | \$ (995,331) | \$ (669,782) |
| TOTAL OTHER FINANCING SOURCES (USES) | (731,091) | (999,455) | (4,300) | (4,300) | - |
| NET CHANGE | \$ 1,421,734 | \$ 1,095,862 | \$ (329,849) | \$ (999,631) | \$ (669,782) |

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted \$17,806,399, a decrease of \$1,452,112 (-7.54%) from 2020.
 - Expenditures are budgeted for \$18,801,730, a decrease of \$782,330 (-3.99%) from 2020.



COUNTYWIDE GOALS SUPPORTED:

- **Strengthening Our Lakes and Trees** – We manage our land and water responsibly, ensuring we have unmatched resources to enjoy, now and for generations to come.
- **Keeping Our Roads Safe** – We design, improve, and maintain our roads, keeping them safe and clear for all to enjoy and drive.
- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.
- **Stewards Of Our Money** – We streamline our processes to reduce waste, time, and cost, provide meaningful solutions through wise investments, and are transparent with our spending and reporting.
- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.

GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Serve Well:**
 - Maintenance – No gravel production & 131 miles of crack sealing
 - Construction – Delivered all projects identified for 2020 in the 2020-2024 5-Year HIP
 - Hit our snowplow targets 97.5% of the time.
- **Deliver Value:**
 - Delivered an innovative, real-time snow plowing progress on the county road system during snow events on the county's website.
- **Drive Results:**
 - Implemented our 5-year transportation plan projects for 2020 on-time and on-budget.

GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**
 - Maintenance – Produce 10,000 tons of Class 5 and crack seal 130 miles
 - Construction – Deliver all projects identified for 2021 in the current HIP
 - Hit our snowplow targets at least 95% of the time.
- **Deliver Value:**
 - Research and evaluate a citizen communication portal that could be used by citizens to report road issues, e.g. potholes, downed road signs, and so on.
 - Finalize the “Where’s my snow plow” application including a real-time indicator plowing status.
 - Replicate existing Highway Department permits with new CRM software.



Highway Services

- Present a County Board resolution to extend the Local Option Sale Tax for another 10-20 years
- **Drive Results:**
 - Administration – Review and improve performance measures for employee
 - Initiate roadway turn backs to proper jurisdictions in order to reduce future liability and achieve increased efficiency during snow plow operations.
 - Acquire 33% of parcels required for 2023 CR 115 project.

Administration:

Under supervision of the County Engineer, Highway Administration is responsible for the financial portion of the department.

| ADMINISTRATION | | | | | | |
|---|---------------------|---------------------|-------------------|--------------------|------------------------------------|-----------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) | |
| REVENUES: | | | | | | |
| TAXES | \$ 482,261 | \$ 507,591 | \$ 521,109 | \$ 521,109 | \$ | - |
| INTERGOVERNMENTAL | 15,431 | 15,554 | 10,410 | 10,410 | | - |
| CHARGES FOR SERVICES | 45,081 | - | 50,000 | 50,000 | | - |
| MISCELLANEOUS | 75,949 | 48,216 | 1,000 | 1,000 | | - |
| TOTAL REVENUES | \$ 618,722 | \$ 571,361 | \$ 582,519 | \$ 582,519 | \$ | - |
| EXPENDITURES: | | | | | | |
| PERSONNEL SERVICES | \$ 503,446 | \$ 515,472 | \$ 519,161 | \$ 544,509 | \$ | 25,348 |
| SERVICES & CHARGES | 36,179 | 36,566 | 44,700 | 47,450 | | 2,750 |
| SUPPLIES & MATERIALS | 11,640 | 11,328 | 14,320 | 14,320 | | - |
| TOTAL EXPENDITURES | \$ 551,265 | \$ 563,366 | \$ 578,181 | \$ 606,279 | \$ | 28,098 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 67,457 | \$ 7,995 | \$ 4,338 | \$ (23,760) | \$ | (28,098) |
| TOTAL OTHER FINANCING SOURCES (USES) | (747,787) | (1,002,213) | (14,300) | (14,300) | \$ | - |
| NET CHANGE | \$ (680,330) | \$ (994,218) | \$ (9,962) | \$ (38,060) | \$ | (28,098) |

Construction:

Between \$10 and \$15 million is allocated annually for use on reconstruction, resurfacing and safety improvement needs. This involves a combination of funding including state aid, property tax levy, local option sales tax and federal grants. The Engineering Department plans, budgets, designs and delivers this program. Numerous local agencies (13 in 2020) are invited to join the contracts to perform improvements for their constituents at reduced rates as opposed to working independently.



Highway Services

| CONSTRUCTION | | | | | |
|---|-----------------------------|----------------------------|----------------------------|------------------------------|---|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 745,101 | \$ 724,967 | \$ 745,409 | \$ 745,409 | \$ - |
| INTERGOVERNMENTAL | 12,225,764 | 6,841,594 | 6,847,640 | 5,577,899 | (1,269,741) |
| CHARGES FOR SERVICES | 21,820 | 15,377 | 23,000 | 24,000 | 1,000 |
| MISCELLANEOUS | - | - | 15,000 | 15,000 | - |
| TOTAL REVENUES | <u>\$ 12,992,685</u> | <u>\$ 7,581,938</u> | <u>\$ 7,631,049</u> | <u>\$ 6,362,308</u> | <u>\$ (1,268,741)</u> |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 790,796 | \$ 718,003 | \$ 740,389 | \$ 871,883 | \$ 131,494 |
| SERVICES & CHARGES | 13,109,866 | 6,337,511 | 7,386,794 | 7,028,612 | (358,182) |
| SUPPLIES & MATERIALS | 14,618 | 50,214 | 24,770 | 31,744 | 6,974 |
| TOTAL EXPENDITURES | <u>\$ 13,915,280</u> | <u>\$ 7,105,728</u> | <u>\$ 8,151,953</u> | <u>\$ 7,932,239</u> | <u>\$ (219,714)</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ (922,595)</u> | <u>\$ 476,210</u> | <u>\$ (520,904)</u> | <u>\$ (1,569,931)</u> | <u>\$ (1,049,027)</u> |

Maintenance:

Crow Wing County maintains over 620 miles of roadway and right of way, as well as numerous bridges. County State Aid Highways, County Roads, First Assessment District, and Second Assessment District are all maintained by the County Highway Department.

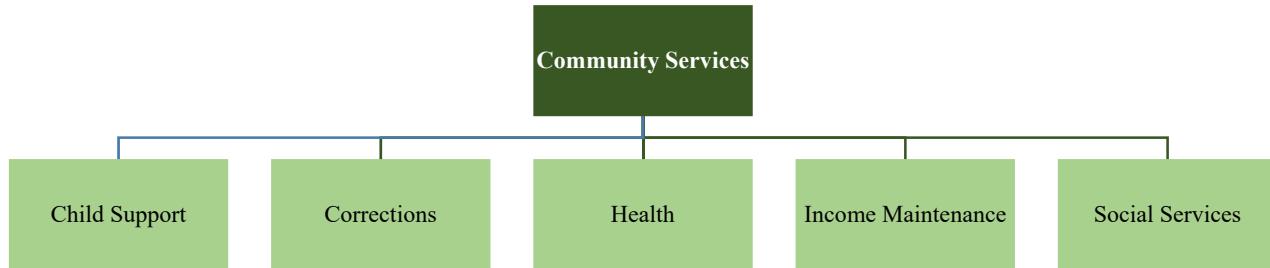
| MAINTENANCE | | | | | |
|---|----------------------------|----------------------------|----------------------------|----------------------------|---|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 142,931 | \$ 401,053 | \$ 420,135 | \$ 420,135 | \$ - |
| INTERGOVERNMENTAL | 2,501,765 | 1,988,934 | 1,955,895 | 1,803,341 | (152,554) |
| CHARGES FOR SERVICES | 13,257 | 43,528 | 14,500 | 50,600 | 36,100 |
| MISCELLANEOUS | 33,321 | 18,475 | 29,000 | 12,000 | (17,000) |
| TOTAL REVENUES | <u>\$ 2,691,274</u> | <u>\$ 2,451,990</u> | <u>\$ 2,419,530</u> | <u>\$ 2,286,076</u> | <u>\$ (133,454)</u> |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 1,467,471 | \$ 1,463,918 | \$ 1,653,165 | \$ 1,727,046 | \$ 73,881 |
| SERVICES & CHARGES | 248,539 | 340,859 | 89,800 | 144,650 | 54,850 |
| SUPPLIES & MATERIALS | 493,837 | 641,826 | 635,450 | 659,410 | 23,960 |
| TOTAL EXPENDITURES | <u>\$ 2,209,847</u> | <u>\$ 2,446,603</u> | <u>\$ 2,378,415</u> | <u>\$ 2,531,106</u> | <u>\$ 152,691</u> |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | <u>\$ 481,427</u> | <u>\$ 5,387</u> | <u>\$ 41,115</u> | <u>\$ (245,030)</u> | <u>\$ (286,145)</u> |

Maintenance Shop:

The Crow Wing County Highway Department is responsible for maintenance, insurance, licensing, procurement and repairs for over 300 pieces of County owned vehicles and equipment. The Shop is supervised by the County Fleet Manager with three mechanics making repairs. Fuel and parts for all of the County is procured through this Department. This fund also applies costs towards building leases.



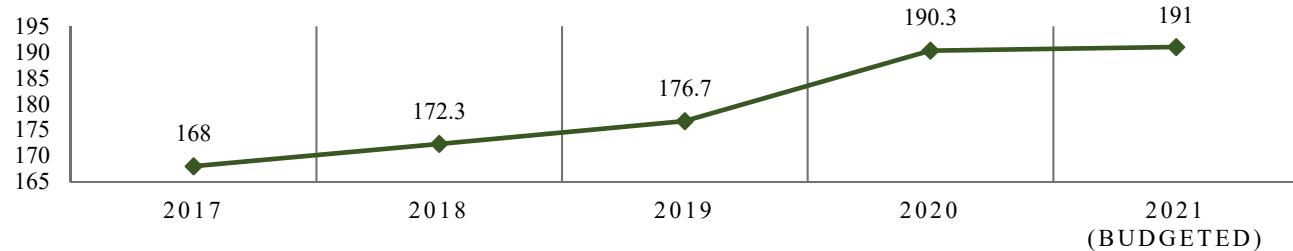
Community Services



DEPARTMENT DESCRIPTION:

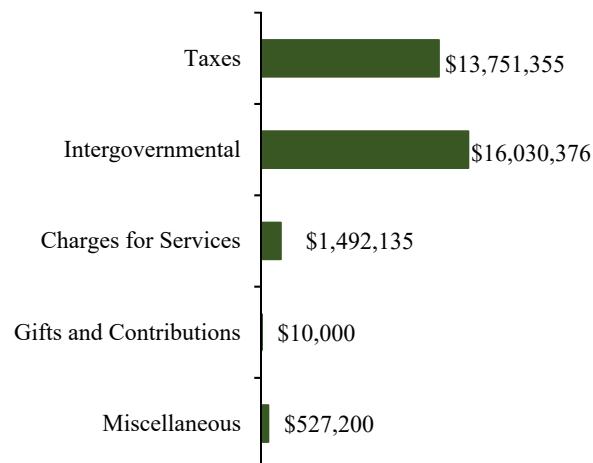
Crow Wing County's Department of Community Services administers more than seventy federal and state benefit assistance services. The Department is dedicated to providing excellent customer services and efficient management in performing its mission of promoting and protecting the health, well-being and self-sufficiency of all Crow Wing County residents.

STAFFING SUMMARY:

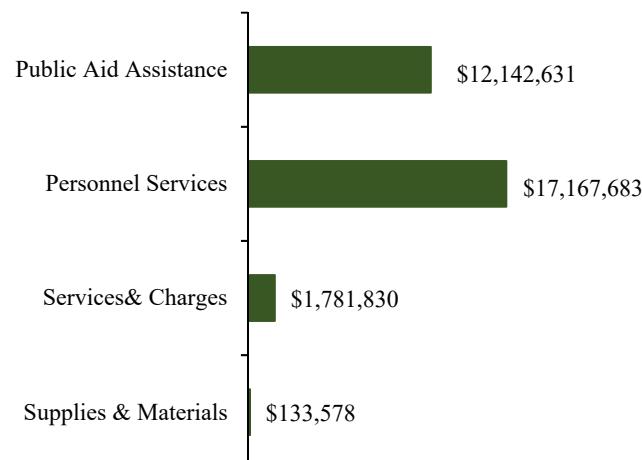


BUDGET OVERVIEW:

Revenues: \$31,811,066



Expenditures: \$31,225,722





Community Services

| COMMUNITY SERVICES - COMBINED | | | | | |
|---|-----------------------|-----------------------|----------------------|----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| TAXES | \$ 9,116,436 | \$ 10,662,462 | \$ 13,553,548 | \$ 13,751,355 | \$ 197,807 |
| SPECIAL ASSESSMENTS | 9,367 | - | - | - | - |
| INTERGOVERNMENTAL | 14,871,480 | 15,601,390 | 16,090,199 | 16,030,376 | (59,823) |
| CHARGES FOR SERVICES | 1,178,337 | 1,240,013 | 1,255,507 | 1,492,135 | 236,628 |
| GIFTS & CONTRIBUTIONS | 10,000 | 10,600 | 10,000 | 10,000 | - |
| MISCELLANEOUS | 775,702 | 710,208 | 705,700 | 527,200 | (178,500) |
| TOTAL REVENUES | \$ 25,961,322 | \$ 28,224,673 | \$ 31,614,954 | \$ 31,811,066 | \$ 196,112 |
| EXPENDITURES: | | | | | |
| PUBLIC AID ASSISTANCE | \$ 12,111,683 | \$ 12,713,672 | \$ 12,605,608 | \$ 12,142,631 | \$ (462,977) |
| PERSONNEL SERVICES | 14,130,047 | 15,121,002 | 16,166,066 | 17,167,683 | 1,001,617 |
| SERVICES & CHARGES | 1,764,835 | 1,796,757 | 1,824,004 | 1,781,830 | (42,174) |
| SUPPLIES & MATERIALS | 127,088 | 143,613 | 196,253 | 133,578 | (62,675) |
| TOTAL EXPENDITURES | \$ 28,133,653 | \$ 29,775,044 | \$ 30,791,931 | \$ 31,225,722 | \$ 433,791 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (2,172,331) | \$ (1,550,371) | \$ 823,023 | \$ 585,344 | \$ (237,679) |
| TOTAL OTHER FINANCING SOURCES (USES) | 1,733 | 3,671 | - | - | - |
| NET CHANGE | \$ (2,170,598) | \$ (1,546,700) | \$ 823,023 | \$ 585,344 | \$ (237,679) |

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted \$31,811,066, an increase of \$196,112 (0.62%) from 2020.
 - Expenditures are budgeted for \$31,225,722, an increase of \$433,791 (1.41%) from 2020.

COUNTYWIDE GOALS SUPPORTED:

- **Protecting Our Communities** – We keep our communities safe through proactive enforcement, preparing for the unexpected, and providing leadership when it's needed
- **Caring For Our People** – We meet people in their time of need, providing assistance and mentorship while encouraging independence.
- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.
- **Stewards Of Our Money** – We streamline our processes to reduce waste, time, and cost, provide meaningful solutions through wise investments, and are transparent with our spending and reporting.
- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.



GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Serve Well:**
 - Significant decrease in State Facility costs; goal was 3% decrease and we came in 23.5% under budget due in part to the our role in developing the Regional Transition Specialists position with clear objectives and adding a weekly Commitment meeting in which all people who are currently under a Civil Commitment are discussed and plans are in place.
 - Provided Protective Sheltering to 295 people in Crow Wing County. Obtained \$681,476 in COVID Sheltering grants which allowed Emergency Funds and CARES Act funds to go to other needs in our community.
 - Achieved zero errors in healthcare and TANF audit. This gains consumers trust and ensures program integrity.
 - Out of Home Placement expenses: \$1.5 million under budget
 - Social Services out of home placement under budget by \$1.1 million in 2020. A 22% decrease from 2019.
 - Corrections out of home placements under budget by \$420 thousand in 2020. A 26.4% decrease from 2019.
 - Utilized CARES funds to secure Carey Guides licenses, Tools on Demand, and Brief Intervention Tools for Corrections Agents for next 5 years. Significantly advances our ability to advance evidence-based practices and track additional data with the use of these tools.
 - Continued to streamline the adoption process for children in foster care after the termination of the parents' parental rights to ensure these children are placed as quickly as possible. Out-of-home placement costs continued to decline in 2020.
- **Deliver Value:**
 - Received Kudos Award Letter from Commissioner Harpstead for submitting all key quarterly fiscal reports on or before the deadlines in perfect order.
 - Adult Mental Health Targeted Case Management revenue exceeded budget expectations with Adult Mental Health Targeted Case Management cases up and case managers were averaging 83% of their monthly contacts.
 - Phase I of the AMPP (Arrears Management Prevention Program)
 - Child welfare targeted case management revenue over budget by \$138,226
 - Increased revenue for family home visiting services
 - Significant increase in collection in supervision fees; 40.1% increase in projected collection of fees.
- **Drive Results:**
 - Overall Crow Wing County Community Service Budget vs. Actual Performance:
 - Revenue = 100.43% over budget by \$134,851
 - Expense = 96.25% under budget by \$1,155,188
 - Improvements to how data is received, saving data entry time for staff.



GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**
 - Continue to keep State Facility costs within budget by providing Regional Transition Services to those that enter State Facilities as well as keep weekly Commitment Meeting. Also continue to work with Direct Care and Treatment on barriers and issues to bed availability and DNMC cases.
 - Provide benefits accurately and timely to consumers.
 - Continuance of management of out of home placement budget strategies
 - Utilization of federal or state funding for COVID response and recovery
 - Closely monitor and find opportunities to capitalize on Substance Use Disorder Reform initiatives at the State and Federal level to benefit those citizens in CWC struggling with co-occurring morbidities to help break cycles of addiction and related mental health issues
 - Prepare and execute COVID vaccination effort and education around the vaccine's efficacy.
- **Deliver Value:**
 - Increase Waiver Case Management revenue from 2020 through the division of Waiver Case Management and MnCHOICES Assessment roles.
 - Complete phases II and III of AMPP Project & Policy to reduce case size by 20 per staff
 - Partnering with MACCAC to develop and implement legislative strategies for increased funding for community corrections act counties and limit the potential impact of the DOC attempt to decrease the CCA subsidy.
 - Continue collaboration, data collection, and expansion of CIBS model program, crossover work, and develop Domestic Violence (DV) Program options. This will help to reduce duration and incidence of out of home placements and keep children with their family and in the community when it is in the best interest of the child and public safety. These additional DV programming options will also help clients access affordable programming and eliminates barriers due to inability to pay.
 - Continue to increase all fee collections and improve processes for doing so. Including supervision fees, urine analysis fees, and any assessment fee
- **Drive Results:**
 - Achieve zero errors in audits conducted for state and federal programs.
 - Maximize child welfare and children's mental health targeted case management revenue
 - Fully implement, review, and evaluate the Systems of Care approach to children's mental health service delivery for costs and benefits of the approach, including not just financial costs and benefits but also costs and benefits to the mental health status of children in this care model.



Community Services

Child Support:

Every child needs financial and emotional support and every child has the right to support from both parents that benefits children by enforcing parental responsibility for their support. Crow Wing County's child support program obtains and enforces child support orders, assists in the establishment of paternity, and collects and disburses child support which promotes children's well-being and family sufficiency by delivering quality child support services that follow statute and state guidelines. Delivering an up to date child support program assures that we will take advantage and maximize state and federal incentives available.

| CHILD SUPPORT | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 2,051,712 | \$ 2,140,316 | \$ 3,375,710 | \$ 2,610,191 | \$ (765,519) |
| INTERGOVERNMENTAL | 142,423 | 115,777 | 106,947 | 81,301 | (25,646) |
| CHARGES FOR SERVICES | 1,335 | 611 | 1,000 | 600 | (400) |
| MISCELLANEOUS | 15,018 | 23,534 | 16,000 | 16,000 | - |
| TOTAL REVENUES | \$ 2,210,488 | \$ 2,280,238 | \$ 3,499,657 | \$ 2,708,092 | \$ (791,565) |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 1,307,090 | \$ 1,393,454 | \$ 1,479,440 | \$ 1,439,398 | \$ (40,042) |
| SERVICES & CHARGES | 352,860 | 312,878 | 334,014 | 316,971 | (17,043) |
| SUPPLIES & MATERIALS | 29,787 | 29,992 | 28,082 | 18,638 | (9,444) |
| TOTAL EXPENDITURES | \$ 1,689,737 | \$ 1,736,324 | \$ 1,841,536 | \$ 1,775,007 | \$ (66,529) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 520,751 | \$ 543,914 | \$ 1,658,121 | \$ 933,085 | \$ (725,036) |

Corrections:

Crow Wing County Community Corrections (CWCCC) is working with offenders in the community using evidence based practices to repair harm caused by the offender and reduce probability of re-offending in the future. The mission of CWCCC is to partner with our community to promote positive change and enhance public safety.

| CORRECTIONS | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 644,091 | \$ 723,128 | \$ 1,080,432 | \$ 1,203,183 | \$ 122,751 |
| INTERGOVERNMENTAL | 1,083,565 | 1,094,174 | 1,085,141 | 1,087,341 | 2,200 |
| CHARGES FOR SERVICES | 31,182 | 61,779 | 51,200 | 77,200 | 26,000 |
| MISCELLANEOUS | 26,928 | 22,777 | 28,000 | 16,000 | (12,000) |
| TOTAL REVENUES | \$ 1,785,766 | \$ 1,901,858 | \$ 2,244,773 | \$ 2,383,724 | \$ 138,951 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 1,707,238 | \$ 1,828,619 | \$ 2,126,712 | \$ 2,290,920 | \$ 164,208 |
| SERVICES & CHARGES | 76,141 | 84,777 | 80,034 | 77,474 | (2,560) |
| SUPPLIES & MATERIALS | 11,820 | 8,203 | 15,240 | 15,330 | 90 |
| TOTAL EXPENDITURES | \$ 1,795,199 | \$ 1,921,599 | \$ 2,221,986 | \$ 2,383,724 | \$ 161,738 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (9,433) | \$ (19,741) | \$ 22,787 | \$ - | \$ (22,787) |



Community Services

Health:

The mission of Public Health is to promote and protect the health, well-being and self-sufficiency of all residents of Crow Wing County. Public Health promotes and protects the health of children and families through education, prevention services, regulation and advocacy. We also foster a partnership with many organizations and community groups to address and resolve health issues and concerns.

| | HEALTH SERVICES | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 8,126 | \$ 88,836 | \$ 121,222 | \$ 158,425 | \$ 37,203 |
| SPECIAL ASSESSMENTS | 9,367 | - | - | - | - |
| INTERGOVERNMENTAL | 888,804 | 944,905 | 1,032,643 | 935,099 | (97,544) |
| CHARGES FOR SERVICES | 222,355 | 337,902 | 286,756 | 375,018 | 88,262 |
| MISCELLANEOUS | 2,763 | 10,540 | - | - | - |
| TOTAL REVENUES | \$ 1,131,415 | \$ 1,382,183 | \$ 1,440,621 | \$ 1,468,542 | \$ 27,921 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 845,908 | \$ 1,004,234 | \$ 1,073,100 | \$ 1,137,389 | \$ 64,289 |
| SERVICES & CHARGES | 281,168 | 350,328 | 337,799 | 304,019 | (33,780) |
| SUPPLIES & MATERIALS | 38,574 | 45,673 | 32,208 | 27,134 | (5,074) |
| TOTAL EXPENDITURES | \$ 1,165,650 | \$ 1,400,235 | \$ 1,443,107 | \$ 1,468,542 | \$ 25,435 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (34,235) | \$ (18,052) | \$ (2,486) | \$ - | \$ 2,486 |

Income Maintenance:

Families, MFIP (Minnesota Family Investment Program), Adults, LTC (Long Term Care), MNSure, and Child Care. The focus of the Income Maintenance teams is to empower the people we serve and assist our customers in gaining self-sufficiency. The IMU teams assess, process cases and conduct interviews for applicants. The IMU teams determine eligibility of financial applications for consumer access to: food support, health care, long term care, cash assistance and child care assistance.



Community Services

| INCOME MAINTENANCE | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 2,060,973 | \$ 2,149,563 | \$ 3,375,710 | \$ 2,610,191 | \$ (765,519) |
| INTERGOVERNMENTAL | 4,098,783 | 4,539,281 | 4,696,638 | 4,758,799 | 62,161 |
| CHARGES FOR SERVICES | 7,210 | 5,091 | 7,500 | 5,600 | (1,900) |
| MISCELLANEOUS | 286,520 | 57,658 | 176,000 | 176,000 | - |
| TOTAL REVENUES | \$ 6,453,486 | \$ 6,751,593 | \$ 8,255,848 | \$ 7,550,590 | \$ (705,258) |
| <u>EXPENDITURES:</u> | | | | | |
| PUBLIC AID ASSISTANCE | \$ 1,282,397 | \$ 1,524,472 | \$ 1,463,393 | \$ 1,507,975 | \$ 44,582 |
| PERSONNEL SERVICES | 4,532,320 | 4,806,143 | 5,132,237 | 5,280,491 | 148,254 |
| SERVICES & CHARGES | 719,641 | 700,413 | 739,785 | 740,880 | 1,095 |
| SUPPLIES & MATERIALS | 30,376 | 35,214 | 31,697 | 21,244 | (10,453) |
| TOTAL EXPENDITURES | \$ 6,564,734 | \$ 7,066,242 | \$ 7,367,112 | \$ 7,550,590 | \$ 183,478 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (111,248) | \$ (314,649) | \$ 888,736 | \$ - | \$ (888,736) |

Social Services:

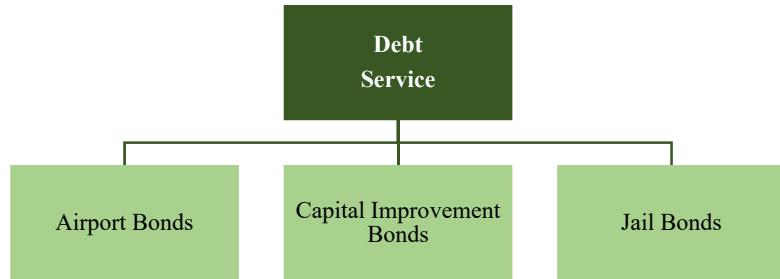
We embrace Federal and State initiatives to provide permanence for children. This means designing and delivering services which will strengthen and assist families in solving their problems within the least restrictive environment possible, preferably within their home and community. When this is not possible and, as a last resort, out of home placement may be necessary; it is a goal that the child to be in as permanent a living arrangement as possible.

Social Workers assist families in identifying their problems, and locating resources as close to home as possible. The Department may purchase, or directly provide, services when need is determined. A fee based on income may be set.

| SOCIAL SERVICES | | | | | |
|---|-----------------------|-----------------------|----------------------|----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 6,403,246 | \$ 7,700,935 | \$ 8,976,184 | \$ 9,779,556 | \$ 803,372 |
| INTERGOVERNMENTAL | 8,800,328 | 9,023,030 | 9,275,777 | 9,249,137 | (26,640) |
| CHARGES FOR SERVICES | 917,590 | 835,241 | 910,051 | 1,034,317 | 124,266 |
| GIFTS & CONTRIBUTIONS | 10,000 | 10,600 | 10,000 | 10,000 | - |
| MISCELLANEOUS | 459,491 | 619,233 | 501,700 | 335,200 | (166,500) |
| TOTAL REVENUES | \$ 16,590,655 | \$ 18,189,039 | \$ 19,673,712 | \$ 20,408,210 | \$ 734,498 |
| <u>EXPENDITURES:</u> | | | | | |
| PUBLIC AID ASSISTANCE | \$ 10,829,286 | \$ 11,189,200 | \$ 11,142,215 | \$ 10,634,656 | \$ (507,559) |
| PERSONNEL SERVICES | 7,044,581 | 7,482,006 | 7,834,017 | 8,458,883 | 624,866 |
| SERVICES & CHARGES | 687,885 | 661,239 | 666,386 | 659,457 | (6,929) |
| SUPPLIES & MATERIALS | 46,318 | 54,523 | 117,108 | 69,870 | (47,238) |
| TOTAL EXPENDITURES | \$ 18,608,070 | \$ 19,386,968 | \$ 19,759,726 | \$ 19,822,866 | \$ 63,140 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (2,017,415) | \$ (1,197,929) | \$ (86,014) | \$ 585,344 | \$ 671,358 |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 1,733 | \$ 3,671 | \$ - | \$ - | \$ - |
| NET CHANGE | \$ (2,015,682) | \$ (1,194,258) | \$ (86,014) | \$ 585,344 | \$ 671,358 |



Debt Service



DEPARTMENT DESCRIPTION:

Crow Wing County uses the Debt Service Fund to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

BUDGET OVERVIEW:

Revenues: \$94,746

Taxes

\$94,746

Expenditures: \$94,746

Debt Service

\$94,746



Debt Service

| DEBT SERVICE - COMBINED | | | | | |
|--|---------------------|---------------------|-----------------------|------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| TAXES | \$ 5,058,505 | \$ 4,989,272 | \$ 82,709 | \$ 94,746 | \$ 12,037 |
| SPECIAL ASSESSMENTS | 65 | - | - | - | - |
| INTERGOVERNMENTAL | 70,699 | 69,181 | - | - | - |
| MISCELLANEOUS | 91,829 | 92,214 | - | - | - |
| TOTAL REVENUES | \$ 5,221,098 | \$ 5,150,667 | \$ 82,709 | \$ 94,746 | \$ 12,037 |
| EXPENDITURES: | | | | | |
| DEBT SERVICE | 5,224,666 | 5,028,303 | 4,922,496 | 94,746 | (4,827,750) |
| TOTAL EXPENDITURES | \$ 5,224,666 | \$ 5,028,303 | \$ 4,922,496 | \$ 94,746 | \$ (4,827,750) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (3,568) | \$ 122,364 | \$ (4,839,787) | \$ - | \$ 4,839,787 |
| TOTAL OTHER FINANCING SOURCES (USES) | 177,836 | - | - | - | - |
| NET CHANGE | \$ 174,268 | \$ 122,364 | \$ (4,839,787) | \$ - | \$ 4,839,787 |

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted \$94,746, an increase of \$12,037 (14.55%) from 2020.
 - Expenditures are budgeted for \$94,746, a decrease of \$4,827,750 (-98.80%) from 2020.
- **Revenues:**
 - No notable changes
- **Expenditures**
 - Decrease mainly due to the County paying off refunding bonds

COUNTYWIDE GOALS SUPPORTED:

- **Stewards Of Our Money** – We streamline our processes to reduce waste, time, and cost, provide meaningful solutions through wise investments, and are transparent with our spending and reporting.

GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Deliver Value:**
 - Made last and final payment on General Obligation Bonds Series 2013A.



Debt Service

Airport Bonds:

The Brainerd-Crow Wing County Airport Commission operates the Brainerd-Crow Wing County Airport. The Airport Commission operates as a joint powers entity under an agreement between the City of Brainerd and the County. The issuance of the GO Airport Improvement Refunding Bonds would finance certain improvements to the Airport.

| AIRPORT BONDS | | | | | |
|---|-------------------|--------------------|--------------------|------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 82,176 | \$ 80,670 | \$ 82,709 | \$ 94,746 | \$ 12,037 |
| INTERGOVERNMENTAL | 1,234 | 1,210 | - | - | - |
| MISCELLANEOUS | 91,829 | 92,214 | - | - | - |
| TOTAL REVENUES | \$ 175,239 | \$ 174,094 | \$ 82,709 | \$ 94,746 | \$ 12,037 |
| <u>EXPENDITURES:</u> | | | | | |
| DEBT SERVICE | 184,908 | 184,428 | 94,746 | 94,746 | - |
| TOTAL EXPENDITURES | \$ 184,908 | \$ 184,428 | \$ 94,746 | \$ 94,746 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (9,669) | \$ (10,334) | \$ (12,037) | \$ - | \$ 12,037 |

Capital Improvement Bonds:

In 2013, the County Commissioners approved the refinancing of the County's outstanding debt from its 2004 building projects. This refinancing is estimated to save the County \$5,000,000 in interest payments due to the historically low interest rates at this time.

| CAPITAL IMPROVEMENT PLAN BONDS | | | | | |
|---|---------------------|---------------------|-----------------------|----------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 3,211,015 | \$ 3,157,411 | \$ - | \$ - | \$ - |
| INTERGOVERNMENTAL | 44,824 | 43,782 | - | - | - |
| TOTAL REVENUES | \$ 3,255,839 | \$ 3,201,193 | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| DEBT SERVICE | 3,131,625 | 3,119,625 | 3,110,875 | - | (3,110,875) |
| TOTAL EXPENDITURES | \$ 3,131,625 | \$ 3,119,625 | \$ 3,110,875 | \$ - | \$ (3,110,875) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 124,214 | \$ 81,568 | \$ (3,110,875) | \$ - | \$ 3,110,875 |

Jail Bonds:

In 2013, the County Commissioners approved the refinancing of the County's outstanding debt from its 2004 building projects. This refinancing is estimated to save the County \$5,000,000 in interest payments due to the historically low interest rates at this time.



Debt Service

| COUNTY JAIL BONDS | | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|-----------------------|----------------|-----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| TAXES | \$ 1,765,314 | \$ 1,751,191 | \$ - | \$ - | \$ - | \$ - |
| INTERGOVERNMENTAL | 24,641 | 24,189 | - | - | - | - |
| TOTAL REVENUES | \$ 1,789,955 | \$ 1,775,380 | \$ - | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | | |
| DEBT SERVICE | 1,727,875 | 1,724,250 | 1,716,875 | - | (1,716,875) | |
| TOTAL EXPENDITURES | \$ 1,727,875 | \$ 1,724,250 | \$ 1,716,875 | \$ - | \$ (1,716,875) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 62,080 | \$ 51,130 | \$ (1,716,875) | \$ - | \$ 1,716,875 | |



Non-Major Funds/Services



DEPARTMENT DESCRIPTION:

The Non-Major Funds of Crow Wing County include the First Assessment District, Second Assessment District, Solid Waste (Non-Landfill), the Small Cities Development Program, Ditch, and Non-Departmental services. The Environmental Trust fund is also a part of the non-major funds but is classified as a permanent fund. These services fall into a small portion of the overall operations of the County but are equally as important as the other funds and departments.

BUDGET OVERVIEW:

Revenues: \$29,325,724

| | |
|----------------------|--------------|
| Taxes | \$25,839,350 |
| Special Assessments | \$614,201 |
| Intergovernmental | \$1,152,473 |
| Charges for Services | \$487,900 |
| Investments | \$983,000 |
| Miscellaneous | \$248,800 |

Expenditures: \$2,561,560

| | |
|----------------------|-------------|
| Personnel Services | \$462,063 |
| Services & Charges | \$1,726,326 |
| Supplies & Materials | \$10,250 |
| Capital Outlay | \$262,921 |
| Other Expenditures | \$100,000 |



Non-Major Funds/Services

| NON-MAJOR FUNDS/SERVICES - COMBINED | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| TAXES | \$ 19,219,644 | \$ 20,045,658 | \$ 23,934,377 | \$ 25,839,350 | \$ 1,904,973 |
| SPECIAL ASSESSMENTS | 643,040 | 618,775 | 622,201 | 614,201 | (8,000) |
| LICENSES & PERMITS | 175 | 138 | - | - | - |
| INTERGOVERNMENTAL | 1,550,871 | 1,381,007 | 1,151,838 | 1,152,473 | 635 |
| CHARGES FOR SERVICES | 563,075 | 549,516 | 446,532 | 487,900 | 41,368 |
| INVESTMENTS | 1,069,380 | 899,686 | 1,288,000 | 983,000 | (305,000) |
| MISCELLANEOUS | 315,710 | 275,253 | 248,050 | 248,800 | 750 |
| TOTAL REVENUES | \$ 23,361,895 | \$ 23,770,033 | \$ 27,690,998 | \$ 29,325,724 | \$ 1,634,726 |
| EXPENDITURES: | | | | | |
| PERSONNEL SERVICES | \$ 297,117 | \$ 406,080 | \$ 436,635 | \$ 462,063 | \$ 25,428 |
| SERVICES & CHARGES | 1,560,431 | 2,051,068 | 1,529,049 | 1,726,326 | 197,277 |
| SUPPLIES & MATERIALS | 9,173 | 12,341 | 8,950 | 10,250 | 1,300 |
| CAPITAL OUTLAY | 70,479 | 562,821 | 826,171 | 262,921 | (563,250) |
| OTHER EXPENDITURES | 298,700 | 331,917 | 285,715 | 100,000 | (185,715) |
| TOTAL EXPENDITURES | \$ 2,235,900 | \$ 3,364,227 | \$ 3,086,520 | \$ 2,561,560 | \$ (524,960) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 21,125,995 | \$ 20,405,806 | \$ 24,604,478 | \$ 26,764,164 | \$ 2,159,686 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | (43,000) | - | 43,000 |
| NET CHANGE | \$ 21,125,995 | \$ 20,405,806 | \$ 24,561,478 | \$ 26,764,164 | \$ 2,202,686 |

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted \$29,325,724, an increase of \$1,634,726 (5.90%) from 2020.
 - Expenditures are budgeted for \$2,561,560, a decrease of \$524,960 (-17.01%) from 2020.

COUNTYWIDE GOALS SUPPORTED:

- **Caring For Our People** – We meet people in their time of need, providing assistance and mentorship while encouraging independence.
- **Strengthening Our Lakes and Trees** – We manage our land and water responsibly, ensuring we have unmatched resources to enjoy, now and for generations to come.
- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.
- **Stewards Of Our Money** – We streamline our processes to reduce waste, time, and cost, provide meaningful solutions through wise investments, and are transparent with our spending and reporting.



Non-Major Funds/Services

- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.

First Assessment District:

The First Assessment District (FAD) is an unorganized territory which has over 60 miles of public road ways. The County Board of Commissioners acts as the elected policy makers in the absence of an organized form of local government. The Highway Department coordinates construction and maintenance of FAD roads.

| FIRST ASSESSMENT DISTRICT | | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| REVENUES: | | | | | | |
| TAXES | \$ 832,668 | \$ 897,668 | \$ 978,022 | \$ 1,074,355 | \$ 96,333 | |
| SPECIAL ASSESSMENTS | 20,402 | 12,498 | - | - | - | |
| LICENSES & PERMITS | 175 | 138 | - | - | - | |
| INTERGOVERNMENTAL | 47,814 | 47,409 | 42,000 | 42,000 | - | |
| TOTAL REVENUES | \$ 901,059 | \$ 957,713 | \$ 1,020,022 | \$ 1,116,355 | \$ 96,333 | |
| EXPENDITURES: | | | | | | |
| SERVICES & CHARGES | \$ 1,115,497 | \$ 1,432,364 | \$ 1,016,550 | \$ 1,178,227 | \$ 161,677 | |
| OTHER EXPENDITURES | 19,330 | 1,467 | 6,120 | - | (6,120) | |
| TOTAL EXPENDITURES | \$ 1,134,827 | \$ 1,433,831 | \$ 1,022,670 | \$ 1,178,227 | \$ 155,557 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (233,768) | \$ (476,118) | \$ (2,648) | \$ (61,872) | \$ (59,224) | |

Second Assessment District:

The Second Assessment District (SAD) is an unorganized territory. The County Board of Commissioners acts as the elected policy makers in the absence of an organized form of local government. The Highway Department coordinates construction and maintenance of SAD roads.

| SECOND ASSESSMENT DISTRICT | | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|------------------|---------------------|------------------|------------------|--------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| REVENUES: | | | | | | |
| TAXES | \$ 58,169 | \$ 58,001 | \$ 67,812 | \$ 47,450 | \$ (20,362) | |
| INTERGOVERNMENTAL | 12,022 | 12,381 | 5,000 | 5,000 | - | |
| MISCELLANEOUS | 12 | 12 | - | - | - | |
| TOTAL REVENUES | \$ 70,203 | \$ 70,394 | \$ 72,812 | \$ 52,450 | \$ (20,362) | |
| EXPENDITURES: | | | | | | |
| SERVICES & CHARGES | \$ 36,480 | \$ 181,387 | \$ 29,390 | \$ 45,668 | \$ 16,278 | |
| OTHER EXPENDITURES | (7,830) | - | 7,395 | - | (7,395) | |
| TOTAL EXPENDITURES | \$ 28,650 | \$ 181,387 | \$ 36,785 | \$ 45,668 | \$ 8,883 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 41,553 | \$ (110,993) | \$ 36,027 | \$ 6,782 | \$ (29,245) | |

Solid Waste (Non-Landfill):



Non-Major Funds/Services

Recycling is offered to the citizens of Crow Wing County. There are multiple drop off sites throughout the County for the convenience of the residents. Recycled items include: glass, plastics, aluminum, cardboard, paper products, and metal cans. Along with these items, Crow Wing County also offers the drop off of oils and lead-acid batteries.

| | SOLID WASTE (NON-LANDFILL) | | | | 2020 / 2021 DOLLAR INC/DEC) |
|---|----------------------------|---------------------|---------------------|---------------------|-----------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| SPECIAL ASSESSMENTS | \$ 608,459 | \$ 592,252 | \$ 608,000 | \$ 600,000 | \$ (8,000) |
| INTERGOVERNMENTAL | 218,336 | 225,109 | 217,238 | 218,000 | 762 |
| CHARGES FOR SERVICES | 486,383 | 472,816 | 367,132 | 408,500 | 41,368 |
| MISCELLANEOUS | 68,740 | 76,469 | 67,750 | 68,500 | 750 |
| TOTAL REVENUES | \$ 1,381,918 | \$ 1,366,646 | \$ 1,260,120 | \$ 1,295,000 | \$ 34,880 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 297,117 | \$ 406,080 | \$ 436,635 | \$ 462,063 | \$ 25,428 |
| SERVICES & CHARGES | 343,343 | 363,432 | 422,508 | 456,031 | 33,523 |
| SUPPLIES & MATERIALS | 9,173 | 12,341 | 8,950 | 10,250 | 1,300 |
| CAPITAL OUTLAY | 43,003 | 539,309 | 826,171 | 262,921 | (563,250) |
| OTHER EXPENDITURES | 287,200 | 330,450 | 272,200 | 100,000 | (172,200) |
| TOTAL EXPENDITURES | \$ 979,836 | \$ 1,651,612 | \$ 1,966,464 | \$ 1,291,265 | \$ (675,199) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 402,082 | \$ (284,966) | \$ (706,344) | \$ 3,735 | \$ 710,079 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | - | 3,500 | - |
| NET CHANGE | \$ 402,082 | \$ (284,966) | \$ (706,344) | \$ 7,235 | \$ 710,079 |

Small Cities Development Program

The Crow Wing County Small Cities Development Program (SCDP) helps cities with funds for housing, public infrastructure, and commercial rehabilitation projects.

| | SMALL CITIES DEVELOPMENT PROGRAM | | | | 2020 / 2021 DOLLAR INC/DEC) |
|---|----------------------------------|------------------|----------------|----------------|-----------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| INVESTMENTS | \$ 3,534 | \$ 3,003 | \$ - | \$ - | \$ - |
| MISCELLANEOUS | 23,790 | 20,236 | - | - | - |
| TOTAL REVENUES | \$ 27,324 | \$ 23,239 | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ - | \$ - | \$ - | \$ - | \$ - |
| CAPITAL OUTLAY | 27,476 | 23,512 | - | - | - |
| TOTAL EXPENDITURES | \$ 27,476 | \$ 23,512 | \$ - | \$ - | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (152) | \$ (273) | \$ - | \$ - | \$ - |

Non-Departmental:

This department is used to account for levy, aids, credits, and investment revenue for all services in the General Fund.



Non-Major Funds/Services

| NON - DEPARTMENTAL | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| TAXES | \$ 18,328,807 | \$ 19,089,989 | \$ 22,888,543 | \$ 24,717,545 | \$ 1,829,002 |
| INTERGOVERNMENTAL | 1,272,699 | 1,096,108 | 887,600 | 887,473 | (127) |
| CHARGES FOR SERVICES | 76,692 | 76,700 | 79,400 | 79,400 | - |
| INVESTMENTS | 1,020,501 | 895,889 | 1,245,000 | 940,000 | (305,000) |
| MISCELLANEOUS | 223,168 | 178,536 | 180,300 | 180,300 | - |
| TOTAL REVENUES | \$ 20,921,867 | \$ 21,337,222 | \$ 25,280,843 | \$ 26,804,718 | \$ 1,523,875 |
| EXPENDITURES: | | | | | |
| SERVICES & CHARGES | \$ 45,136 | \$ 47,093 | \$ 46,400 | \$ 46,400 | \$ - |
| TOTAL EXPENDITURES | \$ 45,136 | \$ 47,093 | \$ 46,400 | \$ 46,400 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 20,876,731 | \$ 21,290,129 | \$ 25,234,443 | \$ 26,758,318 | \$ 1,523,875 |
| TOTAL OTHER FINANCING SOURCES (USES) | 569,951 | 1,002,213 | - | - | - |
| NET CHANGE | \$ 21,446,682 | \$ 22,292,342 | \$ 25,234,443 | \$ 26,758,318 | \$ 1,523,875 |

Ditch:

County Drainage Ditch No. 13 assists the drainage pattern for Lake Edward Township along with areas of Center Township. This ditch drains approximately 3,350 acres of land and nearly 730 parcels, which cover a wide variety of land use classifications. Ownership of these parcels consist of Private, Corporate, and Multiple Government Agencies.

| DITCH FUND | | | | | |
|---|-------------------|-------------------|------------------|------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| REVENUES: | | | | | |
| SPECIAL ASSESSMENTS | \$ 14,179 | \$ 14,025 | \$ 14,201 | \$ 14,201 | \$ - |
| TOTAL REVENUES | \$ 14,179 | \$ 14,025 | \$ 14,201 | \$ 14,201 | \$ - |
| EXPENDITURES: | | | | | |
| SERVICES & CHARGES | \$ 16,577 | \$ 23,178 | \$ 14,201 | \$ - | \$ (14,201) |
| TOTAL EXPENDITURES | \$ 16,577 | \$ 23,178 | \$ 14,201 | \$ - | \$ (14,201) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (2,398) | \$ (9,153) | \$ - | \$ 14,201 | \$ 14,201 |

Environmental Trust:

This fund is used to report resources legally restricted to the extent that only earnings, and not principal, may be used for environmental purposes in accordance with Minnesota Statute 373.475.



Non-Major Funds/Services

| ENVIRONMENTAL TRUST | | | | | |
|---|------------------|-------------------|------------------|------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| INVESTMENTS | \$ 45,345 | \$ 794 | \$ 43,000 | \$ 43,000 | \$ - |
| TOTAL REVENUES | \$ 45,345 | \$ 794 | \$ 43,000 | \$ 43,000 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 3,398 | \$ 3,614 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 3,398 | \$ 3,614 | \$ - | \$ - | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 41,947 | \$ (2,820) | \$ 43,000 | \$ 43,000 | \$ - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | (43,000) | (43,000) | - |
| NET CHANGE | \$ 41,947 | \$ (2,820) | \$ - | \$ - | \$ - |

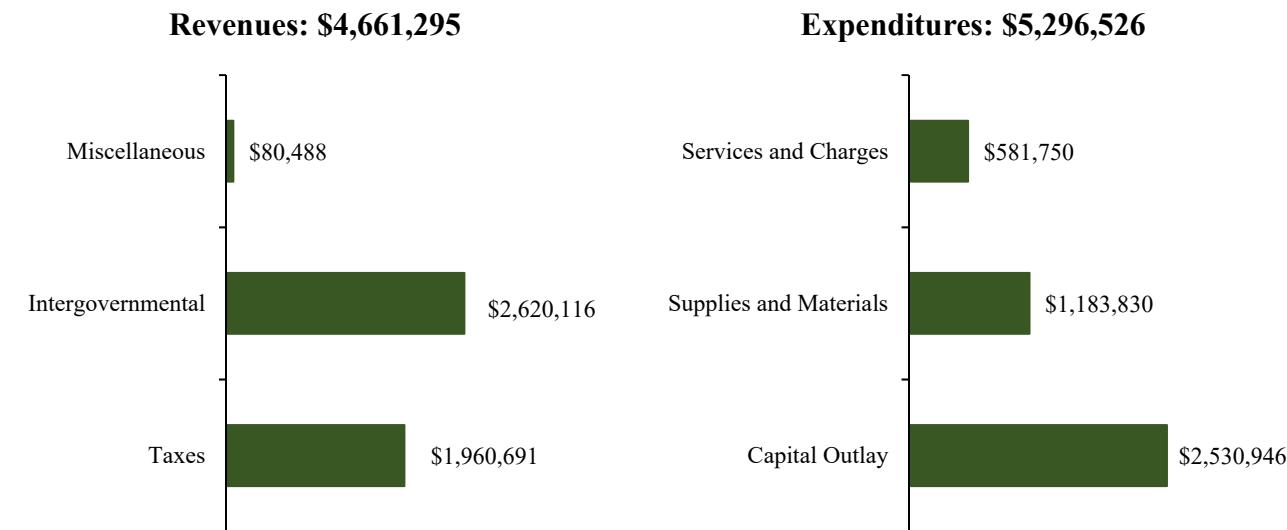


Capital Projects

DEPARTMENT DESCRIPTION:

The 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.

BUDGET OVERVIEW:



| CAPITAL PROJECTS | | | | | |
|---|---------------------|-----------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | 2020 / 2021 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 1,020,294 | \$ 447,422 | \$ 1,960,691 | \$ 1,960,691 | \$ - |
| INTERGOVERNMENTAL | 2,540,890 | 2,279,861 | 2,577,035 | 2,620,116 | 43,081 |
| MISCELLANEOUS | 82,103 | 85,791 | 80,488 | 80,488 | - |
| TOTAL REVENUES | \$ 3,643,287 | \$ 2,813,074 | \$ 4,618,214 | \$ 4,661,295 | \$ 43,081 |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 251,276 | \$ 464,027 | \$ 810,507 | \$ 581,750 | \$ (228,757) |
| SUPPLIES & MATERIALS | 963,886 | 475,974 | 664,549 | 1,183,830 | 519,281 |
| CAPITAL OUTLAY | 2,893,462 | 3,395,847 | 3,740,614 | 2,530,946 | (1,209,668) |
| TOTAL EXPENDITURES | \$ 4,108,624 | \$ 4,335,848 | \$ 5,215,670 | \$ 4,296,526 | \$ (919,144) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (465,337) | \$ (1,522,774) | \$ (597,456) | \$ 364,769 | \$ 962,225 |
| TOTAL OTHER FINANCING SOURCES (USES) | 69,623 | 61,663 | - | - | - |
| NET CHANGE | \$ (395,714) | \$ (1,461,111) | \$ (597,456) | \$ 364,769 | \$ 962,225 |



FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted \$4,661,295, an increase of \$43,081 (0.93%) from 2020.
 - Expenditures are budgeted for \$4,296,526, a decrease of \$919,144 (-17.62%) from 2020.

COUNTYWIDE GOALS SUPPORTED:

- **Strengthening Our Lakes and Trees** – We manage our land and water responsibly, ensuring we have unmatched resources to enjoy, now and for generations to come.
- **Keeping Our Roads Safe** – We design, improve, and maintain our roads, keeping them safe and clear for all to enjoy and drive.
- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.
- **Stewards Of Our Money** – We streamline our processes to reduce waste, time, and cost, provide meaningful solutions through wise investments, and are transparent with our spending and reporting.
- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.

GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Deliver Value:**
 - Completed Phase 3, the final phase of Law Enforcement Center remodel project on-time and on-budget.
 - Conducted a grand opening of the Pequot Lakes Fire Tower Park to once again make public use of this local iconic structure safe and available.
 - Finalized conversion of the new tax CAMA system such that 2021 tax statements are generated by the new system. Conversion process has significantly involved staff to transfer data and verify accuracy, while continuing ongoing service delivery needs.

GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Deliver Value:**
 - Complete Jail HVAC/BAS and smoke control system replacement
 - Complete Central Plant Chiller #2 compressor rebuilding thereby allowing for a higher assurance level of continuity of service.
- **Drive Results:**
 - Develop procedure and plan for effective project management for organization for construction, technology, and other multi-functional projects.



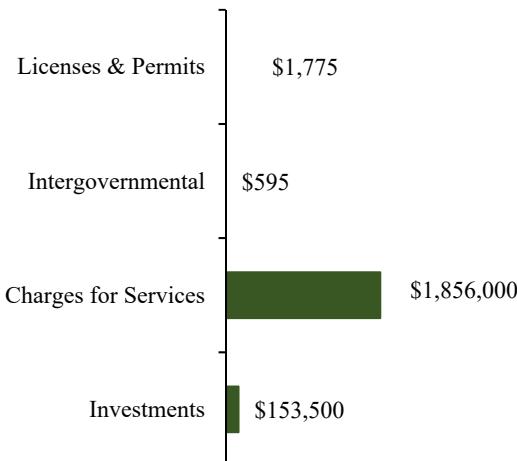
Landfill

DEPARTMENT DESCRIPTION:

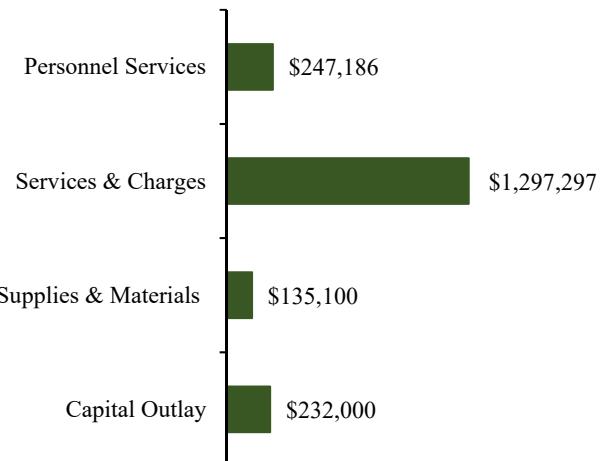
The Sanitary Landfill is a double containment system which is comprised of 2 feet of compacted clay with a top liner made of 60 miles high density polyethylene plastic to prevent contamination of soil and water. The Sanitary Landfill is a service provided for Crow Wing County residential and commercial businesses to dispose of their waste materials

BUDGET OVERVIEW:

Revenues: \$2,011,870



Expenditures: \$1,911,583



| | LANDFILL | | | | | 2020 / 2021 DOLLAR INC/(DEC) |
|---|---------------------|-----------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2018 ACTUAL | 2019 ACTUAL | 2020 BUDGET | 2021 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| LICENSES & PERMITS | \$ 1,775 | \$ 1,700 | \$ 1,775 | \$ 1,775 | \$ - | |
| INTERGOVERNMENTAL | 595 | 595 | - | 595 | 595 | |
| CHARGES FOR SERVICES | 1,893,310 | 1,866,414 | 2,006,000 | 1,856,000 | (150,000) | |
| INVESTMENTS | 140,327 | 157,874 | 152,485 | 153,500 | 1,015 | |
| TOTAL REVENUES | \$ 2,036,007 | \$ 2,026,583 | \$ 2,160,260 | \$ 2,011,870 | \$ (148,390) | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 154,232 | \$ 214,427 | \$ 242,327 | \$ 247,186 | \$ 4,859 | |
| SERVICES & CHARGES | 1,075,252 | 1,405,603 | 1,087,135 | 1,297,297 | 210,162 | |
| SUPPLIES & MATERIALS | 81,371 | 132,210 | 165,100 | 135,100 | (30,000) | |
| CAPITAL OUTLAY | 1,066,893 | 3,304,823 | 553,380 | 232,000 | (321,380) | |
| TOTAL EXPENDITURES | \$ 2,377,748 | \$ 5,057,063 | \$ 2,047,942 | \$ 1,911,583 | \$ (136,359) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (341,741) | \$ (3,030,480) | \$ 112,318 | \$ 100,287 | \$ (12,031) | |



Landfill

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2021 are budgeted \$2,011,870, a decrease of \$148,390 (-6.87%) from 2020.
 - Expenditures are budgeted for \$1,911,583, a decrease of \$136,359 (-6.66%) from 2020.

COUNTYWIDE GOALS SUPPORTED:

- **Strengthening Our Lakes and Trees** – We manage our land and water responsibly, ensuring we have unmatched resources to enjoy, now and for generations to come.
- **Keeping Our Roads Safe** – We design, improve, and maintain our roads, keeping them safe and clear for all to enjoy and drive.
- **Deliver Excellence To Our Customers** – We encourage community engagement, provide needed services within the community, foster community relationships to enhance our services, and assure all people are treated with respect.
- **Stewards Of Our Money** – We streamline our processes to reduce waste, time, and cost, provide meaningful solutions through wise investments, and are transparent with our spending and reporting.
- **Inspiring Each Other To Excellence** – We treat all people with dignity and respect, use technology to improve customer service, enable a workforce that cares, and create a dynamic and engaged work culture.

GOALS AND OBJECTIVES OBTAINED IN 2020:

- **Deliver Value:**
 - Completed construction on Cells 5 & 6 at the County landfill to continue to provide an enclosed, self-contained, environmentally-responsible, and cost-effective waste management solution to the residents of CWC.
 - Conducted a comprehensive program evaluation of our landfill and recycling program.

GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**
 - Closely monitor and find opportunities to capitalize on Substance Use Disorder Reform initiatives at the State and Federal level to benefit those citizens in CWC struggling with co-occurring morbidities to help break cycles of addiction and related mental health issues.



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 ten-year period. The first year of the CIP represents the current year's capital budget. The remaining nine-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.



Capital Improvements Plan

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.



Capital Improvements Plan

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.



Capital Improvements Plan

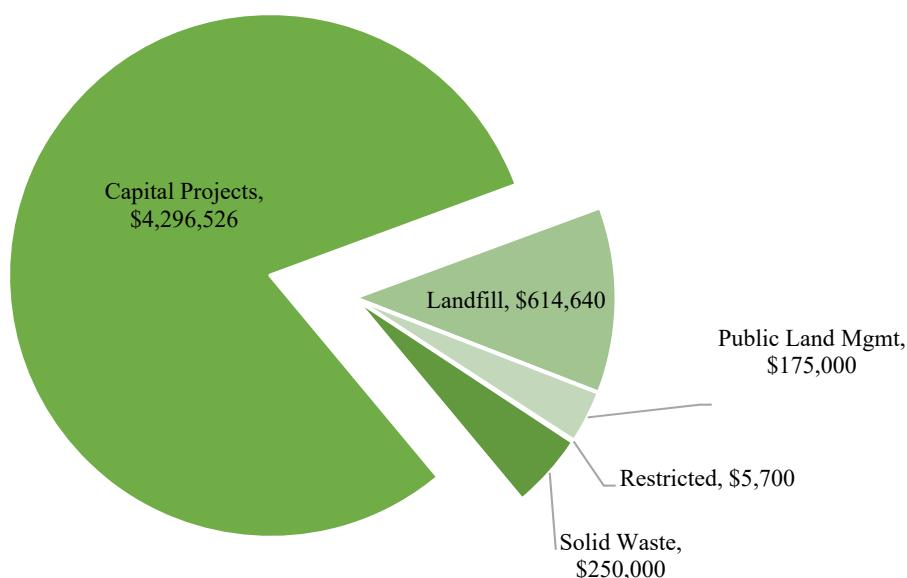
The calculation of Crow Wing County's debt limit is as follows:

| | |
|--|-------------------|
| Market value of taxable property | \$ 10,476,197,170 |
| Times 3% | $\times .03$ |
| Gross debt limit | \$ 314,285,915 |
| Less: net general obligation bonds outstanding | $- 417,200$ |
| Available debt limit | \$ 313,868,715 |

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 ten-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.

2021 BUDGET BY FUNDING:





Asset Management Policy

ASSET MANAGEMENT POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**Adopted by County Board
August 13, 2013
Amended December 15, 2020**

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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- I. Asset Management Policy Statement of Purpose
- II. Scope
- III. Capital Improvements Plan (CIP)
 - A. Responsible Participants
 - B. Project Identification
 - C. CIP Project Selection
 - D. Operating Budget Impacts
 - E. Proceeds
 - F. Balanced CIP
 - G. CIP Funding Strategies
- IV. Capital Budgeting
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- VI. Capital Asset Management
 - A. Capitalization Policy
 - B. Depreciation and Estimated Useful Life
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 - D. Annual Inventory
 - E. Proceeds From the Sale or Destruction of Assets
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Asset Management Policy

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.).

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.



Asset Management Policy

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 originally purchased through the Capital Projects Fund 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 Administrator.

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

F. BALANCED CIP

Generally, the adopted CIP is a structurally balanced plan. This means that for the entire period, revenues will be equal to project expenditures in the CIP. It is the responsibility of Financial Services and the County Administrator to present a structurally balanced CIP to the County Board. However, as deemed appropriate by the Budget Committee, the Finance Director and County Administrator may present a plan which is designed to either grow or use fund balance, depending upon circumstances and project requirements.

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 Forfeited 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.



Asset Management Policy

IV. CAPITAL BUDGETING

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 an employee acting as an internal 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. Financial information related to each project shall be tracked in the County's financial system.

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 any concerns to Financial Services staff. Project managers shall analyze project status, project expenditures, and remaining budget. Financial Services staff 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.



Asset Management Policy

- 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.

The County will consider infrastructure eligible for capitalization when the final pay request has been submitted to MnDOT, and all County costs have been incurred.

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. In general, the County will use the following broad categories of estimated useful life, although each asset will be considered individually and useful life may vary. Financial Services staff will work with the appropriate department head to identify a suitable useful life in ambiguous circumstances.

| <u>Asset</u> | <u>Useful Life (Years)</u> |
|-------------------------------------|----------------------------|
| Buildings | 30-100 |
| Building improvements | 7-30 |
| Infrastructure | 50-75 |
| Machinery, furniture, and equipment | 3-20 |
| Improvements other than buildings | 20-30 |
| Landfill | 4-25 |



Asset Management Policy

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. TRANSFER AND DISPOSAL

When an asset still has a useful life and can be repurposed to another department or within the department itself, the Fleet Manager and appropriate Department Heads will coordinate the transfer of the asset.

Once the asset has reached its useful life and can no longer be repurposed to another department or within the department itself, there are three options available for disposal:

- (1) Sell the asset at public auction.
- (2) Use the asset for trade-in on purchase of approved and budgeted asset.
- (3) Salvage the asset.

A more detailed explanation of these disposal methods can be found in the Fleet Vehicle or Equipment Replacement Policy.

VII. ASSET MANAGEMENT POLICY ADOPTION

The Asset 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

DEBT MANAGEMENT POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**Adopted by County Board
July 9, 2013
Amended November 26, 2019**

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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Debt Management Policy

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)



Debt Management Policy

- (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.
- (5)



Debt Management Policy

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.



Debt Management Policy

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 Municipal 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 Finance Director may also directly engage consultants on a case-by-case basis. The following contract advisors may be maintained for the County:

- (1) Municipal advisor
- (2) Bond 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 Municipal Advisor.



Debt Management Policy

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 that 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. CONVENTION COMPLIANCE

The County will comply with all covenants stated in the bond ordinance, contract, or any other documents containing a covenant. The Finance Director or 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. The County may elect to contract this service to the County's Financial Advisor and/or Bond Counsel. If service is not contracted, 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.



Debt Management Policy

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 staff 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 a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



2021-2025 Capital Projects

DEPARTMENT SUMMARY

| <u>DEPARTMENT</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>TOTAL</u> |
|--------------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| HIGHWAY: | | | | | | |
| HIGHWAY CONSTRUCTION | \$ 7,196,892 | \$ 8,555,889 | \$ 9,217,392 | \$ - | \$ - | \$ 24,970,173 |
| HIGHWAY MAINTENANCE/ENGINEERING | 510,446 | 715,122 | 529,911 | 644,157 | 608,131 | 3,007,767 |
| HIGHWAY TOTALS | \$ 7,707,338 | \$ 9,271,011 | \$ 9,747,303 | \$ 644,157 | \$ 608,131 | \$ 27,977,940 |
| SHERIFF: | | | | | | |
| PATROL | \$ 420,000 | \$ 737,249 | \$ 5,513,034 | \$ 974,739 | \$ 431,055 | \$ 8,076,077 |
| JAIL | 105,750 | 181,519 | 32,307 | 108,114 | 12,533,942 | 12,961,632 |
| SHERIFF TOTALS | \$ 525,750 | \$ 918,768 | \$ 5,545,340 | \$ 1,082,853 | \$ 12,964,998 | \$ 21,037,709 |
| LAND SERVICES: | | | | | | |
| LANDFILL | \$ 614,640 | \$ 936,670 | \$ 1,114,751 | \$ 983,875 | \$ 974,544 | \$ 4,624,480 |
| SOLID WASTE (NON-LANDFILL) | 250,000 | 150,000 | - | - | 88,210 | 488,210 |
| CUSTOMER SERVICES | - | - | 35,000 | - | - | 35,000 |
| ENVIRONMENTAL SERVICES | - | 140,000 | 70,000 | - | - | 210,000 |
| PROPERTY VALUATION & CLASSIFICATION | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| PUBLIC LAND MANAGEMENT | 175,000 | - | 10,000 | 40,000 | 55,943 | 280,943 |
| LAND SERVICES TOTALS | \$ 1,089,640 | \$ 1,276,670 | \$ 1,279,751 | \$ 1,073,875 | \$ 1,168,697 | \$ 5,888,633 |
| INFORMATION TECHNOLOGY TOTALS | \$ 293,030 | \$ 588,450 | \$ 578,410 | \$ 570,235 | \$ 594,935 | \$ 2,625,060 |
| COMMUNITY SERVICES TOTALS | \$ 1,361,000 | \$ 918,000 | \$ 383,250 | \$ 350,000 | \$ 369,000 | \$ 3,381,250 |
| FACILITIES TOTALS | \$ 1,562,000 | \$ 1,751,000 | \$ 1,592,000 | \$ 725,000 | \$ 265,000 | \$ 5,895,000 |
| GRAND TOTALS | \$ 12,538,758 | \$ 14,723,899 | \$ 19,126,054 | \$ 4,446,120 | \$ 15,970,761 | \$ 66,805,592 |

FUNDING SUMMARY

| <u>FUND</u> | <u>2021</u> | <u>2022</u> | <u>2023</u> | <u>2024</u> | <u>2025</u> | <u>TOTALS</u> |
|---|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| HIGHWAY FUND (10) BY FUNDING SOURCE: | | | | | | |
| FEDERAL | \$ - | \$ 1,358,997 | \$ 1,695,500 | \$ - | \$ - | \$ 3,054,497 |
| STATE (REGULAR, MUNICIPAL, BRIDGE BONDING) | \$ 4,087,554 | \$ 4,087,554 | \$ 4,087,554 | \$ - | \$ - | \$ 12,262,662 |
| CROW WING COUNTY LEVY | 200,000 | 200,000 | 200,000 | - | - | 600,000 |
| CROW WING COUNTY FUND BALANCE | - | - | - | - | - | - |
| CROW WING COUNTY LOCAL SALES TAX | 2,805,420 | 2,805,420 | 2,805,420 | - | - | 8,416,260 |
| TOWN BRIDGE | 53,918 | 53,918 | 53,918 | - | - | 161,754 |
| BRIDGE BONDING | - | - | 175,000 | - | - | 175,000 |
| LOCAL PARTICIPATION | 50,000 | 50,000 | 200,000 | - | - | 300,000 |
| HIGHWAY FUND (10) | \$ 7,196,892 | \$ 8,555,889 | \$ 9,217,392 | \$ - | \$ - | \$ 24,970,173 |
| CAPITAL PROJECTS FUND (43) | \$ 4,296,526 | \$ 5,199,890 | \$ 5,267,461 | \$ 3,404,370 | \$ 2,299,189 | \$ 20,467,436 |
| LANDFILL FUND (50) | \$ 614,640 | \$ 936,670 | \$ 1,114,751 | \$ 983,875 | \$ 1,062,754 | \$ 4,712,690 |
| SOLID WASTE (NON-LANDFILL) FUND (18) | \$ 250,000 | \$ - | \$ - | \$ - | \$ - | \$ 250,000 |
| GENERAL FUND RESERVES (2) | \$ 5,700 | \$ 31,450 | \$ 16,450 | \$ 17,875 | \$ 52,875 | \$ 124,350 |
| FORFEITED TAX SALE FUND (20) | \$ 175,000 | \$ - | \$ 10,000 | \$ 40,000 | \$ 55,943 | \$ 280,943 |
| BONDING | \$ - | \$ - | \$ 3,500,000 | \$ - | \$ 12,500,000 | \$ 16,000,000 |
| SUBTOTAL | \$ 5,341,866 | \$ 6,168,010 | \$ 9,908,662 | \$ 4,446,120 | \$ 15,970,761 | \$ 41,835,419 |
| GRAND TOTALS | \$ 12,538,758 | \$ 14,723,899 | \$ 19,126,054 | \$ 4,446,120 | \$ 15,970,761 | \$ 66,805,592 |



2021-2025 Capital Projects by Department

| Project Title | Project # | Fund | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|-----------|-----------------------|------------------|----------------|----------------|----------------|----------------|------------------|
| Assessment Services | | | | | | | | |
| Modules/Upgrades to Tyler/IAS Work | 5702101 | Capital Projects Fund | 50,000 | | | | | 50,000 |
| Modules/Upgrades to Tyler/IAS Work | 5702201 | Capital Projects Fund | | 50,000 | | | | 50,000 |
| Modules/Upgrades to Tyler/IAS Work | 5702301 | Capital Projects Fund | | | 50,000 | | | 50,000 |
| Modules/Upgrades to Tyler/IAS Work | 5702401 | Capital Projects Fund | | | | 50,000 | | 50,000 |
| Modules/Upgrades to Tyler/IAS Work | 5702501 | Capital Projects Fund | | | | | 50,000 | 50,000 |
| Assessment Services Total | | | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Community Services | | | | | | | | |
| Vehicle Replacement (Van 8002) | 4002105 | Capital Projects Fund | 34,000 | | | | | 34,000 |
| Vehicle Replacement (Van 8902) | 4002104 | Capital Projects Fund | 34,000 | | | | | 34,000 |
| BI - Technology Tools Re-design | 4002102 | Capital Projects Fund | 242,000 | 225,000 | 125,000 | 165,000 | 42,000 | 799,000 |
| EDMS - Document Management System | 4002101 | Capital Projects Fund | 451,000 | 93,000 | 108,250 | 35,000 | 177,000 | 864,250 |
| Building Remodel | 4002103 | Capital Projects Fund | 600,000 | 600,000 | 150,000 | | | 1,350,000 |
| Building Remodel - Corrections and Vets | 4002401 | Capital Projects Fund | | | | 150,000 | 150,000 | 300,000 |
| Community Services Total | | | 1,361,000 | 918,000 | 383,250 | 350,000 | 369,000 | 3,381,250 |
| Customer Services | | | | | | | | |
| Truck | 5012301 | Capital Projects Fund | | | 35,000 | | | 35,000 |
| Customer Services Total | | | - | - | 35,000 | - | - | 35,000 |
| Environmental Services | | | | | | | | |
| Truck | 5112201 | Capital Projects Fund | | 40,000 | | | | 40,000 |
| Survey Equipment | 5112202 | Capital Projects Fund | | 100,000 | | | | 100,000 |
| County Comprehensive Plan | 5112301 | Capital Projects Fund | | | 30,000 | | | 30,000 |
| Truck | 5112302 | Capital Projects Fund | | | 40,000 | | | 40,000 |
| Environmental Services Total | | | - | 140,000 | 70,000 | - | - | 210,000 |
| Facilities | | | | | | | | |
| AHU Motor Replacements | 1102113 | Capital Projects Fund | 7,000 | 7,000 | 7,000 | | | 21,000 |
| Plumbing fixture hardware replacement | 1102115 | Capital Projects Fund | 10,000 | 5,000 | 5,000 | | | 20,000 |
| AHU Rebuilds | 1102108 | Capital Projects Fund | 10,000 | | | | | 10,000 |
| Door and hardware replacement to 45 series doors | 1102117 | Capital Projects Fund | 10,000 | | | | | 10,000 |
| Repair LS skylight leak | 1102122 | Capital Projects Fund | 10,000 | | | | | 10,000 |
| Jail Laundry Combustion Air Improvement | 1102103 | Capital Projects Fund | 12,000 | | | | | 12,000 |
| Jail Laundry Washer | 1102102 | Capital Projects Fund | 12,000 | | | | | 12,000 |
| Repair leaks in JC window wall east side | 1102110 | Capital Projects Fund | 12,000 | | | | | 12,000 |
| Replace Museum HX | 1102106 | Capital Projects Fund | 15,000 | | | | | 15,000 |
| Detention Locks | 1102101 | Capital Projects Fund | 20,000 | 15,000 | 20,000 | | | 55,000 |
| BAS Control Devices (VAV Controllers / Actuators) | 1102112 | Capital Projects Fund | 20,000 | 20,000 | | | | 40,000 |
| Cross Lake Lighting | 1102123 | Capital Projects Fund | 20,000 | | | | | 20,000 |
| Shooting range roof | 1102129 | Capital Projects Fund | 20,000 | | | | | 20,000 |
| Replace ovens in Jail | 1102128 | Capital Projects Fund | 22,000 | | | | | 22,000 |
| Museum Fire Panel/Device Repacement | 1102104 | Capital Projects Fund | 25,000 | | | | | 25,000 |
| UPS/Lif Safety Batteries | 1102120 | Capital Projects Fund | 25,000 | | | | | 25,000 |
| CP Motors (50HP and up) | 1102105 | Capital Projects Fund | 30,000 | 10,000 | 10,000 | | | 50,000 |
| HCH Fire Panel/Device Replacement | 1102121 | Capital Projects Fund | 30,000 | | | | | 30,000 |
| Cement for fuel tanks | 1102118 | Capital Projects Fund | 32,000 | | | | | 32,000 |
| Jace 600 Replacements | 1102126 | Capital Projects Fund | 35,000 | | | | | 35,000 |
| AHU VFD Replacements | 1102131 | Capital Projects Fund | 40,000 | 40,000 | 40,000 | | | 120,000 |
| New Refrigerator and Freezer Evaporator and Condensers | 1102132 | Capital Projects Fund | 40,000 | 40,000 | | | | 80,000 |
| Replace CP Motros and Pumps | 1102125 | Capital Projects Fund | 45,000 | 35,000 | 35,000 | | | 115,000 |
| Increase/Maintain Emergency Power | 1102109 | Capital Projects Fund | 50,000 | 50,000 | | | | 100,000 |
| Parking lot resurfacing and curbs | 1102116 | Capital Projects Fund | 50,000 | 50,000 | | | | 100,000 |
| Security Cameras | 1102127 | Capital Projects Fund | 50,000 | | 50,000 | | | 100,000 |
| Lighting Repairs - Campus/Highway | 1102114 | Capital Projects Fund | 50,000 | | | | | 50,000 |
| UPS Replacement for Central Services Data Room | 1102111 | Capital Projects Fund | 55,000 | | | | | 55,000 |
| Boiler - Rebuilds | 1102124 | Capital Projects Fund | 75,000 | 75,000 | 60,000 | | | 210,000 |
| Jail BAS/Smoke Control | 1102107 | Capital Projects Fund | 110,000 | | | | | 110,000 |
| Jail DHW Plant Replacement | 1102119 | Capital Projects Fund | 220,000 | | | | | 220,000 |
| Court Room 2, Judges Chambers, and Hearing Room 2 Buildout | 1102130 | Capital Projects Fund | 400,000 | 250,000 | | | | 650,000 |
| Air compressor | 1102201 | Capital Projects Fund | 5,000 | | | | | 5,000 |
| Loadbank Test Cat Generator | 1102202 | Capital Projects Fund | 10,000 | | | 10,000 | | 20,000 |
| HCH South Door Replacements | 1102203 | Capital Projects Fund | 10,000 | | | | | 10,000 |
| Replace Carpet in Waiting Areas | 1102204 | Capital Projects Fund | 12,000 | | 12,000 | | | 24,000 |
| Clothes dryer replacement | 1102205 | Capital Projects Fund | 12,000 | | | | | 12,000 |
| Tilt skillet | 1102206 | Capital Projects Fund | 15,000 | | | | | 15,000 |
| HCH West Door Relacements | 1102207 | Capital Projects Fund | 15,000 | | | | | 15,000 |
| Jail humidification boiler burner and gas train replacement | 1102208 | Capital Projects Fund | 17,000 | | | | | 17,000 |
| Replace Exterior Entrance Doors | 1102209 | Capital Projects Fund | 20,000 | | 8,000 | | | 28,000 |
| Cleaning ductwork | 1102210 | Capital Projects Fund | 20,000 | | 20,000 | | | 40,000 |
| JC Fire Drop Door Sentinels Replacement | 1102211 | Capital Projects Fund | 23,000 | | | | | 23,000 |
| Switchgear cleaning and 3 transfer switch servics | 1102212 | Capital Projects Fund | 25,000 | | | | | 25,000 |
| Elevator Upgrade | 1102213 | Capital Projects Fund | 25,000 | | | | | 25,000 |
| Mixing valve replacements | 1102214 | Capital Projects Fund | 25,000 | | | | | 25,000 |
| UPS replacement - CS | 1102215 | Capital Projects Fund | 30,000 | | | | | 30,000 |
| Replace oldest 1023 JD tractor | 1102216 | Capital Projects Fund | 35,000 | | | | | 35,000 |
| Enclose Mezzanine by Air Compressor and Electrical Gear | 1102217 | Capital Projects Fund | 50,000 | | | | | 50,000 |
| Smoke Detector Replacements | 1102218 | Capital Projects Fund | 50,000 | | | | | 50,000 |
| UPS replacement | 1102219 | Capital Projects Fund | 50,000 | | | | | 50,000 |
| Truck Bay RTU/Heating | 1102220 | Capital Projects Fund | 60,000 | | | | | 60,000 |
| Secondary Heating Loop Glycol | 1102221 | Capital Projects Fund | 65,000 | | | | | 65,000 |
| LED lighting - Courtoons, judges chambers/halls | 1102222 | Capital Projects Fund | 75,000 | | | | | 75,000 |
| Remake front entrance | 1102223 | Capital Projects Fund | 75,000 | | | | | 75,000 |
| Upgrade 3rd Floor Restrooms | 1102224 | Capital Projects Fund | 80,000 | | | | | 80,000 |
| Elevator Upgrade | 1102225 | Capital Projects Fund | 100,000 | | | | | 100,000 |
| Epoxy Floor @ Crosslake | 1102226 | Capital Projects Fund | 100,000 | | | | | 100,000 |
| Replace windows | 1102227 | Capital Projects Fund | 150,000 | | | | | 150,000 |
| Data room mini split AC unis | 1102301 | Capital Projects Fund | 15,000 | 15,000 | 15,000 | | | 45,000 |
| Cooling tower gear reducers rebuilds | 1102302 | Capital Projects Fund | 20,000 | | | | | 20,000 |
| Jail sink pushbutton rebuilds | 1102303 | Capital Projects Fund | 20,000 | | | | | 20,000 |
| Replacement zero turn mower | 1102304 | Capital Projects Fund | 30,000 | | | | | 30,000 |
| Water Softener Replacement and Iron Removal System | 1102305 | Capital Projects Fund | 40,000 | | | | | 40,000 |
| Update basement finishes | 1102306 | Capital Projects Fund | 50,000 | | | | | 50,000 |
| Replace skylight in atrium | 1102307 | Capital Projects Fund | 125,000 | | | | | 125,000 |
| Remodel computer training room and public research room | 1102308 | Capital Projects Fund | 150,000 | | | | | 150,000 |
| Roof replacement | 1102309 | Capital Projects Fund | 175,000 | | | | | 175,000 |
| AHU 1 & 2 Repacements with VAV reheat | 1102310 | Capital Projects Fund | 250,000 | | | | | 250,000 |
| Roof replacement | 1102311 | Capital Projects Fund | 450,000 | | | | | 450,000 |



2021-2025 Capital Projects by Department

| Project Title | Project # | Fund | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|-----------|-----------------------------|------------------|------------------|------------------|----------------|----------------|------------------|
| Roof replacement | 1102401 | Capital Projects Fund | | | 200,000 | | 200,000 | |
| Roof replacement | 1102402 | Capital Projects Fund | | | 500,000 | | 500,000 | |
| Roof replacement | 1102501 | Capital Projects Fund | | | | 250,000 | 250,000 | |
| Facilities Total | | | 1,562,000 | 1,751,000 | 1,592,000 | 725,000 | 265,000 | 5,895,000 |
| Highway | | | | | | | | |
| 1471 2014 Snow Pusher - Skid Loader | 3012104 | Capital Projects Fund | 11,000 | | | | | 11,000 |
| 2021 Varitech SB600 Brine Maker/Shed | 3012103 | Capital Projects Fund | 35,721 | | | | | 35,721 |
| 2020 Highway Fuel pump Replacement | 3012102 | Capital Projects Fund | 37,925 | | | | | 37,925 |
| 2021 CrossLake Fuel System Pump Replacement | 3012105 | Capital Projects Fund | 37,925 | | | | | 37,925 |
| Inventory management scanning system | 3012107 | Capital Projects Fund | 46,125 | | | | | 46,125 |
| Survey Equipment/Engineering Software/Recorders Fund | 3012106 | Capital Projects Fund | 65,000 | | | | | 65,000 |
| 29 Tandem axle Dump Truck | 3012101 | Capital Projects Fund | 276,750 | | | | | 276,750 |
| 148 Skid Loader Trailer | 3002201 | Capital Projects Fund | | 15,000 | | | | 15,000 |
| 2021 Polaris Ranger Side X Side | 3002202 | Capital Projects Fund | | 20,000 | | | | 20,000 |
| 2022 Varitech SB600 Brine Maker/Shed | 3002203 | Capital Projects Fund | 36,614 | | | | | 36,614 |
| 1974 2009 Snocrete Snowblower | 3002204 | Capital Projects Fund | 36,772 | | | | | 36,772 |
| 1957 Supervisor Vehicle | 3002205 | Capital Projects Fund | 39,398 | | | | | 39,398 |
| 112 50,000lb Equipment Trailer/rust problems, fixed for now | 3002206 | Capital Projects Fund | 73,544 | | | | | 73,544 |
| 15 Wheel Loader | 3002207 | Capital Projects Fund | 210,125 | | | | | 210,125 |
| 30 Tandem axle Dump Truck | 3002208 | Capital Projects Fund | 283,669 | | | | | 283,669 |
| 158 Pavement Cutter | 3002301 | Capital Projects Fund | | 17,230 | | | | 17,230 |
| 2023 Varitech SB600 brine system Shed Crosslake | 3002302 | Capital Projects Fund | 25,388 | | | | | 25,388 |
| 1501 Supervisor Vehicle | 3002303 | Capital Projects Fund | 40,383 | | | | | 40,383 |
| Crow Wing County Fuel Key Terminal System Replacement | 3002304 | Capital Projects Fund | 48,460 | | | | | 48,460 |
| 1778 Skid Loader | 3002305 | Capital Projects Fund | 53,845 | | | | | 53,845 |
| 26 Shop Service Truck | 3002306 | Capital Projects Fund | 53,845 | | | | | 53,845 |
| 27 Tandem axle Dump Truck | 3002307 | Capital Projects Fund | 290,760 | | | | | 290,760 |
| 2023 Varitech SB600 brine system Shed Brainerd | 3002401 | Capital Projects Fund | | 26,022 | | | | 26,022 |
| 1880 Skid Loader | 3002402 | Capital Projects Fund | 55,191 | | | | | 55,191 |
| 104 2004 Durapatch Trailer | 3002403 | Capital Projects Fund | 82,786 | | | | | 82,786 |
| 1975 Midsize Tractor | 3002404 | Capital Projects Fund | 182,129 | | | | | 182,129 |
| 28 Tandem axle Dump Truck | 3002405 | Capital Projects Fund | 298,029 | | | | | 298,029 |
| 1574 Mulcher head attachment | 3002501 | Capital Projects Fund | | 28,285 | | | | 28,285 |
| 1575 Mulcher head attachment | 3002502 | Capital Projects Fund | | 28,285 | | | | 28,285 |
| 107 2005 Duraco Oil Tank Trailer | 3002503 | Capital Projects Fund | 39,599 | | | | | 39,599 |
| 1042 Engineering Truck 3/4 ton | 3002504 | Capital Projects Fund | 42,428 | | | | | 42,428 |
| 1402 Skid Loader | 3002505 | Capital Projects Fund | 56,570 | | | | | 56,570 |
| 1971 2009 410J JD Backhoe/loader | 3002506 | Capital Projects Fund | 107,484 | | | | | 107,484 |
| 1821 Tandem axle Dump Truck | 3002507 | Capital Projects Fund | 305,480 | | | | | 305,480 |
| Highway Total | | | 510,446 | 715,122 | 529,911 | 644,157 | 608,131 | 3,007,767 |
| Information Technology | | | | | | | | |
| VDI | 1702107 | Capital Projects Fund | 4,350 | 92,000 | 36,360 | 36,360 | 36,360 | 205,430 |
| GIS Enhancements | 1702102 | Capital Projects Fund | 5,000 | 20,000 | 20,000 | 20,000 | 20,000 | 85,000 |
| Phone Enhancements | 1702106 | Capital Projects Fund | 5,400 | 12,500 | 30,500 | 50,000 | 30,500 | 128,900 |
| System and Network Security | 1702101 | Restricted IT Funds | 5,700 | 31,450 | 16,450 | 17,875 | 52,875 | 124,350 |
| Systems Center | 1702105 | Capital Projects Fund | 6,080 | 15,200 | 7,600 | 7,600 | 15,200 | 51,680 |
| Enhancements to Document Management | 1702111 | Capital Projects Fund | 10,000 | 60,000 | 60,000 | 60,000 | 60,000 | 250,000 |
| SharePoint/Web | 1702103 | Capital Projects Fund | 18,000 | 35,000 | 28,000 | 37,800 | 35,000 | 153,800 |
| Employee reporting environment - tool (setup and training) | 1702104 | Capital Projects Fund | 18,000 | 36,000 | 44,000 | 36,000 | 44,000 | 178,000 |
| Network | 1702109 | Capital Projects Fund | 19,300 | 66,400 | 70,300 | 66,400 | 66,400 | 288,800 |
| SAN Enhancements | 1702108 | Capital Projects Fund | 41,500 | 59,200 | 101,500 | 78,500 | 76,400 | 357,100 |
| Server Additions and Replacements | 1702110 | Capital Projects Fund | 59,700 | 60,700 | 63,700 | 59,700 | 58,200 | 302,000 |
| CRM | 1702112 | Capital Projects Fund | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Information Technology Total | | | 293,030 | 588,450 | 578,410 | 570,235 | 594,935 | 2,625,060 |
| Landfill | | | | | | | | |
| Annual Installation of new Recirculation Laterals in cell 4 | 5402101 | Landfill Fund | 182,000 | 189,280 | 196,851 | 204,725 | 212,914 | 983,770 |
| Leachate System Demonstration & Mod | 5402102 | Landfill Fund | 432,640 | | | | | 432,640 |
| EAW/Comment Response | 5402201 | Landfill Fund | | 297,440 | | | | 297,440 |
| Leachate System Demonstration & Mod | 5402202 | Landfill Fund | | 449,950 | | | | 449,950 |
| Permit Mod for Cell 6-7 Expansion | 5402301 | Landfill Fund | | 449,950 | | | | 449,950 |
| Leachate System Demonstration & Mod | 5402302 | Landfill Fund | | 467,950 | | | | 467,950 |
| Phase III Expansion Hydro | 5402402 | Landfill Fund | | | 58,500 | | | 58,500 |
| Permit Reissuance SW 440 | 5402401 | Landfill Fund | | | 233,980 | | | 233,980 |
| Leachate System Demonstration & Mod | 5402403 | Landfill Fund | | | 486,670 | | | 486,670 |
| Cell 6 Plans and Specs - MMSW Landfill | 5402501 | Landfill Fund | | | | 255,500 | | 255,500 |
| Leachate System Demonstration & Mod | 5402502 | Landfill Fund | | | | 506,130 | | 506,130 |
| Landfill Total | | | 614,640 | 936,670 | 1,114,751 | 983,875 | 974,544 | 4,624,480 |
| Public Land Management | | | | | | | | |
| Side by Side | 5802103 | Public Land Management Fund | 30,000 | | | | | 30,000 |
| Tahoe | 5802104 | Public Land Management Fund | 40,000 | | | | | 40,000 |
| Picnic Shelter at Fire Tower | 5802101 | Public Land Management Fund | 50,000 | | | | | 50,000 |
| Picnic Shelter at South Long Lake Park | 5802102 | Public Land Management Fund | 55,000 | | | | | 55,000 |
| ATV | 5802301 | Public Land Management Fund | | | 10,000 | | | 10,000 |
| Truck | 5402404 | Public Land Management Fund | | | 40,000 | | | 40,000 |
| Trailer | 5802501 | Public Land Management Fund | | | | 5,943 | | 5,943 |
| Snowmobile | 5802502 | Public Land Management Fund | | | | 10,000 | | 10,000 |
| Truck | 5802503 | Public Land Management Fund | | | | 40,000 | | 40,000 |
| Public Land Management Total | | | 175,000 | - | 10,000 | 40,000 | 55,943 | 280,943 |
| Public Safety | | | | | | | | |
| Rifle Range Roof | 2402102 | Capital Projects Fund | 10,000 | | | | | 10,000 |
| Sheriff's Office Painting & Repair | 2402109 | Capital Projects Fund | 15,000 | 15,375 | 16,144 | 16,951 | 17,798 | 81,268 |
| Jail pod painting & repair | 2402101 | Capital Projects Fund | 30,750 | 31,519 | 32,307 | 33,114 | 33,942 | 161,632 |
| Patrol Vehicle (Unit 6419 Replacement) | 2402103 | Capital Projects Fund | 36,900 | | | | | 36,900 |
| Patrol Vehicle (Unit 6501 Replacement) | 2402104 | Capital Projects Fund | 36,900 | | | | | 36,900 |
| Patrol Vehicle (Unit 6607 Replacement) | 2402105 | Capital Projects Fund | 36,900 | | | | | 36,900 |
| Patrol Vehicle (Unit 6612 Replacement) | 2402106 | Capital Projects Fund | 36,900 | | | | | 36,900 |
| Patrol Vehicle (Unit 6755 Replacement) | 2402107 | Capital Projects Fund | 36,900 | | | | | 36,900 |
| Boat & Water Vehicle (Unit 6251 Replacement) | 2402108 | Capital Projects Fund | 41,000 | | | | | 41,000 |
| Jail Appliance Replacement | 2502102 | Capital Projects Fund | 75,000 | | | | 75,000 | 150,000 |
| Emergency Equipment Replacement | 2502101 | Capital Projects Fund | 169,500 | | | | | 169,500 |
| Boat & Water - PWC (Unit 6282 Replacement) | 2402201 | Capital Projects Fund | | 11,557 | | | | 11,557 |
| Microwave Path to Crosby | 2402202 | Capital Projects Fund | | 35,000 | | | | 35,000 |
| Patrol Vehicle (Unit 6502 Replacement) | 2402203 | Capital Projects Fund | | 37,823 | | | | 37,823 |
| Patrol Vehicle (Unit 6722 Replacement) | 2402204 | Capital Projects Fund | | 37,823 | | | | 37,823 |
| Patrol Vehicle (Unit 6724 Replacement) | 2402205 | Capital Projects Fund | | 37,823 | | | | 37,823 |
| Asphalt for the cold storage building at Highway | 2402206 | Capital Projects Fund | | 40,000 | | | | 40,000 |

2021-2025 Capital Projects by Department



| Project Title | Project # | Fund | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--|-----------|-----------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Investigator Vehicle (Unit 6448 Replacement) | 2402207 | Capital Projects Fund | 44,126 | | | | | 44,126 |
| Tac Team Vehicle (Unit 892 Replacement) | 2402208 | Capital Projects Fund | 47,278 | | | | | 47,278 |
| Rifle Range Improvements | 2402209 | Capital Projects Fund | 52,000 | | | | | 52,000 |
| Microwave Radio Replacement | 2402210 | Capital Projects Fund | 65,000 | | | | | 65,000 |
| Asset Management Scanner | 2402211 | Capital Projects Fund | 66,500 | | | | | 66,500 |
| Boat & Water - Boat (Unit 6981 Replacement) | 2402212 | Capital Projects Fund | 73,544 | | | | | 73,544 |
| EOC Video Wall | 2402213 | Capital Projects Fund | 75,000 | | | | | 75,000 |
| Emergency Equipment Replacement | 2402214 | Capital Projects Fund | 98,400 | | | | | 98,400 |
| Jail Body Scanner | 2402215 | Capital Projects Fund | 150,000 | | | | | 150,000 |
| ATV (Unit 6366 Replacement) | 2402301 | Capital Projects Fund | | 15,076 | | | | 15,076 |
| Snowmobile (Unit 6367 Replacement) | 2402302 | Capital Projects Fund | | 15,076 | | | | 15,076 |
| Snowmobile (Unit 6368 Replacement) | 2402303 | Capital Projects Fund | | 15,076 | | | | 15,076 |
| Boat & Water - Trailer (Unit 6365 Replacement) | 2402304 | Capital Projects Fund | | 16,153 | | | | 16,153 |
| Patrol Vehicle (Unit 6608 Replacement) | 2402305 | Capital Projects Fund | | 38,768 | | | | 38,768 |
| Patrol Vehicle (Unit 6726 Replacement) | 2402306 | Capital Projects Fund | | 38,768 | | | | 38,768 |
| Patrol Vehicle (Unit 6723 Replacement) | 2402307 | Capital Projects Fund | | 38,768 | | | | 38,768 |
| Patrol Vehicle (Unit 6725 Replacement) | 2402308 | Capital Projects Fund | | 38,768 | | | | 38,768 |
| Boat & Water - Boat (Unit 6685 Replacement) | 2402309 | Capital Projects Fund | | 39,845 | | | | 39,845 |
| Boat & Water Vehicle (Unit 6453 Replacement) | 2402310 | Capital Projects Fund | | 43,076 | | | | 43,076 |
| Administration Vehicle (Unit 6221 Replacement) | 2402311 | Capital Projects Fund | | 45,229 | | | | 45,229 |
| Administration Vehicle (Unit 6352 Replacement) | 2402312 | Capital Projects Fund | | 45,229 | | | | 45,229 |
| Administration Vehicle (Unit 6536 Replacement) | 2402313 | Capital Projects Fund | | 45,229 | | | | 45,229 |
| Investigation Vehicle (Unit 6524 Replacement) | 2402314 | Capital Projects Fund | | 45,229 | | | | 45,229 |
| IP Base Network | 2402315 | Capital Projects Fund | | 60,000 | | | | 60,000 |
| Rifle Range Climate Protection | 2402316 | Capital Projects Fund | | 85,000 | | | | 85,000 |
| Emergency Equipment Replacement | 2402317 | Capital Projects Fund | | 121,600 | | | | 121,600 |
| System Redundancy | 2402318 | Capital Projects Fund | | 500,000 | 500,000 | | | 1,000,000 |
| Law Enforcement Software conversion | 2402319 | Capital Projects Fund | | 750,000 | | | | 750,000 |
| Climate Control Storage & Land Acquisition | 2402320 | Debt Service Fund | | 3,500,000 | | | | 3,500,000 |
| 6806 Patrol Vehicle Transport | 2402401 | Capital Projects Fund | | | 39,737 | | | 39,737 |
| 6755 Patrol Vehicle Transport | 2402402 | Capital Projects Fund | | | 39,737 | | | 39,737 |
| 6483 Boat & Water - Boat | 2402403 | Capital Projects Fund | | | 40,841 | | | 40,841 |
| 6788 Boat & Water | 2402404 | Capital Projects Fund | | | 44,153 | | | 44,153 |
| 6447 Investigation Vehicle (Unit 6447 Replacement) | 2402405 | Capital Projects Fund | | | 46,360 | | | 46,360 |
| 6449 Investigation Vehicle | 2402406 | Capital Projects Fund | | | 46,360 | | | 46,360 |
| Drone Replacement | 2402407 | Capital Projects Fund | | | 87,500 | | | 87,500 |
| Emergency Equipment Replacement | 2402408 | Capital Projects Fund | | | 113,100 | | | 113,100 |
| 6687 Boat & Water - PWC | 2402501 | Capital Projects Fund | | | | 12,445 | | 12,445 |
| 6804 Patrol Vehicle | 2402502 | Capital Projects Fund | | | | 40,731 | | 40,731 |
| 6611 Patrol Vehicle | 2402503 | Capital Projects Fund | | | | 40,731 | | 40,731 |
| 6805 Patrol Vehicle | 2402504 | Capital Projects Fund | | | | 40,731 | | 40,731 |
| 6807 Patrol Vehicle | 2402505 | Capital Projects Fund | | | | 40,731 | | 40,731 |
| 6345 Investigation Vehicle | 2402506 | Capital Projects Fund | | | | 47,519 | | 47,519 |
| 6346 Investigation Vehicle | 2402507 | Capital Projects Fund | | | | 47,519 | | 47,519 |
| Emergency Equipment Replacement | 2402508 | Capital Projects Fund | | | | 142,850 | | 142,850 |
| Jail Pods | 2502501 | Debt Service Fund | | | | 12,500,000 | 12,500,000 | |
| Public Safety Total | | | 525,750 | 918,768 | 5,545,340 | 1,082,853 | 12,964,998 | 21,037,709 |
| Solid Waste (Non-Landfill) | | | | | | | | |
| Phase II Plans and Specs | 5202501 | Landfill Fund | | | | | 88,210 | 88,210 |
| HHW and Electronics building | 5202101 | Solid Waste Fund | 250,000 | | | | | 250,000 |
| HHW and Electronics building | 5202201 | Capital Projects Fund | | 150,000 | | | | 150,000 |
| Solid Waste (Non-Landfill) Total | | | 250,000 | 150,000 | - | - | 88,210 | 488,210 |
| TOTAL | | | 5,341,866 | 6,168,010 | 9,908,662 | 4,446,120 | 15,970,761 | 41,835,419 |



2021-2025 Capital Projects by Funding Source

| Project Title | Project # | Department | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|-----------|------------------------|---------|---------|---------|---------|---------|-----------|
| Capital Projects Fund | | | | | | | | |
| Modules/Upgrades to Tyler/IAS World | 5702101 | Assessing Services | 50,000 | | | | | 50,000 |
| Modules/Upgrades to Tyler/IAS World | 5702201 | Assessing Services | | 50,000 | | | | 50,000 |
| Modules/Upgrades to Tyler/IAS World | 5702301 | Assessing Services | | | 50,000 | | | 50,000 |
| Modules/Upgrades to Tyler/IAS World | 5702401 | Assessing Services | | | | 50,000 | | 50,000 |
| Modules/Upgrades to Tyler/IAS World | 5702501 | Assessing Services | | | | | 50,000 | 50,000 |
| Vehicle Replacement (Van 8002) | 4002105 | Community Services | 34,000 | | | | | 34,000 |
| Vehicle Replacement (Van 8902) | 4002104 | Community Services | 34,000 | | | | | 34,000 |
| BI - Technology Tools Re-design | 4002102 | Community Services | 242,000 | 225,000 | 125,000 | 165,000 | 42,000 | 799,000 |
| EDMS - Document Management System | 4002101 | Community Services | 451,000 | 93,000 | 108,250 | 35,000 | 177,000 | 864,250 |
| Building Remodel | 4002103 | Community Services | 600,000 | 600,000 | 150,000 | | | 1,350,000 |
| Building Remodel - Corrections and Vets | 4002401 | Community Services | | | | 150,000 | 150,000 | 300,000 |
| Truck | 5012301 | Customer Services | | | | 35,000 | | 35,000 |
| Truck | 5112201 | Environmental Services | | 40,000 | | | | 40,000 |
| Survey Equipment | 5112202 | Environmental Services | | | 100,000 | | | 100,000 |
| County Comprehensive Plan | 5112301 | Environmental Services | | | | 30,000 | | 30,000 |
| Truck | 5112302 | Environmental Services | | | | 40,000 | | 40,000 |
| AHU Motor Replacements | 1102113 | Facilities | 7,000 | 7,000 | 7,000 | | | 21,000 |
| Plumbing fixture hardware replacement | 1102115 | Facilities | 10,000 | 5,000 | 5,000 | | | 20,000 |
| AHU Rebuilds | 1102108 | Facilities | 10,000 | | | | | 10,000 |
| Door and hardware replacement to 45 series doors | 1102117 | Facilities | 10,000 | | | | | 10,000 |
| Repair LS skylight leak | 1102122 | Facilities | 10,000 | | | | | 10,000 |
| Jail Laundry Combustion Air Improvement | 1102103 | Facilities | 12,000 | | | | | 12,000 |
| Jail Laundry Washer | 1102102 | Facilities | 12,000 | | | | | 12,000 |
| Repair leaks in JC window wall east side | 1102110 | Facilities | 12,000 | | | | | 12,000 |
| Replace Museum HX | 1102106 | Facilities | 15,000 | | | | | 15,000 |
| Detention Locks | 1102101 | Facilities | 20,000 | 15,000 | 20,000 | | | 55,000 |
| BAS Control Devices (VAV Controllers / Actuators) | 1102112 | Facilities | 20,000 | 20,000 | | | | 40,000 |
| Cross Lake Lighting | 1102123 | Facilities | 20,000 | | | | | 20,000 |
| Shooting range roof | 1102129 | Facilities | 20,000 | | | | | 20,000 |
| Replace ovens in jail | 1102128 | Facilities | 22,000 | | | | | 22,000 |
| Museum Fire Panel/Device Replacement | 1102104 | Facilities | 25,000 | | | | | 25,000 |
| UPS/Life Safety Batteries | 1102120 | Facilities | 25,000 | | | | | 25,000 |
| CP Motors (50HP and up) | 1102105 | Facilities | 30,000 | 10,000 | 10,000 | | | 50,000 |
| HCH Fire Panel/Device Replacement | 1102121 | Facilities | 30,000 | | | | | 30,000 |
| Cement for fuel tanks | 1102118 | Facilities | 32,000 | | | | | 32,000 |
| Jace 600 Replacements | 1102126 | Facilities | 35,000 | | | | | 35,000 |
| AHU VFD Replacements | 1102131 | Facilities | 40,000 | 40,000 | 40,000 | | | 120,000 |
| New Refrigerator and Freezer Evaporator and Condensers | 1102132 | Facilities | 40,000 | 40,000 | | | | 80,000 |
| Replace CP Motors and Pumps | 1102125 | Facilities | 45,000 | 35,000 | 35,000 | | | 115,000 |
| Increase/Maintain Emergency Power | 1102109 | Facilities | 50,000 | 50,000 | | | | 100,000 |
| Parking lot resurfacing and curbs | 1102116 | Facilities | 50,000 | 50,000 | | | | 100,000 |
| Security Cameras | 1102127 | Facilities | 50,000 | | 50,000 | | | 100,000 |
| Lighting Repairs - Campus/Highway | 1102114 | Facilities | 50,000 | | | | | 50,000 |
| UPS Replacement for Central Services Data Room | 1102111 | Facilities | 55,000 | | | | | 55,000 |
| Boiler - Rebuilds | 1102124 | Facilities | 75,000 | 75,000 | 60,000 | | | 210,000 |
| Jail BAS/Smoke Control | 1102107 | Facilities | 110,000 | | | | | 110,000 |
| Jail DHW Plant Replacement | 1102119 | Facilities | 220,000 | | | | | 220,000 |
| Court Room 2, Judges Chambers, and Hearing Room 2 Buildout | 1102130 | Facilities | 400,000 | 250,000 | | | | 650,000 |
| Air compressor | 1102201 | Facilities | 5,000 | | | | | 5,000 |
| Loadbank Test Cat Generator | 1102202 | Facilities | 10,000 | | | 10,000 | | 20,000 |
| HCH South Door Replacements | 1102203 | Facilities | 10,000 | | | | | 10,000 |
| Replace Carpets in Waiting Areas | 1102204 | Facilities | 12,000 | 12,000 | | | | 24,000 |
| Clothes dryer replacement | 1102205 | Facilities | 12,000 | | | | | 12,000 |
| Tilt skillet | 1102206 | Facilities | 15,000 | | | | | 15,000 |
| HCH West Door Replacements | 1102207 | Facilities | 15,000 | | | | | 15,000 |
| Jail humidification boiler burner and gas train replacement | 1102208 | Facilities | 17,000 | | | | | 17,000 |
| Replace Exterior Entrance Doors | 1102209 | Facilities | 20,000 | 8,000 | | | | 28,000 |
| Cleaning ductwork | 1102210 | Facilities | 20,000 | 20,000 | | | | 40,000 |
| JC Fire Drop Door Sentinels Replacement | 1102211 | Facilities | 23,000 | | | | | 23,000 |
| Switchgear cleaning and 3 transfer switch services | 1102212 | Facilities | 25,000 | | | | | 25,000 |
| Elevator Upgrade | 1102213 | Facilities | 25,000 | | | | | 25,000 |
| Mixing valve replacements | 1102214 | Facilities | 25,000 | | | | | 25,000 |
| UPS replacement - CS | 1102215 | Facilities | 30,000 | | | | | 30,000 |
| Replace oldest 1023 JD tractor | 1102216 | Facilities | 35,000 | | | | | 35,000 |
| Enclose Mezzanine by Air Compressor and Electrical Gear | 1102217 | Facilities | 50,000 | | | | | 50,000 |
| Smoke Detector Replacements | 1102218 | Facilities | 50,000 | | | | | 50,000 |
| UPS replacement | 1102219 | Facilities | 50,000 | | | | | 50,000 |
| Truck Bay RTU/Heating | 1102220 | Facilities | 60,000 | | | | | 60,000 |
| Secondary Heating Loop Glycol | 1102221 | Facilities | 65,000 | | | | | 65,000 |
| LED lighting - Courtrooms, judges chambers/halls | 1102222 | Facilities | 75,000 | | | | | 75,000 |
| Remake front entrance | 1102223 | Facilities | 75,000 | | | | | 75,000 |
| Upgrade 3rd Floor Restrooms | 1102224 | Facilities | 80,000 | | | | | 80,000 |
| Elevator Upgrade | 1102225 | Facilities | 100,000 | | | | | 100,000 |
| Epoxy Floor @ Crosslake | 1102226 | Facilities | 100,000 | | | | | 100,000 |
| Replace windows | 1102227 | Facilities | 150,000 | | | | | 150,000 |
| Data room mini split AC unis | 1102301 | Facilities | | 15,000 | 15,000 | 15,000 | | 45,000 |
| Cooling tower gear reducers rebuilds | 1102302 | Facilities | | 20,000 | | | | 20,000 |
| Jail sink pushbutton rebuilds | 1102303 | Facilities | | 20,000 | | | | 20,000 |
| Replacement zero turn mower | 1102304 | Facilities | | 30,000 | | | | 30,000 |
| Water Softener Replacement and Iron Removal System | 1102305 | Facilities | | 40,000 | | | | 40,000 |
| Update basement finishes | 1102306 | Facilities | | 50,000 | | | | 50,000 |
| Replace skylight in atrium | 1102307 | Facilities | | 125,000 | | | | 125,000 |
| Remodel computer training room and public research room | 1102308 | Facilities | | 150,000 | | | | 150,000 |
| Roof replacement | 1102309 | Facilities | | 175,000 | | | | 175,000 |
| AHU 1 & 2 Replacements with VAV reheat | 1102310 | Facilities | | 250,000 | | | | 250,000 |
| Roof replacement | 1102311 | Facilities | | 450,000 | | | | 450,000 |
| Roof replacement | 1102401 | Facilities | | | | 200,000 | | 200,000 |
| Roof replacement | 1102402 | Facilities | | | | 500,000 | | 500,000 |
| Roof replacement | 1102501 | Facilities | | | | | 250,000 | 250,000 |
| 1471 2014 Snow Pusher - Skid Loader | 3012104 | Highway | 11,000 | | | | | 11,000 |
| 2021 Varitech SB600 Brine Maker/Shed | 3012103 | Highway | 35,721 | | | | | 35,721 |
| 2020 Highway Fuel pump Replacement | 3012102 | Highway | 37,925 | | | | | 37,925 |
| 2021 CrossLake Fuel System Pump Replacement | 3012105 | Highway | 37,925 | | | | | 37,925 |
| Inventory management scanning system | 3012107 | Highway | 46,125 | | | | | 46,125 |
| Survey Equipment/Engineering Software/Recorders Fund | 3012106 | Highway | 65,000 | | | | | 65,000 |
| 29 Tandem axle Dump Truck | 3012101 | Highway | 276,750 | | | | | 276,750 |
| 148 Skid Loader Trailer | 3002201 | Highway | | 15,000 | | | | 15,000 |
| 2021 Polaris Ranger Side X Side | 3002202 | Highway | | 20,000 | | | | 20,000 |
| 2022 Varitech SB600 Brine Maker/Shed | 3002203 | Highway | | 36,614 | | | | 36,614 |
| 1974 2009 Snocore Snowblower | 3002204 | Highway | | 36,772 | | | | 36,772 |
| 1957 Supervisor Vehicle | 3002205 | Highway | | 39,398 | | | | 39,398 |
| 112 50,000lb Equipment Trailer/rust problems, fixed for now | 3002206 | Highway | | 73,544 | | | | 73,544 |

2021-2025 Capital Projects by Funding Source



| Project Title | Project # | Department | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--|-----------|------------------------|---------|---------|---------|------------------|------------|-------------------|
| 15 Wheel Loader | 3002207 | Highway | 210,125 | | | | | 210,125 |
| 30 Tandem axle Dump Truck | 3002208 | Highway | | 283,669 | | | | 283,669 |
| 158 Pavement Cutter | 3002301 | Highway | | | 17,230 | | | 17,230 |
| 2023 Varitech SB600 brine system Shed Crosslake | 3002302 | Highway | | | 25,388 | | | 25,388 |
| 1501 Supervisor Vehicle | 3002303 | Highway | | | 40,383 | | | 40,383 |
| Crow Wing County Fuel Key Terminal System Replacement | 3002304 | Highway | | | 48,460 | | | 48,460 |
| 1778 Skid Loader | 3002305 | Highway | | | 53,845 | | | 53,845 |
| 26 Shop Service Truck | 3002306 | Highway | | | 53,845 | | | 53,845 |
| 27 Tandem axle Dump Truck | 3002307 | Highway | | | 290,760 | | | 290,760 |
| 2023 Varitech SB600 brine system Shed Brainerd | 3002401 | Highway | | | | 26,022 | | 26,022 |
| 1880 Skid Loader | 3002402 | Highway | | | | 55,191 | | 55,191 |
| 104 2004 Durapatch Trailer | 3002403 | Highway | | | | 82,786 | | 82,786 |
| 1975 Midsize Tractor | 3002404 | Highway | | | | 182,129 | | 182,129 |
| 28 Tandem axle Dump Truck | 3002405 | Highway | | | | 298,029 | | 298,029 |
| 1574 Mulcher head attachment | 3002501 | Highway | | | | | 28,285 | 28,285 |
| 1575 Mulcher head attachment | 3002502 | Highway | | | | | 28,285 | 28,285 |
| 107 2005 Duraco Oil Tank Trailer | 3002503 | Highway | | | | 39,599 | | 39,599 |
| 1042 Engineering Truck 3/4 ton | 3002504 | Highway | | | | 42,428 | | 42,428 |
| 1402 Skid Loader | 3002505 | Highway | | | | 56,570 | | 56,570 |
| 1971 2009 410J JD Backhoe/loader | 3002506 | Highway | | | | 107,484 | | 107,484 |
| 1821 Tandem axle Dump Truck | 3002507 | Highway | | | | 305,480 | | 305,480 |
| VDI | 1702107 | Information Technology | 4,350 | 92,000 | 36,360 | 36,360 | 36,360 | 205,430 |
| GIS Enhancements | 1702102 | Information Technology | 5,000 | 20,000 | 20,000 | 20,000 | 20,000 | 85,000 |
| Phone Enhancements | 1702106 | Information Technology | 5,400 | 12,500 | 30,500 | 50,000 | 30,500 | 128,900 |
| Systems Center | 1702105 | Information Technology | 6,080 | 15,200 | 7,600 | 7,600 | 15,200 | 51,680 |
| Enhancements to Document Management | 1702111 | Information Technology | 10,000 | 60,000 | 60,000 | 60,000 | 60,000 | 250,000 |
| SharePoint/Web | 1702103 | Information Technology | 18,000 | 35,000 | 28,000 | 37,800 | 35,000 | 153,800 |
| Employee reporting environment - tool (setup and training) | 1702104 | Information Technology | 18,000 | 36,000 | 44,000 | 36,000 | 44,000 | 178,000 |
| Network | 1702109 | Information Technology | 19,300 | 66,400 | 70,300 | 66,400 | 66,400 | 288,800 |
| SAN Enhancements | 1702108 | Information Technology | 41,500 | 59,200 | 101,500 | 78,500 | 78,500 | 357,100 |
| Server Additions and Replacements | 1702110 | Information Technology | 59,700 | 60,700 | 63,700 | 59,700 | 58,200 | 302,000 |
| CRM | 1702112 | Information Technology | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 500,000 |
| Rifle Range Roof | 2402102 | Sheriff | 10,000 | | | | | 10,000 |
| Sheriff's Office Painting & Repair | 2402109 | Sheriff | 15,000 | 15,375 | 16,144 | 16,951 | 17,798 | 81,268 |
| Jail pod painting & repair | 2402101 | Sheriff | 30,750 | 31,519 | 32,307 | 33,114 | 33,942 | 161,632 |
| Patrol Vehicle (Unit 6419 Replacement) | 2402103 | Sheriff | 36,900 | | | | | 36,900 |
| Patrol Vehicle (Unit 6501 Replacement) | 2402104 | Sheriff | 36,900 | | | | | 36,900 |
| Patrol Vehicle (Unit 6607 Replacement) | 2402105 | Sheriff | 36,900 | | | | | 36,900 |
| Patrol Vehicle (Unit 6612 Replacement) | 2402106 | Sheriff | 36,900 | | | | | 36,900 |
| Patrol Vehicle (Unit 6755 Replacement) | 2402107 | Sheriff | 36,900 | | | | | 36,900 |
| Boat & Water Vehicle (Unit 6251 Replacement) | 2402108 | Sheriff | 41,000 | | | | | 41,000 |
| Jail Appliance Replacement | 2502102 | Sheriff | 75,000 | | | | 75,000 | 150,000 |
| Emergency Equipment Replacement | 2502101 | Sheriff | 169,500 | | | | | 169,500 |
| Boat & Water - PWC (Unit 6282 Replacement) | 2402201 | Sheriff | | 11,557 | | | | 11,557 |
| Microwave Path to Crosby | 2402202 | Sheriff | | 35,000 | | | | 35,000 |
| Patrol Vehicle (Unit 6502 Replacement) | 2402203 | Sheriff | | 37,823 | | | | 37,823 |
| Patrol Vehicle (Unit 6722 Replacement) | 2402204 | Sheriff | | 37,823 | | | | 37,823 |
| Patrol Vehicle (Unit 6724 Replacement) | 2402205 | Sheriff | | 37,823 | | | | 37,823 |
| Asphalt for the cold storage building at Highway | 2402206 | Sheriff | | 40,000 | | | | 40,000 |
| Investigator Vehicle (Unit 6448 Replacement) | 2402207 | Sheriff | | 44,126 | | | | 44,126 |
| Tac Team Vehicle (Unit 892 Replacement) | 2402208 | Sheriff | | 47,278 | | | | 47,278 |
| Rifle Range Improvements | 2402209 | Sheriff | | 52,000 | | | | 52,000 |
| Microwave Radio Replacement | 2402210 | Sheriff | | 65,000 | | | | 65,000 |
| Asset Management Scanner | 2402211 | Sheriff | | 66,500 | | | | 66,500 |
| Boat & Water - Boat (Unit 6981 Replacement) | 2402212 | Sheriff | | 73,544 | | | | 73,544 |
| EOC Video Wall | 2402213 | Sheriff | | 75,000 | | | | 75,000 |
| Emergency Equipment Replacement | 2402214 | Sheriff | | 98,400 | | | | 98,400 |
| Jail Body Scanner | 2402215 | Sheriff | | 150,000 | | | | 150,000 |
| ATV (Unit 6366 Replacement) | 2402301 | Sheriff | | | 15,076 | | | 15,076 |
| Snowmobile (Unit 6367 Replacement) | 2402302 | Sheriff | | | 15,076 | | | 15,076 |
| Snowmobile (Unit 6368 Replacement) | 2402303 | Sheriff | | | 15,076 | | | 15,076 |
| Boat & Water - Trailer (Unit 6365 Replacement) | 2402304 | Sheriff | | | 16,153 | | | 16,153 |
| Patrol Vehicle (Unit 6608 Replacement) | 2402305 | Sheriff | | | 38,768 | | | 38,768 |
| Patrol Vehicle (Unit 6726 Replacement) | 2402306 | Sheriff | | | 38,768 | | | 38,768 |
| Patrol Vehicle (Unit 6723 Replacement) | 2402307 | Sheriff | | | 38,768 | | | 38,768 |
| Patrol Vehicle (Unit 6725 Replacement) | 2402308 | Sheriff | | | 38,768 | | | 38,768 |
| Boat & Water - Boat (Unit 6685 Replacement) | 2402309 | Sheriff | | | 39,845 | | | 39,845 |
| Boat & Water Vehicle (Unit 6453 Replacement) | 2402310 | Sheriff | | | 43,076 | | | 43,076 |
| Administration Vehicle (Unit 6221 Replacement) | 2402311 | Sheriff | | | 45,229 | | | 45,229 |
| Administration Vehicle (Unit 6352 Replacement) | 2402312 | Sheriff | | | 45,229 | | | 45,229 |
| Administration Vehicle (Unit 6536 Replacement) | 2402313 | Sheriff | | | 45,229 | | | 45,229 |
| Investigation Vehicle (Unit 6524 Replacement) | 2402314 | Sheriff | | | 45,229 | | | 45,229 |
| IP Base Network | 2402315 | Sheriff | | | 60,000 | | | 60,000 |
| Rifle Range Climate Protection | 2402316 | Sheriff | | | 85,000 | | | 85,000 |
| Emergency Equipment Replacement | 2402317 | Sheriff | | | 121,600 | | | 121,600 |
| System Redundancy | 2402318 | Sheriff | | | 500,000 | 500,000 | | 1,000,000 |
| Law Enforcement Software conversion | 2402319 | Sheriff | | | 750,000 | | | 750,000 |
| 6806 Patrol Vehicle Transport | 2402401 | Sheriff | | | | 39,737 | | 39,737 |
| 6755 Patrol Vehicle Transport | 2402402 | Sheriff | | | | 39,737 | | 39,737 |
| 6483 Boat & Water - Boat | 2402403 | Sheriff | | | | 40,841 | | 40,841 |
| 6788 Boat & Water | 2402404 | Sheriff | | | | 44,153 | | 44,153 |
| 6447 Investigation Vehicle (Unit 6447 Replacement) | 2402405 | Sheriff | | | | 46,360 | | 46,360 |
| 6449 Investigation Vehicle | 2402406 | Sheriff | | | | 46,360 | | 46,360 |
| Drone Replacement | 2402407 | Sheriff | | | | 87,500 | | 87,500 |
| Emergency Equipment Replacement | 2402408 | Sheriff | | | | 113,100 | | 113,100 |
| 6687 Boat & Water - PWC | 2402501 | Sheriff | | | | | 12,445 | 12,445 |
| 6804 Patrol Vehicle | 2402502 | Sheriff | | | | | 40,731 | 40,731 |
| 6611 Patrol Vehicle | 2402503 | Sheriff | | | | | 40,731 | 40,731 |
| 6805 Patrol Vehicle | 2402504 | Sheriff | | | | | 40,731 | 40,731 |
| 6807 Patrol Vehicle | 2402505 | Sheriff | | | | | 40,731 | 40,731 |
| 6345 Investigation Vehicle | 2402506 | Sheriff | | | | | 47,519 | 47,519 |
| 6346 Investigation Vehicle | 2402507 | Sheriff | | | | | 47,519 | 47,519 |
| Emergency Equipment Replacement | 2402508 | Sheriff | | | | | 142,850 | 142,850 |
| HHW and Electronics building | 5202201 | Sheriff | | | | | | 150,000 |
| Capital Projects Fund Total | | | | | | | | 20,467,436 |
| Debt Service Fund | | | | | | | | |
| Climate Control Storage & Land Acquisition | 2402320 | Sheriff | | | | 3,500,000 | | 3,500,000 |
| Jail Pods | 2502501 | Sheriff | | | | | 12,500,000 | 12,500,000 |
| Debt Service Fund Total | | | | | | 3,500,000 | | 16,000,000 |



2021-2025 Capital Projects by Funding Source

| Project Title | Project # | Department | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|--|-----------|----------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| Landfill Fund | | | | | | | | |
| Annual Installation of new Recirculation Lateral in cell 4 | 5402101 | Landfill | 182,000 | 189,280 | 196,851 | 204,725 | 212,914 | 985,770 |
| Leachate System Demonstration & Mod | 5402102 | Landfill | 432,640 | | | | | 432,640 |
| EAW/Comment Response | 5402201 | Landfill | | 297,440 | | | | 297,440 |
| Leachate System Demonstration & Mod | 5402202 | Landfill | | 449,950 | | | | 449,950 |
| Permit Mod for Cell 6-7 Expansion | 5402301 | Landfill | | | 449,950 | | | 449,950 |
| Leachate System Demonstration & Mod | 5402302 | Landfill | | | 467,950 | | | 467,950 |
| Phase III Expansion Hydro | 5402402 | Landfill | | | 58,500 | | | 58,500 |
| Permit Reissuance SW 440 | 5402401 | Landfill | | | 233,980 | | | 233,980 |
| Leachate System Demonstration & Mod | 5402403 | Landfill | | | 486,670 | | | 486,670 |
| Cell 6 Plans and Specs - MMSW Landfill | 5402501 | Landfill | | | | 255,500 | | 255,500 |
| Leachate System Demonstration & Mod | 5402502 | Landfill | | | | 506,130 | | 506,130 |
| Phase II Plans and Specs | 5202501 | Solid Waste (Non-Landfill) | | | | 88,210 | | 88,210 |
| Landfill Fund Total | | | 614,640 | 936,670 | 1,114,751 | 983,875 | 1,062,754 | 4,712,690 |
| Public Land Management Fund | | | | | | | | |
| Side by Side | 5802103 | Public Land Management | 30,000 | | | | | 30,000 |
| Tahoe | 5802104 | Public Land Management | 40,000 | | | | | 40,000 |
| Picnic Shelter at Fire Tower | 5802101 | Public Land Management | 50,000 | | | | | 50,000 |
| Picnic Shelter at South Long Lake Park | 5802102 | Public Land Management | 55,000 | | | | | 55,000 |
| ATV | 5802301 | Public Land Management | | | 10,000 | | | 10,000 |
| Truck | 5402404 | Public Land Management | | | | 40,000 | | 40,000 |
| Trailer | 5802501 | Public Land Management | | | | | 5,943 | 5,943 |
| Snowmobile | 5802502 | Public Land Management | | | | | 10,000 | 10,000 |
| Truck | 5802503 | Public Land Management | | | | | 40,000 | 40,000 |
| Public Land Management Fund Total | | | 175,000 | - | 10,000 | 40,000 | 55,943 | 280,943 |
| Restricted Fund | | | | | | | | |
| System and Network Security | 1702101 | Information Technology | 5,700 | 31,450 | 16,450 | 17,875 | 52,875 | 124,350 |
| Restricted Fund Total | | | 5,700 | 31,450 | 16,450 | 17,875 | 52,875 | 124,350 |
| Solid Waste Fund | | | | | | | | |
| HHW and Electronics building | 5202101 | Solid Waste (Non-Landfill) | 250,000 | | | | | 250,000 |
| Solid Waste Fund Total | | | 250,000 | - | - | - | - | 250,000 |
| TOTAL | | | 5,341,866 | 6,168,010 | 9,910,685 | 4,448,144 | 15,972,786 | 41,835,419 |



Capital Project Request Form

The request forms for the capital projects over \$500,000 in total are presented in this section.

| CROW WING COUNTY CAPITAL IMPROVEMENT PLAN CAPITAL PROJECT REQUEST FORM | | | | | | |
|---|---|-------------------|------------------------|-----------------|-------------|--------------------|
| FORM A | | | | | | |
| FUND | 43 | DEPT | Information Technology | PROJ# | 1702112 | |
| PROJECT TITLE | CRM | | | | | |
| PRIORITY | 0 | START DATE | 1/1/2016 | END DATE | 12/31/2021 | |
| DESCRIPTION / LOCATION | Improve customer service by managing the customer across all platforms and departments | | | | | |
| PURPOSE / JUSTIFICATION | Businesses worldwide adopted CRM technologies to be closer to their customers so as to understand their needs and preferences, and to offer better products/services. Recent years have seen the public sector also jumping on the CRM bandwagon and we as citizens are witnessing a lot of government services that have improved accessibility and service delivery. For example, we are able to file taxes online or pay our utility bills online without having to make trips to the government offices. However, many government agencies still work in silos and connect to the citizens through disparate means. From a citizen's perspective, a single unified window on the Internet or a call center through which a citizen can connect with all the government agencies to avail of the services each complemented with consistent automated processes would have a radical impact. | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | More efficient and consistent method of customer service | | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | | | |
| | Multiple | | | | | |
| | \$ 500,000 | | | | | |
| | | | | | | |
| ACCOUNT DESCRIPTION | CURRENT | | | | | 2021 - 2025 |
| | YEAR | 2022 | 2023 | 2024 | 2025 | TOTAL |
| Comp. Eq. & Software Over \$15K | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | \$ 500,000 |



Capital Project Request Form

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

FORM A

| | | | | | | |
|---|---|-------------------|-------------|-----------------|-------------|--------------------------|
| FUND | 50 | DEPT | Landfill | PROJ# | 2402101 | |
| PROJECT TITLE | Annual Installation of new Recirculation Laterals in cell 4 | | | | | |
| PRIORITY | 0 | START DATE | 1/1/2016 | END DATE | 12/31/2025 | |
| DESCRIPTION / LOCATION | Annual Installation of new Recirculation Laterals in Cell 4 | | | | | |
| PURPOSE / JUSTIFICATION | Yearly; we install recirc lines as landfill takes in more sanitary landfill space increases | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | Annual installment of recirc laterals lines in Cell 4 | | | | | |
| FUNDING SOURCE AND AMOUNT | Landfill | | | | | |
| | Fund Balance | | | | | \$ 985,770 |
| | | | | | | |
| | | | | | | |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2022 | 2023 | 2024 | 2025 | 2021 - 2025 TOTAL |
| Land Acq/Imp Over \$15K | 182,000 | 189,280 | 196,851 | 204,725 | 212,914 | \$ 985,770 |



Capital Project Request Form

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

FORM A

| | | | | | | |
|---|---|-------------------|--------------------|-----------------|-------------|--------------------------|
| FUND | 43 | DEPT | Community Services | PROJ# | 4002102 | |
| PROJECT TITLE | BI - Technology Tools Re-design | | | | | |
| PRIORITY | 3 | START DATE | 1/1/2019 | END DATE | 12/31/2025 | |
| DESCRIPTION / LOCATION | To continue to incorporate a proven technology platform with real-time data querying capability that can be repeatable in multiple county governments - include this technology in all units of Community Service. Our initial project started with TIES and incorporates SSIS (SS), Nightengale Notes(Health) , Corrections and VIMS(Vets). Our continued efforts are to include every unit and tie them together. Our mid-range goal (by 12/31/2018) is to include partners such as Corrections, LEC, County Attorney. Our long range goal is to include community partners such as hospitals and clinics. | | | | | |
| PURPOSE / JUSTIFICATION | Have a useful technology solution that will allow a single point of entry for customers and build on that technology to include data analytics and trending information for future decision making. | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | Improve efficiency. Approx. 30% Federal Reimbursement / year . Will require yearly maintenance costs. Our long range goal will be to have the expertise "in-house" to eliminate the yearly maintenance fees. We are already building internal expertise with two positions that are technology driven | | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | | | |
| | Fund Balance | | | | | |
| | | | | | | |
| | | | | | | |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2022 | 2023 | 2024 | 2025 | 2021 - 2025 TOTAL |
| Comp. Eq & Software Under \$15K | 242,000 | 225,000 | 125,000 | 165,000 | 42,000 | \$ 799,000 |



Capital Project Request Form

CROW WING COUNTY CAPITAL IMPROVEMENT PLAN CAPITAL PROJECT REQUEST FORM

FORM A

| | | | | | | | |
|---|---|-------------------|-------------|-----------------|-------------|------------|---------|
| FUND | 43 | DEPT | Facilities | PROJ# | 1102130 | | |
| PROJECT TITLE | Court Room 2, Judges Chambers, and Hearing Room 2 Buildout | | | | | | |
| PRIORITY | Defer | START DATE | 1/1/2021 | END DATE | 12/31/2022 | | |
| DESCRIPTION / LOCATION | Finish the currently vacant Courtroom, | | | | | | |
| PURPOSE / JUSTIFICATION | There are currently one courtroom, one hearing room and one judges chambers vacant. In consultation with the County Attorney the 9th District Court may soon need more court spaces which we are obligated to provide. This project could move on the plan. | | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | 0 | | | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | | | | |
| | Fund Balance | | | | | \$ | 650,000 |
| | | | | | | | |
| | | | | | | | |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2022 | 2023 | 2024 | 2025 | | |
| | Building Acq/Imp Over \$15K | 400,000 | 250,000 | - | - | \$ 650,000 | |



Capital Project Request Form

CROW WING COUNTY CAPITAL IMPROVEMENT PLAN CAPITAL PROJECT REQUEST FORM

FORM A

| | | | | | |
|---|---|-------------------|--------------------|-----------------|-------------|
| FUND | 43 | DEPT | Community Services | PROJ# | 4002101 |
| PROJECT TITLE | EDMS - Document Management System | | | | |
| PRIORITY | 1 | START DATE | 1/1/2019 | END DATE | 12/31/2025 |
| DESCRIPTION / LOCATION | Extension of the County's OnBase investment to include the Corrections, Drug Court, & Health Units. The expansion into these units will increase the speed and accuracy of responses to clients while easing the burden on case managers. This expansion will continue our efforts to reduce paper, provide immediate access to case files while improving the client service by consistently sharing needed information by worker and/or client without duplication of efforts. LOCATION: We will integrate the software solution to include all areas of the Community Services divisions. | | | | |
| PURPOSE / JUSTIFICATION | To continue the efficiency efforts made in the Social Service Unit and all other units in Community Services, including the addition of Community Corrections. The software efficiencies allow the ability to handle increased caseloads with current staffing levels & reduce paper; reduce printers, toner and other printer consumables. Scanning documents trigger a timer to ensure that applications are acted upon promptly to support compliance with local, state and federal guidelines. This software supports Community Services efforts in M4R by delivering a cost effective solution to increased caseloads and case management efforts. | | | | |
| FUTURE IMPACT ON OPERATING COSTS | This software will require yearly maintenance. Efficiency demonstrated by eliminating duplication and automating processes. 2019 projects may have some Federal Reimbursement opportunities (approximately \$24,000. However the reimbursement cannot go back into the project directly. | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | \$ 864,250 | |
| | Fund Balance | | | | |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2022 | 2023 | 2024 | 2025 |
| Comp. Eq & Software Under \$15K | 451,000 | 93,000 | 108,250 | 35,000 | 177,000 |
| | | | | | \$ 864,250 |



Capital Project Request Form

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

FORM A

| | | | | | | | |
|---|--|-------------------|--------------------|-----------------|--------------|------------------------------|--------------|
| FUND | 43 | DEPT | Community Services | | PROJ# | 4002103 | |
| PROJECT TITLE | Building Remodel | | | | | | |
| PRIORITY | 5 | START DATE | 1/1/2021 | END DATE | 12/31/2023 | | |
| DESCRIPTION / LOCATION | Building Remodel of Customer Service Reception/Intake area & Offices on 1st floor (Planning dollars approved by Budget Committee for 2014) and likely revenue can be generated through rental of 2nd floor | | | | | | |
| PURPOSE / JUSTIFICATION | In an effort to continue more efficient, customer-focused services as laid out in the assessment - there is a need to develop a more efficient Customer Intake & Reception area for both customer's & staff. | | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | To Improve Efficiency of Customer Service Division. Approx. 30% Federal Reimbursement and reimbursement cannot go back into the project. | | | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | | | | |
| | Fund Balance | | | | | | \$ 1,350,000 |
| | | | | | | | |
| | | | | | | | |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2022 | 2023 | 2024 | 2025 | 2021 - 2025 TOTAL | |
| | Building Acq/Imp Over \$15K | 600,000 | 600,000 | 150,000 | - | - | \$ 1,350,000 |



Capital Project Request Form

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

FORM A

| | | | | | | |
|---|--|-------------------|--------------------------|-----------------|---------------|---------------|
| FUND | Bonding | DEPT | Sheriff | PROJ# | 2502501 | |
| PROJECT TITLE | Jail Pods | | | | | |
| PRIORITY | 39 | START DATE | 1/1/2025 | END DATE | 12/31/2025 | |
| DESCRIPTION / LOCATION | Build two additional pods. | | | | | |
| PURPOSE / JUSTIFICATION | This request would be building two additional pods to the jail facility. One of the pods would be for housing additional prisoners. The second building would be built as a split with a portion being dedicated as a detention facility while the other portion of the building being a detox or mental health facility. The need for both facilities has consistently been on the rise every year. The increase of offenders means a drastic increase in cost associated with the transporting and housing these individuals in other facilities outside the county. | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | Maintenance costs are kept at a reasonable amount - Projected expenses do not include any cost considerations related to inflation. | | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | | | |
| | Fund Balance | | | | | \$ 12,500,000 |
| | | | | | | |
| | | | | | | |
| CURRENT YEAR | | | 2021 - 2025 TOTAL | | | |
| ACCOUNT DESCRIPTION | 2022 | 2023 | 2024 | 2025 | TOTAL | |
| Building Acq/Imp Over \$15K | - | - | - | 12,500,000 | \$ 12,500,000 | |



Capital Project Request Form

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

FORM A

| | | | | | | |
|---|---|-------------------|-------------|-----------------|-------------|--------------------------|
| FUND | Bonding | DEPT | Sheriff | PROJ# | 2402320 | |
| PROJECT TITLE | Climate Control Storage & Land Acquisition | | | | | |
| PRIORITY | 37 | START DATE | 1/1/2023 | END DATE | 12/31/2023 | |
| DESCRIPTION / LOCATION | Land Acquisition and building climate controlled storage facility. | | | | | |
| PURPOSE / JUSTIFICATION | <p>This has been an ongoing need and discussion reference a climate controlled storage facility located somewhere on campus. Or the acquisition of land adjacent to the campus for the purpose of constructing a storage facility. Currently the Sheriff's Office rents three buildings, Tactical Team Garage, Bomb Squad Garage and a general storage garage, all off campus. The idea behind this facility would be to house the above mentioned divisions along with our Boat & Water Division and Command Vehicles.</p> <p>Currently these divisions and vehicles are stored in five different locations. Having a combined facility on campus would decrease response time for critical incidence. It would increase efficiency in respect to employee time and asset management along with eliminating ongoing cost of current rental space</p> | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | Changes to operating costs minimal if any. | | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | | | |
| | Fund Balance | | | | | \$ 3,500,000 |
| | | | | | | |
| | | | | | | |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2022 | 2023 | 2024 | 2025 | 2021 - 2025 TOTAL |
| Building Acq/Imp Over \$15K | - | - | 3,500,000 | - | - | \$ 3,500,000 |



Capital Project Request Form

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

FORM A

| FUND | 43 | DEPT | Sheriff | PROJ# | 2402318 | | | | | | | | | | | | | | | | | | |
|--|---|--------------------|-------------|-----------------|-------------|----------------------------|---------------------|--------------------|--|--|--|-------------|-------------|-------------|-------------|--------------|---------------------------------|---|---|---------|---------|---|--------------|
| PROJECT TITLE | System Redundancy | | | | | | | | | | | | | | | | | | | | | | |
| PRIORITY | 37 | START DATE | 1/1/2023 | END DATE | 12/31/2024 | | | | | | | | | | | | | | | | | | |
| DESCRIPTION / LOCATION | Provide for continuity of operations for public safety in the event current servers become inoperable | | | | | | | | | | | | | | | | | | | | | | |
| PURPOSE / JUSTIFICATION | Public Safety needs to know that there is a plan in place to insure continuity of operations should an event (natural or man-made) cause current servers to be brought down. Systems such as LETG are mission critical. Redundant servers are necessary and need to have some physical distance between them to help increase our likelihood of success when the need arises. | | | | | | | | | | | | | | | | | | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | Uncertain | | | | | | | | | | | | | | | | | | | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | | | | | | | | | | | | | | | | | | | | |
| | Fund Balance | | | | | \$ | 1,000,000 | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2">ACCOUNT DESCRIPTION</th> <th rowspan="2">CURRENT YEAR</th> <th colspan="4">2021 - 2025</th> </tr> <tr> <th>2022</th> <th>2023</th> <th>2024</th> <th>2025</th> <th>TOTAL</th> </tr> </thead> <tbody> <tr> <td>Comp. Eq. & Software Over \$15K</td> <td>-</td> <td>-</td> <td>500,000</td> <td>500,000</td> <td>-</td> <td>\$ 1,000,000</td> </tr> </tbody> </table> | | | | | | ACCOUNT DESCRIPTION | CURRENT YEAR | 2021 - 2025 | | | | 2022 | 2023 | 2024 | 2025 | TOTAL | Comp. Eq. & Software Over \$15K | - | - | 500,000 | 500,000 | - | \$ 1,000,000 |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2021 - 2025 | | | | | | | | | | | | | | | | | | | | | |
| | | 2022 | 2023 | 2024 | 2025 | TOTAL | | | | | | | | | | | | | | | | | |
| Comp. Eq. & Software Over \$15K | - | - | 500,000 | 500,000 | - | \$ 1,000,000 | | | | | | | | | | | | | | | | | |



Capital Project Request Form

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

FORM A

| | | | | | | |
|---|---|-------------------|-------------|-----------------|-------------|--------------------------|
| FUND | 43 | DEPT | Sheriff | PROJ# | 2402319 | |
| PROJECT TITLE | Law Enforcement Software conversion | | | | | |
| PRIORITY | 37 | START DATE | 1/1/2023 | END DATE | 12/31/2023 | |
| DESCRIPTION / LOCATION | Replacement of existing software system used by all Law Enforcement in Crow Wing County. | | | | | |
| PURPOSE / JUSTIFICATION | LETG (our existing system) was purchased in Nov 2015 by Zuercher technologies. Vendor has indicated that development on existing system will not continue beyond that which is required . | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | There will be on-going costs related to service/licensing agreements for the various software/applications. On-going operating costs not yet fully identified. | | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | | | |
| | Fund Balance | | | | | |
| | \$ 750,000 | | | | | |
| | | | | | | |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2022 | 2023 | 2024 | 2025 | 2021 - 2025 TOTAL |
| Comp. Eq. & Software Over \$15K | - | - | 750,000 | - | - | \$ 750,000 |



Capital Project Request Form

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

FORM A

| | | | | | | |
|---|--|-------------------|-------------|-----------------|-------------|--------------------------|
| FUND | 50 | DEPT | Landfill | PROJ# | 5402502 | |
| PROJECT TITLE | Leachate System Demonstration & Mod | | | | | |
| PRIORITY | 45 | START DATE | 1/1/2025 | END DATE | 12/31/2025 | |
| DESCRIPTION / LOCATION | Leachate Treatment | | | | | |
| PURPOSE / JUSTIFICATION | Better and more efficient leachate treatment | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | Continuation of operations in MMSW Landfill | | | | | |
| FUNDING SOURCE AND AMOUNT | 0 | | | | | |
| | Fund Balance | | | | | |
| | | | | | | |
| | | | | | | |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2022 | 2023 | 2024 | 2025 | 2021 - 2025 TOTAL |
| Building Acq/Imp Over \$15K | - | - | - | - | 506,130 | \$ 506,130 |



Capital Project Request Form

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

FORM A

| | | | | | | |
|---|--|-------------------|-------------|-----------------|-------------|--------------------------|
| FUND | 43 | DEPT | Facilities | PROJ# | 1102402 | |
| PROJECT TITLE | Roof replacement | | | | | |
| PRIORITY | 0 | START DATE | 1/1/2024 | END DATE | 12/31/2024 | |
| DESCRIPTION / LOCATION | Roof Replacement | | | | | |
| PURPOSE / JUSTIFICATION | Roofing systems require periodic maintenance/replacement. This project would address a roofing system on an annual basis spreading the replacements over the CIP plan. | | | | | |
| FUTURE IMPACT ON OPERATING COSTS | 0 | | | | | |
| FUNDING SOURCE AND AMOUNT | Capital Improvement Projects Fund | | | | | |
| | Fund Balance | | | | | \$ 500,000 |
| | | | | | | |
| | | | | | | |
| ACCOUNT DESCRIPTION | CURRENT YEAR | 2022 | 2023 | 2024 | 2025 | 2021 - 2025 TOTAL |
| Building Acq/Imp Over \$15K | - | - | - | 500,000 | - | \$ 500,000 |



2020-2024

Highway Improvement Plan



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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 600 miles of county roads, secondary roads and 85 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 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 42 and 43 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.

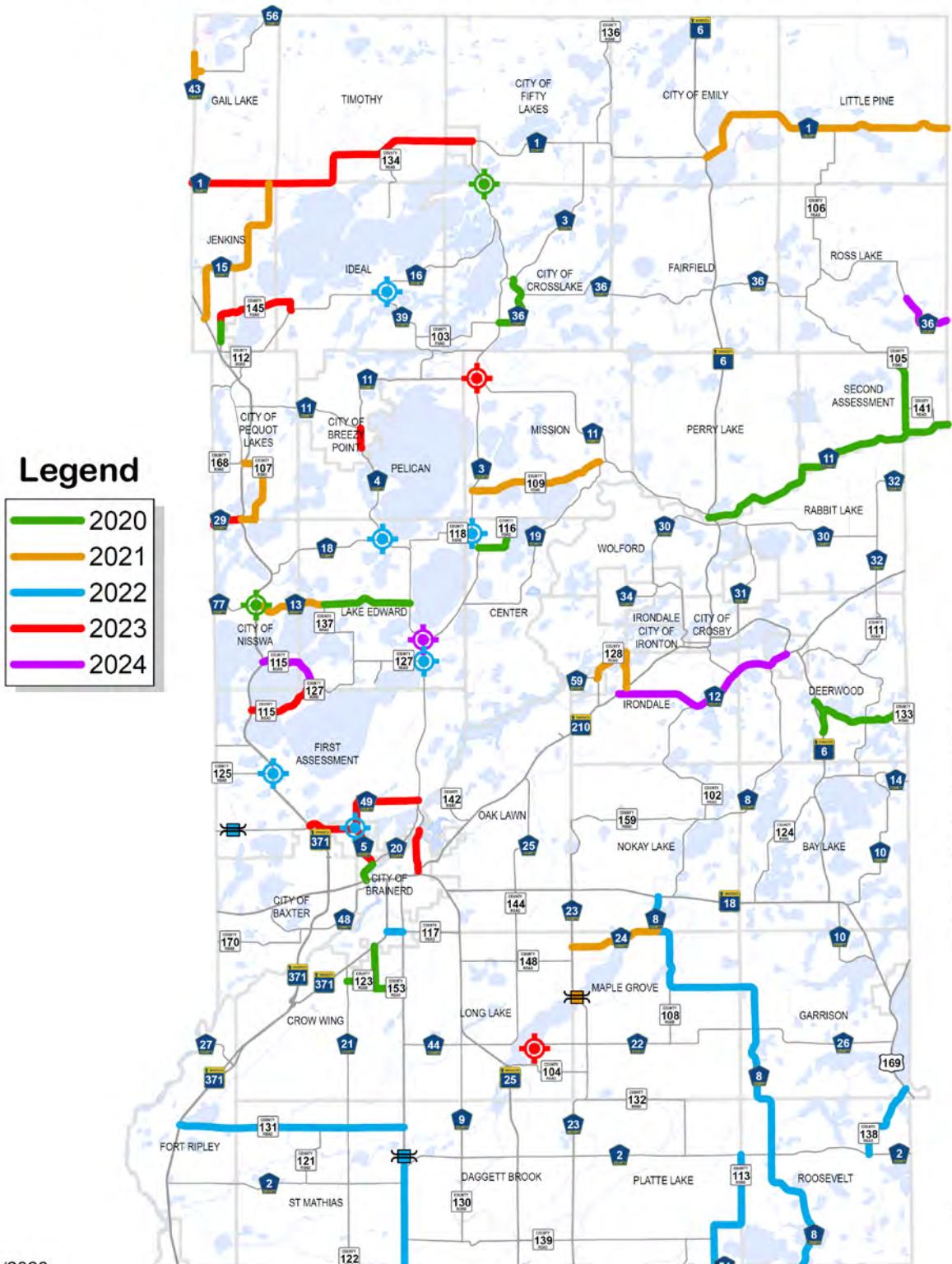
Bridge Bonding – Funding allocated by State legislative action to complete specific bridge construction projects on any County, Township or Municipal roadway within the County. Bridge bonding is normally only allocated after a complete set of bridge design plans has been developed.

2020-2024 Highway Improvement Plan Summary



- **\$75.9M** Total Investment
- **\$6.4M** Federal Transportation Bill
- **\$25.7M** County State Aid
- **\$3.7M** CWC Road & Bridge Levy
- **\$2.3M** First Assessment District Road & Bridge Levy
- **\$35.6M** Local Sales Tax
- **\$375K** State Bridge Funding
- **\$1.9M** Local Cost Sharing/Partnering
- **149** Miles of Roadway Surface Improvements
 - 92 Miles County State Aid Highway (1 & 2 Digit Roads)
 - 49 Miles County Roads (3 Digit Roads)
 - 8 Miles First Assessment District Roads
 - 63 Miles Funded by Sales Tax
- **3** Roundabouts
- **2** Bridge Replacements
- **1** Bridge Deck Improvement

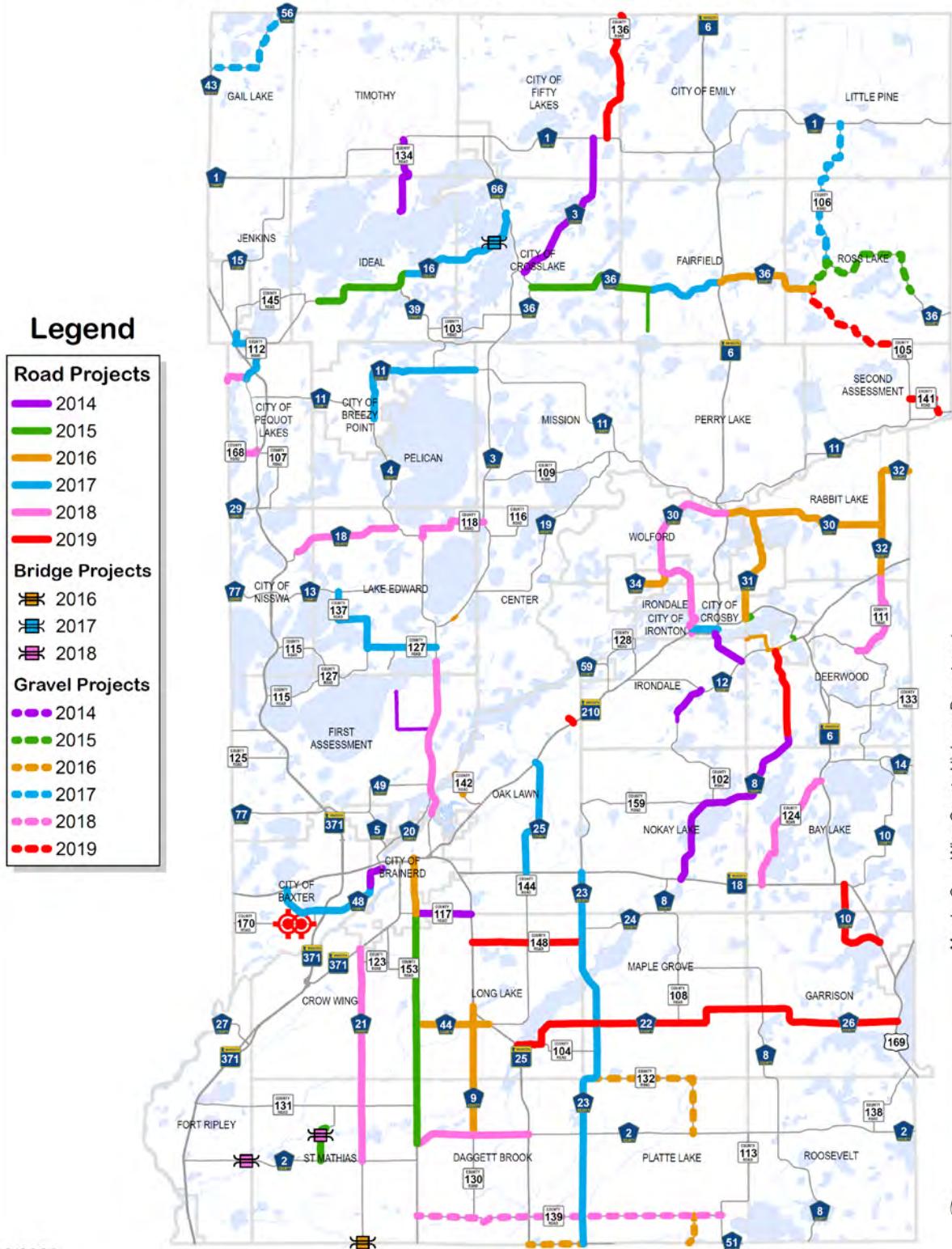
CROW WING COUNTY 2020 - 2024 HIGHWAY IMPROVEMENT PLAN



3/24/2020

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 218-8328-5700.

CROW WING COUNTY 2014-2019 COMPLETED PROJECTS



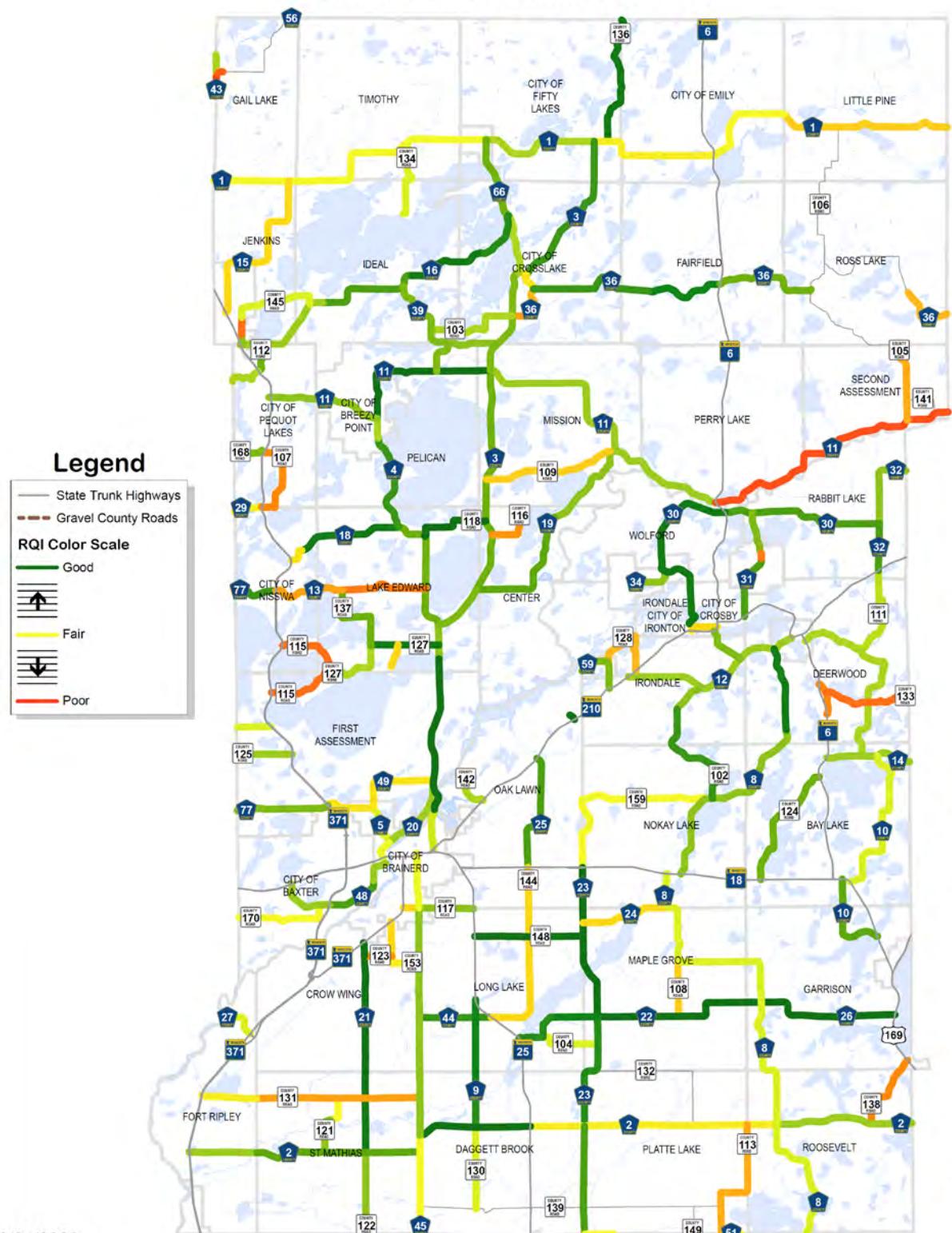
2/18/2020

Adopted 4/14/20

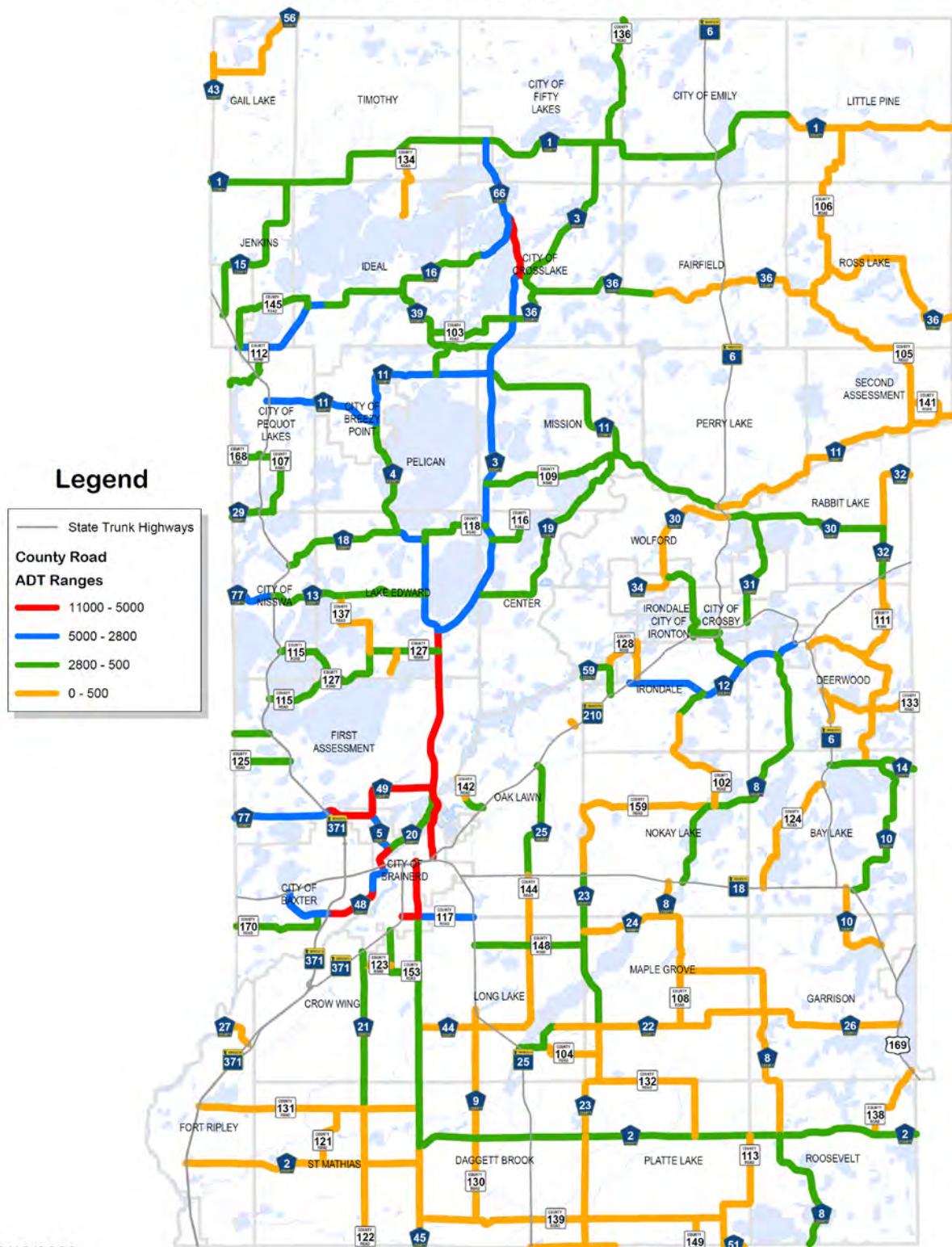
2020-2024 HIP

9

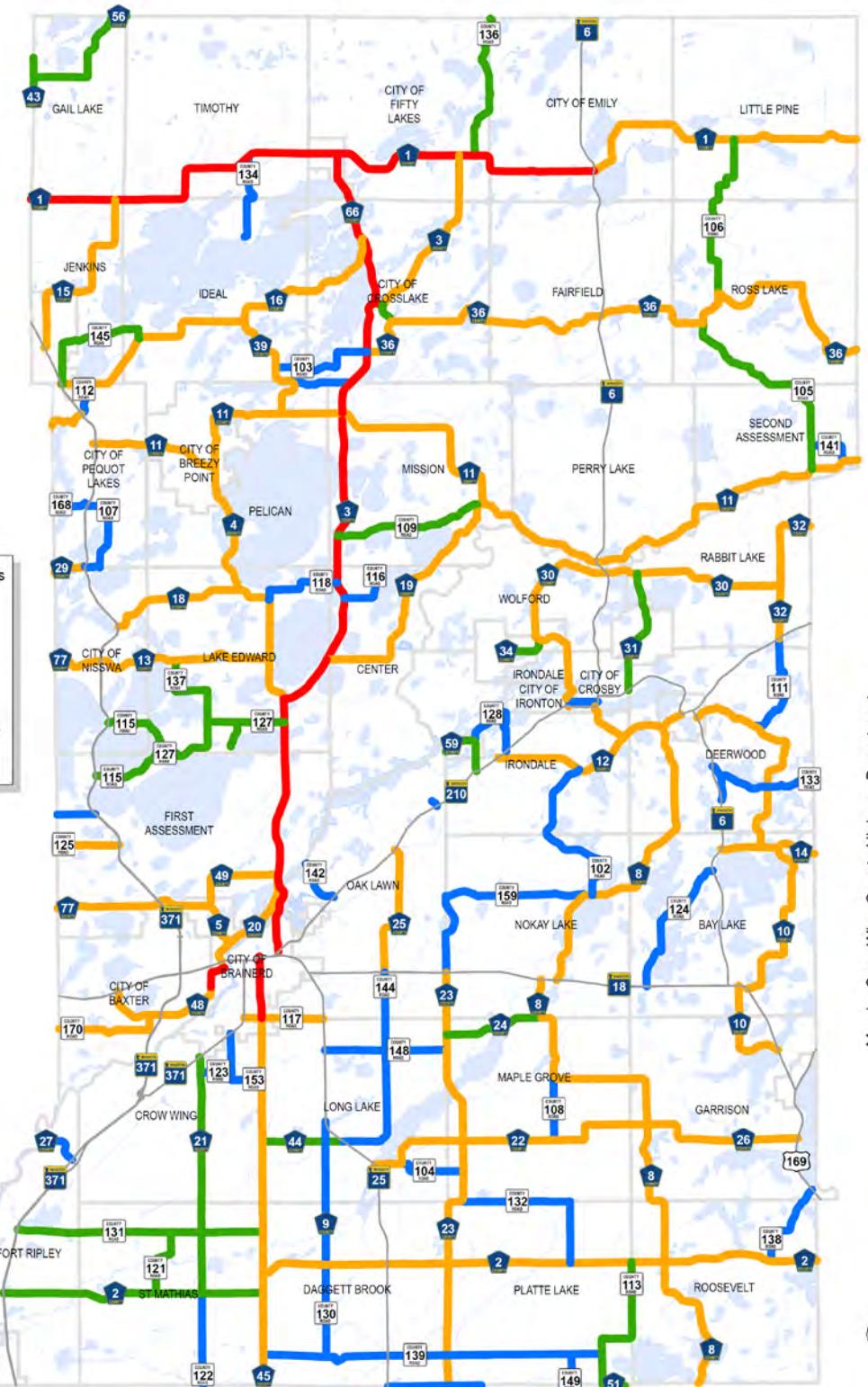
CROW WING COUNTY RIDE QUALITY INDEX



CROW WING COUNTY AVERAGE DAILY TRAFFIC RANGES



CROW WING COUNTY FUNCTIONAL CLASS



2/18/2020

PROPOSED 2020 PROGRAM

2020 RECONSTRUCTION

CSAH 20 018-620-012 Reconstruction from TH 210 to Jackson Street

2020 RESURFACING

CSAH 51 018-651-01 Resurfacing Crow Wing portion of Morrison County project

CSAH 43 018-043-003 Resurfacing from TH 84 to CSAH 56

CSAH 56 018-056-001 Resurfacing from CSAH 43 to end of pavement

2020 SPOT IMPROVEMENTS

CSAH 13 018-613-007 CSAH 13/CSAH 77/TH 371 int. Imp. - tied to proj. 018-677-007

CSAH 66 18-066-001 CSAH 66 Storm Water Improvements - Manhattan Point Blvd.

2020 OTHER PROJECTS

CSAH 20 018-620-012 Reconstruction from TH 210 to Jackson Street

2020 ENGINEERING

CSAH 20 018-620-012 Reconstruction from TH 210 to Jackson Street

PROPOSED 2021 PROGRAM

2021 RESURFACING

CSAH 43 018-043-003 Resurfacing from TH 84 to CSAH 56

CSAH 56 018-056-001 Resurfacing from CSAH 43 to end of pavement

2021 SPOT IMPROVEMENTS

Co. Wide 018-070-018 Centerline Rumble Strips

2021 RIGHT OF WAY

CR 115 18-115-000 R/W purchase for CR 115

PROPOSED 2022 PROGRAM

2022 OTHER PROJECTS

CSAH 66 18-066-000 Storm Water Improvements Adjacent to CSAH 66

2022 SPOT IMPROVEMENTS

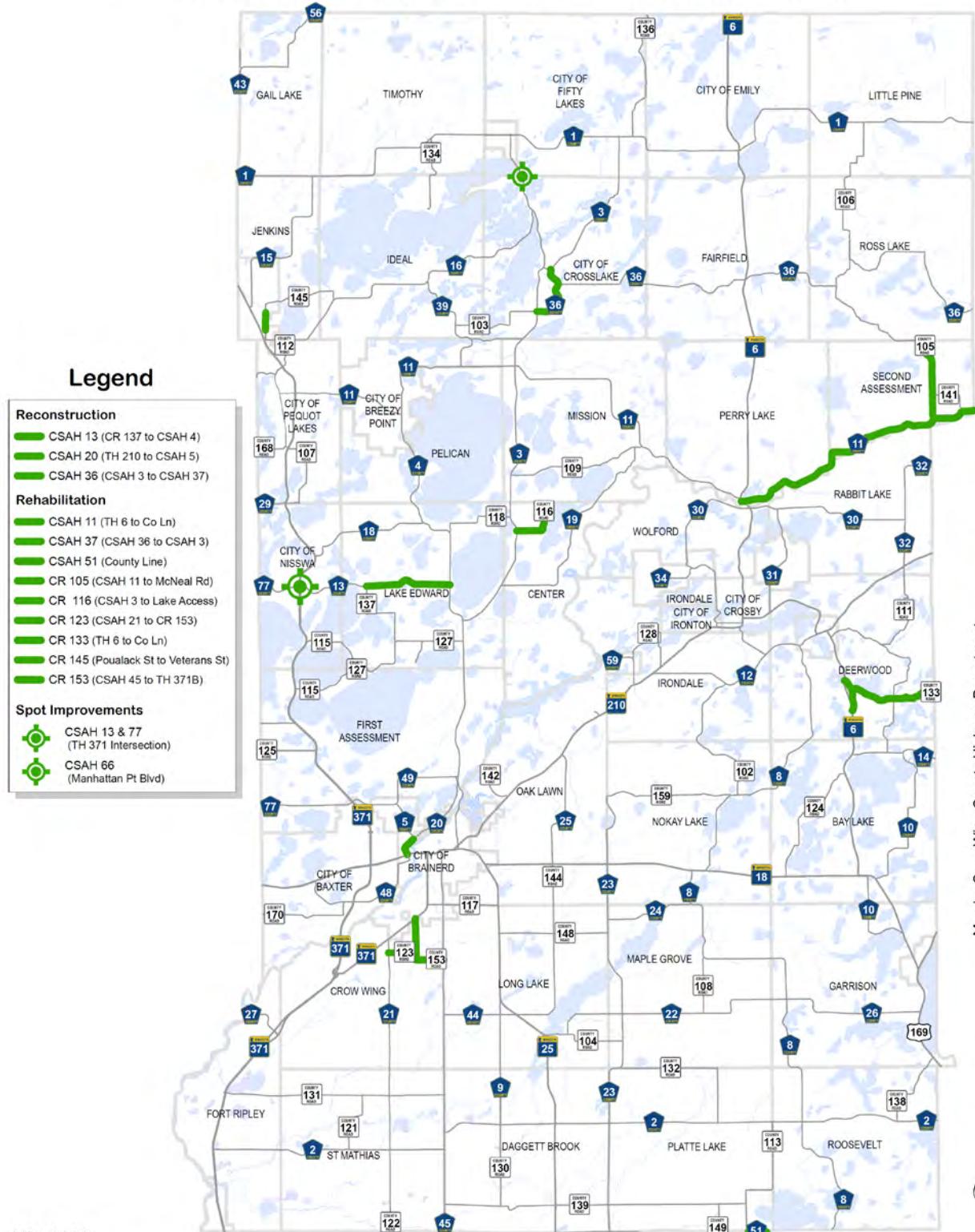
Multiple 018-070-019 Left Turn Lanes at CSAH 3/CR 118 and CSAH 3/CR 127

Multiple 018-070-019 Left Turn Lanes at CSAH 4/CSAH 18 and CSAH 16/CSAH 39

2022 RIGHT OF WAY

CR 115 18-115-000 R/W purchase for CR 115

CROW WING COUNTY 2020 HIGHWAY IMPROVEMENT PLAN



2/24/2020

Adopted 4/14/20

2020-2024 HIP

14

PROPOSED 2020 PROGRAM

2020 FUNDING COMMITMENTS FOR FUTURE PROJECTS

| | | |
|--------|-------------|--|
| CR 115 | 018-115-000 | ★ CR 115 Project Planning & Construction |
| CSAH 3 | 018-003-000 | ★ Mill Avenue Bridge Rehabilitation |

2020 RECONSTRUCTION

| | | |
|---------|-------------|---------------------------------------|
| CSAH 13 | 018-613-005 | Reconstruction from CR 137 to CSAH 4 |
| CSAH 36 | 018-636-018 | Reconstruction from CSAH 3 to CSAH 37 |

2020 RESURFACING

| | | |
|---------|-------------|--|
| CSAH 11 | 018-611-028 | ★ Resurfacing from TH 6 to County line |
| CSAH 37 | 018-637-002 | Resurfacing from CSAH 36 to CSAH 3 |
| CSAH 51 | 18-051-01 | Crow Wing Co. portion of Morrison Co. Project |
| CR 105 | 18-105-03 | ★ Resurfacing from CSAH 11 to McNeal Road |
| CR 116 | 18-116-02 | ★ Resurfacing from CSAH 3 to Mission Lake Access |
| CR 123 | 18-123-02 | ★ Resurfacing from CSAH 21 to CR 153 |
| CR 133 | 18-133-04 | ★ Resurfacing from TH 6 to Aitkin Co. Line |
| CR 153 | 18-153-02 | ★ Resurfacing from TH 371 to CSAH 45 |

2020 BRIDGE IMPROVEMENTS

None

2020 SPOT IMPROVEMENTS

| | | |
|----------|-------------|--|
| Co. Wide | 018-070-017 | 6" Grooved-In Pavement Markings |
| CSAH 13 | 018-613-007 | CSAH 13/CSAH 77/TH 371 Intersection Improvement |
| CSAH 66 | 18-066-01 | ★ CSAH 66 Storm Water Improvements - Manhattan Point Blvd. |

2020 OTHER PROJECTS

| | | |
|----------|-------------|---|
| Co. Wide | 18-200-98 | ★ Annual Pavement Marking Project |
| CSAH 13 | 108-613-009 | Clearing and Grubbing for 018-613-006 |
| CSAH 20 | 018-620-000 | ★ Lump Sum payment to Brainerd - CSAH 20 turnback |
| CR 145 | 018-593-002 | CR 145 from Poualack St. to Veterans St. |
| CR 170 | 18-170-02 | Intersection Improvements - Baxter payback |
| Co. Wide | 18-200-99 | ★ Preventative Maintenance Surface Treatments |

2020 ENGINEERING

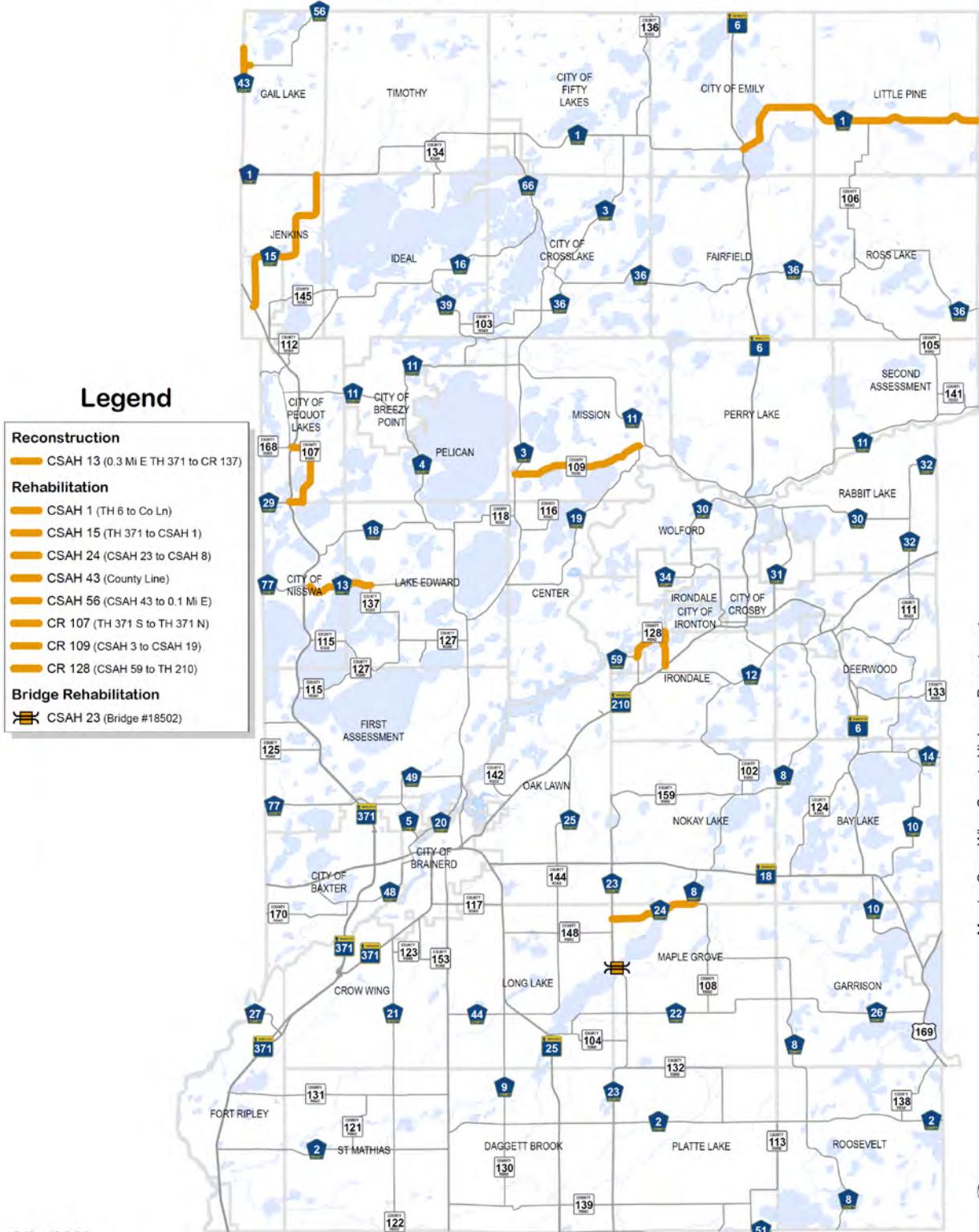
| | | |
|----------|-------------|----------------------------------|
| Co. Wide | Various | ★ Engineering |
| CSAH 49 | 018-649-009 | Project Development |
| CR 145 | 18-593-002 | ★ Consultant Project Development |
| CR 115 | 18-115-000 | ★ Consultant Project Development |

2020 RIGHT OF WAY

| | | |
|---------|-------------|---|
| CSAH 13 | 018-613-006 | R/W Purchase for CSAH 13 Reconstruction |
| CSAH 23 | 018-623-014 | R/W Purchase for CSAH 23 Bridge |

★ Project Funded With Local Option Sales Tax

CROW WING COUNTY 2021 HIGHWAY IMPROVEMENT PLAN



Map by Crow Wing County Highway Department
For Questions or Information Contact Hwy. Dept. at 218-824-1110.
For Information on State Highways Contact MnDOT at 218-8328-5700.

2/24/2020

PROPOSED 2021 PROGRAM

2021 FUNDING COMMITMENTS FOR FUTURE PROJECTS

| | | |
|--------|-------------|--|
| CR 115 | 018-115-000 | ★ CR 115 Project Planning & Construction |
| CSAH 3 | 018-003-000 | ★ Mill Avenue Bridge Rehabilitation |

2021 RECONSTRUCTION

| | | |
|---------|-------------|--------------------------------------|
| CSAH 13 | 018-613-006 | Reconstruction from TH 371 to CR 137 |
|---------|-------------|--------------------------------------|

2021 RESURFACING

| | | |
|---------|-------------|---|
| CSAH 1 | 018-601-020 | ★ Resurfacing from TH 6 to East County line |
| CSAH 15 | 018-615-009 | Resurfacing from TH 371 to CSAH 1 |
| CSAH 24 | 018-024-007 | Resurfacing from CSAH 23 to CSAH 8 |
| CSAH 43 | 018-643-003 | TH 84 in Cass County to CSAH 56 |
| CSAH 56 | 018-656-001 | CSAH 43 to End of Pavement |
| CR 107 | 18-107-03 | Resurfacing from TH 371 S to TH 371 N |
| CR 109 | 18-109-03 | ★ Resurfacing from CSAH 3 to CSAH 19 |
| CR 128 | 18-128-04 | Resurfacing from TH 210 to CSAH 59 |

2021 BRIDGE IMPROVEMENTS

| | | |
|---------|-------------|--|
| CSAH 23 | 018-623-014 | Replace Bridge #18502 over the Nokasippi River |
|---------|-------------|--|

2021 SPOT IMPROVEMENTS

| | | |
|----------|-------------|---|
| Co. Wide | 018-070-015 | Six Inch Wet Reflective, Grooved-in Pavement Markings |
| Co. Wide | 018-070-018 | Centerline Rumble Strips |

2021 OTHER PROJECTS

| | | |
|----------|------------|---|
| Co. Wide | 18-200-000 | ★ Annual Pavement Marking Project |
| Co. Wide | 18-200-000 | ★ Preventative Maintenance Surface Treatments |

2021 ENGINEERING

| | | |
|----------|------------|----------------------------------|
| Co. Wide | Various | ★ Engineering |
| CR 115 | 18-115-000 | ★ Consultant Project Development |

2021 RIGHT OF WAY

| | | |
|---------|-------------|---|
| CSAH 49 | 018-649-009 | R/W Purchase for CSAH 5/49 Intersection |
| CR 115 | 18-115-000 | ★ R/W Purchase for CR 115 |

★ Project Funded With Local Option Sales Tax

CROW WING COUNTY 2022 HIGHWAY IMPROVEMENT PLAN

Legend

Rehabilitation

- CSA 8 (Co Ln to CSAH 22)
- CSA 8 (CSAH 22 to TH 18)
- CSAH 45 (Co Ln to CSAH 2 N)
- CR 113 (Co Ln to CSAH 2)
- CR 117 (TH 371B to CSAH 45)
- CR 131 (TH 371 to CSAH 45)
- CR 138 (CSAH 2 to US 169)

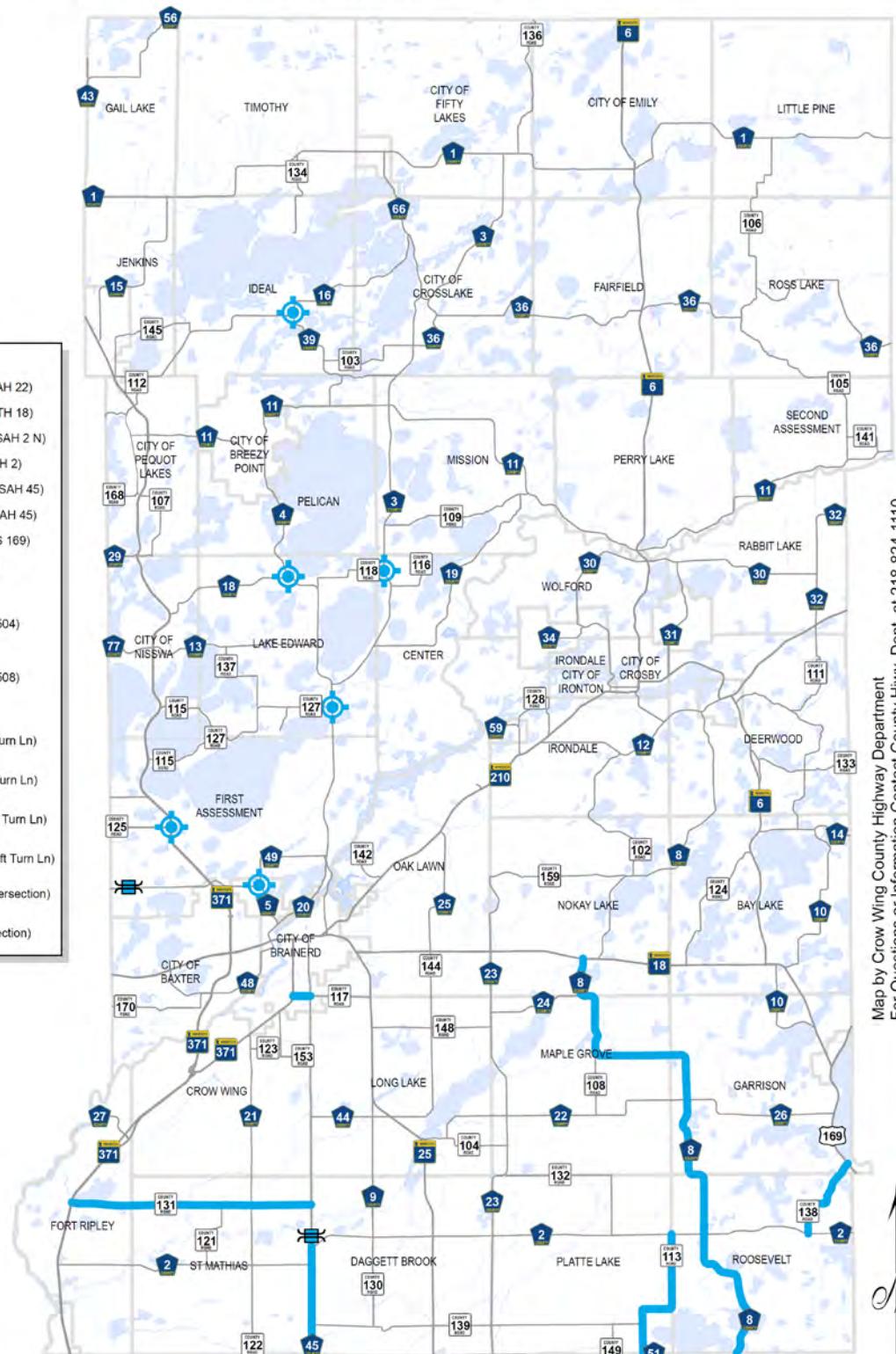
Bridge Improvements

Replacement

CSAH 45 (Bridge #18504)
Deck Resurfacing

CSAH 77 (Bridge)

- Spot Improvements
 - CSAH 3 (CR 118 Left Turn Ln)
 - CSAH 3 (CR 127 Left Turn Ln)
 - CSAH 4 (CSAH 18 Left Turn Ln)
 - CSAH 16 (CSAH 39 Left Turn Ln)
 - CSAH 49 (CSAH 5 Intersection)
 - CR 125 (TH 371 Intersection)



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.

3/23/2020

PROPOSED 2022 PROGRAM

2022 FUNDING COMMITMENTS FOR FUTURE PROJECTS

| | | |
|--------|-------------|--|
| CR 115 | 018-115-000 | ★ CR 115 Project Planning & Construction |
| CSAH 3 | 018-003-000 | ★ Mill Avenue Bridge Rehabilitation |

2022 RECONSTRUCTION

| | | |
|---------|-------------|------------------------------------|
| CSAH 49 | 018-649-009 | Intersection Improvement at CSAH 5 |
|---------|-------------|------------------------------------|

2022 RESURFACING

| | | |
|---------|-------------|--|
| CSAH 8 | 018-608-012 | ★ Resurfacing from South County line to CSAH 22 |
| CSAH 8 | 018-608-012 | Resurfacing from CSAH 22 to TH 18 |
| CSAH 45 | 018-645-008 | Resurfacing from South County line to CSAH 2 north |
| CR 113 | 18-113-02 | ★ Resurfacing from CSAH 51 to CSAH 2 |
| CR 117 | 18-117-05 | ★ Resurfacing from TH 371B to CSAH 45 |
| CR 131 | 18-131-04 | ★ Resurfacing from TH 371 to CSAH 45 |
| CR 138 | 18-138-02 | Resurfacing from CSAH 2 to TH 169 |

2022 BRIDGE IMPROVEMENTS

| | | |
|---------|-------------|--|
| CSAH 45 | 018-645-009 | Replace Bridge #18504 over the Nokasippi River |
| CSAH 77 | 018-077-000 | Bridge #18508 Deck Resurfacing |

2022 SPOT IMPROVEMENTS

| | | |
|----------|-------------|--|
| CR 125 | 018-070-016 | CR 125-TH 371 Reduced Conflict Intersection |
| Multiple | 018-070-019 | ★ Left Turn Lanes CSAH 3/CR 118 & CSAH 3/CR 127 |
| Multiple | 018-070-020 | Left Turn Lanes CSAH 4/CSAH 18 & CSAH 16/CSAH 39 |

2022 OTHER PROJECTS

| | | |
|----------|------------|---|
| CSAH 66 | 18-066-000 | Storm Water Improvements Adjacent to CSAH 66 |
| CR 115 | 18-115-000 | ★ Clearing for CR 115 |
| TH 371B | 18-371-00 | Cost Share with MnDOT at County intersections |
| Co. Wide | 18-200-000 | ★ Annual Pavement Marking Project |
| Co. Wide | 18-200-000 | ★ Preventative Maintenance Surface Treatments |

2022 ENGINEERING

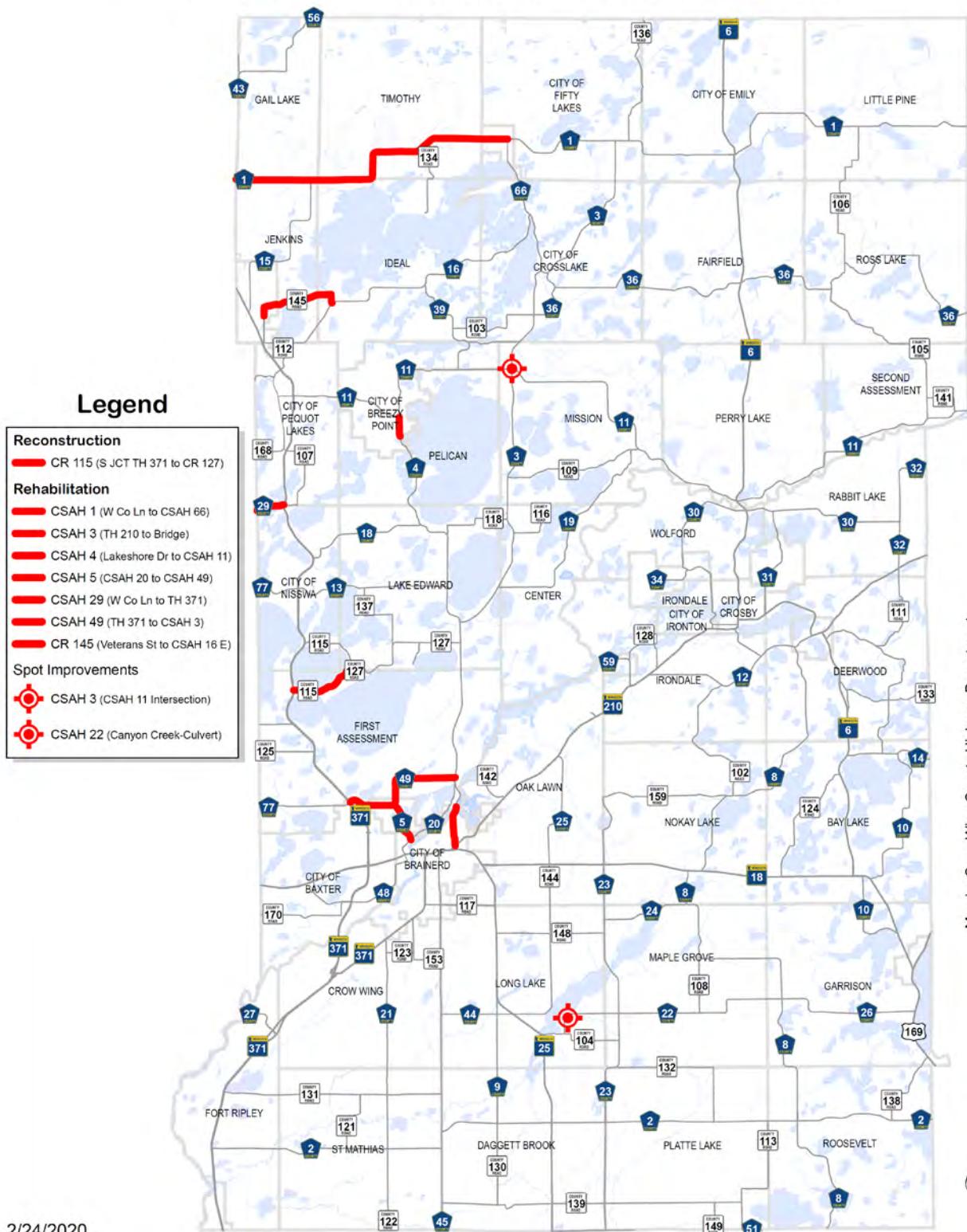
| | | |
|----------|-------------|----------------------------------|
| Co. Wide | Various | ★ Engineering |
| CR 115 | 18-115-000 | ★ Consultant Project Development |
| CR 125 | 018-070-016 | Reimburse Mn/DOT for Engineering |

2022 RIGHT OF WAY

| | | |
|--------|-------------|--|
| CSAH 3 | 018-603-024 | ★ R/W Purchase for Intersection Improvements |
| CR 115 | 18-115-111 | ★ R/W Purchase for CR 115 |

★ Project Funded With Local Option Sales Tax

CROW WING COUNTY 2023 HIGHWAY IMPROVEMENT PLAN



PROPOSED 2023 PROGRAM

2023 FUNDING COMMITMENTS FOR FUTURE PROJECTS

| | | |
|--------|-------------|-------------------------------------|
| CSAH 3 | 018-003-000 | ★ Mill Avenue Bridge Rehabilitation |
|--------|-------------|-------------------------------------|

2023 RECONSTRUCTION

| | | |
|--------|-------------|---------------------------------------|
| CSAH 3 | 018-603-024 | ★ Intersection Improvement at CSAH 11 |
|--------|-------------|---------------------------------------|

| | | |
|--------|-------------|----------------------------------|
| CR 115 | 018-115-000 | ★ CR 115 Reconstruction (Ojibwa) |
|--------|-------------|----------------------------------|

2023 RESURFACING

| | | |
|--------|-------------|--|
| CSAH 1 | 018-601-021 | Resurfacing from West County line to CSAH 66 |
|--------|-------------|--|

| | | |
|--------|-------------|---|
| CSAH 3 | 018-603-025 | Resurfacing from TH 210 to Mill Avenue Bridge |
|--------|-------------|---|

| | | |
|--------|-------------|---|
| CSAH 4 | 018-604-009 | Resurfacing from Lakeshore Dr. to CSAH 11 |
|--------|-------------|---|

| | | |
|--------|-------------|-------------------------------------|
| CSAH 5 | 018-605-012 | Resurfacing from CSAH 20 to CSAH 49 |
|--------|-------------|-------------------------------------|

| | | |
|---------|-------------|---|
| CSAH 29 | 019-629-003 | Resurfacing from West County Line to TH 371 |
|---------|-------------|---|

| | | |
|---------|-------------|-----------------------------------|
| CSAH 49 | 018-649-010 | Resurfacing from TH 371 to CSAH 3 |
|---------|-------------|-----------------------------------|

| | | |
|--------|-----------|--|
| CR 145 | 18-145-03 | ★ Resurfacing from Veterans St. to CSAH 16 |
|--------|-----------|--|

2023 BRIDGE IMPROVEMENTS

None

2023 SPOT IMPROVEMENTS

| | | |
|---------|-------------|--|
| CSAH 22 | 018-022-000 | ★ Culvert Replacements at Canyon Creek |
|---------|-------------|--|

2023 OTHER PROJECTS

| | | |
|----------|------------|-----------------------------------|
| Co. Wide | 18-200-000 | ★ Annual Pavement Marking Project |
|----------|------------|-----------------------------------|

| | | |
|----------|------------|---|
| Co. Wide | 18-200-000 | ★ Preventative Maintenance Surface Treatments |
|----------|------------|---|

2023 ENGINEERING

| | | |
|----------|---------|---------------|
| Co. Wide | Various | ★ Engineering |
|----------|---------|---------------|

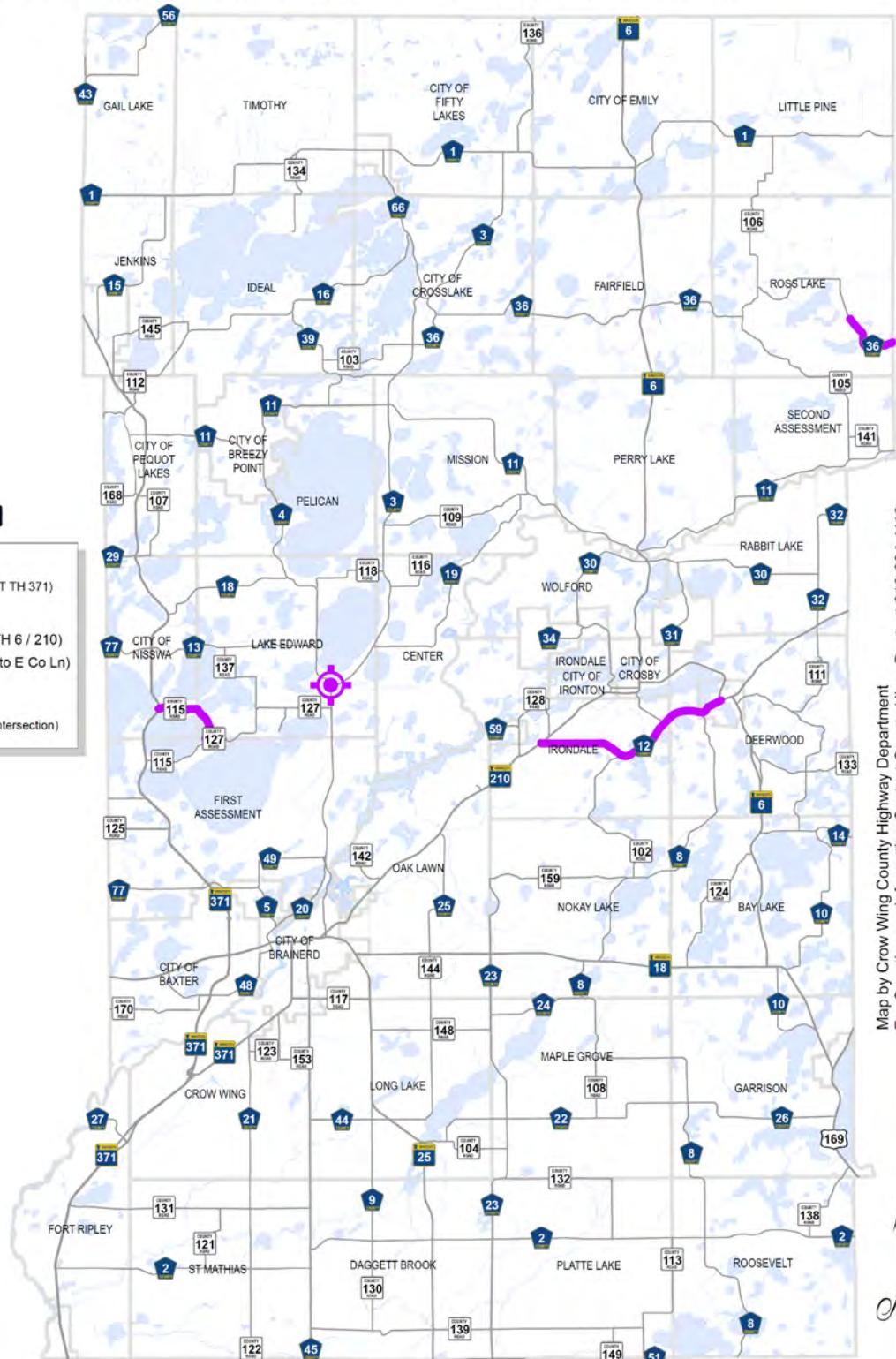
| | | |
|--------|------------|-------------------------------------|
| CR 115 | 18-115-000 | ★ Construction Engineering (Ojibwa) |
|--------|------------|-------------------------------------|

2023 RIGHT OF WAY

None

★ Project Funded With Local Option Sales Tax

CROW WING COUNTY 2024 HIGHWAY IMPROVEMENT PLAN



2/27/2020

Adopted 4/14/20

2020-2024 HIP

22

PROPOSED 2024 PROGRAM

2024 FUNDING COMMITMENTS FOR FUTURE PROJECTS

| | | |
|--------|-------------|-------------------------------------|
| CSAH 3 | 018-003-000 | ★ Mill Avenue Bridge Rehabilitation |
|--------|-------------|-------------------------------------|

2024 RECONSTRUCTION

| | | |
|--------|-------------|------------------------------------|
| CSAH 3 | 018-603-000 | Intersection Improvement at CSAH 4 |
|--------|-------------|------------------------------------|

| | | |
|--------|-------------|-----------------------------------|
| CR 115 | 018-115-000 | ★ CR 115 Reconstruction (Nashway) |
|--------|-------------|-----------------------------------|

2024 RESURFACING

| | | |
|---------|-------------|---------------------------------|
| CSAH 12 | 018-612-000 | Resurfacing from TH 210 to TH 6 |
|---------|-------------|---------------------------------|

| | | |
|---------|-------------|---|
| CSAH 36 | 018-636-000 | Resurfacing from Cuyuna Trail to East County Line |
|---------|-------------|---|

2024 BRIDGE IMPROVEMENTS

None

2024 SPOT IMPROVEMENTS

None

2024 OTHER PROJECTS

| | | |
|----------|------------|-----------------------------------|
| Co. Wide | 18-200-000 | ★ Annual Pavement Marking Project |
|----------|------------|-----------------------------------|

| | | |
|---------|-------------|--------------------------------------|
| CSAH 66 | 018-666-000 | ★ City of Crosslake Paybck from 2021 |
|---------|-------------|--------------------------------------|

| | | |
|----------|------------|---|
| Co. Wide | 18-200-000 | ★ Preventative Maintenance Surface Treatments |
|----------|------------|---|

2024 ENGINEERING

| | | |
|----------|---------|---------------|
| Co. Wide | Various | ★ Engineering |
|----------|---------|---------------|

| | | |
|--------|------------|-------------------------------------|
| CR 115 | 18-115-000 | ★ Construction Engineering (Ojibwa) |
|--------|------------|-------------------------------------|

2024 RIGHT OF WAY

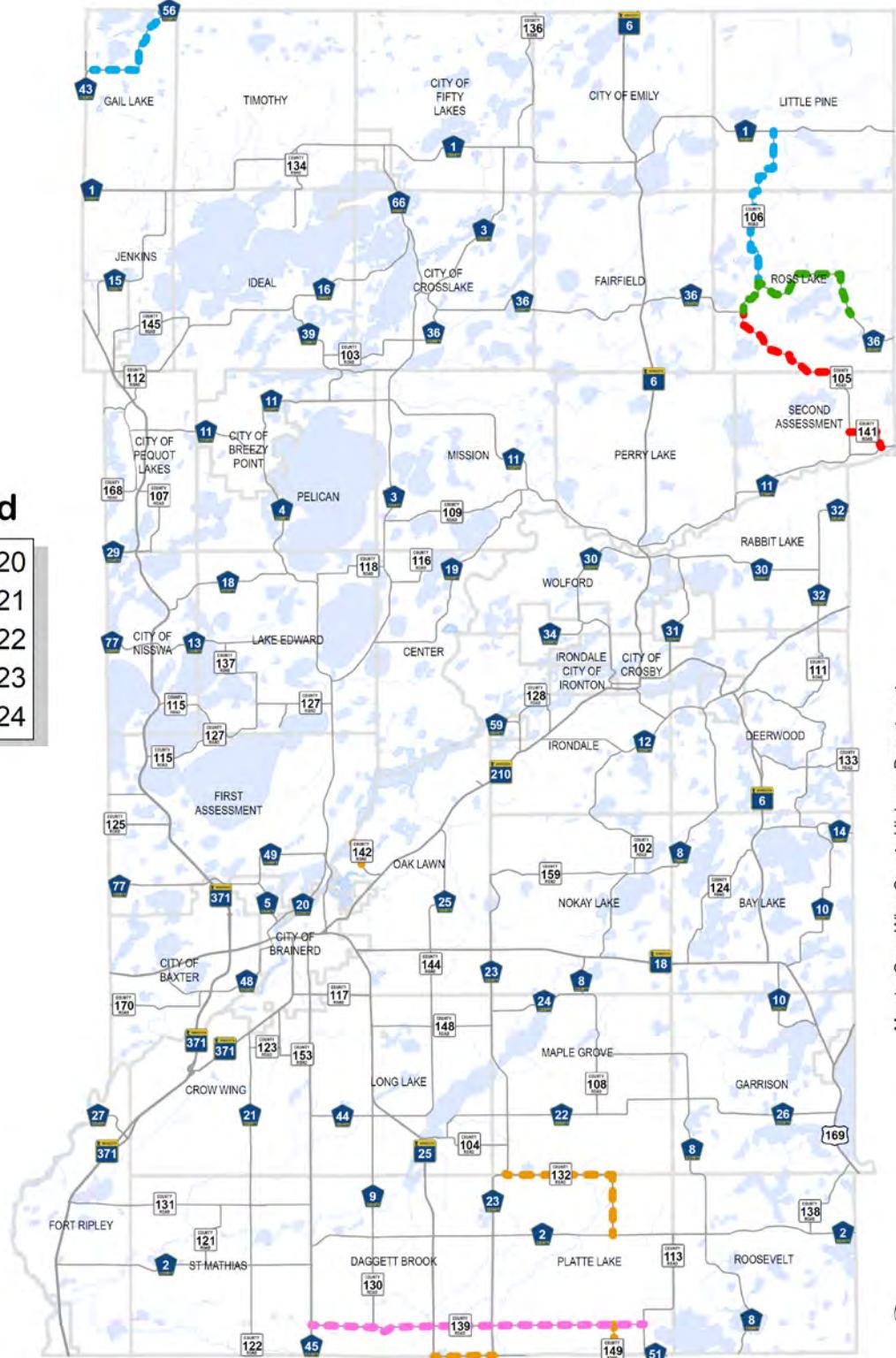
None

★ Project Funded With Local Option Sales Tax

CROW WING COUNTY 2020-2024 GRAVELING

Legend

- 2020
- 2021
- 2022
- 2023
- 2024



2/18/2020

Map by Crow Wing County Highway Department
For Questions or Information Contact Hwy. Dept. at 218-824-1110.
For Information on State Highways Contact MnDOT at 218-8328-5700.

County Gravel Road Improvement Plan

PROPOSED 2020 GRAVELING

CSAH 36 CR 105 to CR 106

CSAH 36 CR 106 to Cuyuna Trail

PROPOSED 2021 GRAVELING

CR 129 State Hwy 25 to CSAH 23

CR 132 CSAH 2 to CSAH 23

CR 142 County Hwy Department to French Rapids

CR 149 CR 139 to South County Line

PROPOSED 2022 GRAVELING

CR 106 CSAH 36 to CSAH 1

CSAH 56 0.2 Miles North CSAH 43 to North County Line

PROPOSED 2023 GRAVELING

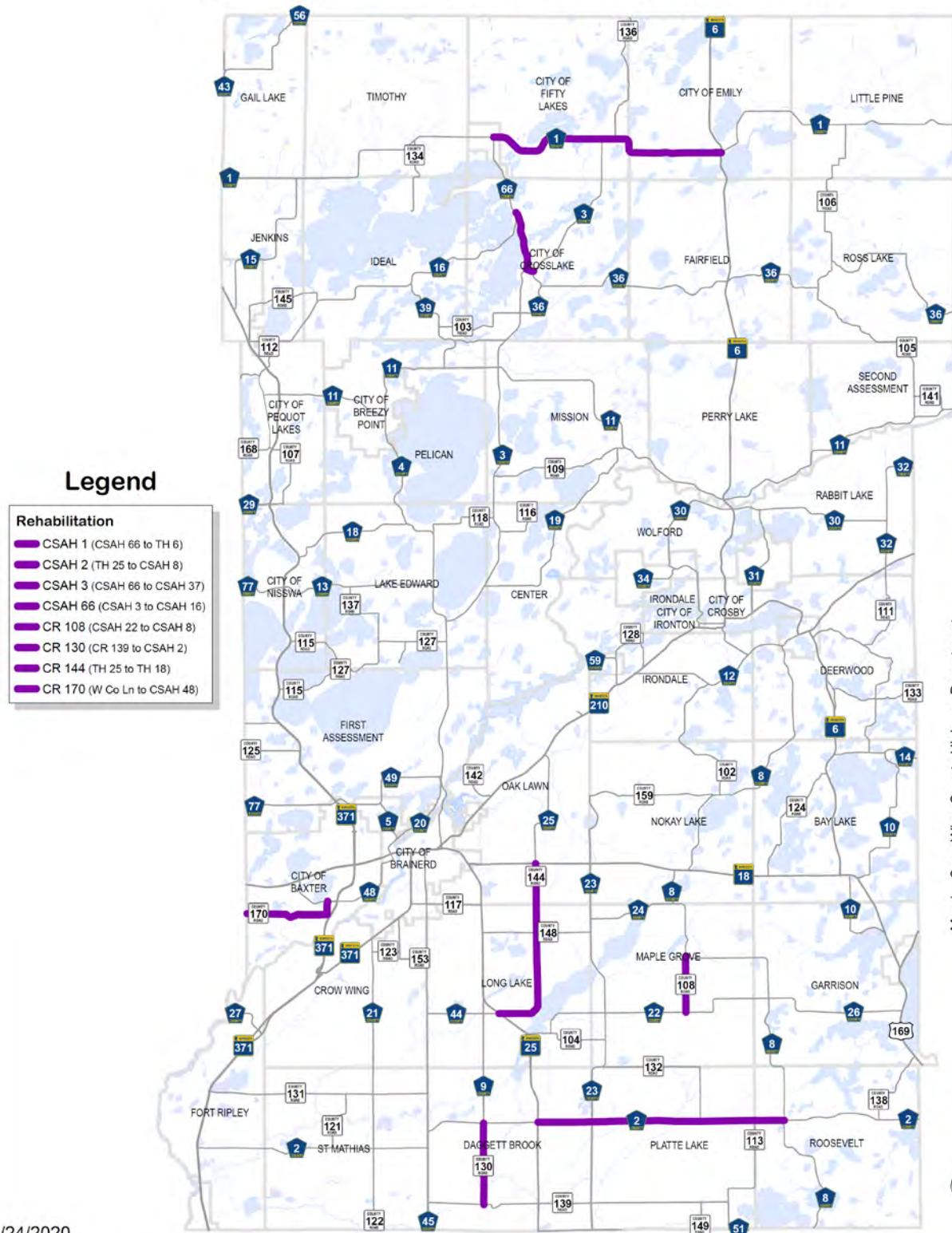
CR 139 CSAH 45 to CR 113

PROPOSED 2024 GRAVELING

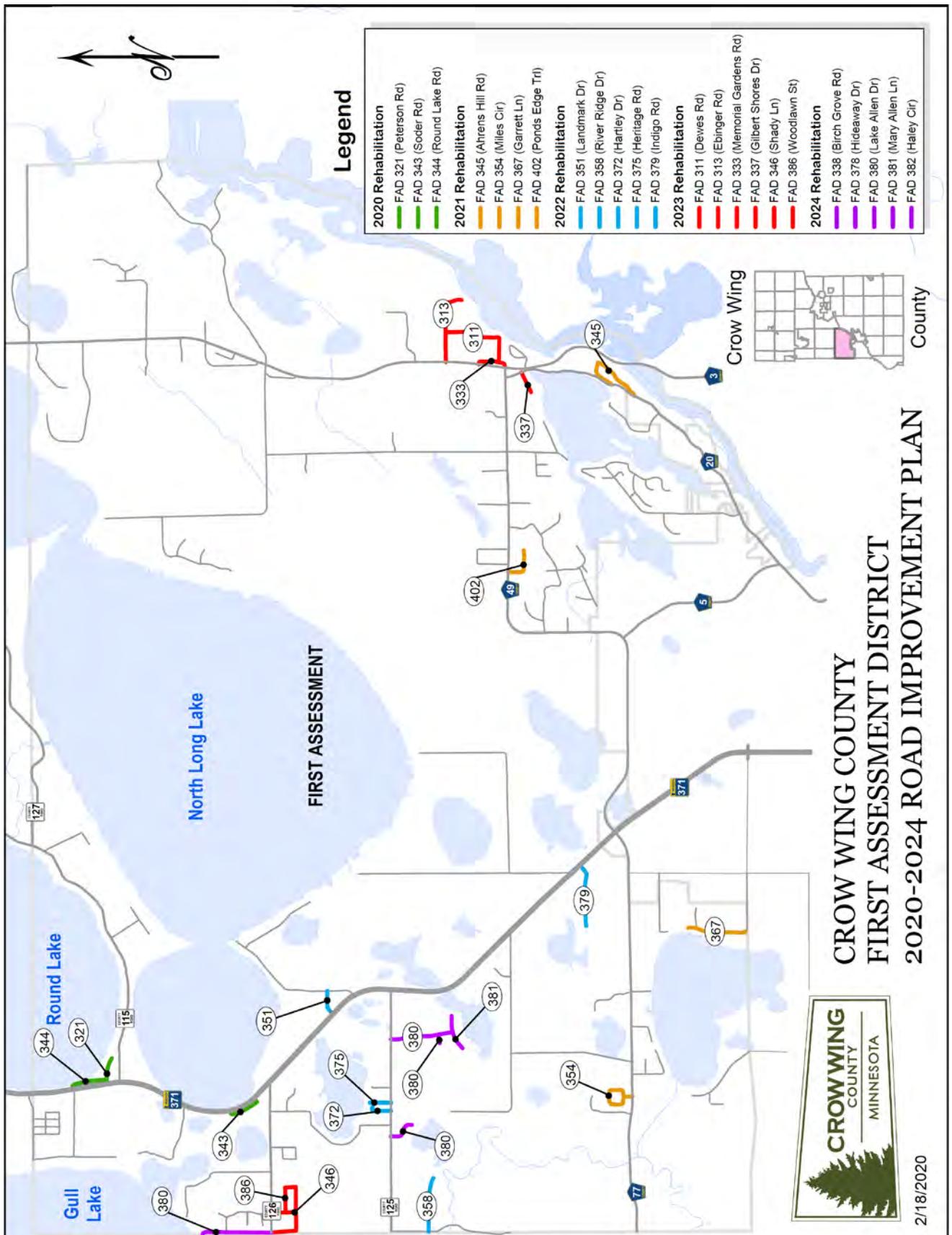
CR 105 McNeal Road to CSAH 36

CR 141 CR 105 to CSAH 11

CROW WING COUNTY 2025+ HIGHWAY IMPROVEMENT PLAN



Notes

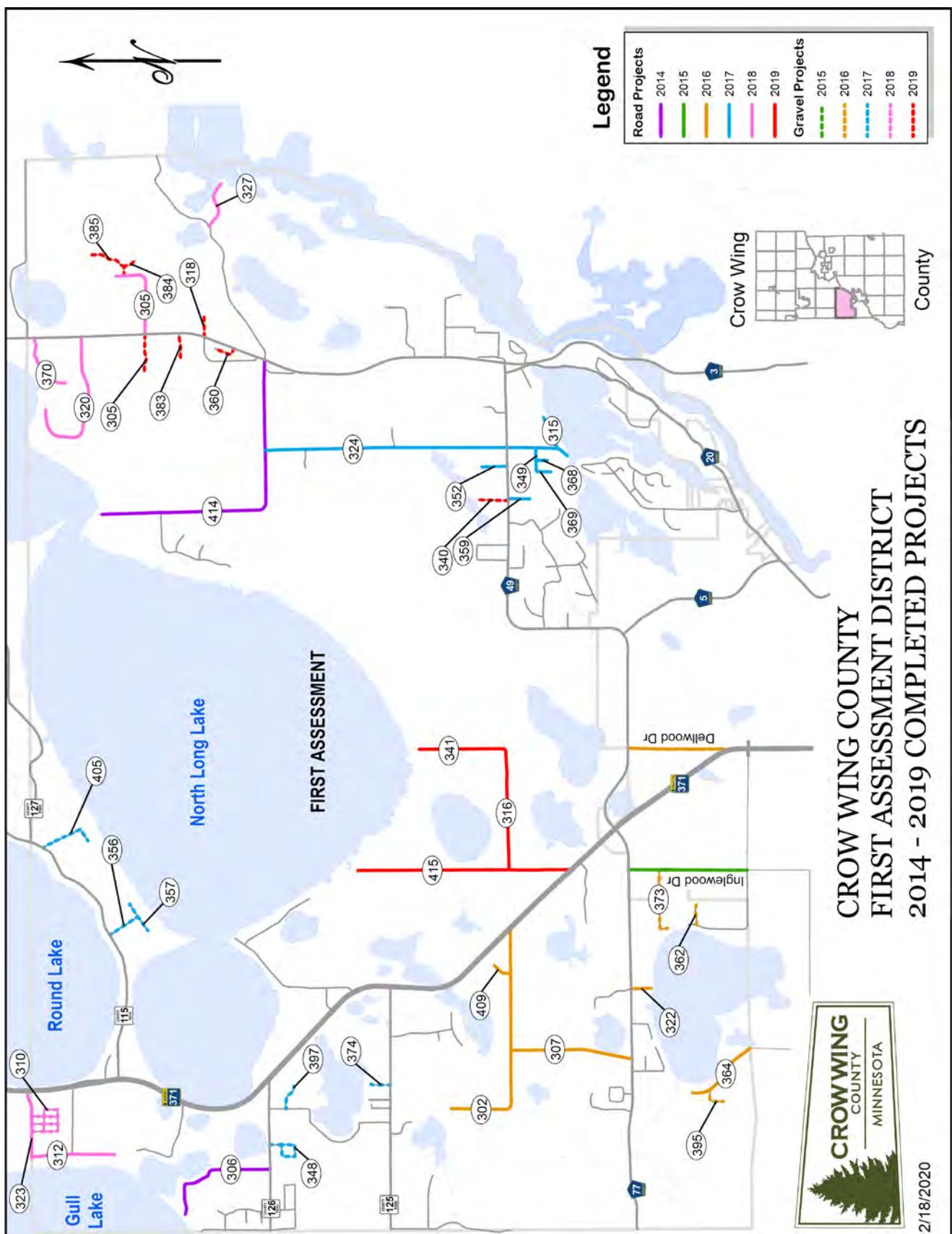


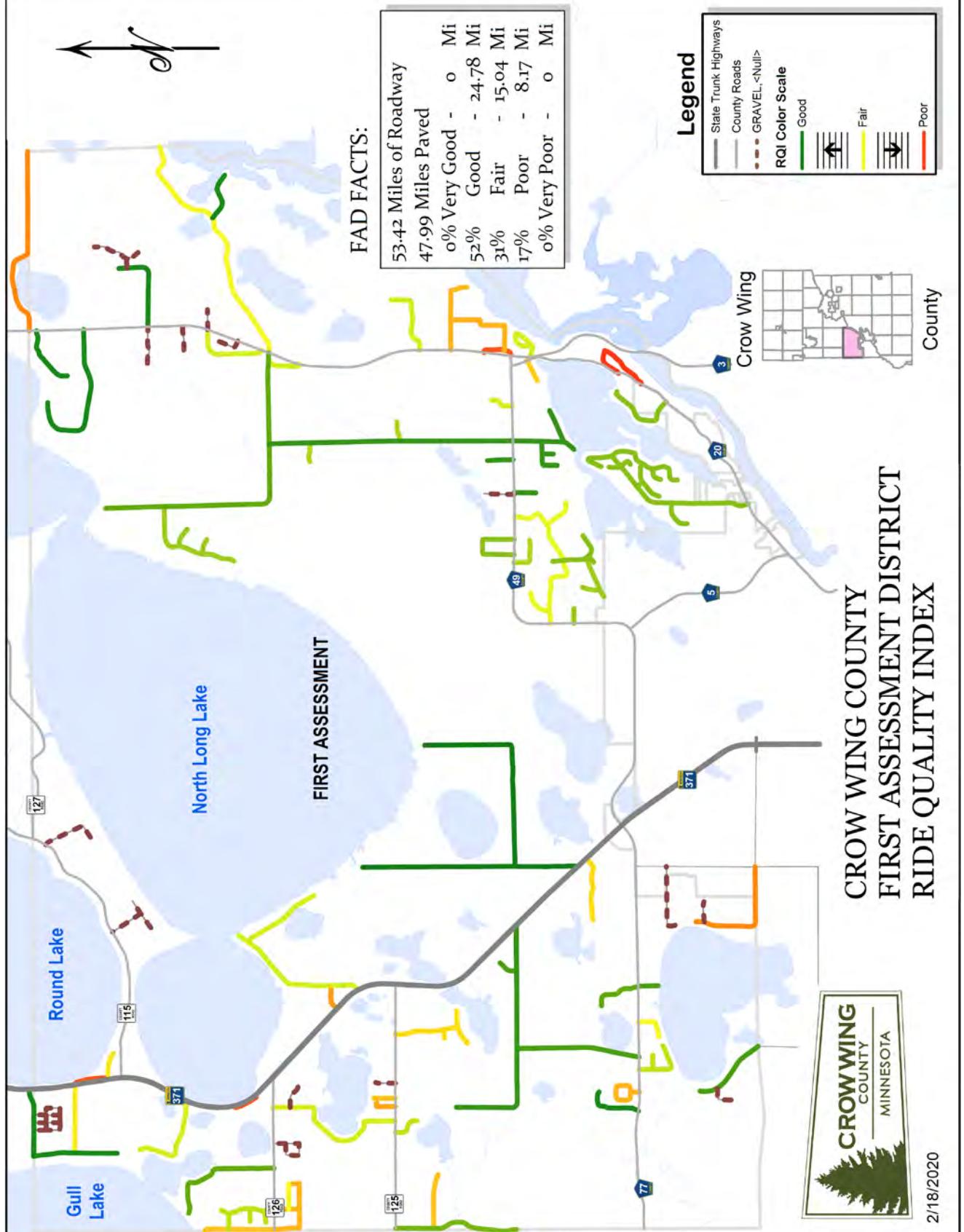
Adopted 4/14/20

2020-2024 HIP

28

2/18/2020





FAD PROPOSED 2020 PROGRAM

2020 RESURFACING

| | | |
|---------|-----------|-----------------------------|
| FAD 321 | 18-300-07 | Resurfacing Peterson Road |
| FAD 343 | 18-300-07 | Resurfacing Soder Road |
| FAD 344 | 18-300-07 | Resurfacing Round Lake Road |

2020 OTHER PROJECTS

| | | |
|----------|------------|--|
| FAD Wide | 18-200-000 | Annual Pavement Marking Project |
| FAD 302 | 18-300-20 | Seal Coat Barbeau Road from NW end to TH 371 |
| FAD 307 | 18-300-20 | Seal Coat Carlson Lake Road from CSAH 77 to Barbeau Road |
| FAD 315 | 18-300-20 | Seal Coat Gilbert Lake Trail/Road |
| FAD 322 | 18-300-20 | Seal Coat Red Sand Lake Road |
| FAD 324 | 18-300-20 | Seal Coat Smith Road from CSAH 49 to Legionville Road |
| FAD 349 | 18-300-20 | Seal Coat Sandberg Road |
| FAD 352 | 18-300-20 | Seal Coat Pine Circle |
| FAD 359 | 18-300-20 | Seal Coat Blakeman Road |
| FAD 368 | 18-300-20 | Seal Coat Jean Street |
| FAD 369 | 18-300-20 | Seal Coat Paul Street |
| FAD 409 | 18-300-20 | Seal Coat Commercial Park Drive |

2020 ENGINEERING

| | | |
|----------|---------|-----------------|
| FAD Wide | Various | FAD Engineering |
|----------|---------|-----------------|

FAD PROPOSED 2021 PROGRAM

2021 RESURFACING

| | | |
|---------|-----------|--|
| FAD 345 | 18-300-00 | Resurfacing Ahrens Hill Road from CSAH 20 to CSAH 20 |
| FAD 354 | 18-300-00 | Resurfacing Miles Circle |
| FAD 367 | 18-300-00 | Resurfacing Garrett Lane from Woida Road to N. end |
| FAD 402 | 18-300-00 | Resurfacing Ponds Edge Trail |

2021 OTHER PROJECTS

| | | |
|----------|-----------|--|
| FAD Wide | 18-300-00 | Annual Pavement Marking Project |
| FAD 305 | 18-300-00 | Seal Coat Bonnie Road from CSAH 3 to 0.72 miles east |
| FAD 320 | 18-300-00 | Seal Coat North Long Lake Road |
| FAD 327 | 18-300-00 | Seal Coat Stallman Road |
| FAD 370 | 18-300-00 | Seal Coat East Shore Drive |

2021 ENGINEERING

| | | |
|----------|---------|-----------------|
| FAD Wide | Various | FAD Engineering |
|----------|---------|-----------------|

FAD PROPOSED 2022 PROGRAM

2022 RESURFACING

| | | |
|---------|-----------|---|
| FAD 351 | 18-300-00 | Resurfacing Landmark Drive from TH 371 to Birchdale Road |
| FAD 358 | 18-300-00 | Resurfacing River Ridge Drive NW from Gull River Road to E. end |
| FAD 372 | 18-300-00 | Resurfacing Hartley Drive from CR 125 to N. end |
| FAD 375 | 18-300-00 | Resurfacing Heritage Road from CR 125 to N. end |
| FAD 379 | 18-300-00 | Resurfacing Indigo Road from west end to TH 371 |

2022 OTHER PROJECTS

| | | |
|----------|-----------|--|
| FAD Wide | 18-300-00 | Annual Pavement Marking Project |
| FAD 316 | 18-300-00 | Seal Coat Gould Grey Rd. from Johnson Rd. to Bernard Rd. |
| FAD 341 | 18-300-00 | Seal Coat Bernard Rd. from Gould Grey Rd. to N. end |
| FAD 415 | 18-300-00 | Seal Coat Johnson Rd. from TH 371 to N. end |

2022 ENGINEERING

| | | |
|----------|---------|-----------------|
| FAD Wide | Various | FAD Engineering |
|----------|---------|-----------------|

FAD PROPOSED 2023 PROGRAM

2023 RESURFACING

| | | |
|---------|-----------|--|
| FAD 311 | 18-300-00 | Resurfacing Dewes Road |
| FAD 313 | 18-300-00 | Resurfacing Ebinger Road |
| FAD 333 | 18-300-00 | Ressurfacing Memorial Gardens Road |
| FAD 337 | 18-300-00 | Resurfacing Gilbert Shores Drive North |
| FAD 346 | 18-300-00 | Resurfacing Shady Lane |
| FAD 386 | 18-300-00 | Resurface Woodlawn Street |

2023 OTHER PROJECTS

| | | |
|----------|-----------|---------------------------------|
| FAD Wide | 18-300-00 | Annual Pavement Marking Project |
| FAD 321 | 18-300-00 | Seal Coat Peterson Road |
| FAD 343 | 18-300-00 | Seal Coat Soder Road |
| FAD 344 | 18-300-00 | Seal Coat Round Lake Road |
| CR 115 | 18-300-00 | Potential CR 115 Cost Share |

2023 ENGINEERING

| | | |
|----------|---------|-----------------|
| FAD Wide | Various | FAD Engineering |
|----------|---------|-----------------|

FAD PROPOSED 2024 PROGRAM

2024 RESURFACING

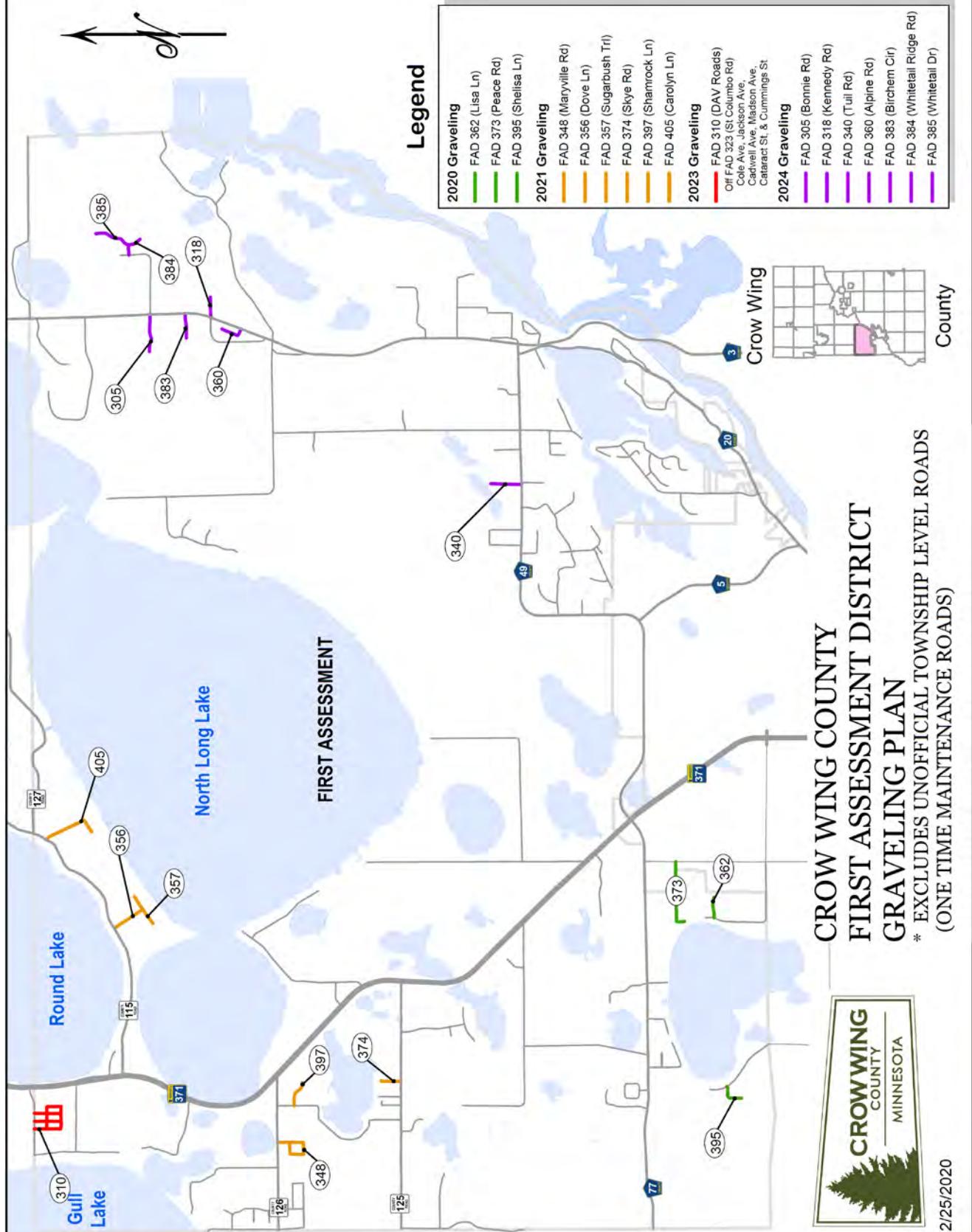
| | | |
|---------|-----------|-------------------------------|
| FAD 338 | 18-300-00 | Resurfacing Birch Grove Road |
| FAD 378 | 18-300-00 | Resurfacing Hideaway Drive |
| FAD 380 | 18-300-00 | Ressurfacing Lake Allen Drive |
| FAD 381 | 18-300-00 | Resurfacing Mary Allen Drive |
| FAD 382 | 18-300-00 | Resurfacing Haley Circle |

2024 OTHER PROJECTS

| | | |
|----------|-----------|--|
| FAD Wide | 18-300-00 | Annual Pavement Marking Project |
| FAD 345 | 18-300-00 | Seal Coat Ahrens Hill Road from CSAH 20 to CSAH 20 |
| FAD 354 | 18-300-00 | Seal Coat Miles Circle |
| FAD 367 | 18-300-00 | Seal Coat Garrett Lane from Woida Road to N. end |
| FAD 402 | 18-300-00 | Seal Coat Ponds Edge Trail |

2024 ENGINEERING

| | | |
|----------|---------|-----------------|
| FAD Wide | Various | FAD Engineering |
|----------|---------|-----------------|



FAD Gravel Road Improvement Plan

PROPOSED 2020 GRAVELING

| | |
|---------|--|
| FAD 340 | Tuil Road From CSAH 49 to 0.25 Miles North |
| FAD 362 | Lisa Lane From Garrett Lane to 0.16 Miles East |
| 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 2021 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 2023 GRAVELING

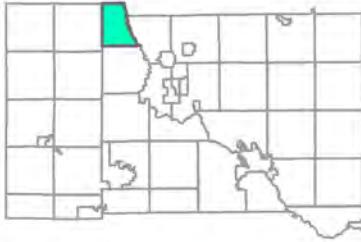
| | |
|---------|--------------------------------|
| FAD 310 | DAV Roads South of St. Columbo |
|---------|--------------------------------|

PROPOSED 2024 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 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 |



Crow Wing



County

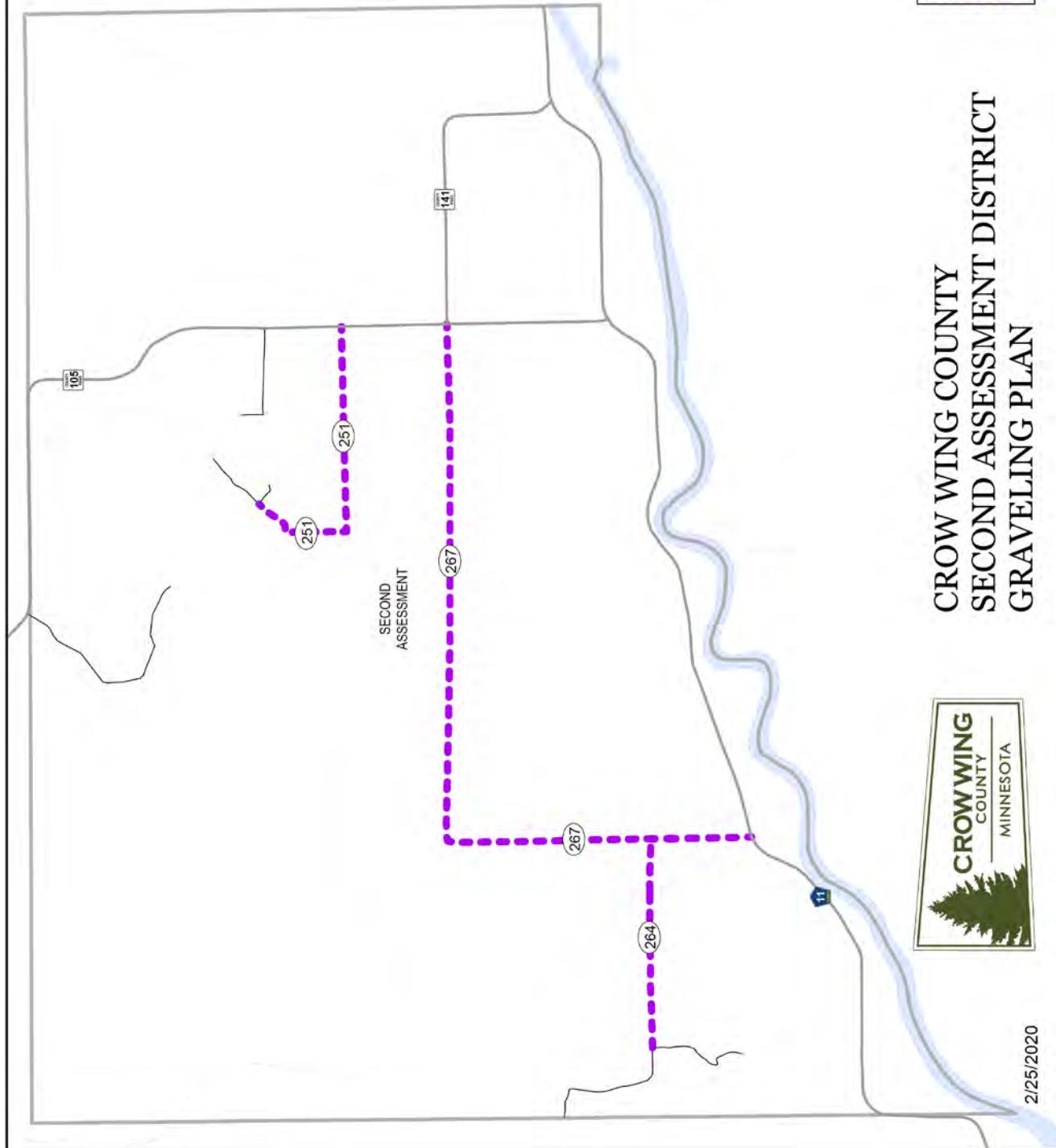
Legend

| |
|-----------------------------|
| 2024 Graveling |
| — SAD 251 (Burgstaler Rd) |
| — SAD 251 (Carroll Dr) |
| — SAD 264 (Dean Lake Rd) |
| — SAD 267 (Spruce Grove Rd) |

CROW WING COUNTY SECOND ASSESSMENT DISTRICT GRAVELING PLAN



2/25/2020



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 two 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 page 39. 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.

2020 County State Aid Highway (CSAH) Priority List

| Road | From | To | Length | 2019 RQI | Last Project | Age | Condition Rating | RQI Threshold | 2019 RQI Delta | AADT Range | Functional Class | Program Year |
|----------|----------------------|------------------------|--------|----------|--------------|------|------------------|---------------|----------------|-----------------|---------------------------------|--------------|
| CSAH-43 | ALONG W COLIN | CSAH-56 E COLINE | 0.70 | 10.00 | 30 | 1988 | Poor | 48 | -18 | 0-500 CSAH | Rural Minor Collector | 2021 |
| CSAH-11 | TH-6 | CSAH-4 | 3.10 | 3.17 | 22 | 1998 | Poor | 52 | -17 | 0-500 CSAH | Rural Major and Urban Collector | 2020 |
| CSAH-13 | CR-137 | CSAH-43 | 0.21 | 0.20 | 33 | 1988 | Poor | 48 | -15 | 280-500 CSAH | Rural Major and Urban Collector | 2020 |
| CSAH-56 | CSAH-36 | CSAH-36 (SF CSAH-66) | 0.40 | 48 | 2005 | 15 | Fair | 60 | -15 | 0-500 CSAH | Rural Minor Collector | 2021 |
| CSAH-3 | 0.12 MILES S CSAH-66 | CSAH-37 | 2.70 | 43 | 1997 | 23 | Fair | 52 | -12 | 1,000-5000 CSAH | Rural Major and Urban Collector | 2025+ |
| CSAH-13 | TH-371 | CSAH-37 | 1.60 | 43 | 1986 | 34 | Fair | 52 | -9 | 280-500 CSAH | Rural Major and Urban Collector | 2021 |
| CSAH-36 | CSAH-3 | CSAH-37 | 4.89 | 54 | 2007 | 13 | Fair | 60 | -6 | 280-500 CSAH | Rural Major and Urban Collector | 2020 |
| CSAH-49 | TH-371 | CSAH-3 | 0.23 | 58 | 2003 | 17 | Fair | 60 | -2 | 1,000-5000 CSAH | Rural Major and Urban Collector | 2023 |
| CSAH-20 | JACKSON ST. | BEAVER DAM RD | 0.47 | 58 | 2003 | 17 | Fair | 60 | -2 | 1,000-5000 CSAH | Rural Major and Urban Collector | 2020 |
| CSAH-15 | TH-371 | CSAH-1 | 6.81 | 51 | 1997 | 23 | Fair | 52 | -1 | 280-500 CSAH | Rural Major and Urban Collector | 2021 |
| CSAH-36 | CUPONA TRAIL | E COLIN | 2.10 | 47 | 2005 | 15 | Fair | 48 | -1 | 0-500 CSAH | Rural Major and Urban Collector | 2024 |
| CSAH-3 | TH-20 | N LUMS BRAINERD | 1.47 | 60 | 2008 | 12 | Fair | 60 | 0 | 1,000-5000 CSAH | Rural Minor Collector | 2023 |
| CSAH-13 | EAST MARYSTOWN | EAST M COLINE | 6.50 | 49 | 2004 | 16 | Fair | 48 | -1 | 0-500 CSAH | Rural Major and Urban Collector | 2021 |
| CSAH-18 | S CITH-371 | TWIN LEAF CIRCLE | 0.58 | 53 | 2012 | 8 | Fair | 52 | 1 | 280-500 CSAH | Rural Major and Urban Collector | 2025+ |
| CSAH-37 | CSAH-36 | CSAH-3 | 0.67 | 53 | 1986 | 34 | Fair | 60 | 1 | 280-500 CSAH | Rural Minor Collector | 2020 |
| CSAH-1 | CSAH-3 | TH-6 | 4.70 | 55 | 2005 | 15 | Fair | 52 | 3 | 280-500 CSAH | Rural Minor and Urban Collector | 2025+ |
| CSAH-2 | TH-25 | CSAH-8 | 9.10 | 55 | 2006 | 14 | Fair | 52 | 3 | 280-500 CSAH | Rural Major and Urban Collector | 2021 |
| CSAH-5 | CSAH-20 | CSAH-49 | 1.51 | 59 | 2006 | 14 | Fair | 56 | 3 | 500-2800 CSAH | Rural Major and Urban Collector | 2023 |
| CSAH-24 | CSAH-23 | CSAH-8 | 3.20 | 51 | 1989 | 31 | Fair | 48 | 3 | 0-500 CSAH | Rural Minor Collector | 2021 |
| CSAH-29 | W COLIN | TH-371 | 1.09 | 55 | 1996 | 24 | Fair | 52 | 3 | 280-500 CSAH | Rural Major and Urban Collector | 2023 |
| CSAH-30 | TH-20 | PENNINGTON ACCESS ROAD | 0.30 | 55 | 2018 | 2 | Fair | 52 | 3 | 280-500 CSAH | Rural Major and Urban Collector | 2025+ |
| CSAH-166 | CSAH-3 | CSAH-16 | 2.17 | 63 | 2005 | 15 | Good | 60 | 3 | 1,000-5000 CSAH | Rural Minor Collector | 2023 |
| CSAH-1 | W COLIN | CSAH-36 | 11.10 | 57 | 2001 | 19 | Fair | 52 | 5 | 280-500 CSAH | Rural Major and Urban Collector | 2021 |
| CSAH-1 | TH-6 | EAST LUMS EMLY | 3.64 | 57 | 2004 | 16 | Fair | 52 | 5 | 280-500 CSAH | Rural Major and Urban Collector | 2024 |
| CSAH-12 | TH-210 | TH-210 | 6.87 | 65 | 2005 | 15 | Good | 60 | 5 | 1,000-500 CSAH | Rural Major and Urban Collector | 2025+ |
| CSAH-3 | CRYSTALIA ROAD | CSAH-4 | 1.30 | 67 | 2007 | 13 | Good | 60 | 7 | 280-500 CSAH | Rural Major and Urban Collector | 2022 |
| CSAH-8 | SCOUNTLINE | CSAH-2 | 4.50 | 59 | 2001 | 19 | Fair | 52 | 7 | 280-500 CSAH | Rural Major and Urban Collector | 2025+ |
| CSAH-8 | CSAH-2/22/26 | TH-18 | 8.00 | 59 | 2001 | 19 | Fair | 52 | 7 | 280-500 CSAH | Rural Major and Urban Collector | 2022 |
| CSAH-8 | CSAH-14 | CSAH-14 | 6.10 | 59 | 2009 | 11 | Fair | 52 | 7 | 280-500 CSAH | Rural Major and Urban Collector | 2025+ |
| CSAH-10 | N JCT TH-18 | PECURI ROAD | 3.79 | 65 | 2007 | 13 | Good | 56 | 9 | 500-2800 CSAH | Rural Major and Urban Collector | 2025+ |
| CSAH-116 | CSAH-116 | N JCT CSAH-2 | 3.60 | 57 | 1999 | 21 | Fair | 48 | 9 | 500-2800 CSAH | Rural Major and Urban Collector | 2022 |
| CSAH-45 | TH-210 | TH-371 | 1.99 | 65 | 2017 | 3 | Good | 56 | 9 | 500-2800 CSAH | Rural Major and Urban Collector | 2025+ |
| CSAH-48 | COLLEG DR | SWATH ST BRAINERD | 0.92 | 65 | 2014 | 6 | Good | 56 | 9 | 500-2800 CSAH | Rural Major and Urban Collector | 2025+ |
| CSAH-151 | CR-113 | S COLIN | 0.40 | 57 | 1999 | 21 | Fair | 48 | 9 | 0-500 CSAH | Rural Minor Collector | 2020 |
| CSAH-1 | CSAH-66 | CSAH-3 | 4.44 | 63 | 2002 | 18 | Good | 52 | 11 | 280-500 CSAH | Rural Minor Collector | 2025+ |
| CSAH-4 | LAKESHORE DRIVE | CSAH-11 | 0.72 | 63 | 2020 | 20 | Good | 52 | 11 | 280-500 CSAH | Rural Minor Collector | 2023 |
| CSAH-8 | CSAH-2/27/26 | CSAH-2 | 5.00 | 59 | 2001 | 19 | Fair | 48 | 11 | 0-500 CSAH | Rural Major and Urban Collector | 2022 |

2020 County Road (CR) Priority List

| Road | From | To | Length | 2019 RQI | Last Project | Age | Condition Rating | RQI Threshold | 2019 RQI Delta | AADT Range | Functional Class | Program Year |
|-------------------|----------------------|----------------------------|--------|----------|--------------|-----|------------------|---------------|----------------|---------------|---------------------------------|--------------|
| CR-115 | S CITH-371 | CR-127 | 2.32 | 35 | 1985 | 35 | Poor | 52 | -17 | 280-500 CR | Rural Minor Collector | 2023 |
| CR-115 | CR-127 | N JCT TH-371 | 2.51 | 35 | 1985 | 35 | Poor | 52 | -17 | 280-500 CR | Rural Minor Collector | 2024 |
| CR-145 | POULACK ST | VETERANS ST (JUNKINS) | 0.64 | 35 | 2003 | 17 | Poor | 52 | -17 | 280-500 CR | Rural Minor Collector | 2020 |
| CR-107 | S CITH-371 | N CITH-371 | 3.25 | 39 | 1997 | 23 | Poor | 52 | -13 | 280-500 CR | Rural Minor Collector | 2021 |
| CR-133 | S CITH-371 | N CITH-371 | 4.50 | 35 | 2004 | 16 | Poor | 48 | -13 | 0-500 CR | Rural Minor Collector | 2020 |
| CR-116 | CSAH-3 | MISSION LANE ACCESS | 1.37 | 41 | 1998 | 22 | Fair | 52 | -11 | 280-500 CR | Rural Minor Collector | 2020 |
| CR-117 | TH-371 | CR-45 | 0.65 | 51 | 2004 | 16 | Fair | 56 | -11 | 1,000-5000 CR | Rural Major and Urban Collector | 2022 |
| CR-138 | TH-169 | TH-169 | 3.14 | 39 | 2004 | 16 | Poor | 48 | -9 | 0-500 CR | Rural Minor Collector | 2022 |
| CR-123 | CR-153 | CR-153 | 1.00 | 41 | 2001 | 19 | Fair | 48 | -7 | 0-500 CR | Rural Minor Collector | 2020 |
| CR-131 | KERINER DR | CSAH-45 (SLEEPY HOLLOW RD) | 6.03 | 43 | 2002 | 18 | Fair | 48 | -5 | 0-500 CR | Rural Minor Collector | 2025+ |
| CR-105 | CSAH-11 | MCNEAL ROAD | 3.10 | 45 | 2000 | 20 | Fair | 52 | -3 | 280-500 CR | Rural Minor Collector | 2020 |
| CR-109 | CSAH-3 | CSAH-19 | 4.86 | 49 | 2000 | 20 | Fair | 52 | -3 | 280-500 CR | Rural Minor Collector | 2021 |
| CR-113 | CSAH-51 | CSAH-2 | 4.94 | 47 | 2003 | 17 | Fair | 48 | -3 | 0-500 CR | Rural Minor Collector | 2022 |
| CR-128 | TH-210 | CSAH-59 | 2.87 | 47 | 1998 | 22 | Fair | 48 | -1 | 0-500 CR | Rural Minor Collector | 2021 |
| CR-153 | 1 MI WEST OF CSAH-45 | TH-371 | 1.50 | 51 | 2001 | 19 | Fair | 52 | -1 | 280-500 CR | Rural Minor Collector | 2020 |
| CR-108 | CR-108 | CSAH-8 | 2.07 | 49 | 2008 | 12 | Fair | 48 | 1 | 0-500 CR | Rural Minor Collector | 2025+ |
| CR-127 (PARADISE) | NE CO 5 SEC 33 | 0.65 M M S | 0.67 | 51 | 2012 | 8 | Fair | 48 | 3 | 0-500 CR | Rural Minor Collector | 2025+ |
| CR-144 | TH-25 | CR-144 | 1.00 | 51 | 2005 | 15 | Fair | 48 | 3 | 0-500 CR | Rural Minor Collector | 2020 |
| CR-153 | CR-153 | WILST COUNTY LINE | 1.00 | 55 | 2010 | 10 | Fair | 52 | 3 | 280-500 CR | Rural Major and Urban Collector | 2020 |
| CR-126 | W COLIN | TH-210 (GREEN GABLES RD) | 3.60 | 57 | 2000 | 20 | Fair | 52 | 5 | 280-500 CR | Rural Major and Urban Collector | 2024+ |
| CR-131 | TH-371 | COBBING RD | 2.00 | 55 | 2002 | 18 | Fair | 48 | 7 | 0-500 CR | Rural Minor Collector | 2022 |
| CR-145 | CSAH-16 | CSAH-16 | 3.19 | 59 | 2003 | 17 | Fair | 52 | 7 | 280-500 CR | Rural Minor Collector | 2023 |

Adopted 4/14/20

2020-2024 HIP

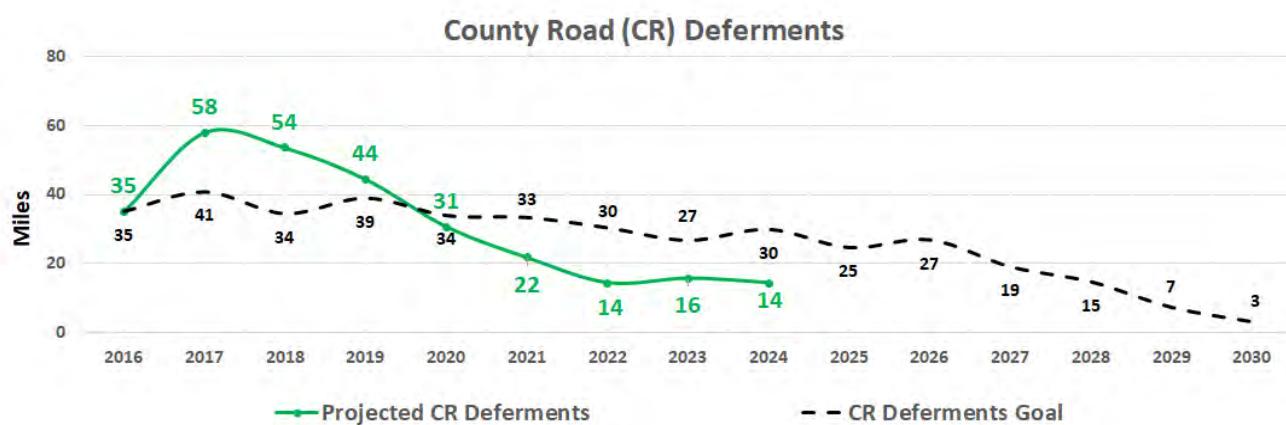
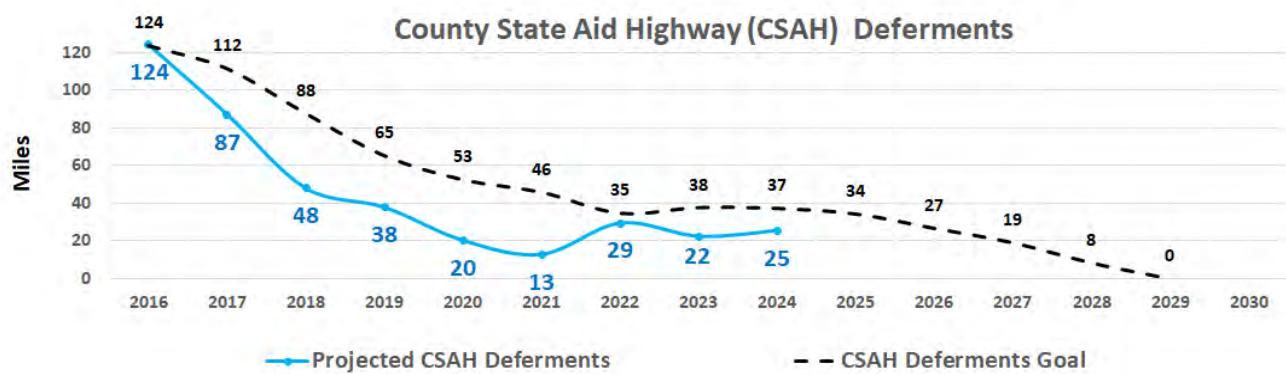
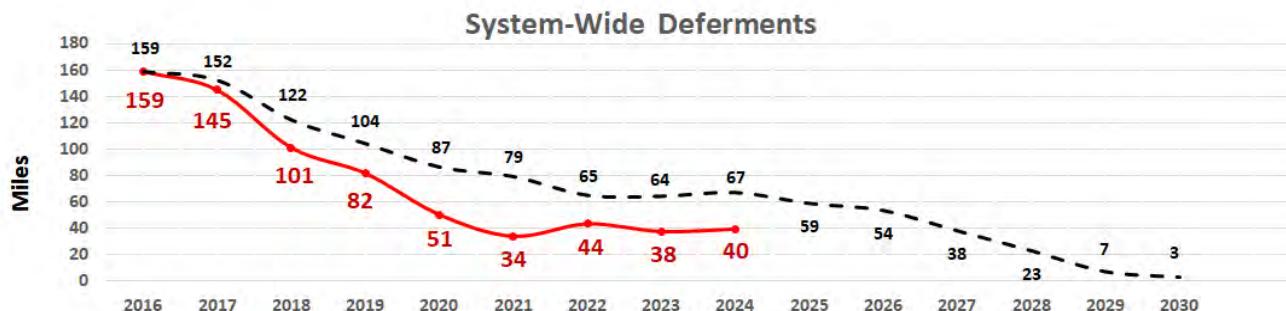
39

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 to make roadway improvements as soon as the RQI threshold is reached. Please refer to page 41 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

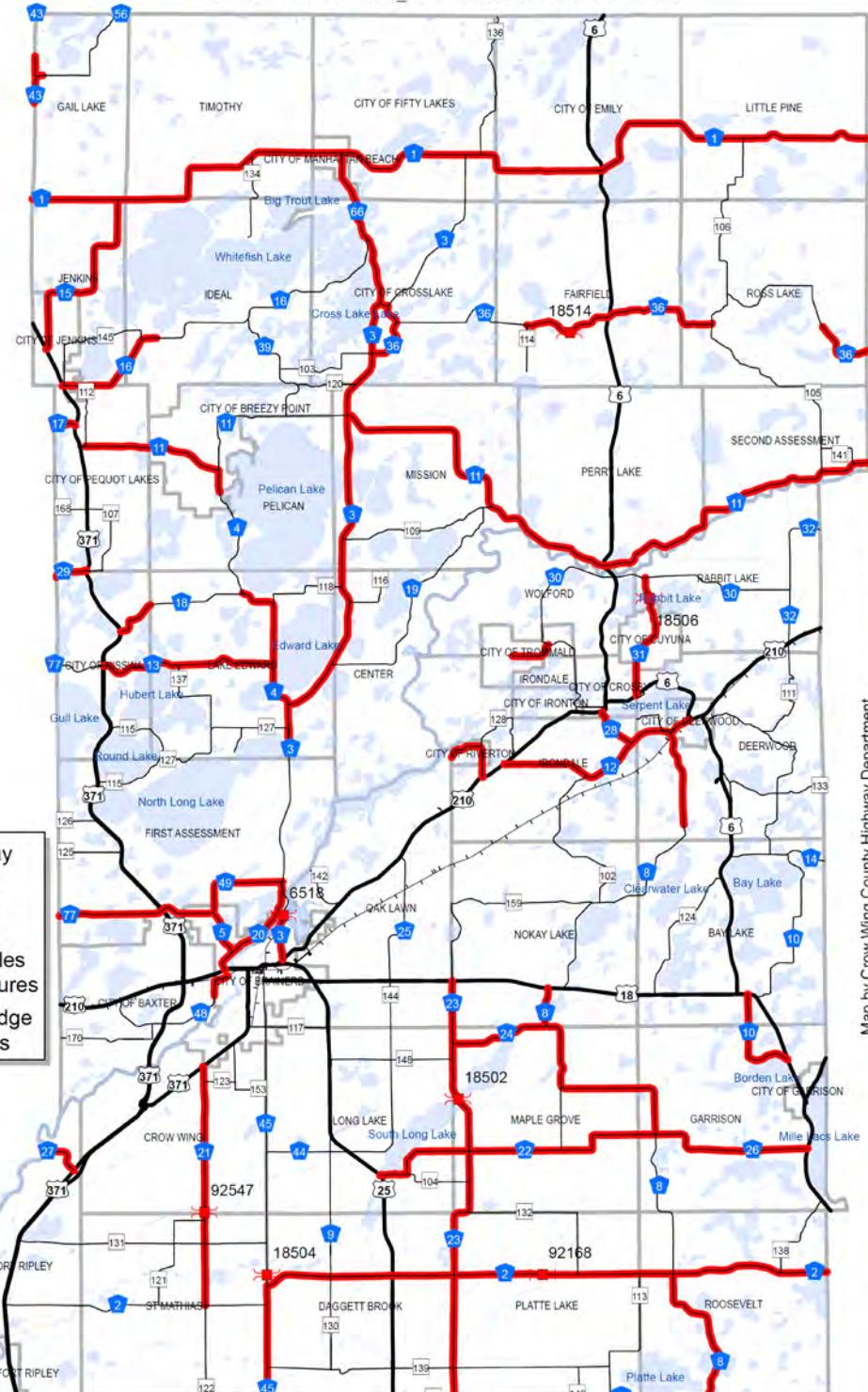




2016-2025 COUNTY STATE AID HIGHWAY (CSAH) SALES TAX IMPLEMENTATION PLAN

ATTACHMENT B

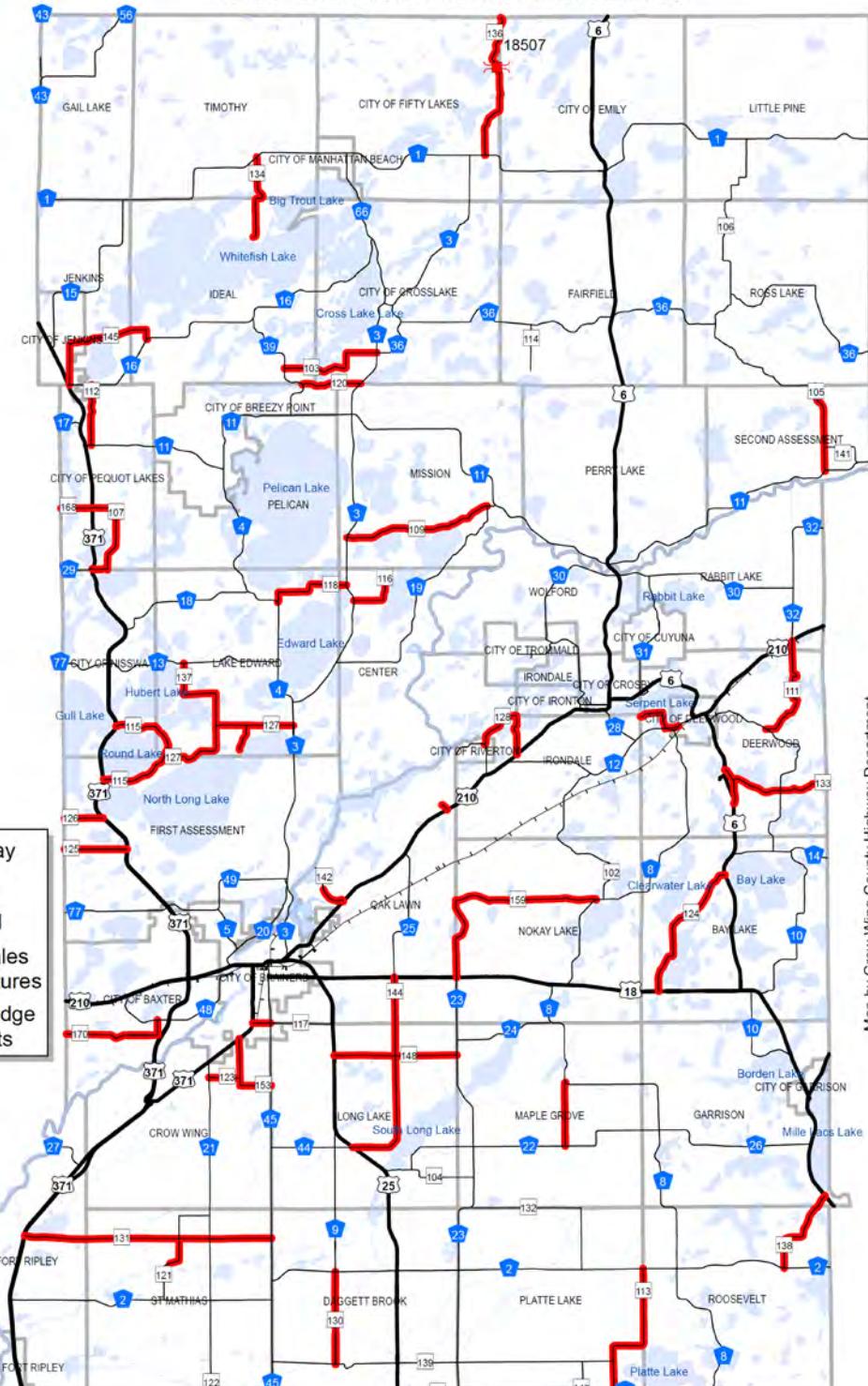
CROW WING COUNTY RESOLUTION 2015-68





2016-2025 COUNTY ROAD (CR) SALES TAX IMPLEMENTATION PLAN

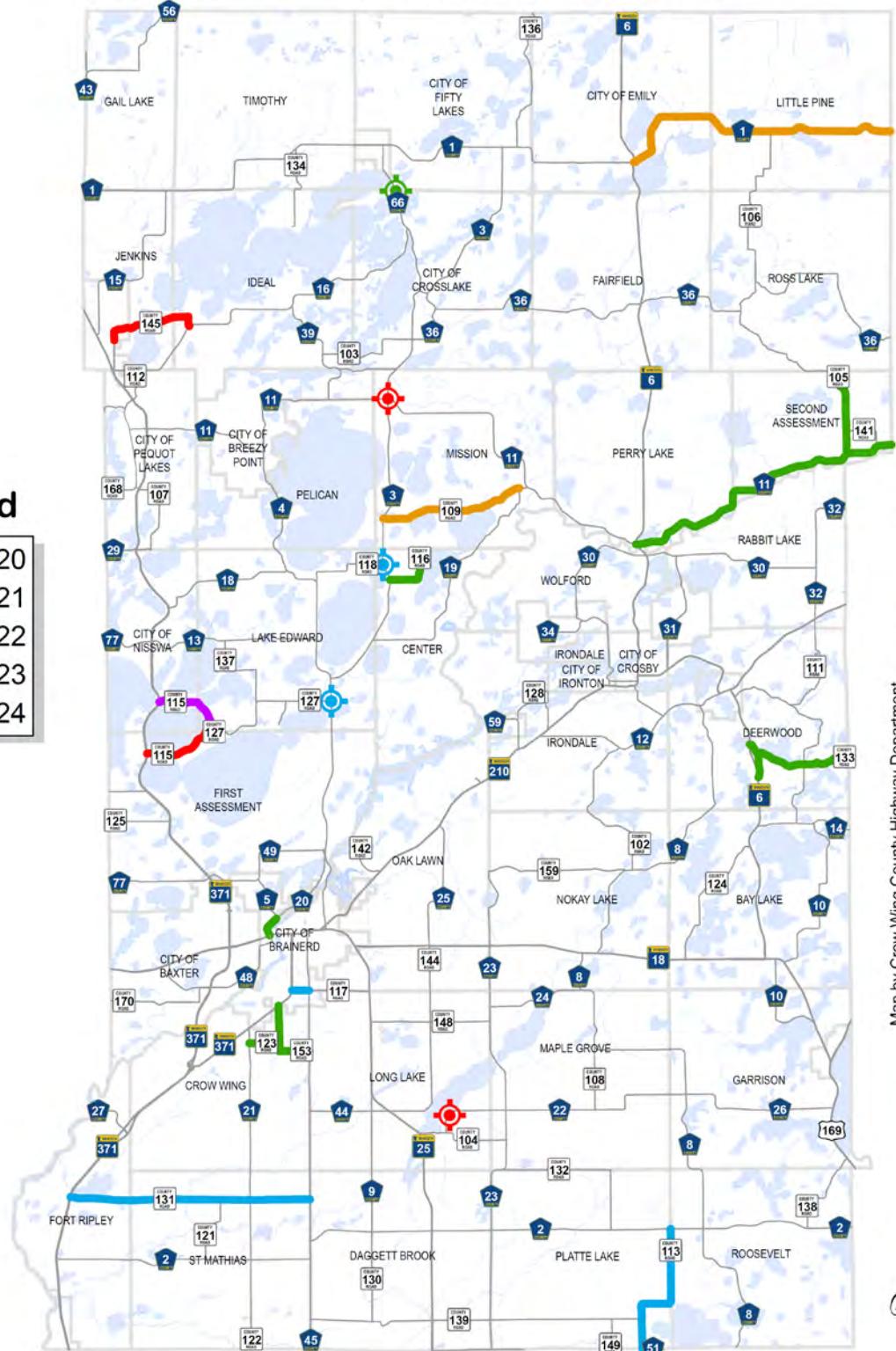
ATTACHMENT A CROW WING COUNTY RESOLUTION 2015-68



CROW WING COUNTY 2020 - 2024 SALES TAX PROJECTS

Legend

- 2020
- 2021
- 2022
- 2023
- 2024



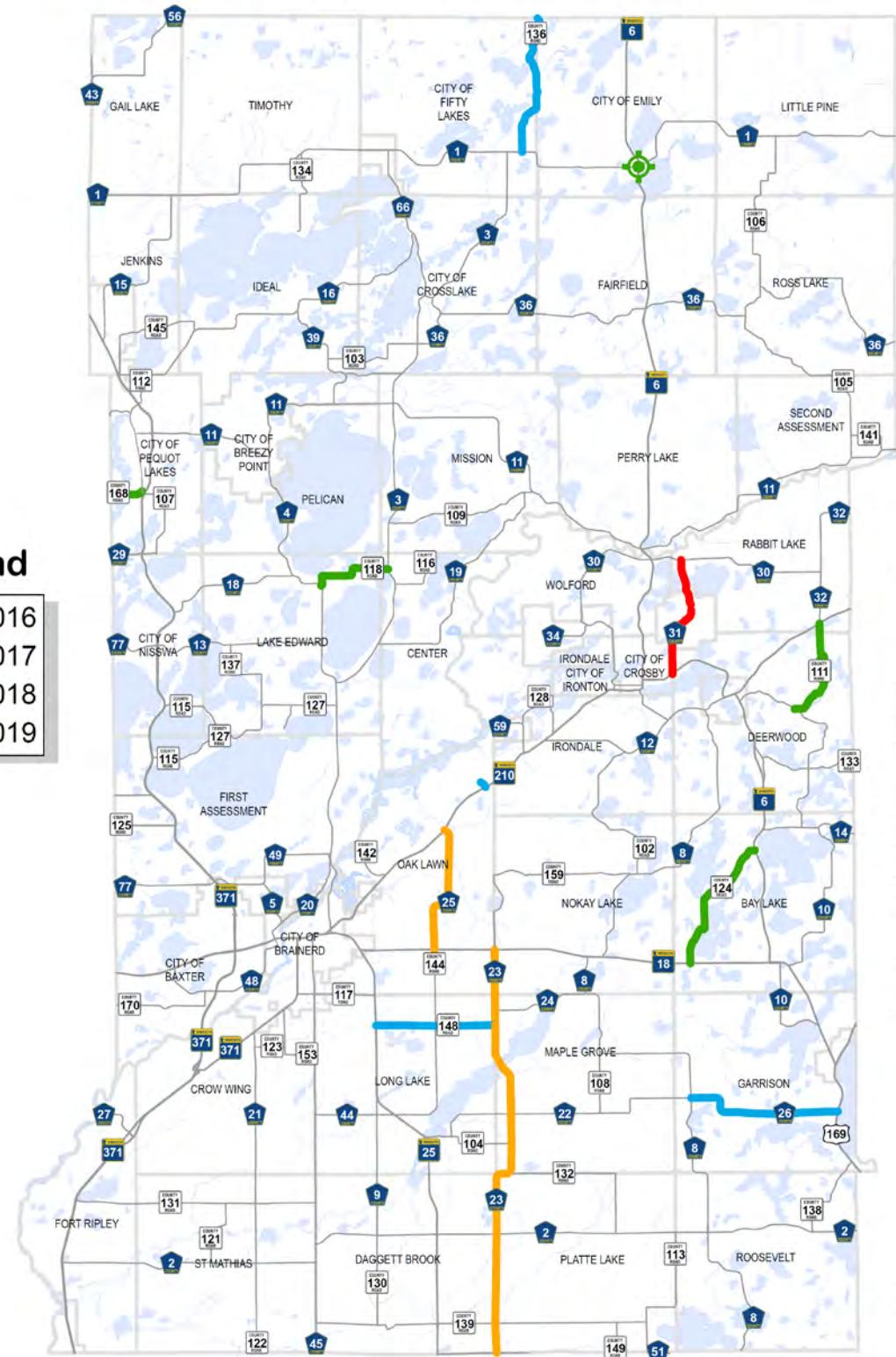
3/24/2020

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

CROW WING COUNTY 2016 - 2019 SALES TAX PROJECTS

Legend

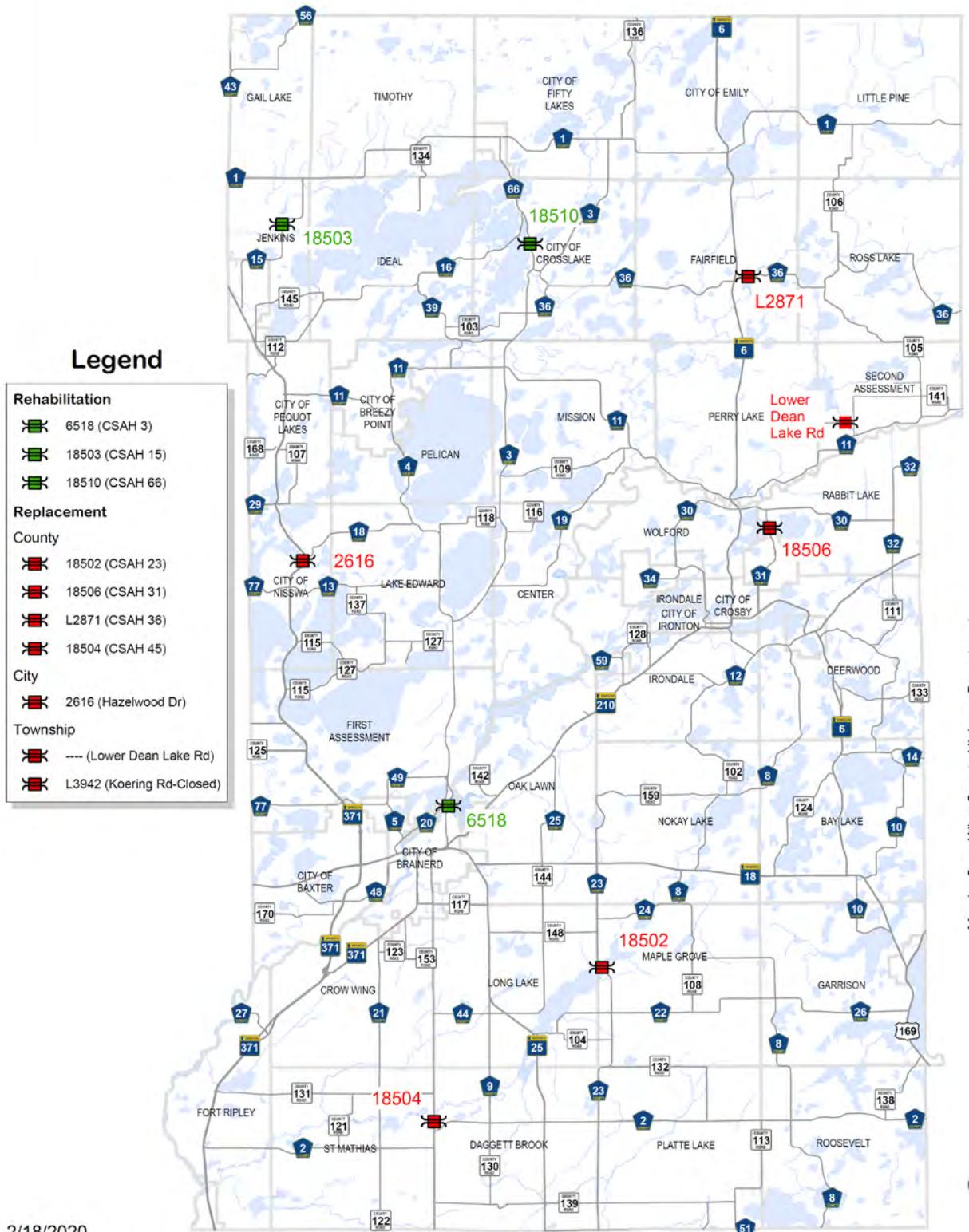
- 2016
- 2017
- 2018
- 2019



2/25/2020

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.

CROW WING COUNTY BRIDGE PRIORITY LIST



2/18/2020

Adopted 4/14/20

2020-2024 HIP

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2020 CSAH/CR Bridge Replacement Priority List

| Bridge Number | Location | Road System | Year Built | ADT | Local Planning Index | Suff. Rating | Replacement Cost | Funding | Remarks |
|---------------|----------------------------|-------------|------------|--------------|----------------------|--------------|------------------|---------------------------|---|
| 18502 | CSAH 23 (Noka River) | CSAH | 1960 | 650 (2015) | 62 | 76.3 | \$480,000 | State Bonding/State Aid | Deteriorating condition of the superstructure and substructure. Longitudinal cracks in lower legs of the channels. The piles have moderate to advanced decay occurring w/ isolated section loss. In initial planning and design w/ replacement anticipated in 2021. |
| 18504 | CSAH 45 (Noka River) | CSAH | 1970 | 940 (2015) | 59 | 68.0 | \$716,000 | State Bonding/State Aid | Structurally Deficient. Deteriorated condition of the center channels in the center and north spans. The rest of the superstructure continues to deteriorate with longitudinal cracks in lower legs of the channels. In initial planning w/ replacement anticipated in 2022. |
| 18506 | CSAH 31 (Rabbit Lake) | CSAH | 1974 | 1,250 (2015) | 61 | 62.5 | \$838,000 | State Bonding/State Aid | Structurally Deficient. Deteriorating condition of the superstructure. Rusting occurring in the steel bridge beams. With up to 25% section loss, the deterioration of the outside beams is too far advanced for painting to be practical. Need to plan for a replacement in the next 5 to 10 years. LEAD PAINT! |
| L2871 | CSAH 36 (Mud Brook) | CSAH | 1936 | 225 (2015) | 53 | 67.5 | \$456,000 | State Bonding/State Aid | Structurally Deficient. General Deterioration of exposed concrete surfaces and cold joints below the waterline. Too narrow for current traffic level. Currently in the preliminary design phase. |
| 6518 | CSAH 3 (Mississippi River) | CSAH | 1950 | 8,700 (2015) | 76 | 74.2 | \$6,346,100 | 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. Bridge is restricted to some over weight vehicles. Anticipate a \$250K to \$300K rehab and paint project in 5 to 10 years. |
| 92168 | CSAH 2 (Daggett Brook) | CSAH | 1967 | 1,550 (2015) | 60 | 87.8 | \$320,700 | State Bonding/State Aid | Galvanized steel plate culvert. Rusting and pitting at and below the waterline. |
| 92547 | CSAH 21 (Hay Creek) | CSAH | 1960 | 1,300 (2015) | 62 | 83.1 | \$320,700 | State Bonding/State Aid | Galvanized steel plate culvert. Rusting and pitting on the lower 2/3 of the pipe with isolated flaking rust appearing on the lower 1/3 at and below the waterline. |
| 18510 | CSAH 66 (Daggett Brook N.) | CSAH | 1979 | 5400 (2015) | 75 | 95.0 | \$2,935,300 | State Bonding/State Aid | Concrete wearing surface and fascia repair. There are cracks in the concrete surface along the bridge "T" beam joints. There is delamination on the outside faces of the bridge that if left unchecked could be a danger to passing boaters. Anticipate a \$400K deck rehab project in 5 to 10 years. |
| 18507 | CR 136 (Crooked Creek) | CR | 1974 | 330 (2015) | 67 | 83.2 | \$300,200 | State Bonding/ Local Levy | General Deterioration. Initial section loss of the wood piling. Approach fill is eroding away behind the backer boards & wing walls, causing sinkholes to develop in the approaches. Planning for a new bituminous wearing surface in 2019 in conjunction with planned road work. |
| 18503 | CSAH 15 (Pine River) | CSAH | 1971 | 560 (2015) | 72 | 90.6 | \$1,644,400 | State Bonding/State Aid | Bridge maintenance and improvements. Anticipate a \$150K for a deck repairs and construction of approach panels. Work is scheduled w/ the bituminous road paving in 2021. |

Replacement costs are projected out to the year 2025 using an inflation factor of 3% per year, unless an anticipated year of construction is included in the remarks. Bridges highlighted in yellow are contained in the 2020 Crow Wing County bridge priority resolution (2020-9).

2020 Township Bridge Replacement Priority List

| Bridge Number | Location | Road System | Year Built | ADT | Local Planning Index | Suff. Rating | Replacement Cost | Funding | Remarks |
|---------------|----------------------------|-------------|------------|-----|----------------------|--------------|------------------|---|--|
| L2849 | Oak Lawn (Jordan Rd.) | TWP | 1915 | 20 | (1991) | 47 | 59.9 | \$201,300 | 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 | (1973) | 12 | 16.8 | \$604,000 | Town Bridge STRUCTURALLY DEFICIENT. CLOSED. Out of service since 1987. Through "town line" road. This bridge is eligible for inclusion in the National Register of Historic Bridges. |
| L5862 | Maple Grove (Leisure Lane) | TWP | 1972 | 60 | (1989) | 61 | 93.0 | \$277,100 | Town Bridge Posted at 26/40 tons. Through road serving properties along the south shore of Upper South Long Lake. Initial deterioration of the wood piles and the fasteners in the wood slab superstructure. |
| - | 2nd Assess | TWP (SAD) | 1979 | - | - | - | \$198,000 | Town Bridge Dead end rural road serving residential and lake access. Existing 6 foot railway tank car culvert is under sized and the road frequently over tops. Current culvert replaced a 12 foot long bridge (no. L2887). | |

Replacement costs are projected out to the year 2025 using an inflation factor of 3% per year, unless an anticipated year of construction is included in the remarks.

Bridges highlighted in yellow are contained in the 2020 Crow Wing County bridge priority resolution (2020-9).

2020 City Bridge Replacement Priority List

| Bridge Number | Location | Road System | Year Built | ADT | Local Planning Index | Suff. Rating | Replacement Cost | Funding | Remarks |
|---------------|-------------------------------|-------------|------------|-----|----------------------|--------------|------------------|-----------|---------------|
| 2616 | Nisswa (Hazelwood Dr.) | City | 1928 | 850 | (2008) | 35 | 19.9 | \$291,113 | State Bonding |
| L2877 | Roosevelt Dr. (Crooked Creek) | City | 1960 | 15 | (1986) | 53 | 64.9 | \$366,200 | State Bonding |

Replacement costs are projected out to the year 2025 using an inflation factor of 3% per year, unless an anticipated year of construction is included in the remarks.
 Bridges highlighted in yellow are contained in the 2020 Crow Wing County bridge priority resolution (2020-9).

Contact Information



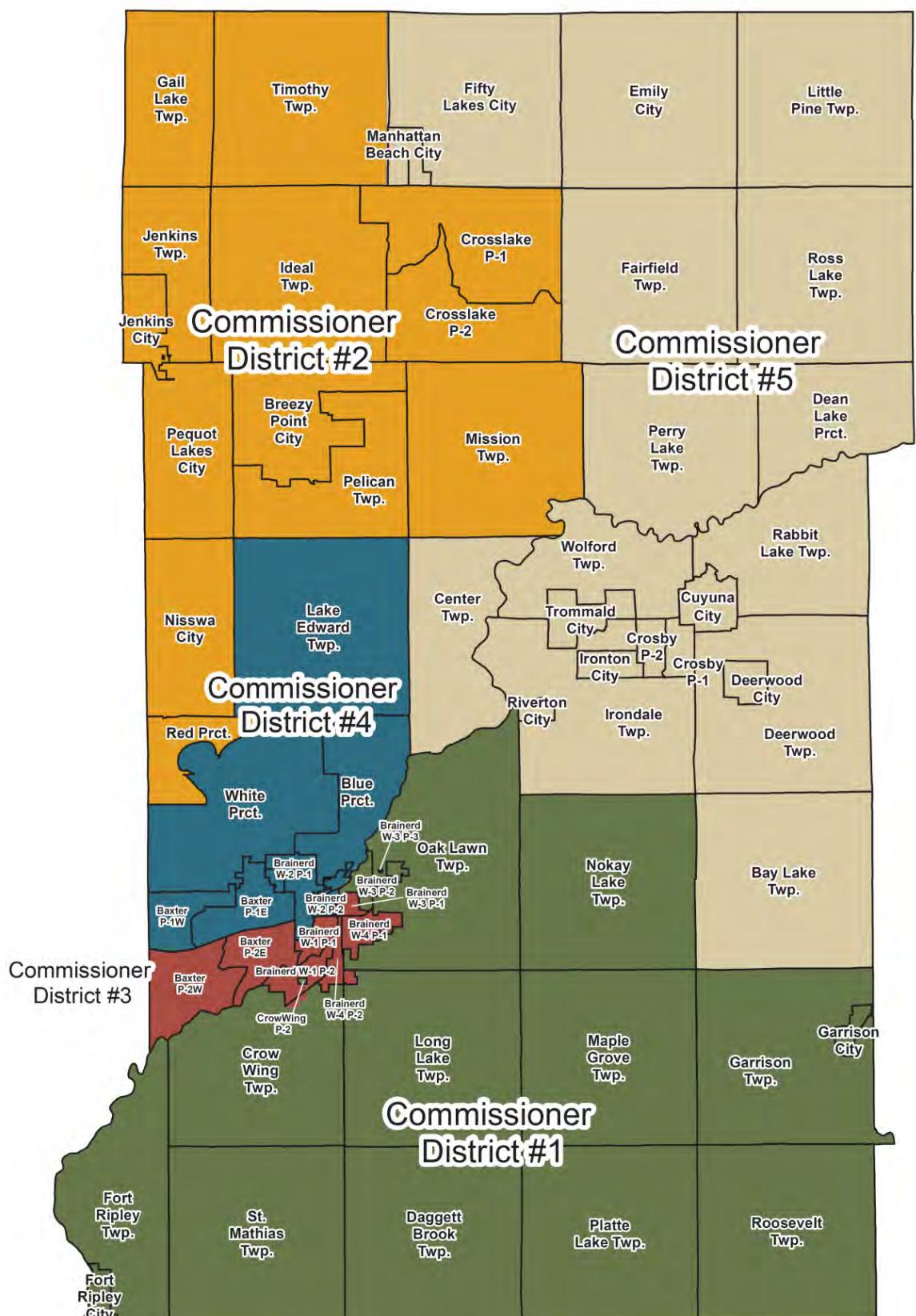
Crow Wing County Highway Department
16589 County Road 142
Brainerd, MN 56401
218-824-1110

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 |
| Bill Brekken | District 2 |
| Steve Barrows | District 3 |
| Rosemary Franzen | District 4 |
| Doug Houge | District 5 |



Notes





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.

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.



Glossary

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.

CARES Act is the Coronavirus Aid, Relief, and Economic Security Act is a \$2.2 trillion economic stimulus bill

CCA stands for Community Corrections Act

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.

CIBS stands for Collaborative Intensive Bridging Services, which is an intensive treatment program designed to service children ages 8 to 17 and their families in circumstances where community-based services have not been sufficient to meet the child's safety and mental health.

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.



Glossary

County Program Aid (CPA) was formerly known as Homestead and Agricultural Credit Aid (HACA).

COVID-19 (COVID) is caused by a coronavirus called SARS-CoV-2.

CR stands for County Road.

CSAH stands for County State Aid Highway.

Culture & Recreation includes activity of the Kitchigami Regional Library and other recreation.

Chronic Wasting Disease (CWD) is a prion disease that affects deer, elk, reindeer, silka deer and moose.

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.

DOOR 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.

EOC stands for Emergency Operations Center

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.

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.



Glossary

Landfill Fund is used to account for the operation, maintenance, and development of the County's solid waste landfill.

Leachate is any liquid that, in the course of passing through matter, extracts soluble or suspended solids, or any other component of the material through which it has passed.

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.

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.

MACCAC stands for Minnesota Association of Community Corrections Act Counties, which is an association of counties who operate corrections programming within their communities un the provisions of the Minnesota Community Corrections Act of 1973.



Glossary

MCAPS stands for Minnesota County Attorney Practice System, which is a software system used by the attorney's office to manage cases.

MCIS stands for Minnesota Counties Information Systems, which is a joint powers organization dedicated to providing quality, integrated information solutions through customized computer applications and responsive support to member counties.

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.

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.



Glossary

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.

PFAS stands for perfluorooctanoic acid

PFC stands for perfluorinated chemicals.

POR stands for Predatory Offender Registration.

Personal Protective Equipment (PPE) is equipment worn to minimize exposure of hazards that cause serious workplace injuries and illnesses.

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.

SFI stands for Sustainable Forestry Initiative.

SMT stands for Senior Management Team.



Glossary

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.

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.