

The background of the entire page is a photograph of the Crow Wing County Court House. The building is a large, light-colored stone structure with classical architectural features, including columns and a pediment. The words "1870 - CROW WING COUNTY COURT HOUSE - 1920" are carved into the stone above the entrance. An American flag flies on a tall pole in front of the building. The sky is blue with scattered white clouds.

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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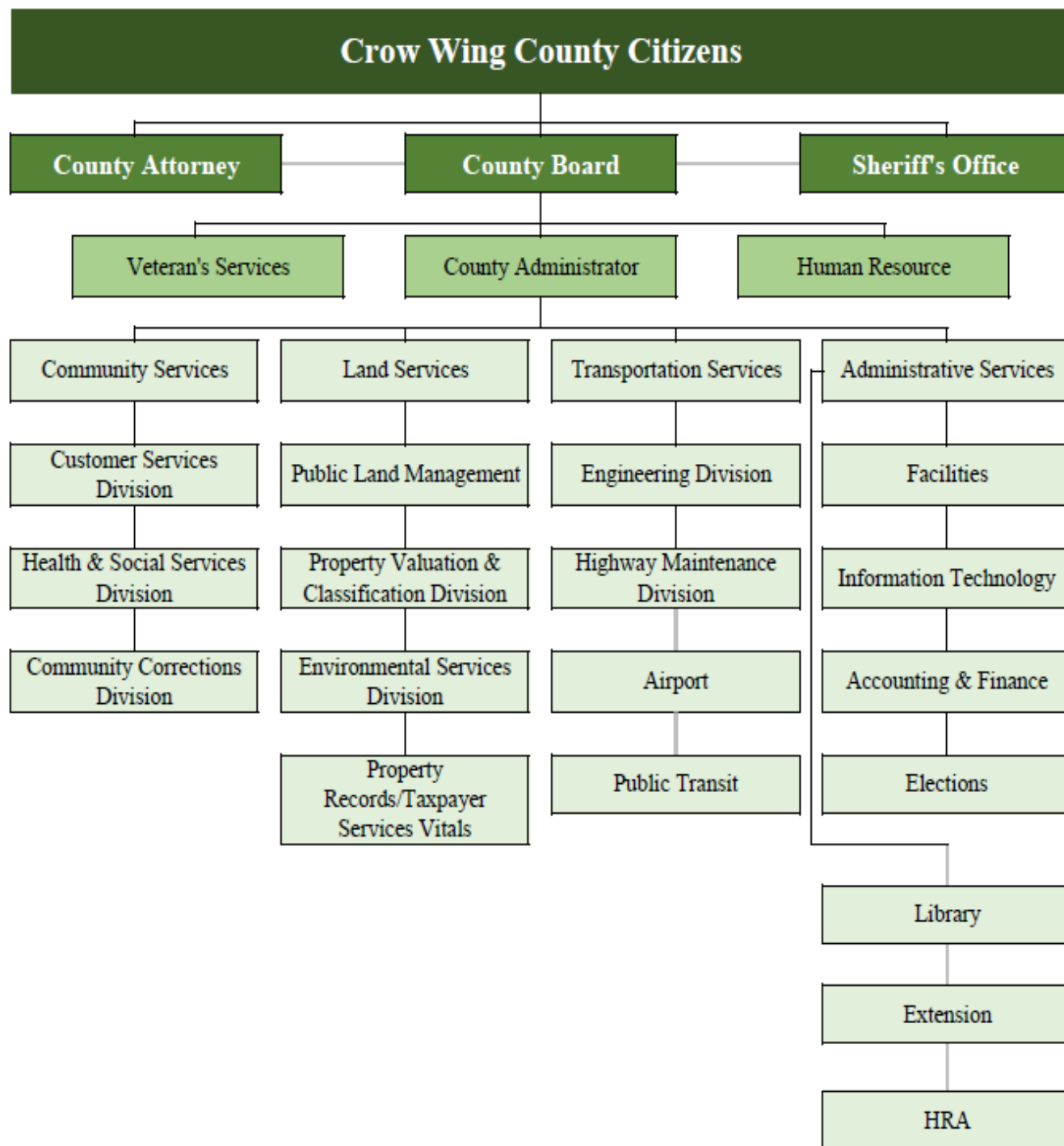
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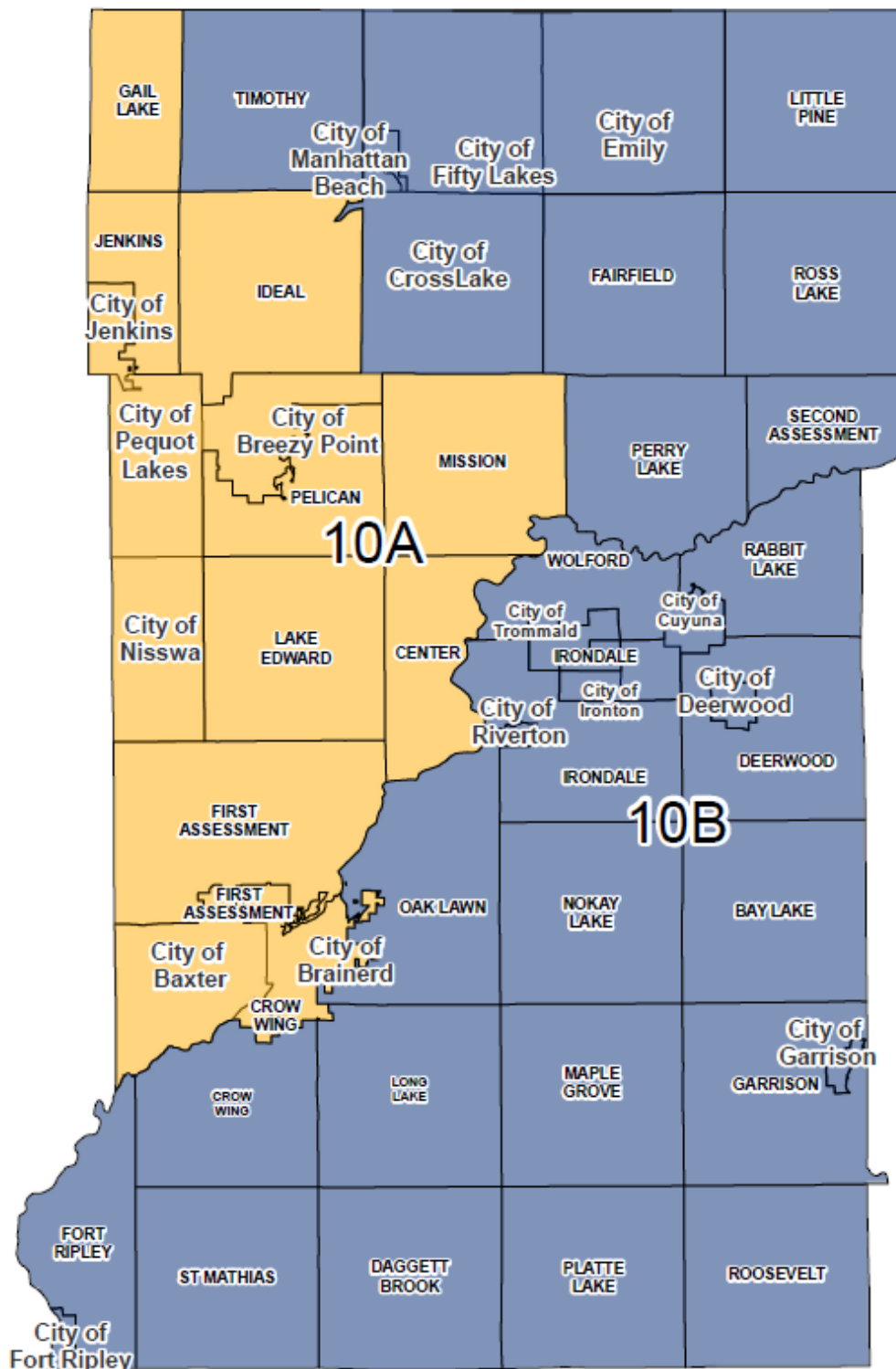
Organizational Chart







Crow Wing County Legislative Districts



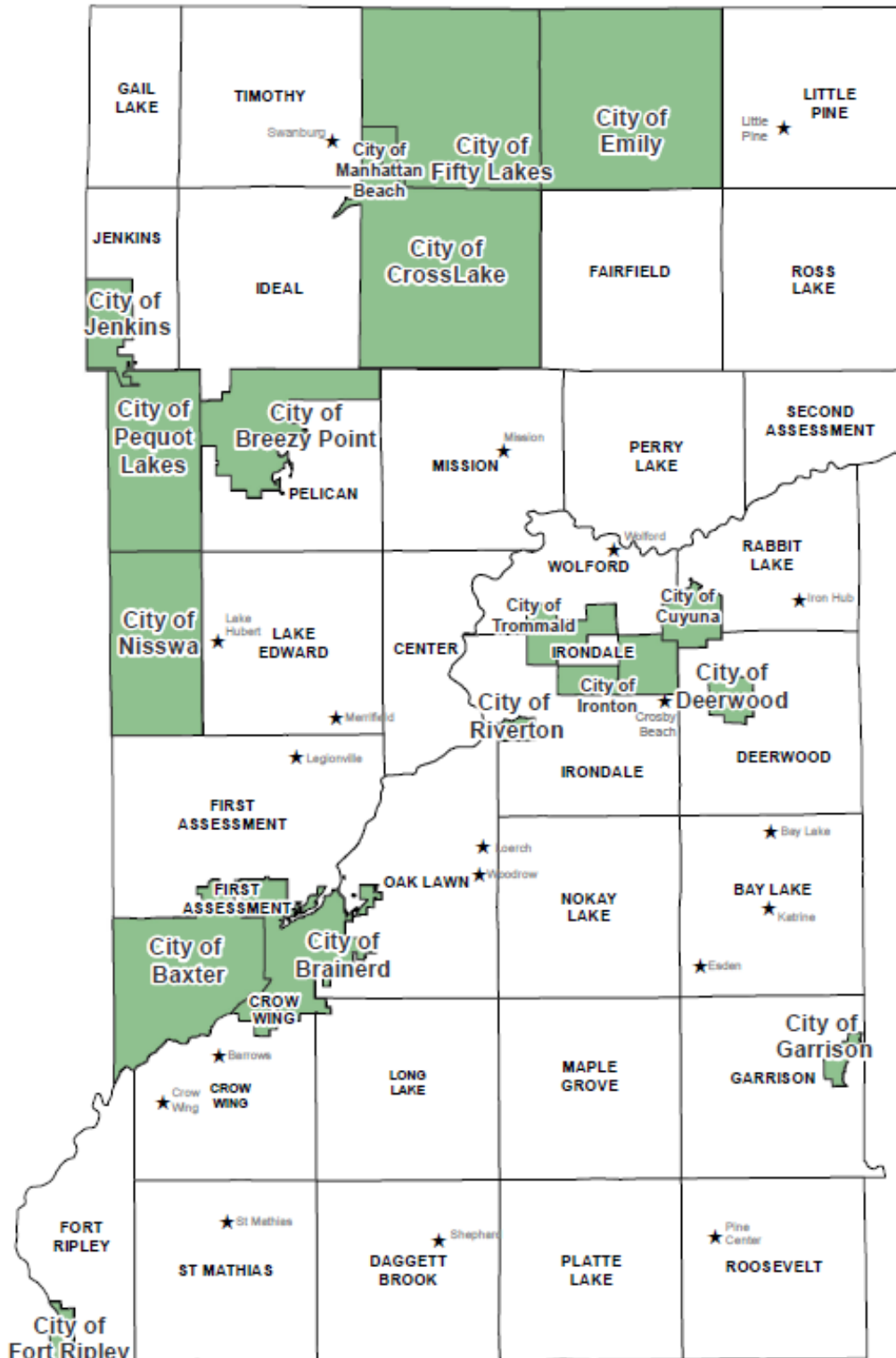
Legislative Districts

- 10A
- 10B
- Township/City Boundary

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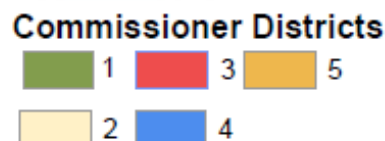
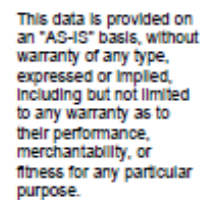


Crow Wing County Political Subdivisions



This data is provided on an "AS-IS" basis, without warranty of any type, expressed or implied, including but not limited to any warranty as to their performance, merchantability, or fitness







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

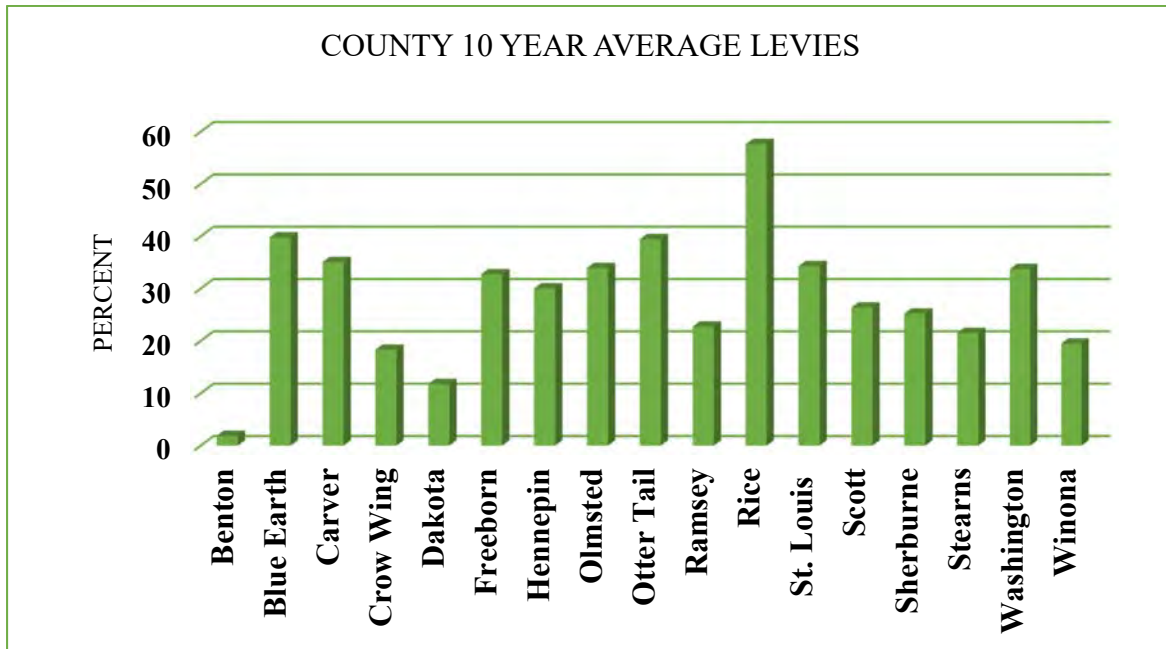
TO: County Board
FROM: Tim Houle, County Administrator
DATE: February 25, 2021
SUBJECT: 2021 Budget Highlights

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:



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.

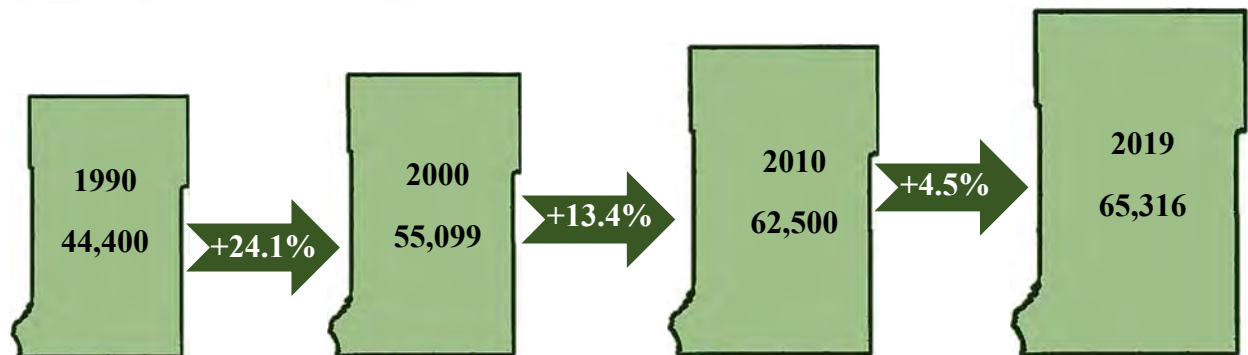
DEMOGRAPHICS

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

**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

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

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*

SECTION DESCRIPTION

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



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

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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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

CROW WING COUNTY BRainerd, MINNESOTA

Adopted by County Board

July 9, 2013

Amended November 26, 2019

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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%



Investment Policy

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 Depositary 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

CROW WING COUNTY BRainerd, MINNESOTA

Adopted by County Board

August 13, 2013

Amended November 26, 2019

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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

CROW WING COUNTY BRainerd, MINNESOTA

Adopted by County Board

November 13, 2013

Amended August 22, 2017

Reviewed November 26, 2019

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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.



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





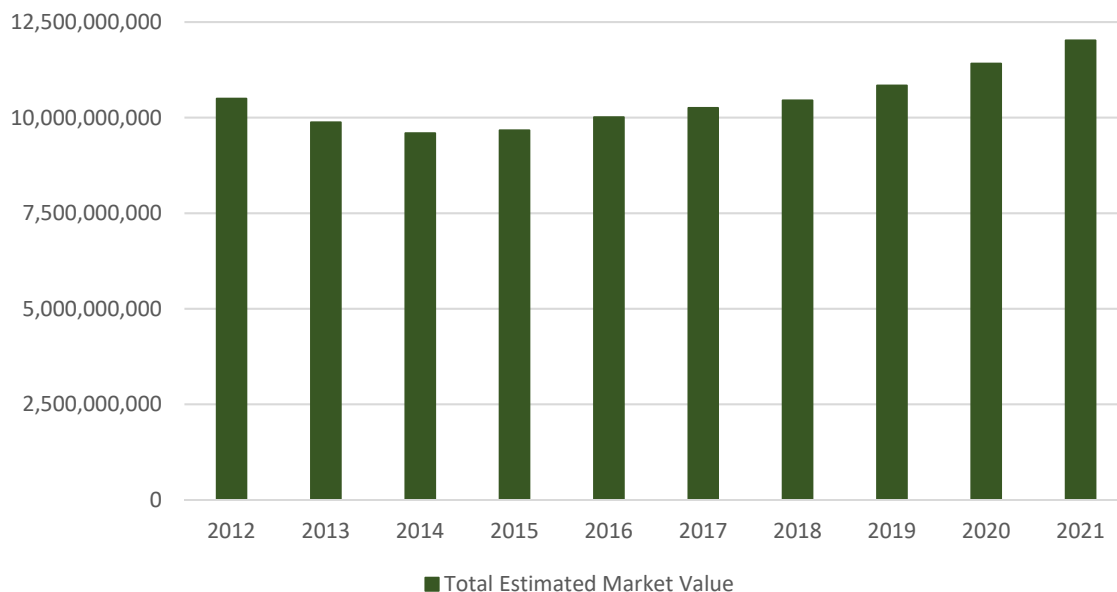
Historical Levy and Estimated Market Values

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)

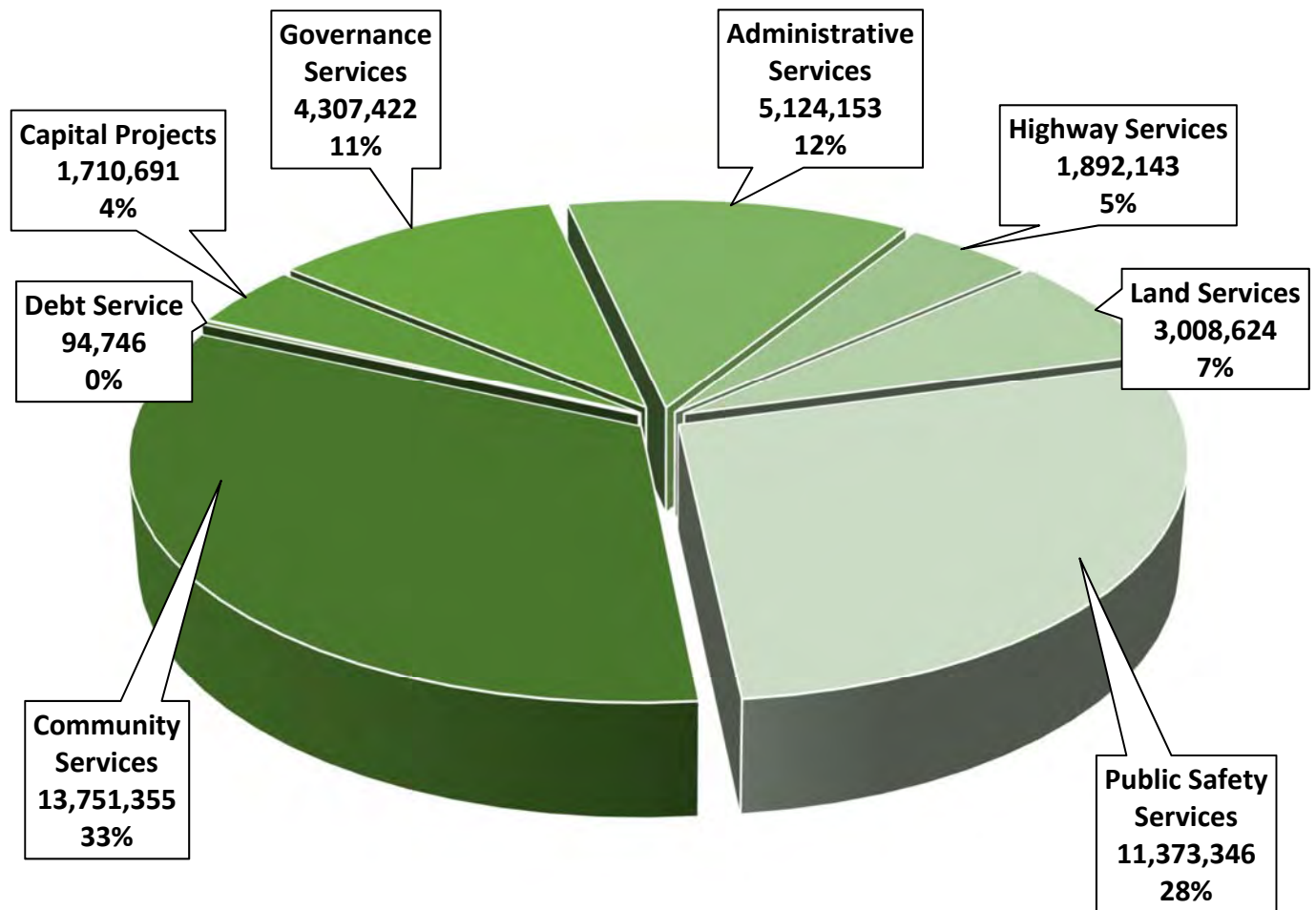


2021 Budget and Levy

WHERE THE PROPERTY TAX PORTION OF COUNTY REVENUE GOES:

PROPERTY TAX - \$41,262,480

EXCLUDING UNORGANIZED TOWNSHIPS

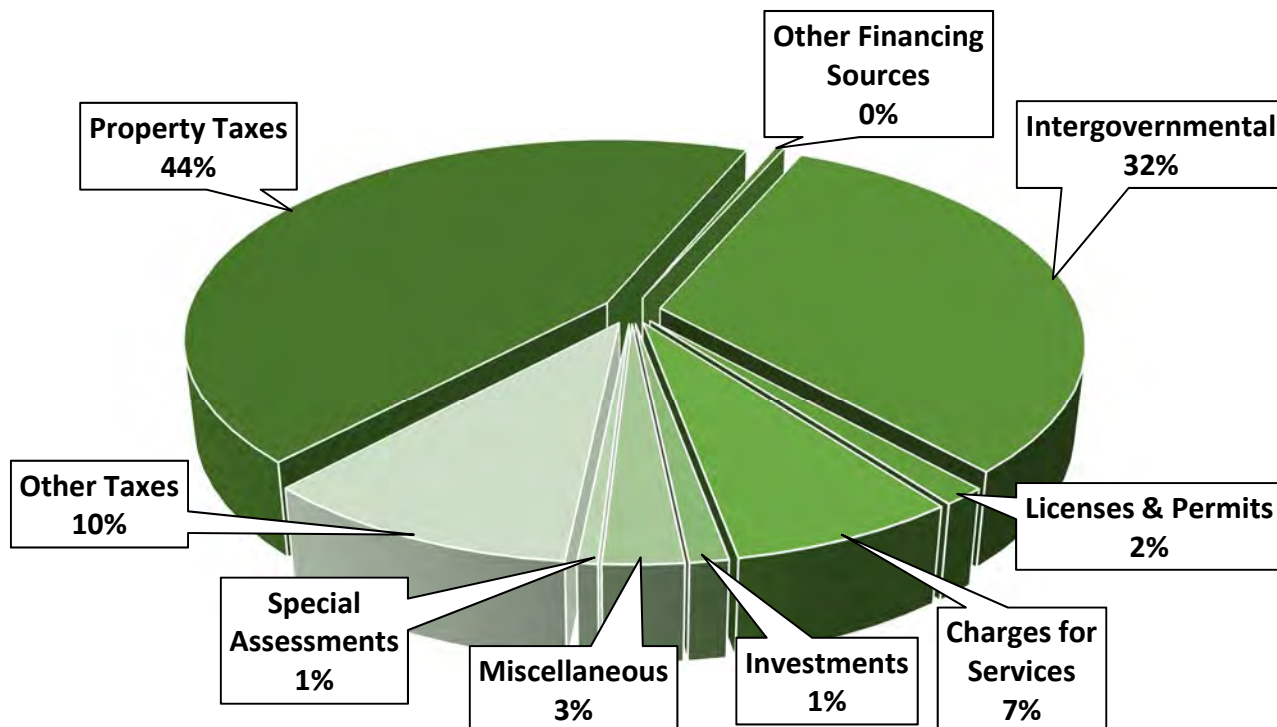




2021 Budget and Levy

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

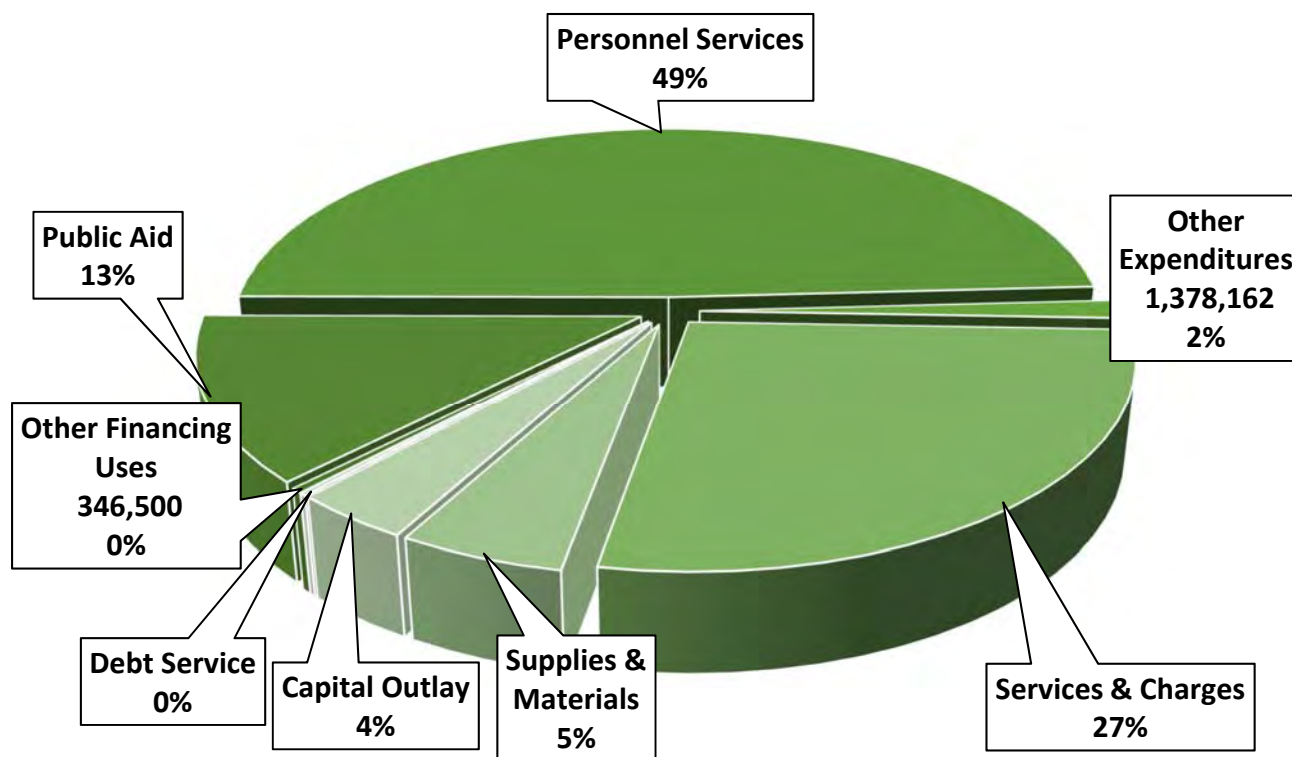




2021 Budget and Levy

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 – EXPENITURES (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

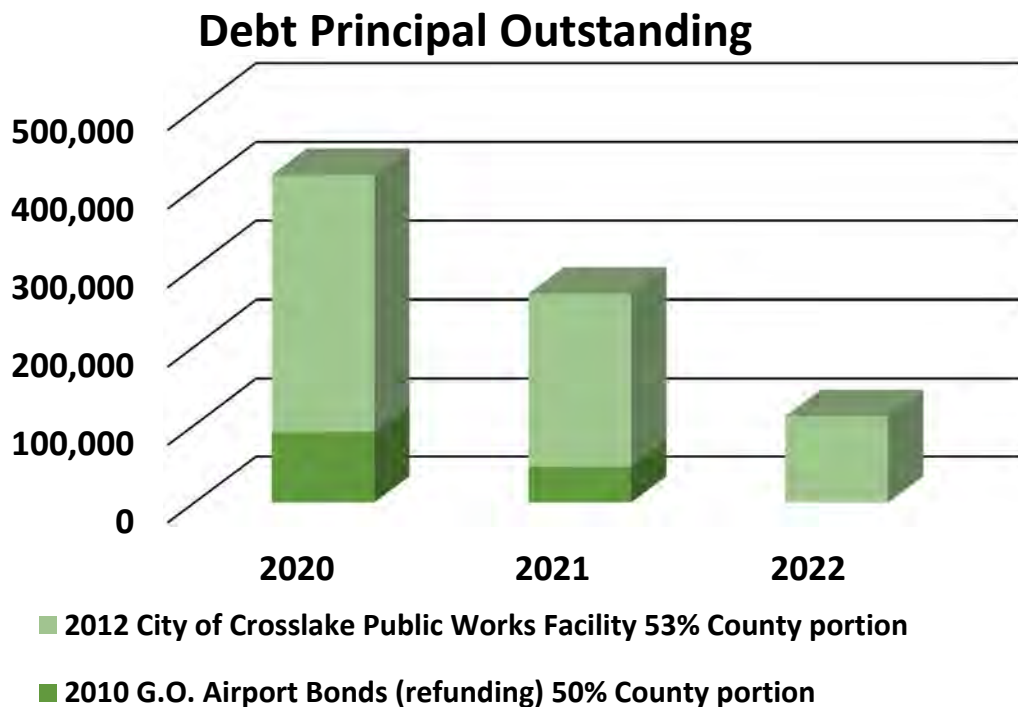
CROW WING COUNTY DEBT

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

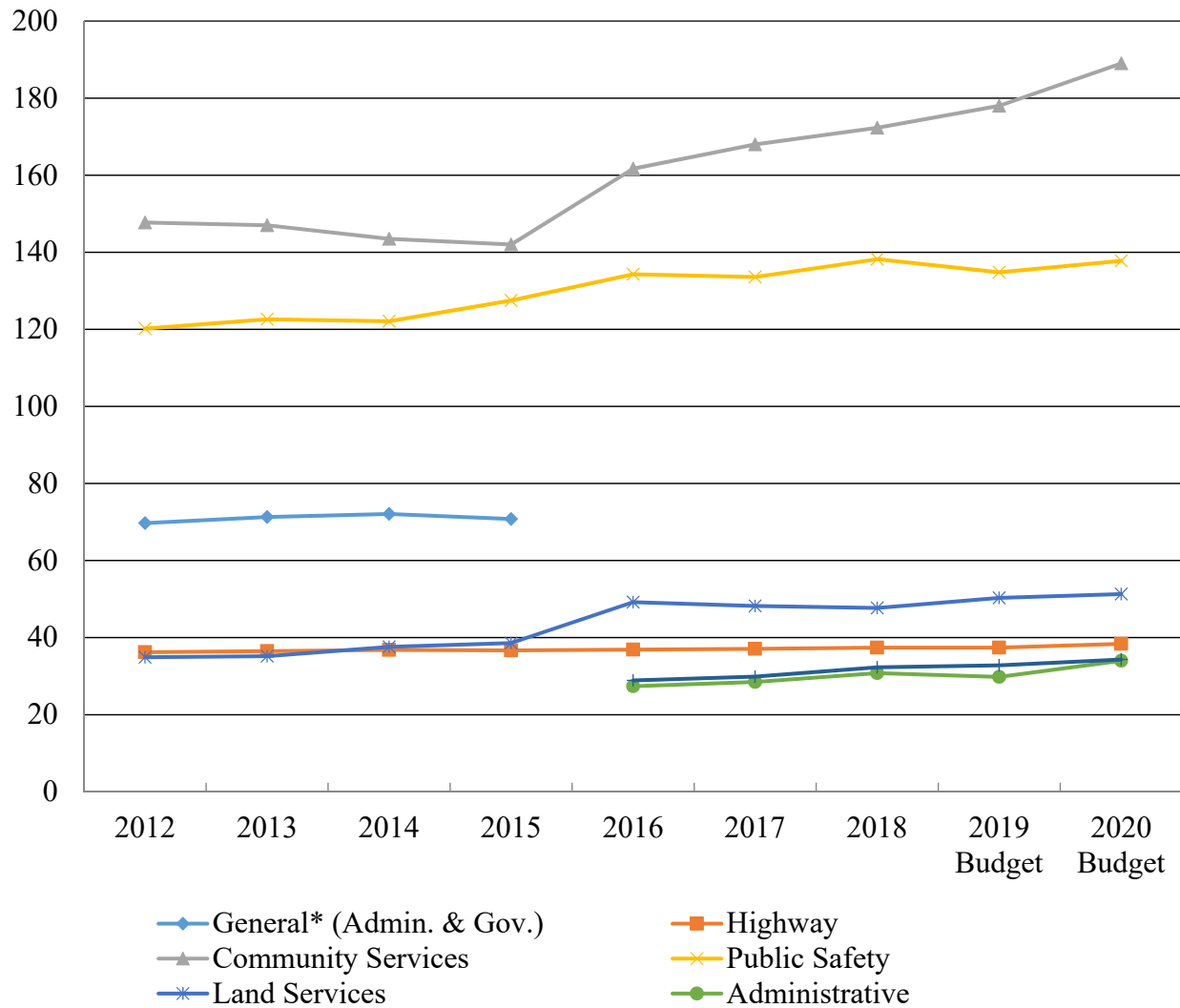
* In 2016, General was broken into Governance and Administrative Services

- In 2021, the County's proposed staffing levels of 504.9 FTE is an increase in staffing from the 2020 budget of 498.6 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.

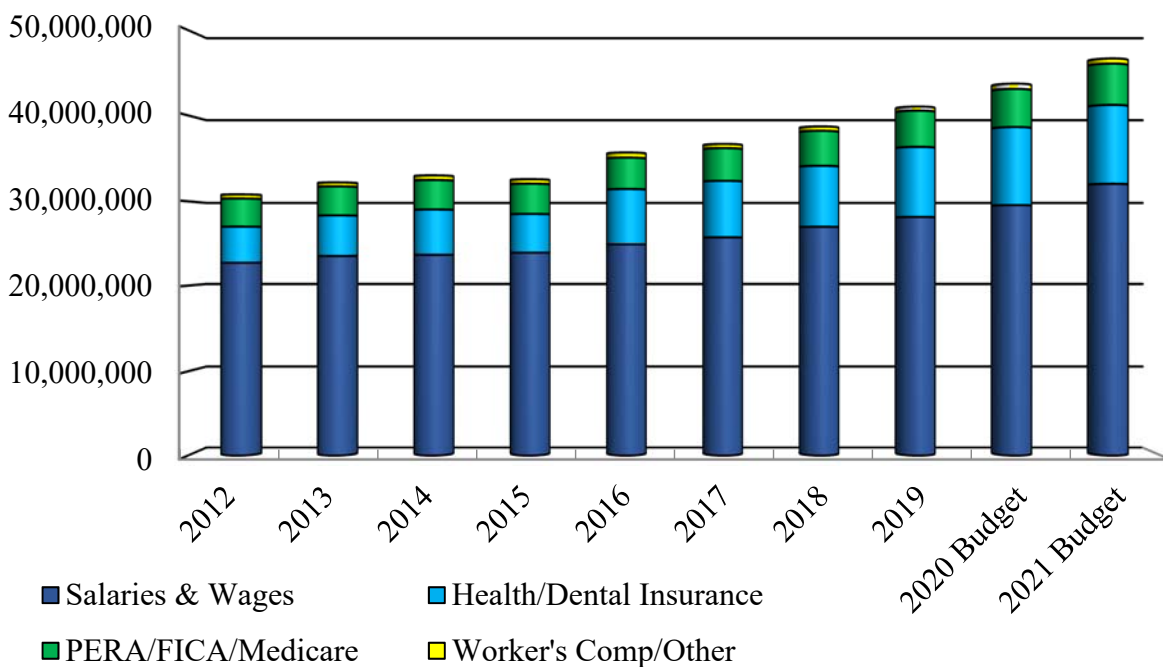


Human Capital Investments

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

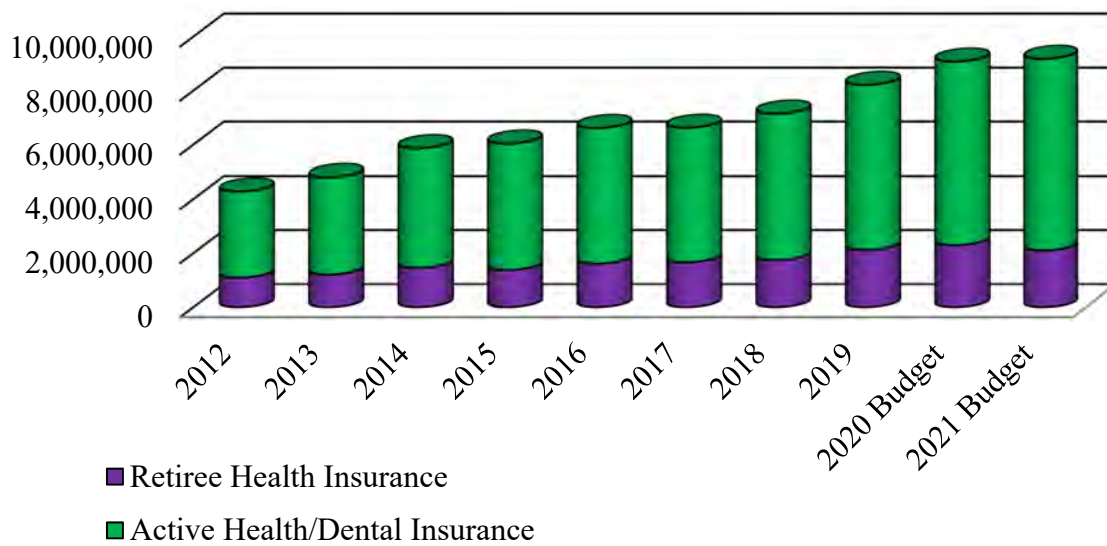
- The cost of health insurance remains a significant concern. Premium costs increased 110.6% from 2012 to 2021. The County has actively pursued plan design changes to curb the rising costs.
- Today the most popular county insurance option is a high deductible health plan with \$2,700 deductible for single 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

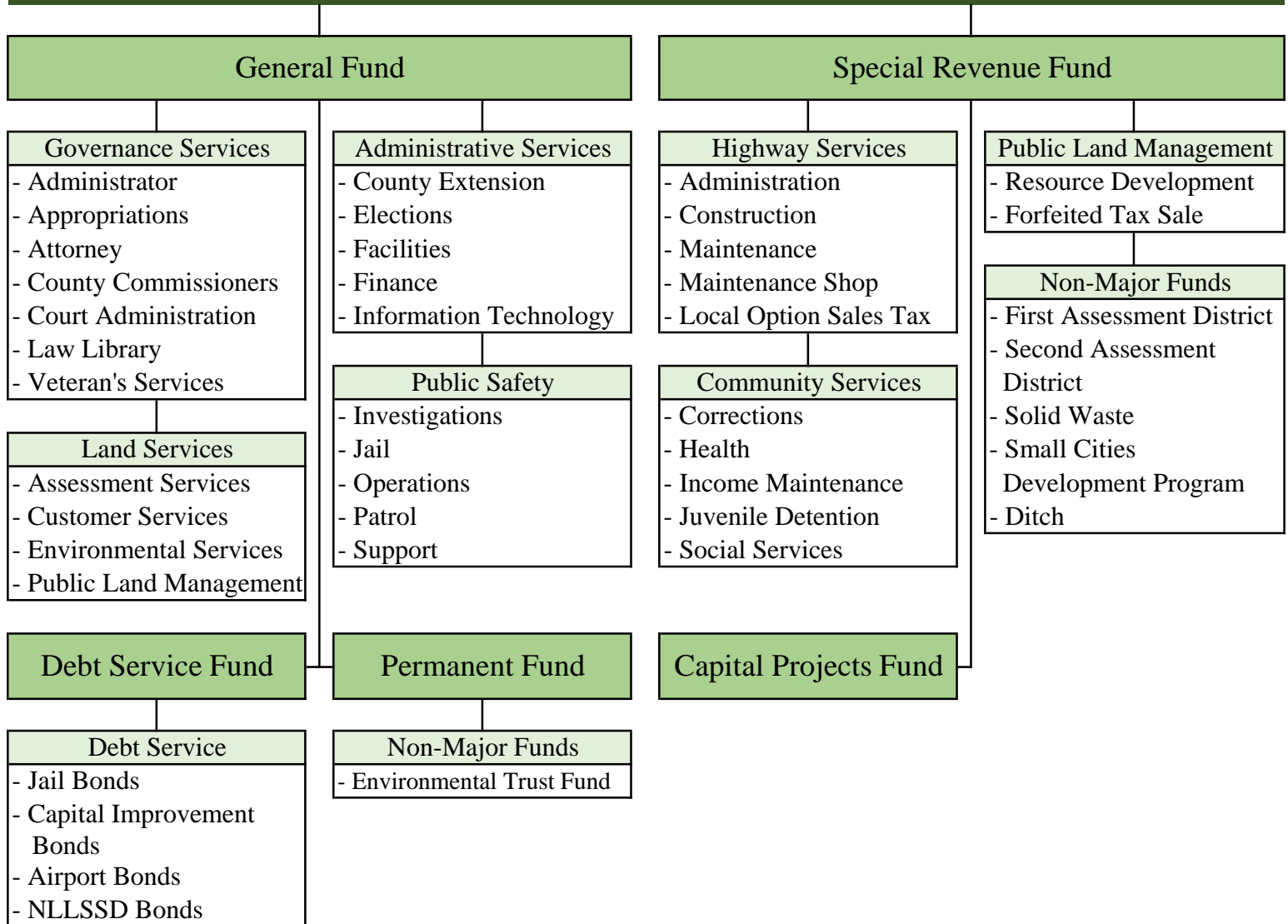


Crow Wing County's Highest Paid Employees (Minnesota Statutes 471.701)		
County Administrator	County Attorney	County Engineer
\$156,943	\$151,347	\$142,849



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.

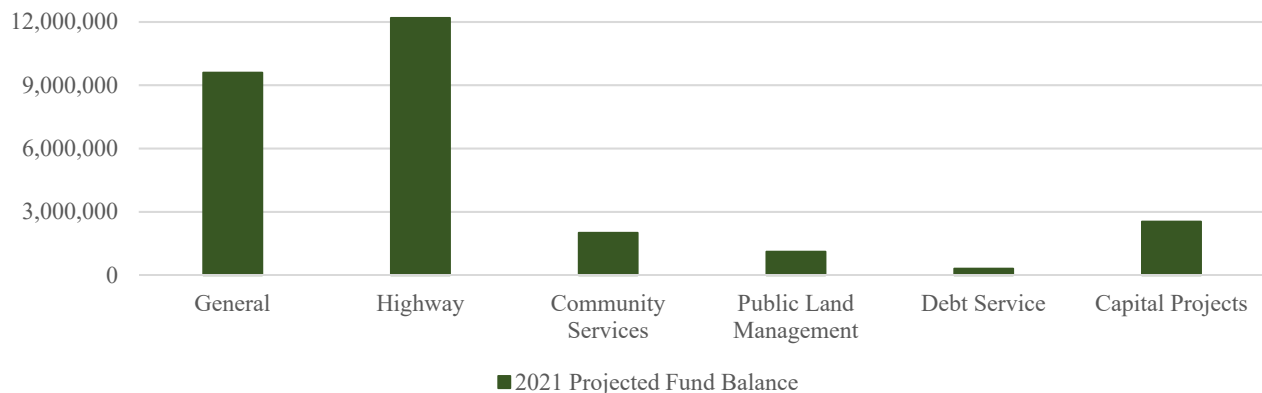
When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.



2021 Government Wide Budget

GOVERNMENTAL AND PROPRIETARY FUNDS						
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	2019/2020 % INC/(DEC)
FUNDS						
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 Government Wide Budget

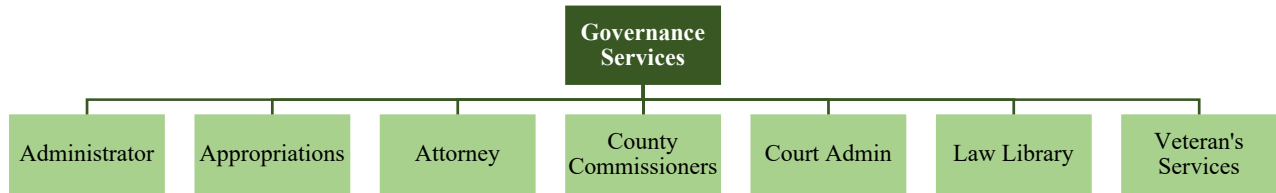
Major Changes in Fund Balances:

- 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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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



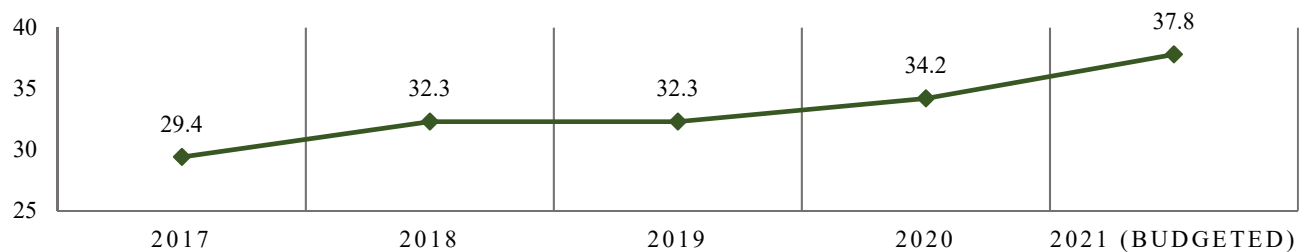
Governance Services



DEPARTMENT DESCRIPTION:

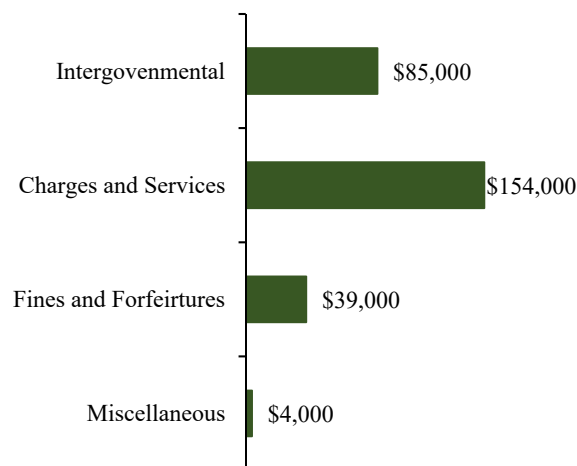
Governance Services is responsible for managing and ensuring the delivery of services and programs essential to the continued prosperity of Crow Wing County. Services include those from the County Board, the County Administrator, Appropriations, the County Attorney, Courts, Law Library, and Veteran's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

STAFFING SUMMARY:

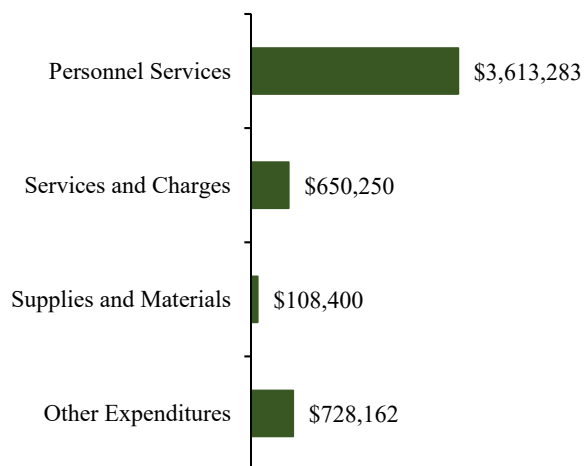


BUDGET OVERVIEW:

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)
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>					
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)
<u>REVENUES:</u>					
FINES & FORFEITURES	\$ 824	\$ 755	\$ -	\$ -	\$ -
TOTAL REVENUES	<u>\$ 824</u>	<u>\$ 755</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 7,878	\$ 6,020	\$ 7,013	\$ 6,560	\$ (453)
SERVICES & CHARGES	285,637	300,397	255,000	255,000	-
TOTAL EXPENDITURES	<u>\$ 293,515</u>	<u>\$ 306,417</u>	<u>\$ 262,013</u>	<u>\$ 261,560</u>	<u>\$ (453)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (292,691)</u>	<u>\$ (305,662)</u>	<u>\$ (262,013)</u>	<u>\$ (261,560)</u>	<u>\$ 453</u>

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)
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>					
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)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 9,080	\$ -	\$ 4,000	\$ 4,000	\$ -
TOTAL REVENUES	\$ 9,080	\$ -	\$ 4,000	\$ 4,000	\$ -
<u>EXPENDITURES:</u>					
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)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 91,337	\$ 86,160	\$ 75,000	\$ 75,000	\$ -
TOTAL REVENUES	\$ 91,337	\$ 86,160	\$ 75,000	\$ 75,000	\$ -
<u>EXPENDITURES:</u>					
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	\$ -

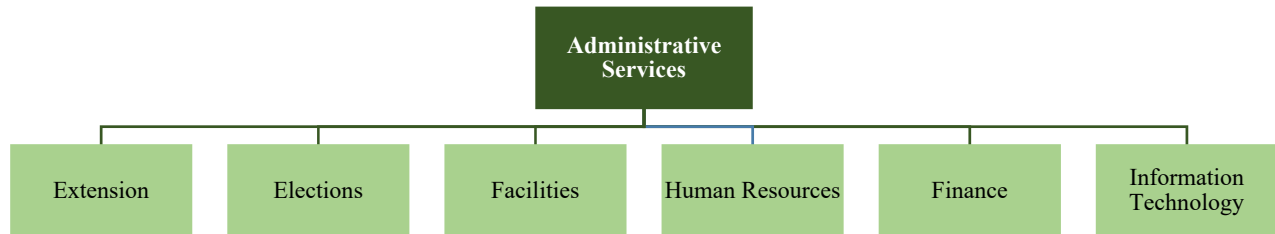
Veteran's Services:

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)
<u>REVENUES:</u>					
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
<u>EXPENDITURES:</u>					
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)



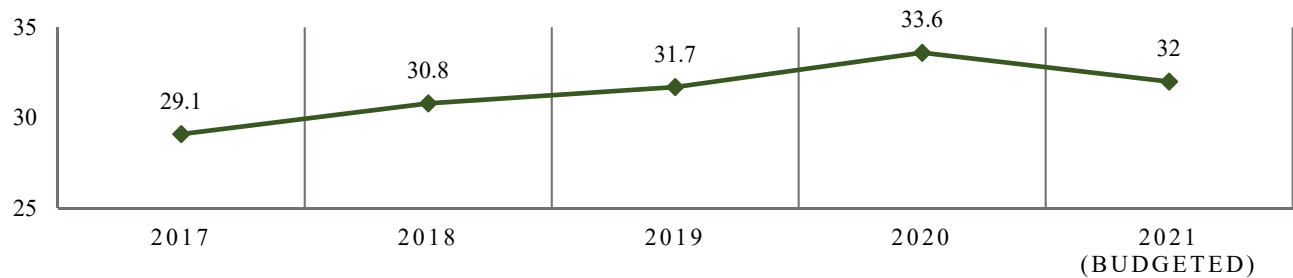
Administrative Services



DEPARTMENT DESCRIPTION:

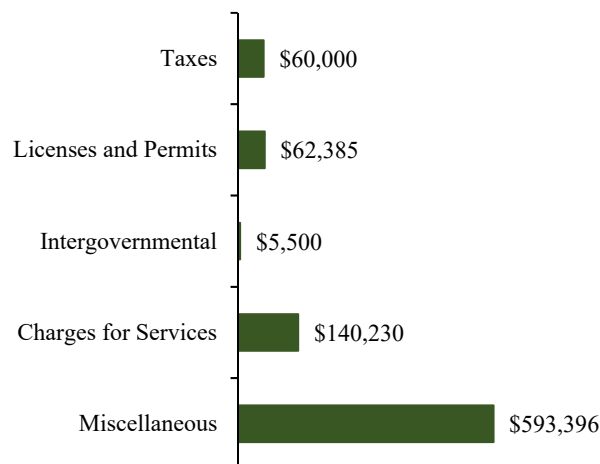
Administrative Services is responsible for overseeing the accounting functions and creation of financial statements, election administration, IT support, maintenance of the County building and grounds, and human relation guidance. Admin Services provides leadership and guidance to management of departments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

STAFFING SUMMARY:

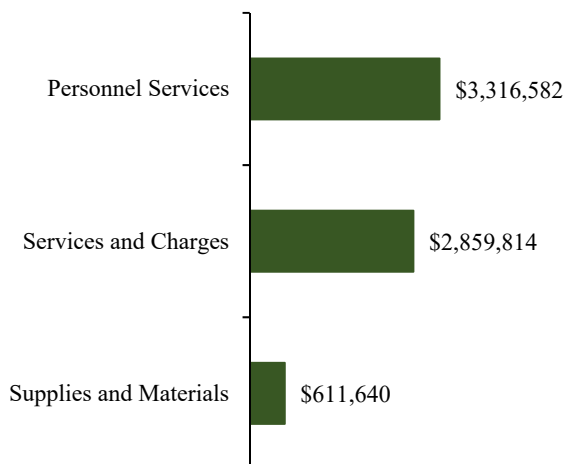


BUDGET OVERVIEW:

Revenues: \$861,161



Expenditures: \$6,788,036





Administrative Services

ADMINISTRATIVE SERVICES - COMBINED						
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)	2018 / 2019 % INC/(DEC)
REVENUES:						
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%
EXPENDITURES:						
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



Administrative Services

- 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



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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 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:

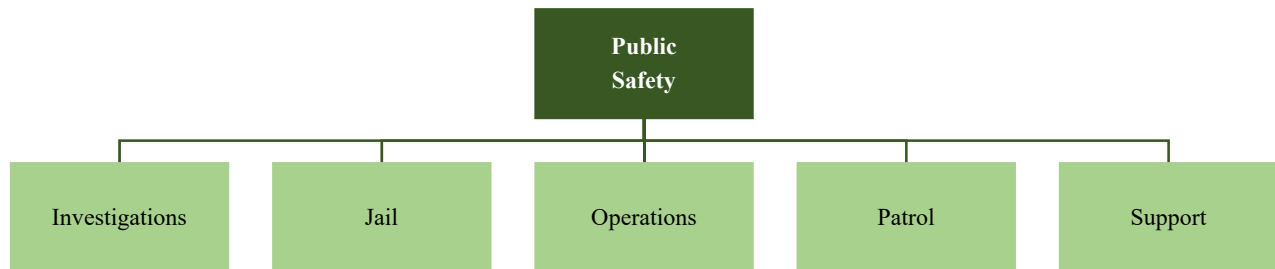
Creates, manages, maintains, and updates programs and data related to technology and technology services to County departments, other public and private entities and the public. Specific functions include: installing software programs, managing all computer hardware, training County personnel in how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

	INFORMATION TECHNOLOGY				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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

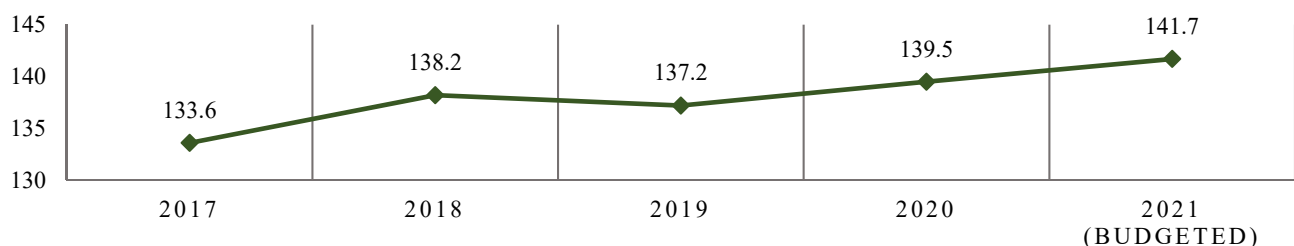


DEPARTMENT DESCRIPTION:

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:

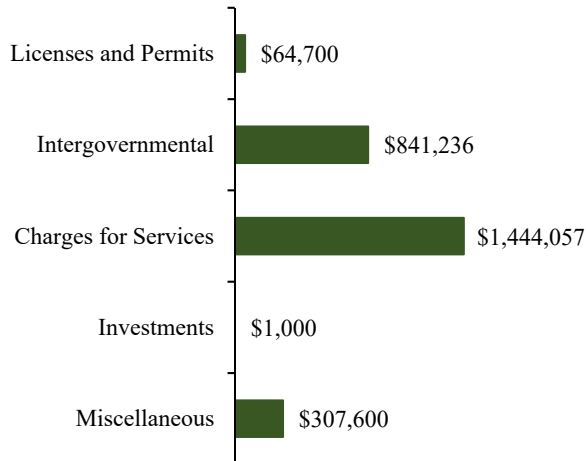




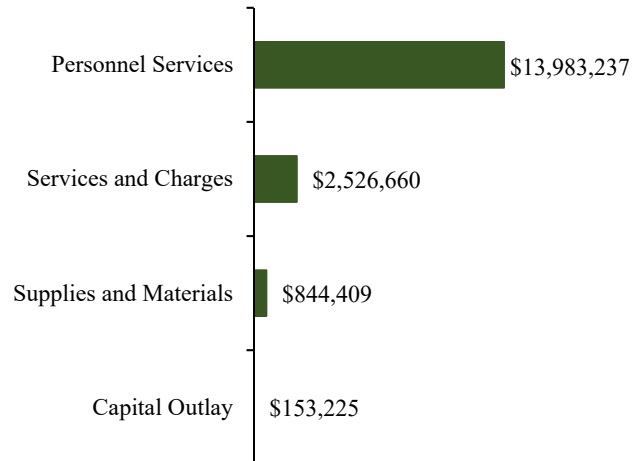
Public Safety

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)
REVENUES:					
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)
EXPENDITURES:					
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.



Public Safety

- 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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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)
<u>REVENUES:</u>					
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)
<u>EXPENDITURES:</u>					
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)
<u>REVENUES:</u>					
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
<u>EXPENDITURES:</u>					
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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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.



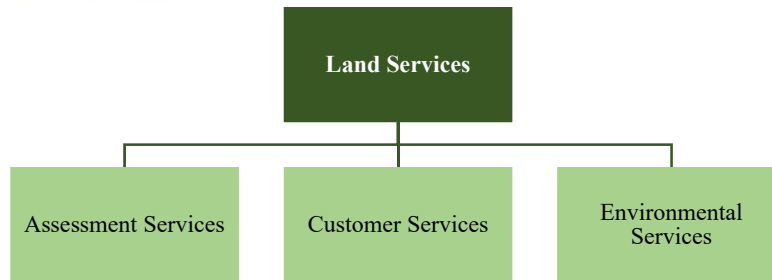
Public Safety

	SUPPORT				
	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	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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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



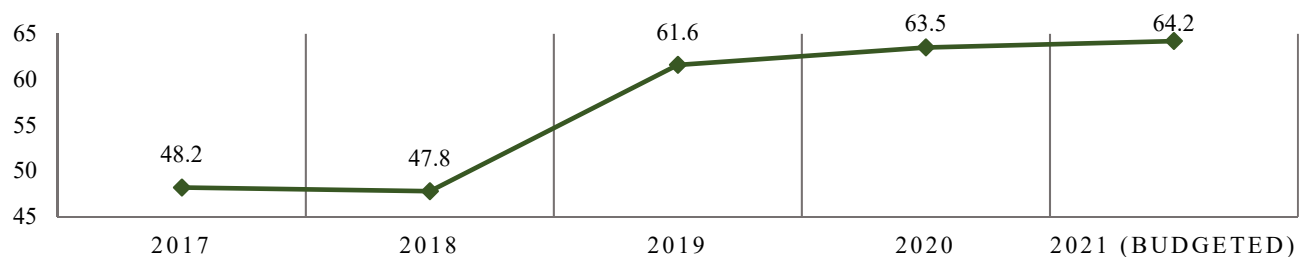
Land Services



DEPARTMENT DESCRIPTION:

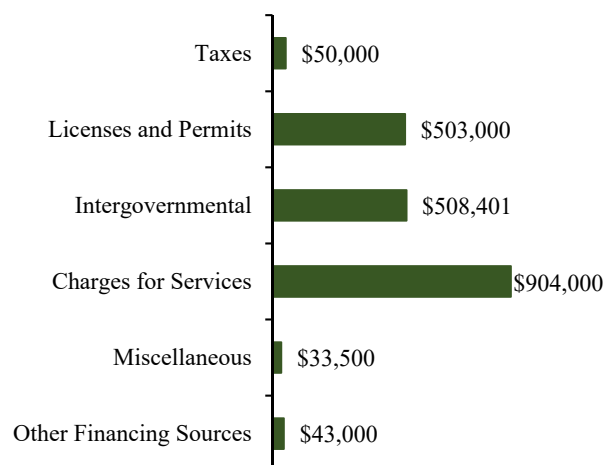
The Land Services Department is committed to providing excellent customer service to the customers that interact with the department. Three distinct units make up the department: Assessment Services, Customer Services, and Environmental Services.

STAFFING SUMMARY:

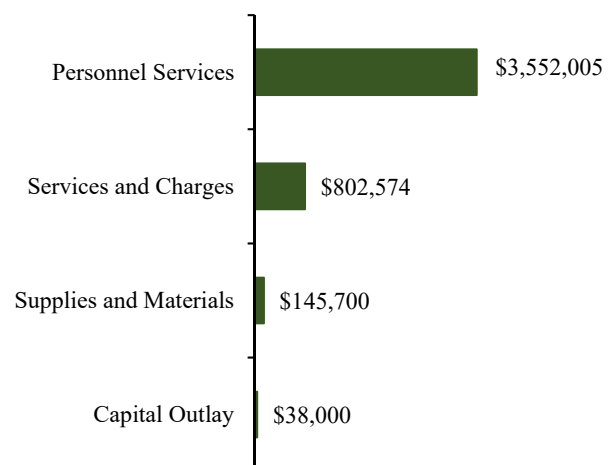


BUDGET OVERVIEW:

Revenues: \$1,998,901



Expenditures: \$4,538,279





Land Services

	LAND SERVICES - COMBINED				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
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)
<u>EXPENDITURES:</u>					
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 out 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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
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)
<u>EXPENDITURES:</u>					
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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 208,813	\$ 206,602	\$ 200,000	\$ 200,000	\$ -
TOTAL REVENUES	\$ 208,813	\$ 206,602	\$ 200,000	\$ 200,000	\$ -
<u>EXPENDITURES:</u>					
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



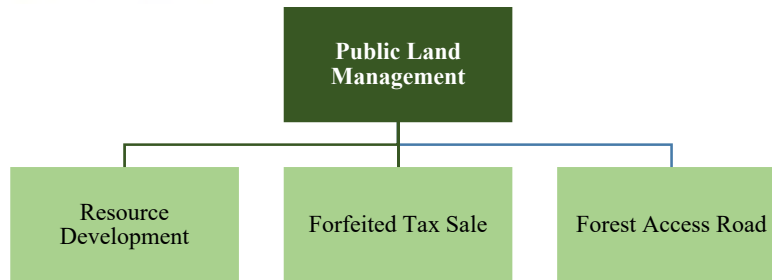
Land Services

AQUATIC INVASIVE SPECIES - RESTRICTED					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
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)
<u>EXPENDITURES:</u>					
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)
<u>REVENUES:</u>					
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)
<u>EXPENDITURES:</u>					
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



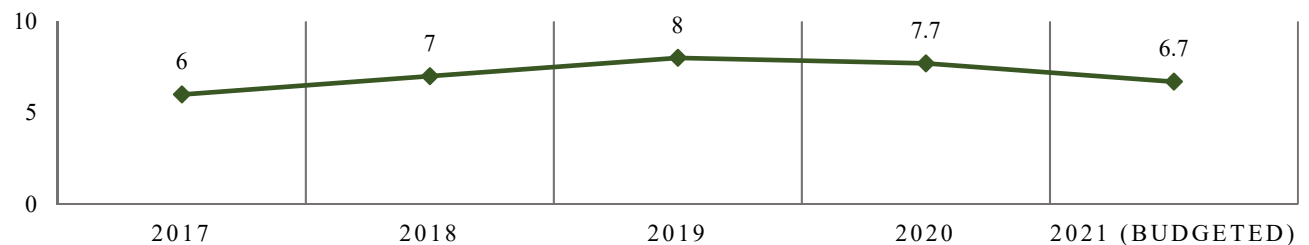
Public Land Management



DEPARTMENT DESCRIPTION:

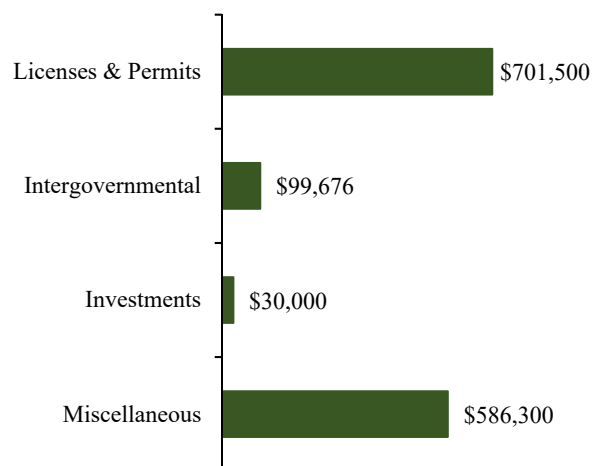
In February 2015, the Crow Wing County Board approved the Forest Resources Plan for the Tax Forfeited lands of Crow Wing County. This plan covers the use and management of the roughly 105,000 acres of tax-forfeited land within the County. The plan serves the following purpose and benefits:

STAFFING SUMMARY:

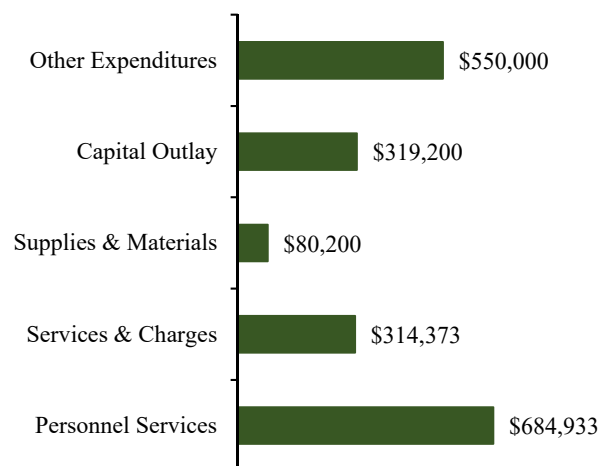


BUDGET OVERVIEW:

Revenues: \$1,417,476



Expenditures: \$1,948,706





Public Land Management

PUBLIC LAND MANAGEMENT					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
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
<u>EXPENDITURES:</u>					
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.



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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 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

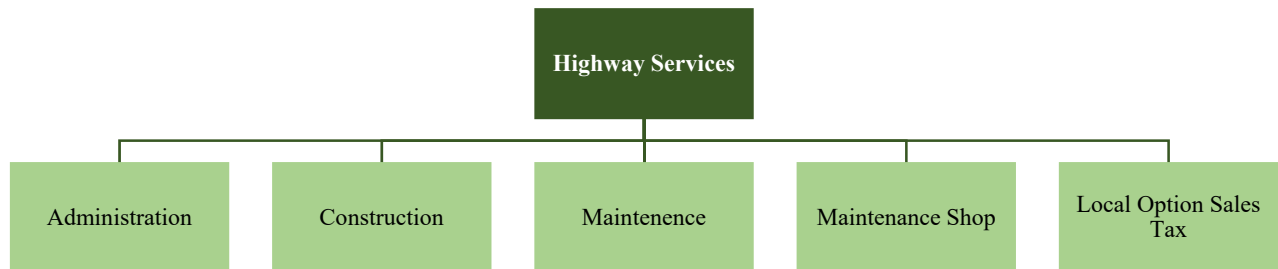
Forest Access Road:

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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 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



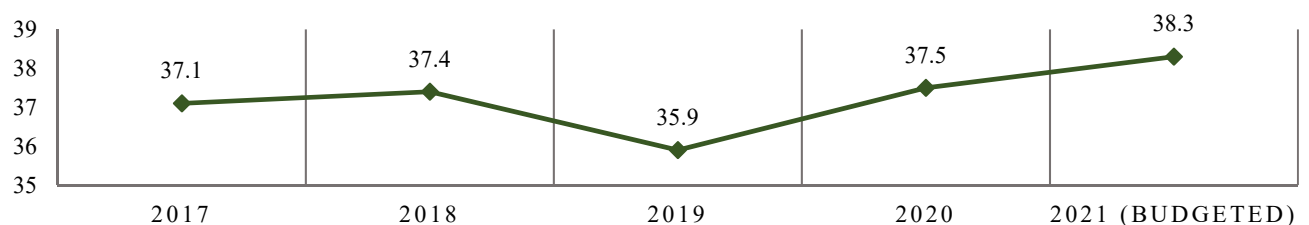
DEPARTMENT DESCRIPTION:

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:

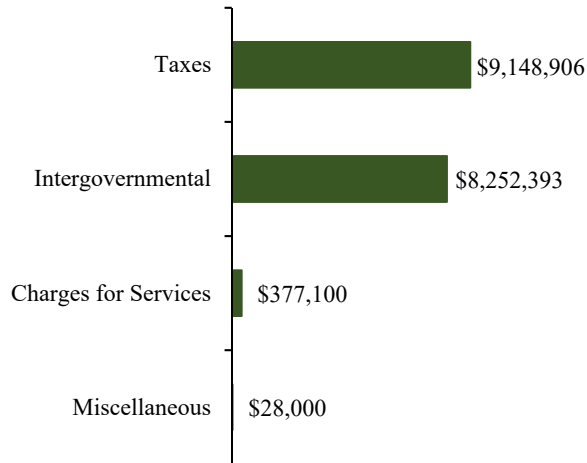




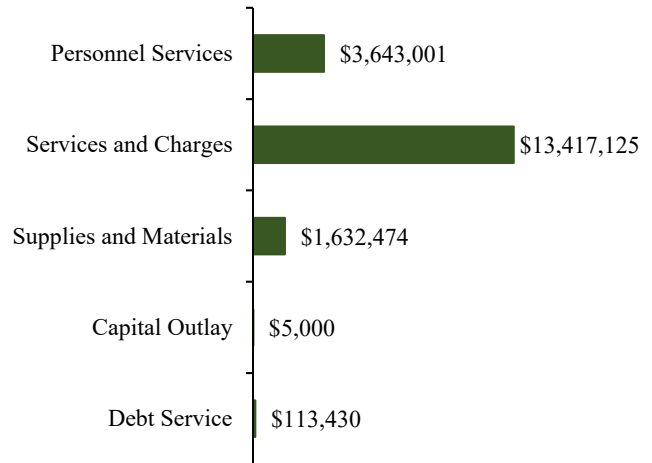
Highway Services

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)
<u>REVENUES:</u>					
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	\$ -
<u>EXPENDITURES:</u>					
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	\$ 12,992,685	\$ 7,581,938	\$ 7,631,049	\$ 6,362,308	\$ (1,268,741)
<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	\$ 13,915,280	\$ 7,105,728	\$ 8,151,953	\$ 7,932,239	\$ (219,714)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (922,595)	\$ 476,210	\$ (520,904)	\$ (1,569,931)	\$ (1,049,027)

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.

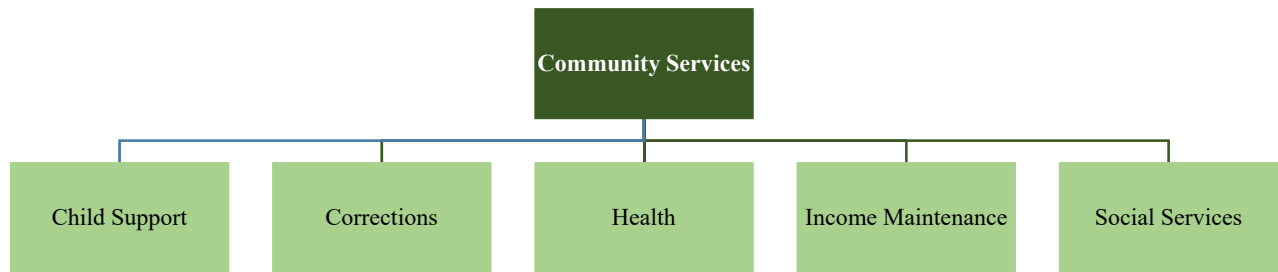
	MAINTENANCE				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 142,931	\$ 401,053	\$ 420,135	\$ 420,135	\$ -
INTERGOVERNMENTAL	2,501,765	1,988,934	1,955,895	1,803,341	(152,554)
CHARGES FOR SERVICES	13,257	43,528	14,500	50,600	36,100
MISCELLANEOUS	33,321	18,475	29,000	12,000	(17,000)
TOTAL REVENUES	\$ 2,691,274	\$ 2,451,990	\$ 2,419,530	\$ 2,286,076	\$ (133,454)
<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	\$ 2,209,847	\$ 2,446,603	\$ 2,378,415	\$ 2,531,106	\$ 152,691
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 481,427	\$ 5,387	\$ 41,115	\$ (245,030)	\$ (286,145)

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.



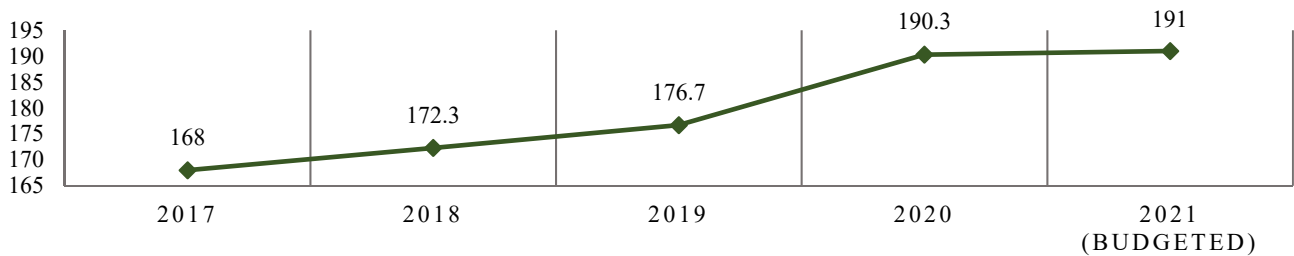
Community Services



DEPARTMENT DESCRIPTION:

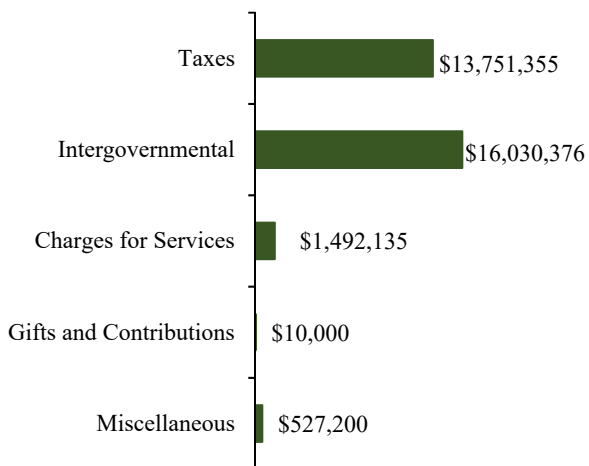
Crow Wing County's Department of Community Services administers more than seventy federal and state benefit assistance services. The Department is dedicated to providing excellent customer services and efficient management in performing its mission of promoting and protecting the health, well-being and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

STAFFING SUMMARY:

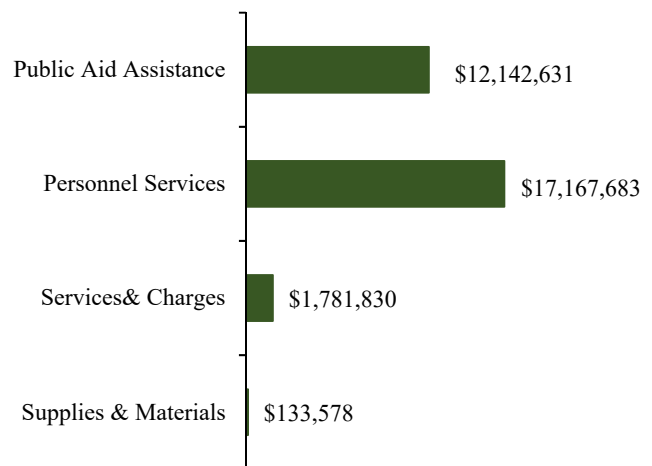


BUDGET OVERVIEW:

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 benefits 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 client's 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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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:

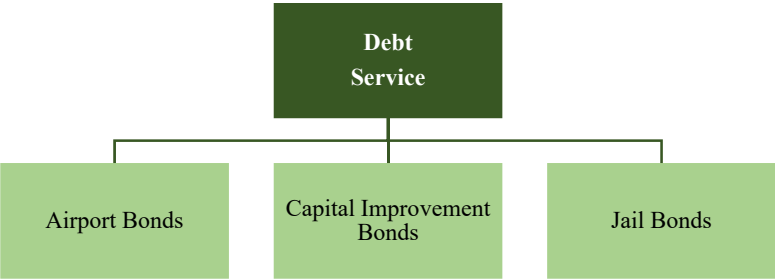
We embrace Federal and State initiatives to provide permanence for children. This means designing and delivering services which will strengthen and assist families in solving their problems within the least restrictive environment possible, preferably within their home and community. When this is not 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



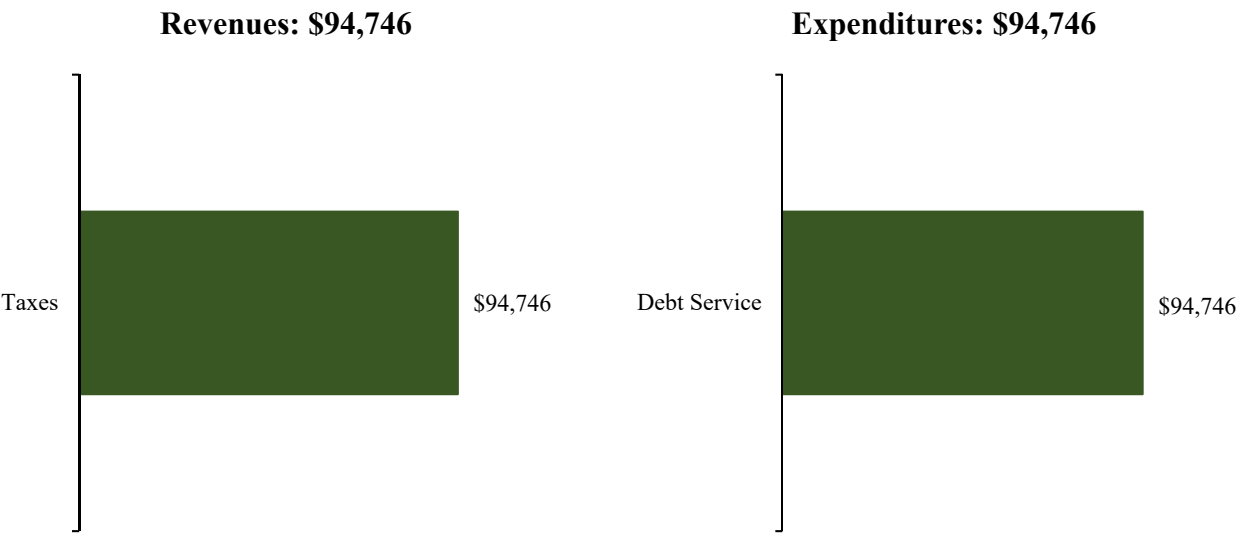
Debt Service



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:





Debt Service

DEBT SERVICE - COMBINED					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
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
<u>EXPENDITURES:</u>					
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.

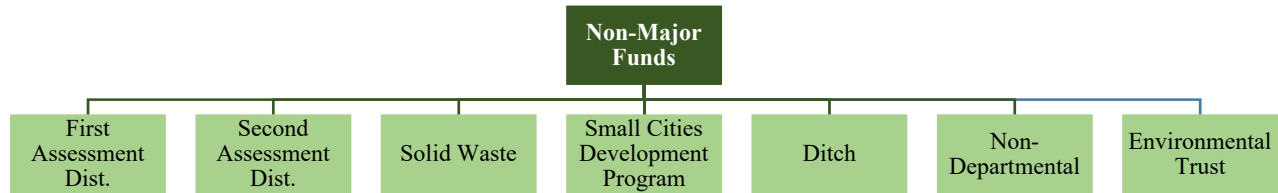


Debt Service

COUNTY JAIL BONDS					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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



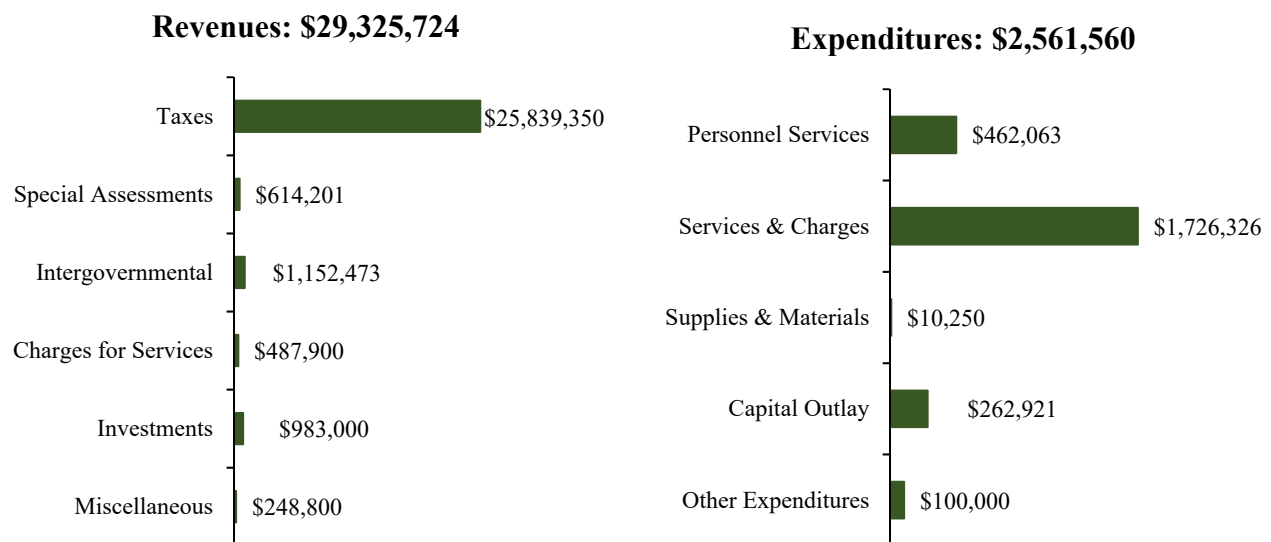
Non-Major Funds/Services



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:





Non-Major Funds/Services

NON-MAJOR FUNDS/SERVICES - COMBINED					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
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
<u>EXPENDITURES:</u>					
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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
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
<u>EXPENDITURES:</u>					
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					
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
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)
<u>EXPENDITURES:</u>					
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)				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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)
<u>REVENUES:</u>					
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
<u>EXPENDITURES:</u>					
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)
<u>REVENUES:</u>					
SPECIAL ASSESSMENTS	\$ 14,179	\$ 14,025	\$ 14,201	\$ 14,201	\$ -
TOTAL REVENUES	\$ 14,179	\$ 14,025	\$ 14,201	\$ 14,201	\$ -
<u>EXPENDITURES:</u>					
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)	\$ -	\$ -	\$ -

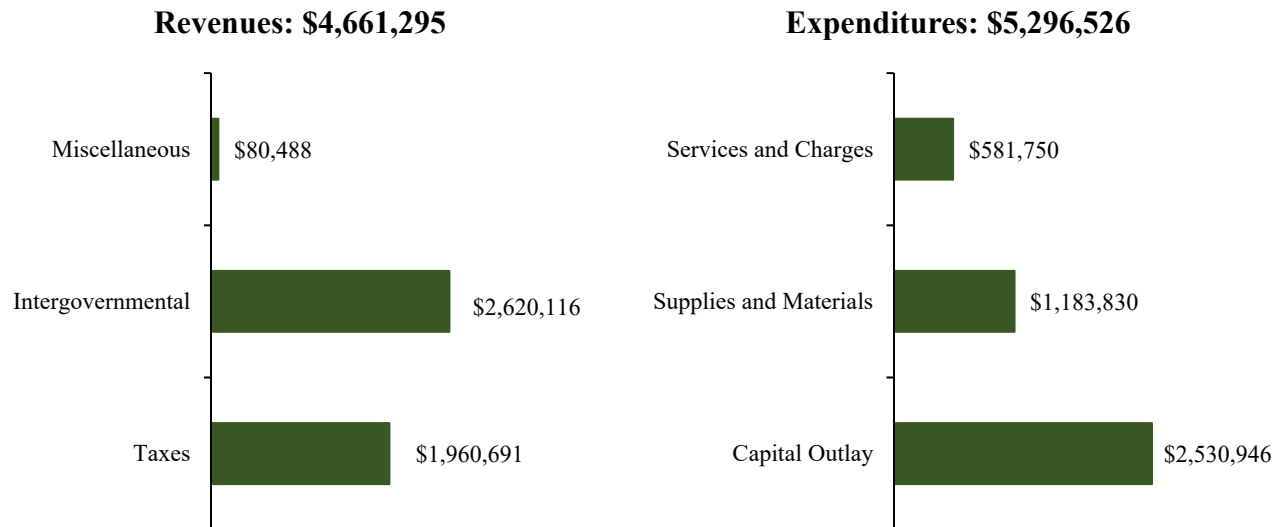


Capital Projects

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.



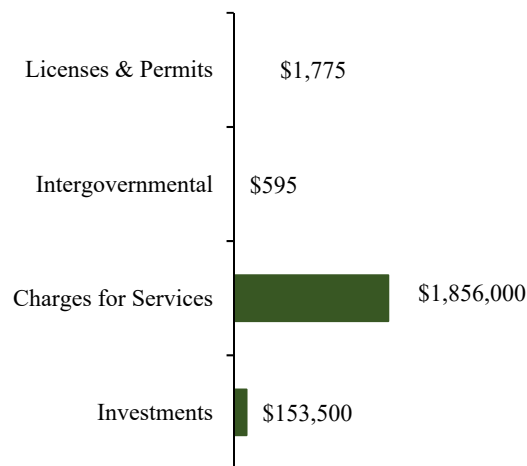
Landfill

DEPARTMENT DESCRIPTION:

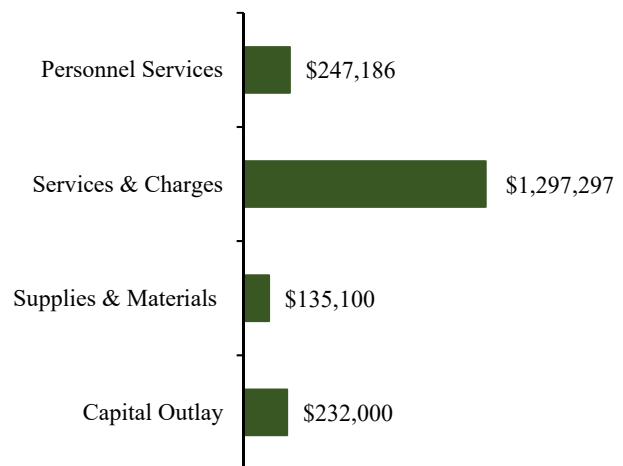
The Sanitary Landfill is a double containment system which is comprised of 2 feet of compacted clay with a top liner made of 60 miles high density polyethylene plastic to prevent contamination of soil and water. The Sanitary Landfill is a service provided for Crow Wing County residential and commercial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

BUDGET OVERVIEW:

Revenues: \$2,011,870



Expenditures: \$1,911,583



	LANDFILL				
	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET	2020 / 2021 DOLLAR INC/(DEC)
<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)



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 benefits those citizens in CWC struggling with co-occurring morbidities to help break cycles of addiction and related mental health issues.



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.



CIP INITIATIVES

In adopting the capital improvements plan, the county finds:

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



IMPACT ON OPERATING BUDGETS

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

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

TYPES OF CIP LONG-TERM FINANCING

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

STATUTORY DEBT LIMIT

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



Capital Improvements Plan

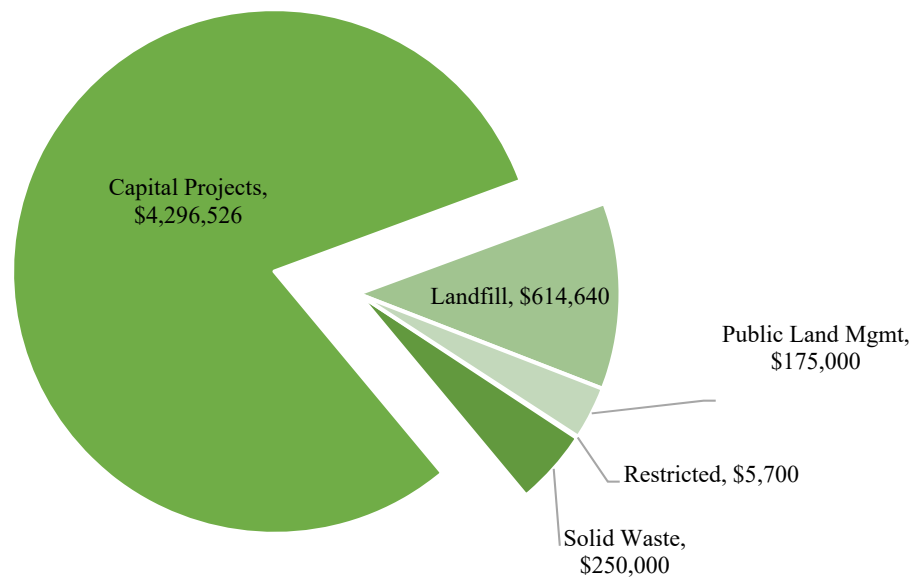
The calculation of Crow Wing County's debt limit is as follows:

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

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

ASSET MANAGEMENT POLICY *TABLE OF CONTENTS*

SECTION DESCRIPTION

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



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. COVENANT 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>
<u>HIGHWAY:</u>						
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
<u>SHERIFF:</u>						
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
<u>LAND SERVICES:</u>						
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:				Plan does not have cost estimates for 2024+		
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 World	5702101	Capital Projects Fund	50,000					50,000
Modules/Upgrades to Tyler/IAS World	5702201	Capital Projects Fund		50,000				50,000
Modules/Upgrades to Tyler/IAS World	5702301	Capital Projects Fund			50,000			50,000
Modules/Upgrades to Tyler/IAS World	5702401	Capital Projects Fund				50,000		50,000
Modules/Upgrades to Tyler/IAS World	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 Replacement	1102104	Capital Projects Fund	25,000					25,000
UPS/Life 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 Motors 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 Carpets 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 Replacements	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 services	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 - Courtrooms, 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 units	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 Replacements with VAV reheats	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 Snocorete 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 Midsized 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	644,187	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	985,770
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 8902)	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				20,000
AHU Rebuilds	1102108	Facilities	10,000		5,000			10,000
Door and hardware replacemet to 45 series doors	1102117	Facilities	10,000					10,000
Repair LS skyligh 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		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 Batterys	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 Relacements	1102207	Facilities		15,000				15,000
Jail humidification boiler burner and gas train replacemet	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 reheats	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 Snocrete 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 Midsized 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	76,400	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	Solid Waste (Non-Landfill)		150,000				150,000
Capital Projects Fund Total			4,296,526	5,199,890	5,267,461	3,404,370	2,299,189	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	-	12,500,000	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 Laterals 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 YEAR	2022	2023	2024	2025	2021 - 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						\$ 799,000	
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	2021 - 2025 TOTAL		
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							
	Fund Balance						\$ 864,250	
ACCOUNT DESCRIPTION	CURRENT YEAR	2022	2023	2024	2025	2021 - 2025 TOTAL		
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								<u>FORM A</u>	
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				
ACCOUNT DESCRIPTION	CURRENT YEAR	2022	2023	2024	2025	2021 - 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	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. 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							
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		
ACCOUNT DESCRIPTION	CURRENT YEAR	2022	2023	2024	2025	2021 - 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				\$ 506,130				
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



CSAH 26

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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.

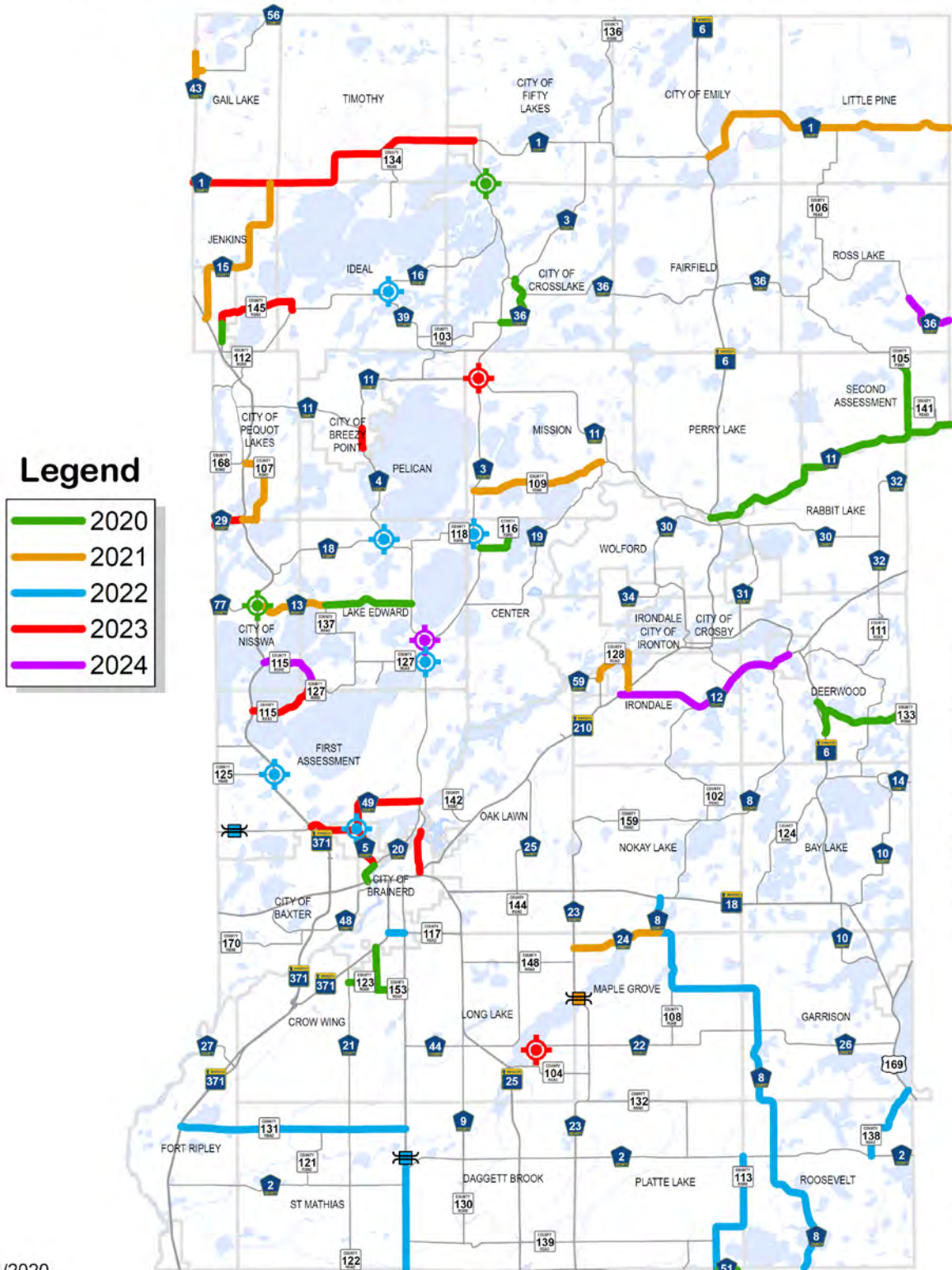
Bridge Bonding – Funding allocated by State legislative action to complete specific bridge construction projects on any County, Township or Municipal roadway within the County. Bridge bonding is normally only allocated after a complete set of bridge design plans has been developed.

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

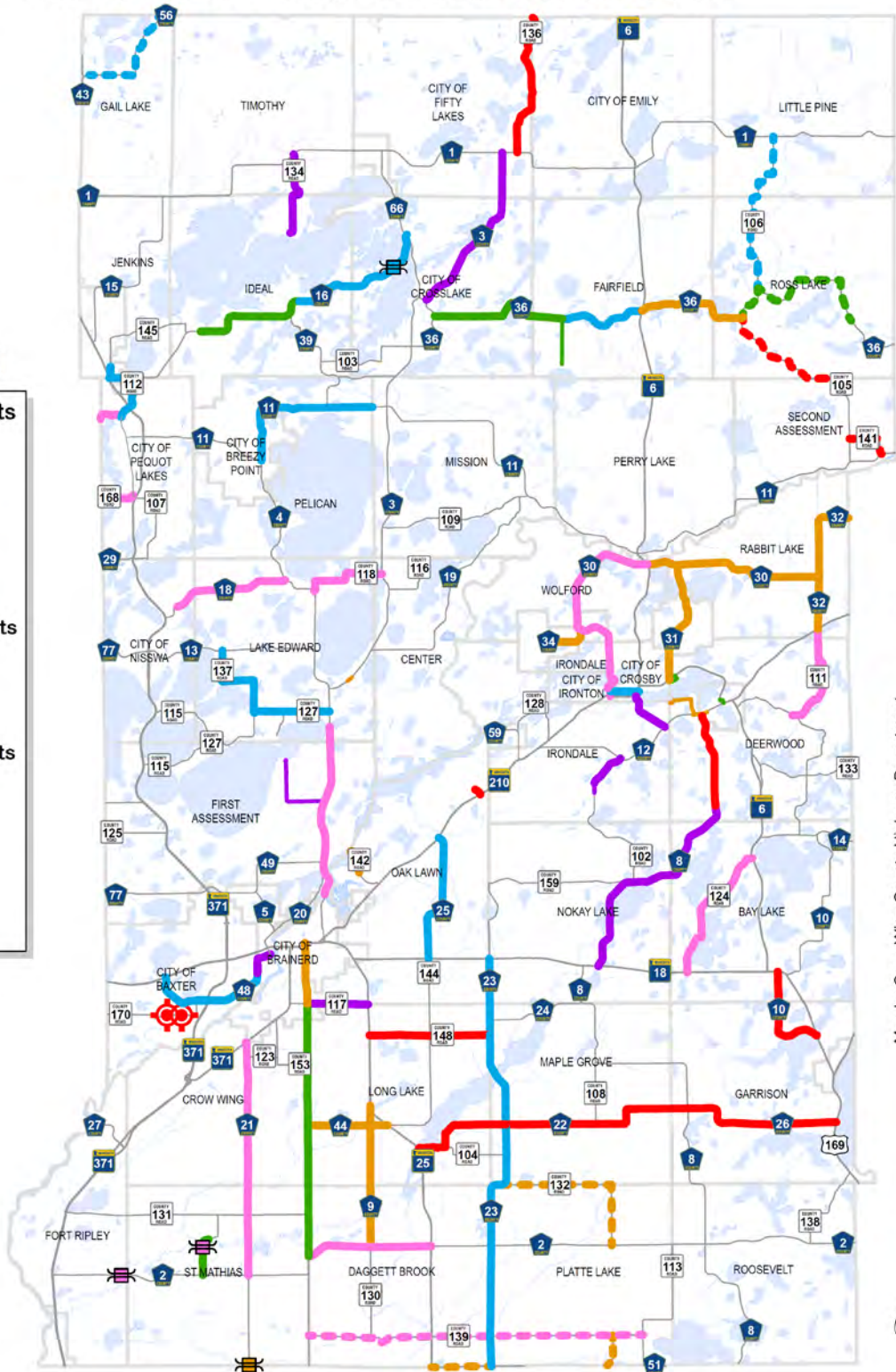


Map by Crow Wing County Highway Department
For Questions or Information Contact County Hwy. Dept. at 218-824-1110.
For Information on State Highways Contact MnDOT at 218-828-5700.

3/24/2020

CROW WING COUNTY 2014-2019 COMPLETED PROJECTS

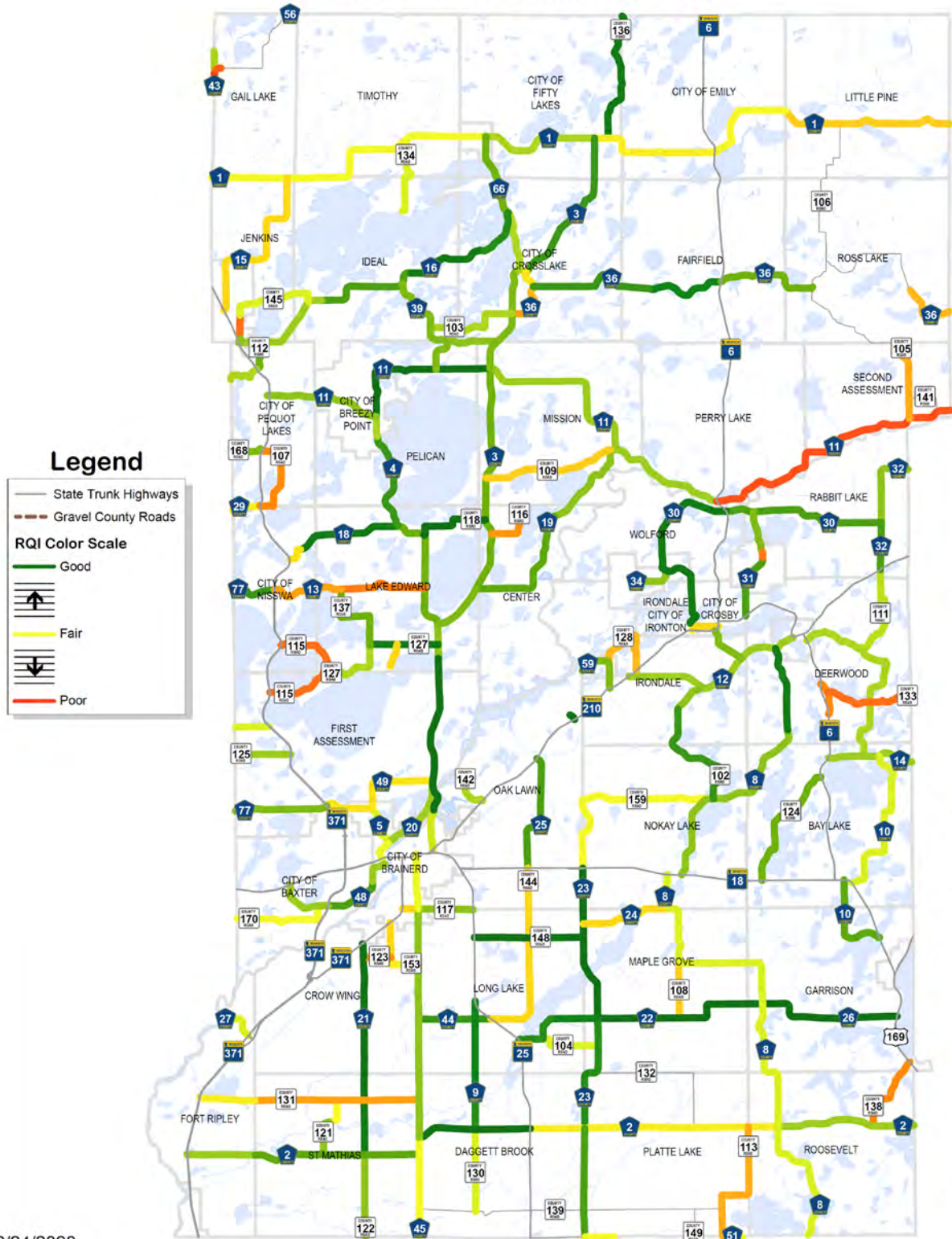
- Legend**
- Road Projects**
- 2014
 - 2015
 - 2016
 - 2017
 - 2018
 - 2019
- Bridge Projects**
- 2016
 - 2017
 - 2018
- Gravel Projects**
- 2014
 - 2015
 - 2016
 - 2017
 - 2018
 - 2019



Map by Crow Wing County Highway Department
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2/18/2020

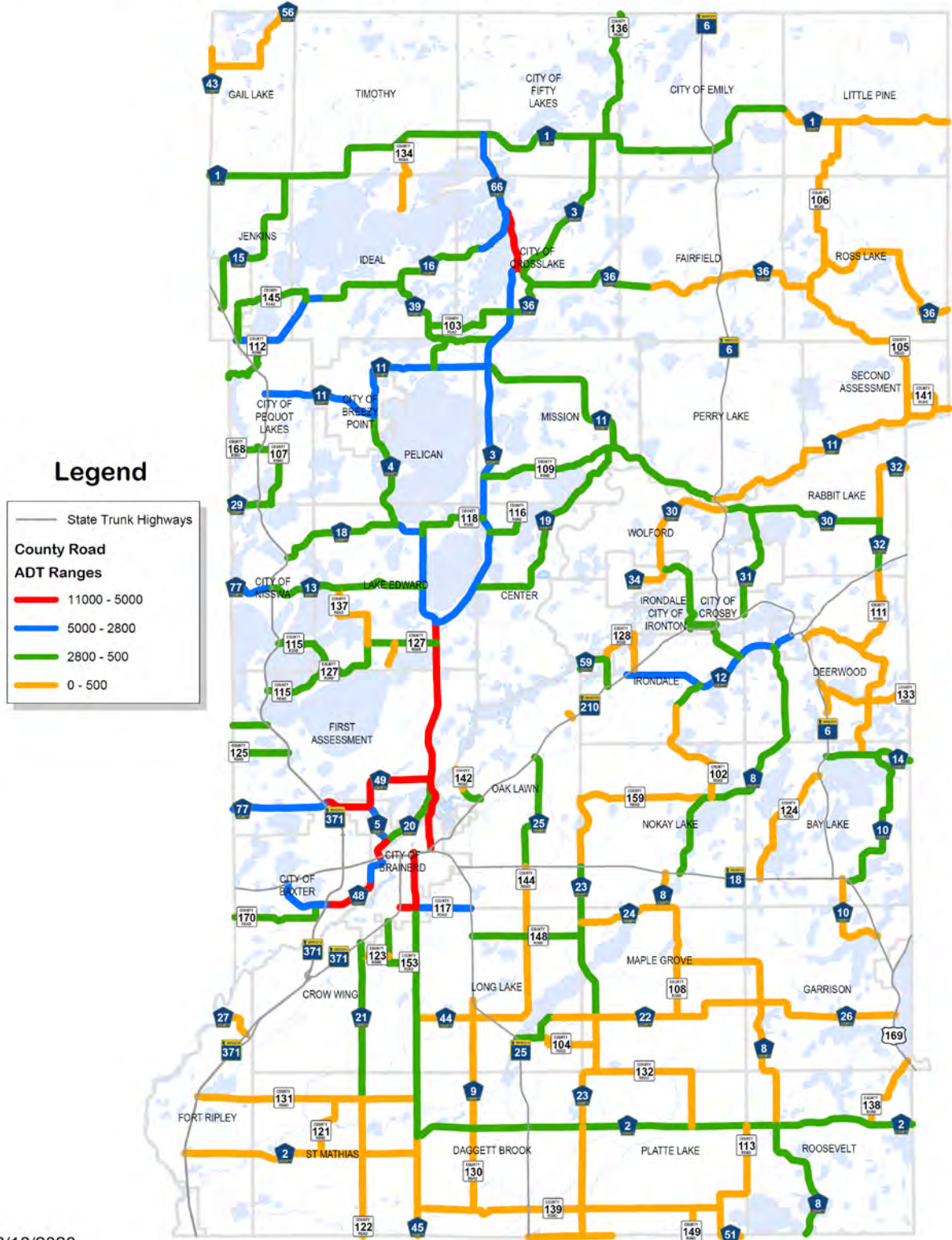
CROW WING COUNTY RIDE QUALITY INDEX



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.

2/24/2020

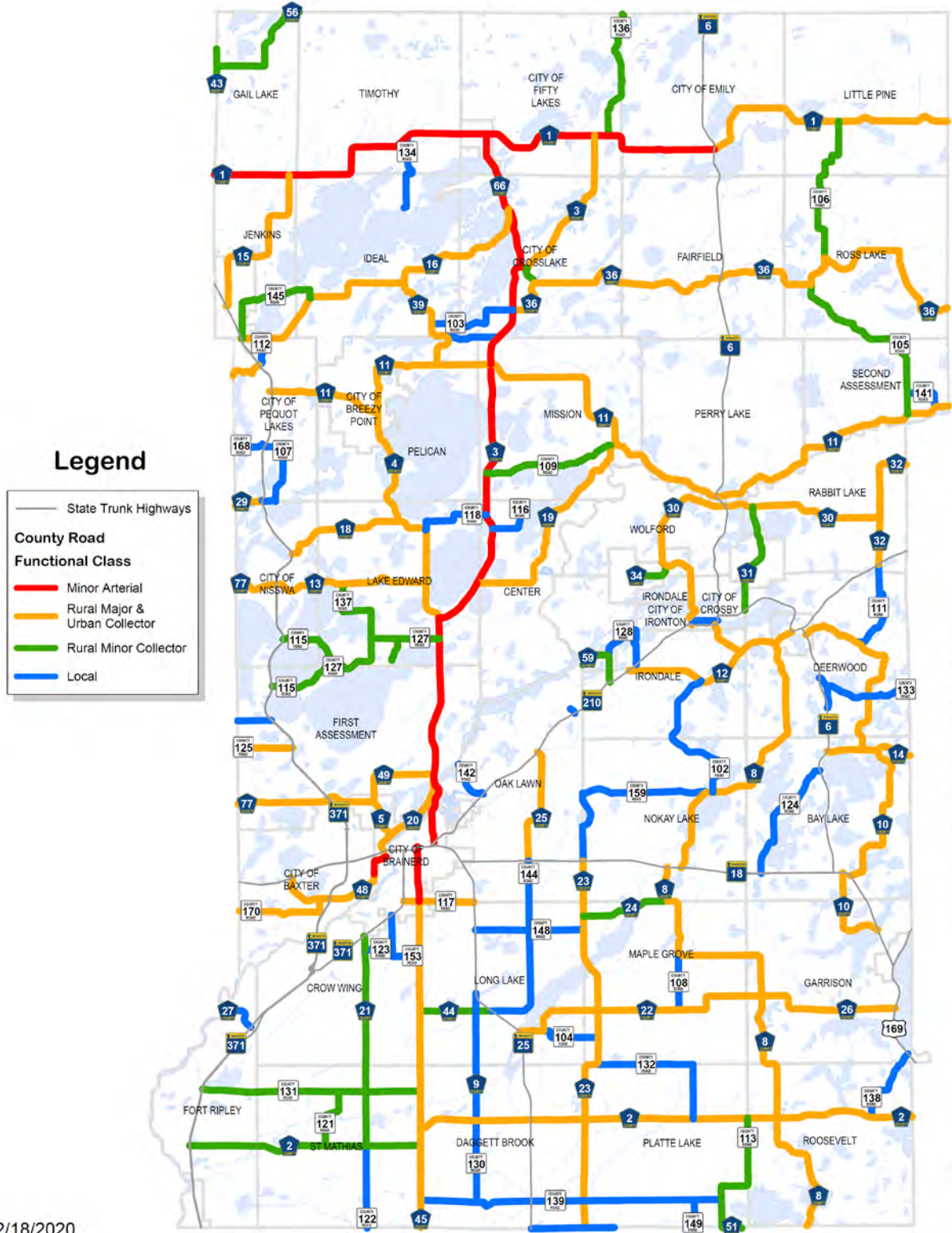
CROW WING COUNTY AVERAGE DAILY TRAFFIC RANGES



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

2/18/2020

CROW WING COUNTY FUNCTIONAL CLASS



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

2/18/2020

PROPOSED 2020 PROGRAM

2020 RECONSTRUCTION

CSAH 20	018-620-012	Reconstruction from TH 210 to Jackson Street	Removed from program - turnback to City of Brainerd
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2020 RESURFACING

CSAH 51	018-651-01	Resurfacing Crow Wing portion of Morrison County project	Paying Crow Wing share of CSAH 51 on Morrison County line
CSAH 43	018-043-003	Resurfacing from TH 84 to CSAH 56	Project led by Cass County - moved to 2021
CSAH 56	018-056-001	Resurfacing from CSAH 43 to end of pavement	Project led by Cass County - moved to 2021

2020 SPOT IMPROVEMENTS

CSAH 13	018-613-007	CSAH 13/CSAH 77/TH 371 Int. Imp. - tied to proj. 018-677-007	Moved from 2019 - bid in December 2019
CSAH 66	18-066-01	CSAH 66 Storm Water Improvements - Manhattan Point Blvd.	Moved from 2019 - City of Crosslake led project

2020 OTHER PROJECTS

CSAH 20	018-620-012	Reconstruction from TH 210 to Jackson Street	Place-holder for turnback to City of Brainerd
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2020 ENGINEERING

CSAH 20	018-620-012	Reconstruction from TH 210 to Jackson Street	Removed due to turnback to City of Brainerd
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PROPOSED 2021 PROGRAM

2021 RESURFACING

CSAH 43	018-043-003	Resurfacing from TH 84 to CSAH 56	Project led by Cass County - moved from 2020
CSAH 56	018-056-001	Resurfacing from CSAH 43 to end of pavement	Project led by Cass County - moved from 2020

2021 SPOT IMPROVEMENTS

Co. Wide	018-070-018	Centerline Rumble Strips	Awarded Federal HSIP grant for project
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2021 RIGHT OF WAY

CR 115	18-115-000	R/W purchase for CR 115	Moved from 2022
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PROPOSED 2022 PROGRAM

2022 OTHER PROJECTS

CSAH 66	18-066-000	Storm Water Improvements Adjacent to CSAH 66	Added to program due to SWCD received grant
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2022 SPOT IMPROVEMENTS

Multiple	018-070-019	Left Turn Lanes at CSAH 3/CR 118 and CSAH 3/CR 127	Awarded Federal HSIP grant for project
Multiple	018-070-019	Left Turn Lanes at CSAH 4/CSAH 18 and CSAH 16/CSAH 39	Awarded Federal HSIP grant for project

2022 RIGHT OF WAY

CR 115	18-115-000	R/W purchase for CR 115	Moved from 2023
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CROW WING COUNTY 2020 HIGHWAY IMPROVEMENT PLAN

Legend

Reconstruction

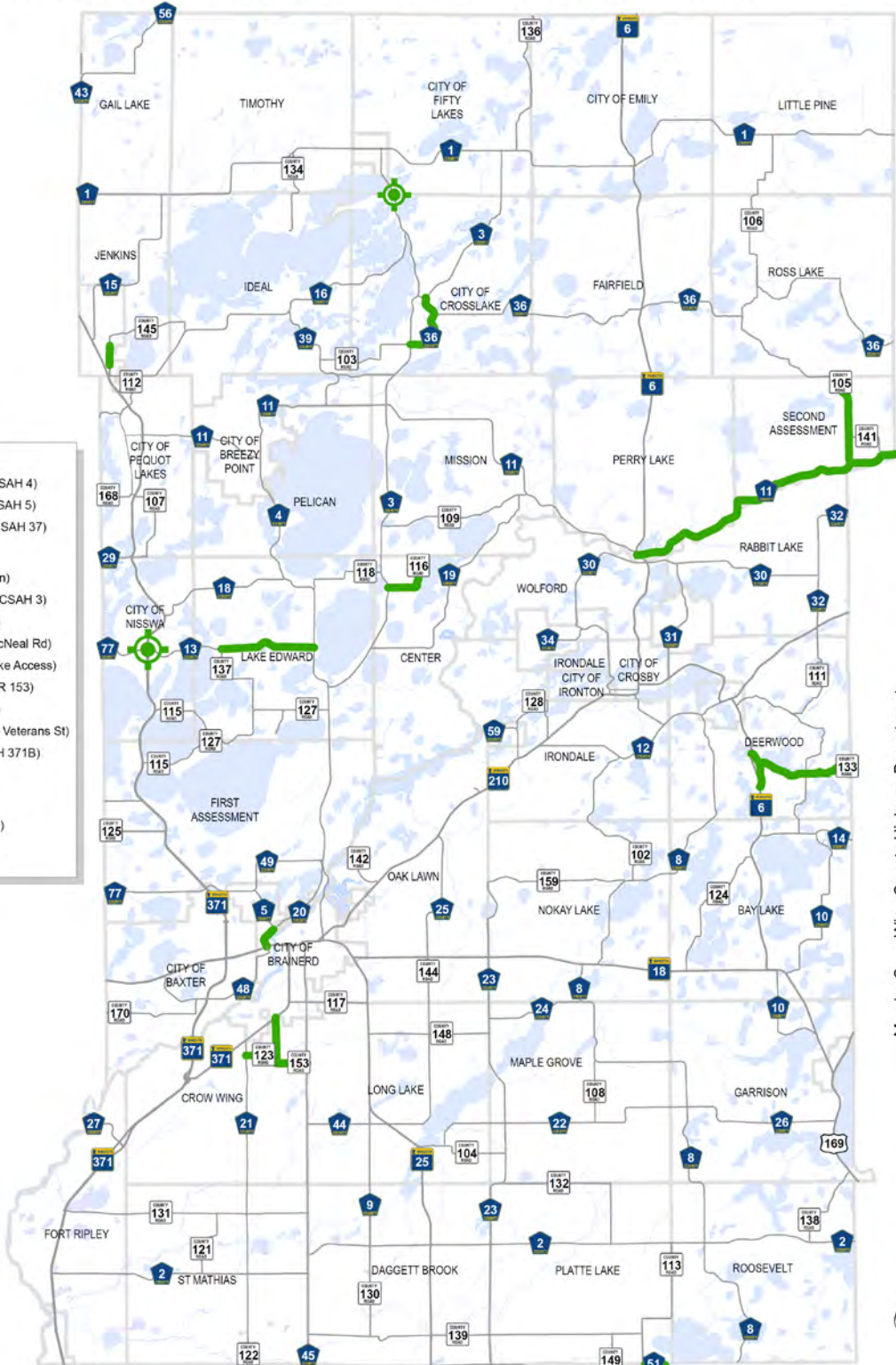
- CSAH 13 (CR 137 to CSAH 4)
- CSAH 20 (TH 210 to CSAH 5)
- CSAH 36 (CSAH 3 to CSAH 37)

Rehabilitation

- CSAH 11 (TH 6 to Co Ln)
- CSAH 37 (CSAH 36 to CSAH 3)
- CSAH 51 (County Line)
- CR 105 (CSAH 11 to McNeal Rd)
- CR 116 (CSAH 3 to Lake Access)
- CR 123 (CSAH 21 to CR 153)
- CR 133 (TH 6 to Co Ln)
- CR 145 (Poulack St to Veterans St)
- CR 153 (CSAH 45 to TH 371B)

Spot Improvements

- CSAH 13 & 77 (TH 371 Intersection)
- CSAH 66 (Manhattan Pt Blvd)



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.

2/24/2020

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
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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 Local Option Sales Tax

CROW WING COUNTY 2021 HIGHWAY IMPROVEMENT PLAN

Legend

Reconstruction

CSAH 13 (0.3 Mi E TH 371 to CR 137)

Rehabilitation

CSAH 1 (TH 6 to Co Ln)

CSAH 15 (TH 371 to CSAH 1)

CSAH 24 (CSAH 23 to CSAH 8)

CSAH 43 (County Line)

CSAH 56 (CSAH 43 to 0.1 Mi E)

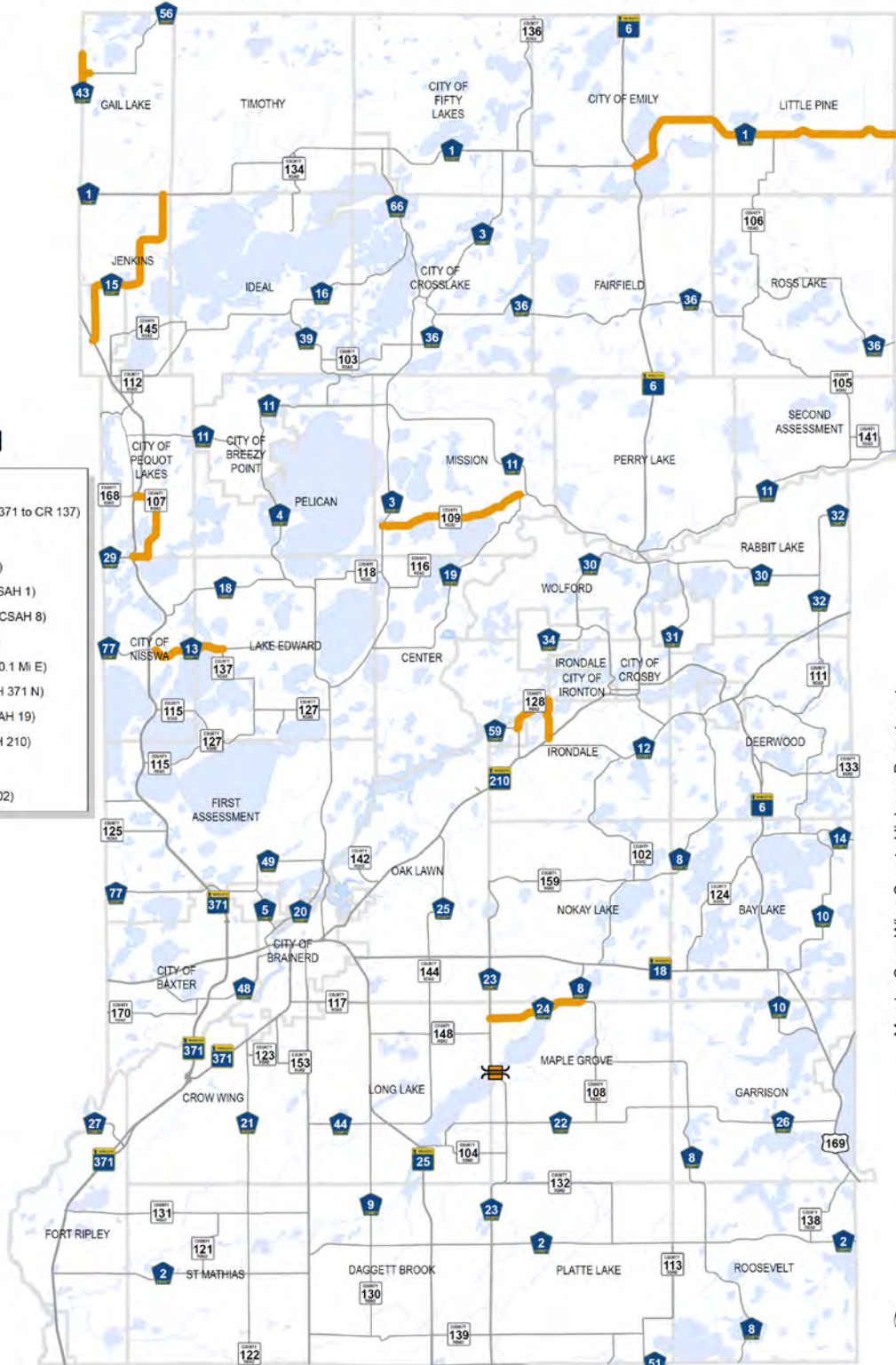
CR 107 (TH 371 S to TH 371 N)

CR 109 (CSAH 3 to CSAH 19)

CR 128 (CSAH 59 to TH 210)

Bridge Rehabilitation

CSAH 23 (Bridge #18502)



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.

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
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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
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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 Local Option Sales Tax

CROW WING COUNTY 2022 HIGHWAY IMPROVEMENT PLAN

Legend

Rehabilitation

- CSAH 8 (Co Ln to CSAH 22)
- CSAH 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

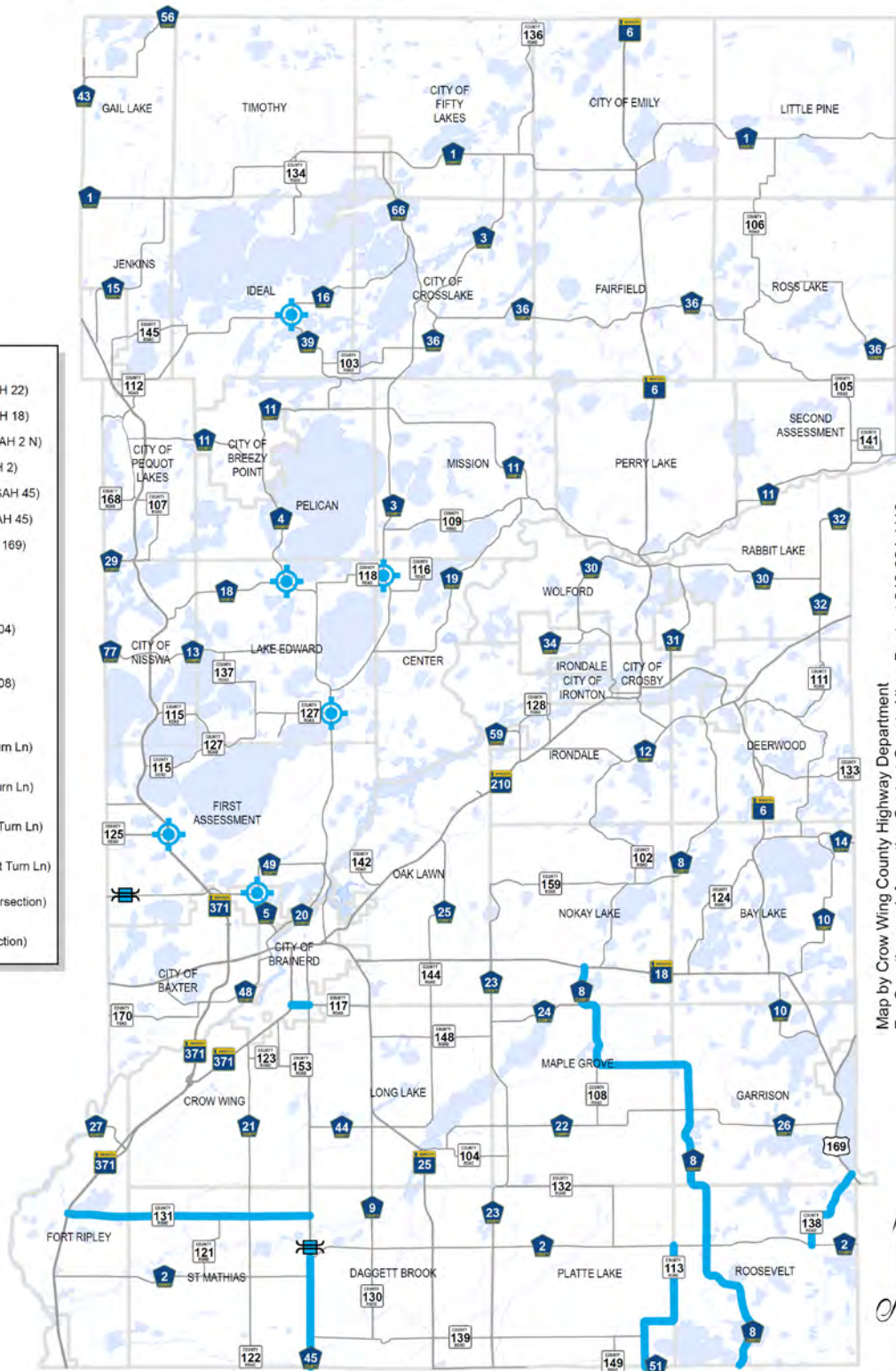
- CSAH 45 (Bridge #18504)

Deck Resurfacing

- CSAH 77 (Bridge #18508)

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
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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

Legend

Reconstruction

CR 115 (S JCT TH 371 to CR 127)

Rehabilitation

CSAH 1 (W Co Ln to CSAH 66)

CSAH 3 (TH 210 to Bridge)

CSAH 4 (Lakeshore Dr to CSAH 11)

CSAH 5 (CSAH 20 to CSAH 49)

CSAH 29 (W Co Ln to TH 371)

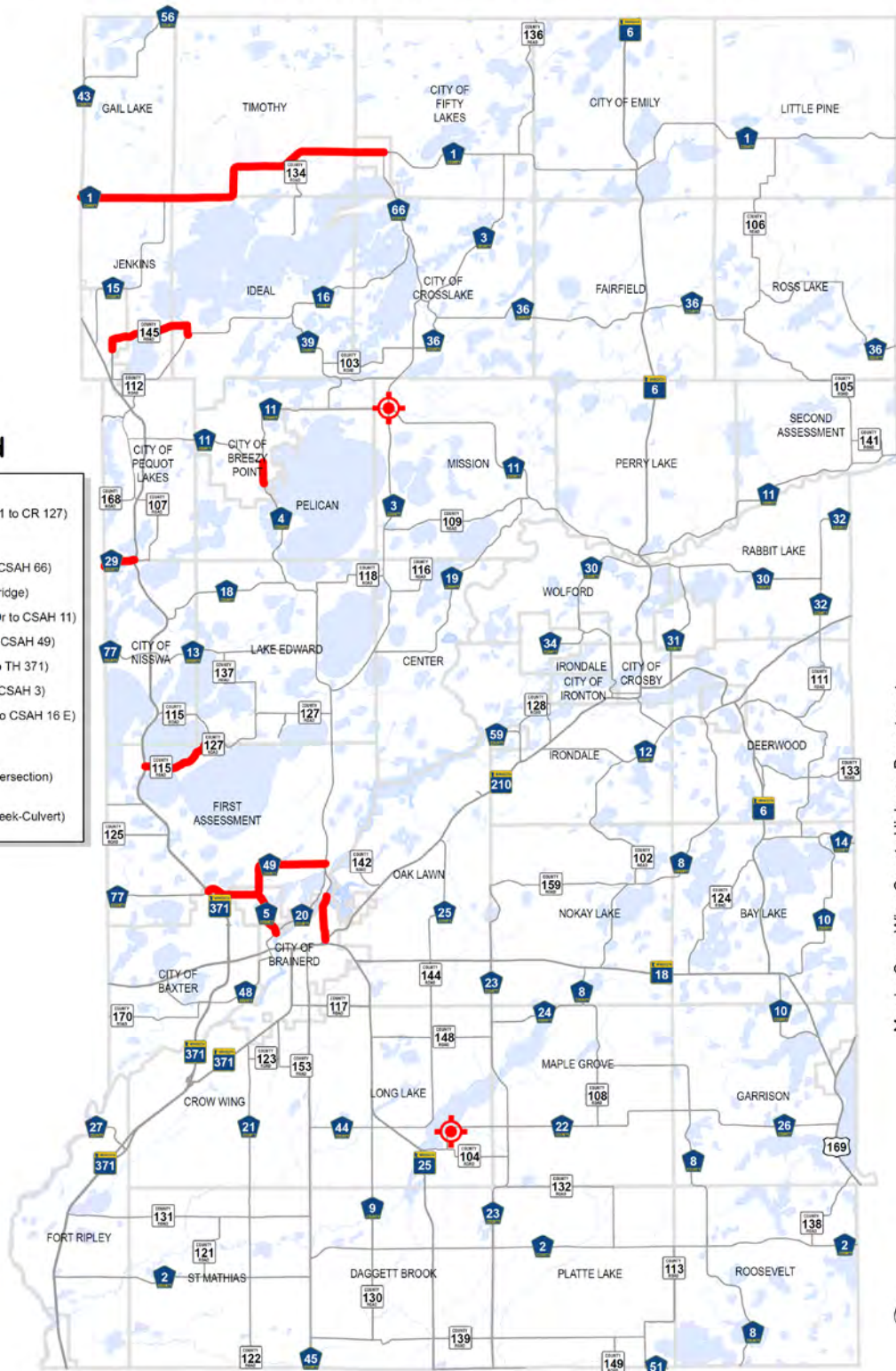
CSAH 49 (TH 371 to CSAH 3)

CR 145 (Veterans St to CSAH 16 E)

Spot Improvements

CSAH 3 (CSAH 11 Intersection)

CSAH 22 (Canyon Creek-Culvert)



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.

2/24/2020

Adopted 4/14/20

2020-2024 HIP

20

PROPOSED 2023 PROGRAM

2023 FUNDING COMMITMENTS FOR FUTURE PROJECTS

CSAH 3	018-003-000	★ Mill Avenue Bridge Rehabilitation
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2023 RECONSTRUCTION

CSAH 3	018-603-024	★ Intersection Improvement at CSAH 11
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CR 115	018-115-000	★ CR 115 Reconstruction (Ojibwa)
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2023 RESURFACING

CSAH 1	018-601-021	Resurfacing from West County line to CSAH 66
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CSAH 3	018-603-025	Resurfacing from TH 210 to Mill Avenue Bridge
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CSAH 4	018-604-009	Resurfacing from Lakeshore Dr. to CSAH 11
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CSAH 5	018-605-012	Resurfacing from CSAH 20 to CSAH 49
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CSAH 29	019-629-003	Resurfacing from West County Line to TH 371
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CSAH 49	018-649-010	Resurfacing from TH 371 to CSAH 3
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CR 145	18-145-03	★ Resurfacing from Veterans St. to CSAH 16
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2023 BRIDGE IMPROVEMENTS

		None
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2023 SPOT IMPROVEMENTS

CSAH 22	018-022-000	★ Culvert Replacements at Canyon Creek
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2023 OTHER PROJECTS

Co. Wide	18-200-000	★ Annual Pavement Marking Project
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Co. Wide	18-200-000	★ Preventative Maintenance Surface Treatments
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2023 ENGINEERING

Co. Wide	Various	★ Engineering
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CR 115	18-115-000	★ Construction Engineering (Ojibwa)
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2023 RIGHT OF WAY

		None
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★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY 2024 HIGHWAY IMPROVEMENT PLAN

Legend

Reconstruction

CR 115 (CR 127 to N JCT TH 371)

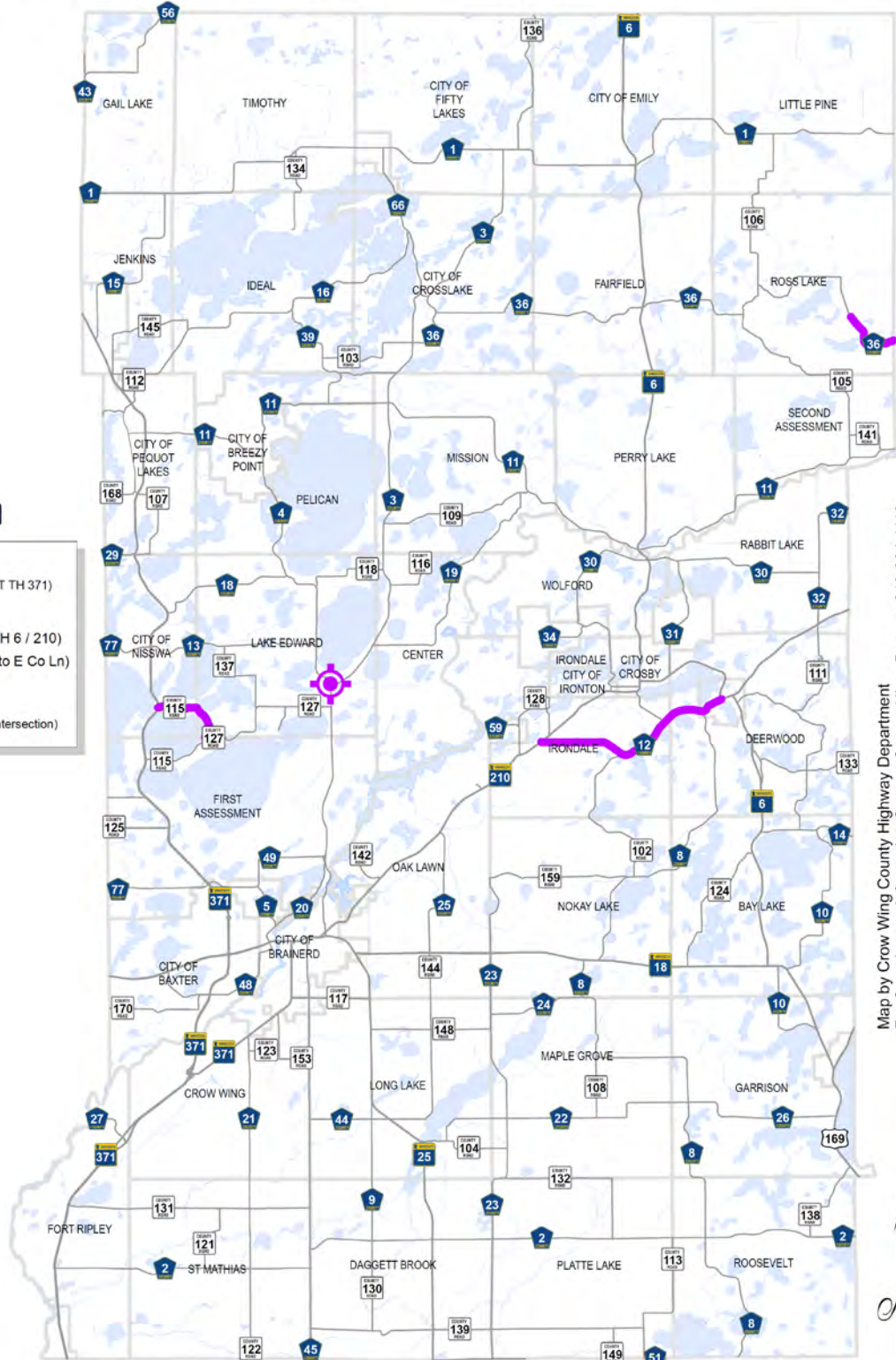
Rehabilitation

CSAH 12 (TH 210 to TH 6 / 210)

CSAH 36 (Cuyuna Trl to E Co Ln)

Spot Improvement

CSAH 3 (CSAH 4 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.

2/27/2020

PROPOSED 2024 PROGRAM

2024 FUNDING COMMITMENTS FOR FUTURE PROJECTS

CSAH 3	018-003-000	★ Mill Avenue Bridge Rehabilitation
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2024 RECONSTRUCTION

CSAH 3	018-603-000	Intersection Improvement at CSAH 4
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CR 115	018-115-000	★ CR 115 Reconstruction (Nashway)
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2024 RESURFACING

CSAH 12	018-612-000	Resurfacing from TH 210 to TH 6
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CSAH 36	018-636-000	Resurfacing from Cuyuna Trail to East County Line
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2024 BRIDGE IMPROVEMENTS

		None
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2024 SPOT IMPROVEMENTS

		None
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2024 OTHER PROJECTS

Co. Wide	18-200-000	★ Annual Pavement Marking Project
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CSAH 66	018-666-000	★ City of Crosslake Paybck from 2021
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Co. Wide	18-200-000	★ Preventative Maintenance Surface Treatments
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2024 ENGINEERING

Co. Wide	Various	★ Engineering
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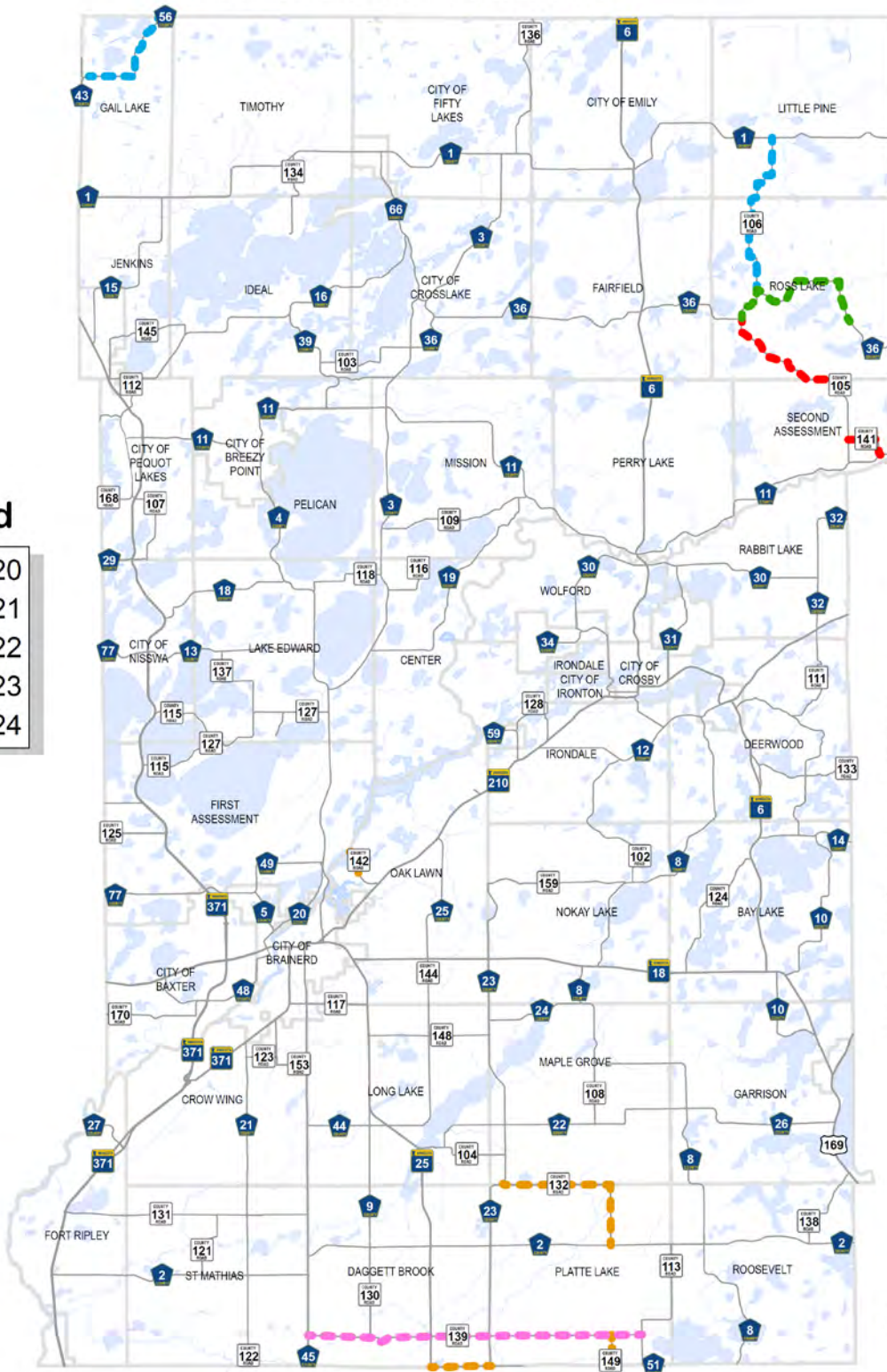
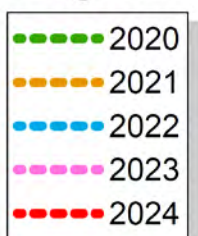
CR 115	18-115-000	★ Construction Engineering (Ojibwa)
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2024 RIGHT OF WAY

		None
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★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY 2020-2024 GRAVELING



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.

2/18/2020

County Gravel Road Improvement Plan

PROPOSED 2020 GRAVELING

CSAH 36	CR 105 to CR 106
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CSAH 36	CR 106 to Cuyuna Trail
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PROPOSED 2021 GRAVELING

CR 129	State Hwy 25 to CSAH 23
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CR 132	CSAH 2 to CSAH 23
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CR 142	County Hwy Department to French Rapids
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CR 149	CR 139 to South County Line
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PROPOSED 2022 GRAVELING

CR 106	CSAH 36 to CSAH 1
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CSAH 56	0.2 Miles North CSAH 43 to North County Line
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PROPOSED 2023 GRAVELING

CR 139	CSAH 45 to CR 113
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PROPOSED 2024 GRAVELING

CR 105	McNeal Road to CSAH 36
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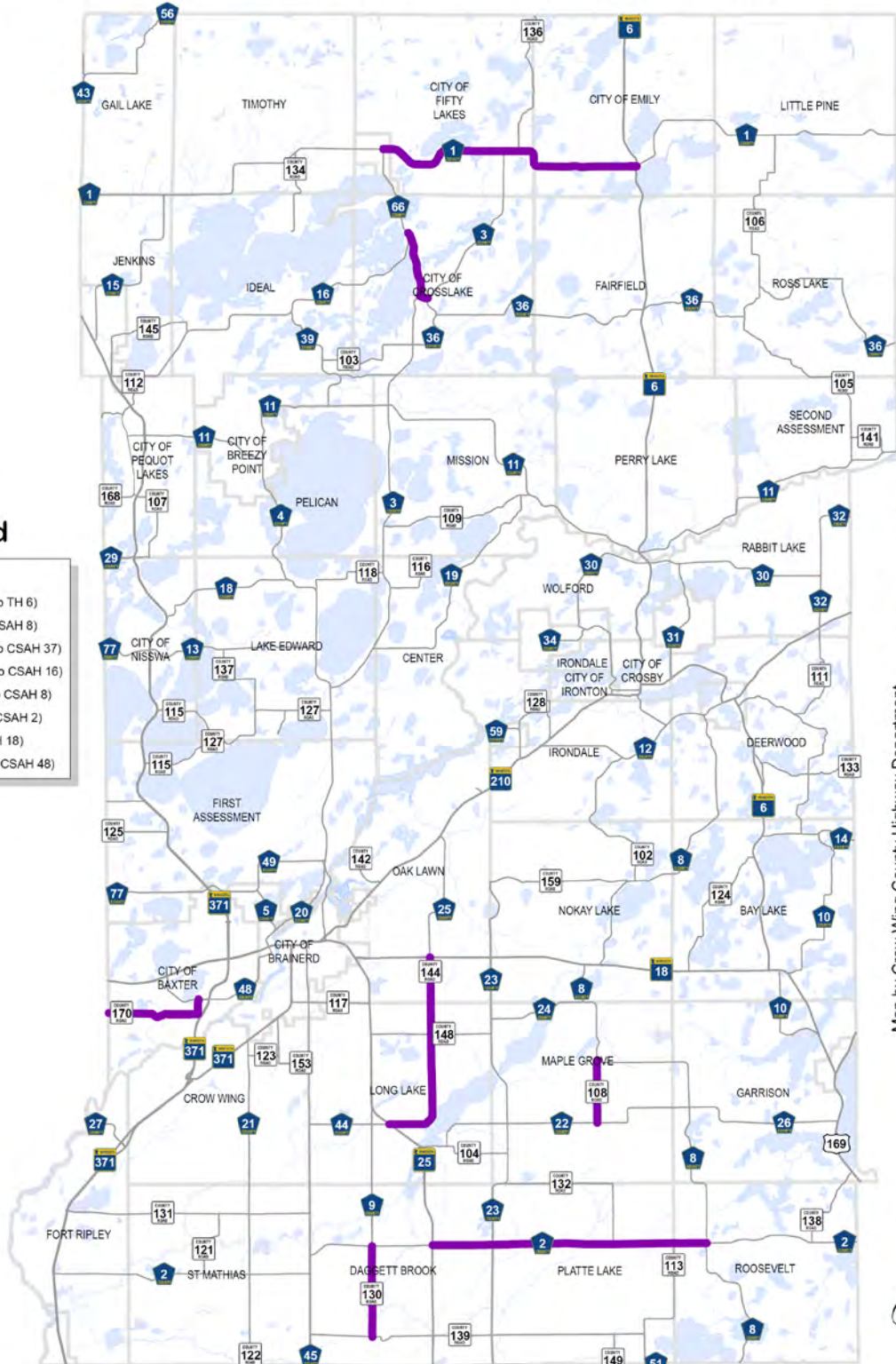
CR 141	CR 105 to CSAH 11
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CROW WING COUNTY 2025+ HIGHWAY IMPROVEMENT PLAN

Legend

Rehabilitation

- CSAH 1 (CSAH 66 to TH 6)
- CSAH 2 (TH 25 to CSAH 8)
- CSAH 3 (CSAH 66 to CSAH 37)
- CSAH 66 (CSAH 3 to CSAH 16)
- CR 108 (CSAH 22 to CSAH 8)
- CR 130 (CR 139 to CSAH 2)
- CR 144 (TH 25 to TH 18)
- CR 170 (W Co Ln to CSAH 48)

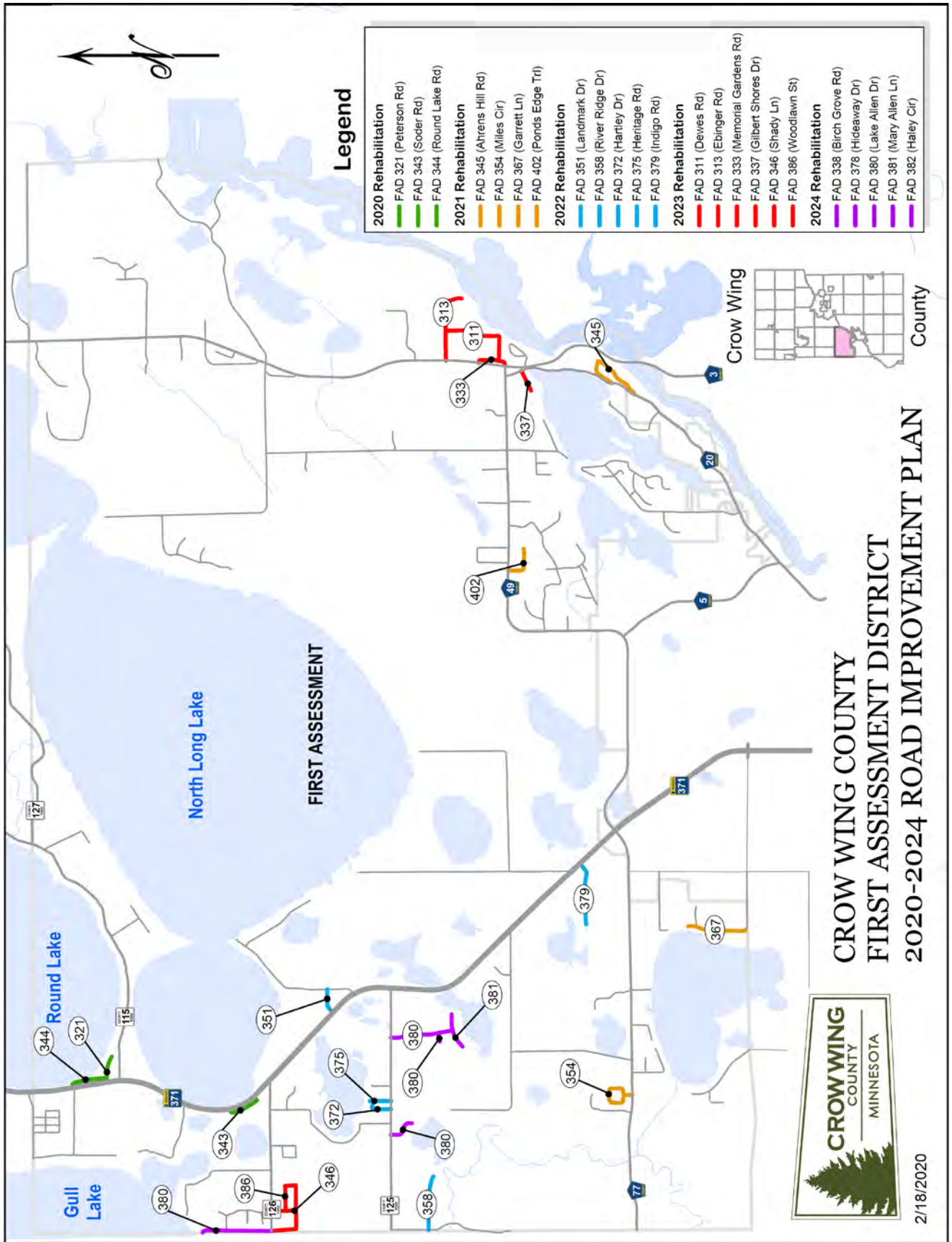


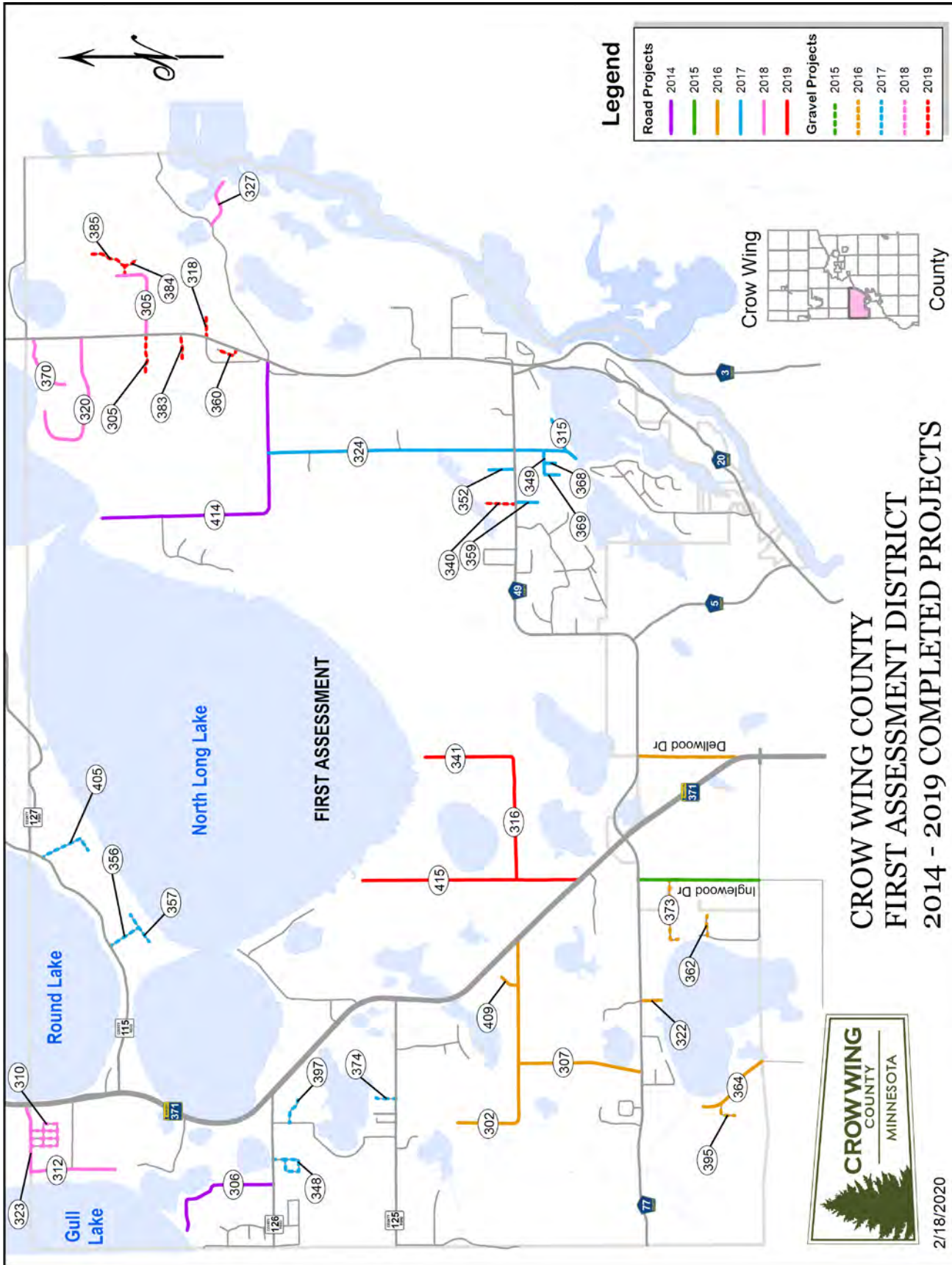
Map by Crow Wing County Highway Department
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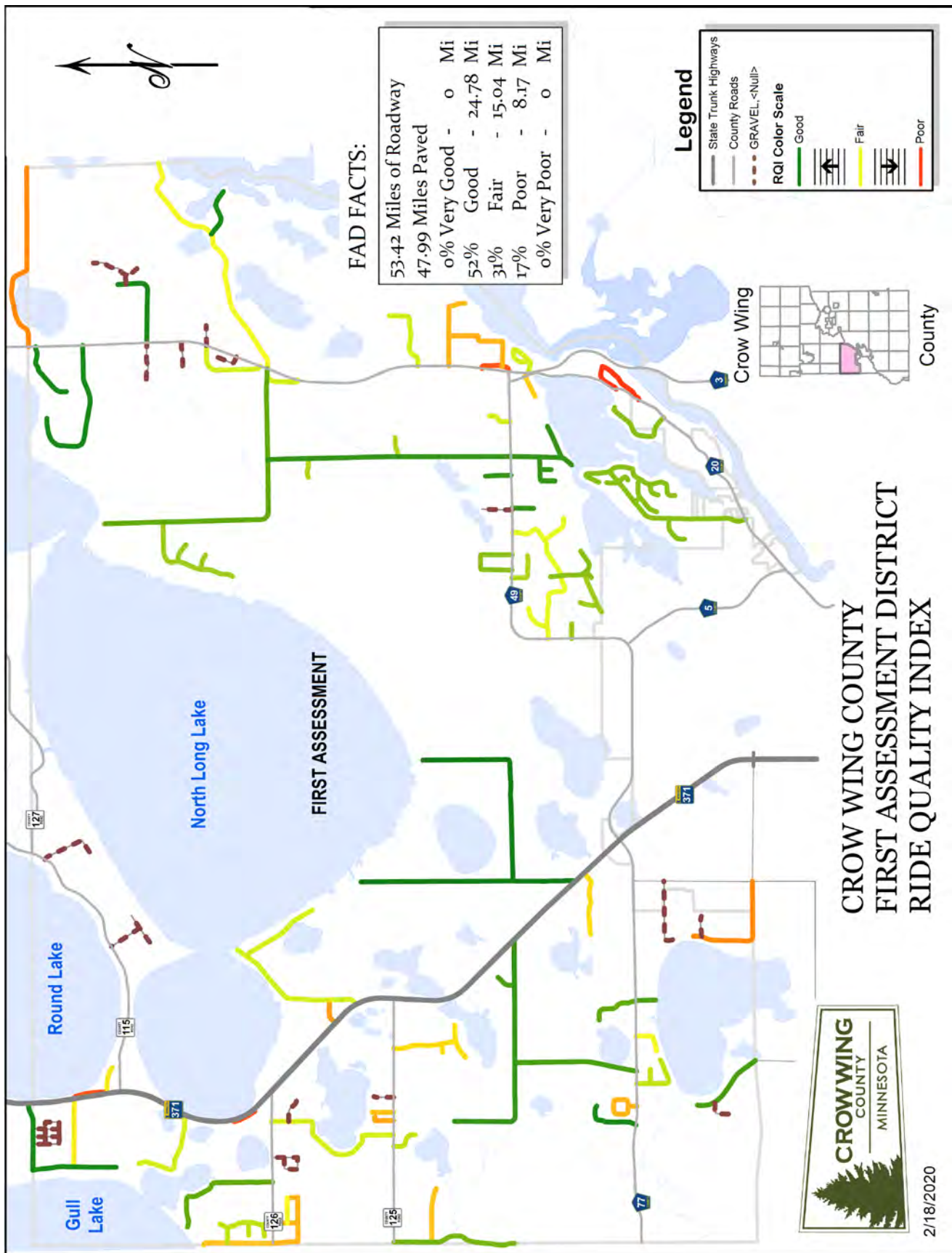
2/24/2020

Notes

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.







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
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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
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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
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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	Resurfacing 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
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FAD PROPOSED 2024 PROGRAM

2024 RESURFACING

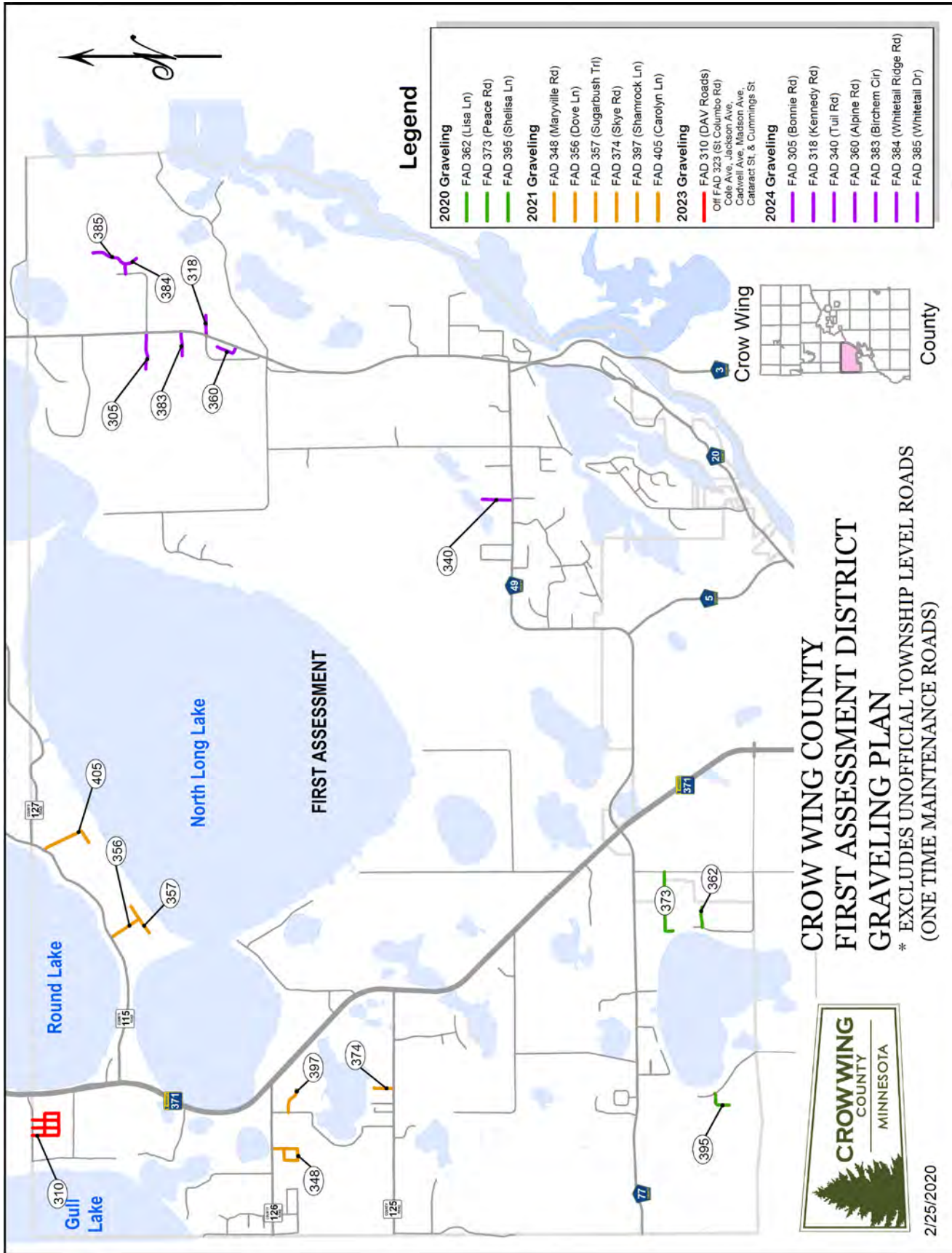
FAD 338	18-300-00	Resurfacing Birch Grove Road
FAD 378	18-300-00	Resurfacing Hideaway Drive
FAD 380	18-300-00	Resurfacing Lake Allen Drive
FAD 381	18-300-00	Resurfacing Mary Allen Drive
FAD 382	18-300-00	Resurfacing Haley Circle

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
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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

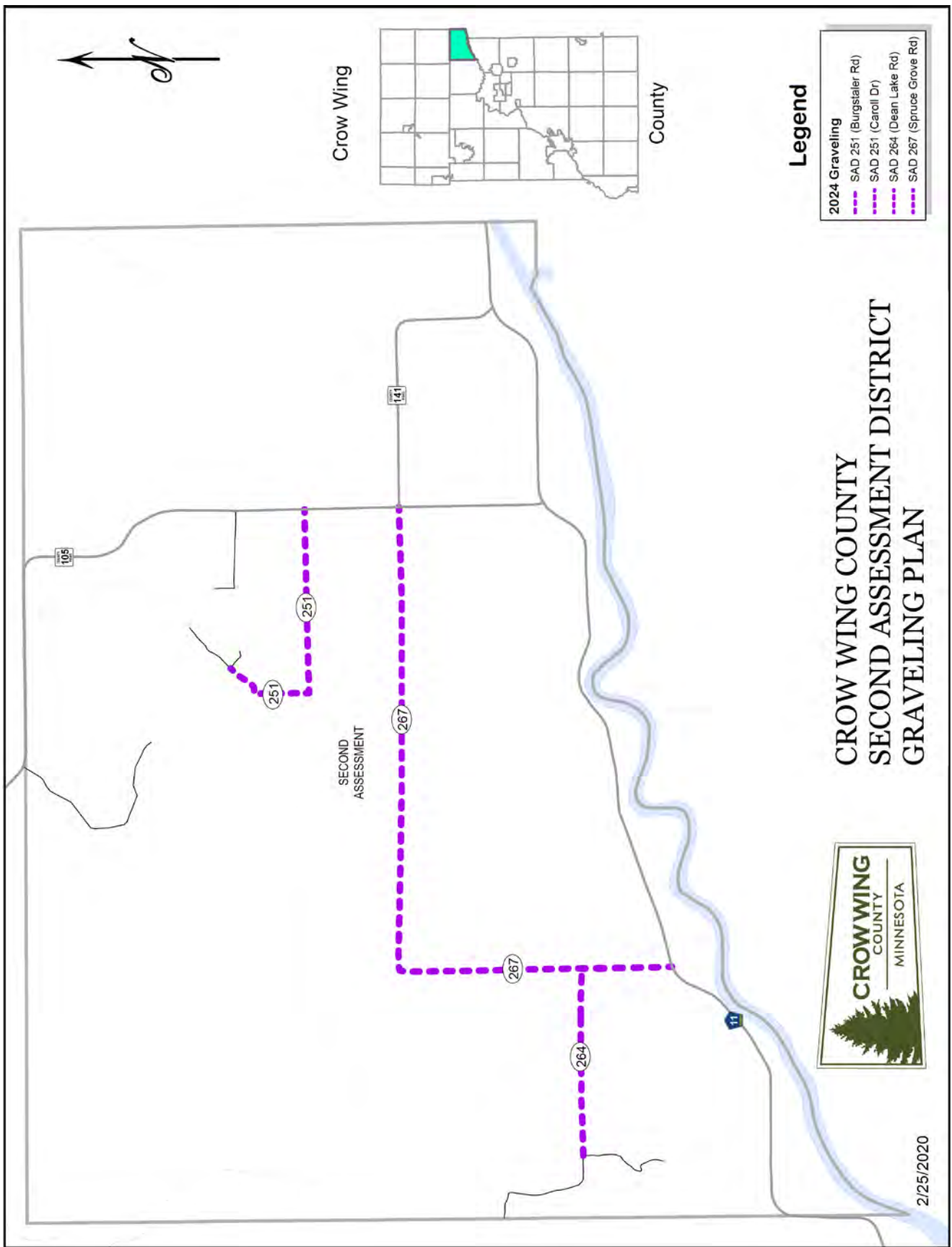
FAD 348	Maryville Road From CR 126 to 0.49 Miles South
FAD 356	Dove Lane From CR 115 to 0.28 Miles SE
FAD 357	Sugar Bush Trail From Dove Lane to 0.16 Miles North and South
FAD 374	Skye Road From CR 125 to 0.16 Miles North
FAD 397	Shamrock Lane From Hartley Lake Road to 0.20 Miles East
FAD 405	Carolyn Lane From CR 115 to 0.43 Miles South and West

PROPOSED 2023 GRAVELING

FAD 310	DAV Roads South of St. Columbo
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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



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 CO LN	CSAH-56	0.70	30	1988	32	Poor	48	-18	0 - 500 CSAH	Rural Minor Collector	2021
CSAH 11	TH-6	E CO LINE	10.00	31	1997	23	Poor	48	-17	0 - 500 CSAH	Rural Major and Urban Collector	2020
CSAH 13	CR-137	CSAH-4	3.10	37	1998	22	Poor	52	-15	2800 - 500 CSAH	Rural Major and Urban Collector	2020
CSAH 43	CR-137	CSAH-4	0.20	33	1998	32	Poor	48	-15	0 - 500 CSAH	Rural Minor Collector	2021
CSAH 13	0.12 MILES S OF CSAH-66	CSAH-37	0.40	48	2005	15	Fair	60	-12	11000 - 5000 CSAH	Minor Arterial	2025+
CSAH 13	TH-371	CR-137	2.70	43	1997	23	Fair	52	-9	2800 - 500 CSAH	Rural Major and Urban Collector	2021
CSAH 36	CSAH-3	CSAH-37	1.60	43	1986	34	Fair	52	-9	2800 - 500 CSAH	Rural Major and Urban Collector	2020
CSAH 49	TH-371	CSAH-3	4.89	54	2007	13	Fair	60	-6	11000 - 5000 CSAH	Rural Major and Urban Collector	2020
CSAH 20	JACKSON ST	JACKSON ST	0.23	58	2003	17	Fair	60	-2	11000 - 5000 CSAH	Rural Major and Urban Collector	2020
CSAH 15	TH-371	CSAH-1	6.81	51	1997	23	Fair	52	-1	2800 - 500 CSAH	Rural Major and Urban Collector	2021
CSAH 36	CUYUNA TRAIL	E CO LN	2.10	47	2005	15	Fair	48	-1	0 - 500 CSAH	Rural Major and Urban Collector	2021
CSAH 1	TH-210	N LIMS BRAINERD	1.67	60	2008	12	Fair	60	0	11000 - 5000 CSAH	Minor Arterial	2023
CSAH 1	EAST LIMITS EMILY	EAST CO LINE	6.50	49	2004	16	Fair	48	1	0 - 500 CSAH	Rural Major and Urban Collector	2021
CSAH 18	S ICT TH-371	TWIN LEAF CIRCLE	0.58	53	2012	8	Fair	52	1	2800 - 500 CSAH	Rural Major and Urban Collector	2025+
CSAH 37	CSAH-36	CSAH-3	0.67	53	1986	34	Fair	52	1	2800 - 500 CSAH	Rural Minor Collector	2020
CSAH 1	CSAH-3	TH-6	4.70	55	2005	15	Fair	52	3	2800 - 500 CSAH	Minor Arterial	2025+
CSAH 2	TH-25	CSAH-8	9.10	55	2006	14	Fair	52	3	2800 - 500 CSAH	Rural Major and Urban Collector	2025+
CSAH 15	CSAH-20	CSAH-49	1.51	59	2006	14	Fair	56	3	5000 - 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 CO LN	TH-371	1.09	55	1996	24	Fair	52	3	2800 - 500 CSAH	Rural Major and Urban Collector	2023
CSAH 30	TH-210	PENNINGTON ACCESS ROAD	0.30	55	2018	2	Fair	52	3	2800 - 500 CSAH	Rural Major and Urban Collector	2025+
CSAH 66	CSAH-3	CSAH-16	2.17	63	2005	15	Good	60	3	11000 - 5000 CSAH	Minor Arterial	2025+
CSAH 1	W CO LN	CSAH-66	11.10	57	2001	19	Fair	52	5	2800 - 500 CSAH	Minor Arterial	2023
CSAH 1	TH-6	EAST LIMITS EMILY	3.64	57	2004	16	Fair	52	5	2800 - 500 CSAH	Rural Major and Urban Collector	2021
CSAH 12	TH-210	TH-210	6.87	65	2005	15	Good	60	5	11000 - 5000 CSAH	Rural Major and Urban Collector	2024
CSAH 8	CRYSTAL LAKE ROAD	CSAH-4	1.30	67	2007	13	Good	60	7	11000 - 5000 CSAH	Minor Arterial	2025+
CSAH 3	S COUNTRY LINE	CSAH-2	4.90	59	2001	19	Fair	52	7	2800 - 500 CSAH	Rural Major and Urban Collector	2022
CSAH 8	CSAH-27/26	TH-18	8.00	59	2001	19	Fair	52	7	2800 - 500 CSAH	Rural Major and Urban Collector	2022
CSAH 10	N ICT TH-18	CSAH 14	6.10	59	2009	11	Fair	52	7	2800 - 500 CSAH	Rural Major and Urban Collector	2025+
CSAH 16	TH-371	PEORIA ROAD	3.79	65	2007	13	Good	56	9	5000 - 2800 CSAH	Rural Major and Urban Collector	2025+
CSAH 45	S CO LN	N ICT CSAH-2	3.60	57	1999	21	Fair	52	9	0 - 500 CSAH	Rural Major and Urban Collector	2022
CSAH 48	TH-210	TH-371	1.99	65	2017	3	Good	56	9	5000 - 2800 CSAH	Rural Major and Urban Collector	2025+
CSAH 48	COLLEGE DR	SW 4th ST BRAINERD	0.92	65	2017	6	Good	56	9	5000 - 2800 CSAH	Minor Arterial	2025+
CSAH 51	CR-113	S CO LN	4.40	57	1999	21	Fair	48	9	0 - 500 CSAH	Rural Minor Collector	2020
CSAH 1	CSAH-66	CSAH-3	0.44	63	2002	18	Good	52	11	2800 - 500 CSAH	Minor Arterial	2025+
CSAH 4	LAKESHORE DRIVE	CSAH-11	0.72	63	2000	20	Good	52	11	2800 - 500 CSAH	Rural Major and Urban Collector	2023
CSAH 8	CSAH-2	CSAH-27/26	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 ICT TH-371	CR 127	2.32	35	1985	35	Poor	52	-17	2800 - 500 CR	Rural Minor Collector	2023
CR 115	CR 127	N ICT TH-371	2.51	35	1985	35	Poor	52	-17	2800 - 500 CR	Rural Minor Collector	2024
CR 145	POULACK ST	VETERANS ST (JENKINS)	0.64	35	2003	17	Poor	52	-17	2800 - 500 CR	Rural Minor Collector	2020
CR 107	S ICT TH-371	N ICT TH-371	3.25	39	1997	23	Poor	52	-13	2800 - 500 CR	Local	2021
CR 133	S ICT TH-6	E CO LN	4.50	35	2004	16	Poor	48	-13	0 - 500 CR	Rural Minor Collector	2020
CR 116	CSAH-3	MISSION LAKE ACCESS	1.37	41	1998	22	Fair	52	-11	2800 - 500 CR	Local	2020
CR 117	TH-371	CSAH-45	0.65	51	2004	16	Fair	60	-9	11000 - 5000 CR	Rural Major and Urban Collector	2022
CR 138	CSAH-2	TH-169	3.14	39	2004	16	Poor	48	-9	0 - 500 CR	Local	2022
CR 123	CSAH-21	CR-153	1.00	41	2001	19	Fair	48	-7	0 - 500 CR	Local	2020
CR 131	KOBORING RD	CSAH-46 (SLEEPY HOLLOW RD)	6.03	43	2002	18	Fair	48	-5	0 - 500 CR	Rural Minor Collector	2022
CR 105	CSAH-11	MENARD ROAD	3.10	45	2000	20	Fair	48	-3	0 - 500 CR	Rural Minor Collector	2020
CR 109	CSAH-3	CSAH-19	4.86	49	2000	20	Fair	52	-3	2800 - 500 CR	Rural Minor Collector	2021
CR 113	CSAH-51	CSAH-2	4.94	45	2003	17	Fair	48	-3	0 - 500 CR	Rural Minor Collector	2021
CR 128	TH-210	CSAH-59	2.87	47	1998	22	Fair	48	-1	0 - 500 CR	Local	2021
CR 153	1 MI WEST OF CSAH-45	TH-371	1.50	51	2001	19	Fair	52	-1	2800 - 500 CR	Local	2020
CR 108	CSAH-22	CSAH-8	2.07	49	2008	12	Fair	48	1	0 - 500 CR	Local	2025+
CR 127 (PARADE SE)	NE COR SEC 33	0.65 MI S	0.67	51	2012	8	Fair	48	3	0 - 500 CR	Rural Minor Collector	2025+
CR 144	TH-25	TH-18	6.81	51	2005	15	Fair	48	3	0 - 500 CR	Local	2025+
CR 153	CSAH-45	1 MI WEST	1.00	55	2010	10	Fair	52	3	2800 - 500 CR	Local	2020
CR 170	WEST COUNTRY LINE	CSAH 48	3.60	57	2008	20	Fair	52	5	2800 - 500 CR	Rural Major and Urban Collector	2025+
CR 126	W CO LN	TH-371 (GREEN GABLES RD)	1.23	59	2000	12	Fair	52	7	2800 - 500 CR	Local	2025+
CR 131	TH-371	KOBORING RD	2.00	55	2002	18	Fair	48	7	0 - 500 CR	Rural Minor Collector	2022
CR 145	VETERANS ST (JENKINS)	CSAH-16	3.19	59	2003	17	Fair	52	7	2800 - 500 CR	Rural Minor Collector	2023

Roadway Improvement Deferments

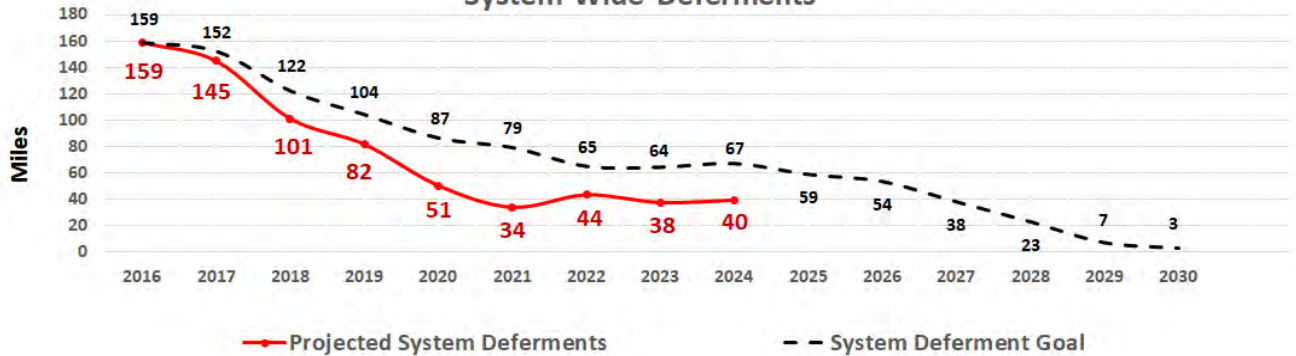


In 2015 Crow Wing County started to place an increased focus on eliminating the occurrences of roadway improvement deferments. The goal is to have zero deferments by 2030. The implementation of the 2016-2025 county-wide sales tax was specifically intended to generate the transportation funding necessary 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.

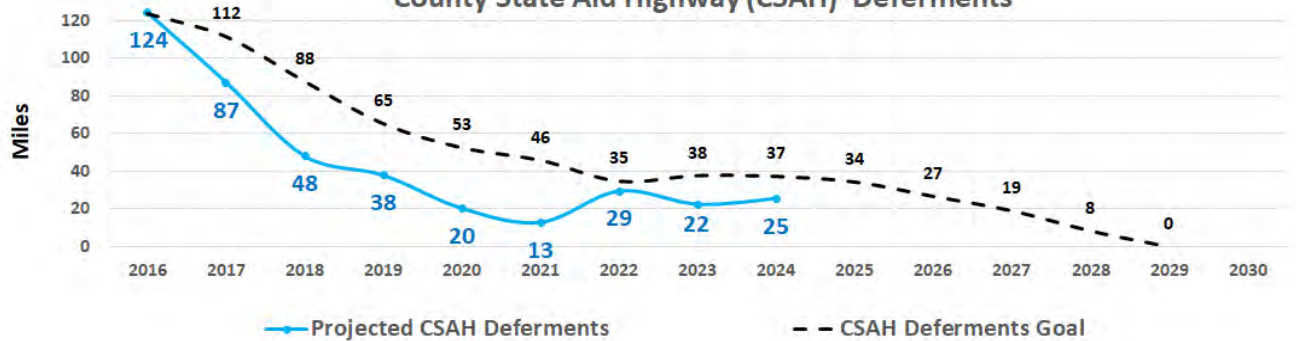
Deferment Elimination Progress



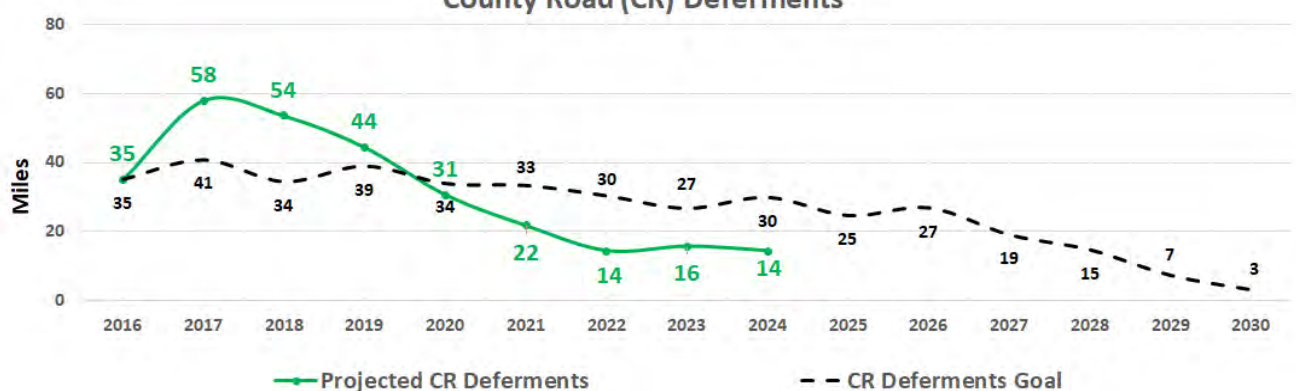
System-Wide Deferments



County State Aid Highway (CSAH) Deferments



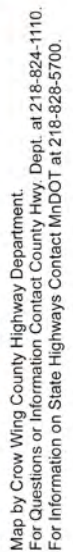
County Road (CR) Deferments





CROW WING
COUNTY
MINNESOTA

CROW WING COUNTY RESOLUTION 2015-68



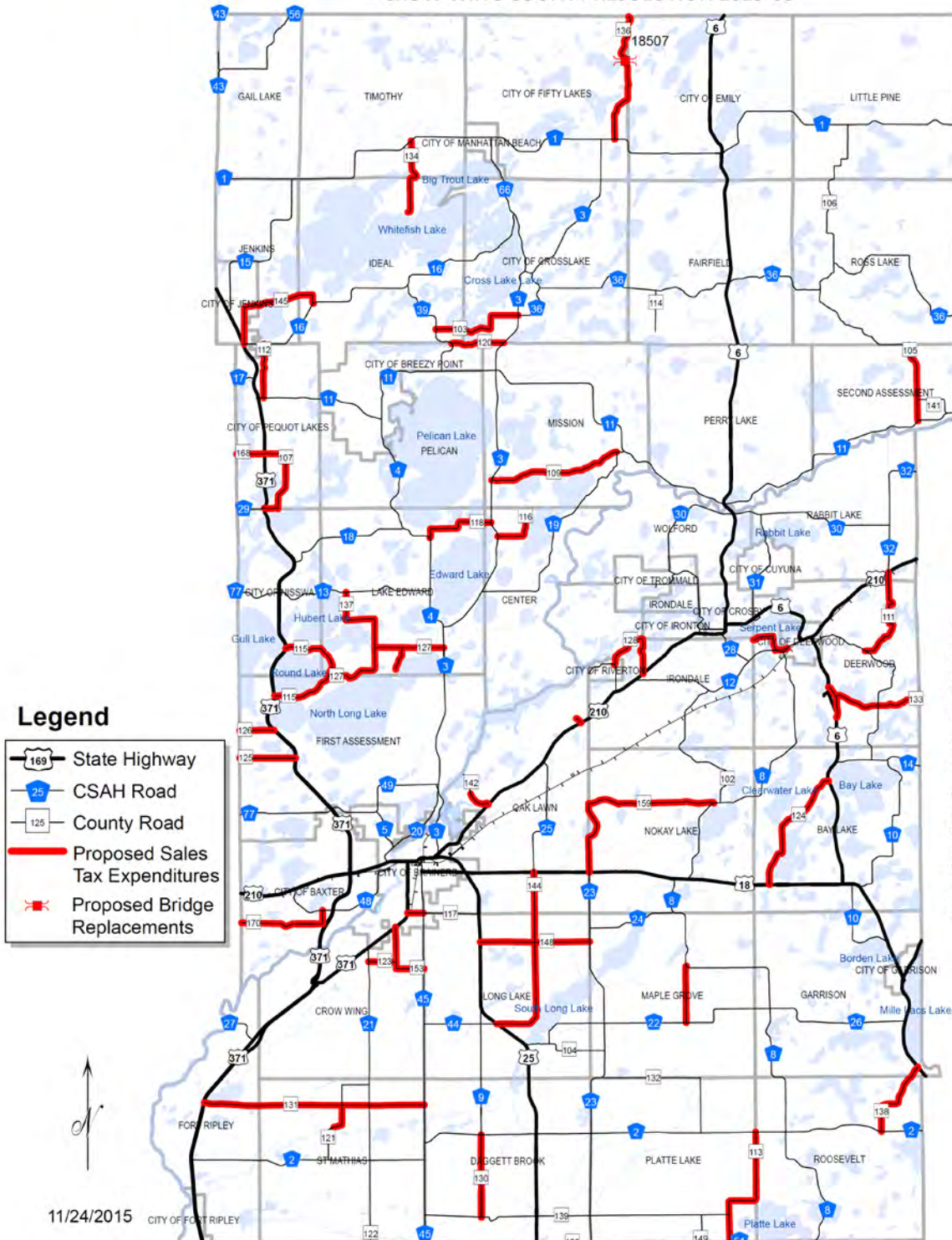
ADOPTED 12/15/15



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

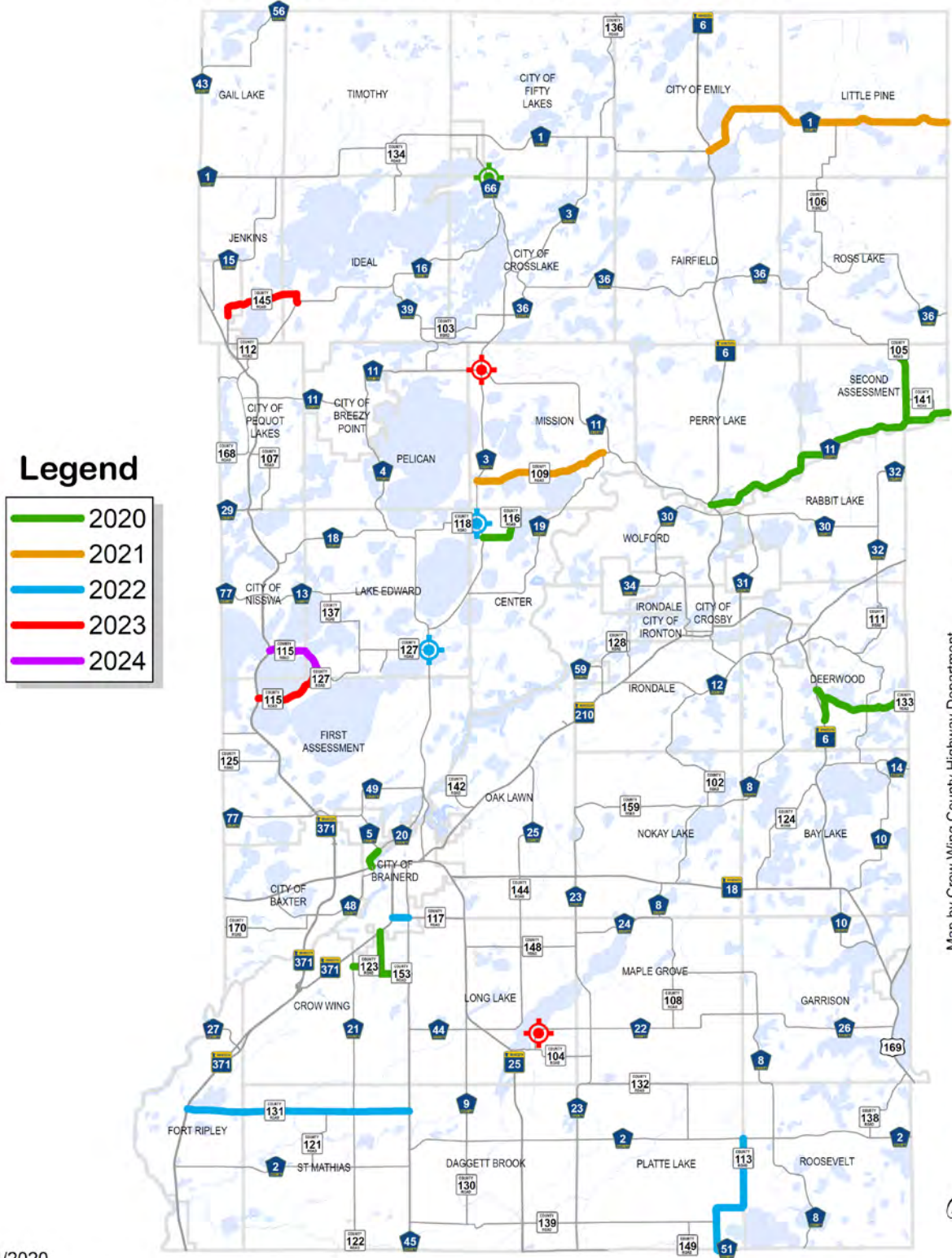
ATTACHMENT A

CROW WING COUNTY RESOLUTION 2015-68



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

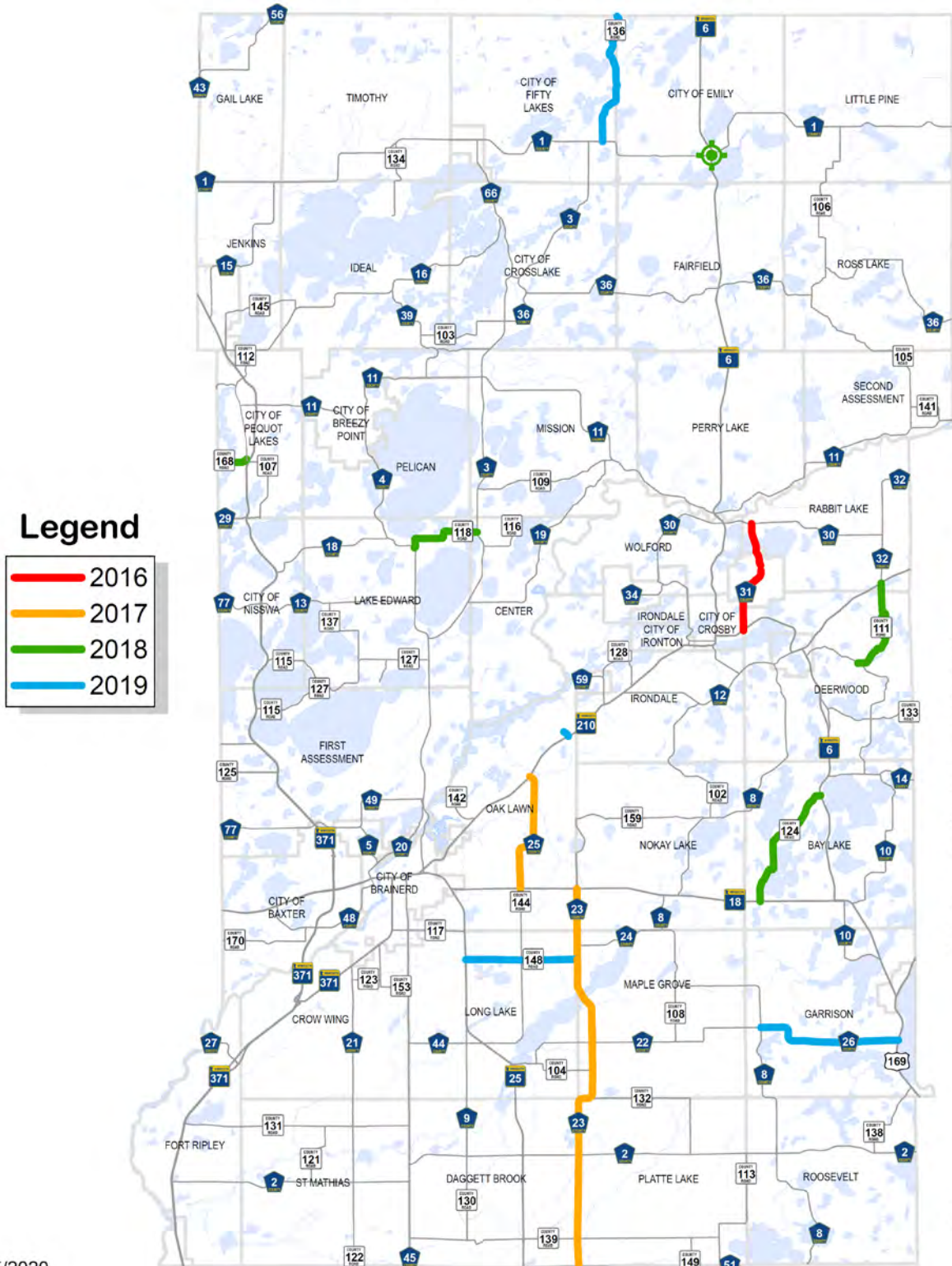
CROW WING COUNTY 2020 - 2024 SALES TAX PROJECTS



Map by Crow Wing County Highway Department
For Questions or Information Contact County Hwy. Dept. at 218-824-1110.
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3/24/2020

CROW WING COUNTY 2016 - 2019 SALES TAX PROJECTS



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2/25/2020

CROW WING COUNTY BRIDGE PRIORITY LIST

Legend

Rehabilitation


-  6518 (CSAH 3)
-  18503 (CSAH 15)
-  18510 (CSAH 66)

Replacement


County

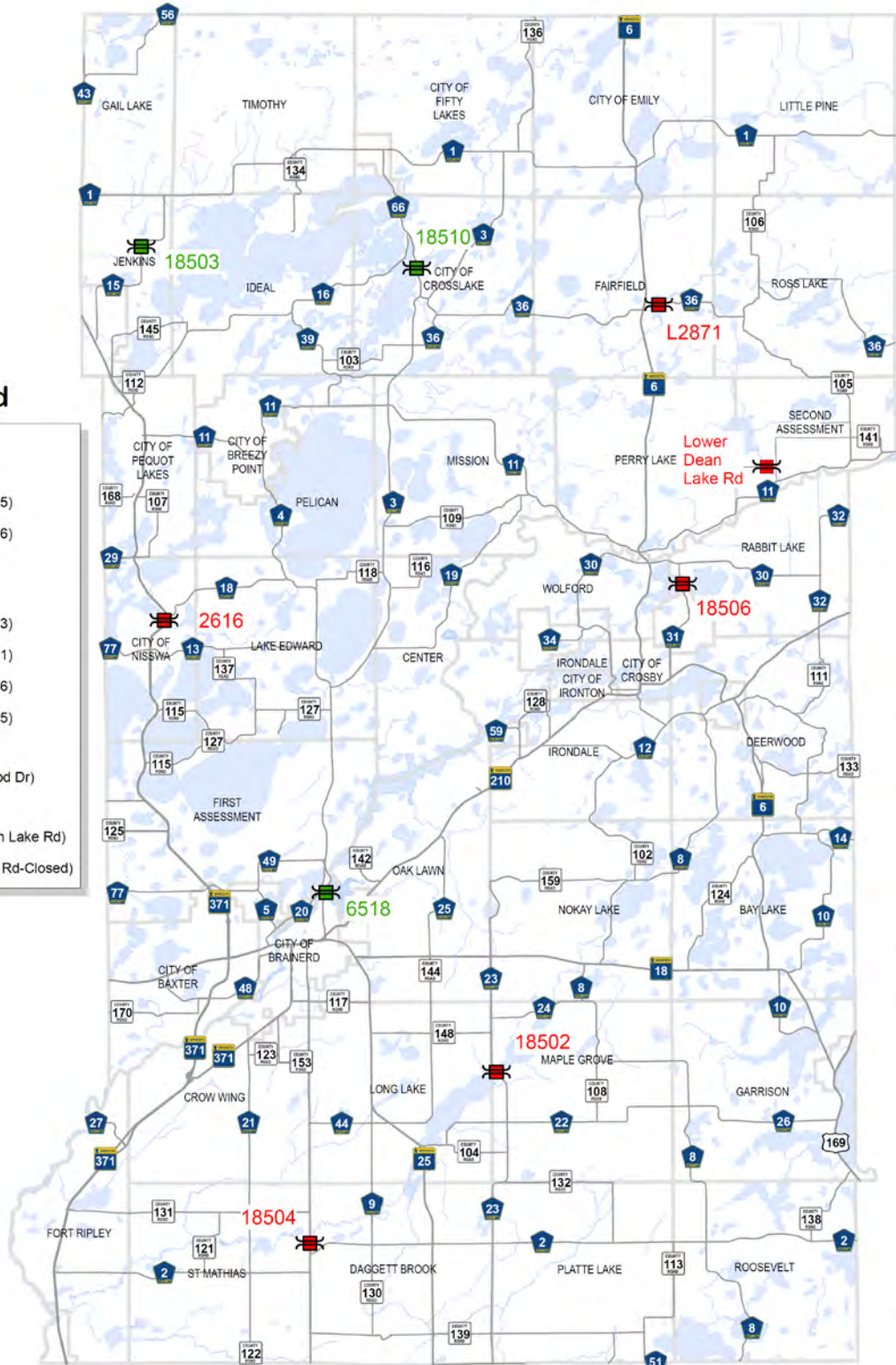
-  18502 (CSAH 23)
-  18506 (CSAH 31)
-  L2871 (CSAH 36)
-  18504 (CSAH 45)

City

-  2616 (Hazelwood Dr)

Township

-  ---- (Lower Dean Lake Rd)
-  L3942 (Koering Rd-Closed)



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.

2/18/2020

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	\$480,000	State Bonding/State Aide	Deteriorating condition of the superstructure and substructure. Longitudinal cracks in lower legs of the channels. The piers 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	\$716,000	State Bonding/State Aide	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	\$838,000	State Bonding/State Aide	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	\$456,000	State Bonding/State Aide	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	\$6,346,100	State Bonding/State Aide	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	\$320,700	State Bonding/State Aide	Galvanized steel plate culvert. Rusting and pitting at and below the waterline.
92547	CSAH 21 (Hay Creek)	CSAH	1960	1,300	(2015)	62	\$320,700	State Bonding/State Aide	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	\$2,935,300	State Bonding/State Aide	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	\$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	\$1,644,400	State Bonding/State Aide	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	\$291,113	State Bonding	Structurally Deficient. Posted at 10/18 tons. Posting is low enough to impact plow trucks, garbage trucks and school buses. Through road serves residential and recreational developments. Anticipated construction summer 2020.
L2877	Roosevelt Dr. (Crooked Creek)	City	1960	15	(1986)	53	\$366,200	State Bonding	Posted 24/40 tons. Dead end road providing access to properties along the west shore of Roosevelt Lake. Deteriorating condition of the superstructure. Rusting occurring in the steel bridge beams.

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

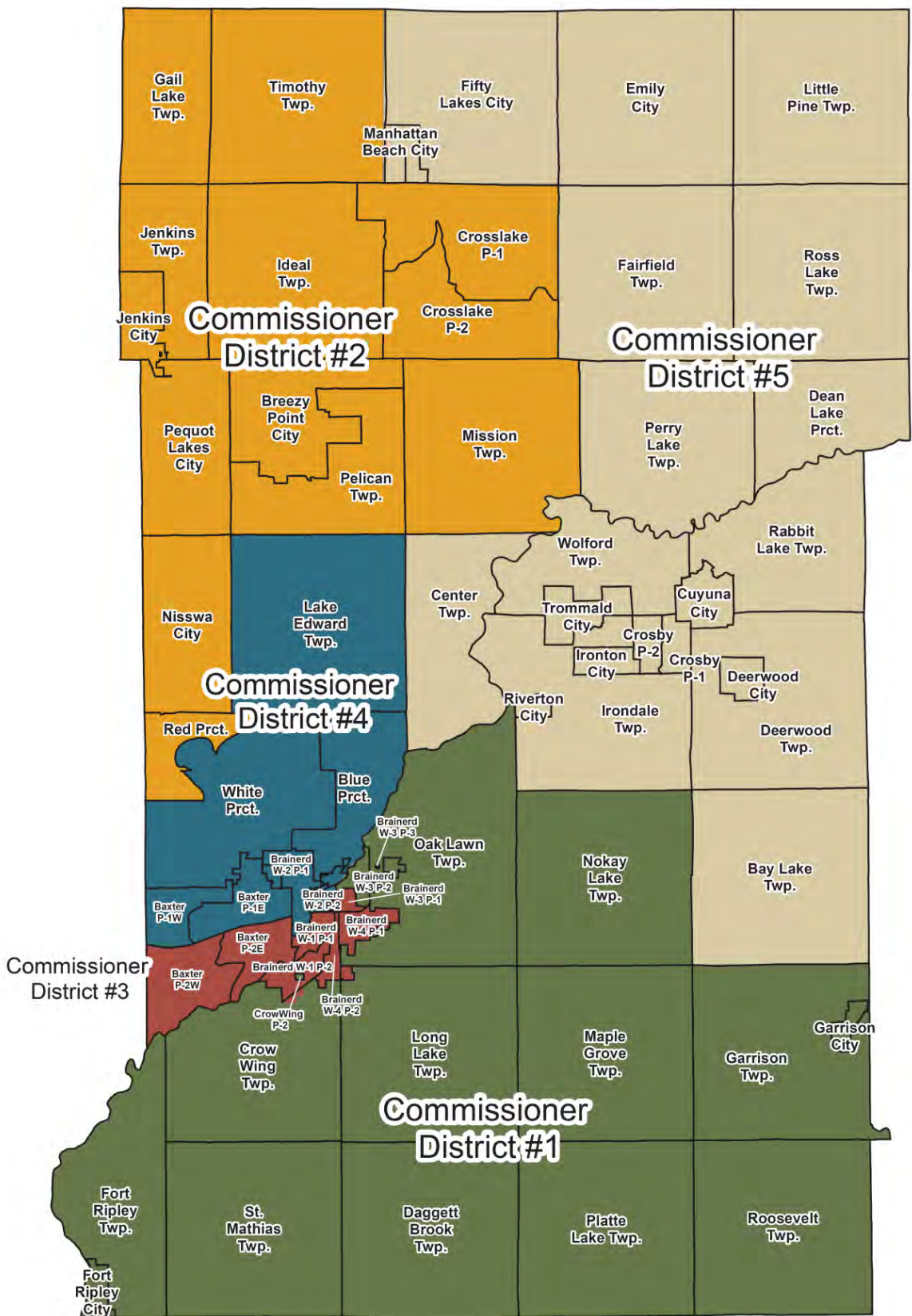
Timothy Bray, P.E.
County Engineer

Rob Hall, P.E.
Assistant County Engineer

Crow Wing County Commissioners
326 Laurel Street
Brainerd, MN 56401

Paul Koering
Bill Brekken
Steve Barrows
Rosemary Franzen
Doug Houge

District 1
District 2
District 3
District 4
District 5



This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.



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 is 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 was 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.

DOR stands for Department of Revenue.

e-CRV stands for electronic Certificate of Real Estate Value. A Certificate of Real Estate Value (CRV) is required to document a sale of property in Minnesota. CRV information is reviewed by the county of sale and the Department of Revenue to verify sale terms and ensure fair and equitable property tax assessments statewide. e-CRV may be used for ALL counties of sale.

EAW stands for Environmental Assessment worksheet.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, or where the costs of providing services to the general public are to be financed or recovered primarily through user charges.

Enterprise Risk Management (ERM) is a process that identifies and seeks to mitigate hazard, financial, operational, and strategic risks



Glossary

Enterprise Resource Planning (ERP) is business management software; usually a suite of integrated applications that a company can use to collect, store, manage and interpret data from many business activities.

Environmental Trust Fund is a permanent fund used to report resources legally restricted to the extent that only earnings, and not principal from the fund, may be used for environmental purposes.

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.