



2022 Budget & Capital Improvement Plan

Adopted by County Board December 14, 2021



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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County Commissioners

District 1

Paul Koering
County Road 121
Fort Ripley, MN 56449
Phone: (218) 829-0544
E-mail: Paul.Koering@crowwing.us

District 2

Bill Brekken
20891 Donaldson Road
Brainerd, MN 56401
Phone: (218) 232-0257
E-mail: Bill.Brekken@crowwing.us

District 3

Steve Barrows
12679 Noble Fir Drive
Baxter, MN 56425
Phone: (218) 820-8199
E-mail: Steve.Barrows@crowwing.us

District 4

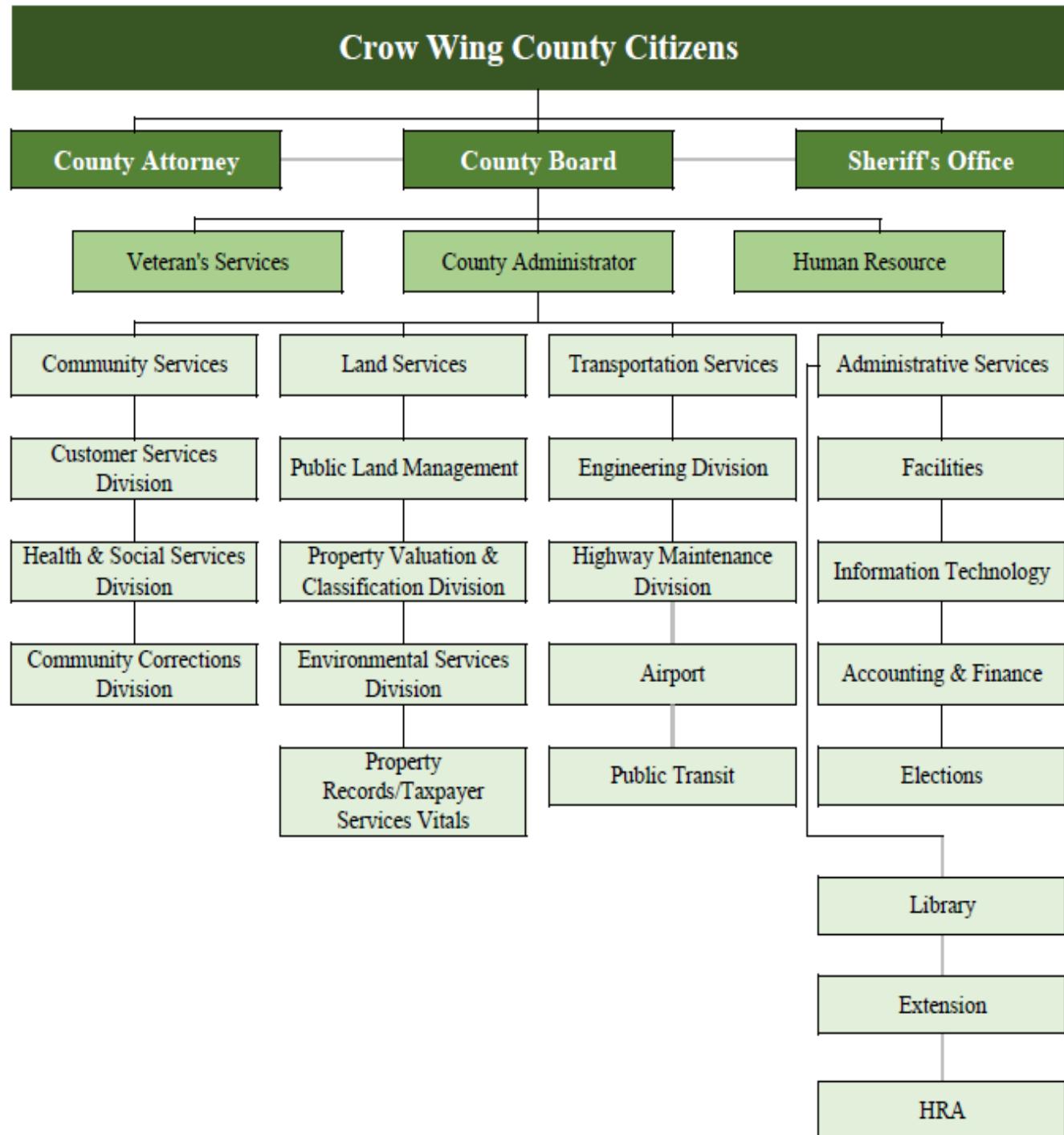
Rosemary Franzen
14732 Inglewood Drive
Baxter, MN 56425
Phone: (218) 829-8021
E-mail: Rosemary.Franzen@crowwing.us

District 5

Doug Houge
P.O. Box 367
Ironton, MN 56455
Phone: (218) 546-2794
E-mail: Doug.Houge@crowwing.us

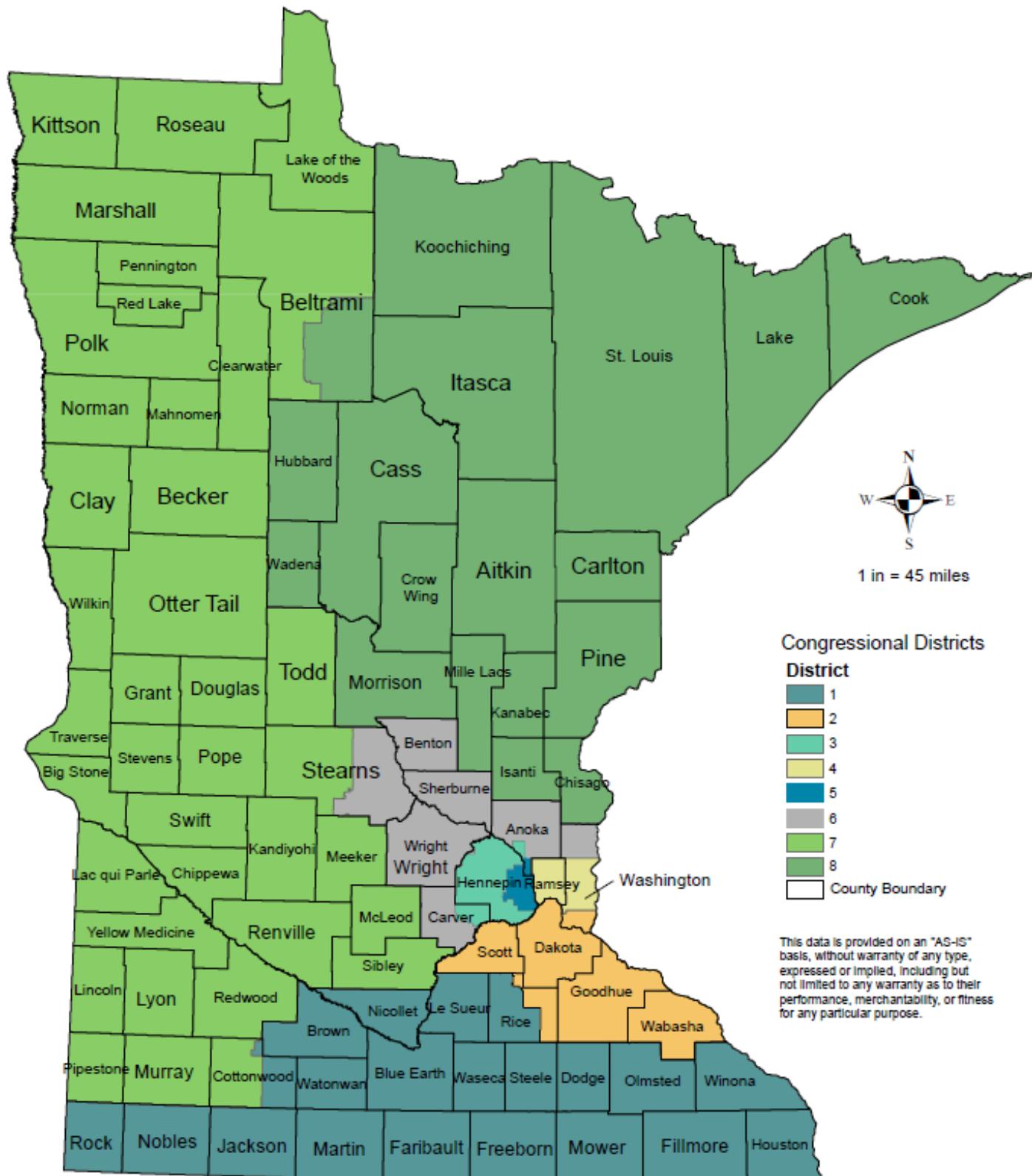


Organizational Chart





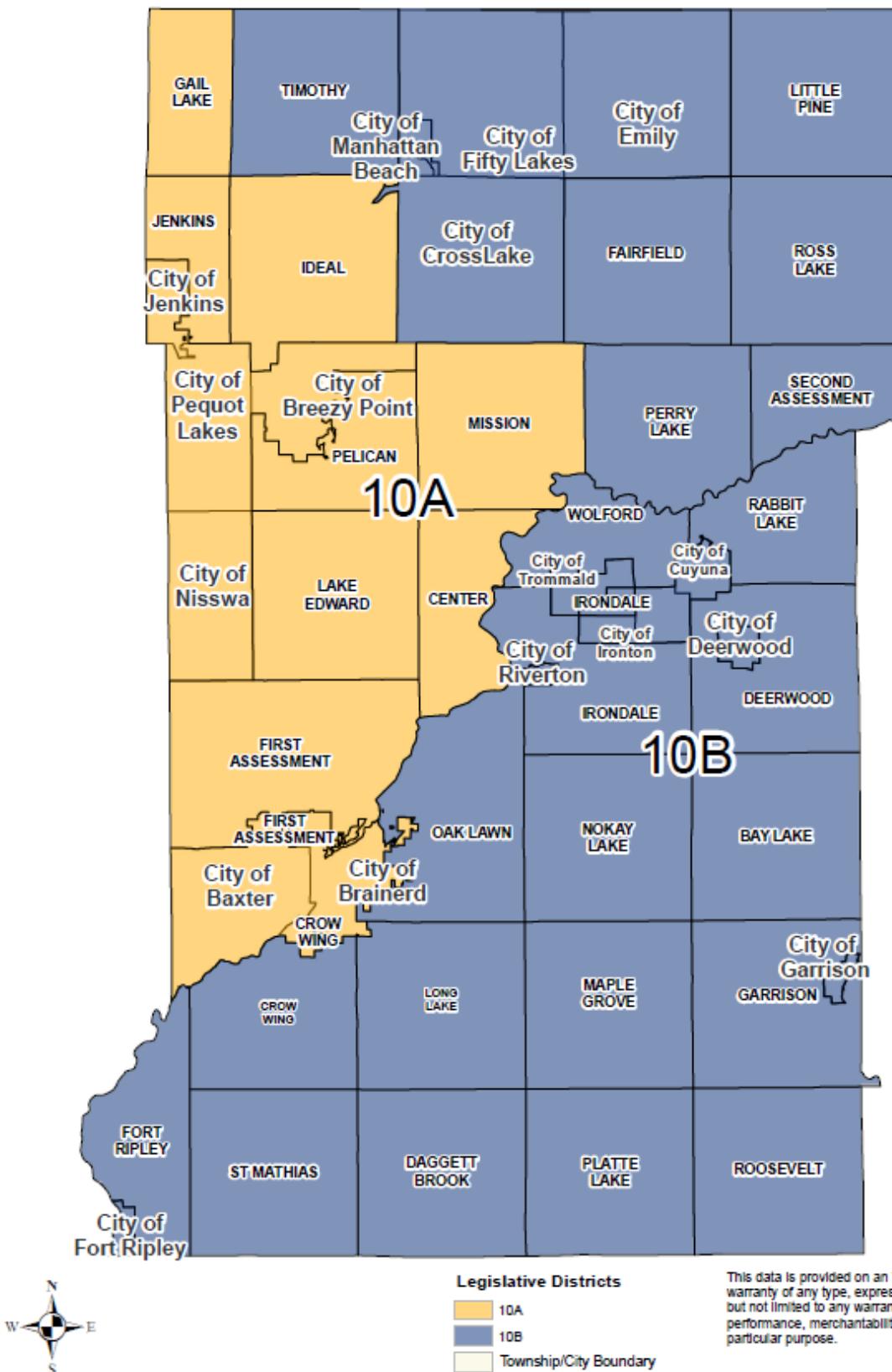
State of Minnesota Congressional Districts



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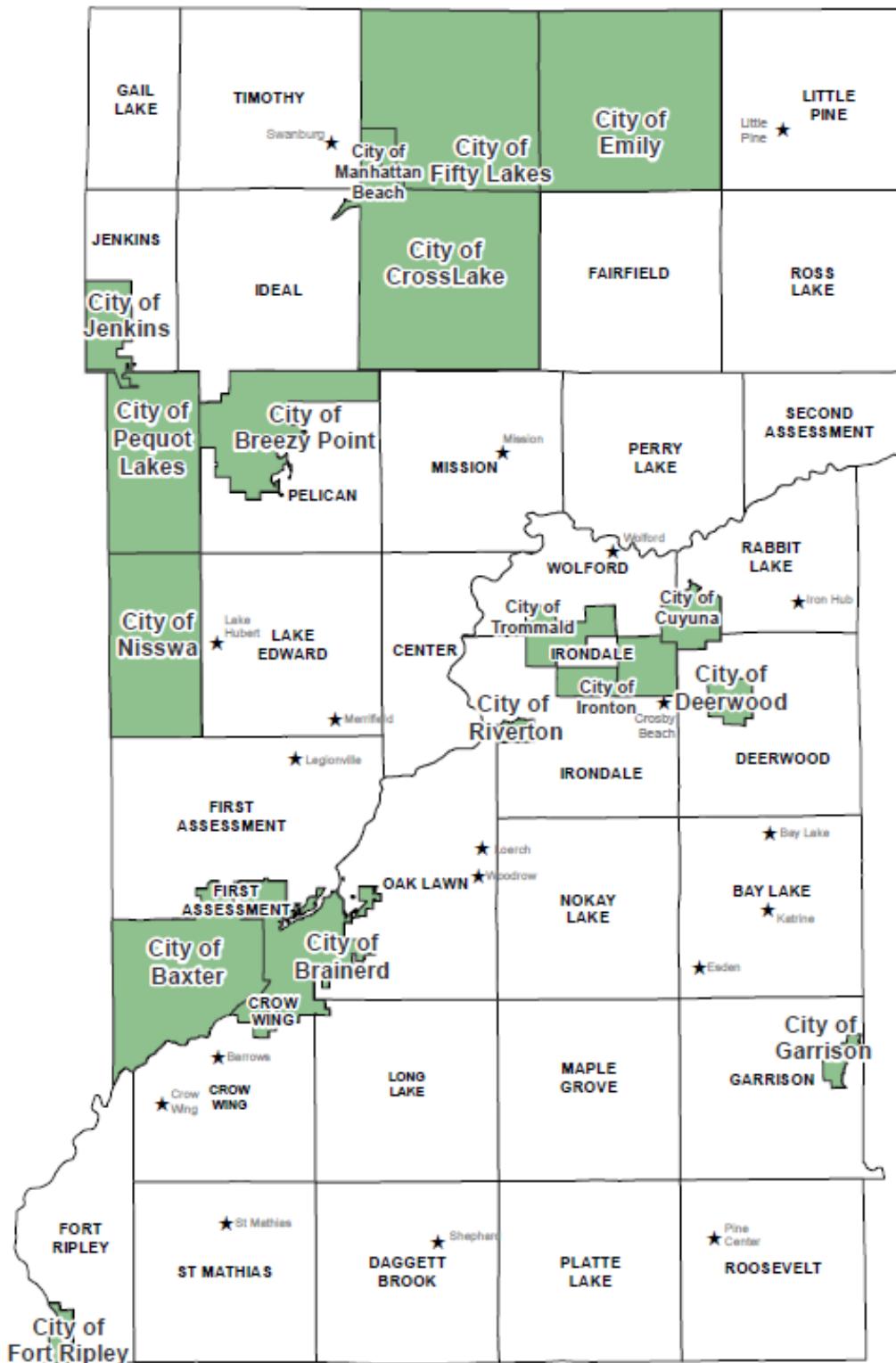


Crow Wing County Legislative Districts





Crow Wing County Political Subdivisions

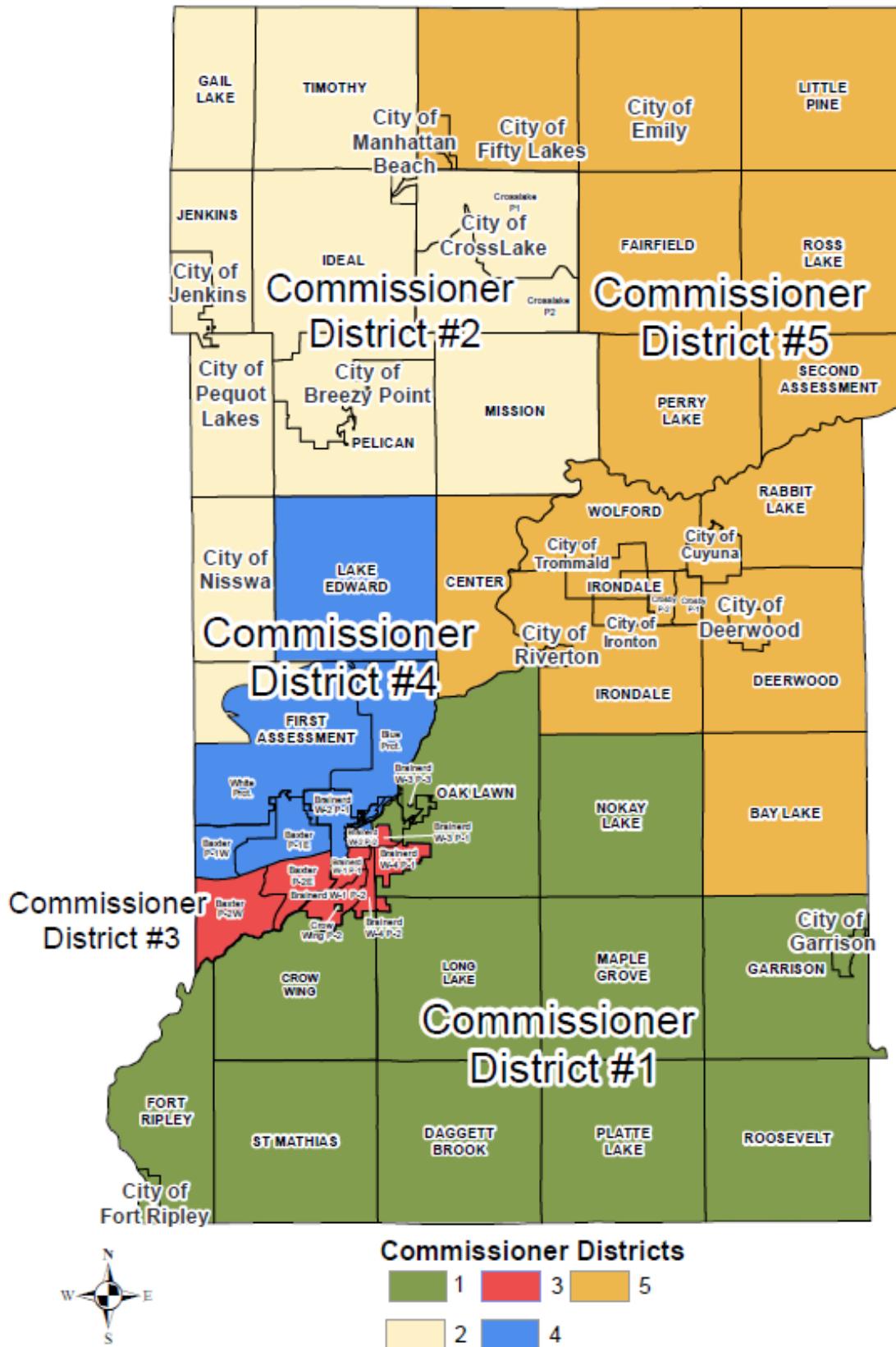


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Crow Wing County Commissioner Districts



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Commissioner Districts

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Crow Wing
Minnesota**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director



2022 Budget Highlights

TO: County Board
FROM: Tim Houle, County Administrator
DATE: March 4, 2022
SUBJECT: 2022 Budget Highlights

I am pleased to present you the 2022 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 2022 that are called out in the budget process, both for operations and for capital planning.

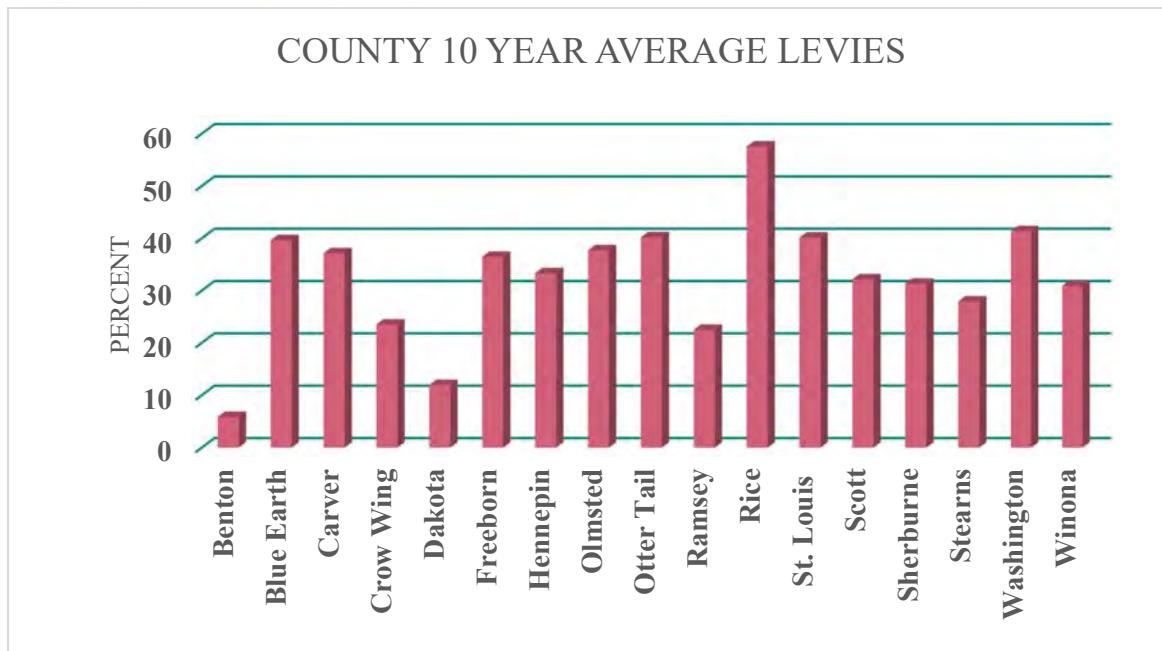
The County levy for 2022 increased by 3.99%. It is only the fourth year in ten years that the County's levy has increased and is the lowest percentage increase of those four years. There were a number of primary drivers for that increase that had simply overwhelmed the organization's capacity to absorb 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 2022 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 and exacerbated by the "Great Resignation" occurring throughout 2021. Labor shortages are 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 2022. 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:



2022 Budget Highlights



As the chart clearly shows, Crow Wing County is among the lower of the group, with only three counties with lower averages, 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 23.5%, from \$34,737,542 in 2013 to \$42,908,105 in 2022, an increase of almost \$8.2 million. This equates to an annual increase averaging 2.4% 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 2022 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.



2022 Budget Highlights

Key 2021 Accomplishments:

Organizational Finance:

- The 2022 budget which was approved and adopted by the County Board in December 2021, was only the fourth year in ten years that the County tax levy was increased.
- In a 2021 comparison of four nearby counties, Crow Wing County once again had the second-lowest County tax levy per capita at \$649.
- Crow Wing County 2021 revenue budget came in at 107.96% of budget; expense budget came in at 94.14% of budget.
- We also strategically added almost \$12.1 million in fund balance growth, through restricting Capital Project spending in 2021 in response to the pandemic as well as implementation of programs within our Community Services area that reduced overall expenditures within the fund. With the growth in fund balances within our General Fund and Community Services fund, we have made progress to meeting minimum levels within each, yet we are still short of the goal ranges. While there is further to go on this, we made substantial progress on this in 2021.

Protecting our communities:

- 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 2021.
- Continued to see positive budgetary impacts from the Regional Transition Specialists position added in the 2020 budgetary cycle.
- Labor Relations: Successfully settled open labor contracts with LELS Local 16 – Correctional Officers.
- Performance Management: continue to develop and 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.



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- 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:

- Implemented our 5-year transportation plan projects for 2021 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.

Stewards of our money:

- The Senior Management Team of CWC developed and recommended the 2022 budget proposal to the County Board for the third 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 fourth year in a row.
- Continued to closely monitor expenses and producing conservative budget requests. Budget for 2022 was heavily influenced by inflation, rising rates of meth use and mental health issues, which resulted in the fourth levy increase in 10 years with a 3.99% levy increase, which is the lowest percentage increase of the four years we have had levy increases.
- Reviewed, updated, and received approval from the County Board of three of the organizations financial management policies.
- Continued to closely monitor expenses and producing conservative budget requests.

Foster organizational excellence:

- 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.
- Continued to add additional hardware and licenses to allow our workforce to work remotely either on a temporary or permanent status.
- Successfully concluded negotiations on one labor agreement within budget parameters.
- Continued to refine succession planning and talent development programs to create a more robust and effective training and development model for all employees of the organization, with a particular focus on supervisory training related to performance management work.
- 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 expand upon the County's usage of Microsoft Dynamics 365 CRM software 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



2022 Budget Highlights

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 5% from 2010-2020. The U.S. Census Bureau completed a comprehensive survey in 2020 with the population of Crow Wing County calculated at 66,123.

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 by COVID, though both have seen marked rebounding at present, with a continuing uptick in new construction in 2021. In fact, the new construction rate in Crow Wing County in 2021 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. In 2021, we saw the return of conferences and events in the latter part of the year, helping to drive some of the rebound seen in the tourism industry within Crow Wing County. Total market values of property within the County continued to see substantial growth through 2021, nearing the highs seen prior to the Great Recession.

Unemployment in Crow Wing County dipped in 2021 to 3.8% from 7.5% at the end of 2020, 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 pandemic years as businesses continued to redefine operations and accommodate changing guidance. 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 increased from prior years to 1.1% higher than the state average. It remains to be seen how the Great Resignation will impact overall unemployment rates within the County. 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



2022 Budget Highlights

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 2021 stood at \$1.00 per capita, compared to \$6.68 per capita in 2020. This is a reflection of having made the last debt service payment on our largest outstanding bonds in 2020 and the upcoming final payment on the last remaining bond in 2022. 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.

2022 Strategic Priorities:

Protecting our communities:

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

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.
- Seek opportunities to utilize American Rescue Plan Act dollars to address the growing substance abuse, mental health, and domestic violence issues within the County.
- 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.
- Implement strategies for ongoing critical incident debriefing for all staff who are exposed to trauma.



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- 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.

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.
- 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.
- 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.
- 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 66% of parcels required for 2023 CR 115 project.
- Develop long-term plan for utilization of the Local Option Sales Tax to improve and maintain existing infrastructure investments made with the Local Option Sales Tax.

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.
- 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:

- Continue to 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.



2022 Budget Highlights

- 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.
- Implement a new budgeting software package to improve the management of the budget process and provide better reporting and analysis of future forecasts for the senior leadership and other stakeholders.

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 2022 and beyond, secure Board approval, and implement through contract negotiations for labor contracts that open in 2022.
- Develop procedure and plan for effective project management for organization for construction, technology, and other multi-functional projects.

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 2021, 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



2022 Budget Highlights

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 2022 levy and budget helps to incrementally advance us to meet them. The approved budget book is attached for your information.

Respectfully submitted this 4th day of March 2022.

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.



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.

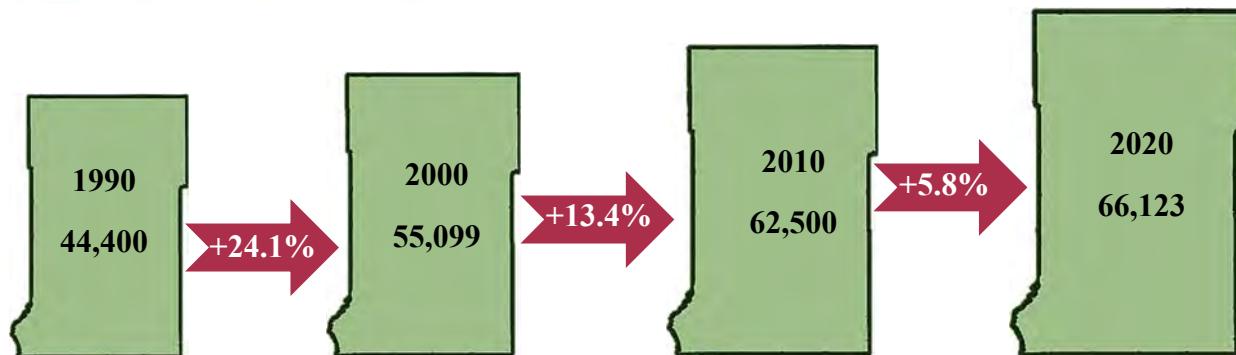
DEMOGRAPHICS

POPULATION

Crow Wing County had a population of 66,123 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 66,000 residents.



County Profile



Source: United State Census Bureau

AGE AND GENDER

For 2020 (latest data available), the Census reported that the estimated average age of Crow Wing County residents was 45 years. Males made up 48.9% of the population and females were 51.4%. Within this gender distribution, 27.6% of the population was under age 25, and 23.7% were over age 65.

AGE DISTRIBUTION



EDUCATIONAL ATTAINMENT

Educational attainment has continued to increase in Crow Wing County over the past decade. 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)

*2020 data was not available, 2019 was used.



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 \$256 million in gross sales in 2019, the most recent year data is available for sales, making a 9.18 percent increase in gross sales when compared to 2018.

In 2020, the most current data available, 274 leisure and hospitality businesses employed an annual average of 3,385 employees. This was a decrease of 826 jobs over 2019, or 19.6 percent. The seasonality of leisure and hospitality businesses creates employment data fluctuations throughout the year. The major decrease is mainly due to Minnesota's response to the COVID-19 pandemic.

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 2020, 343 retail trade businesses employed an annual average of 4,638 employees, a decrease of 161 jobs, or 3.4 percent, over the previous year. In 2020, an annual average of 561 individuals were employed by 65 wholesale trade businesses, an increase of 3 jobs, or 0.5 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 2020, 38 establishments provided 2,014 jobs in the area of educational services, a decrease of 250 jobs, or 11.0% when compared to 2019 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 2020, 228 Crow Wing County establishments provided an annual average of 5,617 jobs in the areas of health care and social assistance. This was a decrease of 250 jobs over 2019, or 11.8 percent.

MANUFACTURING AND CONSTRUCTION

In 2020, 117 companies employed an annual average of 2,667 people in a variety of manufacturing arenas, from plastics to precision machining and metal fabrication. This is a decrease of 120 positions, or 4.2 percent, when compared to 2019 employment data. Clow Stamping and Bang Printing are the largest manufacturing employers in the County with approximately 545 and 200 employees, respectively. In 2020, 279 area construction firms employed 2,028 people, an increase of 38 jobs in Crow Wing County. This reflects a 1.9 percent increase when compared to 2019 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 \$256 million in gross sales in 2019 (most recent data available), according to Explore Minnesota.



County Profile

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.

| Crow Wing County Employment by Industry | | | |
|---|---------------|---------------|----------------|
| Industry | 2019 | 2020 | % Change |
| Leisure & Hospitality | 4,211 | 3,385 | (19.6%) |
| Retail | 4,799 | 4,638 | (3.4%) |
| Wholesale | 558 | 561 | 0.5% |
| Education & Health Services | 8,237 | 7,632 | (7.3%) |
| Public Administration | 1,382 | 1,381 | (0.0%) |
| Manufacturing | 2,797 | 2,677 | (4.3%) |
| Construction | 1,990 | 2,028 | 1.9% |
| Financial Activities | 1,679 | 1,671 | (0.5%) |
| Natural Resources & Mining | 60 | 65 | 8.3% |
| Utilities | 121 | 117 | (3.3%) |
| Transportation & Warehousing | 603 | 584 | (3.2%) |
| Information | 404 | 491 | (3.2%) |
| Professional & Business Services | 1,914 | 1,663 | (13.1%) |
| Other Services | 1,006 | 834 | (17.1%) |
| Total | 29,761 | 27,627 | (7.17%) |

Source: Minnesota Department of Employment and Economic Development

| Crow Wing County 2019* 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 2020 Annual Financial Report

**2009 data was not available; 2019 was used.*



County Profile

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 4.2% in 2020, a decrease of 2.6% from 2020. The unemployment rate was below the national average of 5.3% and slightly higher than the state average of 3.6%.

| County, State, and National Unemployment Rates | | | |
|--|------|------|----------|
| | 2020 | 2021 | % Change |
| Crow Wing County | 6.8% | 4.2% | (2.6)% |
| Minnesota | 6.2% | 3.6% | (2.6%) |
| United States | 8.1% | 5.3% | (2.8%) |

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

**2020 data was not available, 2019 was used*

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)

**2020 data was not available, 2019 was used*



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 2020 | | |
|-------------------------|----------|-----------------|
| | Amount | Debt per Capita |
| Crow Wing County | \$87,500 | \$1 |

Source: Crow Wing County 2020 Annual Financial Report

STATISTICAL INFORMATION

| Principal Property Taxpayers 2020 | | |
|---------------------------------------|------------------------|--|
| Taxpayer | Net Tax Capacity Value | Percentage of Total Taxable Net Tax Capacity Value |
| Minnesota Power and Light | \$797,065 | 0.67% |
| Burlington Northern Santa Fe Railroad | \$638,858 | 0.55% |
| Brainerd Lakes Integrated Health | \$631,928 | 0.53% |
| Etoc Co. Inc. | \$536,834 | 0.44% |
| Mills Property Investments LLC | \$522,219 | 0.44% |
| Northern States Power | \$490,722 | 0.41% |
| SUSO 2 Brainerd LP | \$472,496 | 0.40% |
| Mills Properties Inc. | \$348,215 | 0.29% |
| Great River Energy | \$326,864 | 0.28% |
| Crow Wing Coop Power & Light | \$308,747 | 0.26% |

Source: Crow Wing County 2020 Annual Financial Report

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

Source: Crow Wing County Website



County Profile

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

Source: Minnesota Land Management Information Center

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

Source: NOAA



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

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

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



Accounting, Auditing, and Financial Reporting Policy

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

SECTION DESCRIPTION

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



Accounting, Auditing, and Financial Reporting Policy

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

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

II. SCOPE

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

III. AUDIT OVERSIGHT

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

IV. ACCOUNTING PRACTICES

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

A. BASIS OF ACCOUNTING

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

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

B. ACCOUNTS RECEIVABLE

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

C. INVENTORY REPORTING

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



Accounting, Auditing, and Financial Reporting Policy

D. MANAGEMENT DECISION ON ACCOUNTING ISSUES

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

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

V. FINANCIAL REPORTING

The Annual Comprehensive Financial Report (ACFR) 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 ACFR shall be audited annually by a certified independent auditor. The annual audit encompasses areas of financial reporting, internal control, federal grants, and departmental audits.

VI. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY ADOPTION

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



Budget Policy

BUDGET POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

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

Our Vision: Being Minnesota's favorite place.

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

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



Budget Policy

BUDGET POLICY *TABLE OF CONTENTS*

SECTION DESCRIPTION

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



Budget Policy

I. BUDGET POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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



2022 Budget Calendar

| Dates | Task | Responsibility |
|---|--|------------------------------------|
| March 8th - March 19th | Individual Senior Manager Meetings with Finance & Business Managers | Admin/Financial Services/Depts. |
| April 12th | 2022 Capital Improvement Plan (CIP) packets to departments | Admin/Financial Services/Depts. |
| April 12th | CIP Advisory Committee 2022 kickoff meeting | CIP Advisory Committee |
| April 19th - May 21st | Department CIP preparation (5 weeks) | Departments |
| May 3rd - May 7th | Departmental Leadership payroll review meeting | Admin/Financial Services/HR/Depts. |
| May 21st | 2022 CIP request deadline | Departments |
| May 26th | CIP Advisory Committee meeting | CIP Advisory Committee |
| May 24th - May 28th | Personnel budget generated in MUNIS | Admin/Financial Services/Depts. |
| May 24th - June 25th | Department Operating Budget preparation and entry into MUNIS (5 weeks) | Departments |
| June 15th | CIP Advisory Committee meeting | CIP Advisory Committee |
| June 21st | CIP presentation to SMT | CIP Advisory Committee/SMT |
| June 25th | 2022 Operating Budget preparation & entry deadline | Departments |
| July 8th | Operating and CIP Budget progress update to Budget Committee | Admin/Financial Services/Depts. |
| July 9th - August 5th | Review input from Budget Committee and begin work to complete preliminary budget | Admin/Financial Services/Depts. |
| August 12th | Operating and CIP Budget presentation to Budget Committee | Budget & Finance Committee |
| August - September | Finalization of Preliminary Budget | Admin/Financial Services/Depts. |
| September 9th | Final Review with Budget Committee | Budget & Finance Committee |
| September 21st (Sept. 30th last day to certify) | County Board to certify 2022 preliminary tax levy | Board of Commissioners |
| October 14th | Operating and CIP Budget Prelim to Final discussion with Budget Committee | Budget & Finance Committee |
| October - November | Finalization of 2022 Operating Budget | Admin/Financial Services/Depts. |
| December 14th | Capital and Operating Budget public hearing - Budget & Levy (required meeting) | Board of Commissioners |
| December 14th (December 30th last day to certify) | Certify 2022 final levy and operating & capital budgets | Board of Commissioners |



Enterprise Risk Management Policy

ENTERPRISE RISK MANAGEMENT POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

**November 12, 2013
Amended December 14, 2021**

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

FUND BALANCE POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

July 9, 2013

Amended December 14, 2021

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

INVESTMENT POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

July 9, 2013

Amended November 26, 2019

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Investment Policy

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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 Annual Comprehensive Financial Report (ACFR) 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 Depository Insurance Corporation (FDIC), Securities Investor Protection Corporation (SIPC) and pre-approved insurance coverage.

D. SAFEKEEPING

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



Investment Policy

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

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

E. INTERNAL CONTROL

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

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

VII. REPORTING

A. FREQUENCY AND FORMAT

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

B. PERFORMANCE TARGETS

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

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



Investment Policy

VIII. INVESTMENT POLICY ADOPTION

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



Long-Term Financial Planning Policy

LONG-TERM FINANCIAL PLANNING POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

August 13, 2013

Amended November 26, 2019

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Long-Term Financial Planning Policy

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Long-Term Financial Planning Policy

I. LONG-TERM FINANCIAL PLANNING POLICY STATEMENT OF PURPOSE

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

II. SCOPE

This policy is applicable County-wide.

III. LONG-TERM FINANCIAL PLAN

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

A. COMMITMENT TO LONG-TERM FINANCIAL PLANNING

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

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



Long-Term Financial Planning Policy

B. SCOPE OF THE PLAN

1. COMPREHENSIVE ANALYSIS

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

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



Long-Term Financial Planning Policy

2. SOLUTION-ORIENTED

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

C. NON-CURRENT LIABILITIES

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

IV. LONG-TERM FINANCIAL PLANNING POLICY ADOPTION

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



Revenue Policy

REVENUE POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

Adopted by County Board

November 13, 2013

Amended August 22, 2017

Reviewed November 26, 2019

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Revenue Policy

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Revenue Policy

I. REVENUE POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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

III. REVENUE GOALS

A. DIVERSIFICATION AND STABILIZATION

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

B. EQUITY

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

C. COLLECTIONS

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

IV. NON-RECURRING AND VOLATILE REVENUES

A. USE OF ONE-TIME REVENUES

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



Revenue Policy

B. USE OF VOLATILE REVENUES

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

V. NEW REVENUES AND CHANGES TO REVENUES

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

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

VI. ESTIMATES OF REVENUES

A. FORECASTING PHILOSOPHY

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

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

B. MULTI-YEAR FORECASTS

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



Revenue Policy

VII. EARMARKING

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

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

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

VIII. PROPERTY TAXES

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

IX. GRANTS

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

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

X. USER FEES

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



Revenue Policy

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

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

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

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

A. GOALS OF USER FEES

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

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

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



Revenue Policy

B. COST RECOVERY

1. COST RECOVERY LEVELS

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

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

a. FACTORS FAVORING LOW COST RECOVERY LEVELS

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

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

b. FACTORS FAVORING HIGH COST RECOVERY LEVELS

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

- (1) The service is similar to services provided through the private sector.
- (2) Other private or public sector alternatives could or do exist for the delivery of the service.
- (3) For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
- (4) The use of the service is specifically discouraged.



Revenue Policy

- (5) The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements.

2. LOW COST RECOVERY SERVICES

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

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

3. HIGH COST RECOVERY SERVICES

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

4. COMPARABILITY WITH OTHER COUNTIES

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

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

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

C. REVIEW OF FEES

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

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



Revenue Policy

XI. CONTRACTED SERVICES

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

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

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

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

XII. REVENUE RECOGNITION

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

XIII. REVENUE POLICY ADOPTION

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



Historical Levy and Estimated Market Values

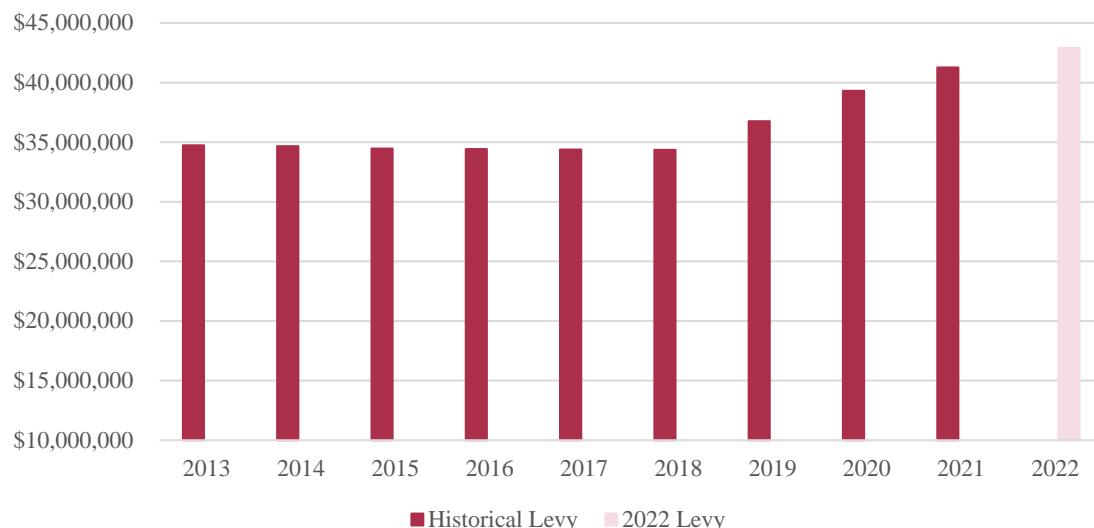
HISTORICAL LEVY AND ESTIMATED MARKET VALUE ANALYSIS

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

In the last ten years the County's property tax levy growth has increased by a total of 15.48%, from \$34,876,657 in 2012 to a levy of \$41,262,480 in 2021. This equates to an annual increase of 1.55% per year for this ten year period.

| Property Tax Levy Amounts and Percentages Increase/(Decrease) 10 years | | |
|--|--------------|------------------|
| Year | Levy | Levy % Inc/(Dec) |
| 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% |
| 2022 | \$42,908,105 | 3.99% |

County Levy History





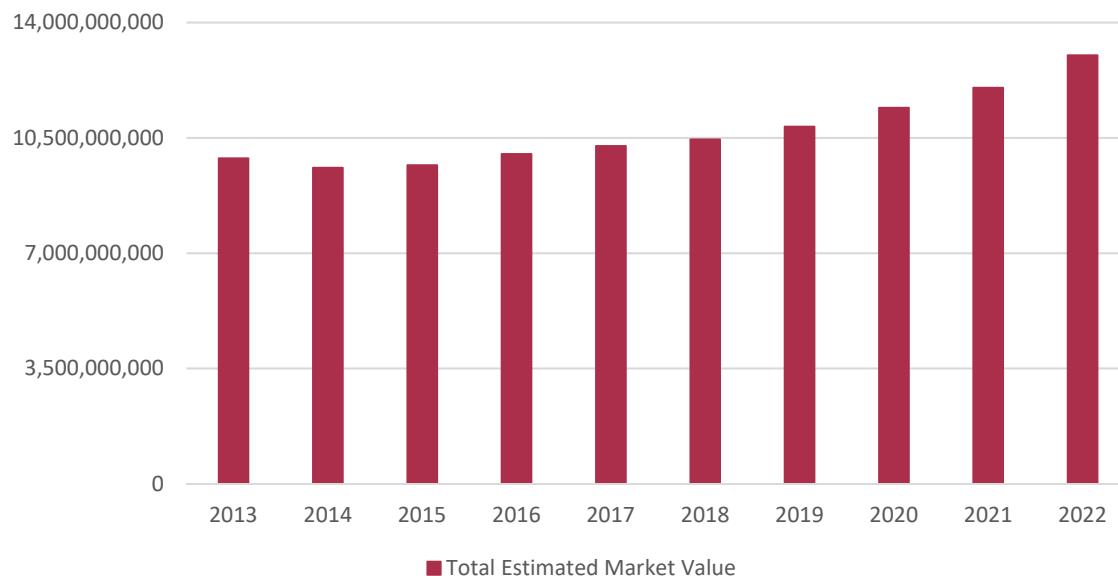
Historical Levy and Estimated Market Values

ESTIMATED MARKET VALUES

For taxes payable in 2013, property estimated market values started to show a decline. This trend continued through the next year of 2014.

For the years 2015 – 2022, 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 | % Inc/(Dec) | % of New Construction |
| 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% |
| 2021 | 12,019,843,332 | 5.33% | 140,573,617 | 26.17% | 1.17% |
| 2022 | 13,006,133,000 | 8.21% | 135,260,312 | (3.78%) | 1.03% |



2022 Budget and Levy

2022 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. 2021 | | % Chg vs. 2021 | | % Chg vs. 2021 | |
| Governance Services | \$5,196,201 | 2.57% | \$738,265 | 0.05% | \$4,560,926 | 5.89% | \$102,990 |
| Administrative Services | \$6,956,649 | 1.73% | \$1,552,491 | 5.79% | \$5,453,690 | 6.43% | \$49,532 |
| Community Services | \$33,424,125 | 0.85% | \$18,986,701 | 5.13% | \$13,872,375 | 0.88% | (\$3,230) |
| Capital Projects | \$4,003,223 | 116.93% | \$2,950,604 | -% | \$1,510,691 | (11.69%) | \$458,072 |
| Debt Services | \$98,250 | 3.70% | \$- | -% | \$- | -% | \$- |
| Highway Services | \$22,311,436 | 18.40% | \$20,779,922 | 25.00% | \$1,892,143 | -% | \$360,629 |
| Land Services & Landfill | \$11,370,415 | 13.84% | \$7,762,397 | 9.74% | \$2,702,155 | (10.19%) | \$(905,863) |
| Public Safety Services | \$17,113,374 | (1.76%) | \$4,426,082 | 4.30% | \$12,916,126 | 13.56% | \$228,834 |
| Totals | \$100,473,673 | 7.79% | \$57,196,462 | 11.81% | \$42,908,106 | 3.99% | \$192,714 |

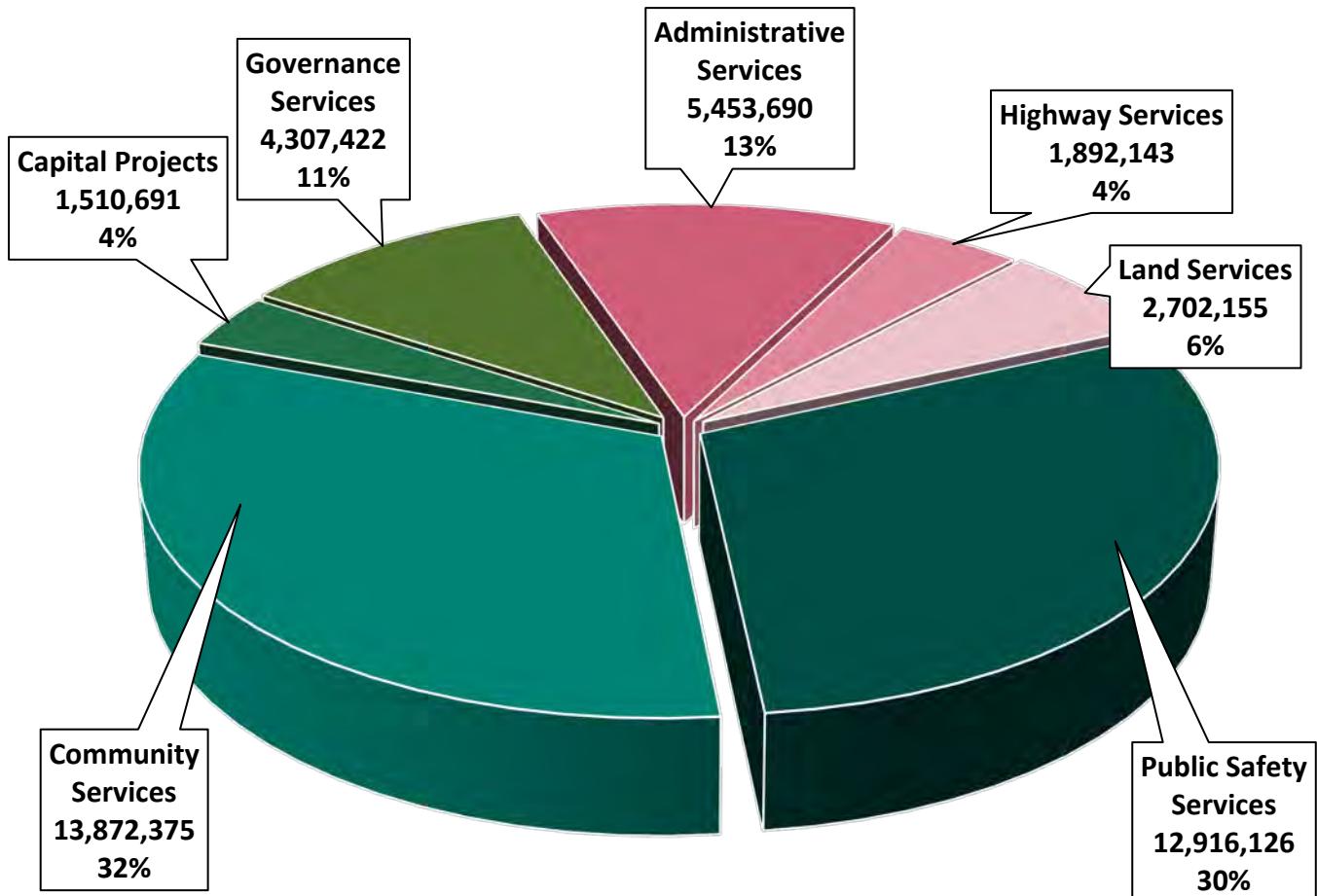


2022 Budget and Levy

WHERE THE PROPERTY TAX PORTION OF COUNTY REVENUE GOES:

PROPERTY TAX - \$42,908,106

EXCLUDING UNORGANIZED TOWNSHIPS

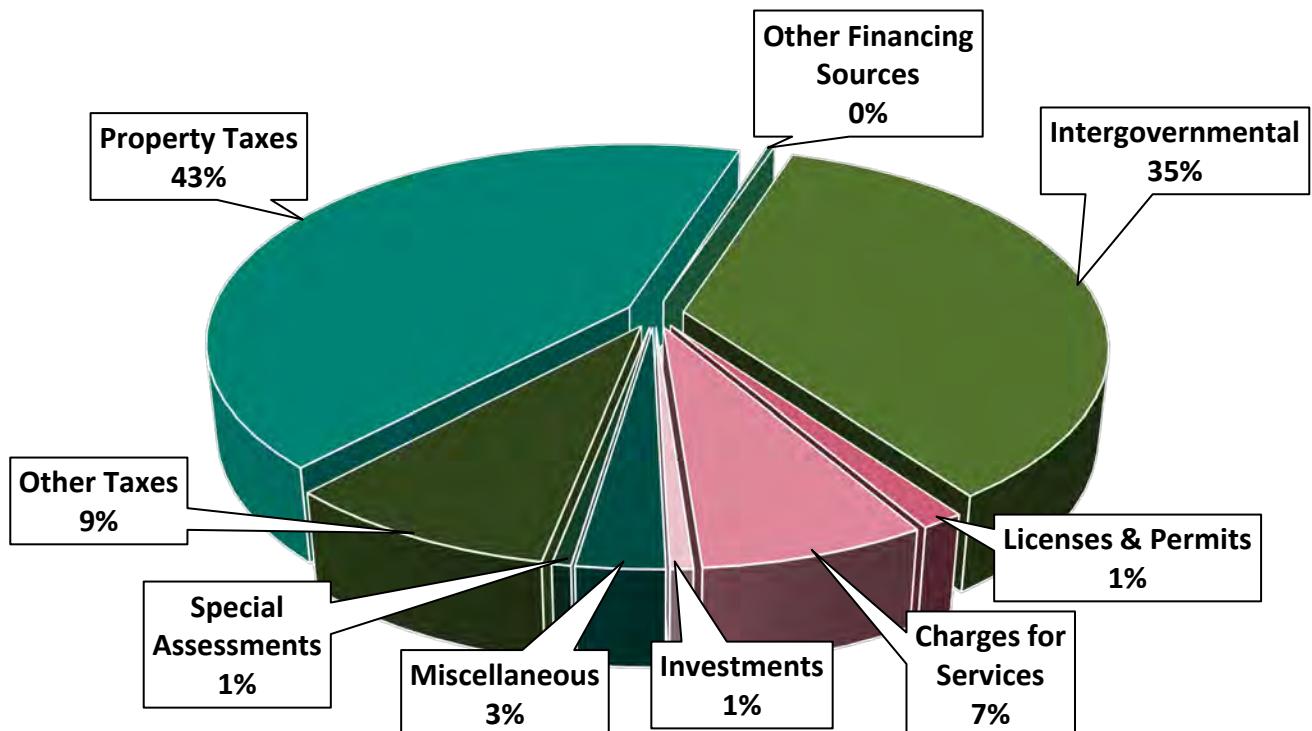




2022 Budget and Levy

| CROW WING COUNTY REVENUES | | | | |
|---------------------------|---------------------|----------------------|--------------------|-----------------|
| Crow Wing County | 2021 Budget | 2022 Budget | \$ Inc. / (Dec.) | % Inc. / (Dec.) |
| Levy (Property Taxes) | \$41,262,480 | \$42,908,106 | \$1,645,626 | 3.99% |
| Other Taxes | \$8,520,673 | \$8,932,900 | \$412,227 | 4.84% |
| Special Assessments | \$614,201 | \$614,201 | \$- | -% |
| Licenses & Permits | \$1,333,010 | \$1,393,835 | \$60,825 | 4.56% |
| Intergovernmental | \$30,248,735 | \$35,120,737 | \$4,872,002 | 16.11% |
| Charges for Services | \$6,855,422 | \$7,270,165 | \$414,743 | 6.05% |
| Investments | \$1,167,500 | \$730,810 | (\$436,690) | (37.40%) |
| Miscellaneous | \$2,855,422 | \$2,830,314 | \$404,130 | 16.66% |
| Other Financing Sources | \$360,000 | \$303,500 | (\$56,500) | (15.69%) |
| Total Revenues | \$92,788,205 | \$100,104,568 | \$7,316,363 | 7.89% |

WHERE COUNTY REVENUE COMES FROM:
TOTAL REVENUE = \$100,104,568
EXCLUDING UNORGANIZED TOWNSHIPS

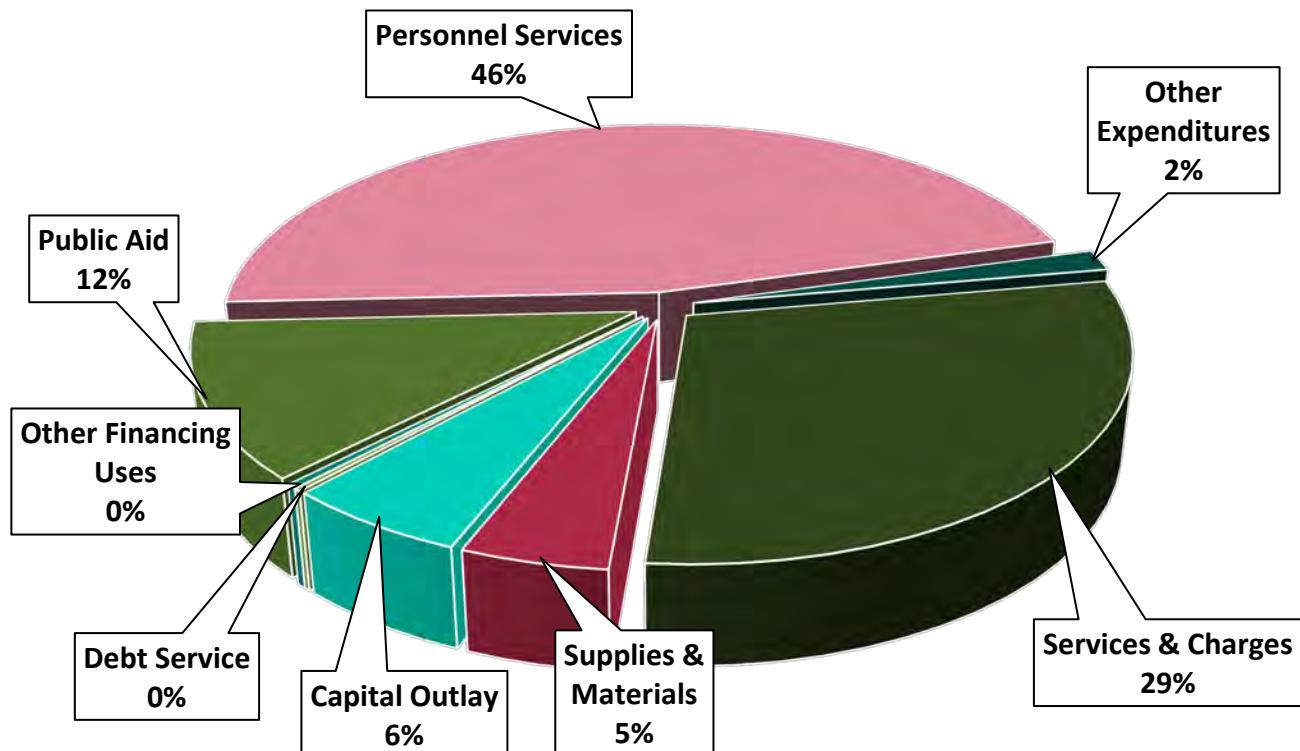




2022 Budget and Levy

| CROW WING COUNTY EXPENDITURES | | | | |
|-------------------------------|---------------------|----------------------|----------------------|----------------|
| Crow Wing County | 2021 Budget | 2021 Budget | \$ Inc./(Dec.) | % Inc./(Dec.) |
| Public Aid | \$12,142,631 | \$12,019,566 | (462,977) | (3.67%) |
| Personnel Services | \$46,660,973 | \$46,583,855 | \$2,952,776 | 6.76% |
| Services & Charges | \$25,957,999 | \$29,292,470 | (\$1,282,444) | (4.71%) |
| Supplies & Materials | \$4,885,581 | \$4,601,782 | \$378,975 | 8.41% |
| Capital Outlay | \$3,541,292 | \$5,799,599 | (\$2,520,854) | (41.58%) |
| Debt Services | \$207,876 | \$206,739 | (\$4,828,050) | (95.87%) |
| Other Expenditures | \$1,378,162 | \$1,628,162 | (\$275,715) | (16.67%) |
| Other Financing Uses | \$346,500 | \$341,500 | (\$7,009) | (1.98%) |
| Total Expenditures | \$95,121,014 | \$100,473,673 | (\$6,038,019) | (5.97%) |

WHERE THE COUNTY EXPENDS FUNDS:
TOTAL EXPENDITURES = \$100,473,673
EXCLUDING UNORGANIZED TOWNSHIPS





Proposed vs. Adopted Budget

The 2022 Preliminary Levy Resolution was presented to the Crow Wing County Board on September 14, 2021. The budget was presented but only the preliminary levy was approved. All five county commissioners approved this request. On December 14, 2021, the 2022 Final Budget and Levy Resolution was presented and passed by the board. The summary of the levy amounts are summarized below.

| 2022 BUDGET – REVENUES (Excludes Unorganized Townships) | | | | |
|--|--------------------|----------------|---------------|---------------|
| Non-Levy Revenues | Preliminary Budget | Adopted Budget | \$ Inc./(Dec) | % Inc./(Dec.) |
| Levy (Property Taxes) | \$42,908,106 | \$42,908,106 | \$- | -% |
| Other Taxes | \$8,932,900 | \$8,932,900 | \$- | -% |
| Special Assessment | \$614,201 | \$614,201 | \$- | -% |
| Licenses & Permits | \$1,393,835 | \$1,393,835 | \$- | -% |
| Intergovernmental | \$35,032,939 | \$35,120,737 | \$87,798 | 0.25% |
| Charges for Services | \$7,290,165 | \$7,270,165 | (\$20,000) | (0.27%) |
| Investments | \$772,500 | \$730,810 | (\$41,690) | (5.40) |
| Miscellaneous | \$2,858,710 | \$2,830,314 | (\$28,396) | (0.99%) |
| Other Financing Source | \$303,500 | \$303,500 | \$- | -% |

- Intergovernmental increased due to the expectation of a new state program that would be introduced to the County in the Community Services Department.
- Investments decreased due to review and guidance from the County's banking authority. They stated that interest rates will continue to remain about the same as 2021.

| 2022 BUDGET – EXPENDITURES (Excludes Unorganized Townships) | | | | |
|--|--------------------|----------------|---------------|---------------|
| Non-Levy Revenues | Preliminary Budget | Adopted Budget | \$ Inc./(Dec) | % Inc./(Dec.) |
| Public Aid | \$12,019,566 | \$12,019,566 | \$- | -% |
| Personnel Services | \$46,583,855 | \$46,583,855 | \$- | -% |
| Services & Charges | \$29,105,197 | \$29,105,197 | \$- | -% |
| Supplies & Materials | \$4,414,509 | \$4,414,509 | \$- | -% |
| Capital Outlay | \$3,536,292 | \$3,536,292 | \$- | -% |
| Debt Services | \$206.739 | \$206.739 | \$- | -% |
| Other Expenditures | \$1,440.889 | \$1,440.889 | \$- | -% |
| Other Financing Uses | \$341,500 | \$341,500 | \$- | -% |

- There were no expected changes in expenses from the preliminary budget to the adopted budget



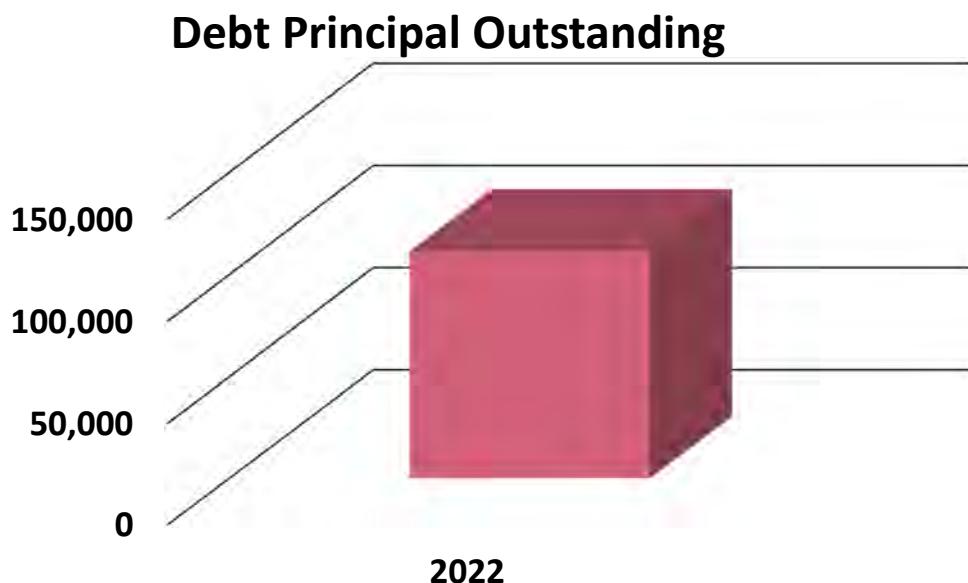
2022 Debt

CROW WING COUNTY DEBT

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.

It is the goal and highest honor of the Crow Wing Board to be a Pay-As-You-Go County. After 2022, this goal will be achieved and the County will be debt free.

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





Historical Financial Data

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

HISTORICAL TRENDING SUMMARY

The 2013-2020 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 2016-2018, there was an increase in revenues due to the new sales tax for Highway maintenance construction. Starting in 2017, the capital improvement expenses increased to buildout and repair many of the County's buildings. There were also State funded highway projects taking place during this time.

In 2020, the County received \$9,321,614 in COVID-19 Coronavirus Relief aid to assist with the additional expenses the County incurred in response to the global pandemic. This was a federal award and was closely monitored

| 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 |
| 2013 | \$68,879,983 | \$69,825,727 | (\$972,744) | (\$122,438) | (\$1,095,182) |
| 2014 | \$74,837,916 | \$74,662,802 | \$175,114 | \$- | \$175,114 |
| 2015 | \$75,005,530 | \$78,140,713 | (\$3,135,183) | \$136,850 | (\$2,998,333) |
| 2016 | \$80,101,447 | \$79,801,103 | \$300,344 | \$46,035 | \$346,379 |
| 2017 | \$85,633,084 | \$87,446,651 | (\$1,813,567) | \$239,362 | (\$1,574,205) |
| 2018 | \$90,612,732 | \$90,830,004 | (\$217,272) | \$118,908 | (\$98,364) |
| 2019 | \$87,979,559 | \$92,146,918 | (\$4,167,359) | \$101,397 | \$4,065,962 |
| 2020 | \$106,636,521 | \$101,973,775 | \$4,662,746 | \$84,616 | \$4,747,362 |
| 2021 Budget | \$92,926,131 | \$94,774,514 | (\$1,848,383) | \$13,500 | (\$1,834,883) |
| 2022 Budget | \$101,636,342 | \$101,311,950 | \$324,392 | (\$38,000) | \$286,392 |



Historical Financial Data

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

| Year | Taxes | Intergovernmental Revenues | Other Revenues | Total Revenues |
|-------------|--------------|----------------------------|----------------|----------------|
| 2013 | \$35,764,319 | \$21,373,104 | \$11,742,560 | \$68,879,983 |
| 2014 | \$35,692,434 | \$28,043,509 | \$11,101,973 | \$74,837,916 |
| 2015 | \$35,867,692 | \$28,052,796 | \$11,085,042 | \$75,005,530 |
| 2016 | \$39,712,574 | \$28,124,758 | \$12,264,115 | \$80,101,447 |
| 2017 | \$42,436,831 | \$30,508,611 | \$12,687,642 | \$85,633,084 |
| 2018 | \$42,467,215 | \$34,554,701 | \$13,590,816 | \$90,612,732 |
| 2019 | \$44,957,327 | \$28,105,222 | \$14,917,010 | \$87,979,559 |
| 2020 | \$49,004,099 | \$47,729,869 | \$14,902,553 | \$106,636,521 |
| 2021 Budget | \$50,905,048 | \$29,595,766 | \$12,425,317 | \$92,926,131 |
| 2022 Budget | \$53,035,970 | \$35,283,722 | \$13,316,650 | \$101,636,342 |

- Between 2013-2015 taxes have remained fairly stable. The increases in 2016-2020 are due to the new sales tax revenue for Highway maintenance and construction and Levy increases in 2018-2020.
- 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.
- 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.
- In 2020, the County received almost \$10,000,000 in Federal Grants for the response to COVID-19.
- Beginning in 2019, the County began seeing an increase in recording revenues from fees and from the annual forfeited tax sales.
- 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 Financial Data

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 |
|-------------|--------------|-----------------------------|----------------|--------------|--------------------|
| 2013 | \$54,995,919 | \$4,603,130 | \$1,887,366 | \$8,366,312 | \$69,852,727 |
| 2014 | \$58,521,542 | \$8,181,415 | \$2,104,649 | \$5,855,196 | \$74,662,802 |
| 2015 | \$62,860,093 | \$8,377,999 | \$1,785,255 | \$5,117,366 | \$78,140,713 |
| 2016 | \$64,708,240 | \$7,274,427 | \$2,711,570 | \$5,106,866 | \$79,801,103 |
| 2017 | \$66,327,633 | \$13,123,445 | \$2,903,245 | \$5,092,328 | \$87,446,651 |
| 2018 | \$71,391,221 | \$10,261,665 | \$3,931,514 | \$5,245,604 | \$90,830,004 |
| 2019 | \$70,653,804 | \$9,957,548 | \$6,487,726 | \$5,047,840 | \$92,146,918 |
| 2020 | \$82,459,545 | \$9,320,798 | \$5,064,331 | \$5,129,101 | \$101,973,775 |
| 2021 Budget | \$80,175,346 | \$10,850,000 | \$3,541,292 | \$207,876 | \$94,774,514 |
| 2022 Budget | \$86,663,613 | \$8,762,300 | \$5,679,298 | \$206,739 | \$101,311,950 |

- Capital outlays fluctuate based on the timing of projects. In 2019, the County board approved an increase to capital outlay projects including maintenance and reconstruction on campus buildings.
- 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.
- During 2020, operating expenses increased due to the response to the COVID-19 pandemic



Human Capital Data

| 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 |
| 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 | 47.8 | 460.5 | 458.8 |
| 2019 | 32.3/31.7 | 35.9 | 176.7 | 137.2 | 61.6 | 479.8 | 477.4 |
| 2020 | 34.2/33.6 | 35.7 | 190.3 | 139.5 | 63.5 | 498.6 | 496.8 |
| 2021 Budget | 33.8/32 | 38.2 | 195.0 | 141.7 | 64.2 | 504.9 | N/A |
| 2022 Budget | 39.8/38.5 | 41 | 202 | 143.6 | 64 | 528.9 | N/A |

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

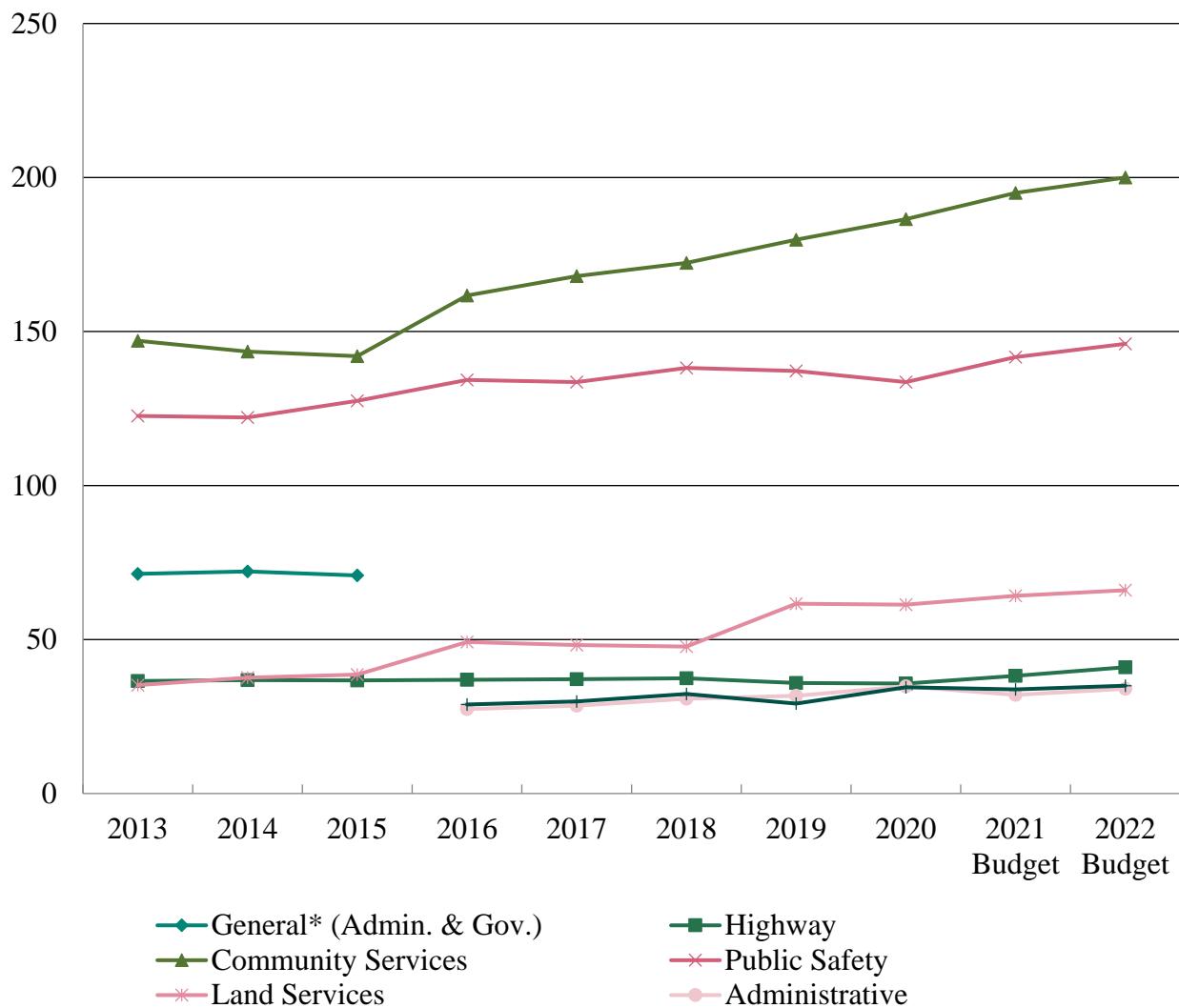
- In 2022, the County's proposed staffing levels of 528.9 FTEs is an increase in staging from the 2021 budget of 24 FTE's. The largest increase is in administrative services in hopes to recruit more elections staff to reduce overtime.
- In 2021, the County's proposed staffing levels of 504.9 FTE is an increase in staffing from the 2020 budget of 6.3 FTE's.
- The largest increase for 2019 was in Land Services related to the in-house hiring of Aquatic Invasive Species inspectors.
- The large increase from actual to budgeted employees in 2020 was in Community Services for the hiring of additional supervisors, social workers, and program specialists to assist with the rising cases the departments handle.
- The 2022 increase in personnel by service area is:
 - Administrative – 6.5
 - Community Services – 7
 - Governance – 6
 - Land Services – -.02
 - Public Safety – 1.9
 - Highway – 2.8



Human Capital Data

- Crow Wing County continues to look for ways to actively manage the total cost of human capital.

FTE'S BY SERVICE AREA



- Community Services growth in FTE's in 2016 is from the integration of Community Corrections. Since 2013, they have grown 53 FTE's.
- Total Public Safety growth is 23.4 FTE's since 2013. The increase in 2016 and 2018 was due to the opening of a new pods in the jail.
- Since 2017, Governance Services has increased 5.1 FTE's for staff in the Attorney's office.
- Administrative Services has increased 5.5 FTE's since 2017 mostly in IT and Facilities
- Land Services staffing levels are 30.8 FTE's above the 2013 levels. This is due to the



Human Capital Data

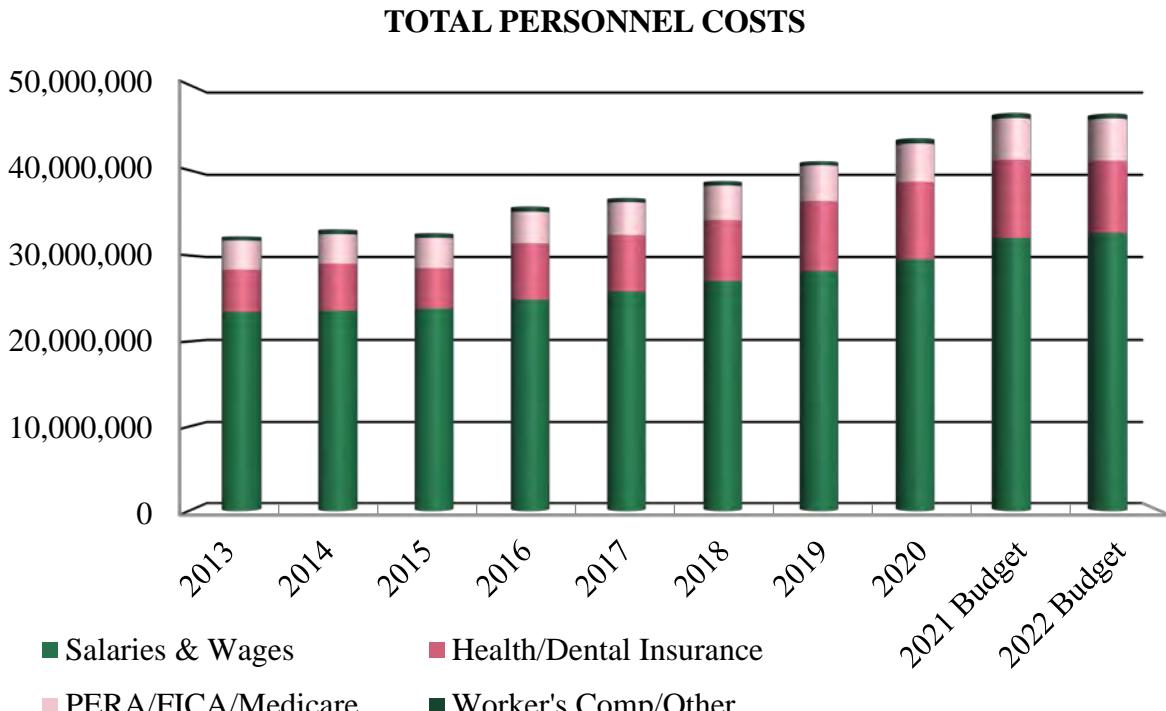
hiring of AIS inspectors beginning in 2016 and the implementation of customer service in 2017.

- Highway staffing levels are 4.5 FTEs more than the 2013 levels.

| 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 |
| 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 |
| 2019 | \$28,162,520 | \$8,212,327 | \$4,174,850 | \$468,361 | \$41,472,506 | \$41,018,058 |
| 2020 | \$29,550,088 | \$9,075,327 | \$4,470,617 | \$611,624 | \$44,217,398 | \$43,707,656 |
| 2021 Budget | \$32,041,663 | \$9,177,223 | \$4,839,410 | \$602,677 | \$46,660,973 | N/A |
| 2022 Budget | \$32,637,911 | \$8,457,934 | \$4,923,347 | \$564,663 | \$46,583,855 | N/A |



Human Capital Data



- The cost of health insurance remains a significant concern. Premium costs increased 73.1% from 2013 to 2022. The County has actively pursued plan design changes to curb the rising costs. 2022 is the first year to budget a decrease in insurance
- 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 4% per year, while advancing our performance culture.

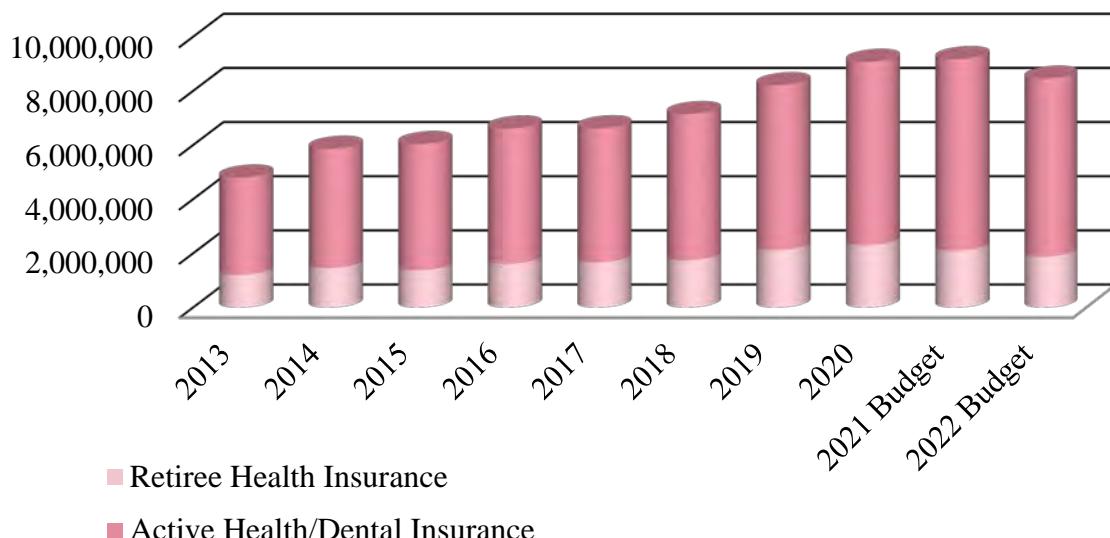


Human Capital Data

BREAKDOWN OF RETIREE & ACTIVE HEALTH/DENTAL INSURANCE (Last 8 years actual & 2 years budget)

| Year | Retiree | Active |
|-------------|-------------|-------------|
| 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 | \$2,299,134 | \$6,776,193 |
| 2021 Budget | \$2,098,681 | \$7,078,542 |
| 2022 Budget | \$1,879,695 | \$6,578,239 |

Retiree & Active Health/Dental Insurance



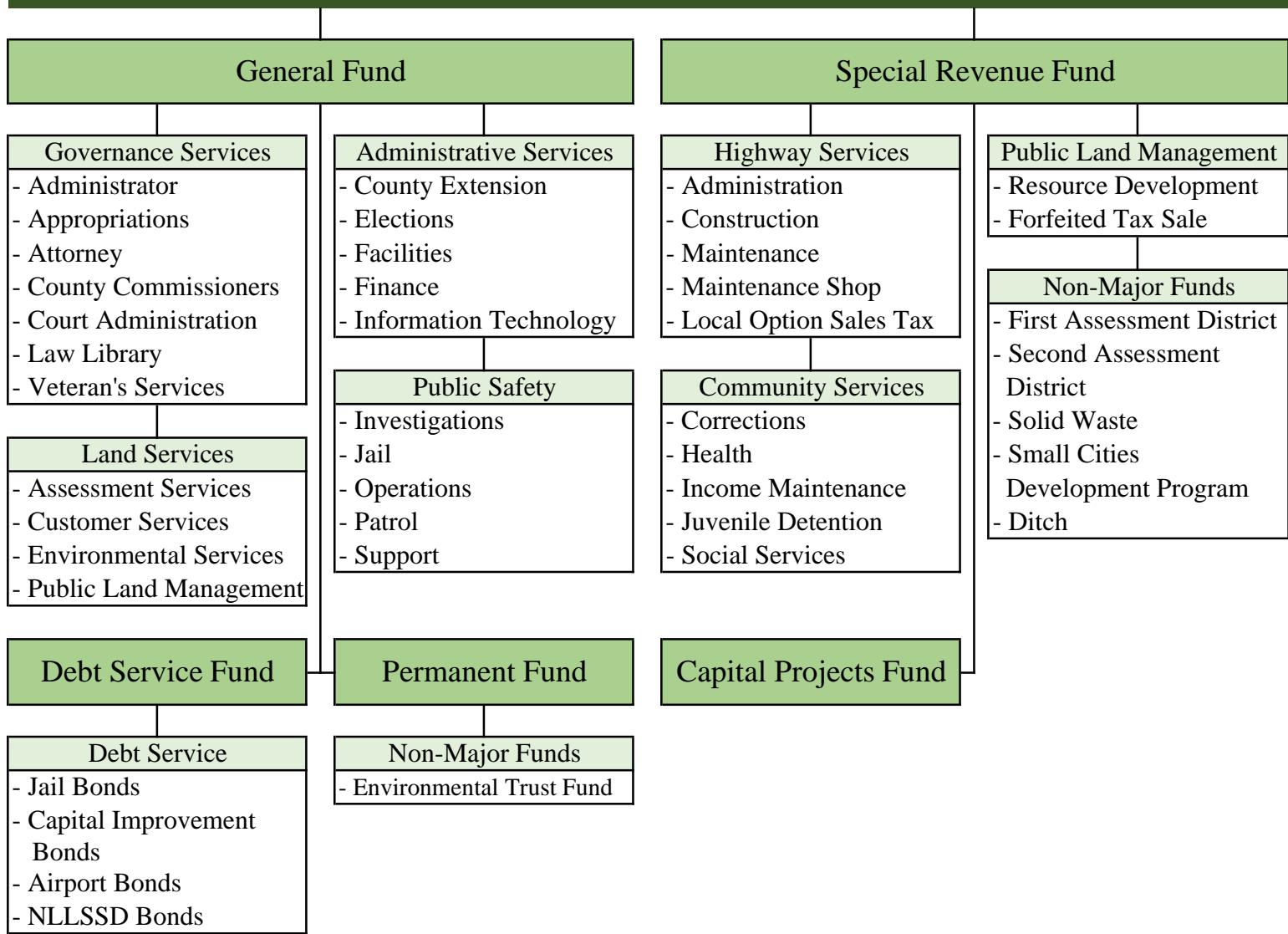
Crow Wing County's Highest Paid Employees (Minnesota Statutes 471.701)

| County Administrator | County Attorney | County Engineer |
|----------------------|-----------------|-----------------|
| \$164,016 | \$159,887 | \$147,134 |



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.



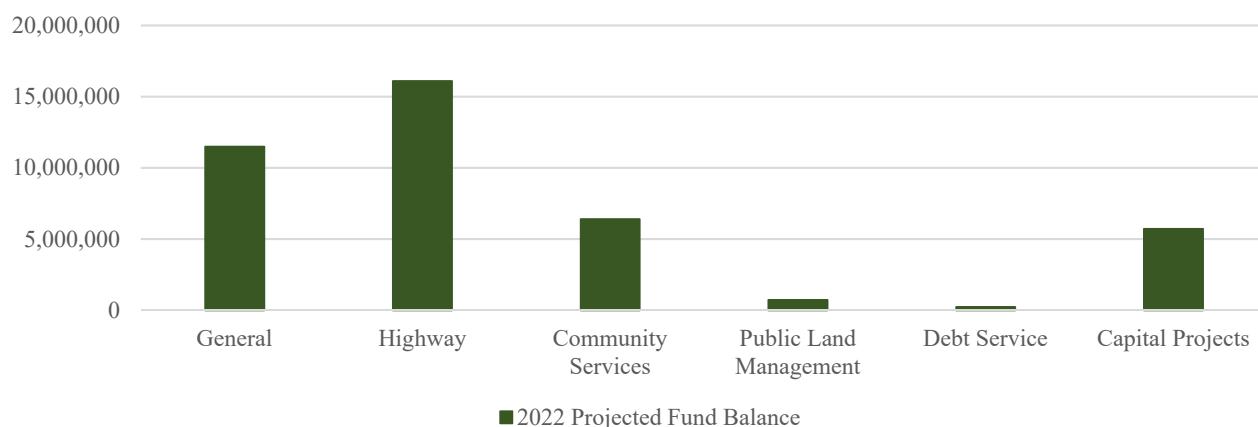
2022 Crow Wing County Budget

GOVERNMENTAL AND PROPRIETARY FUNDS

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

| <u>FUNDS</u> | <u>2019 ACTUAL FUND BALANCE</u> | <u>2020 ACTUAL FUND BALANCE</u> | <u>2021 ACTUAL FUND BALANCE</u> | <u>2022 BUDGETED FUND BALANCE INC / (DEC)</u> | <u>2022 PROJECTED FUND BALANCE</u> | <u>2021/2022 % INC/(DEC)</u> |
|--|---|---|---|---|--|--------------------------------------|
| GOVERNMENTAL | | | | | | |
| MAJOR FUNDS | | | | | | |
| GENERAL | \$ 11,951,897 | \$ 10,927,380 | \$ 10,943,045 | \$ 546,097 | \$ 11,489,142 | 4.99% |
| HIGHWAY | 14,183,542 | 13,178,998 | 15,668,882 | 424,118 | 16,093,000 | 2.71% |
| COMMUNITY SERVICES | (693,013) | 1,416,499 | 4,999,867 | 1,395,868 | 6,395,735 | 27.92% |
| PUBLIC LAND MANAGEMENT | 1,826,715 | 1,641,144 | 1,641,794 | (917,821) | 723,973 | -55.90% |
| DEBT SERVICE | 4,923,627 | 307,917 | 328,869 | (94,049) | 234,820 | -28.60% |
| CAPITAL PROJECTS | 1,586,554 | 2,167,994 | 5,578,855 | 133,747 | 5,712,602 | 2.40% |
| NON-MAJOR FUNDS | | | | | | |
| UNORGANIZED TOWNSHIPS | 789,016 | 826,865 | 1,006,133 | (109,992) | 896,141 | -10.93% |
| SOLID WASTE (NON-LANDFILL) | 3,248,265 | 3,332,422 | 3,162,251 | (144,414) | 3,017,837 | -4.57% |
| SMALL CITIES DEVELOPMENT | 4,049 | 3,184 | 7,649 | - | 7,649 | 0.00% |
| DITCH | (2,117) | 966 | 10,946 | (2,699) | 8,247 | -24.66% |
| ENVIRONMENTAL TRUST | 1,905,248 | 1,944,406 | 1,983,921 | - | 1,983,921 | 0.00% |
| TOTAL GOVERNMENTAL FUND BALANCE | \$ 39,723,783 | \$ 35,747,775 | \$ 45,332,212 | \$ 1,230,855 | \$ 46,563,067 | 2.72% |
| PROPRIETARY | | | | | | |
| LANDFILL | \$ 11,886,570 | \$ 12,033,317 | \$ 12,974,217 | \$ 81,253 | \$ 13,055,470 | 0.63% |
| TOTAL OF ALL FUNDS | \$ 51,610,353 | \$ 47,781,092 | \$ 58,306,429 | \$ 1,312,108 | \$ 59,618,537 | 2.25% |

Major Fund 2022 Projected Fund Balances





2022 Crow Wing County Budget

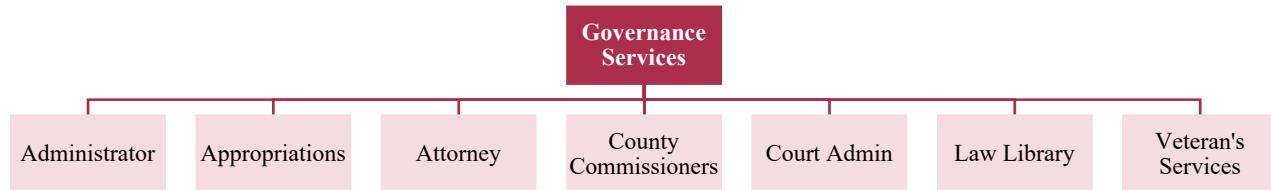
Major Changes in Fund Balances:

- Community Services fund balance is budgeted to increase by 27.92% mainly due to the continued efforts to reduce out of home placement and adult service related expenses. The increase is also budgeted to help fund other federal, state, and local programs.
- Public Land Management fund balance is decreasing by 55.90% due to increase in forfeited land sales over the past 2 years. The County is hopeful that this trend will continue.
- Debt Service fund is decreasing by 28.60% due to the County paying off two bonds in 2021. Crow Wing County will be using the remaining fund balance to pay the last remaining bond.
- Ditch fund balance is decreasing by 24.66% due to unexpected increase in fund balance, the County is budgeting to complete projects that have been in the planning stages over the last few years.

| GOVERNMENT WIDE Including Unorganized Townships | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|---|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 45,478,702 | \$ 48,361,051 | \$ 50,905,048 | \$ 53,035,970 | \$ 2,130,922 |
| SPECIAL ASSESSMENTS | 618,775 | 626,414 | 614,201 | 1,004,201 | 390,000 |
| LICENSES & PERMITS | 1,444,378 | 1,741,182 | 1,333,010 | 1,393,610 | 60,600 |
| INTERGOVERNMENTAL | 30,582,329 | 43,222,783 | 29,595,766 | 35,283,722 | 5,687,956 |
| CHARGES FOR SERVICES | 7,834,753 | 7,788,057 | 6,855,422 | 7,270,715 | 415,293 |
| FINES & FORFEITURES | 68,595 | 31,015 | 39,000 | 39,000 | - |
| GIFTS & CONTRIBUTIONS | 36,985 | 21,769 | 10,000 | 10,000 | - |
| INVESTMENTS | 1,146,171 | 1,088,755 | 1,167,500 | 778,810 | (388,690) |
| MISCELLANEOUS | 3,644,369 | 4,060,136 | 2,406,184 | 2,820,314 | 414,130 |
| TOTAL REVENUES | \$ 90,855,057 | \$ 106,941,162 | \$ 92,926,131 | \$ 101,636,342 | \$ 8,710,211 |
| <u>EXPENDITURES:</u> | | | | | |
| PUBLIC AID ASSISTANCE | \$ 12,713,671 | \$ 11,175,789 | \$ 12,142,631 | \$ 12,019,566 | \$ (123,065) |
| PERSONNEL SERVICES | 41,018,058 | 44,217,398 | 46,660,973 | 46,637,182 | (23,791) |
| SERVICES & CHARGES | 24,489,482 | 28,958,773 | 25,957,999 | 30,459,818 | 4,501,819 |
| SUPPLIES & MATERIALS | 3,907,894 | 11,141,184 | 4,885,581 | 4,587,785 | (297,796) |
| CAPITAL OUTLAY | 8,034,003 | 5,064,331 | 3,541,292 | 5,679,298 | 2,138,006 |
| DEBT SERVICE | 5,139,552 | 5,129,101 | 207,876 | 206,739 | (1,137) |
| OTHER EXPENDITURES | 2,360,550 | 2,122,722 | 1,378,162 | 1,721,562 | 343,400 |
| TOTAL EXPENDITURES | \$ 97,663,210 | \$ 107,809,298 | \$ 94,774,514 | \$ 101,311,950 | \$ 6,537,436 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (6,808,153) | \$ (868,136) | \$ (1,848,383) | \$ 324,392 | \$ 2,172,775 |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ 144,396 | \$ 41,616 | \$ 13,500 | \$ (38,000) | \$ (51,500) |
| NET CHANGE | \$ (6,663,757) | \$ (826,520) | \$ (1,834,883) | \$ 286,392 | \$ 2,121,275 |



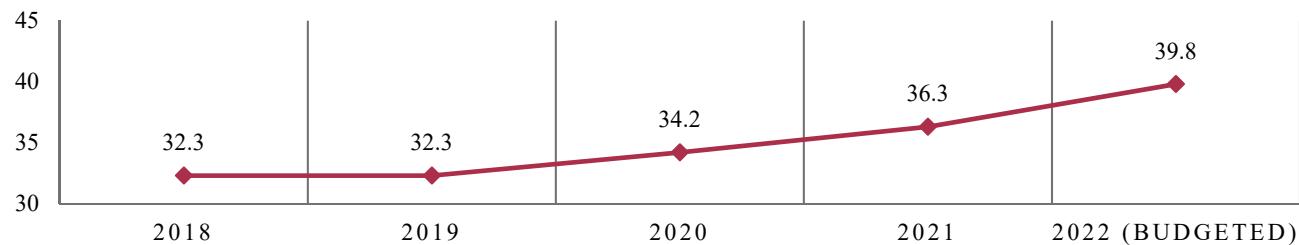
Governance Services



DEPARTMENT DESCRIPTION:

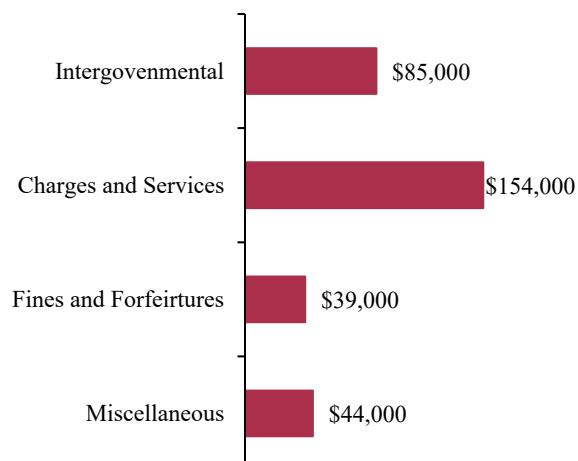
Governance Services is responsible for managing and ensuring the delivery of services and programs essential to the continued prosperity of Crow Wing County. Services include those from the County Board, the County Administrator, Appropriations, the County Attorney, Courts, Law Library, and Veteran's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

STAFFING SUMMARY:

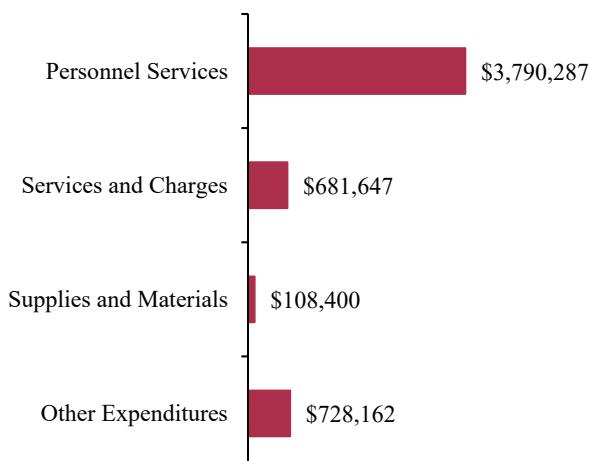


BUDGET OVERVIEW:

Revenues: \$322,000



Expenditures: \$5,308,496





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 2021:

- **Serve Well:**
 - Provided leadership to continue the needed and expected services to Crow Wing County citizens.
 - Completed an evaluation and develop recommendations to improve our security within the Judicial Center.
 - Implemented a review process by which we identify outcome measures for residential placement settings within the child protection realm.
 - Continued to 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.
 - Developed a budget amendment and process for operations, capital project, and personnel budget amendments to fit the needs of departments. Worked with HR and Finance 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:**
 - Ensured 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.



Governance Services

- Continued 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.
- Developed and recommended strategies for ongoing critical incident debriefing for all staff who are exposed to trauma.
- Evaluated 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.
- **Drive Results:**
 - Conducted an analysis for what the organization might expect for turnover of senior employees throughout the organization and assisted business units with planning for that succession.
 - Completed 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.
 - Conducted 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.
 - Developed and implemented 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.
 - Evaluated 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.
 - Initiated the process on updating the County's Comprehensive Plan. This includes project timeline, stakeholder committee establishment and clear consistent communication to the County Board.



GOALS AND OBJECTIVES TO ACHIEVE IN 2022:

- **Serve Well:**
 - Provide leadership to continue the needed and expected services to the citizens of Crow Wing County
 - Complete an evaluation and develop recommendations to improve our security within the Judicial Center.
 - 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.
- **Deliver Value:**
 - Ensure all meetings were open to the public pursuant of statute 13D for transparent communication with Crow Wing County citizens and staff.
 - Develop 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
 - Implement strategies for ongoing critical incident debriefing for all staff who are exposed to trauma.
 - 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
 - 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.
- **Drive Results:**
 - Monitor the budget process and year-to-date actuals on a monthly basis
 - Continue to closely monitor expenses and producing conservative budget requests.
 - Review, update and receive approval from the County Board of six of the organizations financial management policies.
 - Begin tracking Key Performance Indicators for each department within Governance Services
 - Seek opportunities to utilized American Rescue Plan Act dollars to address the growing substance abuse, mental health, and domestic violence issues within the County.
 - 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.



Governance Services

- 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.

GOVERNANCE SERVICES - COMBINED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 88,805 | \$ 98,016 | \$ 85,000 | \$ 85,000 | \$ - |
| CHARGES FOR SERVICES | 177,457 | 156,297 | 154,000 | 154,000 | - |
| FINES & FORFEITURES | 68,594 | 30,640 | 39,755 | 39,000 | (755) |
| MISCELLANEOUS | 3,834 | 21,719 | 4,000 | 44,000 | 40,000 |
| TOTAL REVENUES | \$ 338,690 | \$ 306,672 | \$ 282,755 | \$ 322,000 | \$ 39,245 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 2,959,861 | \$ 3,400,634 | \$ 3,601,095 | \$ 3,790,287 | \$ 189,192 |
| SERVICES & CHARGES | 686,894 | 676,278 | 711,420 | 681,647 | (29,773) |
| SUPPLIES & MATERIALS | 126,565 | 123,836 | 107,024 | 108,400 | 1,376 |
| OTHER EXPENDITURES | 792,896 | 728,162 | 728,162 | 728,162 | - |
| TOTAL EXPENDITURES | \$ 4,566,216 | \$ 4,928,910 | \$ 5,147,701 | \$ 5,308,496 | \$ 160,795 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (4,227,526) | \$ (4,622,238) | \$ (4,864,946) | \$ (4,986,496) | \$ (121,550) |

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

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| MISCELLANEOUS | \$ - | \$ 15,000 | \$ - | \$ - | \$ - |
| TOTAL REVENUES | \$ - | \$ 15,000 | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 341,278 | \$ 348,437 | \$ 341,278 | \$ 354,003 | \$ 12,725 |
| SERVICES & CHARGES | 34,635 | 13,168 | 34,635 | 19,107 | (15,528) |
| SUPPLIES & MATERIALS | 924 | 12,077 | 924 | 2,300 | 1,376 |
| TOTAL EXPENDITURES | \$ 376,837 | \$ 373,682 | \$ 376,837 | \$ 375,410 | \$ (1,427) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (376,837) | \$ (358,682) | \$ (376,837) | \$ (375,410) | \$ 1,427 |

Appropriations:

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



Governance Services

| APPROPRIATIONS | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|---|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ - | \$ 4,579 | \$ 15,000 | \$ 15,000 | \$ - |
| OTHER EXPENDITURES | \$ 792,896 | \$ 728,162 | \$ 728,162 | \$ 728,162 | \$ - |
| TOTAL EXPENDITURES | \$ 792,896 | \$ 732,741 | \$ 743,162 | \$ 743,162 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (792,896) | \$ (732,741) | \$ (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 | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|---|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 73,805 | \$ 68,016 | \$ 70,000 | \$ 70,000 | \$ - |
| CHARGES FOR SERVICES | \$ 91,297 | \$ 94,030 | \$ 75,000 | \$ 75,000 | \$ - |
| FINES & FORFEITURES | \$ 67,840 | \$ 30,310 | \$ 39,000 | \$ 39,000 | \$ - |
| MISCELLANEOUS | \$ 2,499 | \$ 2,719 | \$ - | \$ 40,000 | \$ 40,000 |
| TOTAL REVENUES | \$ 235,441 | \$ 195,075 | \$ 184,000 | \$ 224,000 | \$ 40,000 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 2,101,115 | \$ 2,458,982 | \$ 2,632,196 | \$ 2,822,013 | \$ 189,817 |
| SERVICES & CHARGES | \$ 268,693 | \$ 242,720 | \$ 268,405 | \$ 301,645 | \$ 33,240 |
| SUPPLIES & MATERIALS | \$ 38,637 | \$ 23,558 | \$ 30,000 | \$ 30,000 | \$ - |
| TOTAL EXPENDITURES | \$ 2,408,445 | \$ 2,725,260 | \$ 2,930,601 | \$ 3,153,658 | \$ 223,057 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (2,173,004) | \$ (2,530,185) | \$ (2,746,601) | \$ (2,929,658) | \$ (183,057) |

| ATTORNEY'S CONTINGENT | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|---|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TOTAL REVENUES | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 2,070 | \$ 2,104 | \$ 7,500 | \$ 7,500 | \$ - |
| TOTAL EXPENDITURES | \$ 2,070 | \$ 2,104 | \$ 7,500 | \$ 7,500 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (2,070) | \$ (2,104) | \$ (7,500) | \$ (7,500) | \$ - |



Governance Services

| CONTRACTED ATTORNEY'S | | | | | | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|-----------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| FINES & FORFEITURES | \$ 755 | \$ 330 | \$ 755 | \$ - | \$ | (755) |
| TOTAL REVENUES | \$ 755 | \$ 330 | \$ 755 | \$ - | \$ | (755) |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 6,020 | \$ 5,918 | \$ 6,020 | \$ 6,560 | \$ | 540 |
| SERVICES & CHARGES | 300,397 | 327,776 | 300,397 | 255,000 | \$ | (45,397) |
| TOTAL EXPENDITURES | \$ 306,417 | \$ 333,694 | \$ 306,417 | \$ 261,560 | \$ | (44,857) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (305,662) | \$ (333,364) | \$ (305,662) | \$ (261,560) | \$ | 44,102 |

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 | | | | | | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|-----------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ | - |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 260,213 | \$ 285,092 | \$ 291,679 | \$ 287,210 | \$ | (4,469) |
| SERVICES & CHARGES | 56,395 | 70,348 | 57,993 | 59,501 | \$ | 1,508 |
| SUPPLIES & MATERIALS | 191 | 1,628 | 1,600 | 1,600 | \$ | - |
| TOTAL EXPENDITURES | \$ 316,799 | \$ 357,068 | \$ 351,272 | \$ 348,311 | \$ | (2,961) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (316,799) | \$ (357,068) | \$ (351,272) | \$ (348,311) | \$ | 2,961 |

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.

| DRUG & DWI COURT - RESTRICTED | | | | | | 2021 / 2022 DOLLAR INC/(DEC) |
|---|----------------|----------------|-----------------|-----------------|-----------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| CHARGES FOR SERVICES | \$ - | \$ - | \$ 4,000 | \$ 4,000 | \$ | - |
| TOTAL REVENUES | \$ - | \$ - | \$ 4,000 | \$ 4,000 | \$ | - |
| <u>EXPENDITURES:</u> | | | | | | |
| TOTAL EXPENDITURES | \$ - | \$ - | \$ - | \$ - | \$ | - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ - | \$ - | \$ 4,000 | \$ 4,000 | \$ | - |



Governance Services

Law Library:

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

| LAW LIBRARY - RESTRICTED | | | | | |
|---|------------------|--------------------|------------------|------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| CHARGES FOR SERVICES | \$ 86,160 | \$ 62,267 | \$ 75,000 | \$ 75,000 | \$ - |
| TOTAL REVENUES | \$ 86,160 | \$ 62,267 | \$ 75,000 | \$ 75,000 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SUPPLIES & MATERIALS | \$ 74,881 | \$ 75,907 | \$ 65,000 | \$ 65,000 | \$ - |
| TOTAL EXPENDITURES | \$ 74,881 | \$ 75,907 | \$ 65,000 | \$ 65,000 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 11,279 | \$ (13,640) | \$ 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 | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 15,000 | \$ 30,000 | \$ 15,000 | \$ 15,000 | \$ - |
| MISCELLANEOUS | 1,335 | 4,000 | 4,000 | 4,000 | - |
| TOTAL REVENUES | \$ 16,335 | \$ 34,000 | \$ 19,000 | \$ 19,000 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 251,235 | \$ 302,205 | \$ 329,922 | \$ 320,501 | \$ (9,421) |
| SERVICES & CHARGES | 24,704 | 15,583 | 27,490 | 23,894 | (3,596) |
| SUPPLIES & MATERIALS | 11,932 | 10,666 | 9,500 | 9,500 | - |
| TOTAL EXPENDITURES | \$ 287,871 | \$ 328,454 | \$ 366,912 | \$ 353,895 | \$ (13,017) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (271,536) | \$ (294,454) | \$ (347,912) | \$ (334,895) | \$ 13,017 |

KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: To be Stewards of Our Money
 - Continued monitoring on the County's fund balance ensures for smooth operations across each department to serve the public.
 - Transparency in the County's performances is easily communicated to employees and citizens after financial reports are submitted for awards
 - The Board continues to monitor the budget and continues to try and keep budget amendments to a minimum in order to better serve the citizens of the County.
 - Being a Pay-As-You-Go entity has been a long term goal of the County Board

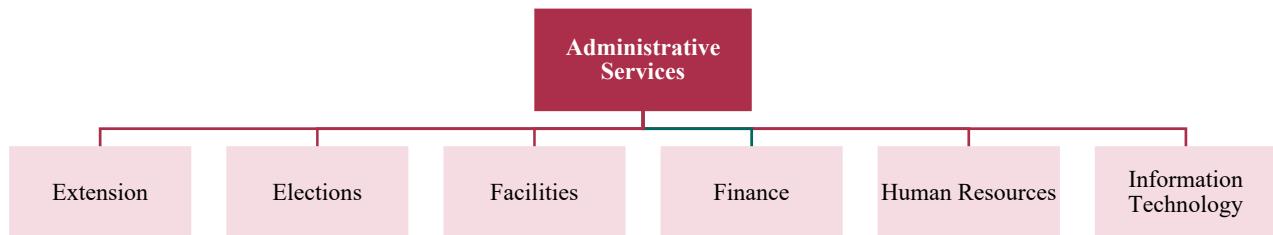


Governance Services

| KEY PERFORMANCE MEASURES | | | | |
|---|------|------|------|----------------|
| | 2019 | 2020 | 2021 | 2022 Estimated |
| Months Expenditures in General Fund Balance | 4.22 | 4.26 | 3.87 | 4.00 |
| Documents Submitted for Awards | 2 | 3 | 3 | 3 |
| Budget Amendments Approved | 12 | 11 | 15 | 10 |
| Debt Per Capita | \$86 | \$3 | \$1 | \$0 |



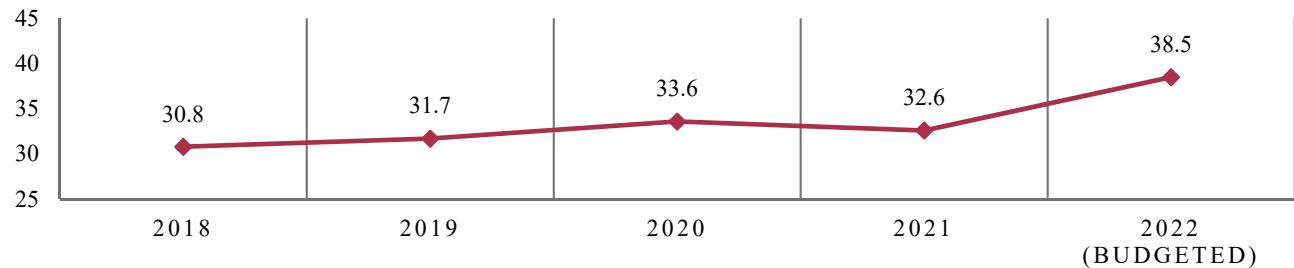
Administrative Services



DEPARTMENT DESCRIPTION:

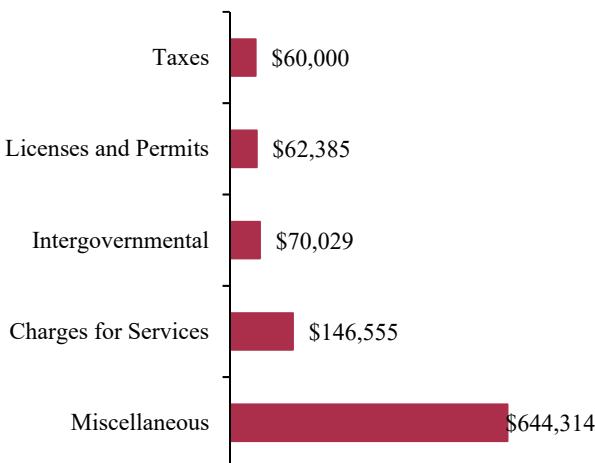
Administrative Services is responsible for overseeing the accounting functions and creation of financial statements, election administration, IT support, maintenance of the County building and grounds, and human relation guidance. Admin Services provides leadership and guidance to management of departments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

STAFFING SUMMARY:

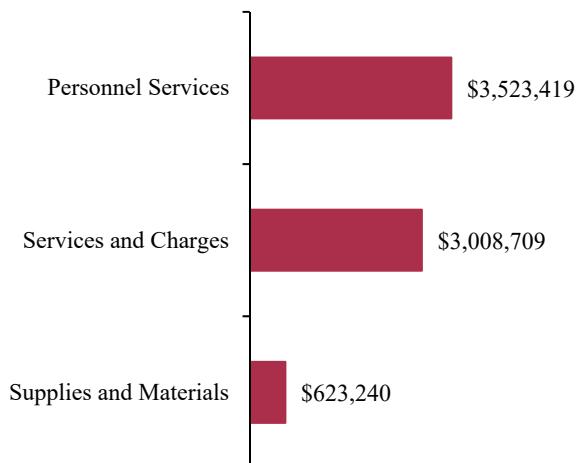


BUDGET OVERVIEW:

Revenues: \$983,283



Expenditures: \$7,155,368





COUNTYWIDE GOALS SUPPORTED:

- **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 2021:

- **Serve Well:**
 - Moved all employees from virtual desktops to accommodate interactive meetings
 - Provided post-Covid workplace support as required by staff
 - Drove year two of 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.
 - Drove a strong year of recruitment for key law enforcement and countywide positions. Some key strategies included but were not limited to implementing a new recruitment and retention team for the Sheriff's Office and refining the process for backgrounding. Refined the employee experience and engagement in the hiring process through the development of a specialized recruitment and retention team, new website development to drive the candidate experience and communication to all applicants.
 - Continued to adapt and proved services to citizens and the employees remotely and safely during COVID-19
 - Administered and distributed over 175 Economic Assistance grants
 - Projects Completed:
 - Central Services server room UPS replacement with HVAS enhancements
 - Jail HVAC/BAS and smoke control system replacement
 - Jail Domestic Hot Water Plant Replacement
 - HCH and Museum smoke/fire detection system replacement
- **Deliver Value:**
 - Obtained all three awards from the GFOA which include: the Distinguished Budget Presentation Award, Certificate of Achievement for Excellence in Financial Reporting, and Popular Annual Financial Reporting Award
 - Continued to build new County Permitting system in CRM, pilot in 1st Qtr. 2022
 - Implemented and achieved in all contracts Updated Performance-Based Pay and a revised pay matrix to align to our compensation strategy, consistency in labor



agreement language. Revised benefits plan design to be effective Jan. 2022, which included three levels of plan design and HSA/VEBA contributions (family, single plus 1, and single).

- (Critical Care and Resiliency programs) implemented two employee mental wellness initiatives. Sheriff Office – Law Enforcement Peer Support Program and specialized training to help provide resources and support for this specialized group of employees and implemented a County-wide mental wellness Peer Support Program to provide clinical and multiple resources for employees who may need added support beyond traditional EAP. Our comprehensive programs provide care for staff that experience trauma-related work and personal challenges.
- Created and revised benefits plan design and moved from a Health Consortium model to a full-insured plan with BCBS effective Jan. 2022. Plans include three levels of design with HSA/VEBA contributions (family, single plus 1, and single). Our strategy and revisions are to drive more equity, cost containment, and claims management.
- **Drive Results:**
 - Developed a succession planning strategy
 - Delivered new CWC survey for enhanced reporting and new dashboards
 - Successfully settled open labor contract with LELS Local 16 Correctional Officers.
 - Developed and work to refine the key performance indicators for several county departments that needed to incorporate new performance expectations and incorporate developmental road mapping, and update the performance management system to align to key performance expectations, practices, and behaviors delivering on the organizational priorities.

GOALS AND OBJECTIVES TO ACHIEVE IN 2022:

- **Serve Well:**
 - Deploy Phase I of new County Permitting system for Land Services
 - Start Phase II of County Permitting moving permits from RTVision to the new platform
 - Begin move of County Domain from .us to .gov
 - Monitor mental wellness Peer Support Programs through the county to support employee mental wellness and needs. Work with departments on engagement survey focuses and analyze data to get at the root causes of disengagement.
 - Projects to Complete:
 - **Land Services Elevator Modernization**
 - **Judicial Center Courtroom 2 Phase 1 Buildout**
 - **Fire/Smoke/Burg System replacement at Highway**
 - **UPS replacement at Community Services**
 - **Central plan generator room temperature control**
- **Deliver Value:**
 - Explore the use of chatbots for future automation



- Determine a future strategy for integrated communications
 - Phones
 - Text/Chat
 - Video
- Implement labor strategy to cycle a revised pay plan, consistency in labor agreement language, Present to the board no later than Q2. Labor contracts, Teamsters non-listed sergeants, AFSCME Counsel 65, LELS local 14 Deputies and LELS Local 13, Dispatch and ONCE – organization of non-contract employees.
- Launch a new e-learning platform and customize programs via a learning management system to address mandatory training, developmental training, and supervisor training. Launch a new Safety training platform and bring the county into a better compliance model that is trackable with the use of HR Technology.
- Obtain all three awards from the GFOA which include: the Distinguished Budget Presentation Award, Certificate of Achievement for Excellence in Financial Reporting, and Popular Annual Financial Reporting Award
- **Drive Results:**
 - Expand helpdesk ticketing to Finance and HR
 - 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.
 - Benchmark specific positions in the county using 2021 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 Q4.
 - Work to build stronger bench strength by the department with succession planning and build into plans the organization effectiveness with a focus on diversity, equity, and inclusion, ongoing remote work best practices to maximize the return on investment for our human capital investment.
 - Develop a long-term financial plan spanning 5 years
 - Implement, develop, and manage new budget software



Administrative Services

ADMINISTRATIVE SERVICES - COMBINED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - |
| LICENSES & PERMITS | 59,803 | 22,608 | 62,035 | 62,385 | 350 |
| INTERGOVERNMENTAL | 40,744 | 100,406 | 5,500 | 70,029 | 64,529 |
| CHARGES FOR SERVICES | 177,370 | 196,067 | 140,230 | 146,555 | 6,325 |
| MISCELLANEOUS | 635,085 | 598,820 | 593,396 | 644,314 | 50,918 |
| TOTAL REVENUES | \$ 973,002 | \$ 977,901 | \$ 861,161 | \$ 983,283 | \$ 122,122 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 2,965,271 | \$ 3,217,509 | \$ 3,316,582 | \$ 3,523,419 | \$ 206,837 |
| SERVICES & CHARGES | 2,494,845 | 2,629,453 | 2,859,814 | 3,008,709 | 148,895 |
| SUPPLIES & MATERIALS | 476,494 | 588,252 | 611,640 | 623,240 | 11,600 |
| CAPITAL OUTLAY | 3,525 | - | - | - | - |
| TOTAL EXPENDITURES | \$ 5,940,135 | \$ 6,435,214 | \$ 6,788,036 | \$ 7,155,368 | \$ 367,332 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (4,967,133) | \$ (5,457,313) | \$ (5,926,875) | \$ (6,172,085) | \$ (245,210) |
| TOTAL OTHER FINANCING SOURCES (USES) | 10,642 | - | - | - | - |
| NET CHANGE | \$ (4,956,491) | \$ (5,457,313) | \$ (5,926,875) | \$ (6,172,085) | \$ (245,210) |

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

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 4,578 | \$ 5,076 | \$ - | \$ - | \$ - |
| CHARGES FOR SERVICES | 1,200 | 1,455 | - | - | - |
| TOTAL REVENUES | \$ 5,778 | \$ 6,531 | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 37,408 | \$ 42,618 | \$ 34,584 | \$ 32,998 | \$ (1,586) |
| SERVICES AND CHARGES | 79,910 | 103,407 | 123,992 | 126,264 | 2,272 |
| SUPPLIES AND MATERIALS | 1,254 | 8,405 | 4,200 | 5,515 | 1,315 |
| TOTAL EXPENDITURES | \$ 118,572 | \$ 154,430 | \$ 162,776 | \$ 164,777 | \$ 2,001 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (112,794) | \$ (147,899) | \$ (162,776) | \$ (164,777) | \$ (2,001) |

Elections:

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



Administrative Services

| ELECTIONS | | | | | | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|-----------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| INTERGOVERNMENTAL | \$ - | \$ 71,945 | \$ - | \$ - | \$ - | - |
| CHARGES FOR SERVICES | 7,000 | 32,285 | 7,000 | 7,000 | 7,000 | - |
| TOTAL REVENUES | \$ 7,000 | \$ 104,230 | \$ 7,000 | \$ 7,000 | \$ 7,000 | - |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 155,610 | \$ 155,610 | \$ 171,067 | \$ 171,339 | \$ 272 | |
| SERVICES & CHARGES | 50,016 | 50,016 | 119,655 | 119,655 | - | |
| SUPPLIES & MATERIALS | 5,651 | 5,651 | 66,000 | 66,000 | - | |
| TOTAL EXPENDITURES | \$ 211,277 | \$ 211,277 | \$ 356,722 | \$ 356,994 | \$ 272 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (204,277) | \$ (107,047) | \$ (349,722) | \$ (349,994) | \$ (272) | |

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 | | | | | | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|--------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| TAXES | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ - | - |
| INTERGOVERNMENTAL | 22,209 | 18,275 | - | - | - | - |
| CHARGES FOR SERVICES | 120,000 | 120,000 | 90,000 | 96,600 | 6,600 | |
| MISCELLANEOUS | 628,287 | 595,832 | 593,396 | 590,776 | (2,620) | |
| TOTAL REVENUES | \$ 830,496 | \$ 794,107 | \$ 743,396 | \$ 747,376 | \$ 3,980 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 802,227 | \$ 877,420 | \$ 911,204 | \$ 913,793 | \$ 2,589 | |
| SERVICES & CHARGES | 1,273,948 | 1,347,062 | 1,426,758 | 1,488,320 | 61,562 | |
| SUPPLIES & MATERIALS | 377,913 | 366,118 | 482,500 | 486,092 | 3,592 | |
| TOTAL EXPENDITURES | \$ 2,454,088 | \$ 2,590,600 | \$ 2,820,462 | \$ 2,888,205 | \$ 67,743 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,623,592) | \$ (1,796,493) | \$ (2,077,066) | \$ (2,140,829) | \$ (63,763) | |
| TOTAL OTHER FINANCING SOURCES (USES) | 10,642 | - | - | - | - | |
| NET CHANGE | \$ (1,612,950) | \$ (1,796,493) | \$ (2,077,066) | \$ (2,140,829) | \$ (63,763) | |



Administrative Services

| Facilities - Committed | | | | | |
|---|--------------------|--------------------|----------------|-----------------|------------------------------------|
| | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget | 2021 / 2022 Dollar Inc/(Dec) |
| <u>REVENUES:</u> | | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 21,955 | \$ 25,375 | \$ - | \$ - | \$ - |
| SERVICES & CHARGES | | 918 | - | 500 | 500 |
| SUPPLIES & MATERIALS | 26,475 | 37,942 | - | - | - |
| TOTAL EXPENDITURES | \$ 48,430 | \$ 64,235 | \$ - | \$ 500 | \$ 500 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (48,430) | \$ (64,235) | \$ - | \$ (500) | \$ (500) |

Human Resources

The Human Resources Department is accountable to manage all issues related to the people in the organization. This includes but is not limited to talent acquisition, compensation, labor relations, performance management, organizational development, safety and risk management, benefits, wellness, employee engagement, communication, policy administration and legal compliance, learning, and development. The department is responsible for 485 staff members and 1718 applicants annually. The department is comprised of a Human Resources Director, Human Resources Generalist, and Human Resources Specialist.

| Human Resources / Risk Management | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2019 Actual | 2020 Actual | 2021 Budget | 2022 Budget | 2021 / 2022 Dollar Inc/(Dec) |
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 13,957 | \$ 5,110 | \$ 5,500 | \$ 5,500 | \$ - |
| MISCELLANEOUS | 6,798 | 2,988 | - | - | - |
| TOTAL REVENUES | \$ 20,755 | \$ 8,098 | \$ 5,500 | \$ 5,500 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 393,553 | \$ 315,529 | \$ 326,851 | \$ 317,136 | \$ (9,715) |
| SERVICES & CHARGES | 172,708 | 170,199 | 165,243 | 186,357 | 21,114 |
| SUPPLIES & MATERIALS | 34,121 | 30,354 | 39,120 | 39,870 | 750 |
| TOTAL EXPENDITURES | \$ 600,382 | \$ 516,082 | \$ 531,214 | \$ 543,363 | \$ 12,149 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (579,627) | \$ (507,984) | \$ (525,714) | \$ (537,863) | \$ (12,149) |

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.



Administrative Services

FINANCIAL SERVICES

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| LICENSES & PERMITS | \$ 59,803 | \$ 22,608 | \$ 62,035 | \$ 62,385 | \$ 350 |
| INTERGOVERNMENTAL | - | - | - | 64,529 | 64,529 |
| CHARGES FOR SERVICES | 42,905 | 41,727 | 43,230 | 42,955 | (275) |
| TOTAL REVENUES | \$ 102,708 | \$ 64,335 | \$ 105,265 | \$ 169,869 | \$ 64,604 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 502,577 | \$ 607,343 | \$ 617,305 | \$ 716,195 | \$ 98,890 |
| SERVICES & CHARGES | 238,687 | 283,985 | 248,600 | 289,637 | 41,037 |
| SUPPLIES & MATERIALS | 9,789 | 14,334 | 6,000 | 6,245 | 245 |
| TOTAL EXPENDITURES | \$ 751,053 | \$ 905,662 | \$ 871,905 | \$ 1,012,077 | \$ 140,172 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (648,345) | \$ (841,327) | \$ (766,640) | \$ (842,208) | \$ (75,568) |

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

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | 2018 / 2019 % INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|-------------------------------|
| <u>REVENUES:</u> | | | | | | |
| CHARGES FOR SERVICES | \$ 6,265 | \$ 600 | \$ - | \$ - | \$ - | - |
| MISCELLANEOUS | - | - | - | 53,538 | 53,538 | - |
| TOTAL REVENUES | \$ 6,265 | \$ 600 | \$ - | \$ 53,538 | \$ 53,538 | - |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 1,048,928 | \$ 1,193,614 | \$ 1,255,571 | \$ 1,371,958 | \$ 116,387 | 9.27% |
| SERVICES & CHARGES | 414,228 | 493,312 | 593,866 | 605,321 | 11,455 | 1.93% |
| SUPPLIES & MATERIALS | 15,184 | 111,270 | 13,820 | 19,518 | 5,698 | 41.23% |
| TOTAL EXPENDITURES | \$ 1,478,340 | \$ 1,798,196 | \$ 1,863,257 | \$ 1,996,797 | \$ 133,540 | 7.17% |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,472,075) | \$ (1,797,596) | \$ (1,863,257) | \$ (1,943,259) | \$ (80,002) | 4.29% |



Administrative Services

| INFORMATION TECHNOLOGY - COMMITTED | | | | |
|---|------------------------------------|---------------------|---------------------|---------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET |
| | 2021 / 2022 DOLLAR INC/(DEC) | | | |
| <u>REVENUES:</u> | | | | |
| TOTAL REVENUES | \$ - | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | |
| PERSONNEL SERVICES | \$ 3,013 | \$ - | \$ - | \$ - |
| SERVICES & CHARGES | 265,348 | 180,554 | 181,700 | 192,655 |
| SUPPLIES & MATERIALS | 6,107 | 14,178 | - | - |
| CAPITAL OUTLAY | 3,525 | - | - | - |
| TOTAL EXPENDITURES | \$ 277,993 | \$ 194,732 | \$ 181,700 | \$ 192,655 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (277,993) | \$ (194,732) | \$ (181,700) | \$ (192,655) |
| | | | | \$ 10,955 |

KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: Caring For Our People
 - Staying up to date on technology tickets ensures that County employees can continue to do their jobs effectively and efficiently with little down time.
 - Completing tickets submitted for County Campus facilities in a timely manner provides a quality experience for both employees and citizens who use the County buildings
 - Preventive maintenance to prolong the useful life of County assets is a goal that is monitored during the budget process and throughout the year.

| KEY PERFORMANCE MEASURES | | | | |
|----------------------------------|--------|--------|--------|----------------|
| | 2019 | 2020 | 2021 | 2022 Estimated |
| IT Work Orders Completed | 6,543 | 7,627 | 8,727 | 8,500 |
| Facilities Work Orders Completed | 2,996 | 3,113 | 3,159 | 3,200 |
| Maintenance Cost Per Sq. Foot | \$5.65 | \$6.13 | \$6.45 | \$6.81 |

- County Wide Goal Supported: Stewards Of Our Money
 - Continued monitoring on the County's fund balance ensures for smooth operations across each department to serve the public.
 - Transparency in the County's performances is easily communicated to employees and citizens after financial reports are submitted for awards
 - Finance monitors the budget and continues to try and keep budget amendments to a minimum in order to better serve the citizens of the County.

| KEY PERFORMANCE MEASURES | | | | |
|-------------------------------------|------|-------|------|----------------|
| | 2019 | 2020 | 2021 | 2022 Estimated |
| Months Expenditures in General Fund | 4.22 | 1,615 | 3.87 | 4.00 |
| Documents Submitted for Awards | 2 | 3 | 3 | 3 |
| Budget Amendments Approved | 12 | 11 | 15 | 10 |



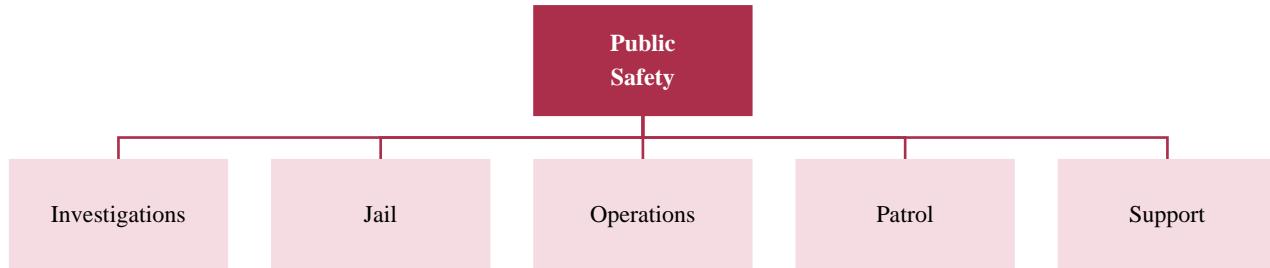
Administrative Services

- County Wide Goals Supported: Deliver Excellence to Our Customers
 - Recruiting and keeping top level talent is a major goal of the County in order to better serve our citizens

| KEY PERFORMANCE MEASURES | | | | |
|---|-------|-------|-------|----------------|
| | 2019 | 2020 | 2021 | 2022 Estimated |
| Number of Applications | 1,489 | 1,615 | 1,718 | 1,650 |
| Number of Full Time New Hires | 63 | 68 | 72 | 75 |
| Full Time New Hires Still Employed After First Year | 76.2% | 77.9% | 81.9% | 85% |



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

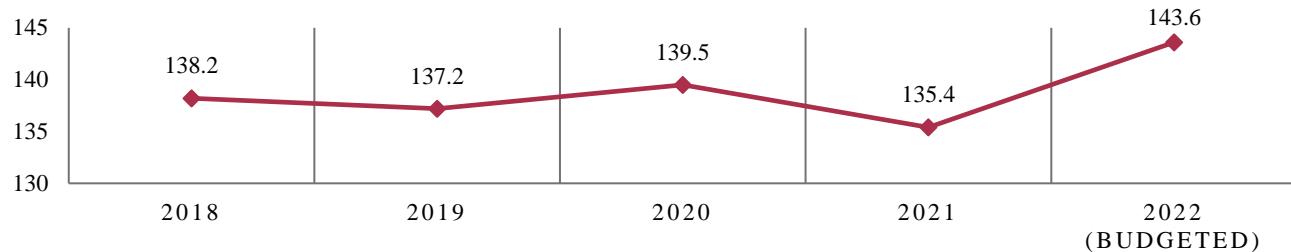
- Serve and protect the public 24 hours a day, 7 days a week, 365 days a year.
- Provide emergency service upon request within the county.
- Provide central dispatching of emergency service units within the county.
- Provide for emergency management of citizen notification of imminent danger from events such as storms, nuclear disasters, chemical spills, fire or flooding.
- Warn and direct evacuations in the event of immediate danger to the public.
- Enforce laws enacted for the protection of persons and property.
- Apprehend and confine individuals who violate the laws of our society.
- Maintain the County Jail in a humane and secure manner in accordance with State law, judicial decrees and community standards.
- Provide for the confinement, safekeeping and rehabilitation of jail inmates.
- Patrol Crow Wing County waterways and enforce the law on the water.
- Investigate watercraft and water related incidents, including search and rescue.
- Enforce laws related to recreational vehicles such as snowmobiles and ATVs
- Investigate all non-natural deaths in conjunction with the Coroner.
- Investigate child and domestic abuse cases.
- Investigate internet crimes against children and vulnerable adults.



Public Safety

- Assist agencies on a local, state and federal level pertaining to joint investigations.
- Maintain records related to criminal enforcement.
- Maintain warrant records for those persons wanted in Crow Wing County.
- Transport persons apprehended in other jurisdictions back to Crow Wing County for confinement. Arrange for the extradition of persons arrested in other states.
- Transport convicted prisoners to state institutions.
- Transport juveniles to and from secure facilities within the state.
- Transport, mentally ill, mentally incompetent and civilly committed persons to hospitals and state institutions.
- Assist agencies on a local, state and federal level pertaining to joint investigations.
- Maintain equipment and vehicles necessary to provide such services.
- Serve civil and criminal processes and handle matters such as wage levies and mortgage foreclosure sales.
- Provide courtroom security.
- Monitor the registration of predatory offenders residing in our county. Perform mandated predatory offender checks to insure registration compliance. Conduct POR Community Notification meetings as required.
- Meet state and federal mandates regarding reporting of crimes and other governmental statistics.
- Meet training mandates to stay current on law changes and to maintain law enforcement licenses.

STAFFING SUMMARY:

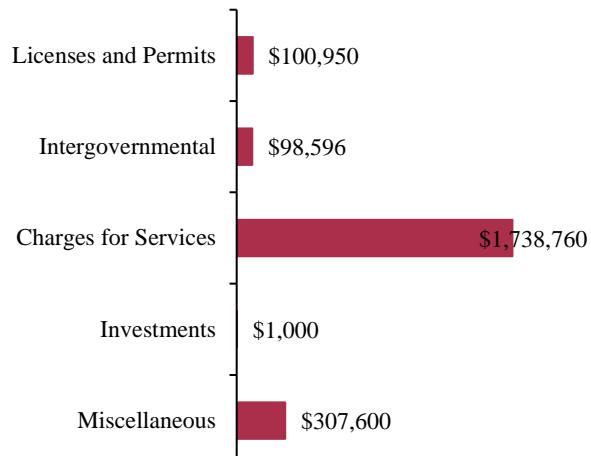




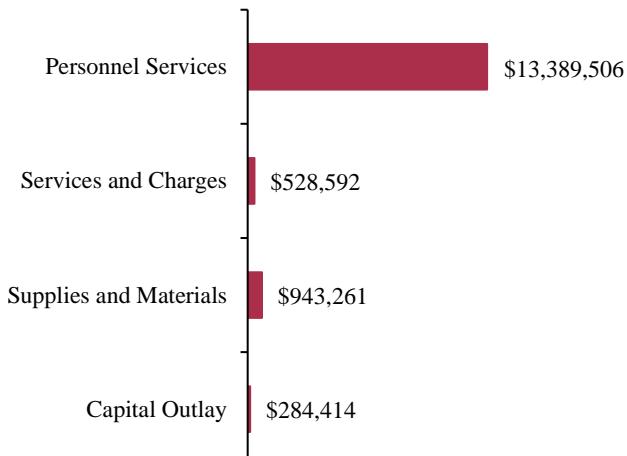
Public Safety

BUDGET OVERVIEW:

Revenues: \$3,055,138



Expenditures: \$17,145,773



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:**
 - **Staffing:** For most of 2021 we were short staffed in most of our divisions. Hiring and recruitment was and continues to be one of our top priorities. To meet the needs of our office and those we served, modified schedules were adopted, and staff were reassigned to work where they were needed most. A manager was hired to oversee our 911 Communications operation. An Investigative Analyst and two PT Background Investigators were hired to assist our Investigative team. In addition to that we were able to recruit talent from outside jurisdictions to serve in Communications,



Public Safety

Correctional and Patrol. We hired a total of 22 new staff across all divisions. Some did not make it through the training process, some were seasonal, and a few decided the work was not for them. At year end 15 of those new hires were still in place. Recruitment and retention will be discussed more in 2022.

- **Gun Permits:** We continue to see increases in requests for Permits to Carry. In 2021 our team processed 1396 new and 657 renewal applications. That was 247 more applications than was processed in 2020 and provided a significant increase in our anticipated revenues.
- **Jail:** Our jail staff worked hard to maintain a safe and secure facility in 2021. With both the Delta and Omicron variants on the rise, the jail lobby stayed closed most of the year and our inmate population remained lower than usual. A lower population resulted in a significant decrease in associated expenses
- **Deliver Value:**
 - **Training:** We enjoyed a balance of virtual and in-person training in 2021. Great emphasis was placed on training those who are new to their roles as well as ensuring that all staff were up to speed on all legislative mandates that have been put in place. Our Peer Support team has been highly successful and has since served as a model for a similar program deployed across the county.
 - **Community Engagement:** Many of our community programs were put on hold in 2021. Getting into the schools proved difficult as school districts continued to grapple with how best to serve children and their families

GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**
 - 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:** Going into 2022, we have many staff who have been exposed to and been out due to Covid related illness and/or quarantine requirements. We continue to work together to provide the best services possible under less than ideal conditions. Recruitment and retention remain one of our highest priorities. New processes put in place in 2021 have streamlined our hiring process. Having additional staff on hand to process backgrounds should also help shorten the time that it takes to fill positions. We are seeing more and more applications from across Minnesota and from out of state and we will continue to capitalize on their interest. We have worked without unions and HR to remain as competitive as possible in the coming year.
 - **Jail:** As our jail population is expected to increase in the coming year. We continue to see challenges and opportunities related to housing and the backlog of cases that will eventually need to be heard.



- **Deliver Value:**

- **Training:** Although online is not always ideal, it does afford us the opportunity to train in such a way as to minimize expenses related to travel and so it will be encouraged whenever it is appropriate to do so. Mental health will be emphasized with ongoing training related to Peer Support.
- **Body Worn Cameras:** Body Worn Cameras are being purchased for all licensed and correctional staff. We are hoping they will arrive as early as March and we expect to have them deployed during 2Q 22.
- **New Radios:** Our current radio system will be eleven years this April. We have budgeted for a portion of the expense related to the replacement of the handheld radios used by our licensed and correctional staff in 2022. Federal funding will be used to offset the remainder. Evaluating, updating, and/or replacing related infrastructure as well as putting into place any necessary redundancy will also be a priority.
- **K-9:** A new K-9 has been purchased and will be training with his partner in 1Q 22. Roxa is a German Shepard Belgian Malinois mix. She will be used for Tracking and Narcotics Detection. Roxa will NOT be used for Apprehension.

- **Drive Results**

- Implement more key performance measures in order to gauge how well the department is functioning on a nonfinancial basis

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 | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| INTERGOVERNMENTAL | \$ - | \$ 3,700 | \$ 4,800 | \$ 3,700 | \$ (1,100) | |
| CHARGES FOR SERVICES | 1,850 | 1,100 | - | 550 | 550 | |
| MISCELLANEOUS | 18,833 | 10,600 | 5,500 | 5,000 | (500) | |
| TOTAL REVENUES | \$ 20,683 | \$ 15,400 | \$ 10,300 | \$ 9,250 | \$ (1,050) | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 893,612 | \$ 997,517 | \$ 1,198,852 | \$ 1,277,446 | \$ 78,594 | |
| SERVICES & CHARGES | 237,523 | 210,173 | 234,303 | 233,734 | (569) | |
| SUPPLIES & MATERIALS | 36,303 | 86,513 | 46,920 | 46,695 | (225) | |
| TOTAL EXPENDITURES | \$ 1,167,438 | \$ 1,294,203 | \$ 1,480,075 | \$ 1,557,875 | \$ 77,800 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,146,755) | \$ (1,278,803) | \$ (1,469,775) | \$ (1,548,625) | \$ (78,850) | |
| TOTAL OTHER FINANCING SOURCES (USES) | 4,076 | - | - | - | - | |
| NET CHANGE | \$ (1,142,679) | \$ (1,278,803) | \$ (1,469,775) | \$ (1,548,625) | \$ (78,850) | |



Public Safety

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 127 and an average length of stay of 14 days. The jail also holds juveniles for up to 24 hours.

| JAIL | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| CHARGES FOR SERVICES | \$ 2,018,217 | \$ 1,362,901 | \$ 1,181,452 | \$ 1,499,805 | \$ 318,353 |
| MISCELLANEOUS | 275,465 | 182,447 | 245,000 | 245,000 | - |
| TOTAL REVENUES | \$ 2,293,682 | \$ 1,545,348 | \$ 1,426,452 | \$ 1,744,805 | \$ 318,353 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 5,139,056 | \$ 5,397,773 | \$ 5,764,249 | \$ 5,496,946 | \$ (267,303) |
| SERVICES & CHARGES | 1,352,343 | 1,163,654 | 1,403,731 | 1,464,167 | 60,436 |
| SUPPLIES & MATERIALS | 202,042 | 203,015 | 297,908 | 306,237 | 8,329 |
| TOTAL EXPENDITURES | \$ 6,693,441 | \$ 6,764,442 | \$ 7,465,888 | \$ 7,267,350 | \$ (198,538) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (4,399,759) | \$ (5,219,094) | \$ (6,039,436) | \$ (5,522,545) | \$ 516,891 |

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.



Public Safety

| OPERATIONS | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| INTERGOVERNMENTAL | \$ 250,324 | \$ 182,189 | \$ 213,781 | \$ 246,518 | \$ 32,737 | |
| CHARGES FOR SERVICES | 25,933 | 38,780 | 37,500 | 37,500 | - | |
| GIFTS & CONTRIBUTIONS | 1,400 | 2,000 | - | - | - | |
| MISCELLANEOUS | 22,872 | 27,606 | 22,000 | 24,832 | 2,832 | |
| TOTAL REVENUES | \$ 300,529 | \$ 250,575 | \$ 273,281 | \$ 308,850 | \$ 35,569 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 110,338 | \$ 122,534 | \$ 121,322 | \$ 230,465 | \$ 109,143 | |
| SERVICES & CHARGES | 106,550 | 89,962 | 131,110 | 118,630 | (12,480) | |
| SUPPLIES & MATERIALS | 39,642 | 42,906 | 29,381 | 303,748 | 274,367 | |
| CAPITAL OUTLAY | 185,918 | 122,718 | 153,225 | 178,414 | 25,189 | |
| TOTAL EXPENDITURES | \$ 442,448 | \$ 378,120 | \$ 435,038 | \$ 831,257 | \$ 396,219 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (141,919) | \$ (127,545) | \$ (161,757) | \$ (522,407) | \$ (360,650) | |
| TOTAL OTHER FINANCING SOURCES (USES) | 3,036 | - | - | - | - | |
| NET CHANGE | \$ (138,883) | \$ (127,545) | \$ (161,757) | \$ (522,407) | \$ (360,650) | |

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 | | | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| INTERGOVERNMENTAL | \$ 107,350 | \$ 156,373 | \$ 98,839 | \$ 91,902 | \$ (6,937) | |
| CHARGES FOR SERVICES | 16,968 | 15,289 | 21,500 | 21,500 | - | |
| MISCELLANEOUS | 10,735 | 7,243 | 30,000 | 29,000 | (1,000) | |
| TOTAL REVENUES | \$ 135,053 | \$ 178,905 | \$ 150,339 | \$ 142,402 | \$ (7,937) | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 4,162,140 | \$ 4,268,418 | \$ 4,788,865 | \$ 4,521,767 | \$ (267,098) | |
| SERVICES & CHARGES | 141,461 | 170,571 | 259,762 | 218,607 | (41,155) | |
| SUPPLIES & MATERIALS | 143,926 | 249,134 | 210,078 | 186,078 | (24,000) | |
| CAPITAL OUTLAY | 36,790 | 9,260 | - | - | - | |
| TOTAL EXPENDITURES | \$ 4,484,317 | \$ 4,697,383 | \$ 5,258,705 | \$ 4,926,452 | \$ (332,253) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (4,349,264) | \$ (4,518,478) | \$ (5,108,366) | \$ (4,784,050) | \$ 324,316 | |
| TOTAL OTHER FINANCING SOURCES (USES) | 15,551 | 64,361 | - | - | - | |
| NET CHANGE | \$ (4,333,713) | \$ (4,454,117) | \$ (5,108,366) | \$ (4,784,050) | \$ 324,316 | |



Public Safety

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.

| | SUPPORT | | | | | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| LICENSES & PERMITS | \$ 72,625 | \$ 114,605 | \$ 64,700 | \$ 100,950 | \$ 36,250 | |
| INTERGOVERNMENTAL | 434,606 | 443,396 | 374,992 | 417,652 | 42,660 | |
| CHARGES FOR SERVICES | 190,519 | 147,911 | 203,605 | 179,405 | (24,200) | |
| MISCELLANEOUS | 1,728 | 75,977 | 2,000 | 2,000 | - | |
| TOTAL REVENUES | \$ 699,478 | \$ 781,889 | \$ 645,297 | \$ 700,007 | \$ 54,710 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 1,796,841 | \$ 1,913,528 | \$ 2,109,949 | \$ 1,862,882 | \$ (247,067) | |
| SERVICES & CHARGES | 369,509 | 381,768 | 390,611 | 386,311 | (4,300) | |
| SUPPLIES & MATERIALS | 138,838 | 193,883 | 255,122 | 86,347 | (168,775) | |
| TOTAL EXPENDITURES | \$ 2,305,188 | \$ 2,489,179 | \$ 2,755,682 | \$ 2,335,540 | \$ (420,142) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,605,710) | \$ (1,707,290) | \$ (2,110,385) | \$ (1,635,533) | \$ 474,852 | |

| | ENHANCED 911 - RESTRICTED | | | | | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------------|-------------------|-------------------|--------------------|---------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | | |
| <u>REVENUES:</u> | | | | | | |
| INTERGOVERNMENTAL | \$ 148,829 | \$ 148,826 | \$ 148,824 | \$ 148,824 | \$ - | |
| INVESTMENTS | 1,153 | 208 | 1,000 | 1,000 | - | |
| MISCELLANEOUS | - | 3,604 | - | - | - | |
| TOTAL REVENUES | \$ 149,982 | \$ 152,638 | \$ 149,824 | \$ 149,824 | \$ - | |
| <u>EXPENDITURES:</u> | | | | | | |
| SERVICES & CHARGES | \$ 104,876 | \$ 90,012 | \$ 107,143 | \$ 107,143 | \$ - | |
| SUPPLIES & MATERIALS | 12,733 | 29,398 | 5,000 | 14,156 | 9,156 | |
| CAPITAL OUTLAY | - | - | - | 106,000 | 106,000 | |
| TOTAL EXPENDITURES | \$ 117,609 | \$ 119,410 | \$ 112,143 | \$ 227,299 | \$ 115,156 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 32,373 | \$ 33,228 | \$ 37,681 | \$ (77,475) | \$ (115,156) | |



Public Safety

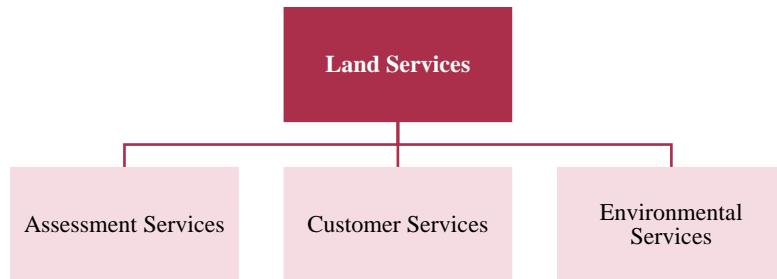
KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: Deliver Excellence to Our Customers
 - We continue to see increases in requests for Permits to Carry. This is turning out to be a great revenue stream for Public Safety

| | KEY PERFORMANCE MEASURES | | | |
|--------------------------|--------------------------|-------|-------|----------------|
| | 2019 | 2020 | 2021 | 2022 Estimated |
| # of New Gun Permits | 1,036 | 1,149 | 1,396 | 1,500 |
| # of Renewal Gun Permits | 632 | 639 | 657 | 675 |



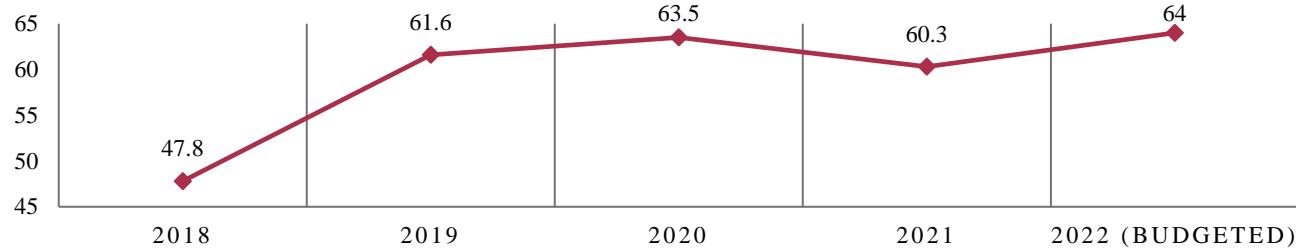
Land Services



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:

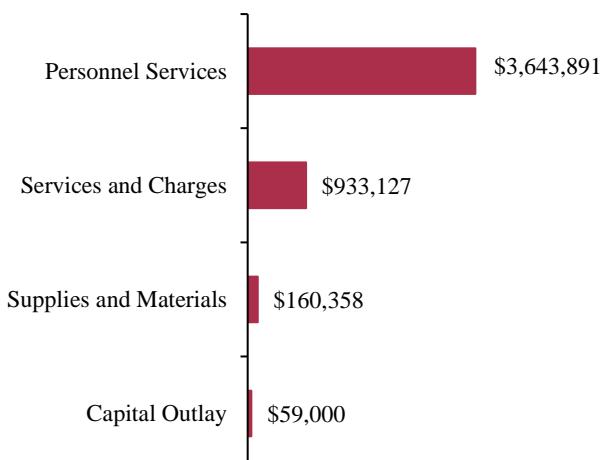


BUDGET OVERVIEW:

Revenues: \$2,204,901



Expenditures: \$4,796,376





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 2021:

- **Serve Well:**
 - Received 1,946 customer service surveys and achieved a 98% positive rating
- **Deliver Value:**
 - Improved the recycling and household hazardous waste programs to better serve our residents.
 - Completed Cell 5 construction and opened cell for use
- **Drive Results:**
 - Updated the Land Use Ordinance
 - Met levy budget targets for expenditures and exceeded projected revenues.
 - Coordinated and completed a successful 2021 AIS plan

GOALS AND OBJECTIVES TO ACHIEVE IN 2021:

- **Serve Well:**
 - Achieve a 95% positive customer feedback rating
 - Continue to deliver excellence to our customers
 - Protecting our lakes, rivers and forests through the in-house AIS program
 - Continue to promote electronic recording on all documents
 - Streamline processes to achieve greater work efficiencies and better customer service
- **Deliver Value:**
 - Complete the Comprehensive Recreation Plan
 - Work to reduce Nitrogen, PFAS, and Boron concentrate in leachate
- **Drive Results:**
 - Meet budget targets for revenues and expenditures
 - Continue the Solid Waste and landfill programs and look for improvements.
 - Continue to make improvements to Tyler tax system



Land Services

LAND SERVICES - COMBINED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 123,655 | \$ 117,642 | \$ 50,000 | \$ 90,000 | \$ 40,000 |
| LICENSES & PERMITS | 422,289 | 581,524 | 503,000 | 527,000 | 24,000 |
| INTERGOVERNMENTAL | 532,676 | 601,727 | 508,401 | 632,901 | 124,500 |
| CHARGES FOR SERVICES | 1,125,679 | 1,271,044 | 904,000 | 923,000 | 19,000 |
| MISCELLANEOUS | 44,287 | 39,208 | 33,500 | 32,000 | (1,500) |
| TOTAL REVENUES | \$ 2,248,586 | \$ 2,611,145 | \$ 1,998,901 | \$ 2,204,901 | \$ 206,000 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 3,436,649 | \$ 3,565,710 | \$ 3,552,005 | \$ 3,643,891 | \$ 91,886 |
| SERVICES & CHARGES | 792,306 | 878,155 | 802,574 | 933,127 | 130,553 |
| SUPPLIES & MATERIALS | 124,051 | 175,064 | 145,700 | 160,358 | 14,658 |
| CAPITAL OUTLAY | 339,068 | 71,389 | 38,000 | 59,000 | 21,000 |
| TOTAL EXPENDITURES | \$ 4,692,074 | \$ 4,690,318 | \$ 4,538,279 | \$ 4,796,376 | \$ 258,097 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (2,443,488) | \$ (2,079,173) | \$ (2,539,378) | \$ (2,591,475) | \$ (52,097) |
| TOTAL OTHER FINANCING SOURCES (USES) | 43,000 | - | 43,000 | - | (43,000) |
| NET CHANGE | \$ (2,400,488) | \$ (2,079,173) | \$ (2,496,378) | \$ (2,591,475) | \$ (95,097) |

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

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| CHARGES FOR SERVICES | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ - |
| MISCELLANEOUS | 1,691 | 1,395 | 1,500 | 1,500 | - |
| TOTAL REVENUES | \$ 21,691 | \$ 21,395 | \$ 21,500 | \$ 21,500 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 1,341,470 | \$ 1,530,120 | \$ 1,530,039 | \$ 1,532,749 | \$ 2,710 |
| SERVICES & CHARGES | 262,977 | 373,769 | 384,850 | 427,245 | 42,395 |
| SUPPLIES & MATERIALS | 28,723 | 18,934 | 22,500 | 23,500 | 1,000 |
| TOTAL EXPENDITURES | \$ 1,633,170 | \$ 1,922,823 | \$ 1,937,389 | \$ 1,983,494 | \$ 46,105 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,611,479) | \$ (1,901,428) | \$ (1,915,889) | \$ (1,961,994) | \$ (46,105) |



Land Services

RECORDER'S TECHNOLOGY - RESTRICTED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|-------------------|-------------------|-------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| CHARGES FOR SERVICES | \$ 187,820 | \$ 228,845 | \$ 180,000 | \$ 180,000 | \$ - |
| TOTAL REVENUES | \$ 187,820 | \$ 228,845 | \$ 180,000 | \$ 180,000 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 93,856 | \$ 76,172 | \$ 86,150 | \$ 90,600 | \$ 4,450 |
| SUPPLIES & MATERIALS | 10,927 | 19,117 | 10,000 | 250 | (9,750) |
| CAPITAL OUTLAY | 339,068 | 35,624 | 18,000 | 19,000 | 1,000 |
| TOTAL EXPENDITURES | \$ 443,851 | \$ 130,913 | \$ 114,150 | \$ 109,850 | \$ (4,300) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (256,031) | \$ 97,932 | \$ 65,850 | \$ 70,150 | \$ 4,300 |

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

CUSTOMER SERVICES

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| LICENSES & PERMITS | \$ 10,550 | \$ 9,140 | \$ 10,000 | \$ 10,000 | \$ - |
| CHARGES FOR SERVICES | 437,445 | 642,333 | 467,000 | 486,000 | 19,000 |
| MISCELLANEOUS | 39,455 | 32,154 | 30,000 | 30,000 | - |
| TOTAL REVENUES | \$ 487,450 | \$ 683,627 | \$ 507,000 | \$ 526,000 | \$ 19,000 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 1,089,002 | \$ 1,035,546 | \$ 1,030,191 | \$ 1,089,812 | \$ 59,621 |
| SERVICES & CHARGES | 42,334 | 38,038 | 36,792 | 44,167 | 7,375 |
| SUPPLIES & MATERIALS | 26,122 | 32,331 | 14,500 | 20,770 | 6,270 |
| TOTAL EXPENDITURES | \$ 1,157,458 | \$ 1,105,915 | \$ 1,081,483 | \$ 1,154,749 | \$ 73,266 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (670,008) | \$ (422,288) | \$ (574,483) | \$ (628,749) | \$ (54,266) |

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



Land Services

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 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 | | | | | | |
|---|-------------------|-------------------|---------------------|---------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| LICENSES & PERMITS | \$ 411,739 | \$ 572,384 | \$ 493,000 | \$ 517,000 | \$ 24,000 | |
| INTERGOVERNMENTAL | 85,609 | 155,907 | 67,500 | 65,000 | (2,500) | |
| CHARGES FOR SERVICES | 191,588 | 44,200 | 37,000 | 37,000 | - | |
| MISCELLANEOUS | 3,141 | 3,300 | 2,000 | 500 | (1,500) | |
| TOTAL REVENUES | \$ 692,077 | \$ 775,791 | \$ 599,500 | \$ 619,500 | \$ 20,000 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 503,901 | \$ 426,315 | \$ 549,644 | \$ 548,291 | \$ (1,353) | |
| SERVICES & CHARGES | 144,802 | 180,419 | 122,300 | 125,300 | 3,000 | |
| SUPPLIES & MATERIALS | 26,284 | 25,947 | 47,000 | 71,138 | 24,138 | |
| TOTAL EXPENDITURES | \$ 674,987 | \$ 632,681 | \$ 718,944 | \$ 744,729 | \$ 25,785 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 17,090 | \$ 143,110 | \$ (119,444) | \$ (125,229) | \$ (5,785) | |
| TOTAL OTHER FINANCING SOURCES (USES) | 43,000 | - | 43,000 | - | (43,000) | |
| NET CHANGE | \$ 60,090 | \$ 143,110 | \$ (76,444) | \$ (125,229) | \$ (48,785) | |



Land Services

LAND BASED UNALLOCATED - RESTRICTED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-------------------|-------------------|-------------------|--------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| CHARGES FOR SERVICES | \$ 206,602 | \$ 251,592 | \$ 200,000 | \$ 200,000 | \$ - |
| TOTAL REVENUES | \$ 206,602 | \$ 251,592 | \$ 200,000 | \$ 200,000 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 44,526 | \$ 51,612 | \$ 65,617 | \$ 110,081 | \$ 44,464 |
| SERVICES & CHARGES | 24,405 | 97,316 | 76,000 | 139,500 | 63,500 |
| TOTAL EXPENDITURES | \$ 68,931 | \$ 148,928 | \$ 141,617 | \$ 249,581 | \$ 107,964 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 137,671 | \$ 102,664 | \$ 58,383 | \$ (49,581) | \$ (107,964) |

AQUATIC INVASIVE SPECIES - RESTRICTED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-------------------|--------------------|-------------------|-------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 443,109 | \$ 441,730 | \$ 440,901 | \$ 440,901 | \$ - |
| CHARGES FOR SERVICES | 82,224 | 84,074 | - | - | - |
| TOTAL REVENUES | \$ 525,333 | \$ 525,804 | \$ 440,901 | \$ 440,901 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 384,755 | \$ 449,453 | \$ 366,312 | \$ 361,608 | \$ (4,704) |
| SERVICES & CHARGES | 110,156 | 56,245 | 65,100 | 66,600 | 1,500 |
| SUPPLIES & MATERIALS | 18,950 | 17,035 | 16,200 | 16,200 | - |
| CAPITAL OUTLAY | - | 15,800 | - | - | - |
| TOTAL EXPENDITURES | \$ 513,861 | \$ 538,533 | \$ 447,612 | \$ 444,408 | \$ (3,204) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 11,472 | \$ (12,729) | \$ (6,711) | \$ (3,507) | \$ 3,204 |

RECREATION - RESTRICTED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|--------------------|--------------------|--------------------|-------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 123,574 | \$ 117,642 | \$ 50,000 | \$ 90,000 | \$ 40,000 |
| INTERGOVERNMENTAL | 3,958 | 4,090 | - | 127,000 | 127,000 |
| MISCELLANEOUS | - | 2,359 | - | - | - |
| TOTAL REVENUES | \$ 127,532 | \$ 124,091 | \$ 50,000 | \$ 217,000 | \$ 167,000 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 72,995 | \$ 72,664 | \$ 10,202 | \$ 1,350 | \$ (8,852) |
| SERVICES & CHARGES | 113,776 | 56,196 | 31,382 | 39,715 | 8,333 |
| SUPPLIES & MATERIALS | 13,045 | 61,700 | 35,500 | 28,500 | (7,000) |
| CAPITAL OUTLAY | - | 19,965 | 20,000 | 40,000 | 20,000 |
| TOTAL EXPENDITURES | \$ 199,816 | \$ 210,525 | \$ 97,084 | \$ 109,565 | \$ 12,481 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (72,284) | \$ (86,434) | \$ (47,084) | \$ 107,435 | \$ 154,519 |



Land Services

KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: Deliver Excellence To Our Customers
 - Customer satisfaction is the main goal of Land Services as this department acts as a “One Stop Shop” for citizens with inquiries
 - The main stream of income for Land Services comes from recording fees. Each year it becomes a goal to record more documents to increase income and speed to better serve customers

| KEY PERFORMANCE MEASURES | | | | |
|--|--------|--------|--------|----------------|
| | 2019 | 2020 | 2021 | 2022 Estimated |
| Customer Satisfaction Surveys with positive feedback | 98% | 98% | 98% | 95% |
| Documents Recorded | 19,228 | 23,489 | 25,783 | 26,000 |
| Average Document Cycle Time | 3.2 | 5.2 | 5.6 | 5.0 |

KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: Strengthening Our Lakes and Trees
 - Decontamination stations are available to boaters free of charge.

| KEY PERFORMANCE MEASURES | | | | |
|---------------------------------|------|------|------|----------------|
| | 2019 | 2020 | 2021 | 2022 Estimated |
| Decontamination Stations | 5 | 5 | 5 | 5 |
| Public Accesses with Inspectors | 39 | 39 | 43 | 45 |



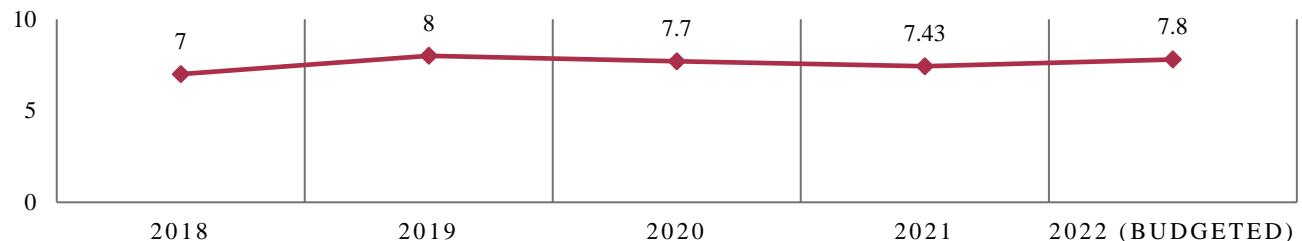
Public Land Management



DEPARTMENT DESCRIPTION:

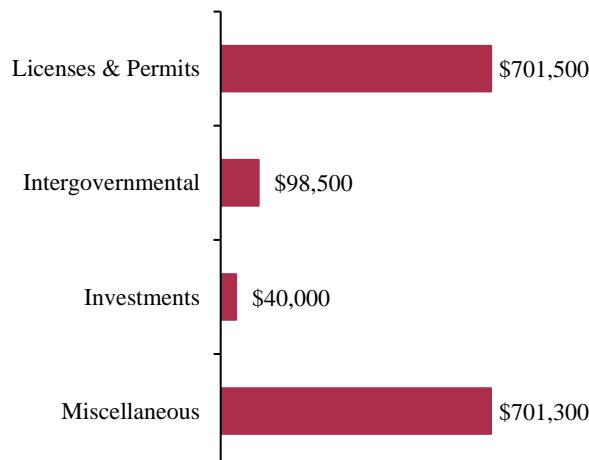
In February 2015, the Crow Wing County Board approved the Forest Resources Plan for the Tax Forfeited lands of Crow Wing County. This plan covers the use and management of the roughly 105,000 acres of tax-forfeited land within the County. The plan serves the following purpose and benefits:

STAFFING SUMMARY:

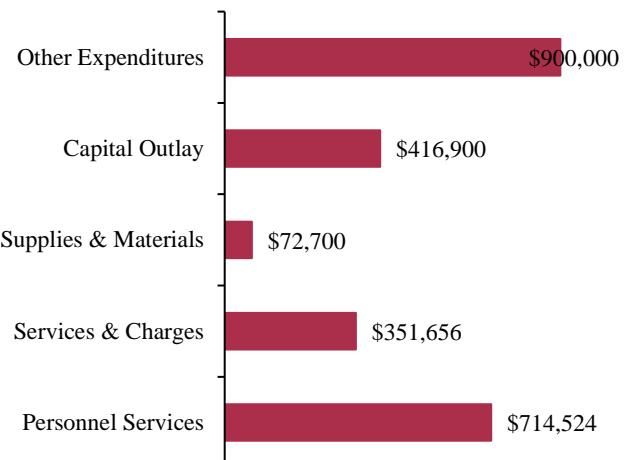


BUDGET OVERVIEW:

Revenues: \$1,541,300



Expenditures: \$2,455,780





Public Land Management

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 2021:

- **Serve Well:**
 - Completed land sale safely to accommodate with COVID-19 guidelines
 - Approved record breaking land use permits
 - Sold a record breaking amount of tax forfeited land
- **Drive Results:**
 - 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.

GOALS AND OBJECTIVES TO ACHIEVE IN 2022:

- **Serve Well:**
 - Continue to organize the land sale to better suite guidelines and be successful
 - Continue to see an increase for amount of tax forfeited land sold
- **Drive Results:**
 - Meet budget targets for revenues and expenditures
 - Continue the Solid Waste and landfill programs and look for improvements.



Public Land Management

PUBLIC LAND MANAGEMENT

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| LICENSES & PERMITS | \$ 887,823 | \$ 1,020,345 | \$ 701,500 | \$ 701,500 | \$ - |
| INTERGOVERNMENTAL | 99,809 | 163,945 | 99,676 | 98,500 | (1,176) |
| CHARGES FOR SERVICES | 70,650 | 5,663 | - | - | - |
| INVESTMENTS | 87,458 | 101,843 | 30,000 | 40,000 | 10,000 |
| MISCELLANEOUS | 1,320,481 | 1,835,061 | 586,300 | 701,300 | 115,000 |
| TOTAL REVENUES | \$ 2,466,221 | \$ 3,126,857 | \$ 1,417,476 | \$ 1,541,300 | \$ 123,824 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 625,188 | \$ 596,645 | \$ 684,933 | \$ 714,524 | \$ 29,591 |
| SERVICES & CHARGES | 332,997 | 358,678 | 314,373 | 351,656 | 37,283 |
| SUPPLIES & MATERIALS | 97,568 | 161,035 | 80,200 | 72,700 | (7,500) |
| CAPITAL OUTLAY | 200,723 | 971,914 | 319,200 | 416,900 | 97,700 |
| OTHER EXPENDITURES | 1,235,737 | 1,176,420 | 550,000 | 900,000 | 350,000 |
| TOTAL EXPENDITURES | \$ 2,492,213 | \$ 3,264,692 | \$ 1,948,706 | \$ 2,455,780 | \$ 507,074 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (25,992) | \$ (137,835) | \$ (531,230) | \$ (914,480) | \$ (383,250) |

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.

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|--------------------|--------------------|---------------------|---------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| LICENSES & PERMITS | \$ 106,282 | \$ - | \$ - | \$ - | \$ - |
| INTERGOVERNMENTAL | 64,895 | 119,395 | 65,000 | 65,000 | - |
| TOTAL REVENUES | \$ 171,177 | \$ 119,395 | \$ 65,000 | \$ 65,000 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 163,284 | \$ 137,259 | \$ 133,500 | \$ 120,000 | \$ (13,500) |
| SUPPLIES & MATERIALS | 4,717 | 1,611 | 3,500 | 3,500 | - |
| CAPITAL OUTLAY | 17,900 | 76,700 | 104,200 | 64,200 | (40,000) |
| TOTAL EXPENDITURES | \$ 185,901 | \$ 215,570 | \$ 241,200 | \$ 187,700 | \$ (53,500) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (14,724) | \$ (96,175) | \$ (176,200) | \$ (122,700) | \$ 53,500 |

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.



Public Land Management

FORFEITED TAX SALE

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| LICENSES & PERMITS | \$ 781,541 | \$ 1,020,345 | \$ 701,500 | \$ 701,500 | \$ - |
| INTERGOVERNMENTAL | 1,176 | 10,749 | 1,176 | - | (1,176) |
| CHARGES FOR SERVICES | 70,650 | 5,663 | - | - | - |
| INVESTMENTS | 87,458 | 101,843 | 30,000 | 40,000 | 10,000 |
| MISCELLANEOUS | 1,320,481 | 1,835,061 | 586,300 | 701,300 | 115,000 |
| TOTAL REVENUES | \$ 2,261,306 | \$ 2,973,661 | \$ 1,318,976 | \$ 1,442,800 | \$ 123,824 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 625,188 | \$ 596,645 | \$ 684,933 | \$ 714,524 | \$ 29,591 |
| SERVICES & CHARGES | 129,735 | 203,894 | 145,873 | 196,656 | 50,783 |
| SUPPLIES & MATERIALS | 92,491 | 158,780 | 76,700 | 69,200 | (7,500) |
| CAPITAL OUTLAY | 182,823 | 895,214 | 215,000 | 352,700 | 137,700 |
| OTHER EXPENDITURES | 1,235,737 | 1,176,420 | 550,000 | 900,000 | 350,000 |
| TOTAL EXPENDITURES | \$ 2,265,974 | \$ 3,030,953 | \$ 1,672,506 | \$ 2,233,080 | \$ 560,574 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (4,668) | \$ (57,292) | \$ (353,530) | \$ (790,280) | \$ (436,750) |

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

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-------------------|------------------|-------------------|-------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 33,738 | \$ 33,801 | \$ 33,500 | \$ 33,500 | \$ - |
| TOTAL REVENUES | \$ 33,738 | \$ 33,801 | \$ 33,500 | \$ 33,500 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 39,978 | \$ 17,525 | \$ 35,000 | \$ 35,000 | \$ - |
| SUPPLIES & MATERIALS | 360 | 644 | - | - | - |
| TOTAL EXPENDITURES | \$ 40,338 | \$ 18,169 | \$ 35,000 | \$ 35,000 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (6,600) | \$ 15,632 | \$ (1,500) | \$ (1,500) | \$ - |

KEY PERFORMANCE MEASURES:

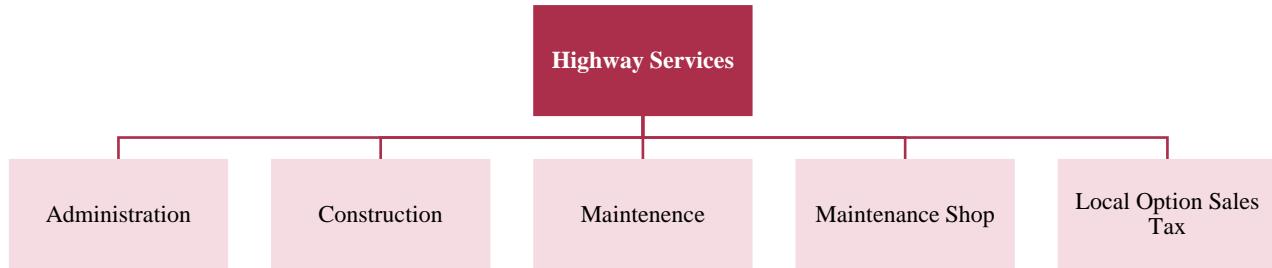
- Countywide Goal Supported: Stewards Of Our Money
 - The main stream of income for Public Land Management comes from forfeited land sale.

KEY PERFORMANCE MEASURES

| | 2019 | 2020 | 2021 | 2022 Estimated |
|---------------------------|------|------|------|----------------|
| Tax Forfeited Tracts Sold | 83 | 128 | - | 95 |



Highway Services



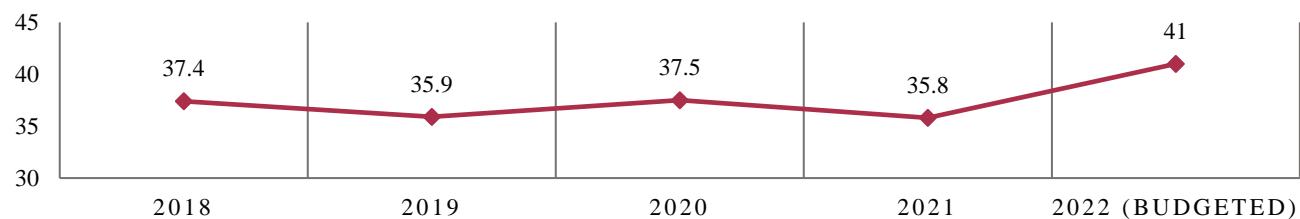
DEPARTMENT DESCRIPTION:

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 9% for 2021. The local option sales tax provided over eight million dollars in revenue, which is 41% of the overall revenue, to help the Highway Department provide the level of service necessary for safe roadways.

STAFFING SUMMARY:

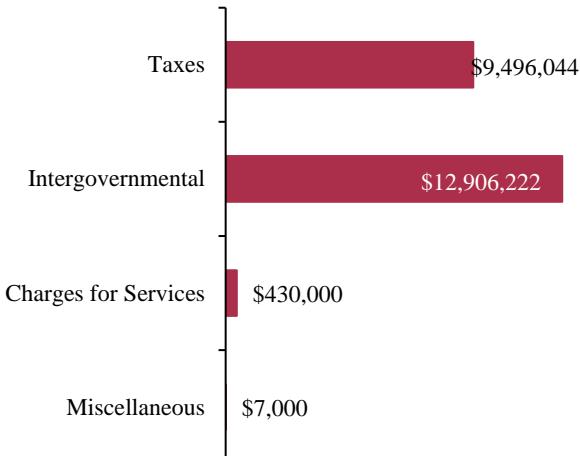




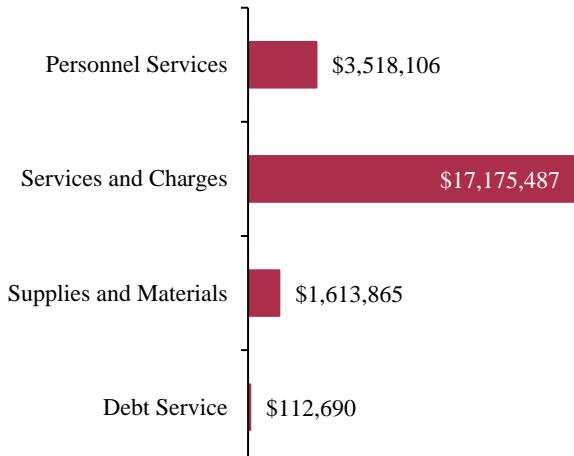
Highway Services

BUDGET OVERVIEW:

Revenues: \$22,839,266



Expenditures: \$22,420,148



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 2021:

- **Serve Well:**
 - Produced 10,000 tons of Class 5 and crack sealed 130 miles.
- **Deliver Value:**
 - Reviewed and improved performance measures for employees.
 - Delivered all projects identified for 2021 in the current Highway Improvement Plan.
- **Drive Results:**



Highway Services

- Implemented our 5-year transportation plan projects for 2021 on-time and on-budget.

GOALS AND OBJECTIVES TO ACHIEVE IN 2022:

- **Serve Well:**
 - Produce 10,000 tons of Class 5, perform 7500 gallons of spray patching, complete first cut mowing by July 1 and entire ROW mowing by 10/15, and crack seal 100 miles.
 - Construction
- **Deliver Value:**
 - Continue to improve performance measures for employees and review & improve records retention process for Department.
 - Deliver all projects identified for 2022 in the current Highway Improvement Plan.
- **Drive Results:**
 - Achieve an equipment availability rating of >97% overall and >98% of essential equipment.

HIGHWAY - COMBINED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 8,799,423 | \$ 8,981,307 | \$ 9,148,906 | \$ 9,496,044 | \$ 347,138 |
| INTERGOVERNMENTAL | 9,889,651 | 11,734,611 | 8,252,393 | 12,906,222 | 4,653,829 |
| CHARGES FOR SERVICES | 374,169 | 431,917 | 377,100 | 430,000 | 52,900 |
| MISCELLANEOUS | 66,691 | 4,587 | 28,000 | 7,000 | (21,000) |
| TOTAL REVENUES | \$ 19,129,934 | \$ 21,152,422 | \$ 17,806,399 | \$ 22,839,266 | \$ 5,032,867 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 3,182,738 | \$ 3,386,465 | \$ 3,634,001 | \$ 3,518,106 | \$ (115,895) |
| SERVICES & CHARGES | 12,105,325 | 16,399,701 | 13,417,125 | 17,175,487 | 3,758,362 |
| SUPPLIES & MATERIALS | 1,630,816 | 1,393,895 | 1,632,474 | 1,613,865 | (18,609) |
| CAPITAL OUTLAY | 4,488 | 2,097 | 5,000 | - | (5,000) |
| DEBT SERVICE | 111,250 | 111,859 | 113,130 | 112,690 | (440) |
| TOTAL EXPENDITURES | \$ 17,034,617 | \$ 21,294,017 | \$ 18,801,730 | \$ 22,420,148 | \$ 3,618,418 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 2,095,317 | \$ (141,595) | \$ (995,331) | \$ 419,118 | \$ 1,414,449 |
| TOTAL OTHER FINANCING SOURCES (USES) | (999,455) | 9,705 | 10,000 | 5,000 | (5,000) |
| NET CHANGE | \$ 1,095,862 | \$ (131,890) | \$ (985,331) | \$ 424,118 | \$ 1,409,449 |

Administration:

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



Highway Services

| ADMINISTRATION | | | | | | |
|---|---------------------|--------------------|--------------------|-------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| TAXES | \$ 507,591 | \$ 511,247 | \$ 521,109 | \$ 500,826 | \$ (20,283) | |
| INTERGOVERNMENTAL | 15,554.00 | 5,722 | 10,410 | - | (10,410) | |
| CHARGES FOR SERVICES | - | 4,725 | 50,000 | 54,000 | 4,000 | |
| MISCELLANEOUS | 48,216 | - | 1,000 | 5,000 | 4,000 | |
| TOTAL REVENUES | \$ 571,361 | \$ 521,694 | \$ 582,519 | \$ 559,826 | \$ (22,693) | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 515,472 | \$ 520,057 | \$ 544,509 | \$ 514,899 | \$ (29,610) | |
| SERVICES & CHARGES | 36,566 | 53,810 | 47,450 | 37,200 | (10,250) | |
| SUPPLIES & MATERIALS | 11,328 | 7,561 | 14,320 | 9,815 | (4,505) | |
| TOTAL EXPENDITURES | \$ 563,366 | \$ 581,428 | \$ 606,279 | \$ 561,914 | \$ (44,365) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 7,995 | \$ (59,734) | \$ (23,760) | \$ (2,088) | \$ 21,672 | |
| TOTAL OTHER FINANCING SOURCES (USES) | (1,002,213) | 7,794 | - | - | - | |
| NET CHANGE | \$ (994,218) | \$ (51,940) | \$ (23,760) | \$ (2,088) | \$ 21,672 | |

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.

| CONSTRUCTION | | | | | | |
|---|---------------------|----------------------|-----------------------|---------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| TAXES | \$ 724,967 | \$ 731,127 | \$ 745,409 | \$ 711,567 | \$ (33,842) | |
| INTERGOVERNMENTAL | 6,841,594 | 9,104,407 | 5,577,899 | 8,970,100 | 3,392,201 | |
| CHARGES FOR SERVICES | 15,377 | 17,314 | 24,000 | 20,000 | (4,000) | |
| MISCELLANEOUS | - | 2,995 | 15,000 | - | (15,000) | |
| TOTAL REVENUES | \$ 7,581,938 | \$ 9,855,843 | \$ 6,362,308 | \$ 9,701,667 | \$ 3,339,359 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 718,003 | \$ 754,427 | \$ 871,883 | \$ 770,954 | \$ (100,929) | |
| SERVICES & CHARGES | 6,337,511 | 9,320,798 | 7,028,612 | 8,762,300 | 1,733,688 | |
| SUPPLIES & MATERIALS | 50,214 | 19,762 | 31,744 | 62,450 | 30,706 | |
| TOTAL EXPENDITURES | \$ 7,105,728 | \$ 10,094,987 | \$ 7,932,239 | \$ 9,595,704 | \$ 1,663,465 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 476,210 | \$ (239,144) | \$ (1,569,931) | \$ 105,963 | \$ 1,675,894 | |

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.



Highway Services

| MAINTENANCE | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 401,053 | \$ 410,395 | \$ 420,135 | \$ 395,084 | \$ (25,051) |
| INTERGOVERNMENTAL | 1,988,934 | 1,787,681 | 1,803,341 | 1,998,684 | 195,343 |
| CHARGES FOR SERVICES | 43,528 | 70,439 | 50,600 | 56,000 | 5,400 |
| MISCELLANEOUS | 18,475 | 1,592 | 12,000 | 2,000 | (10,000) |
| TOTAL REVENUES | \$ 2,451,990 | \$ 2,270,107 | \$ 2,286,076 | \$ 2,451,768 | \$ 165,692 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 1,463,918 | \$ 1,562,308 | \$ 1,727,046 | \$ 1,599,570 | \$ (127,476) |
| SERVICES & CHARGES | 340,859 | 154,348 | 144,650 | 177,300 | 32,650 |
| SUPPLIES & MATERIALS | 641,826 | 525,615 | 659,410 | 636,600 | (22,810) |
| TOTAL EXPENDITURES | \$ 2,446,603 | \$ 2,242,271 | \$ 2,531,106 | \$ 2,413,470 | \$ (117,636) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 5,387 | \$ 27,836 | \$ (245,030) | \$ 38,298 | \$ 283,328 |

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 though this Department. This fund also applies costs towards building leases.

| MAINTENANCE SHOP | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 212,482 | \$ 203,538 | \$ 205,490 | \$ 284,667 | \$ 79,177 |
| INTERGOVERNMENTAL | 1,043,569 | 836,801 | 860,743 | 937,438 | 76,695 |
| CHARGES FOR SERVICES | 315,264 | 339,439 | 252,500 | 300,000 | 47,500 |
| TOTAL REVENUES | \$ 1,571,315 | \$ 1,379,778 | \$ 1,318,733 | \$ 1,522,105 | \$ 203,372 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 301,396 | \$ 359,347 | \$ 362,044 | \$ 366,483 | \$ 4,439 |
| SERVICES & CHARGES | 123,813 | 122,745 | 142,513 | 142,932 | 419 |
| SUPPLIES & MATERIALS | 927,448 | 840,957 | 927,000 | 905,000 | (22,000) |
| CAPITAL OUTLAY | 4,488 | 2,097 | 5,000 | - | (5,000) |
| DEBT SERVICE | 111,250 | 111,859 | 113,130 | 112,690 | (440) |
| TOTAL EXPENDITURES | \$ 1,468,395 | \$ 1,437,005 | \$ 1,549,687 | \$ 1,527,105 | \$ (22,582) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 102,920 | \$ (57,227) | \$ (230,954) | \$ (5,000) | \$ 225,954 |
| TOTAL OTHER FINANCING SOURCES (USES) | 2,758 | 1,911 | 10,000 | 5,000 | (5,000) |
| NET CHANGE | \$ 105,678 | \$ (55,316) | \$ (220,954) | \$ - | \$ 220,954 |

Local Option Sales Tax:



Highway Services

The revenue that supports this fund is generated by a county-wide 0.05% sales tax adopted by the County Board in 2015. Its scheduled sunset is December 31, 2040. Expenditures from this fund support annual construction and maintenance activities directly related to improving and maintaining the quality of the entire transportation network.

| LOCAL OPTION SALES TAX | | | | | |
|---|------------------------|------------------------|------------------------|------------------------|---|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 6,953,330 | \$ 7,125,000 | \$ 7,256,763 | \$ 7,603,900 | \$ 347,137 |
| INTERGOVERNMENTAL | | | | 1,000,000 | 1,000,000 |
| TOTAL REVENUES | \$ 6,953,330 | \$ 7,125,000 | \$ 7,256,763 | \$ 8,603,900 | \$ 1,347,137 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 183,949 | \$ 190,326 | \$ 128,519 | \$ 266,200 | \$ 137,681 |
| SERVICES & CHARGES | 5,266,576 | 6,748,000 | 6,053,900 | 8,055,755 | 2,001,855 |
| TOTAL EXPENDITURES | \$ 5,450,525 | \$ 6,938,326 | \$ 6,182,419 | \$ 8,321,955 | \$ 2,139,536 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 1,502,805 | \$ 186,674 | \$ 1,074,344 | \$ 281,945 | \$ (792,399) |

KEY PERFORMANCE MEASURES:

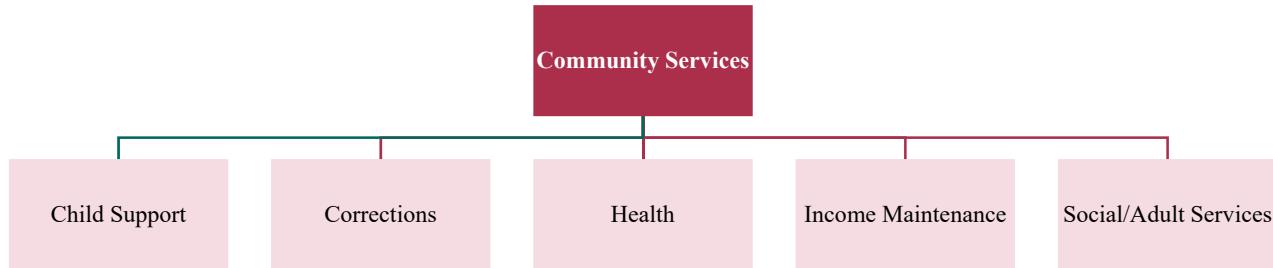
- Countywide Goal Supported: Keeping Our Roads Safe
 - The Highway Department is currently responsible for the construction and maintenance of 620 miles of local secondary roads
 - The Highway Department is responsible for the construction and maintenance of 85 bridges.
 - The removal of snow and ice from these roadways is one of the most important services the Highway Department provides during the winter months.

| KEY PERFORMANCE MEASURES | | | | |
|---------------------------------------|-------------|-------------|-------------|-----------------------|
| | 2019 | 2020 | 2021 | 2022 Estimated |
| Miles of Roadway Surface Improvements | 169 | 149 | 147 | 128 |
| Bridge Improvement | 3 | 3 | 3 | 3 |
| Miles of Plowed Snow | 12,888.7 | 9,535.5 | 7,836 | 8,700 |
| Average Cost of Snow Events per Mile | \$87.39 | \$57.00 | \$100.71 | \$76.73 |

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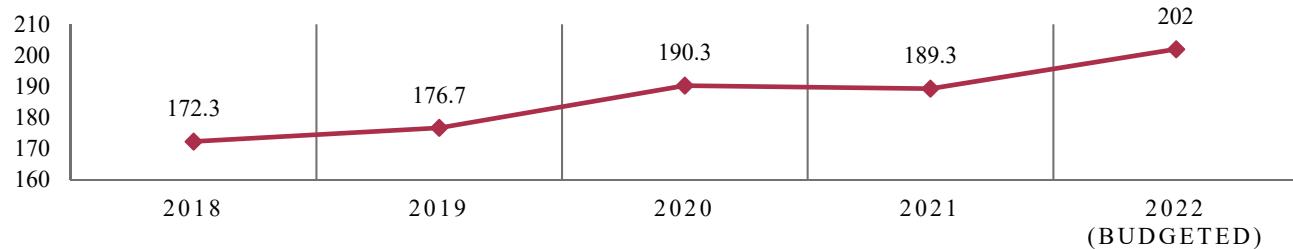
Community Services



DEPARTMENT DESCRIPTION:

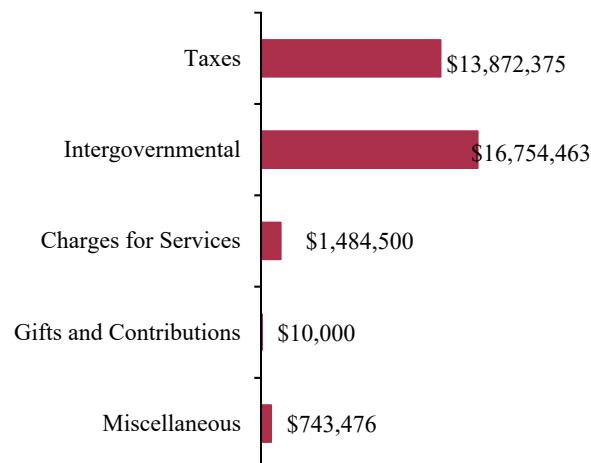
Crow Wing County's Department of Community Services administers more than seventy federal and state benefit assistance services. The Department is dedicated to providing excellent customer services and efficient management in performing its mission of promoting and protecting the health, well-being and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

STAFFING SUMMARY:

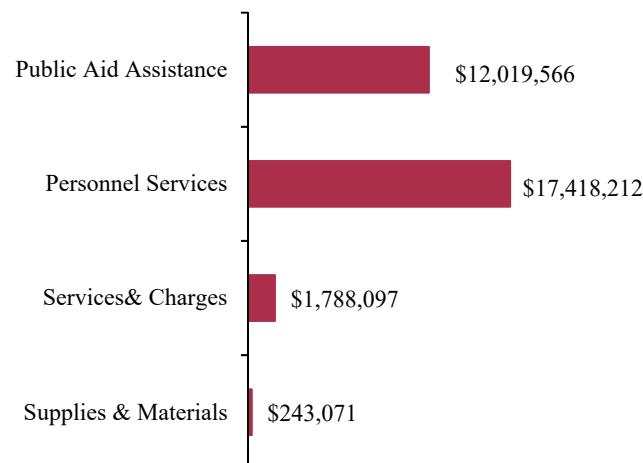


BUDGET OVERVIEW:

Revenues: \$32,864,814



Expenditures: \$31,468,946





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 2021:

- **Serve Well:**
 - Continued monitoring of all commitment cases that result in hospital placements within the State Direct Care and Treatment Programs (Anoka Metro Regional Treatment Center, St. Peter and Community Behavioral Health Hospitals). Staff discharged patients to safe less restrictive settings that met the needs of the consumer as soon as they were no longer needing acute hospital level of care. Region V+ Adult Mental Health Initiative continued their pilot position of a Transition Specialist.
 - Continued work on Competency Restoration Workgroup to develop legislation to clearly state roles and responsibilities as well as create levels of care for those that are ordered to Treat to Competency. This work was completed in 2021 and a bill will be presented during the 2022 Legislative Session to address this area of need and concern. In looking at Crow Wing County Rule 20 orders, we are increasing in the number of individuals ordered for a Rule 20 and those committed to Treat to Competency is also increasing from pre-pandemic years.
 - Our continued close monitoring of these cases along with our Comprehensive Re-Entry program, the Regional Transition Specialist and our ability to carry out Community Rule 20 Treat to Competency programming for those that this was deemed appropriate will reduce commitment costs. The goal of all of these programs and services is to get people back to the community with the necessary supports they need to be safe and stable.
 - Further partnership with the Sheriff's Office on Mental Health and Public Safety Response. In August, joined the morning debriefing call on mental health and adult protection related call-outs. Continued to review ICR's at the Thursday Community Response Meeting/Adult Protection Screening.
 - Joined Corrections on a number of integrated service projects in 2021, including



Alternatives to Incarceration and Domestic Violence. Members from our Substance Use Services, Mental Health, CRE and Housing are partnering on these cases to strength our service delivery and minimize duplication of efforts.

- Continued our partnership in best practice models DWI Court, Drug Court and Diversion, Re-Entry and Discharge Planning.
- Continuous cross training for financial workers in program areas
- Successful training based on case review findings
- Successful onboarding of new staff
- The arrears collection rate declined. In 2021, the pandemic waivers caught up with our participants and our ability to enforce existing orders. In 2020, we did gain large collections towards arrears from the first stimulus. In 2021 there were no additional dollars collected from stimulus funds. The other contributing factor to the decline was the ending of the extended unemployment benefits in August/September 2021.
- We did complete a project that forgave almost \$500,000 in public assistance arrears, therefore removing the debt from our outstanding arrears. We completed this project to avoid the intercept and capture of a potential second stimulus that would only apply to public assistance arrears owed to the State. The total amount of arrears owed per federal reporting was \$17,863,690.98 as of December 31, 2021. In 2021, we collected \$2,269,636.22 towards arrears owed. This was 1% of the total amount owed as arrears.
- Our arrears incentives declined in 2021 and we averaged 36.17% for 2021; in 2020, we averaged 40.87%.

- **Deliver Value:**

- Adult Services has seen growth in both the number of people seeking Home and Community Based Services and acuity of care levels. There has been a 53% increase in the number of assessments completed when comparing CY 2015 and 2019. In addition, Crow Wing County is ranked 16th across the state in the number of older adults served with high needs. Serving those with higher needs places increase demands on case managers as they work to support people with complex service and support needs. In 2021, we added two additional staff to this work to do reassessments and allow case managers to allocate their time to manage complex cases and improve outcomes for those served. These position were fully funded through SSTS and Case Management revenues so there was no county levy impact.
- All three program areas have been monitoring and increasing case management and care coordination revenues:
- CCB and DD waiver budgets within 3% of budget with no waiting lists.
- Continued partnership with providers who we have contracted services out in Chemical Dependency and out of county Case Management for the under 65 waivers.
- Shared service models in place with Sourcewell in the areas of Adult Foster Care and Transitional Services for those placed under commitment at Anoka Regional Treatment Center and Community Behavioral Health Hospitals.
- Reimbursement for Care Coordination for Substance Use Disorder Care Coordination started mid-year 2021. This has not been an area that counties received funding for in



Community Services

the past.

- Applied to be reimbursed for Officer Involved Care Coordination and Housing Stabilization/Support Services. OICC was approved. Housing Stabilization/Supports is still pending.
- Increased percentage of expedited snap applications processed timely
- Achieved 98.33% accuracy rate in healthcare audit of the 60 cases reviewed. This included Maxis and METS cases.
- Gained learning opportunities from SNAP audit in Program access and processing of expedites
- Continued training in all programs to address audited areas
- Continued case reviews to find any trends and gaps in processes and policies
- Continued to utilize software reporting tools: On-Base Reporting Dashboards, Bobi/Webi, Mircocall, Compass Appointments
- Reviewed and modified team agreements with input from all team members.
- Crow Wing County Child Support continued the pilot participation in the Digital Marketing Grant awarded to the State of Minnesota. Crow Wing County is one of twelve Minnesota Counties selected to participate in this project to help engage parents to make child support payment and encourage child support involvement. With permission, we were able to communicate with participants via text messaging.
- Continued to collaborate with DHS to raise awareness of the issues related to the current child support delivery system with active participation from Crow Wing County in Child Support Advisory Board and the Northern Supervisors Group.
- The entire team was able to attend the MFSRC Annual Child Support Conference virtually in October 2021 where the emphasis was on diversity, equity and inclusion.

- **Drive Results:**

- Disability and LTC Cases continue to see growth in 2021:
 - Disability Services grew from 471 cases in 2020 to 487 at year-end 2021.
 - Long Term Care grew from 471 cases in 2020 to 521 at year-end of 2021.
- Complexity of Cases:
 - Developmental Disabilities, 81% of our cases are considered high needs
 - Disability Services (non-DD) – 81%
 - EW/AC 75.2%.
- Adult Protection cases not only increased from 2021 but also pre-pandemic years. Guardians/Conservators has seen a slight decrease over the past few years. This is creating expenses to the county for those wards who are indigent and have no ability to pay for these services. In these situations, the court orders the county to pay for these services.
- Utilizing waiver dollars to support outside employment options for consumers with disabilities. We have been able to reduce reliance on county levy dollars. Since 2017, we reduced the budget in this area by \$52,000. This is also giving consumers more equitable employment opportunities in the community.
- Case banks are monitored weekly to help teams and team leaders determine priority



work. Looking at the work queues and determining how far out the work is will determine work focus. The work fluctuates dependent on the time of the year, month and number of verifications turned in, the number of application and number of staff working in each team. See Figure 1 below.

- Exceeded goal for Cash/SNAP applications processed timely. Qtrs 1-3: 93.48%, Qtr 4 data not yet available.
- Exceeded goal for Health Care application processed timely. Qtrs 1-3: 98.33%, Qtr 4 data not yet available.
- We are maintaining full federal incentive money for paternity and establishment cases.
- We continued to monitor and modify existing orders to better reflect the parties' current situation making the orders more enforceable.
- The waivers ended in our program and enforcement reinstated for contempt and for driver's license suspension.
- The suppression of the contempt process during the pandemic allowed for a cleanup of the process and the forms that we use in the contempt process. The DHS Child Support Division's Continued Legal Vision Group (CLV) did produce and provide some guidance for updated forms and policy, which contributed to develop Crow Wing County's new process with updated forms.
- An updated caseload structure was implemented to put cases in their places. Specialized caseloads were assigned to the more experienced workers because they require a deeper knowledge and understanding of the program. The complexity of the child support program has increased in the past several years and training for new workers was a barrier to the learning process, which affected the ability to train and to produce a high level of legal actions.
- Worked in collaboration with other Community Service departments to assess parental fees and accept child support cases through the referral process related to foster care parents and their ability to reimburse Crow Wing County when their child(ren) are placed into foster care.

GOALS AND OBJECTIVES TO ACHIEVE IN 2022:

- **Serve Well:**
 - We will continue to monitor all Commitment cases that result in hospital placements within the State Direct Care and Treatment Programs (Anoka Metro Regional Treatment Center, St. Peter and Community Behavioral Health Hospitals). Staff will work to discharge patients to safe less restrictive settings that meet the needs of the consumer as soon as they are no longer needing acute hospital level of care.
 - Through the Region V+ Adult Mental Health Initiative we will continue our shared service contract with Sourcewell for the Regional Transition Specialist who will work specifically with Commitment cases that result in hospitalization prior to not meeting level of acute care needs and find community placements prior to discharge.
 - We will also support efforts in the region to develop a Project Coordinator to meet our



mental health authority role to develop a mental health continuum of care for mental health services.

- We will also work to decrease Rule 20 orders and possible Commitments by having our embedded social workers in the jail connecting those who face incarceration by getting them moved to the right level of care ie.) inpatient treatment. We will also continue to be a part of the changes with the Treat to Competency Program and work with the County Attorney's Office on potential Community Treat to Competency option for those that are determined to not need a higher level of care or security.
- We will work with Direct Care and Treatment to transition services that don't meet Commitment Statutes and/or provide service to people with complex behavioral health needs that are unable to be served by other providers in an effort to not reduce overall capacity at the State level.
- Continue to cross train financial workers aligning within teams
- Additional training based on case review findings
- Train child care workers to assist with expedited SNAP applications
- Improve current support collections and increase to 75% as an average for the year. This would mean a large increase in collections but has been our objective since pre-pandemic and continues to be our goal.
- Seek an increase in arrears collections to 40%. Maintaining above 40% guarantees that we receive incentive funds.
- Complete work to identify additional cases to use the arrears management process to remove public assistance arrears in an effort to treat all cases under the arrears management process uniformly.
- Continue to provide excellent customer service to our clients, community, and co-workers at an 80% customer satisfaction rate.
- Challenge staff to their full potential to achieve maximum federal funding by bringing nonpaying parents to court in a timely manner and modify existing unenforceable orders, ensuring orders are enforceable.
- Increase the number of legal actions completed to 500. We completed 421 legal actions in 2021 and that was comparable to 2020

- **Deliver Value:**
 - Officer Involved Care Coordination was passed in 2020; we became an enrolled provider in 2021. In 2022, we plan to further develop our work with Law Enforcement and provide up to 60 days of Care Coordination to those who are eligible and agree to services.
 - We will work within Crow Wing County to offer services and support at the local level for those we serve.
 - We will continue to work with DHS to launch the new MnCHOICES assessment tool.
 - Continue to educate the community about alternatives to Guardianships and proactive steps that can be taken to reduce the need for the courts involvement ie) Health Care Directives, Power of Attorneys and Representative Payees.
 - The Adult Team requested two care coordinators within the Long Term Care Team to meet the launch of MnCHOICES reassessments with those over age 65 years of age on a



Managed Care Plan. By the end of 2021, LTC caseloads are up from 60 to 70 cases per care coordinator. These two new positions will not only allow case managers to reduce growing caseloads as well as provide the time necessary to complete the MnCHOICES Assessment tool with consumers.

- Effectively manage CCB and DD Waivers (3% of budget and no waiting list rule) and the growing cases in Disability Services. With Waiver Reimagine, it appears the budget will no longer be by county; instead the funds will be pooled at the State and disbursed through service needs and agreements.
- Expedited SNAP application within one day – 80%
- Continue to obtain zero error audits
- Maintain 100% federal funds for paternity and establishment cases.
- Identify cases needing modification to maintain enforceable cases which will increase both current and arrears collection numbers.
- Identify unenforceable cases and comply with the new Final Federal Rule case closure criteria.
- Review interstate cases and contacts with other states for efficient use of staff time with effective and visible results to collections.
- Develop and expand the foster care position to increase reimbursement coming back into Crow Wing County with additional legal process training and implementation.
- Maintain and modify team agreements to be effective, realistic and attainable based on current circumstances of the team.
- Continue to partner and collaborate with DHS to raise awareness of the issues related to the current child support delivery system with active participation from Crow Wing County in Child Support Advisory Board and the Northern Supervisors Group. Add staff to the DHS CSD CLV Groups to continue to build relationships with DHS and our CSD partners.
- Provide diversity, equity and inclusion resources and discussion within the team.

- **Drive Results:**
 - Continue work with Sourcewell with shared services in the area of Adult Foster Care Licensing and Transition Specialist.
 - Through case management reform and waiver services our staff will continue to receive up-to-date and adequate training in documentation and new changes with billing and/or service agreements to effectively provide the services and supports of eligible consumers.
 - Continue to monitor all case management, care coordination and MnCHOICES revenue. Stay abreast of any legislative or contract changes that will have budget implications.
 - Continued our partnership in best practice models DWI Court, Drug Court, Comprehensive Re-Entry Project and Co-Responder models.
 - Continue to develop and refine our Comprehensive Re-entry Program in Crow Wing County as well as Region V+. Looking at best program delivery, process enhancement and return on investment data.
 - Further develop and implement Coordinated Response with Law Enforcement. Develop a strategic plan with Law Enforcement and Crisis Services to determine our response system



Community Services

locally for those with identified behavioral health needs as well as exploring a Dispatch Triage system.

- Cash/SNAP Application Processed timely – 90%
- Health Care Application timely – 95%
- Resolve PARIS matches within timeframe set by DHS of 45 days
- Resolve IEVS matches with 45 days
- Utilize our resources efficiently
- Assure integrity of the benefits programs

COMMUNITY SERVICES - COMBINED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-----------------------|----------------------|----------------------|----------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 10,619,955 | \$ 13,170,033 | \$ 13,610,764 | \$ 13,872,375 | \$ 261,611 |
| INTERGOVERNMENTAL | 15,643,897 | 17,400,734 | 16,076,091 | 16,754,463 | 678,372 |
| CHARGES FOR SERVICES | 1,240,013 | 1,500,560 | 1,666,918 | 1,484,500 | (182,418) |
| GIFTS & CONTRIBUTIONS | 10,600 | 10,000 | 10,000 | 10,000 | - |
| MISCELLANEOUS | 710,208 | 678,804 | 488,941 | 743,476 | 254,535 |
| TOTAL REVENUES | \$ 28,224,673 | \$ 32,760,131 | \$ 31,852,714 | \$ 32,864,814 | \$ 1,012,100 |
| <u>EXPENDITURES:</u> | | | | | |
| PUBLIC AID ASSISTANCE | \$ 12,713,672 | \$ 11,175,788 | \$ 9,725,117 | \$ 12,019,566 | \$ 2,294,449 |
| PERSONNEL SERVICES | 15,121,002 | 16,601,803 | 16,951,524 | 17,418,212 | 466,688 |
| SERVICES & CHARGES | 1,796,757 | 1,638,113 | 1,756,974 | 1,788,097 | 31,123 |
| SUPPLIES & MATERIALS | 143,613 | 217,686 | 202,221 | 243,071 | 40,850 |
| TOTAL EXPENDITURES | \$ 29,775,044 | \$ 29,633,390 | \$ 28,635,836 | \$ 31,468,946 | \$ 2,833,110 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,550,371) | \$ 3,126,741 | \$ 3,216,878 | \$ 1,395,868 | \$ (1,821,010) |
| TOTAL OTHER FINANCING SOURCES (USES) | 3,671 | 2,382 | - | - | - |
| NET CHANGE | \$ (1,546,700) | \$ 3,129,123 | \$ 3,216,878 | \$ 1,395,868 | \$ (1,821,010) |

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.



Community Services

| CHILD SUPPORT | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| INTERGOVERNMENTAL | \$ 1,211,189 | \$ 1,294,082 | \$ 1,332,116 | \$ 1,386,600 | \$ 54,484 |
| CHARGES FOR SERVICES | 4,480 | 16,605 | 5,000 | 4,000 | (1,000) |
| MISCELLANEOUS | - | 196 | - | - | - |
| TOTAL REVENUES | \$ 1,215,669 | \$ 1,310,883 | \$ 1,337,116 | \$ 1,390,600 | \$ 53,484 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 953,761 | \$ 963,395 | \$ 986,421 | \$ 982,096 | \$ (4,325) |
| SERVICES & CHARGES | 312,878 | 195,934 | 207,760 | 230,096 | 22,336 |
| SUPPLIES & MATERIALS | 29,992 | 3,492 | 2,380 | 21,391 | 19,011 |
| TOTAL EXPENDITURES | \$ 1,296,631 | \$ 1,162,821 | \$ 1,196,561 | \$ 1,233,583 | \$ 37,022 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (80,963) | \$ 148,062 | \$ 140,555 | \$ 157,017 | \$ 16,462 |

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 | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 723,128 | \$ 1,045,050 | \$ 1,203,183 | \$ 1,015,426 | \$ (187,757) |
| INTERGOVERNMENTAL | 1,094,174 | 1,088,977 | 1,087,341 | 1,113,008 | 25,667 |
| CHARGES FOR SERVICES | 61,779 | 71,646 | 77,200 | 41,200 | (36,000) |
| MISCELLANEOUS | 22,777 | 15,200 | 16,000 | 175,000 | 159,000 |
| TOTAL REVENUES | \$ 1,901,858 | \$ 2,220,873 | \$ 2,383,724 | \$ 2,344,634 | \$ (39,090) |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 1,828,619 | \$ 2,197,966 | \$ 2,290,920 | \$ 2,236,407 | \$ (54,513) |
| SERVICES & CHARGES | 84,777 | 48,711 | 77,474 | 83,445 | 5,971 |
| SUPPLIES & MATERIALS | 8,203 | 8,190 | 15,330 | 21,544 | 6,214 |
| TOTAL EXPENDITURES | \$ 1,921,599 | \$ 2,254,867 | \$ 2,383,724 | \$ 2,341,396 | \$ (42,328) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (19,741) | \$ (33,994) | \$ - | \$ 3,238 | \$ 3,238 |

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.



Community Services

| HEALTH SERVICES | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| TAXES | \$ 88,836 | \$ 117,289 | \$ 158,425 | \$ 126,290 | \$ (32,135) | |
| SPECIAL ASSESSMENTS | - | - | - | - | - | |
| INTERGOVERNMENTAL | 944,905 | 1,145,705 | 935,099 | 1,148,730 | 213,631 | |
| CHARGES FOR SERVICES | 337,902 | 399,202 | 375,018 | 393,228 | 18,210 | |
| MISCELLANEOUS | 10,540 | 10,219 | - | - | - | |
| TOTAL REVENUES | \$ 1,382,183 | \$ 1,672,415 | \$ 1,468,542 | \$ 1,668,248 | \$ 199,706 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 1,004,234 | \$ 1,078,476 | \$ 1,137,389 | \$ 1,276,014 | \$ 138,625 | |
| SERVICES & CHARGES | 350,328 | 286,037 | 304,019 | 303,702 | (317) | |
| SUPPLIES & MATERIALS | 45,673 | 72,225 | 27,134 | 58,298 | 31,164 | |
| TOTAL EXPENDITURES | \$ 1,400,235 | \$ 1,436,738 | \$ 1,468,542 | \$ 1,638,014 | \$ 169,472 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (18,052) | \$ 235,677 | \$ - | \$ 30,234 | \$ 30,234 | |

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.

INCOME MAINTENANCE

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|--|
| <u>REVENUES:</u> | | | | | | |
| TAXES | \$ 2,140,315 | \$ 3,263,187 | \$ 2,610,191 | \$ 2,650,674 | \$ 40,483 | |
| INTERGOVERNMENTAL | 3,337,340 | 3,399,670 | 3,426,683 | 3,454,594 | 27,911 | |
| CHARGES FOR SERVICES | 611 | 401 | 600 | 600 | - | |
| MISCELLANEOUS | 57,658 | 137,739 | 176,000 | 195,500 | 19,500 | |
| TOTAL REVENUES | \$ 5,535,924 | \$ 6,800,997 | \$ 6,213,474 | \$ 6,301,368 | \$ 87,894 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PUBLIC AID ASSISTANCE | \$ 1,524,472 | \$ 1,621,536 | \$ 1,507,975 | \$ 1,518,500 | \$ 10,525 | |
| PERSONNEL SERVICES | 3,852,382 | 4,175,458 | 4,291,070 | 4,251,718 | (39,352) | |
| SERVICES & CHARGES | 387,535 | 442,257 | 528,320 | 516,310 | (12,010) | |
| SUPPLIES & MATERIALS | 5,222 | 26,048 | 28,232 | 85,103 | 56,871 | |
| TOTAL EXPENDITURES | \$ 5,769,611 | \$ 6,265,299 | \$ 6,355,597 | \$ 6,371,631 | \$ 16,034 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (233,687) | \$ 535,698 | \$ (142,123) | \$ (70,263) | \$ 71,860 | |

Social/Adult 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.



Community Services

Adult Services is made up of three primary units: **Disability Services, Adult Mental Health, Substance Use, Housing and Adult Protection and Long Term Care**. Within these units there are several program areas serving county residents from pregnancy through the end of life.

Disability Services provides assessment, information and resources to those requesting disability services. If eligible, the team provides care coordination and case management services to the under 65 years of age population via the waivers (*CADI, DD and BI*). This includes *MnCHOICES* assessments for those under 65 years of age as well as *PCA* assessments for Health Plans. This unit also includes **Adult Foster Care** provides licensing and oversight of fifty-nine Adult Foster Homes in Crow Wing County. This includes both corporate and family foster care homes.

Adult Mental Health provides coordination of mental health services and targeted case management to adults with serious mental illness. This also includes *Civil Commitments* of individuals who are a danger to self or others. We also added two additional social workers who are embedded in the jail to offer our *Comprehensive Re-Entry Program*.

Substance Use Disorder Services provides referrals for Rule 25 Assessments with contracted providers in the community. They also provide assessments for certain cases/populations (Child Protection, Out-of-Home Placements and the jail). They provide coordination of chemical health services and support to individuals and families struggling with substance abuse. This may also include *Civil Commitments of Pre-Natal Exposure and Chemical Dependency* when a person is deemed to be a danger to self or others.

Housing assists individuals who are homeless and/or have housing insecurities by coordinating and providing housing resources to individuals and families in Crow Wing County to reduce and end homelessness.

Adult Protection ensures safety, independence, and quality of life for older persons and persons with disabilities who are being mistreated, are in danger of being mistreated, and who are unable to protect themselves.

Long Term Care provides assessment, information and resources to those requesting elderly services. If eligible, the team provides care coordination and case management services to the over 65 years of age population via the *Managed Care Health Plans (MCO)*, *Elderly Waiver (EW)* or *Alternative Care (AC)*. This also includes *MnCHOICES* assessments for over 65 years and LTC and PCA assessments for the health plans.

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.



Community Services

| SOCIAL SERVICES | | | | | |
|---|-----------------------|----------------------|----------------------|----------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 7,667,676 | \$ 8,744,507 | \$ 9,638,965 | \$ 10,079,985 | \$ 441,020 |
| INTERGOVERNMENTAL | 9,056,289 | 10,472,300 | 9,294,852 | 9,651,531 | 356,679 |
| CHARGES FOR SERVICES | 835,241 | 1,012,706 | 1,209,100 | 1,045,472 | (163,628) |
| GIFTS & CONTRIBUTIONS | 10,600 | 10,000 | 10,000 | 10,000 | - |
| MISCELLANEOUS | 619,233 | 515,450 | 296,941 | 372,976 | 76,035 |
| TOTAL REVENUES | \$ 18,189,039 | \$ 20,754,963 | \$ 20,449,858 | \$ 21,159,964 | \$ 710,106 |
| <u>EXPENDITURES:</u> | | | | | |
| PUBLIC AID ASSISTANCE | \$ 11,189,200 | \$ 9,554,252 | \$ 8,217,142 | \$ 10,501,066 | \$ 2,283,924 |
| PERSONNEL SERVICES | 7,482,006 | 8,186,508 | 8,245,724 | 8,671,977 | 426,253 |
| SERVICES & CHARGES | 661,239 | 665,174 | 639,401 | 654,544 | 15,143 |
| SUPPLIES & MATERIALS | 54,523 | 107,731 | 129,145 | 56,735 | (72,410) |
| TOTAL EXPENDITURES | \$ 19,386,968 | \$ 18,513,665 | \$ 17,231,412 | \$ 19,884,322 | \$ 2,652,910 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,197,929) | \$ 2,241,298 | \$ 3,218,446 | \$ 1,275,642 | \$ (1,942,804) |
| TOTAL OTHER FINANCING SOURCES (USES) | 3,671 | 2,382 | - | - | - |
| NET CHANGE | \$ (1,194,258) | \$ 2,243,680 | \$ 3,218,446 | \$ 1,275,642 | \$ (1,942,804) |

KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: Caring For Our People
 - Continued work on Competency Restoration Workgroup to develop legislation to clearly state roles and responsibilities as well as create levels of care for those that are ordered to Treat to Competency. This work was completed in 2021 and a bill will be presented during the 2022 Legislative Session to address this area of need and concern. In looking at Crow Wing County Rule 20 orders, we are increasing in the number of individuals ordered for a Rule 20 and those committed to Treat to Competency is also increasing from pre-pandemic years.

| RULE 20 KEY PERFORMANCE MEASURES | | | | | |
|----------------------------------|------|------|------|------|-----------|
| | 2018 | 2019 | 2020 | 2021 | 2022 Est. |
| Total Rule 20s at Court | 23 | 22 | 25 | 48 | 50 |
| Prescreened | 6 | 13 | 7 | 15 | 15 |
| Committed | 5 | 6 | 5 | 12 | 15 |
| Total Screenings | 117 | 111 | 76 | 98 | 120 |
| Total Commitments (Recommended) | 47 | 51 | 49 | 67 | 70 |

KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: Protecting Our Communities
 - Adult Protection cases not only increased from 2021 but also pre-pandemic years. Guardians/Conservators has seen a slight decrease over the past few years. This is creating expenses to the county for those wards who are indigent and have no ability to pay for these services. In these situations, the court orders the county to pay for these services.



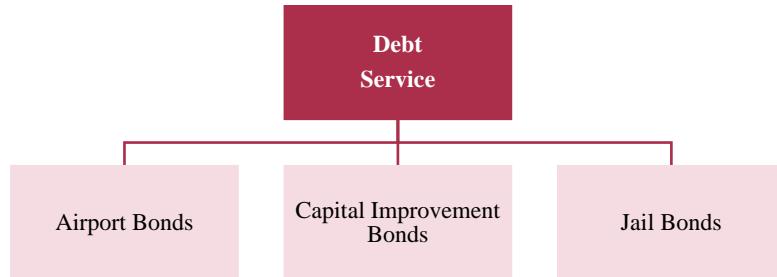
| ADULT PROTECTION KEY PERFORMANCE MEASURES | | | | | |
|---|------|------|------|------|-----------|
| | 2018 | 2019 | 2020 | 2021 | 2022 Est. |
| Public Guardianship | 50 | 47 | 47 | 46 | 47 |
| Adult Protection Cases | 77 | 27 | 16 | 40 | 35 |
| Adult Protection Report | 465 | 493 | 213 | 558 | 350 |

KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: Deliver Excellence to Our Customers
 - 80% Expedited Supplemental Nutrition Assistance Program (SNAP) applications processed within one business day.
 - 90% SNAP & Cash Assistance applications processed timely.
 - 95% Health Care applications processed timely.
 - 80-90% Accuracy rate leading to no improper payments on random SNAP/Cash reviews
 - 75-85% Accuracy rate on random health care case review
 - Cases needing legal actions are initiated and served within timelines set forth by CSD and includes:
 - Paternity –100% of cases the parties have been served or documented attempt to serve within the 90-day timeframe of locating the ALF.
 - Establishments - 90% of cases have legal action initiated within 4 weeks of referral to the CSO. Establishing an order or completing service of process necessary to commence proceedings to establish a support order within 90 days of locating the NCP or documenting unsuccessful attempts to serve process.
 - Modifications - Cases will be reviewed for modification when a change in circumstances warrants a modification or a review is initiated by client request and legal action is initiated. 100% of modification cases are complete within the 180-day timeframe.
 - Contempt - 90% of cases identified for contempt are evaluated and reviewed for next appropriate action; contempt or revocation is prepared, and service have been attempted or completed within 60 days of identification.
 - 100% of cases are opened within 20-days of referral or receipt of application and referred to the child support officer within 7 days of case opening.
 - Initiating interstate cases are sent out within 20 days of verification of the out of state address.



Debt Service

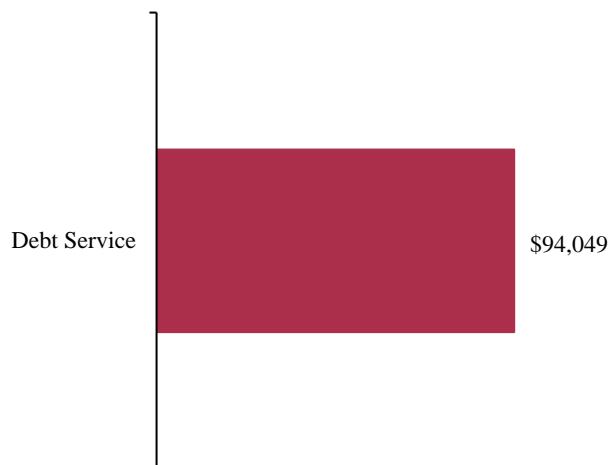


DEPARTMENT DESCRIPTION:

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:

Expenditures: \$94,049



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.



Debt Service

DEBT SERVICE - COMBINED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|-----------------------|------------------|--------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 4,989,272 | \$ 272,553 | \$ 94,746 | \$ - | \$ (94,746) |
| SPECIAL ASSESSMENTS | 65 | - | - | - | - |
| INTERGOVERNMENTAL | 69,181 | 34,233 | - | - | - |
| MISCELLANEOUS | 92,214 | 94,746 | - | - | - |
| TOTAL REVENUES | \$ 5,150,732 | \$ 401,532 | \$ 94,746 | \$ - | \$ (94,746) |
| <u>EXPENDITURES:</u> | | | | | |
| DEBT SERVICE | 5,024,133 | 5,017,243 | 94,746 | 94,049 | (697) |
| TOTAL EXPENDITURES | \$ 5,024,133 | \$ 5,017,243 | \$ 94,746 | \$ 94,049 | \$ (697) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 126,599 | \$ (4,615,711) | \$ - | \$ (94,049) | \$ (94,049) |
| TOTAL OTHER FINANCING SOURCES (USES) | \$ - | \$ - | \$ - | \$ - | \$ - |
| NET CHANGE | \$ 126,599 | \$ (4,615,711) | \$ - | \$ (94,049) | \$ (94,049) |

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

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-------------------|--------------------|------------------|--------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 80,670 | \$ 81,459 | \$ 94,746 | \$ - | \$ (94,746) |
| INTERGOVERNMENTAL | 1,210 | 960 | - | - | - |
| MISCELLANEOUS | 92,214 | 94,746 | - | - | - |
| TOTAL REVENUES | \$ 174,094 | \$ 177,165 | \$ 94,746 | \$ - | \$ (94,746) |
| <u>EXPENDITURES:</u> | | | | | |
| DEBT SERVICE | \$ - | \$ 189,493 | \$ 94,746 | \$ 94,049 | (697) |
| TOTAL EXPENDITURES | \$ - | \$ 189,493 | \$ 94,746 | \$ 94,049 | \$ (697) |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 174,094 | \$ (12,328) | \$ - | \$ (94,049) | \$ (94,049) |

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.



Debt Service

CAPITAL IMPROVEMENT PLAN BONDS

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|-----------------------|----------------|----------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 3,157,411 | \$ 122,965 | \$ - | \$ - | \$ - |
| INTERGOVERNMENTAL | 43,782 | 21,397 | - | - | - |
| TOTAL REVENUES | \$ 3,201,193 | \$ 144,362 | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| DEBT SERVICE | \$ 3,119,625 | \$ 3,110,875 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 3,119,625 | \$ 3,110,875 | \$ - | \$ - | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 81,568 | \$ (2,966,513) | \$ - | \$ - | \$ - |

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.

COUNTY JAIL BONDS

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|-----------------------|----------------|----------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 1,751,191 | \$ 68,129 | \$ - | \$ - | \$ - |
| INTERGOVERNMENTAL | 24,189 | 11,876 | - | - | - |
| TOTAL REVENUES | \$ 1,775,380 | \$ 80,005 | \$ - | \$ - | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| DEBT SERVICE | \$ 1,724,250 | \$ 1,716,875 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 1,724,250 | \$ 1,716,875 | \$ - | \$ - | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 51,130 | \$ (1,636,870) | \$ - | \$ - | \$ - |

KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: Stewards Of Our Money
 - Being a Pay-As-You-Go entity has been a long term goal of the County Board

KEY PERFORMANCE MEASURES

| | 2019 | 2020 | 2021 | 2022 Estimated |
|-----------------|------|------|------|----------------|
| Debt Per Capita | \$86 | \$3 | \$1 | \$0 |



Non-Major Funds/Services



DEPARTMENT DESCRIPTION:

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

BUDGET OVERVIEW:

Revenues: \$31,352,475

| | |
|----------------------|--------------|
| Taxes | \$27,756,860 |
| Special Assessments | \$1,004,201 |
| Intergovernmental | \$1,207,300 |
| Charges for Services | \$537,900 |
| Investments | \$584,310 |
| Miscellaneous | \$261,904 |

Expenditures: \$4,227,883

| | |
|----------------------|-------------|
| Personnel Services | \$392,051 |
| Services & Charges | \$1,985,268 |
| Supplies & Materials | \$32,250 |
| Capital Outlay | \$1,724,914 |
| Other Expenditures | \$93,400 |

COUNTYWIDE GOALS SUPPORTED:

- **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.



Non-Major Funds/Services

- **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.

NON-MAJOR FUNDS/SERVICES - COMBINED

| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
|---|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 20,045,658 | \$ 23,455,846 | \$ 25,839,350 | \$ 27,756,860 | \$ 1,917,510 |
| SPECIAL ASSESSMENTS | 618,775 | 622,459 | 614,201 | 1,004,201 | 390,000 |
| LICENSES & PERMITS | 138 | 100 | - | - | - |
| INTERGOVERNMENTAL | 1,381,007 | 1,425,409 | 1,152,473 | 1,207,300 | 54,827 |
| CHARGES FOR SERVICES | 549,516 | 550,283 | 487,900 | 537,900 | 50,000 |
| INVESTMENTS | 899,686 | 837,945 | 984,657 | 584,310 | (400,347) |
| MISCELLANEOUS | 275,253 | 274,585 | 267,211 | 261,904 | (5,307) |
| TOTAL REVENUES | \$ 23,770,033 | \$ 27,166,627 | \$ 29,345,792 | \$ 31,352,475 | \$ 2,006,683 |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 406,080 | \$ 406,080 | \$ 462,063 | \$ 392,051 | \$ (70,012) |
| SERVICES & CHARGES | 2,051,068 | 1,440,820 | 1,726,326 | 1,985,268 | 258,942 |
| SUPPLIES & MATERIALS | 12,341 | 12,341 | 10,250 | 32,250 | 22,000 |
| CAPITAL OUTLAY | 562,821 | 572,099 | 278,524 | 1,724,914 | 1,446,390 |
| OTHER EXPENDITURES | 331,917 | 352,760 | 100,000 | 93,400 | (6,600) |
| TOTAL EXPENDITURES | \$ 3,364,227 | \$ 2,784,100 | \$ 2,577,163 | \$ 4,227,883 | \$ 1,650,720 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 20,405,806 | \$ 24,382,527 | \$ 26,768,629 | \$ 27,124,592 | \$ 355,963 |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | (43,000) | (43,000) | - |
| NET CHANGE | \$ 20,405,806 | \$ 24,382,527 | \$ 26,725,629 | \$ 27,081,592 | \$ 355,963 |

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.



Non-Major Funds/Services

| FIRST ASSESSMENT DISTRICT | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| TAXES | \$ 897,668 | \$ 962,915 | \$ 1,074,355 | \$ 1,133,761 | \$ 59,406 | |
| SPECIAL ASSESSMENTS | 12,498 | 16,182 | - | - | - | |
| LICENSES & PERMITS | 138 | 100 | - | - | - | |
| INTERGOVERNMENTAL | 47,409 | 51,926 | 42,000 | 47,000 | 5,000 | |
| TOTAL REVENUES | \$ 957,713 | \$ 1,031,123 | \$ 1,116,355 | \$ 1,180,761 | \$ 64,406 | |
| <u>EXPENDITURES:</u> | | | | | | |
| SERVICES & CHARGES | \$ 1,432,364 | \$ 967,404 | \$ 1,178,227 | \$ 1,151,219 | \$ (27,008) | |
| OTHER EXPENDITURES | 1,467 | 22,310 | - | 83,000 | 83,000 | |
| TOTAL EXPENDITURES | \$ 1,433,831 | \$ 989,714 | \$ 1,178,227 | \$ 1,234,219 | \$ 55,992 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (476,118) | \$ 41,409 | \$ (61,872) | \$ (53,458) | \$ 8,414 | |

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 | | | | | | |
|---|---------------------|-------------------|------------------|--------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| TAXES | \$ 58,001 | \$ 31,411 | \$ 47,450 | \$ 61,202 | \$ 13,752 | |
| INTERGOVERNMENTAL | 12,381 | 9,980 | 5,000 | 5,800 | 800 | |
| MISCELLANEOUS | 12 | - | - | - | - | |
| TOTAL REVENUES | \$ 70,394 | \$ 41,391 | \$ 52,450 | \$ 67,002 | \$ 14,552 | |
| <u>EXPENDITURES:</u> | | | | | | |
| SERVICES & CHARGES | \$ 181,387 | \$ 44,953 | \$ 45,668 | \$ 113,136 | \$ 67,468 | |
| OTHER EXPENDITURES | - | - | - | 10,400 | 10,400 | |
| TOTAL EXPENDITURES | \$ 181,387 | \$ 44,953 | \$ 45,668 | \$ 123,536 | \$ 77,868 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (110,993) | \$ (3,562) | \$ 6,782 | \$ (56,534) | \$ (63,316) | |

Solid Waste (Non-Landfill):

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.



Non-Major Funds/Services

| SOLID WASTE (NON-LANDFILL) | | | | | | |
|---|---------------------|---------------------|---------------------|-----------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| SPECIAL ASSESSMENTS | \$ 592,252 | \$ 592,252 | \$ 600,000 | \$ 990,000 | \$ 390,000 | |
| INTERGOVERNMENTAL | 225,109 | 225,109 | 218,000 | 218,000 | - | |
| CHARGES FOR SERVICES | 472,816 | 472,816 | 408,500 | 458,500 | 50,000 | |
| MISCELLANEOUS | 76,469 | 76,469 | 68,500 | 71,000 | 2,500 | |
| TOTAL REVENUES | \$ 1,366,646 | \$ 1,366,646 | \$ 1,295,000 | \$ 1,737,500 | \$ 442,500 | |
| <u>EXPENDITURES:</u> | | | | | | |
| PERSONNEL SERVICES | \$ 406,080 | \$ 406,080 | \$ 462,063 | \$ 392,051 | \$ (70,012) | |
| SERVICES & CHARGES | 363,432 | 363,432 | 456,031 | 657,613 | 201,582 | |
| SUPPLIES & MATERIALS | 12,341 | 12,341 | 10,250 | 32,250 | 22,000 | |
| CAPITAL OUTLAY | 539,309 | 539,309 | 262,921 | 1,713,000 | 1,450,079 | |
| OTHER EXPENDITURES | 330,450 | 330,450 | 100,000 | - | (100,000) | |
| TOTAL EXPENDITURES | \$ 1,651,612 | \$ 1,651,612 | \$ 1,291,265 | \$ 2,794,914 | \$ 1,503,649 | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (284,966) | \$ (284,966) | \$ 3,735 | \$ (1,057,414) | \$ (1,061,149) | |
| TOTAL OTHER FINANCING SOURCES (USES) | - | - | 3,500 | - | - | |
| NET CHANGE | \$ (284,966) | \$ (284,966) | \$ 7,235 | \$ (1,057,414) | \$ (1,061,149) | |

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 | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------------------------|--|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) | |
| <u>REVENUES:</u> | | | | | | |
| INVESTMENTS | \$ 3,003 | \$ 2,177 | \$ 1,657 | \$ 1,310 | \$ (347) | |
| MISCELLANEOUS | 20,236 | 29,747 | 18,411 | 10,604 | (7,807) | |
| TOTAL REVENUES | \$ 23,239 | \$ 31,924 | \$ 20,068 | \$ 11,914 | \$ (8,154) | |
| <u>EXPENDITURES:</u> | | | | | | |
| CAPITAL OUTLAY | \$ 23,512 | \$ 32,790 | \$ 15,603 | \$ 11,914 | \$ (3,689) | |
| TOTAL EXPENDITURES | \$ 23,512 | \$ 32,790 | \$ 15,603 | \$ 11,914 | \$ (3,689) | |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (273) | \$ (866) | \$ 4,465 | \$ - | \$ (4,465) | |

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 | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 19,089,989 | \$ 22,461,520 | \$ 24,717,545 | \$ 26,561,897 | \$ 1,844,352 |
| INTERGOVERNMENTAL | 1,096,108 | 1,138,394 | 887,473 | 936,500 | 49,027 |
| CHARGES FOR SERVICES | 76,700 | 77,467 | 79,400 | 79,400 | - |
| INVESTMENTS | 895,889 | 749,697 | 940,000 | 540,000 | (400,000) |
| MISCELLANEOUS | 178,536 | 168,369 | 180,300 | 180,300 | - |
| TOTAL REVENUES | \$ 21,337,222 | \$ 24,595,447 | \$ 26,804,718 | \$ 28,298,097 | \$ 1,493,379 |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 47,093 | \$ 49,964 | \$ 46,400 | \$ 46,400 | \$ - |
| TOTAL EXPENDITURES | \$ 47,093 | \$ 49,964 | \$ 46,400 | \$ 46,400 | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ 21,290,129 | \$ 24,545,483 | \$ 26,758,318 | \$ 28,251,697 | \$ 1,493,379 |
| TOTAL OTHER FINANCING SOURCES (USES) | 1,002,213 | 14,475 | - | - | - |
| NET CHANGE | \$ 22,292,342 | \$ 24,559,958 | \$ 26,758,318 | \$ 28,251,697 | \$ 1,493,379 |

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 | | | | | |
|---|-------------------|------------------|------------------|-------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| SPECIAL ASSESSMENTS | \$ 14,025 | \$ 14,025 | \$ 14,201 | \$ 14,201 | \$ - |
| TOTAL REVENUES | \$ 14,025 | \$ 14,025 | \$ 14,201 | \$ 14,201 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 23,178 | \$ 11,154 | \$ - | \$ 16,900 | \$ 16,900 |
| TOTAL EXPENDITURES | \$ 23,178 | \$ 11,154 | \$ - | \$ 16,900 | \$ 16,900 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (9,153) | \$ 2,871 | \$ 14,201 | \$ (2,699) | \$ (16,900) |

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 | | | | 2021 / 2022 DOLLAR INC/(DEC) |
|---|---------------------|------------------|------------------|------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| INVESTMENTS | \$ 794 | \$ 86,071 | \$ 43,000 | \$ 43,000 | \$ - |
| TOTAL REVENUES | \$ 794 | \$ 86,071 | \$ 43,000 | \$ 43,000 | \$ - |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 3,614 | \$ 3,913 | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 3,614 | \$ 3,913 | \$ - | \$ - | \$ - |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (2,820) | \$ 82,158 | \$ 43,000 | \$ 43,000 | \$ - |
| TOTAL OTHER FINANCING SOURCES (USES) | - | (43,000) | (43,000) | (43,000) | - |
| NET CHANGE | \$ (2,820) | \$ 39,158 | \$ - | \$ - | \$ - |



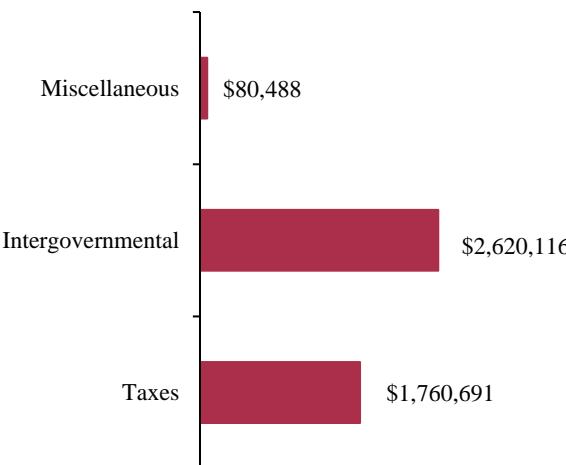
Capital Projects

DEPARTMENT DESCRIPTION:

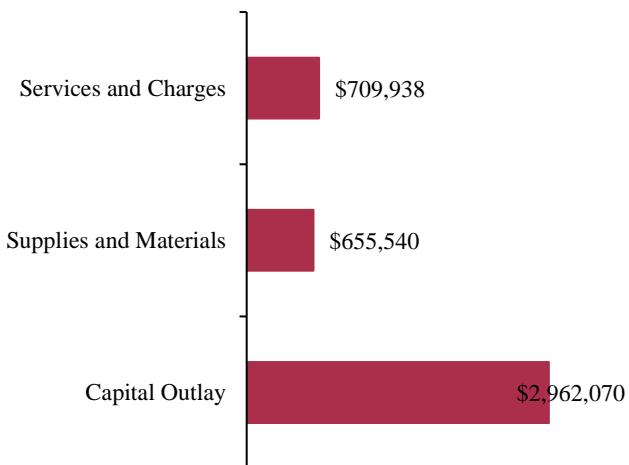
The Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

BUDGET OVERVIEW:

Revenues: \$4,461,295



Expenditures: \$4,327,548



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.



Capital Projects

- **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 2021:

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

GOALS AND OBJECTIVES TO ACHIEVE IN 2022:

- **Deliver Value:**
 - Complete Court Room, Judge Chambers, and Hearing Room Buildout
 - Complete Jail Roof repairs
- **Drive Results:**
 - Continue to develop procedure and plan for effective project management for organization for construction, technology, and other multi-functional projects.
 - Complete 75% of the projects within the budgeted year

| CAPITAL PROJECTS | | | | | |
|---|-----------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | 2021 / 2022 DOLLAR INC/(DEC) |
| <u>REVENUES:</u> | | | | | |
| TAXES | \$ 447,422 | \$ 2,027,033 | \$ 1,960,691 | \$ 1,760,691 | \$ (200,000) |
| INTERGOVERNMENTAL | 2,279,861 | 2,587,417 | 2,620,116 | 2,620,116 | - |
| MISCELLANEOUS | 85,791 | 82,150 | 80,488 | 80,488 | - |
| TOTAL REVENUES | \$ 2,813,074 | \$ 4,696,600 | \$ 4,661,295 | \$ 4,461,295 | \$ (200,000) |
| <u>EXPENDITURES:</u> | | | | | |
| SERVICES & CHARGES | \$ 464,027 | \$ 442,110 | \$ 581,750 | \$ 709,938 | \$ 128,188 |
| SUPPLIES & MATERIALS | 475,974 | 365,384 | 1,183,830 | 655,540 | (528,290) |
| CAPITAL OUTLAY | 3,395,847 | 2,909,182 | 2,530,946 | 2,962,070 | 431,124 |
| TOTAL EXPENDITURES | \$ 4,335,848 | \$ 3,716,676 | \$ 4,296,526 | \$ 4,327,548 | \$ 31,022 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (1,522,774) | \$ 979,924 | \$ 364,769 | \$ 133,747 | \$ (231,022) |
| TOTAL OTHER FINANCING SOURCES (USES) | 61,663 | 14,475 | - | - | - |
| NET CHANGE | \$ (1,461,111) | \$ 994,399 | \$ 364,769 | \$ 133,747 | \$ (231,022) |

KEY PERFORMANCE MEASURES:

- Countywide Goal Supported: Stewards Of Our Money
 - Completing projects within the budgeted year is a goal of the County. This eliminates roll forward procedures.



Capital Projects

KEY PERFORMANCE MEASURES

| | 2019 | 2020 | 2021 | 2022 Estimated |
|--|------|------|------|----------------|
| Percent of Projects completed within the budgeted year | 47% | 81% | 65% | 75% |

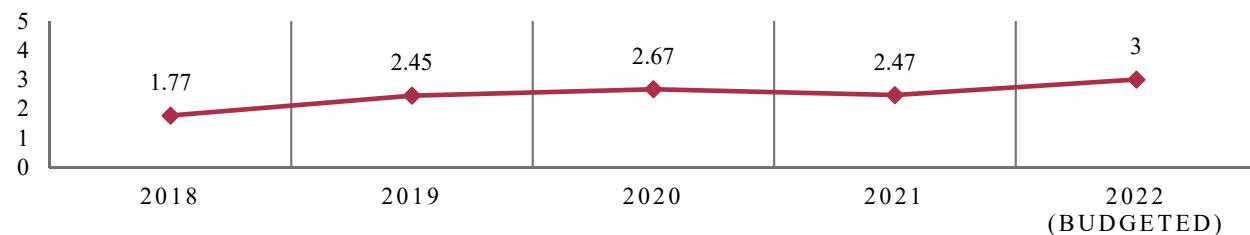


Landfill

DEPARTMENT DESCRIPTION:

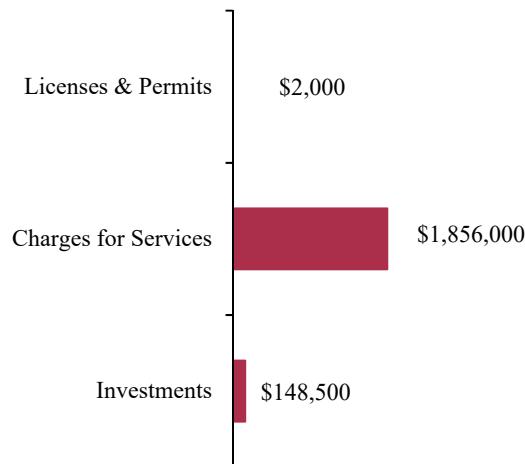
The Sanitary Landfill is a double containment system which is comprised of 2 feet of compacted clay with a top liner made of 60 mils high density polyethylene plastic to prevent contamination of soil and water. The Sanitary Landfill is a service provided for Crow Wing County residential and commercial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

STAFFING SUMMARY

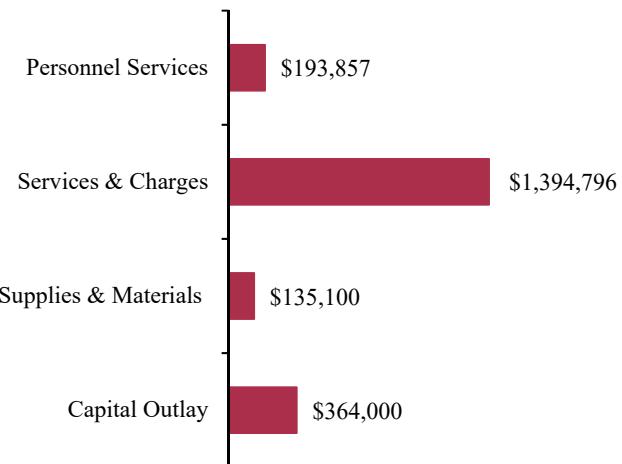


BUDGET OVERVIEW:

Revenues: \$2,006,500



Expenditures: \$2,087,753



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.



Landfill

- **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 2021:

- **Deliver Value:**
 - Completed construction on Cell 5 and 6

GOALS AND OBJECTIVES TO ACHIEVE IN 2022:

- **Drive Results:**
 - Conduct a comprehensive program evaluation

| | LANDFILL | | | | 2021 / 2022 DOLLAR INC/(DEC) |
|---|-----------------------|---------------------|---------------------|---------------------|------------------------------------|
| | 2019 ACTUAL | 2020 ACTUAL | 2021 BUDGET | 2022 BUDGET | |
| <u>REVENUES:</u> | | | | | |
| LICENSES & PERMITS | \$ 1,700 | \$ 2,000 | \$ 1,775 | \$ 2,000 | \$ 225 |
| INTERGOVERNMENTAL | 595 | - | 595 | - | (595) |
| CHARGES FOR SERVICES | 1,866,414 | 1,994,429 | 1,856,000 | 1,856,000 | - |
| INVESTMENTS | 157,874 | 297,518 | 153,500 | 148,500 | (5,000) |
| TOTAL REVENUES | \$ 2,026,583 | \$ 2,293,947 | \$ 2,011,870 | \$ 2,006,500 | \$ (5,370) |
| <u>EXPENDITURES:</u> | | | | | |
| PERSONNEL SERVICES | \$ 214,427 | \$ 238,526 | \$ 247,186 | \$ 193,857 | \$ (53,329) |
| SERVICES & CHARGES | 1,405,603 | 987,878 | 1,297,297 | 1,394,796 | 97,499 |
| SUPPLIES & MATERIALS | 132,210 | 160,138 | 135,100 | 135,100 | - |
| CAPITAL OUTLAY | 3,304,823 | 758,913 | 232,000 | 364,000 | 132,000 |
| TOTAL EXPENDITURES | \$ 5,057,063 | \$ 2,145,455 | \$ 1,911,583 | \$ 2,087,753 | \$ 176,170 |
| EXCESS OF REVENUES OVER (UNDER) EXPENDITURES | \$ (3,030,480) | \$ 148,492 | \$ 100,287 | \$ (81,253) | \$ (181,540) |



2022-2026 Capital Improvement Plan

Introduction

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

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

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

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

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

The CIP will be revised and updated on a periodic basis during the future budget cycles. Changes to the priorities established in the plan should be expected. Changes can be caused by reductions in funding levels, project delays due to price fluctuations, opportunities for grants or other aids, delays in obtaining construction permits or necessary approvals, emergency needs or simply changes in community preferences.



2022-2026 Capital Improvement Plan

CIP Initiatives

In adopting the capital improvements plan, the county finds:

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



2022-2026 Capital Improvement Plan

Impact on Operating Budgets

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

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

Types of CIP Long-Term Financing

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

Statutory Debt Limit

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



2022-2026 Capital Improvement Plan

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

| | |
|--|------------------|
| Market value of taxable property | \$11,041,783,697 |
| Times 3% | <u>x</u> .03 |
| Gross debt limit | \$ 331,253,511 |
| Less: net general obligation bonds outstanding | <u>-</u> 182,500 |
| Available debt limit | \$ 331,071,011 |

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.

Organization of the CIP

The CIP is divided into seven sections (all Highway projects and totals are in section 7):

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

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

Summary by Central Department: Section (3) shows a total by Central Department by year.

Summary by Department: Section (4) shows the total dollars by department by year.

Summary by Funding Source: Section (5) shows the total dollars by funding source by year.

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

Highway Infrastructure Plan 2021 – 2025: Section (7) contains the Highway Infrastructure Plan.



Asset Management Policy

ASSET MANAGEMENT POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**Adopted by County Board
August 13, 2013
Amended December 14, 2021**

Our Vision: Being Minnesota's favorite place.

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

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



Asset Management Policy

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 - B. Project Identification
 - C. CIP Project Selection
 - D. Operating Budget Impacts
 - E. Proceeds
 - F. Balanced CIP
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- 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. CONVENTION COMPLIANCE

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

3. CONTINUING DISCLOSURE

The County will meet secondary disclosure requirements in a timely and comprehensive manner, as stipulated by the SEC Rule 15c2-12. The County may elect to contract this service to the County's Financial Advisor and/or Bond Counsel. If service is not contracted, Financial Services staff shall be responsible for providing ongoing disclosure information to the Municipal Securities Rulemaking Board's (MSRB's) Electronic Municipal Market Access (EMMA) system.



Debt Management Policy

C. REFUNDING BONDS

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

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

Generally, the County will consider a refunding only when the net economic benefit (i.e., when there is an aggregate net present value savings, expressed as a percentage of the par amount of the refunded bonds) at 3% and above for a current refunding, and 4% and above for an advance refunding. Refunding issues that produce a net present value savings of less than the targeted amounts may be considered on a case-by-case basis. Refunding issues with negative savings will not be considered unless a compelling public policy objective is served by the refunding.

D. FINANCIAL DISCLOSURE

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

Official statements accompanying debt issues, Annual Comprehensive Financial Reports (ACFRs), 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

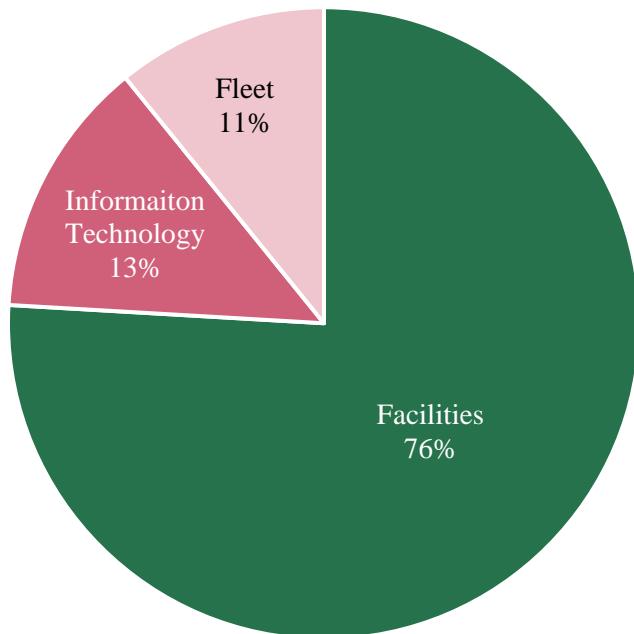
The County's Debt Management Policy shall be adopted by resolution of the County Board. The policy shall be reviewed on a biennial basis by the Budget Committee and any modifications made thereto must be approved by the County Board.



Financial Summary by Central Department

The Crow Wing County Capital Improvement Plan consists of projects that are expected to cost \$51,691,121 over the next 5 years. Crow Wing County identifies all CIP projects in one of the three central departments. These include Information Technology, Facilities, and Fleet.

The following chart summarizes these projects by Central Department:



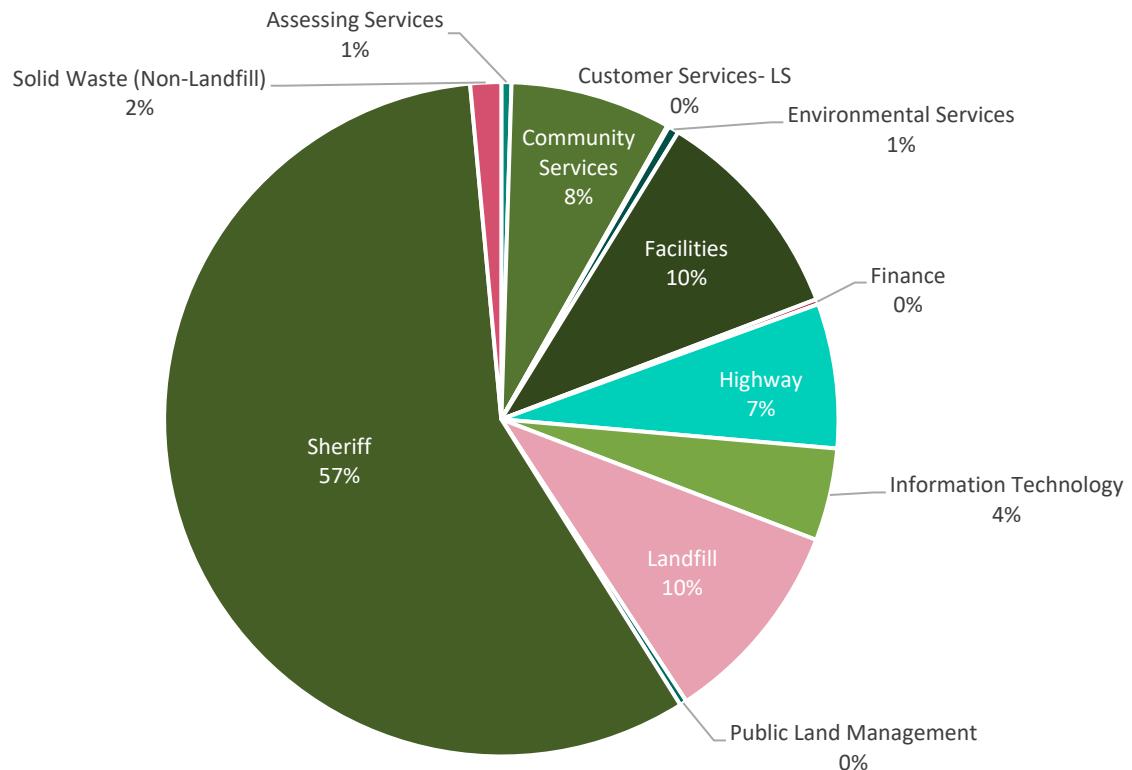
Summary by Central Department:

| | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | Total |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Facilities | 2,612,034 | 3,544,832 | 3,038,771 | 14,212,865 | 15,836,730 | 39,245,232 |
| Information Technology | 1,446,260 | 2,146,200 | 1,523,100 | 855,375 | 879,575 | 6,850,510 |
| Fleet | 1,143,000 | 1,145,089 | 1,107,462 | 871,639 | 1,328,189 | 5,595,379 |
| Total Projects by Group | \$ 5,201,294 | \$ 6,836,121 | \$ 5,669,333 | \$ 15,939,879 | \$ 18,044,494 | \$ 51,691,121 |



Financial Summary by Department

The following chart summarizes these projects by Department:



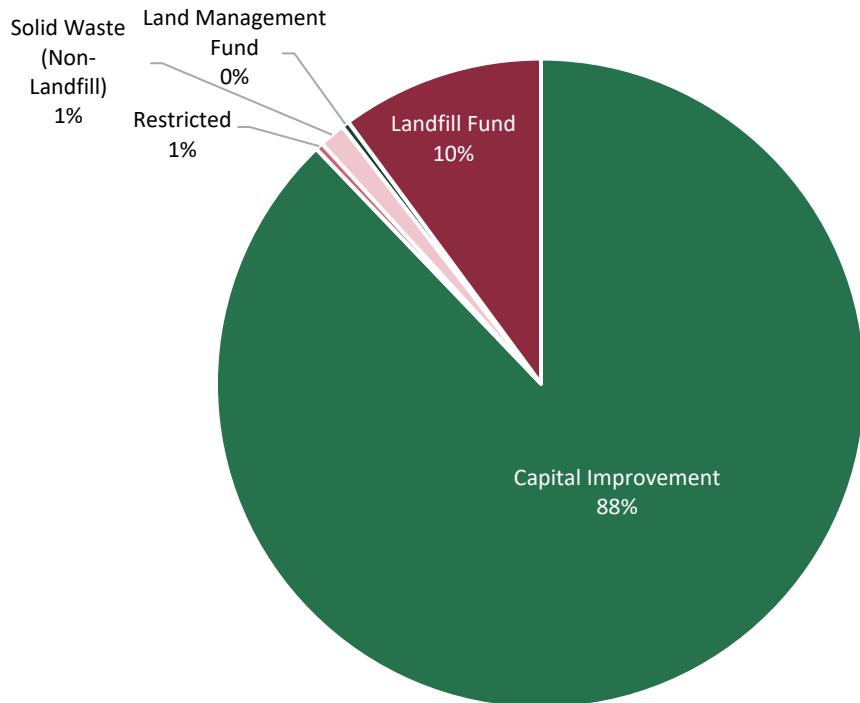
Summary By Department:

| | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | Total |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Assessing Services | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 250,000 |
| Community Services | 485,000 | 723,250 | 1,625,000 | 899,000 | 255,000 | 3,987,250 |
| Customer Services | - | 45,000 | - | - | - | 45,000 |
| Environmental Services | 167,000 | 95,000 | - | - | - | 262,000 |
| Facilities | 1,308,420 | 2,219,580 | 1,025,000 | 265,000 | 565,000 | 5,383,000 |
| Finance | 130,000 | - | - | - | - | 130,000 |
| Highway | 592,000 | 611,985 | 799,868 | 534,602 | 1,043,885 | 3,582,340 |
| Information Technology | 279,260 | 476,450 | 522,050 | 476,375 | 539,575 | 2,293,710 |
| Landfill | 586,720 | 746,801 | 538,705 | 631,124 | 2,633,093 | 5,136,443 |
| Public Land Management | - | - | 45,000 | 55,943 | 70,000 | 170,943 |
| Sheriff | 928,894 | 1,868,055 | 1,063,710 | 13,027,835 | 12,796,691 | 29,685,185 |
| Solid Waste (Non-Landfill) | 674,000 | - | - | - | 91,250 | 765,250 |
| Total Projects by Group | \$ 5,201,294 | \$ 6,836,121 | \$ 5,669,333 | \$ 15,939,879 | \$ 18,044,494 | \$ 51,691,121 |



Financial Summary by Funding Source

The following chart summarizes these projects by Funding Source:



Summary By Funding Source

| | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | Total |
|--------------------------------|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Capital Improvement | 3,857,874 | 6,057,870 | 5,069,178 | 15,234,937 | 15,189,276 | 45,409,135 |
| Restricted | 70,700 | 31,450 | 16,450 | 17,875 | 60,875 | 197,350 |
| Solid Waste (Non-Landfill) | 674,000 | - | - | - | - | 674,000 |
| Public Land Management | 12,000 | - | 45,000 | 55,943 | 76,092 | 189,035 |
| Landfill | 586,720 | 746,801 | 538,705 | 631,124 | 2,718,251 | 5,221,601 |
| Total Projects by Group | \$ 5,201,294 | \$ 6,836,121 | \$ 5,669,333 | \$ 15,939,879 | \$ 18,044,494 | \$ 51,691,121 |



Department Detail

Assessing Services Project Details:

Project Number: 5702201
Project Name: Modules/Upgrades to Tyler/IAS World
Central Department: Information Technology
Funding Source: Capital Improvement
Project Description: New Modules and Upgrades needed to keep Assessing/Tax software up to date

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|--------|--------|--------|----------------|
| Current Project Cost | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | <u>250,000</u> |

Community Services Project Details:

Project Number: 4002201
Project Name: BI - Technology Tools Re-design
Central Department: Information Technology
Funding Source: Capital Improvement
Project Description: To continue to incorporate a proven technology platform with real-time data querying capability that can be repeatable in multiple county governments to include this technology in all units of Community Service.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|---------|---------|--------|---------|----------------|
| Current Project Cost | 10,000 | 125,000 | 165,000 | 42,000 | 125,000 | <u>467,000</u> |

Project Number: 4002202
Project Name: EDMS - Document Management System
Central Department: Information Technology
Funding Source: Capital Improvement
Project Description: 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.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|--------|---------|---------|---------|----------------|
| Current Project Cost | 475,000 | 68,250 | 110,000 | 177,000 | 130,000 | <u>960,250</u> |



Department Detail

Project Number: 4002301

Project Name: Building Remodel

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: 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

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|-----------|---------|------|------------------|
| Current Project Cost | - | 530,000 | 1,200,000 | 530,000 | - | <u>2,260,000</u> |

Project Number: 4002401

Project Name: Building Remodel - Corrections and Vets

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: 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 at Corrections and Veteran Services

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|---------|---------|------|----------------|
| Current Project Cost | - | - | 150,000 | 150,000 | - | <u>300,000</u> |

Customer Services Project Details:

Project Number: 5012301

Project Name: Truck

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: To replace unit #7824

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 45,000 | - | - | - | <u>45,000</u> |



Department Detail

Environmental Services Project Details:

Project Number: 5112201

Project Name: Truck

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: To replace unit #5601

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 40,000 | - | - | - | - | <u>40,000</u> |

Project Number: 5112202

Project Name: Survey Equipment

Central Department: Information Technology

Funding Source: Restricted

Project Description: To upgrade the survey equipment with current technology

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 50,000 | - | - | - | - | <u>50,000</u> |

Project Number: 5112203

Project Name: County Comprehensive Plan

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Continued Operations

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|------|------|------|----------------|
| Current Project Cost | 50,000 | 50,000 | - | - | - | <u>100,000</u> |



Department Detail

Project Number: 5112204

Project Name: Permitting Equipment

Central Department: Information Technology

Funding Source: Restricted

Project Description: To upgrade the Environmental Service Specialist equipment with current technology

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 15,000 | - | - | - | - | <u>15,000</u> |

Project Number: 5112205

Project Name: Permitting Equipment

Central Department: Information Technology

Funding Source: Public Land Management

Project Description: To upgrade the Environmental Service Specialist equipment with current technology

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 12,000 | - | - | - | - | <u>12,000</u> |

Project Number: 5112301

Project Name: Truck

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: To replace unit #7824

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 45,000 | - | - | - | <u>45,000</u> |



Department Detail

Facilities Project Details:

Project Number: 1102201

Project Name: 2466 Replace oldest 1023 JD tractor

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: Trade in tractor on a new tractor, age and hours are the determining factors.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 12,000 | - | - | - | - | <u>12,000</u> |

Project Number: 1102202

Project Name: Adding 1 to the fleet, John Deere 1025 Tractor

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: New add to fleet, tractor is needed for increased work load at the City of Brainerd

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 22,000 | - | - | - | - | <u>22,000</u> |

Project Number: 1102203

Project Name: Adding 1 to the fleet, Stand up mower for added City of Brainerd mowing

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: New add to fleet, mowing services have increased due to the City of Brainerd and created the need for an additional mower

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 12,000 | - | - | - | - | <u>12,000</u> |



Department Detail

Project Number: 1102204

Project Name: AHU Motor Replacements

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Replacement of AHU motors that are cost prohibitive to rebuild or rebuild not effective, comfort heating and cooling impacts possible.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|-------|------|------|------|---------------|
| Current Project Cost | 7,000 | 7,000 | - | - | - | <u>14,000</u> |

Project Number: 1102205

Project Name: AHU VFD Replacements

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: >65 on campus and Highway that control electric motor speed, 15 yr life expectancy and we have experienced failures. These devices control hydronic fluid and air flow rates and pressures.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|------|------|------|---------------|
| Current Project Cost | 30,000 | 40,000 | - | - | - | <u>70,000</u> |

Project Number: 1102206

Project Name: BAS Control Devices (VAV Controllers / Actuators)

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Thousands of electronic control devices on campus and highway. Funding provide replacement and some in house inventory. Devices control HVAC, pumps, motors, boilers, some interior and exterior lighting,etc..

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 20,000 | - | - | - | - | <u>20,000</u> |



Department Detail

Project Number: 1102207

Project Name: Campus Security System Additions/Replacements

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Campus security. Camera replacements.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 10,000 | - | - | - | - | <u>10,000</u> |

Project Number: 1102208

Project Name: Central Plant Motors

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Repair/Replacement of campus pump motors

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|------|------|------|---------------|
| Current Project Cost | 30,000 | 10,000 | - | - | - | <u>40,000</u> |

Project Number: 1102209

Project Name: Central Plant Pumps

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Pumps have been rebuilt several times and are in need of replacement

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|------|------|------|---------------|
| Current Project Cost | 40,000 | 35,000 | - | - | - | <u>75,000</u> |



Department Detail

Project Number:

1102210

Project Name:

Cleaning ductwork at Jail

Central Department:

Facilities

Funding Source:

Capital Improvement

Project Description:

Dirty ductwork throughout PODS, ductwork has never been cleaned.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|------|------|------|---------------|
| Current Project Cost | 40,000 | 20,000 | - | - | - | <u>60,000</u> |

Project Number:

1102211

Project Name:

Clothes dryer replacement Jail

Central Department:

Facilities

Funding Source:

Capital Improvement

Project Description:

Replacement dryer at Jail

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 13,000 | - | - | - | - | <u>13,000</u> |

Project Number:

1102212

Project Name:

Court Room 2, Judges Chambers, and Hearing Room 2 Buildout

Central Department:

Facilities

Funding Source:

Capital Improvement

Project Description:

Requested by County attorney and Court Administration, Cost estimate provided by Wold

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|---------|---------|------|------|------------------|
| Current Project Cost | 410,420 | 654,580 | 250,000 | - | - | <u>1,315,000</u> |



Department Detail

Project Number: 1102213

Project Name: Cross Lake Lighting

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Update lighting

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 30,000 | - | - | - | - | <u>30,000</u> |

Project Number: 1102214

Project Name: Detention Locks

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Jail lock replacement and rebuild. >350 institutional lock assemblies, numerous configurations. Locks built to order @ RR Brinks 8-12 week lead time. Funding provides for some in house inventory. Jail Exterior, Pod and cells could be negatively impacted.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|------|------|------|---------------|
| Current Project Cost | 15,000 | 20,000 | - | - | - | <u>35,000</u> |

Project Number: 1102215

Project Name: Door and hardware replacement to 45 series doors

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Majority of campus exterior and passage doors. Funding provides for procurement and inventory.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 10,000 | - | - | - | - | <u>10,000</u> |



Department Detail

Project Number: 1102216

Project Name: Exterior Painting

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Central services solift

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 10,000 | - | - | - | - | <u>10,000</u> |

Project Number: 1102217

Project Name: Fire/Smoke/Burg System Replacement - Highway Dept

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Aged and failing system control panel, no longer supported

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 25,000 | - | - | - | - | <u>25,000</u> |

Project Number: 1102218

Project Name: Furnace Replacement - Deerwood

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Sole heat source past life expectancy, Residential style unit to be replace with gas fired

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 7,500 | - | - | - | - | <u>7,500</u> |



Department Detail

Project Number: 1102219

Project Name: Highway Maint Bay floor resurface

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Highway Maint Bay floor resurface

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 35,000 | - | - | - | - | <u>35,000</u> |

Project Number: 1102220

Project Name: In Floor Heating System Repairs - Jail

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Pod(s) exersice area sole heat source, component failures

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 6,000 | - | - | - | - | <u>6,000</u> |

Project Number: 1102221

Project Name: Increase/Maintain Emergency Power

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Increase, maintain and repair emergency power.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 35,000 | - | - | - | - | <u>35,000</u> |



Department Detail

Project Number: 1102222

Project Name: Interior Door Hinge Replacements - Courthouse

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Doors not closing properly and dragging, update hinge assemblys

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 5,000 | - | - | - | - | <u>5,000</u> |

Project Number: 1102223

Project Name: Interior Painting

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Corridors and Offices

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 15,000 | - | - | - | - | <u>15,000</u> |

Project Number: 1102224

Project Name: Jail Pod Flooring Modifications

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Jail Pod(s), slips and fall leading to workmans comp.claim(s)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 30,000 | - | - | - | - | <u>30,000</u> |



Department Detail

Project Number: 1102225

Project Name: Kitchen Oven - Jail

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Oven Replacment

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 12,000 | - | - | - | - | <u>12,000</u> |

Project Number: 1102226

Project Name: LED Lighting Various Areas - Campus (Interior & Exterior)

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Failed lighting replacement(s) upgrade to LED

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 20,000 | - | - | - | - | <u>20,000</u> |

Project Number: 1102227

Project Name: Lighting Controls - Jail

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Lighting control problems exposed during Jail Security system cutover needs to be corrected.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 20,000 | - | - | - | - | <u>20,000</u> |



Department Detail

Project Number: 1102228

Project Name: Mixing va/ve rebuilds/replacements

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Hot water mixing valves, OSHA eyewash/shower stations, Jail Shower water tempering

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 12,000 | - | - | - | - | <u>12,000</u> |

Project Number: 1102229

Project Name: Museum North Porch Roof/Millwork

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Water intrusion causing interior damage, aged roof.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 7,500 | - | - | - | - | <u>7,500</u> |

Project Number: 1102230

Project Name: Overhead Door Replacements - Pine Center

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Failing door and operator, past life expectancy

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 12,000 | - | - | - | - | <u>12,000</u> |



Department Detail

Project Number: 1102231
Project Name: Overhead door replacements Jail
Central Department: Facilities
Funding Source: Capital Improvement
Project Description: Recieving area overhead door replacement.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 10,000 | - | - | - | - | <u>10,000</u> |

Project Number: 1102232
Project Name: Parking lot resurfacing and curbs
Central Department: Facilities
Funding Source: Capital Improvement
Project Description: Address cracks and heaves that have become non-compliant to ADA requirements, maintain lot and walks integrity

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 50,000 | - | - | - | - | <u>50,000</u> |

Project Number: 1102233
Project Name: Plumbing fixture hardware replacement
Central Department: Facilities
Funding Source: Capital Improvement
Project Description: Automatic flushers, Jail Pneumatic push button assemolie(s) replacement.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|-------|------|------|------|---------------|
| Current Project Cost | 12,000 | 5,000 | - | - | - | <u>17,000</u> |



Department Detail

Project Number: 1102234

Project Name: Pod Cabinetary Refurbishing - Jail

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Laminate and Hinge failures occurring on pod island cabinets utilized by inmates

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 5,000 | - | - | - | - | <u>5,000</u> |

Project Number: 1102235

Project Name: Remove Abandoned RTU Condenser - Sheriff's Office

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Remove unused/expired unit to avoid future roofing problems

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 5,000 | - | - | - | - | <u>5,000</u> |

Project Number: 1102236

Project Name: Replace Front Doors LS

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Exterior doors are 45yrs old and are mechanically wearing out, and side windows need replacing.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 34,000 | - | - | - | - | <u>34,000</u> |



Department Detail

Project Number: 1102237

Project Name: Roof repairs at Highway

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Roof warranty expired, repairs need to hopefully extend roof life by 3-4 years. Leaks have been experienced.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 50,000 | - | - | - | - | <u>50,000</u> |

Project Number: 1102238

Project Name: Roof repairs at jail

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Roof warranty expired, repairs need to hopefully extend roof life by 3-4 years. Leaks have been experienced.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 60,000 | - | - | - | - | <u>60,000</u> |

Project Number: 1102239

Project Name: Shooting Range Siding/Soffit Repair

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Repair siding/soffit

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 7,500 | - | - | - | - | <u>7,500</u> |



Department Detail

Project Number: 1102240

Project Name: Smoke Damper Replacement

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Smoke control dampers failing, life safety system(s)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 10,000 | - | - | - | - | <u>10,000</u> |

Project Number: 1102241

Project Name: Smoke Detector Replacements

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: NFPA 101 "Fire and smoke detection devices should be replaced every 15 years"

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 40,000 | - | - | - | - | <u>40,000</u> |

Project Number: 1102242

Project Name: Snow Stop On Storage Roof - Highway Dept

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Safety issue related to sliding of ice and snow from roof above doors.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 5,000 | - | - | - | - | <u>5,000</u> |



Department Detail

Project Number: 1102243

Project Name: South Door Replacements - HCH

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Failing Hardware and door assembly

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|-------|------|------|------|---------------|
| Current Project Cost | 12,000 | 8,000 | - | - | - | <u>20,000</u> |

Project Number: 1102244

Project Name: SW Raised Flower Bed Replacement - Community

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Landscape retaining blocks are crumbling/failing, replacement needed

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 7,500 | - | - | - | - | <u>7,500</u> |

Project Number: 1102245

Project Name: Temperature Control in Generator Room - Central

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: In subzero weather the campus generator room approaches freezing

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 12,000 | - | - | - | - | <u>12,000</u> |



Department Detail

Project Number: 1102246

Project Name: UPS replacements - Community

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Unit is past life expectancy and powers emergency systems during power outage/transfer to generator power.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 30,000 | - | - | - | - | <u>30,000</u> |

Project Number: 1102247

Project Name: UPS/Life Safety Batterys

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Backup power and life safety batteries

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 5,000 | - | - | - | - | <u>5,000</u> |

Project Number: 1102301

Project Name: Water Softener Replacement and Iron Removal System

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Replace the water softener / iron removal systems at Highway.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 40,000 | - | - | - | <u>40,000</u> |



Department Detail

Project Number: 1102302

Project Name: Update basement finishes

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Update the basement of Land Services

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 50,000 | - | - | - | <u>50,000</u> |

Project Number: 1102303

Project Name: Boiler - Rebuilds

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Gas trane, tube replacements, linkageless burner controls for BLR 1 - 2 - 3

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|--------|------|------|----------------|
| Current Project Cost | - | 75,000 | 60,000 | - | - | <u>135,000</u> |

Project Number: 1102304

Project Name: Remodel computer training room and public research room

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Remodel computer training room and public research room

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|------|------|------|----------------|
| Current Project Cost | - | 150,000 | - | - | - | <u>150,000</u> |



Department Detail

Project Number: 1102305

Project Name: Replace skylight in atrium

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Replace skylight in atrium

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|------|------|------|----------------|
| Current Project Cost | - | 125,000 | - | - | - | <u>125,000</u> |

Project Number: 1102306

Project Name: Security Cameras

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Replacements and Courtroom additions

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 50,000 | - | - | - | <u>50,000</u> |

Project Number: 1102307

Project Name: Data room mini split AC unit

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Data room mini split AC unit

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|--------|--------|--------|---------------|
| Current Project Cost | - | 15,000 | 15,000 | 15,000 | 15,000 | <u>60,000</u> |



Department Detail

Project Number: 1102308

Project Name: Jail sink pushbutton rebuilds

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Jail sink pushbutton rebuilds

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 20,000 | - | - | - | <u>20,000</u> |

Project Number: 1102309

Project Name: Cooling tower gear reducers rebuilds

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Cooling tower gear reducers rebuilds

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 20,000 | - | - | - | <u>20,000</u> |

Project Number: 1102310

Project Name: Roof Replacements

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Roof Replacements

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|---------|------|---------|----------------|
| Current Project Cost | - | 175,000 | 200,000 | - | 250,000 | <u>625,000</u> |



Department Detail

Project Number: 1102311

Project Name: Roof Replacements

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Roof Replacements

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|---------|---------|---------|------------------|
| Current Project Cost | - | 450,000 | 500,000 | 250,000 | 300,000 | <u>1,500,000</u> |

Project Number: 1102312

Project Name: AHU 1 & 2 Replacements with VAV reheat

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: AHU 1 & 2 Replacements with VAV reheat

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|------|------|------|----------------|
| Current Project Cost | - | 250,000 | - | - | - | <u>250,000</u> |

Financial Services Project Details:

Project Number: 1402201

Project Name: Budgeting Software

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Budgeting Software implementation

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|------|------|------|------|----------------|
| Current Project Cost | 130,000 | - | - | - | - | <u>130,000</u> |



Department Detail

Highway Project Details:

Project Number: 3012201

Project Name: 59 repurpose vehicle outfitting

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2022 Repurposing vehicle into this position and outfit with toolbox, fuel tank, tommy lift

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|------|------|------|------|--------------|
| Current Project Cost | 8,000 | - | - | - | - | <u>8,000</u> |

Project Number: 3012202

Project Name: 1972 Water Tank Leaking, replace with new poly tank and reconfigure base.

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: Tank is leaking and going to cost more as much fix than to replace, looking at usng more brine also and configuriong this to be able to utilize this piece of equipment and get rid of one piece of equipment.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 25,000 | - | - | - | - | <u>25,000</u> |

Project Number: 3012203

Project Name: 2023 Varitech SB600 brine system Shed Crosslake

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2022 Install brine system shed Brainerd

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 33,000 | - | - | - | - | <u>33,000</u> |



Department Detail

Project Number: 3012204

Project Name: 2022 Varitech SB600 Brine Maker/Shed

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2022 Install brine system Pine Center Location

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 46,000 | - | - | - | - | <u>46,000</u> |

Project Number: 3012205

Project Name: 15 Wheel Loader

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2022 Replace Unit 15 (2002 Cat Loader).

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|------|------|------|------|----------------|
| Current Project Cost | 200,000 | - | - | - | - | <u>200,000</u> |

Project Number: 3012206

Project Name: 30 Tandem axle Dump Truck

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2022 Replace Unit 30 (2004 Sterling Tandem Dump Truck).

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|------|------|------|------|----------------|
| Current Project Cost | 280,000 | - | - | - | - | <u>280,000</u> |



Department Detail

Project Number: 3012301

Project Name: 148 Skid Loader Trailer

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2023 Replace Unit 148 (2006 Skid Loader Trailer)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 14,634 | - | - | - | <u>14,634</u> |

Project Number: 3012302

Project Name: 1778 Skid Loader

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2023 Replace unit 1778 (2017 Skid Loader)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 51,250 | - | - | - | <u>51,250</u> |

Project Number: 3012303

Project Name: 1501 Supervisor Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2023 Replace Unit 1501 (2018 Chevy Crew Cab)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 38,438 | - | - | - | <u>38,438</u> |



Department Detail

Project Number: 3012304

Project Name: 1957 Supervisor Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2023 Replace Unit 1957 (2009 Chevy Crew Cab)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 38,438 | - | - | - | <u>38,438</u> |

Project Number: 3012305

Project Name: 158 Pavement Cutter

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2023 Replace Unit 158 (Craftco Pavement Cutter)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 16,400 | - | - | - | <u>16,400</u> |

Project Number: 3012306

Project Name: 27 Tandem axle Dump Truck

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2023 Replace Unit 27 (2006 Sterling Tandem Dump Truck).

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|------|------|------|----------------|
| Current Project Cost | - | 287,000 | - | - | - | <u>287,000</u> |



Department Detail

Project Number: 3012307

Project Name: 112 50,000lb Equipment Trailer/rust problems, fixed for now

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2023 Replace unit 112 (50,000lb Equipment Trailer)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 82,000 | - | - | - | <u>82,000</u> |

Project Number: 3012308

Project Name: 2023 Varitech SB600 brine system Shed Brainerd

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2023 Brine System Shed

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 33,825 | - | - | - | <u>33,825</u> |

Project Number: 3012309

Project Name: Inventory Management Scanning system/ Fleet management software

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2023 Inventory Management Scanning System

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|--------|--------|------|----------------|
| Current Project Cost | - | 50,000 | 50,000 | 50,000 | - | <u>150,000</u> |



Department Detail

Project Number: 3012401

Project Name: 2021 Polaris Ranger Side X Side

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2024 Side by Side for Engineering

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 20,000 | - | - | <u>20,000</u> |

Project Number: 3012402

Project Name: 1974 2009 Snocrete Snowblower

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2024 Replacing 3 point snowblower

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 50,000 | - | - | <u>50,000</u> |

Project Number: 3012403

Project Name: 1880 Skid Loader

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2024 Replace unit 1880 (2018 Skid Loader) Trade in \$35k

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 52,531 | - | - | <u>52,531</u> |



Department Detail

Project Number: 3012404

Project Name: GPS vrs rover with data collector

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: 2024 Replace Engineering GPS Survey Equipment/Software

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 60,000 | - | - | <u>60,000</u> |

Project Number: 3012405

Project Name: 1601 Backhoe/Loader

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2024 Replace Unit 1601 Backhoe/Loader

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 99,809 | - | - | <u>99,809</u> |

Project Number: 3012406

Project Name: 1975 Midsize Tractor

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2024 Replace unit 1975 (2009 John Deere Midsize Tractor)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|---------|------|------|----------------|
| Current Project Cost | - | - | 173,353 | - | - | <u>173,353</u> |



Department Detail

Project Number: 3012407

Project Name: 28 Tandem axle Dump Truck

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2024 Replace Unit 28 (2006 Sterling Tandem Dump Truck).

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|---------|------|------|----------------|
| Current Project Cost | - | - | 294,175 | - | - | <u>294,175</u> |

Project Number: 3012501

Project Name: UAV unmanned survey aircraft

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Purchase survey drone

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 35,000 | - | <u>35,000</u> |

Project Number: 3012502

Project Name: 1042 Engineering Truck 3/4 ton

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: 2025 Replace unit 1042 (2010 Chevy Silverado 2500 Truck)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 40,383 | - | <u>40,383</u> |



Department Detail

Project Number: 3012503

Project Name: 26 Shop Service Truck

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: 2025 Replace Unit 26 (1999 Ford F350)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 53,845 | - | <u>53,845</u> |

Project Number: 3012504

Project Name: 1402 Skid Loader

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: 2025 Replace 1402 Skid Loader Trade in \$35k

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 53,845 | - | <u>53,845</u> |

Project Number: 3012505

Project Name: 1821 Tandem axle Dump Truck

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: 2025 Replace Unit 1821 (2009 Sterling Tandem Dump Truck)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|---------|------|----------------|
| Current Project Cost | - | - | - | 301,529 | - | <u>301,529</u> |



Department Detail

Project Number: 3012601

Project Name: Robotic total station with data collector

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: 2026 replace engineering survey equipment

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 35,000 | <u>35,000</u> |

Project Number: 3012602

Project Name: 1152 Engineering Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2025 Replace Unit 1152 (2011 Chevy Silverado)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 40,289 | <u>40,289</u> |

Project Number: 3012603

Project Name: 1153 Engineering Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2025 Replace Unit 1153 (2011 Chevy Silverado)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 41,393 | <u>41,393</u> |



Department Detail

Project Number: 3012604

Project Name: 104 2004 Durapatch Trailer

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2025 Replacing Durapatch Trailer

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 82,786 | <u>82,786</u> |

Project Number: 3012605

Project Name: 1971 2009 410J JD Backhoe/loader

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2025 Replace 1971 410J Backhoe/Loader

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|---------|----------------|
| Current Project Cost | - | - | - | - | 104,862 | <u>104,862</u> |

Project Number: 3012606

Project Name: 1175 Midsize Tractor

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2025 Replace 1175 (John Deere Midsize Tractor)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|---------|----------------|
| Current Project Cost | - | - | - | - | 182,129 | <u>182,129</u> |



Department Detail

Project Number: 3012607

Project Name: 0006 2006 JD 770D Motorgrader

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2025 Replace 1175 (John Deere Midsize Tractor)

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|---------|----------------|
| Current Project Cost | - | - | - | - | 248,358 | <u>248,358</u> |

Project Number: 3012608

Project Name: 1822 Tandem axle Dump Truck

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2025 Replace Unit 1822 (2009 Sterling Tandem Dump Truck).

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|---------|----------------|
| Current Project Cost | - | - | - | - | 309,068 | <u>309,068</u> |

Information Technology Project Details:

Project Number: 1702201

Project Name: System and Network Security

Central Department: Information Technology

Funding Source: Restricted

Project Description: Increase usage of System Center for more efficient support of systems

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|--------|--------|--------|--------|----------------|
| Current Project Cost | 5,700 | 31,450 | 16,450 | 17,875 | 60,875 | <u>132,350</u> |



Department Detail

Project Number: 1702202

Project Name: Systems Center

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Increase usage of System Center for more efficient support of systems

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|--------|-------|-------|--------|---------------|
| Current Project Cost | 4,560 | 15,200 | 7,600 | 7,600 | 15,200 | <u>50,160</u> |

Project Number: 1702203

Project Name: GIS Enhancements

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Increase staff efficiency creating and maintaining GIS data. Stay current on all software upgrades.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|--------|--------|--------|---------------|
| Current Project Cost | 10,000 | 20,000 | 20,000 | 20,000 | 20,000 | <u>90,000</u> |

Project Number: 1702204

Project Name: Phone Enhancements

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Replace Aging Phone System Components and Parts

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|--------|--------|--------|----------------|
| Current Project Cost | 15,500 | 12,500 | 30,500 | 12,500 | 30,500 | <u>101,500</u> |



Department Detail

Project Number: 1702205

Project Name: SharePoint/Web

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Continued departmental process improvements through SharePoint. SharePoint serves as our intranet and is the main platform sharing documents between departments, projects, etc. Many departments are taking advantage of SharePoint's workflow for those improvements.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|--------|--------|--------|--------|----------------|
| Current Project Cost | 2,000 | 35,000 | 28,000 | 37,800 | 28,000 | <u>130,800</u> |

Project Number: 1702206

Project Name: SAN Enhancements

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: As VDI becomes more successful, we be adding dedicated Storage to VDI. This will provide a consistent experience for the VDI user. The storage we will free up from existing VDI storage will be reallocated. We allocated 8 TB of storage for new functionality and increased demand. If this continues we will need to add 15 - 20 TB of storage per year. We have added software on our system to help us predict future needs.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|---------|--------|--------|----------------|
| Current Project Cost | 41,500 | 59,200 | 101,500 | 78,500 | 76,400 | <u>357,100</u> |

Project Number: 1702207

Project Name: Employee reporting environment - tool (setup and training)

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Continue to assist departments in making better decision by providing data analytics. Adding licenses will allow more departments to use the tools.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|-------|--------|--------|--------|--------|----------------|
| Current Project Cost | 8,000 | 36,000 | 44,000 | 36,000 | 44,000 | <u>168,000</u> |



Department Detail

Project Number: 1702208

Project Name: Network

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Finish replacing core switches with building to building 10 gig. We will be "carving out" 1 gig of the 10 gig connection for Facilities. The other 9 gig will be for data and phones. The facilities network will be run the HVAC, Card Readers system, surveillance camera, etc. Currently these 3 main functions are running on 1 vlan. We are anticipating we will make these 3 separate networks and configure ACLs for enhanced security. Building to Building switches will have an extra fiber port for future redundant paths.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|--------|--------|--------|----------------|
| Current Project Cost | 32,300 | 46,400 | 50,300 | 46,400 | 46,400 | <u>221,800</u> |

Project Number: 1702209

Project Name: Server Additions and Replacements

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Replace or add additional servers as needed

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|--------|--------|--------|----------------|
| Current Project Cost | 59,700 | 60,700 | 63,700 | 59,700 | 58,200 | <u>302,000</u> |

Project Number: 1702211

Project Name: CRM

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Improve customer service by managing the customer across all platforms and departments

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|---------|---------|---------|---------|----------------|
| Current Project Cost | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | <u>500,000</u> |



Department Detail

Project Number: 1702301
Project Name: Enhancements to Document Management
Central Department: Information Technology
Funding Source: Capital Improvement
Project Description: Improve efficiencies by standardizing on one system to support..

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|--------|--------|--------|----------------|
| Current Project Cost | - | 60,000 | 60,000 | 60,000 | 60,000 | <u>240,000</u> |

Landfill Project Details:

Project Number: 5402201
Project Name: Leachate System Demonstration & Mod
Central Department: Facilities
Funding Source: Landfill
Project Description: Better and more efficient leachate treatment

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|---------|---------|---------|---------|----------------|
| Current Project Cost | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | <u>500,000</u> |

Project Number: 5402202
Project Name: Annual Installation of new Recirculation Laterals in cell 4
Central Department: Facilities
Funding Source: Landfill
Project Description: Annual CWC installs recirc lines as landfill takes in more sanitary landfill space increases

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|---------|---------|---------|---------|------------------|
| Current Project Cost | 189,280 | 196,851 | 204,725 | 212,914 | 221,431 | <u>1,025,201</u> |



Department Detail

Project Number: 5402203

Project Name: EAW/Comment Response

Central Department: Facilities

Funding Source: Landfill

Project Description: EAW Cell 6/7 Expansion

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|------|------|------|------|----------------|
| Current Project Cost | 297,440 | - | - | - | - | <u>297,440</u> |

Project Number: 5402301

Project Name: Permit Mod for Cell 6-7 Expansion

Central Department: Facilities

Funding Source: Landfill

Project Description: Permit Mod for cell 6-7 expansion

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|------|------|------|----------------|
| Current Project Cost | - | 449,950 | - | - | - | <u>449,950</u> |

Project Number: 5402401

Project Name: Permit Reissuance SW 440

Central Department: Facilities

Funding Source: Landfill

Project Description: Permit Mod for cell 6-7 expansion

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|---------|------|------|----------------|
| Current Project Cost | - | - | 233,980 | - | - | <u>233,980</u> |



Department Detail

Project Number: 5402501

Project Name: Phase III Expansion Hydro

Central Department: Facilities

Funding Source: Landfill

Project Description: Permit requirement for expanding demo landfill

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 60,840 | - | <u>60,840</u> |

Project Number: 5402502

Project Name: Cell 6 Plans and Specs - MMSW Landfill

Central Department: Facilities

Funding Source: Landfill

Project Description: Closure of Cell 3/4 Construction

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|---------|------|----------------|
| Current Project Cost | - | - | - | 257,370 | - | <u>257,370</u> |

Project Number: 5402601

Project Name: Cell 6 Construction Oversight - MMSW Landfill

Central Department: Facilities

Funding Source: Landfill

Project Description: Oversight of Cell 6 Construction

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|---------|----------------|
| Current Project Cost | - | - | - | - | 310,250 | <u>310,250</u> |



Department Detail

Project Number: 5402602

Project Name: Cell 6 Construction

Central Department: Facilities

Funding Source: Landfill

Project Description: Cell 6 Construction

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|-----------|------------------|
| Current Project Cost | - | - | - | - | 1,995,320 | <u>1,995,320</u> |

Public Land Management Project Details:

Project Number: 5802401

Project Name: Truck

Central Department: Fleet

Funding Source: Public Land Management

Project Description: To replace unit #7913

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 45,000 | - | - | <u>45,000</u> |

Project Number: 5802501

Project Name: Trailer

Central Department: Fleet

Funding Source: Public Land Management

Project Description: To replace unit #973

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|-------|------|--------------|
| Current Project Cost | - | - | - | 5,943 | - | <u>5,943</u> |



Department Detail

Project Number: 5802502

Project Name: Snowmobile

Central Department: Fleet

Funding Source: Public Land Management

Project Description: To replace unit #967

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 10,000 | - | <u>10,000</u> |

Project Number: 5802503

Project Name: Truck

Central Department: Fleet

Funding Source: Public Land Management

Project Description: To replace unit #7121

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 40,000 | - | <u>40,000</u> |

Project Number: 5802601

Project Name: Trailer

Central Department: Fleet

Funding Source: Public Land Management

Project Description: To Replace unit #988

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|-------|--------------|
| Current Project Cost | - | - | - | - | 6,092 | <u>6,092</u> |



Department Detail

Project Number: 5802602

Project Name: ATV

Central Department: Fleet

Funding Source: Public Land Management

Project Description: To Replace unit #5661

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 10,000 | <u>10,000</u> |

Project Number: 5802603

Project Name: ATV

Central Department: Fleet

Funding Source: Public Land Management

Project Description: To Replace unit #5662

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 10,000 | <u>10,000</u> |

Project Number: 5802604

Project Name: Snowmobile

Central Department: Fleet

Funding Source: Public Land Management

Project Description: To Replace unit #7764

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 10,000 | <u>10,000</u> |



Department Detail

Project Number: 5802605

Project Name: Truck

Central Department: Fleet

Funding Source: Public Land Management

Project Description: To Replace unit #7222

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 40,000 | <u>40,000</u> |

Sheriff Project Details:

Project Number: 2402201

Project Name: Sheriff's Office Painting & Repair

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Maintain the Sheriff's Office to keep the building up to County Standards.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|--------|--------|--------|---------------|
| Current Project Cost | 15,375 | 16,144 | 16,951 | 17,798 | 18,688 | <u>84,956</u> |

Project Number: 2402202

Project Name: 6502 Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 35,000 | - | - | - | - | <u>35,000</u> |



Department Detail

Project Number: 2402203

Project Name: 6608 Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 35,000 | - | - | - | - | <u>35,000</u> |

Project Number: 2402204

Project Name: 6723 Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 35,000 | - | - | - | - | <u>35,000</u> |

Project Number: 2402205

Project Name: 6755 Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 35,000 | - | - | - | - | <u>35,000</u> |



Department Detail

Project Number: 2402206

Project Name: 6221 Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 35,000 | - | - | - | - | <u>35,000</u> |

Project Number: 2402207

Project Name: Microwave Path to Crosby

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Change link to Crosby from fiberoptic to microwaves

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 35,000 | - | - | - | - | <u>35,000</u> |

Project Number: 2402208

Project Name: Asphalt for the cold storage building at Highway

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: To asphalt the entrance to the cold storage facility at Highway

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 40,000 | - | - | - | - | <u>40,000</u> |



Department Detail

Project Number: 2402209

Project Name: 6223 LADID Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description:

On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Boat & Water Vehicle.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 40,000 | - | - | - | - | <u>40,000</u> |

Project Number: 2402210

Project Name: 6448 Investigator Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description:

On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Investigator Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 40,000 | - | - | - | - | <u>40,000</u> |

Project Number: 2402211

Project Name: Rifle Range Improvements

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Building and site improvements at the rifle range.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 52,000 | - | - | - | - | <u>52,000</u> |



Department Detail

Project Number: 2402212
Project Name: Microwave Radio Replacement
Central Department: Information Technology
Funding Source: Capital Improvement
Project Description: Replacement of Microwave Links

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 65,000 | - | - | - | - | <u>65,000</u> |

Project Number: 2402213
Project Name: EOC Video Wall
Central Department: Information Technology
Funding Source: Capital Improvement
Project Description: Video Wall in the EOC Training Room

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 75,000 | - | - | - | - | <u>75,000</u> |

Project Number: 2402214
Project Name: Emergency Equipment Replacement
Central Department: Fleet
Funding Source: Capital Improvement
Project Description: On-going replacement rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of the equipment necessary for all new squads and goes hand-in-hand with Emergency Vehicle Replacement.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|-----------|---------|---------|--------|------------------|
| Current Project Cost | 160,000 | 1,216,000 | 113,100 | 142,850 | 99,750 | <u>1,731,700</u> |



Department Detail

Project Number: 2502201

Project Name: Jail pod painting & repair

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Annual amount for painting of Jail pods.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|--------|--------|--------|--------|----------------|
| Current Project Cost | 31,519 | 32,307 | 33,114 | 33,943 | 34,791 | <u>165,674</u> |

Project Number: 2502202

Project Name: Jail Body Scanners

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Full body scanner that detects contraband on or in the body itself.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|------|------|------|------|----------------|
| Current Project Cost | 200,000 | - | - | - | - | <u>200,000</u> |

Project Number: 2402301

Project Name: 6081 Boat & Water - Boat

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 20,000 | - | - | - | <u>20,000</u> |



Department Detail

Project Number: 2402302
Project Name: Asset Management Scanner
Central Department: Information Technology
Funding Source: Capital Improvement
Project Description: Asset Inventory Scanner for Sheriff's Office/County Campus asset management.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 66,500 | - | - | - | <u>66,500</u> |

Project Number: 2402303
Project Name: 892 Tac Team Vehicle
Central Department: Fleet
Funding Source: Capital Improvement
Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 47,278 | - | - | - | <u>47,278</u> |

Project Number: 2402304
Project Name: 6352 Administration Vehicle
Central Department: Fleet
Funding Source: Capital Improvement
Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 45,229 | - | - | - | <u>45,229</u> |



Department Detail

Project Number: 2402305

Project Name: 6981 Boat & Water - Boat

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 73,544 | - | - | - | <u>73,544</u> |

Project Number: 2402306

Project Name: System Redundancy

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Provide for continuity of operations for public safety in the event current servers become inoperable

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|---------|------|------|------------------|
| Current Project Cost | - | 500,000 | 500,000 | - | - | <u>1,000,000</u> |

Project Number: 2402307

Project Name: 6726 Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 38,768 | - | - | - | <u>38,768</u> |



Department Detail

Project Number: 2402308

Project Name: 6725 Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 38,768 | - | - | - | <u>38,768</u> |

Project Number: 2402310

Project Name: 6282 Boat & Water - PWC

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 11,557 | - | - | - | <u>11,557</u> |

Project Number: 2402311

Project Name: Law Enforcement Software conversion

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Replacement of existing software system used by all Law Enforcement in Crow Wing County.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|---------|------|------|------|----------------|
| Current Project Cost | - | 750,000 | - | - | - | <u>750,000</u> |



Department Detail

Project Number: 2402312

Project Name: IP Base Network

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Upgrade to IP Based Network

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 60,000 | - | - | - | <u>60,000</u> |

Project Number: 2402313

Project Name: 6447 Investigation Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|--------|------|------|------|---------------|
| Current Project Cost | - | 46,360 | - | - | - | <u>46,360</u> |

Project Number: 2402401

Project Name: 6366 ATV

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 15,076 | - | - | <u>15,076</u> |



Department Detail

Project Number: 2402402

Project Name: 6367 Snowmobile

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 15,076 | - | - | <u>15,076</u> |

Project Number: 2402403

Project Name: 6368 Snowmobile

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 15,076 | - | - | <u>15,076</u> |

Project Number: 2402404

Project Name: 6365 Boat & Water - Trailer

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 16,153 | - | - | <u>16,153</u> |



Department Detail

Project Number: 2402405

Project Name: 6685 Boat & Water - Boat

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 39,845 | - | - | <u>39,845</u> |

Project Number: 2402406

Project Name: 6536 Administration Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 45,229 | - | - | <u>45,229</u> |

Project Number: 2402407

Project Name: 6524 Investigation Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 45,229 | - | - | <u>45,229</u> |



Department Detail

Project Number: 2402408

Project Name: 6449 Investigation Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 46,360 | - | - | <u>46,360</u> |

Project Number: 2402409

Project Name: Drone Replacement

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Replacement of four drones currently in service.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 87,500 | - | - | <u>87,500</u> |

Project Number: 2502401

Project Name: Jail Appliance Replacement

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Three year rotation for appliance replacement.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|--------|------|------|---------------|
| Current Project Cost | - | - | 87,500 | - | - | <u>87,500</u> |



Department Detail

Project Number: 2402501

Project Name: 6611 Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 40,731 | - | <u>40,731</u> |

Project Number: 2402502

Project Name: 6483 Boat & Water - Boat

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 40,841 | - | <u>40,841</u> |

Project Number: 2402503

Project Name: 6788 Boat & Water vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 44,153 | - | <u>44,153</u> |



Department Detail

Project Number: 2402504

Project Name: 6346 Investigation Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 47,519 | - | <u>47,519</u> |

Project Number: 2402505

Project Name: Rifle Range Climate Protection

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Install roofing structure of existing rifle range.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 85,000 | - | <u>85,000</u> |

Project Number: 2402507

Project Name: VGUI/VMS/SMC Station Replacements - Jail

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Replace all VGUI/VMS/SMC stations. This includes all items associated with these workstations such as computers, monitor, speakers, etc...

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|--------|------|---------------|
| Current Project Cost | - | - | - | 75,000 | - | <u>75,000</u> |



Department Detail

Project Number: 2502501

Project Name: Jail Pods

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Build two additional pods.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------------|------------|-------------------|
| Current Project Cost | - | - | - | 12,500,000 | 12,500,000 | <u>25,000,000</u> |

Project Number: 2402601

Project Name: 6687 Boat & Water - PWC

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 12,445 | <u>12,445</u> |

Project Number: 2402602

Project Name: Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 41,479 | <u>41,479</u> |



Department Detail

Project Number: 2402603

Project Name: Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County Sheriff's Office. This project represents the purchase of a replacement for 1 Patrol Squad.

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 41,479 | <u>41,479</u> |

Project Number: 2402604

Project Name: Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: On-going replacement/rotation of all emergency response vehicles for the Crow Wing County

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 41,479 | <u>41,479</u> |

Solid Waste (Non-Landfill) Project Details:

Project Number: 5202201

Project Name: Forklift Replacement

Central Department: Fleet

Funding Source: Solid Waste (Non-Landfill)

Project Description: Replace Unit# 5641

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|--------|------|------|------|------|---------------|
| Current Project Cost | 50,000 | - | - | - | - | <u>50,000</u> |



Department Detail

Project Number: 5202202
Project Name: Solid Waste Management Plan
Central Department: Information Technology
Funding Source: Solid Waste (Non-Landfill)
Project Description: Update Solid Waste Management Plan

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|------|------|------|------|----------------|
| Current Project Cost | 104,000 | - | - | - | - | <u>104,000</u> |

Project Number: 5202203
Project Name: HHW and Electronics building
Central Department: Facilities
Funding Source: Solid Waste (Non-Landfill)
Project Description: New building to house HHW and Electronics in one place close to recycling and mattresses

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|---------|------|------|------|------|----------------|
| Current Project Cost | 104,000 | - | - | - | - | <u>104,000</u> |

Project Number: 5202601
Project Name: Phase II Plans and Specs
Central Department: Facilities
Funding Source: Solid Waste (Non-Landfill)
Project Description: Plans and Spec Phase II Closure

| | 2022 | 2023 | 2024 | 2025 | 2026 | Total |
|----------------------|------|------|------|------|--------|---------------|
| Current Project Cost | - | - | - | - | 91,250 | <u>91,250</u> |



2021-2025

Highway Improvement Plan

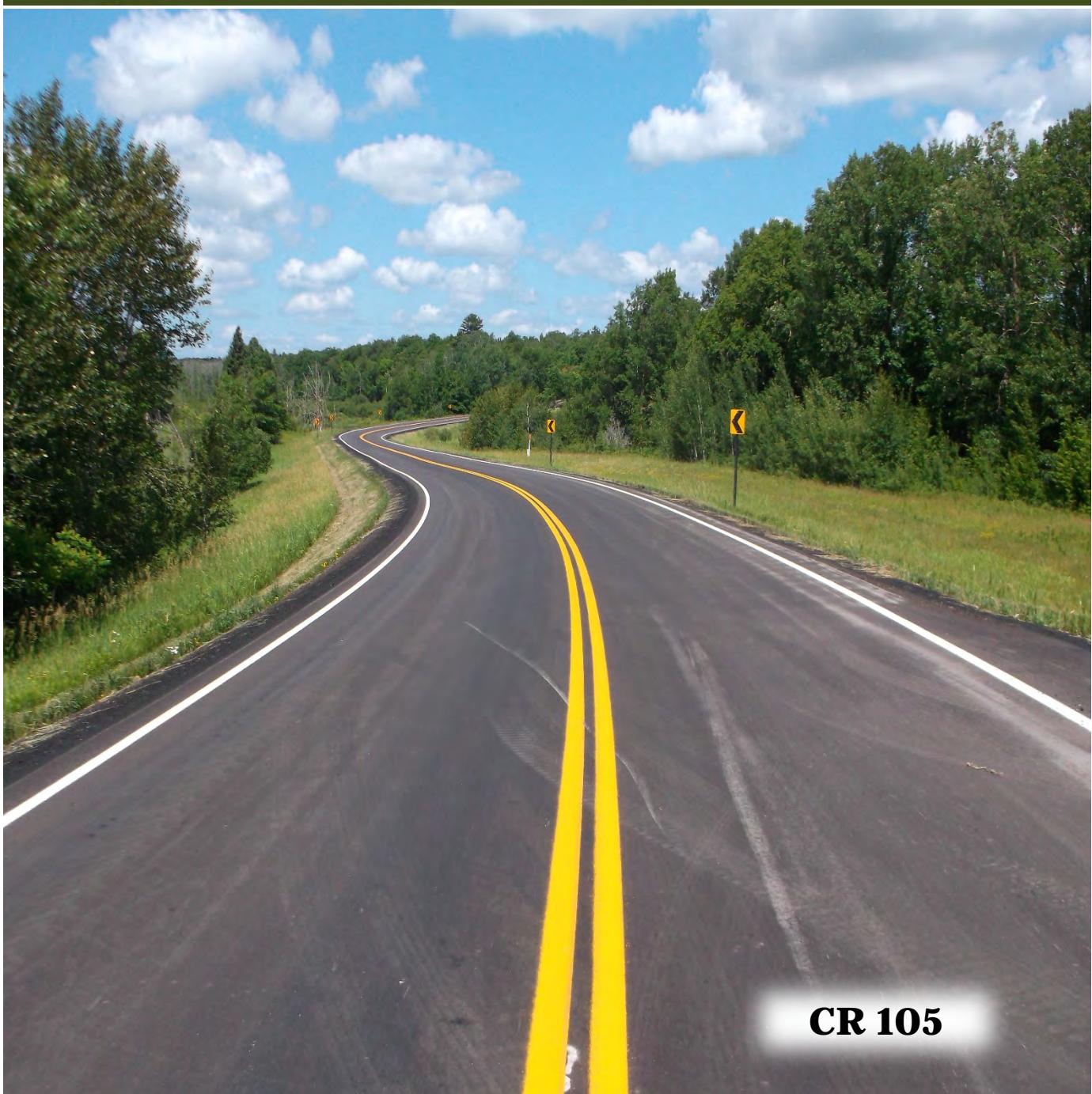


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Purpose of Highway Improvement Plan (HIP)



Purpose

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

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

Responsibilities and Roadway Descriptions



Responsibilities

The Crow Wing County Highway Department is responsible for the maintenance and administration of over 600 miles of county roads, secondary roads and 85 bridges. This includes activities such as engineering design, construction management, signing, and routine maintenance of all kinds (snowplowing, patching potholes, crack sealing, mowing roadsides, cleaning culverts, etc).

Roadway Descriptions

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

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

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

Primary Funding Sources



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

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

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

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

Local Option Sales Tax – In December 2015, the Crow Wing County Board adopted resolution 2015-68 that authorized the initial implementation of a $\frac{1}{2}$ percent county-wide sales tax with a sunset date of December 31, 2025. On April 13, 2021, the Crow Wing County Board held a public hearing and adopted resolution 2021-22 that expanded the list of eligible projects and extended the sunset of the county-wide sales tax to December 31, 2040. State statute 297A.993 stipulates revenue generated from this tax is to be dedicated to fund specific transportation related projects and that the tax must terminate at the sunset date or when all the identified projects are funded; whichever occurs first. Please refer to pages 43 and 44 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.

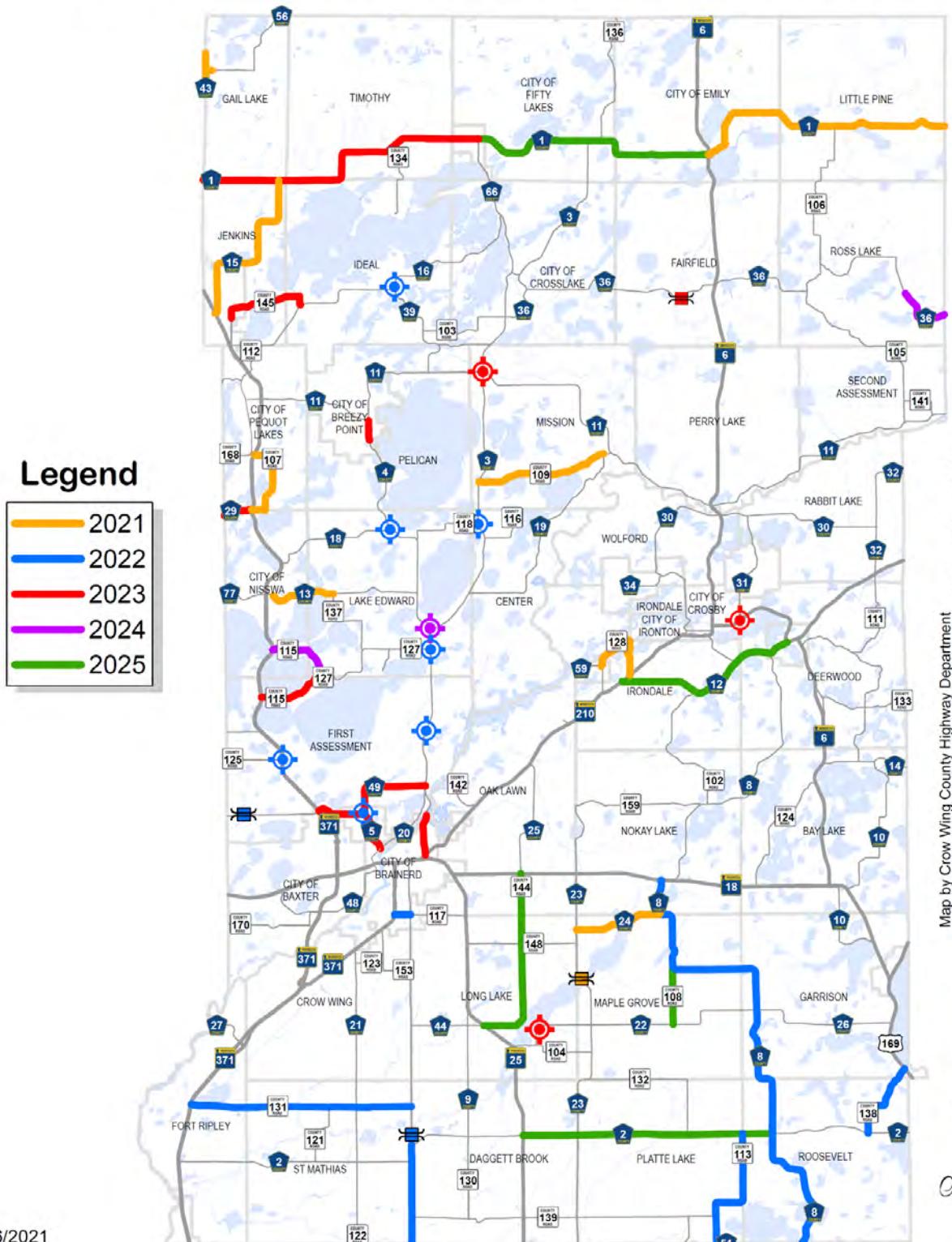
Bridge Bonding – Funding allocated by State legislative action to complete specific bridge construction projects on any County, Township or Municipal roadway within the County. Bridge bonding is normally only allocated after a complete set of bridge design plans has been developed.

2021-2025 Highway Improvement Plan Summary



- **\$65.5M** Total Investment
- **\$7.0M** Federal Transportation Bill
- **\$23.6M** County State Aid
- **\$3.0M** CWC Road & Bridge Levy
- **\$2.2M** First Assessment District Road & Bridge Levy
- **\$27.4M** Local Sales Tax
- **\$375K** State Bridge Funding
- **\$1.9M** Local Cost Sharing/Partnering
- **147** Miles of Roadway Surface Improvements
 - 93 Miles County State Aid Highway (One- and Two-Digit Roads)
 - 45 Miles County Roads (3 Digit Roads)
 - 9 Miles First Assessment District Roads
 - 65 Miles Funded by Sales Tax
- **4** Roundabouts
- **2** Bridge Replacements
- **1** Bridge Deck Improvement

CROW WING COUNTY 2021 - 2025 HIGHWAY IMPROVEMENT PLAN



2/26/2021

CROW WING COUNTY 2015-2020 COMPLETED PROJECTS

Legend

Road Projects

- 2015
- 2016
- 2017
- 2018
- 2019
- 2020

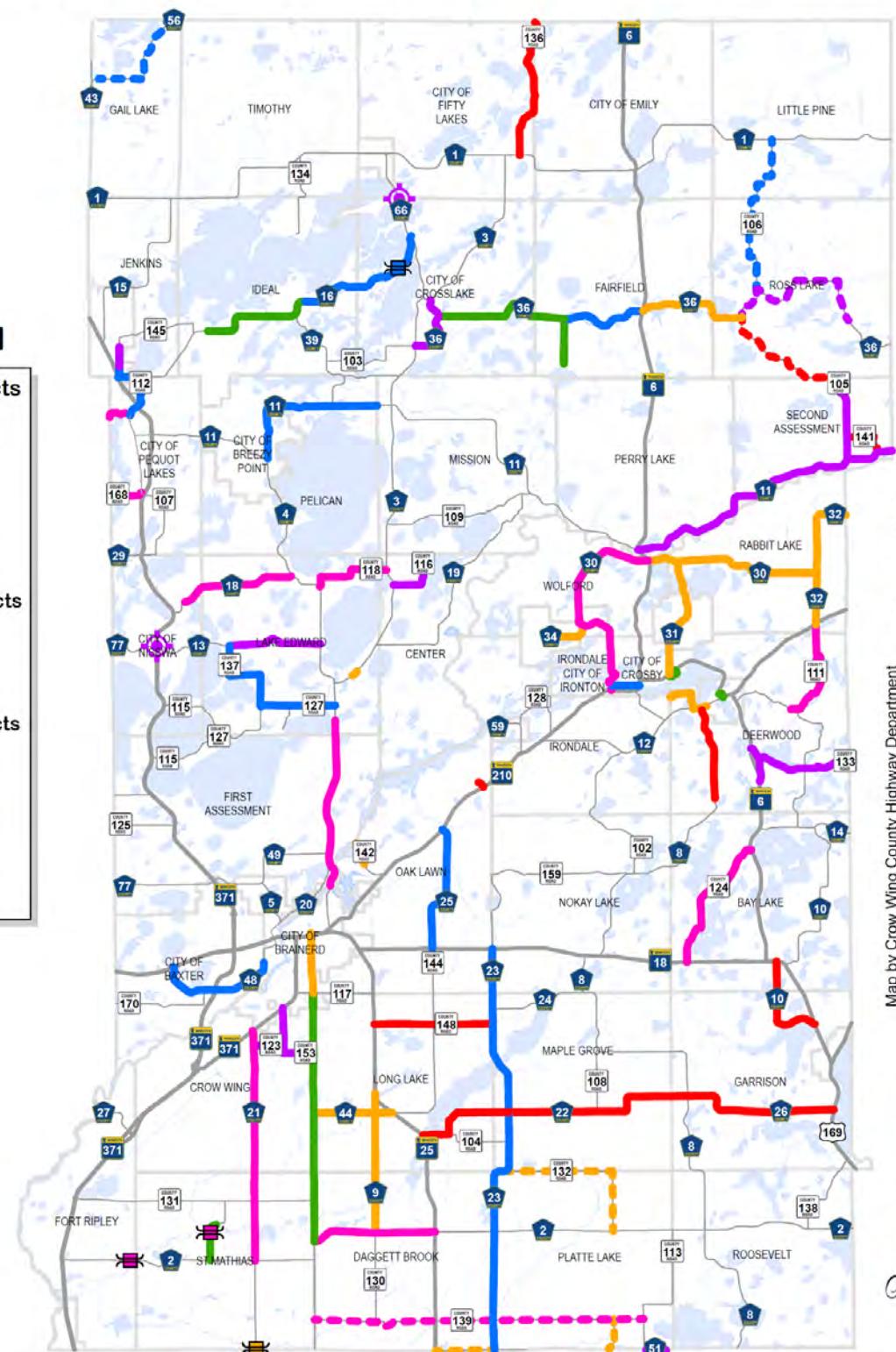
Bridge Projects

2016
2017
2018

Gravel Projects

Legend:

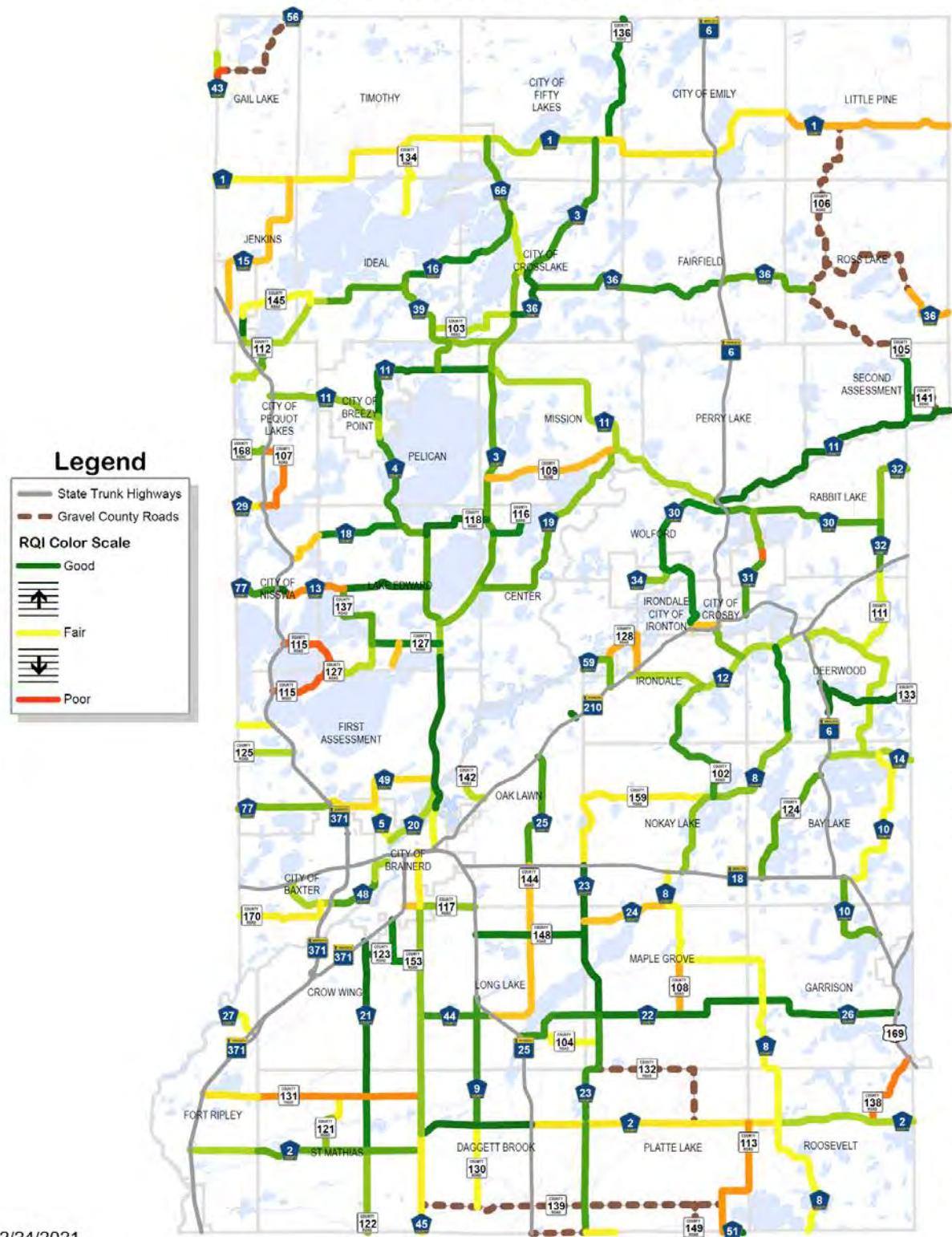
- 2015 (green)
- 2016 (orange)
- 2017 (blue)
- 2018 (pink)
- 2019 (red)
- 2020 (purple)



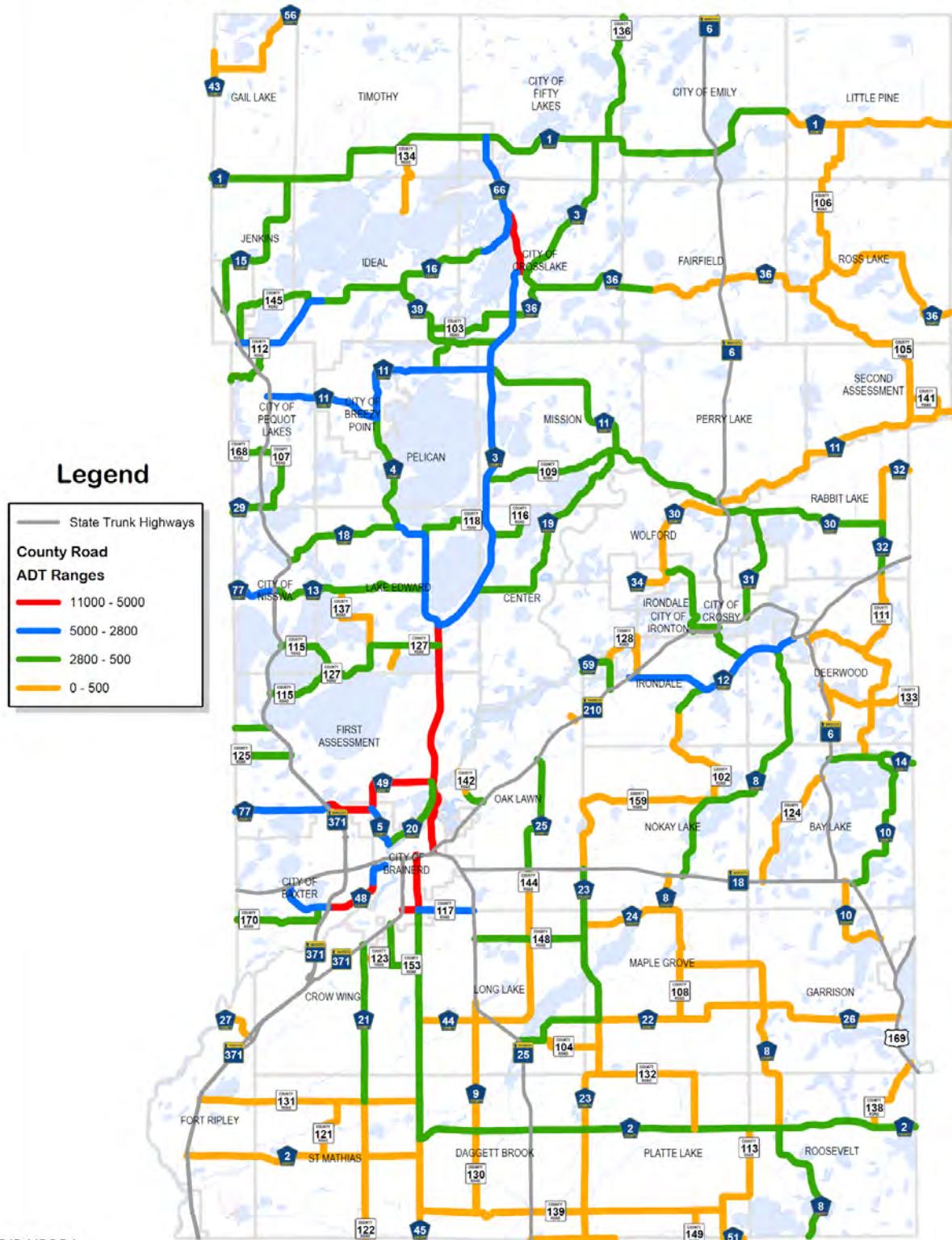
Map by Crow Wing County Highway Department
For Questions or Information Contact County Hwy. Dept. at 218-824-1110.
For Information on State Highways Contact MnDOT at 218-828-5700.

2/24/2021

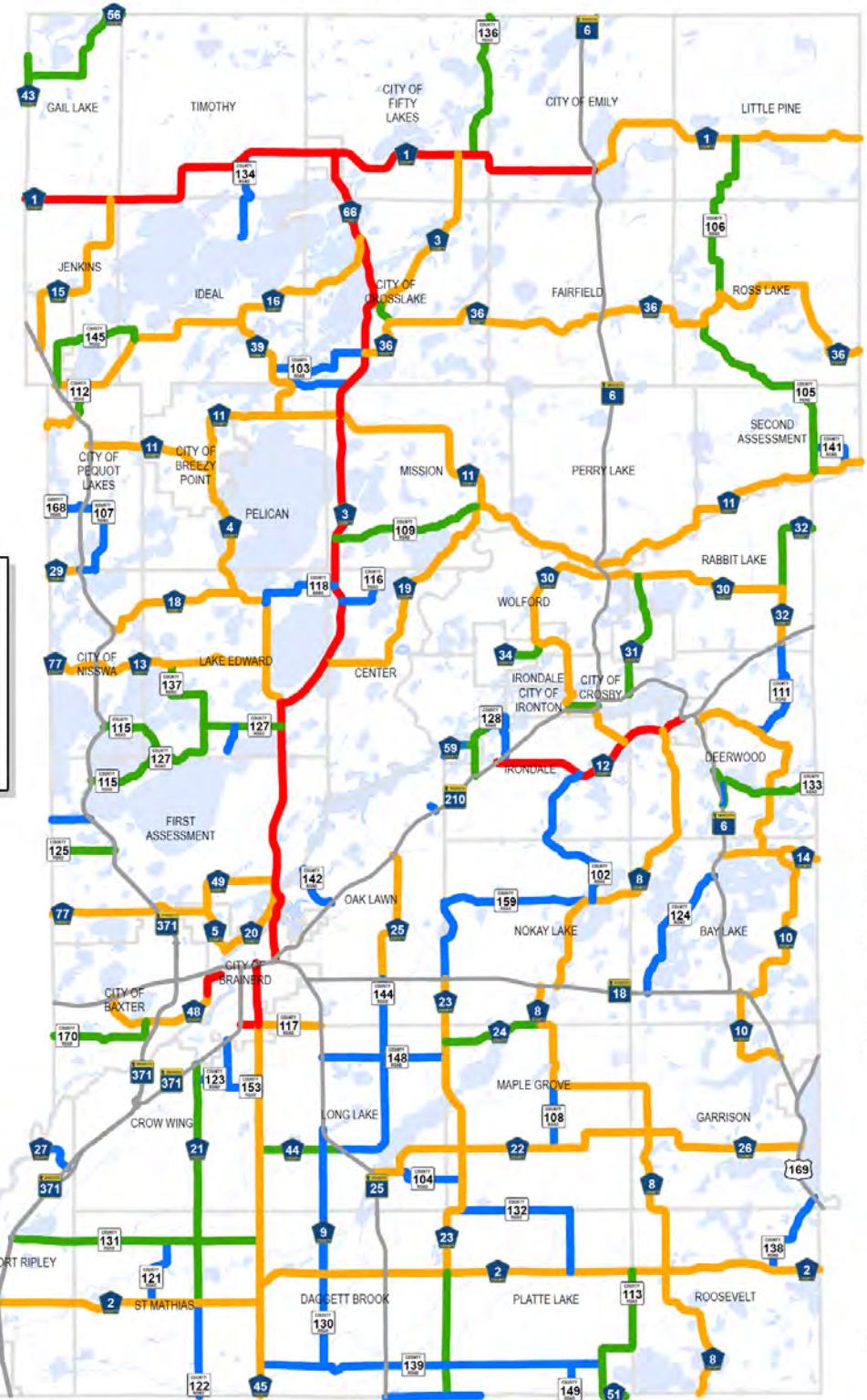
CROW WING COUNTY RIDE QUALITY INDEX



CROW WING COUNTY AVERAGE DAILY TRAFFIC RANGES



CROW WING COUNTY FUNCTIONAL CLASS



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.

2/24/2021

SUMMARY OF CHANGES SINCE LAST HIP

PROPOSED 2021 PROGRAM

2021 SPOT IMPROVEMENTS

| | | | |
|----------|-------------|--------------------------|--|
| Co. Wide | 018-070-018 | Centerline Rumble Strips | Project was fast-tracked and completed in 2020 |
|----------|-------------|--------------------------|--|

2021 ENGINEERING

| | | | |
|---------|-----------|--|---|
| CSAH 31 | 18-031-05 | CSAH 31 - TH 210 Intersection Improvements | Added engineering costs for newly added project funded by TED grant |
|---------|-----------|--|---|

PROPOSED 2022 PROGRAM

2022 SPOT IMPROVEMENTS

| | | | |
|----------|-------------|--|---|
| Co. Wide | 018-070-019 | Left turn lanes at various intersections | Added a fifth intersection to the project receiving federal funds |
| Co. Wide | 018-070-000 | Centerline Rumble Strips | Project received federal funds for 2024 - will be constructed in 2022 |

2022 RIGHT OF WAY

| | | | |
|---------|-----------|--|---|
| CSAH 31 | 18-031-05 | R/W purchase for CSAH 31 - TH 210 Intersection | Added to program due to TED grant award |
|---------|-----------|--|---|

PROPOSED 2023 PROGRAM

2023 RECONSTRUCTION

| | | | |
|-----|-----|--|---|
| TBD | TBD | Reconstruction of a CR 170 from Cass CSAH 36 to Mountain Ash Drive | Added as a placeholder should LRIP grant funds be awarded |
|-----|-----|--|---|

2023 SPOT IMPROVEMENTS

| | | | |
|---------|-----------|--|--|
| CSAH 31 | 18-031-05 | CSAH 31 - TH 210 Intersection Improvements | Added to program for construction in 2023 due to TED grant award |
|---------|-----------|--|--|

PROPOSED 2024 PROGRAM

2024 RESURFACING

| | | | |
|---------|-------------|---------------------------------|---|
| CSAH 12 | 018-612-000 | Resurfacing from TH 210 to TH 6 | Moved to 2025 due to reduction in state aid allotment |
|---------|-------------|---------------------------------|---|

2024 OTHER PROJECTS

| | | | |
|--------|-----------|---|--|
| CR 115 | 18-115-01 | Landscaping project from TH 371 south to CR 127 | Created separate landscaping project after road construction is complete |
|--------|-----------|---|--|

CROW WING COUNTY 2021 HIGHWAY IMPROVEMENT PLAN

Legend

Reconstruction

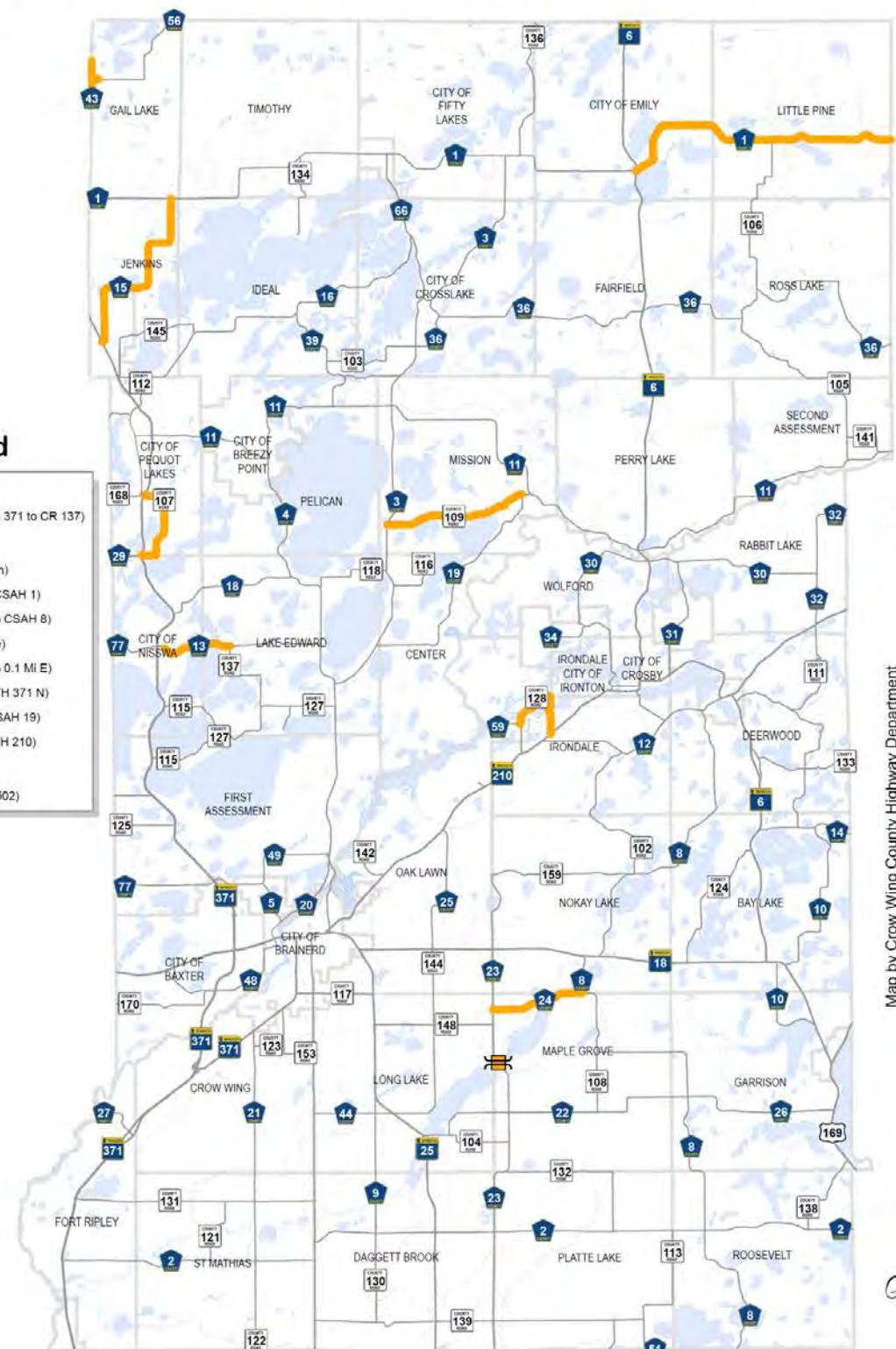
- CSAH 13 (0.3 Mi E TH 371 to CR 137)
- CSAH 15 (TH 371 to CSAH 1)
- CSAH 24 (CSAH 23 to CSAH 8)
- CSAH 43 (County Line)
- CSAH 56 (CSAH 43 to 0.1 Mi E)
- CR 107 (TH 371 S to TH 371 N)
- CR 109 (CSAH 3 to CSAH 19)
- CR 128 (CSAH 59 to TH 210)

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)



2/24/2021

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

PROPOSED 2021 PROGRAM

2021 FUNDING COMMITMENTS FOR FUTURE PROJECTS

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

2021 RECONSTRUCTION

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

2021 RESURFACING

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

2021 BRIDGE IMPROVEMENTS

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

2021 SPOT IMPROVEMENTS

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

2021 OTHER PROJECTS

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

2021 ENGINEERING

| | | |
|----------|------------|----------------------------------|
| Co. Wide | Various | ★ Engineering |
| CSAH 31 | 18-031-05 | ★ Consultant Project Development |
| CR 115 | 18-115-000 | ★ Consultant Project Development |

2021 RIGHT OF WAY

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

★ Project Funded With Local Option Sales Tax

CROW WING COUNTY 2022 HIGHWAY IMPROVEMENT PLAN

Legend

Rehabilitation

- 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

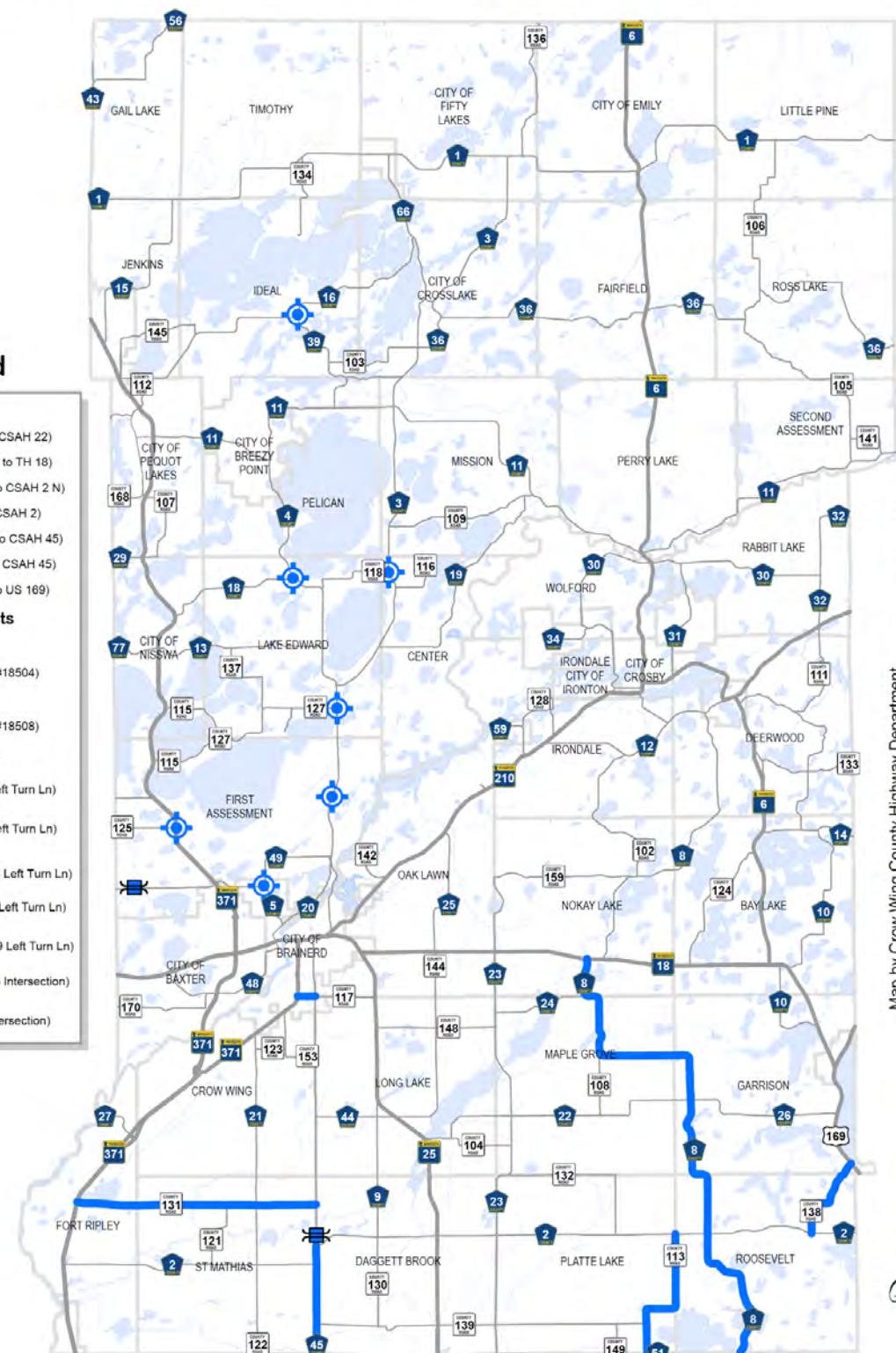
- CSAH 45 (Bridge #18504)

Deck Resurfacing

- CSAH 77 (Bridge #18508)

Spot Improvements

- CSAH 3 (CR 118 Left Turn Ln)
- CSAH 3 (CR 127 Left Turn Ln)
- CSAH 3 (FAD 314 & FAD 414 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)



2/24/2021

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

PROPOSED 2022 PROGRAM

2022 FUNDING COMMITMENTS FOR FUTURE PROJECTS

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

2022 RECONSTRUCTION

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

2022 RESURFACING

| | | |
|---------|-------------|--|
| CSAH 8 | 018-608-012 | ★ Resurfacing from South County line to 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 | 18-077-09 | Bridge #18508 Deck Resurfacing |

2022 SPOT IMPROVEMENTS

| | | |
|---------|-------------|---|
| CR 125 | 018-070-016 | CR 125-TH 371 Reduced Conflict Intersection |
| Various | 018-070-019 | Left Turn Lanes at five intersections |
| Various | 018-070-000 | ★ Centerline Rumble Strips |

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 |
| Co. Wide | Various | ★ Potential Contract Incentives |

2022 ENGINEERING

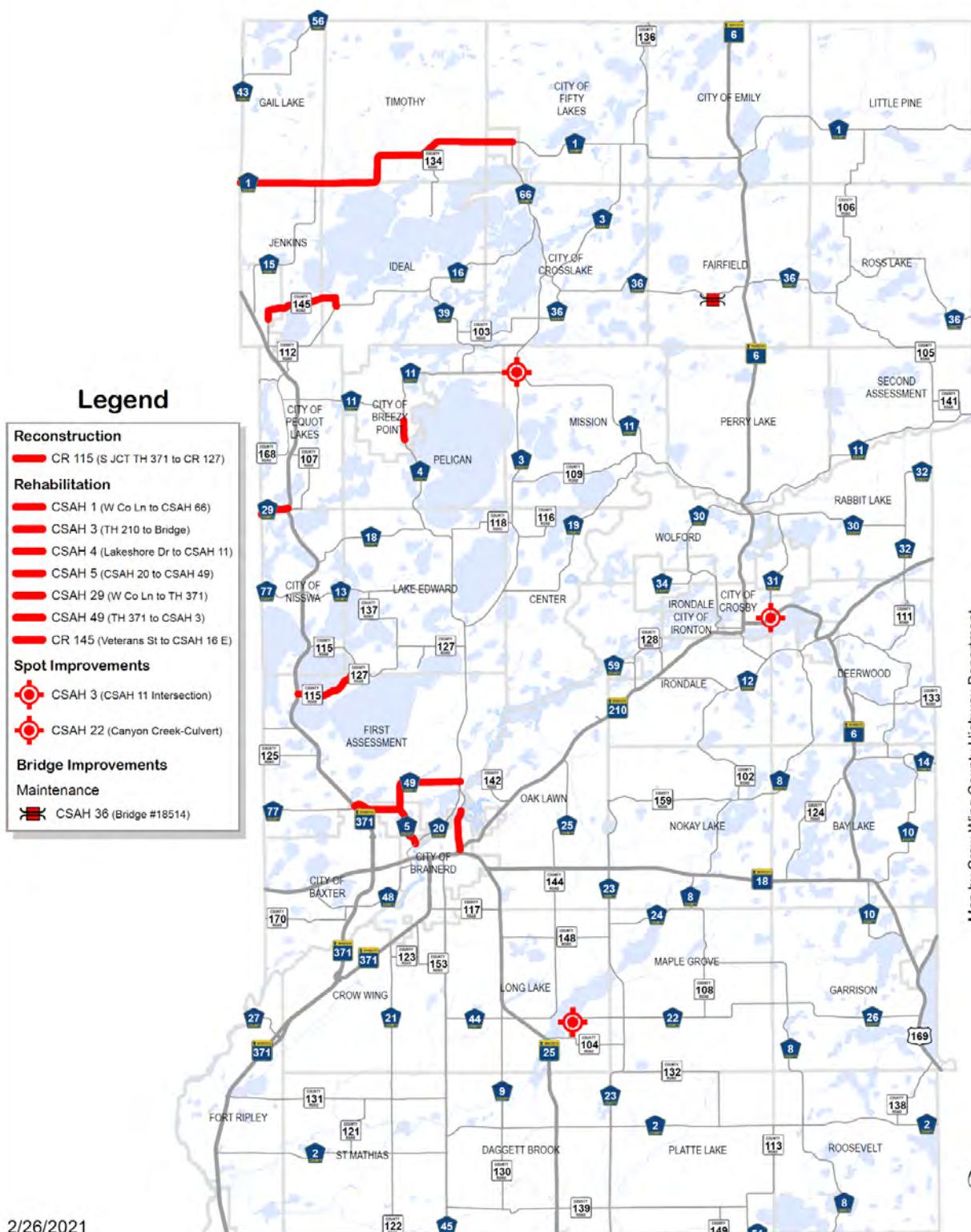
| | | |
|----------|-------------|----------------------------------|
| Co. Wide | Various | ★ Engineering |
| CSAH 31 | 18-031-05 | ★ Consultant Project Development |
| CR 115 | 18-115-000 | ★ Consultant Project Development |
| CR 125 | 018-070-016 | Reimburse Mn/DOT for Engineering |

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 |
| CSAH 31 | 18-631-05 | ★ CSAH 31-TH 210 Intersection Improvements |

★ Project Funded With Local Option Sales Tax

CROW WING COUNTY 2023 HIGHWAY IMPROVEMENT PLAN



PROPOSED 2023 PROGRAM

2023 FUNDING COMMITMENTS FOR FUTURE PROJECTS

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

2023 RECONSTRUCTION

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

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

| | | |
|-----|-----|---|
| TBD | TBD | ★ Cost Share Placeholder - Potential State Grant Project. |
|-----|-----|---|

2023 RESURFACING

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

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

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

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

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

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

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

2023 BRIDGE IMPROVEMENTS

| | | |
|---------|-----------|---------------------------------------|
| CSAH 36 | 18-036-00 | Bridge #18514 Bridge Seat Maintenance |
|---------|-----------|---------------------------------------|

2023 SPOT IMPROVEMENTS

| | | |
|---------|-----------|--|
| CSAH 22 | 18-022-05 | ★ Culvert Replacements at Canyon Creek |
|---------|-----------|--|

| | | |
|---------|-----------|--|
| CSAH 31 | 18-631-05 | ★ CSAH 31-TH 210 Intersection Improvements |
|---------|-----------|--|

2023 OTHER PROJECTS

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

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

| | | |
|----------|---------|---------------------------------|
| Co. Wide | Various | ★ Potential Contract Incentives |
|----------|---------|---------------------------------|

2023 ENGINEERING

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

| | | |
|---------|-----------|--|
| CSAH 31 | 18-631-05 | CSAH 31-TH 210 Intersection Improvements |
|---------|-----------|--|

2023 RIGHT OF WAY

None

★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY 2024 HIGHWAY IMPROVEMENT PLAN

Legend

Reconstruction

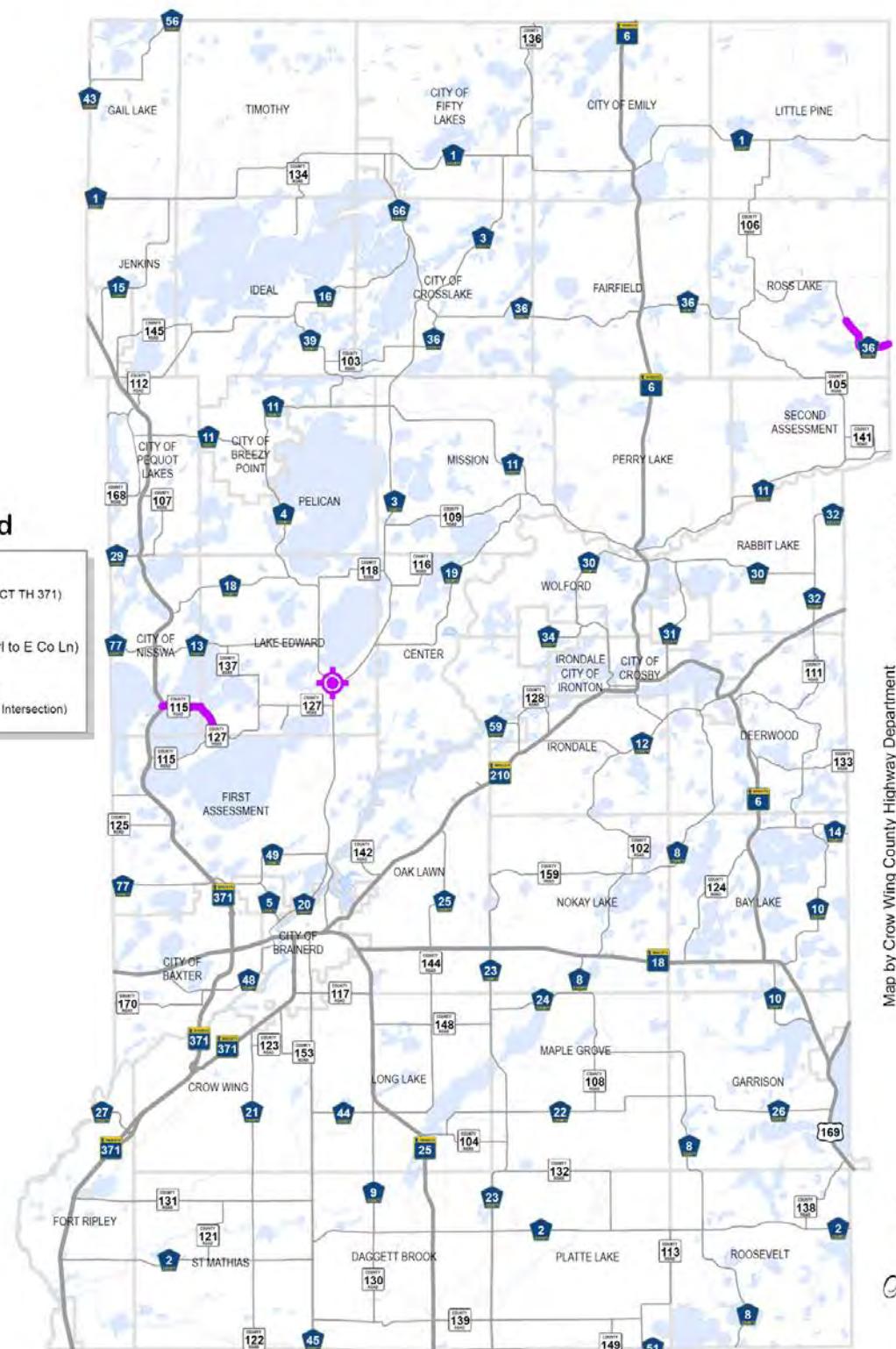
 CR 115 (CR 127 to N JCT TH 371)

Rehabilitation

 CSAH 36 (Cuyuna Trl to E Co Ln)

Spot Improvement

 CSAH 3 (CSAH 4 Intersection)



2/24/2021

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

PROPOSED 2024 PROGRAM

2024 FUNDING COMMITMENTS FOR FUTURE PROJECTS

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

2024 RECONSTRUCTION

| | | |
|--------|-------------|------------------------------------|
| CSAH 3 | 018-603-026 | Intersection Improvement at CSAH 4 |
|--------|-------------|------------------------------------|

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

2024 RESURFACING

| | | |
|---------|-------------|---|
| CSAH 36 | 018-636-020 | Resurfacing from Cuyuna Trail to East County Line |
|---------|-------------|---|

2024 BRIDGE IMPROVEMENTS

None

2024 SPOT IMPROVEMENTS

None

2024 OTHER PROJECTS

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

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

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

| | | |
|--------|-----|--|
| CR 115 | TBD | ★ Landscaping Plan - TH 371 S. to CR 127 |
|--------|-----|--|

| | | |
|----------|---------|---------------------------------|
| Co. Wide | Various | ★ Potential Contract Incentives |
|----------|---------|---------------------------------|

2024 ENGINEERING

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

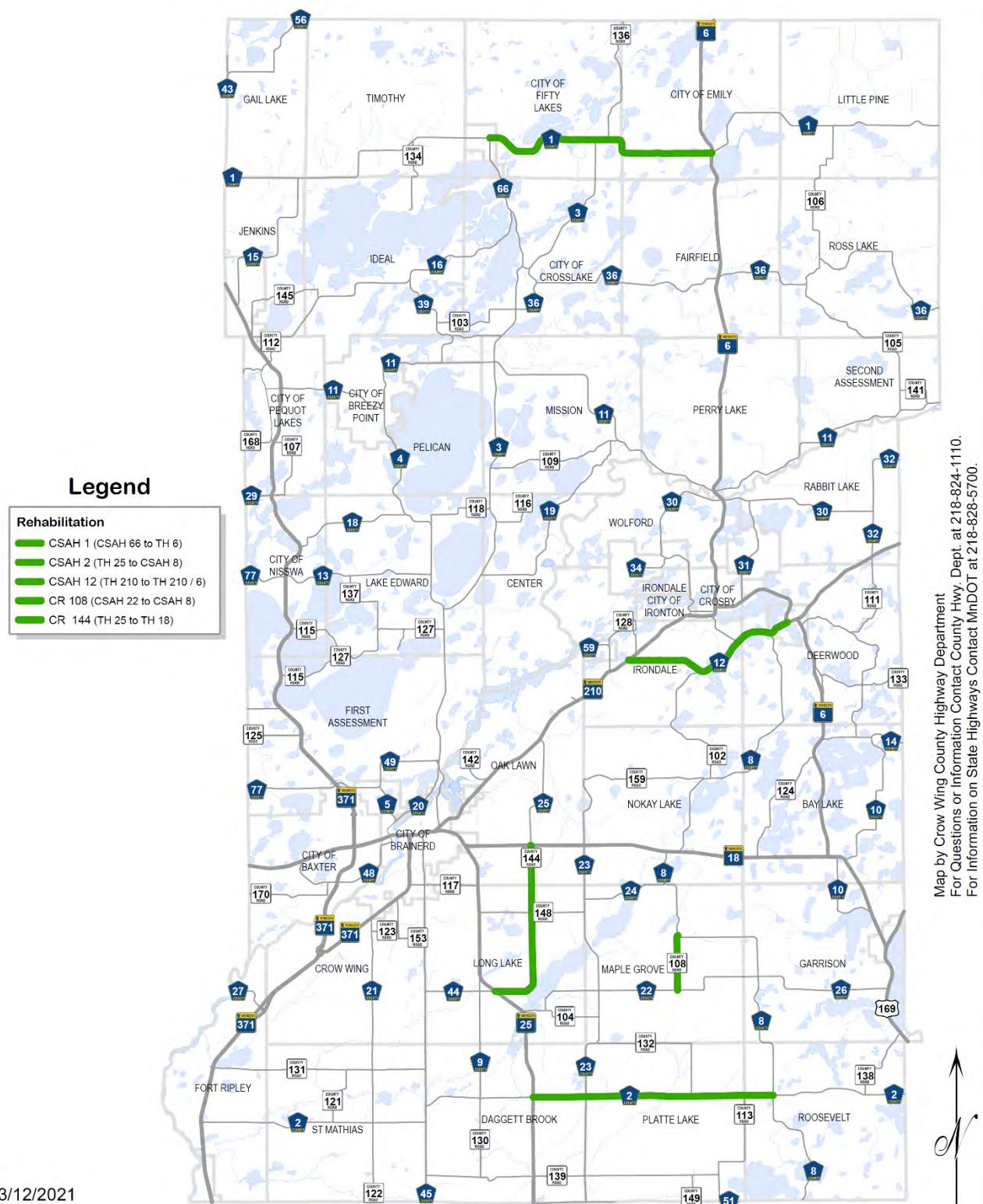
| | | |
|--------|------------|-------------------------------------|
| CR 115 | 18-115-000 | ★ Construction Engineering (Ojibwa) |
|--------|------------|-------------------------------------|

2024 RIGHT OF WAY

None

★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY 2025 HIGHWAY IMPROVEMENT PLAN



3/12/2021

Adopted 4/13/21

2021-2025 HIP

22

PROPOSED 2025 PROGRAM

2025 FUNDING COMMITMENTS FOR FUTURE PROJECTS

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

2025 RECONSTRUCTION

None

2025 RESURFACING

| | | |
|---------|-------------|--------------------------------------|
| CSAH 1 | 018-601-000 | Resurfacing from CSAH 66 to TH 6 |
| CSAH 2 | 018-602-000 | Resurfacing from TH 25 to CSAH 8 |
| CSAH 12 | 018-612-008 | Resurfacing from TH 210 to TH 6 |
| CR 108 | 18-108-000 | ★ Resurfacing from CSAH 22 to CSAH 8 |
| CR 144 | 18-144-000 | ★ Resurfacing from TH 25 to TH 18 |

2025 BRIDGE IMPROVEMENTS

None

2025 SPOT IMPROVEMENTS

| | | |
|-----|-----|--|
| TBD | TBD | ★ Cost Share Placeholder - Potential State Grant Project |
|-----|-----|--|

2025 OTHER PROJECTS

| | | |
|----------|------------|--|
| Co. Wide | 18-200-000 | ★ Annual Pavement Marking Project |
| Co. Wide | 18-200-000 | ★ Preventative Maintenance Surface Treatments |
| TBD | TBD | ★ Cost Share Placeholder - Potential State Grant Project |
| CR 115 | TBD | ★ Landscaping Plan - CR 127 to TH 371 N. |
| Various | TBD | ★ TH 210 (Washington St.) Cost Share |
| Co. Wide | Various | ★ Potential Contract Incentives |

2025 ENGINEERING

| | | |
|----------|------------|-------------------------------------|
| Co. Wide | Various | ★ Engineering |
| CR 115 | 18-115-000 | ★ Construction Engineering (Ojibwa) |

2025 RIGHT OF WAY

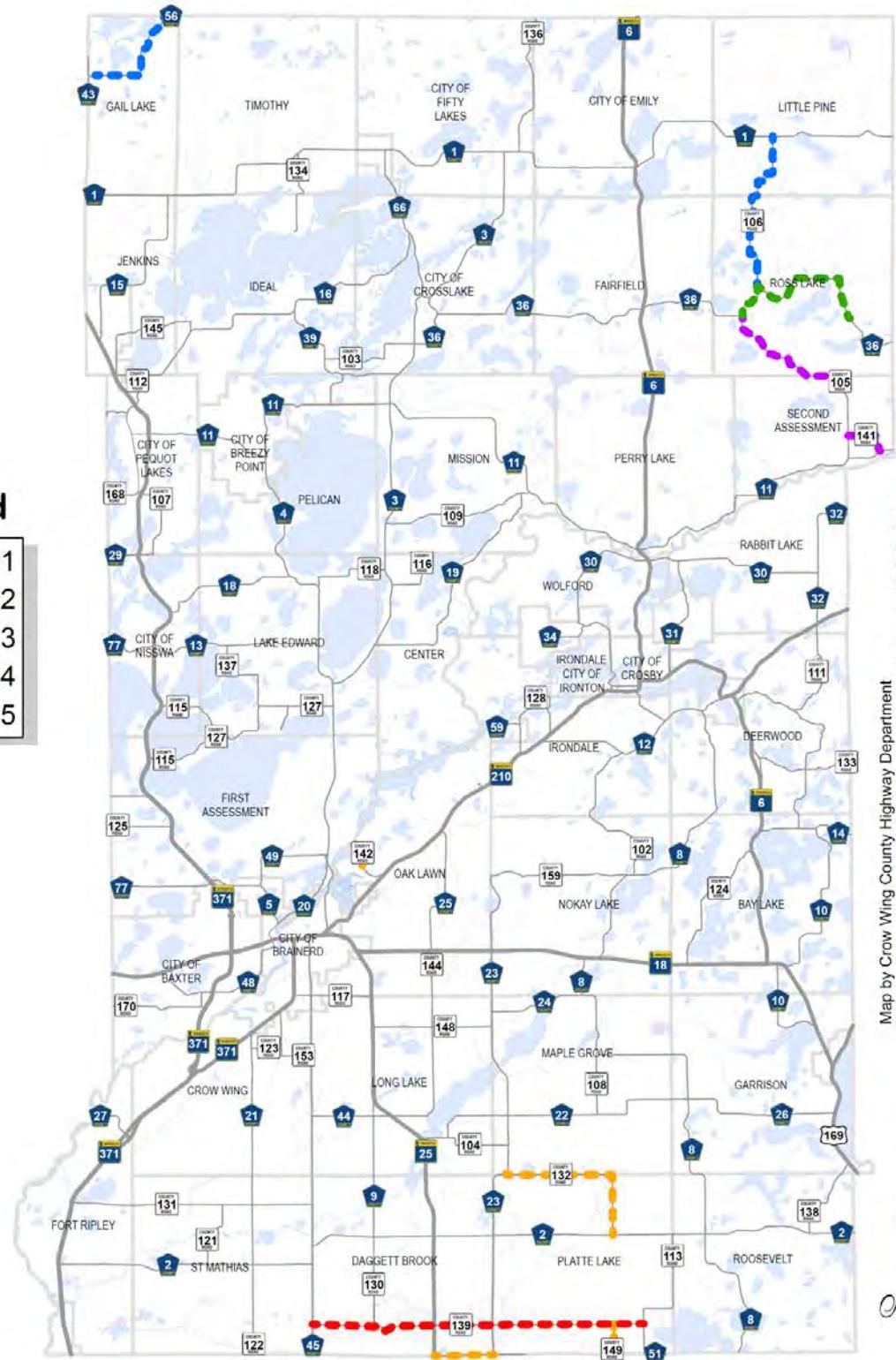
None

★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY 2021-2025 GRAVELING

Legend

- 2021
- 2022
- 2023
- 2024
- 2025



2/24/2021

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

County Gravel Road Improvement Plan

PROPOSED 2021 GRAVELING

| | |
|--------|--|
| CR 129 | State Hwy 25 to CSAH 23 |
| CR 132 | CSAH 2 to CSAH 23 |
| CR 142 | County Hwy Department to French Rapids |
| CR 149 | CR 139 to South County Line |

PROPOSED 2022 GRAVELING

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

PROPOSED 2023 GRAVELING

| | |
|--------|-------------------|
| CR 139 | CSAH 45 to CR 113 |
|--------|-------------------|

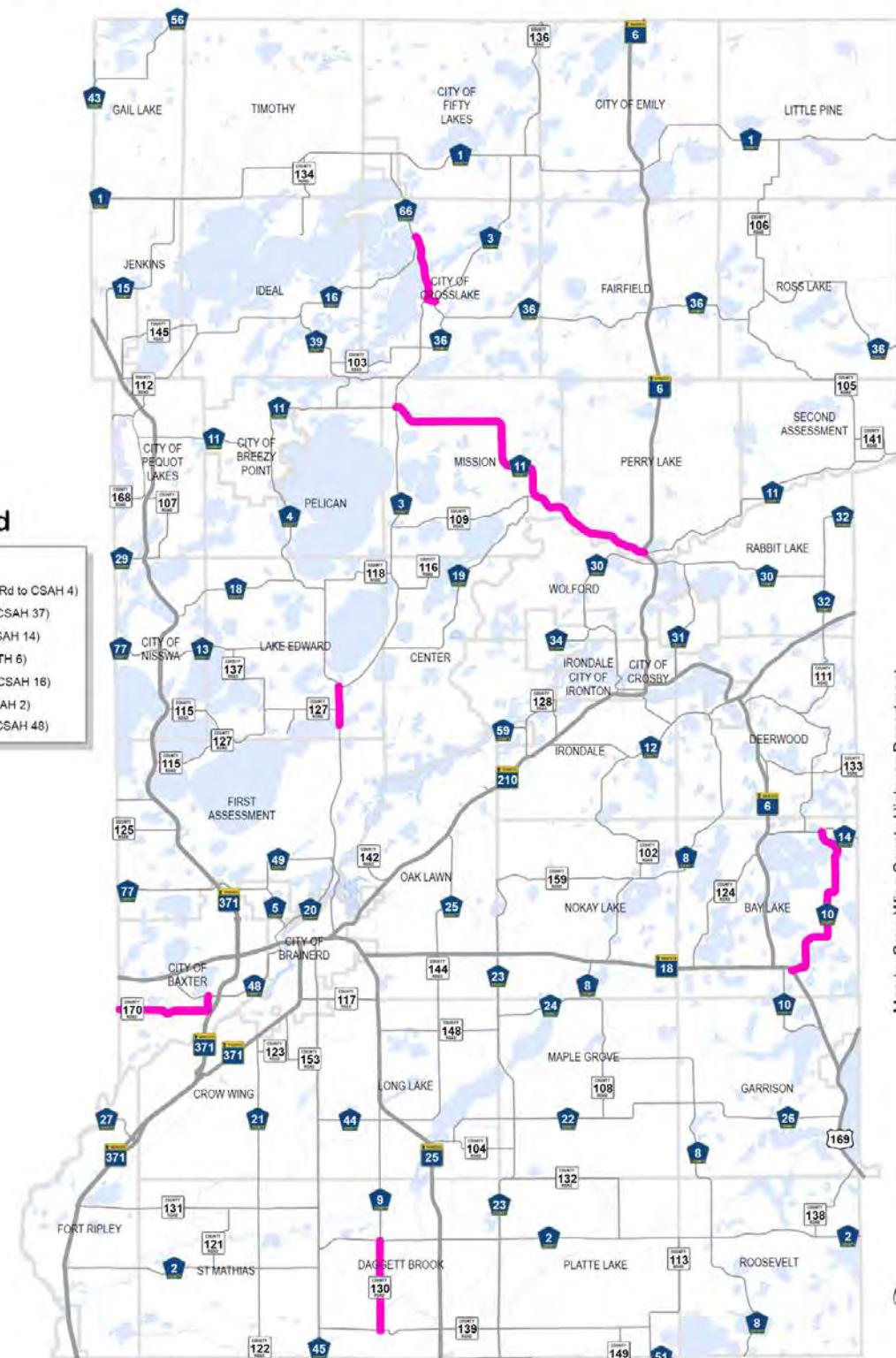
PROPOSED 2024 GRAVELING

| | |
|--------|------------------------|
| CR 105 | McNeal Road to CSAH 36 |
| CR 141 | CR 105 to CSAH 11 |

PROPOSED 2025 GRAVELING

| | |
|---------|------------------------|
| CSAH 36 | CR 105 to CR 106 |
| CSAH 36 | CR 106 to Cuyuna Trail |

CROW WING COUNTY 2026+ HIGHWAY IMPROVEMENT PLAN



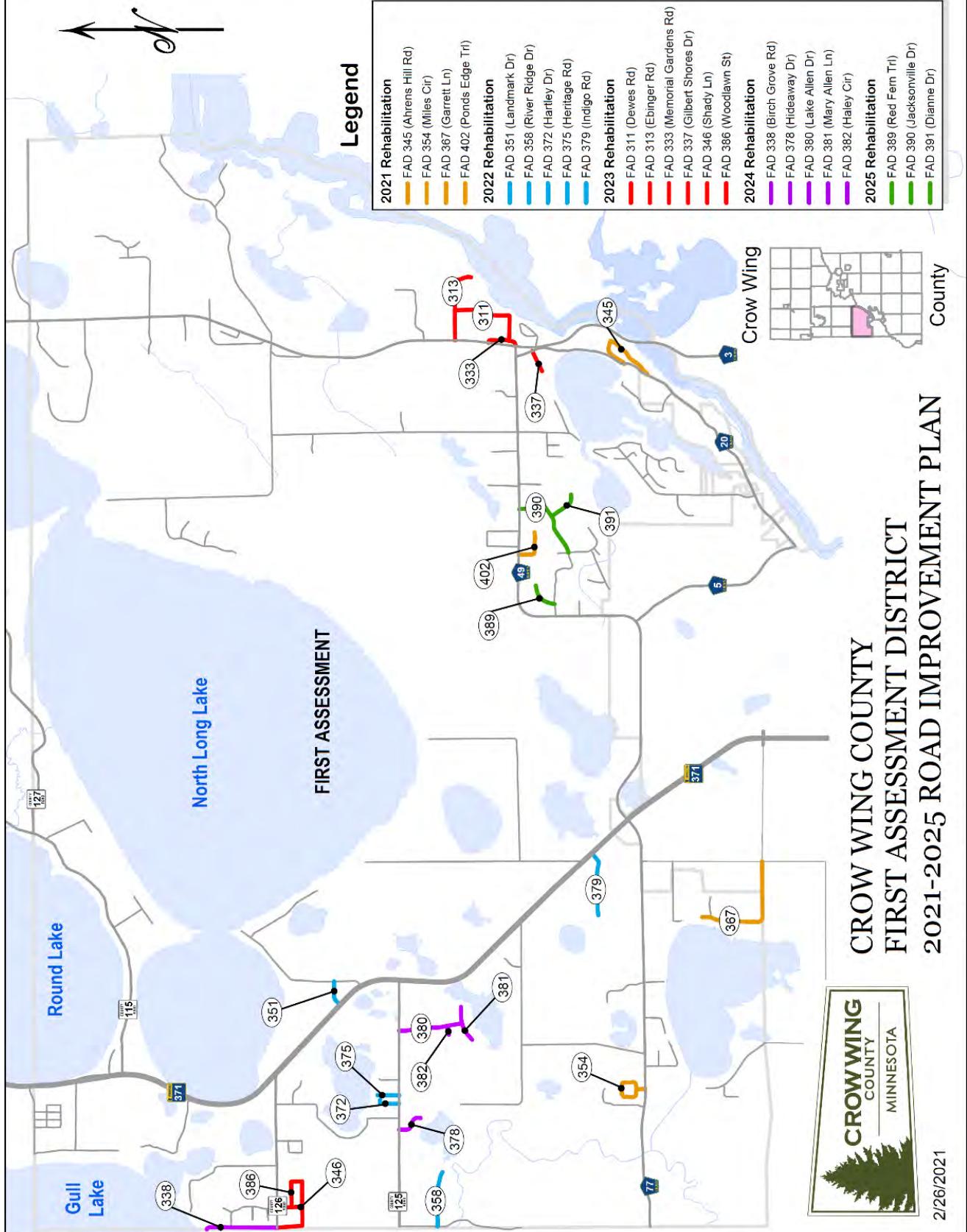
2/26/2021

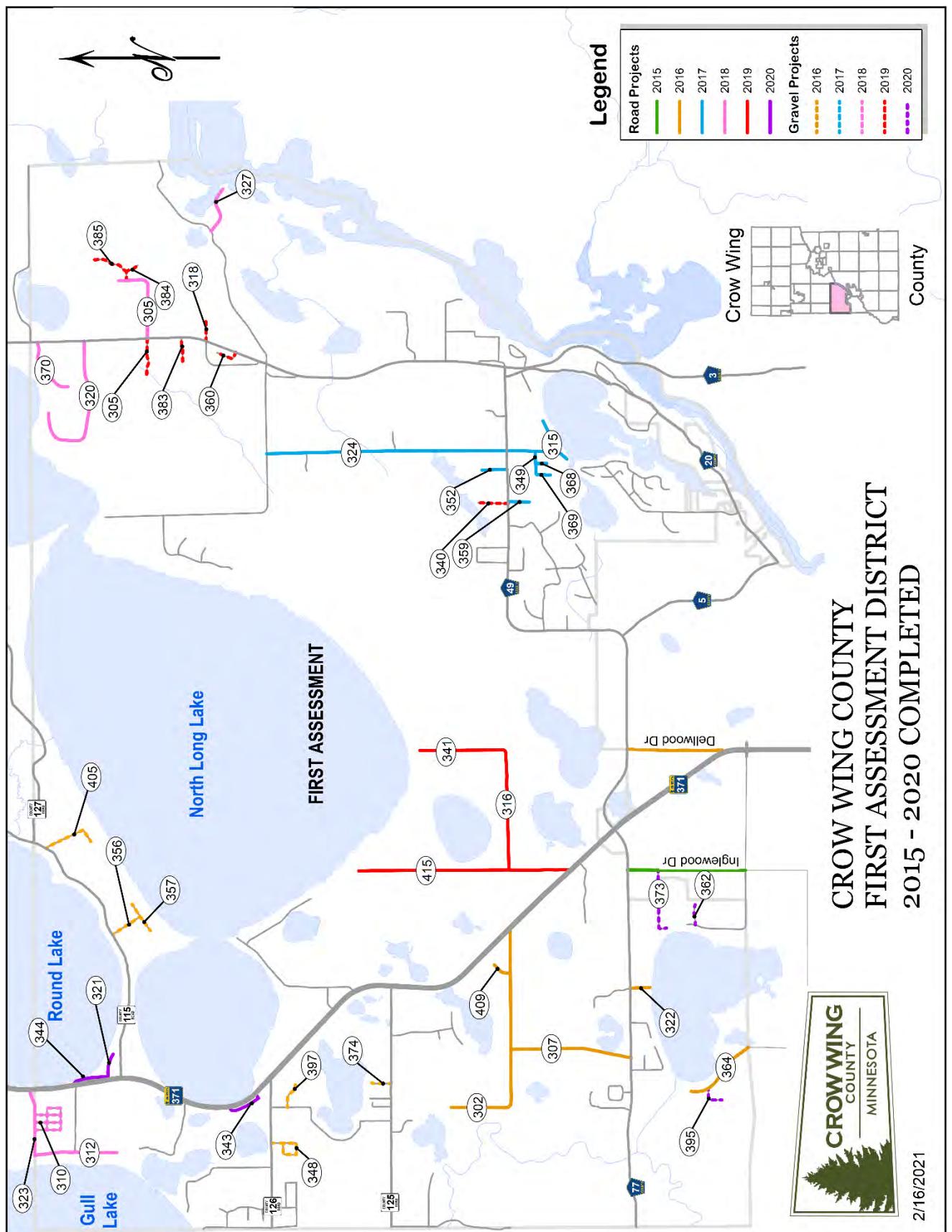
Adopted 4/13/21

2021-2025 HIP

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Notes



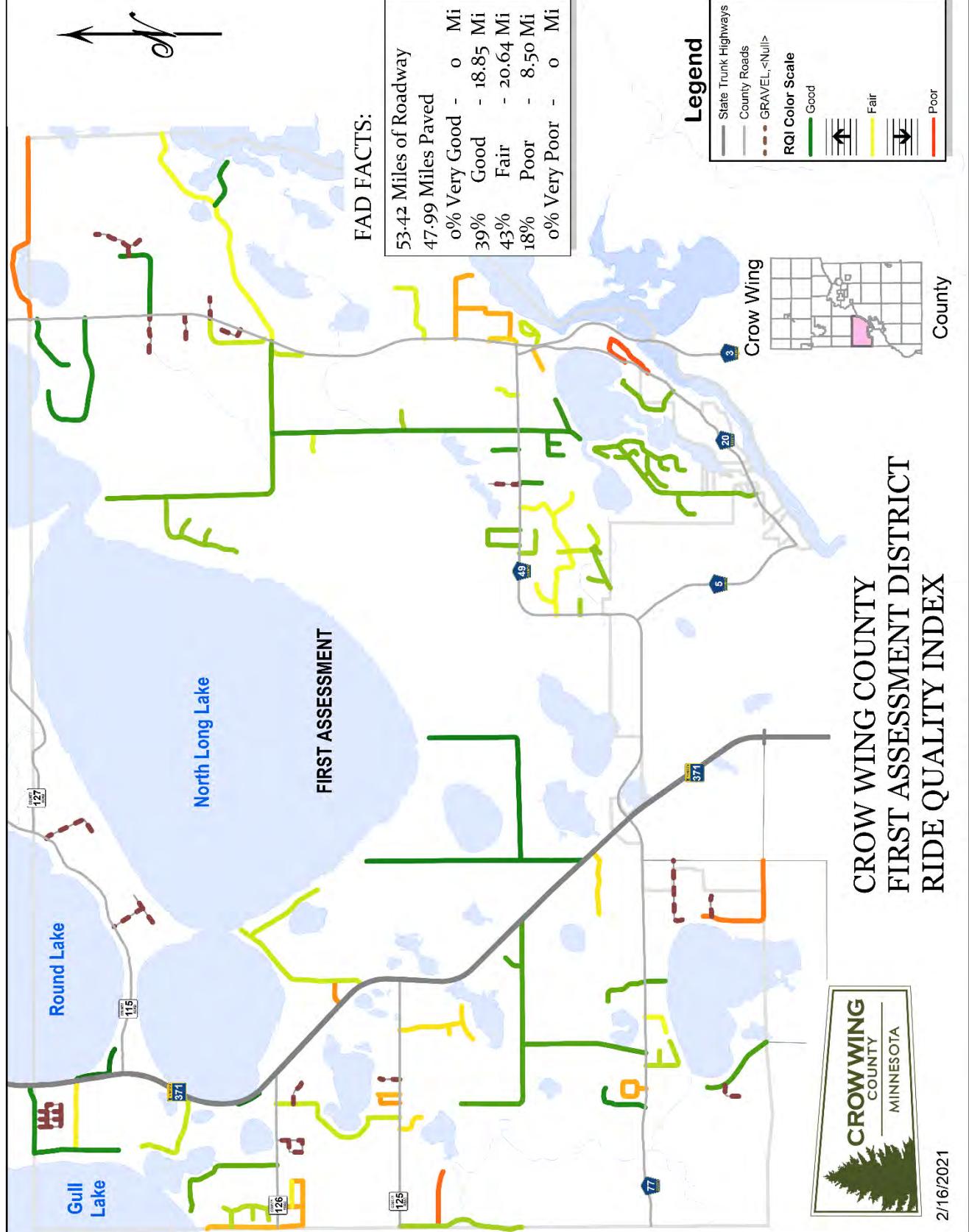


Adopted 4/13/21

2021-2025 HIP

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2/16/2021



FAD PROPOSED 2021 PROGRAM

2021 RESURFACING

| | | |
|---------|-----------|---|
| FAD 345 | 18-300-13 | Resurfacing Ahrens Hill Road from CSAH 20 to CSAH 20 |
| FAD 354 | 18-300-13 | Resurfacing Miles Circle |
| FAD 367 | 18-300-13 | Resurfacing Garrett Lane from Woida Road to N. end |
| FAD 329 | 18-300-13 | Resurfacing Ponds Edge Trail |
| FAD 402 | 18-300-13 | Resurfacing Woida Road from Garrett Lane to Inglewood Drive |

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 |
| FAD 416 | 18-300-00 | Seal Coat Sanctuary Way |

2021 ENGINEERING

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

FAD PROPOSED 2022 PROGRAM

2022 RESURFACING

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

2022 OTHER PROJECTS

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

2022 ENGINEERING

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

FAD PROPOSED 2023 PROGRAM

2023 RESURFACING

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

2023 OTHER PROJECTS

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

2023 ENGINEERING

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

FAD PROPOSED 2024 PROGRAM

2024 RESURFACING

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

2024 OTHER PROJECTS

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

2024 ENGINEERING

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

FAD PROPOSED 2025 PROGRAM

2025 RESURFACING

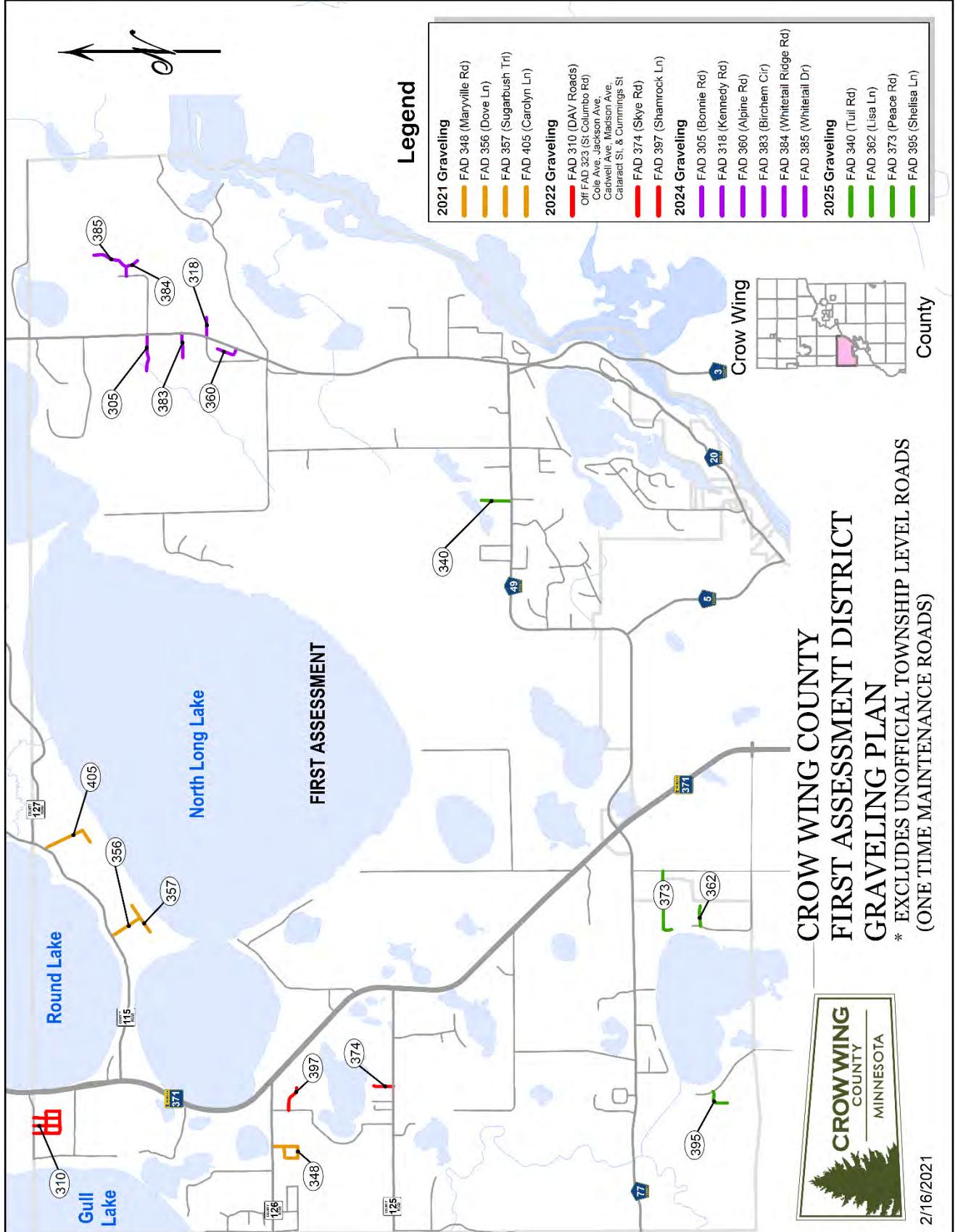
| | | |
|---------|-----------|--------------------------------|
| FAD 389 | 18-300-00 | Resurface Red Fern Trail |
| FAD 390 | 18-300-00 | Resurfacing Jacksonville Drive |
| FAD 391 | 18-300-00 | Resurface Dianne Drive |

2025 OTHER PROJECTS

| | | |
|----------|-----------|---------------------------------|
| FAD Wide | 18-300-00 | Annual Pavement Marking Project |
| FAD 351 | 18-300-00 | Seal Coat Landmark Drive |
| FAD 358 | 18-300-00 | Seal Coat River Ridge Drive NW |
| FAD 372 | 18-300-00 | Seal Coat Hartley Drive |
| FAD 375 | 18-300-00 | Seal Coat Heritage Road |
| FAD 379 | 18-300-00 | Seal Coat Indigo Road |

2025 ENGINEERING

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



Adopted 4/13/21

2021-2025 HIP

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FAD Gravel Road Improvement Plan

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 2022 GRAVELING

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

PROPOSED 2023 GRAVELING

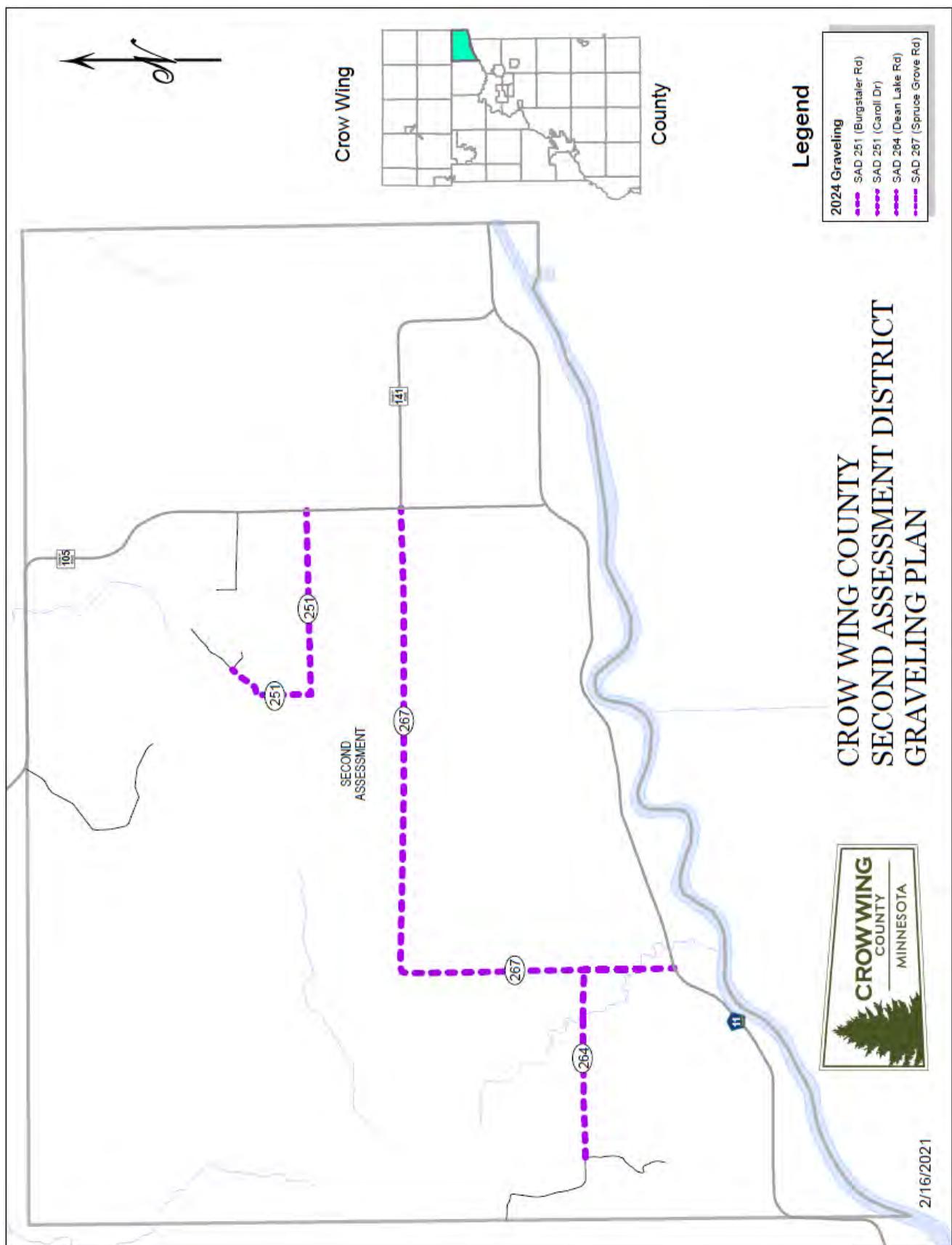
| | |
|---------|--|
| FAD 340 | Tuil Road From CSAH 49 to 0.25 Miles North |
| FAD 384 | Whitetail Ridge Road From Bonnie Road to 0.18 Miles East and South |
| FAD 385 | Whitetail Drive from Whitetail Ridge Road to 0.28 Miles North |

PROPOSED 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 |

PROPOSED 2025 GRAVELING

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



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.

2021 County State Aid Highway Road (CSAH) Priority List

| Road | From | To | Length Miles | 2020 RQI | Last Project | Age | RQI Threshold | 2020 RQI Delta | AADT Range | Program Year |
|---------|-------------------------|------------------------|--------------|----------|--------------|-----|---------------|----------------|-------------------|--------------|
| CSAH 43 | ALONG W CO LN | CSAH-56 | 0.700 | 30 | 1988 | 33 | 48 | -18 | 0 - 500 CSAH | 2021 |
| CSAH 31 | SOUTH ST | NORTH ST CUYUNA | 0.250 | 36 | 2010 | 11 | 52 | -16 | 2800 - 500 CSAH | 2026+ |
| CSAH 56 | CSAH-43 | 0.2 MI N | 0.200 | 32 | 1988 | 33 | 48 | -16 | 0 - 500 CSAH | 2021 |
| CSAH 3 | 0.12 MILES S OF CSAH-66 | CSAH-37 | 0.400 | 46 | 2005 | 16 | 60 | -14 | 11000 - 5000 CSAH | 2026+ |
| CSAH 13 | .28 MI E OF TH-371 | CR-137 | 2.358 | 42 | 1997 | 24 | 52 | -10 | 2800 - 500 CSAH | 2021 |
| CSAH 49 | TH-371 | CSAH-3 | 4.890 | 52 | 2007 | 14 | 60 | -8 | 11000 - 5000 CSAH | 2023 |
| CSAH 45 | CR-117 | TH-210 | 2.000 | 56 | 2016 | 5 | 60 | -4 | 11000 - 5000 CSAH | 2026+ |
| CSAH 15 | TH-371 | CSAH-1 | 6.810 | 49 | 1997 | 24 | 52 | -3 | 2800 - 500 CSAH | 2021 |
| CSAH 33 | CSAH-30 | TH-210 | 0.950 | 49 | 2017 | 4 | 52 | -3 | 2800 - 500 CSAH | 2026+ |
| CSAH 3 | TH-210 | N LIMS BRAINERD | 1.470 | 58 | 2008 | 13 | 60 | -2 | 11000 - 5000 CSAH | 2023 |
| CSAH 1 | EAST LIMITS EMILY | EAST CO LINE | 6.500 | 47 | 2004 | 17 | 48 | -1 | 0 - 500 CSAH | 2021 |
| CSAH 18 | S JCT TH-371 | TWIN LEAF CIRCLE | 0.580 | 51 | 2012 | 9 | 52 | -1 | 2800 - 500 CSAH | 2026+ |
| CSAH 36 | CUYUNA TRAIL | E CO LN | 2.100 | 47 | 2005 | 16 | 48 | -1 | 0 - 500 CSAH | 2024 |
| CSAH 1 | CSAH-3 | TH-6 | 4.700 | 53 | 2002 | 19 | 52 | 1 | 2800 - 500 CSAH | 2025 |
| CSAH 2 | TH-25 | CSAH-8 | 9.100 | 53 | 2006 | 15 | 52 | 1 | 2800 - 500 CSAH | 2025 |
| CSAH 24 | CSAH-23 | CSAH-8 | 3.200 | 49 | 1989 | 32 | 48 | 1 | 0 - 500 CSAH | 2021 |
| CSAH 29 | W CO LN | TH-371 | 1.090 | 53 | 1996 | 25 | 52 | 1 | 2800 - 500 CSAH | 2023 |
| CSAH 30 | TH-210 | PENNINGTON ACCESS ROAD | 0.303 | 53 | 2018 | 3 | 52 | 1 | 2800 - 500 CSAH | 2026+ |
| CSAH 5 | CSAH-20 | CSAH-49 | 1.510 | 57 | 2006 | 15 | 56 | 1 | 5000 - 2800 CSAH | 2023 |
| CSAH 66 | CSAH-3 | CSAH-16 | 2.170 | 61 | 2005 | 16 | 60 | 1 | 11000 - 5000 CSAH | 2026+ |
| CSAH 1 | W CO LN | CSAH-66 | 11.100 | 55 | 2001 | 20 | 52 | 3 | 2800 - 500 CSAH | 2023 |
| CSAH 1 | TH-6 | EAST LIMITS EMILY | 3.640 | 55 | 2004 | 17 | 52 | 3 | 2800 - 500 CSAH | 2021 |
| CSAH 10 | N JCT TH-18 | CSAH 14 | 6.100 | 57 | 2010 | 11 | 52 | 5 | 2800 - 500 CSAH | 2026+ |
| CSAH 3 | CRYSTALLAKE ROAD | CSAH-4 | 1.300 | 65 | 2007 | 14 | 60 | 5 | 11000 - 5000 CSAH | 2026+ |
| CSAH 8 | S COUNTY LINE | CSAH-2 | 4.900 | 57 | 2001 | 20 | 52 | 5 | 2800 - 500 CSAH | 2022 |
| CSAH 45 | S CO LN | N JCT CSAH-2 | 3.600 | 55 | 1999 | 22 | 48 | 7 | 0 - 500 CSAH | 2022 |
| CSAH 12 | TH-210 | TH-210 | 6.870 | 64 | 2005 | 16 | 56 | 8 | 5000 - 2800 CSAH | 2025 |
| CSAH 16 | TH-371 | PEORIA ROAD | 3.790 | 64 | 2007 | 14 | 56 | 8 | 5000 - 2800 CSAH | 2026+ |
| CSAH 48 | TH-210 | TH-371 | 1.989 | 64 | 2017 | 4 | 56 | 8 | 5000 - 2800 CSAH | 2026+ |
| CSAH 48 | COLLEGE DR | SW 4th ST BRAINERD | 0.920 | 64 | 2014 | 7 | 56 | 8 | 5000 - 2800 CSAH | 2026+ |
| CSAH 27 | TH-371 | 1.3 MI W | 1.300 | 57 | 2003 | 18 | 48 | 9 | 0 - 500 CSAH | 2026+ |
| CSAH 8 | CSAH-2 | CSAH-22/26 | 5.000 | 57 | 2001 | 20 | 48 | 9 | 0 - 500 CSAH | 2022 |
| CSAH 8 | CSAH-22/26 | TH-18 | 8.000 | 57 | 2001 | 20 | 48 | 9 | 0 - 500 CSAH | 2022 |
| CSAH 1 | CSAH-66 | CSAH-3 | 4.440 | 62 | 2002 | 19 | 52 | 10 | 2800 - 500 CSAH | 2025 |
| CSAH 11 | W ROUNDABOUT TH 371 | CSAH-4 | 4.247 | 66 | 2012 | 9 | 56 | 10 | 5000 - 2800 CSAH | 2026+ |
| CSAH 17 | W CO LN | PATRIOT AVE | 0.840 | 62 | 2018 | 3 | 52 | 10 | 2800 - 500 CSAH | 2026+ |
| CSAH 17 | PATRIOT AVE | TH-371 | 0.398 | 62 | 2017 | 4 | 52 | 10 | 2800 - 500 CSAH | 2026+ |
| CSAH 4 | LAKESHORE DRIVE | CSAH-11 | 0.720 | 62 | 2000 | 21 | 52 | 10 | 2800 - 500 CSAH | 2023 |

2021 County Road (CR) Priority List

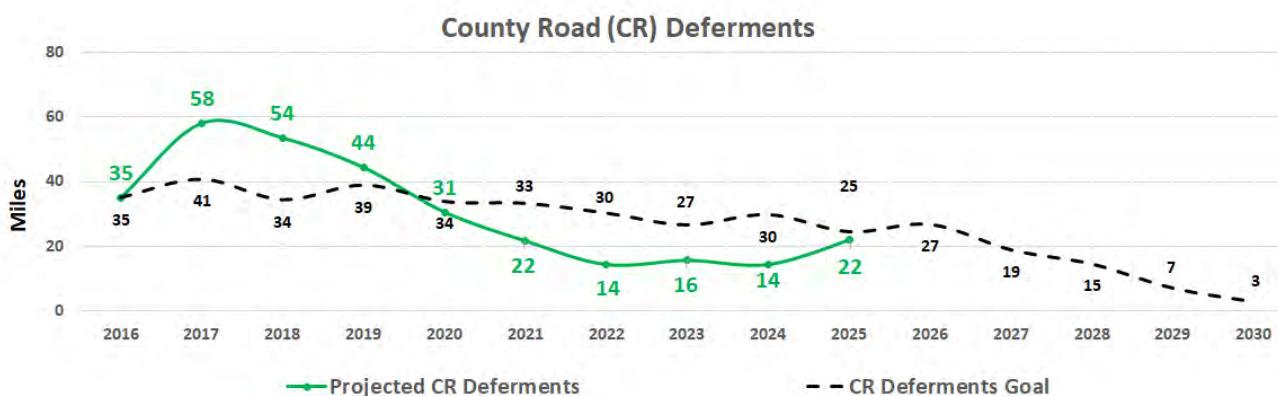
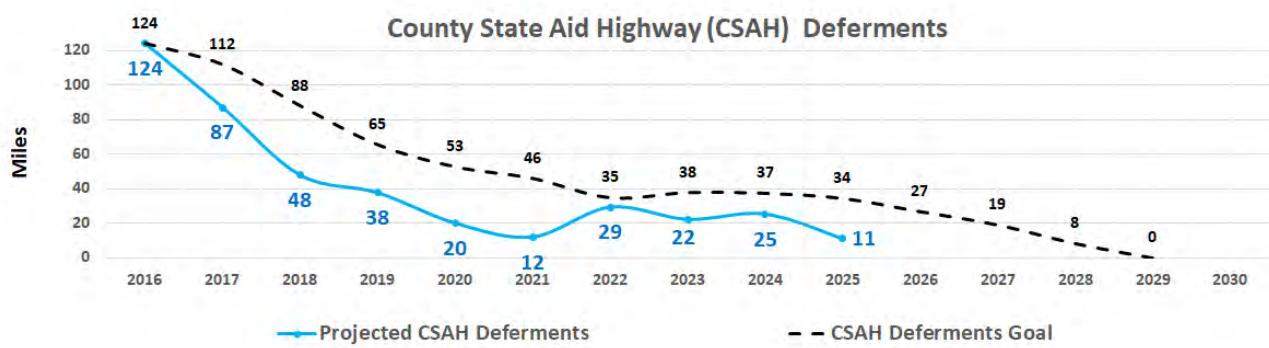
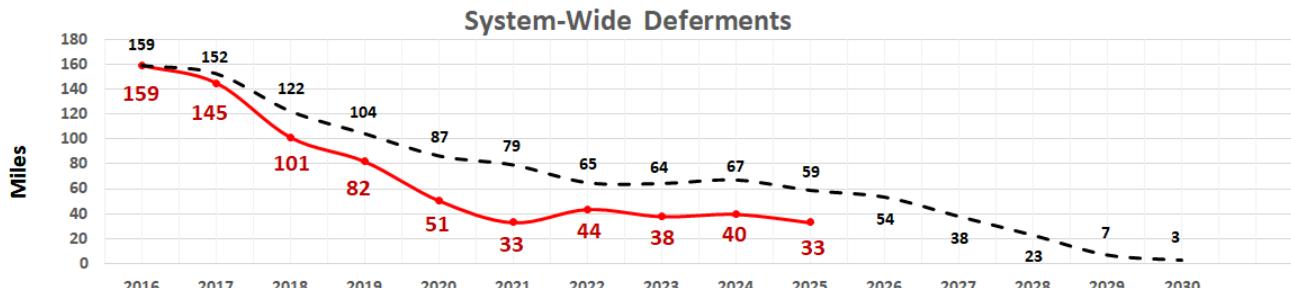
| Road | From | To | Length Miles | 2020 RQI | Last Project | Age | RQI Threshold | 2020 RQI Delta | AADT Range | Program Year |
|--------|-----------------------|----------------------------|--------------|----------|--------------|-----|---------------|----------------|------------------|--------------|
| CR 115 | S JCT TH-371 | CR 127 | 2.316 | 35 | 1985 | 36 | 52 | -17 | 2800 - 500 CR | 2023 |
| CR 115 | CR 127 | N JCT TH-371 | 2.514 | 35 | 1985 | 36 | 52 | -17 | 2800 - 500 CR | 2024 |
| CR 107 | S JCT TH-371 | N JCT TH-371 | 3.250 | 38 | 2001 | 20 | 52 | -14 | 2800 - 500 CR | 2021 |
| CR 117 | TH-371 | CSAH-45 | 0.650 | 49 | 2004 | 17 | 60 | -11 | 11,000 - 5000 CR | 2022 |
| CR 138 | CSAH-2 | TH-169 | 3.140 | 38 | 2004 | 17 | 48 | -10 | 0 - 500 CR | 2022 |
| CR 131 | KOERING RD | CSAH-45 (SLEEPY HOLLOW RD) | 6,030 | 41 | 2002 | 19 | 48 | -7 | 0 - 500 CR | 2022 |
| CR 113 | CSAH-51 | CSAH-2 | 4,940 | 43 | 2003 | 18 | 48 | -5 | 0 - 500 CR | 2022 |
| CR 109 | CSAH-3 | CSAH-19 | 4,860 | 48 | 2000 | 21 | 52 | -4 | 2800 - 500 CR | 2021 |
| CR 108 | CSAH-22 | CSAH-8 | 2,070 | 47 | 2008 | 13 | 48 | -1 | 0 - 500 CR | 2025 |
| CR 128 | TH-210 | CSAH-59 | 2,869 | 47 | 2003 | 18 | 48 | -1 | 0 - 500 CR | 2021 |
| 127 PD | NE COR SEC 33 | 0.65 MILES | 0.670 | 49 | 2012 | 9 | 48 | 1 | 0 - 500 CR | 2021 |
| CR 144 | TH-25 | TH-18 | 6,805 | 49 | 2005 | 16 | 48 | 1 | 0 - 500 CR | 2025 |
| CR 170 | WEST COUNTY LINE | MOUNTAIN ASH DR. | 2,033 | 55 | 2005 | 16 | 52 | 3 | 2800 - 500 CR | 2026+ |
| CR 170 | MOUNTAIN ASH DR. | JASPERWOOD DR. N JCT | 1,199 | 55 | 2002 | 19 | 52 | 3 | 2800 - 500 CR | 2026+ |
| CR 170 | JASPERWOOD DRIVE | CSAH 48 | 0.283 | 55 | 2015 | 6 | 52 | 3 | 2800 - 500 CR | 2026+ |
| CR 126 | W CO LN | TH-371(GREEN GABLES RD) | 1,230 | 57 | 2008 | 13 | 52 | 5 | 2800 - 500 CR | 2026+ |
| CR 131 | TH-371 | KOERING RD | 2,000 | 53 | 2002 | 19 | 48 | 5 | 0 - 500 CR | 2022 |
| CR 145 | VETERANS ST (JENKINS) | CSAH-16 | 3,186 | 57 | 2003 | 18 | 52 | 5 | 2800 - 500 CR | 2023 |
| CR 121 | 1.31 M IN CSAH-2 | CR-131 | 0.940 | 55 | 2008 | 13 | 48 | 7 | 0 - 500 CR | 2026+ |
| CR 129 | CSAH 23 | 1 M EAST | 1,000 | 55 | 2004 | 17 | 48 | 7 | 0 - 500 CR | 2026+ |
| CR 159 | TH-18 | CSAH-8 | 7,420 | 55 | 2007 | 14 | 48 | 7 | 0 - 500 CR | 2026+ |
| CR 104 | CSAH-22 | CSAH-23 | 2,207 | 57 | 2010 | 11 | 48 | 9 | 0 - 500 CR | 2026+ |
| CR 130 | CR-139 | JCT CSAH-2 & CSAH-9 | 2,990 | 57 | 2004 | 17 | 48 | 9 | 0 - 500 CR | 2026+ |
| CR 134 | LOWER WHITEFISH LAKE | CSAH-1 | 2,890 | 57 | 2014 | 7 | 48 | 9 | 0 - 500 CR | 2026+ |
| CR 103 | CSAH-39 | JCT CSAH-3 & CSAH-36 | 3,800 | 62 | 2001 | 20 | 52 | 10 | 2800 - 500 CR | 2026+ |
| CR 117 | CSAH-45 | TH-25 | 2,000 | 66 | 2014 | 7 | 56 | 10 | 5000 - 2800 CR | 2026+ |
| CR 127 | CR-115 | CR-137 | 2,607 | 62 | 2012 | 9 | 52 | 10 | 2800 - 500 CR | 2026+ |
| CR 142 | TH-210 | 0.97 MI W TH-210 | 0.972 | 62 | 2008 | 13 | 52 | 10 | 2800 - 500 CR | 2026+ |
| CR 111 | CSAH-10 | TH-210 | 3,779 | 60 | 2018 | 3 | 48 | 12 | 0 - 500 CR | 2026+ |
| CR 125 | W CO LN | TH-371(GULL DAM RD) | 2,000 | 64 | 2004 | 17 | 52 | 12 | 2800 - 500 CR | 2026+ |

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 42 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





2021-2040 COUNTY ROAD (CR) SALES TAX IMPLEMENTATION PLAN

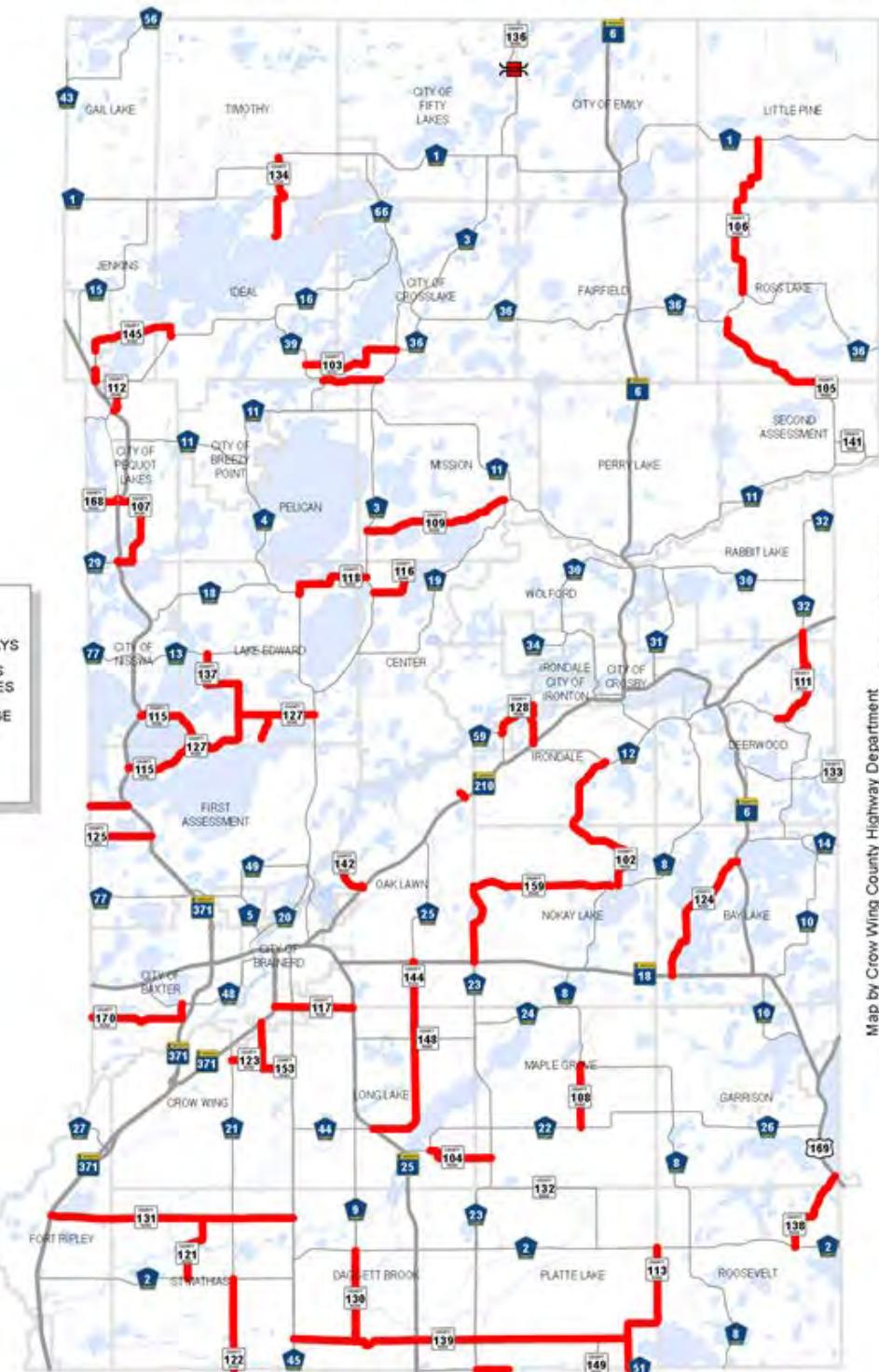
ATTACHMENT A CROW WING COUNTY RESOLUTION 2021-22

Legend

- STATE HIGHWAY
- COUNTY ROADWAYS
- PROPOSED SALES TAX EXPENDITURES
- PROPOSED BRIDGE EXPENDITURES
- PROPOSED ROUNDABOUT EXPENDITURES



3/30/2021



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.

2021-2040 COUNTY STATE AID HIGHWAY (CSAH) SALES TAX IMPLEMENTATION PLAN



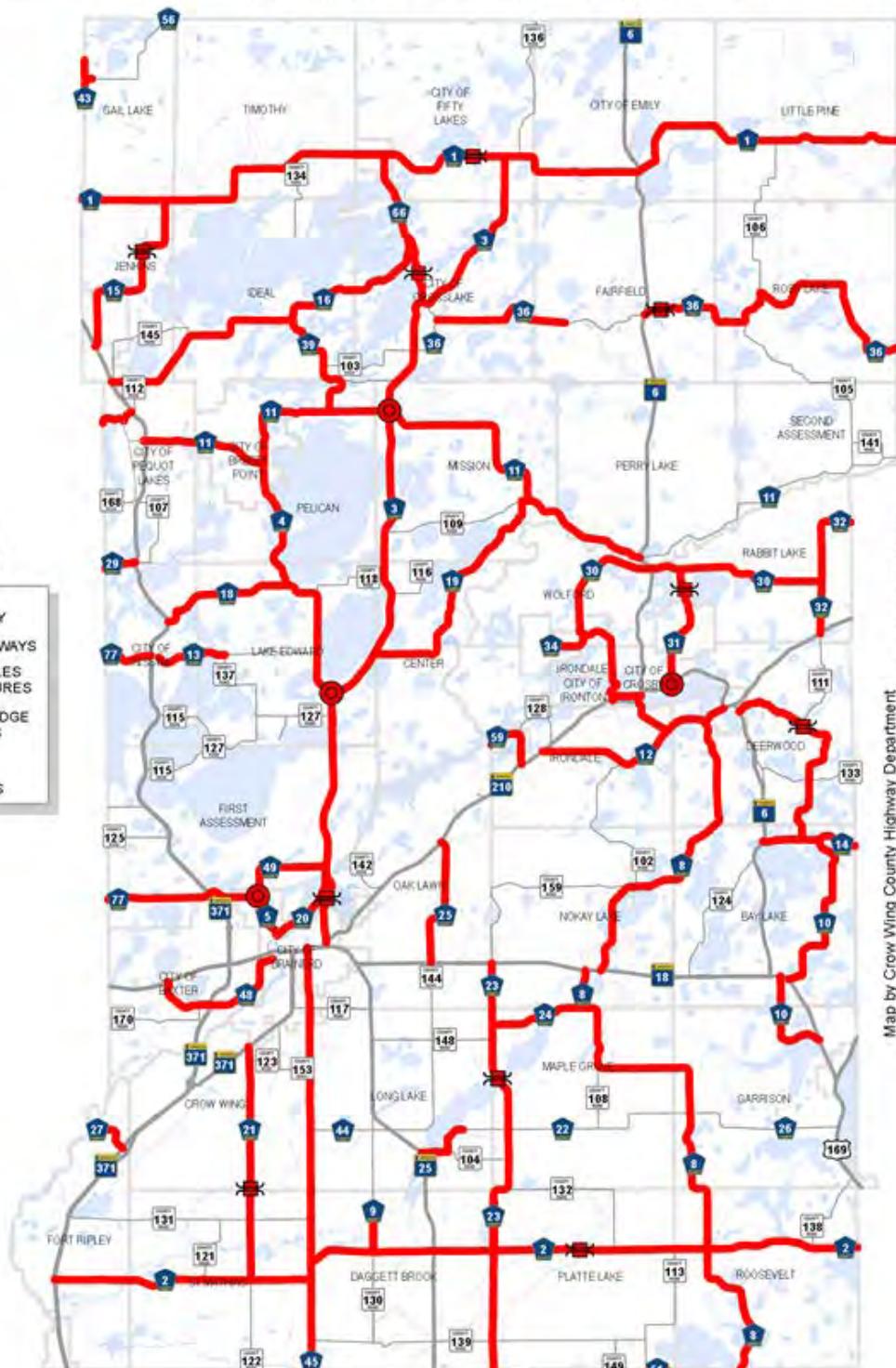
ATTACHMENT B CROW WING COUNTY RESOLUTION 2021-22

Legend

- STATE HIGHWAY
- COUNTY ROADWAYS
- PROPOSED SALES TAX EXPENDITURES
- PROPOSED BRIDGE EXPENDITURES
- PROPOSED ROUNDABOUT EXPENDITURES

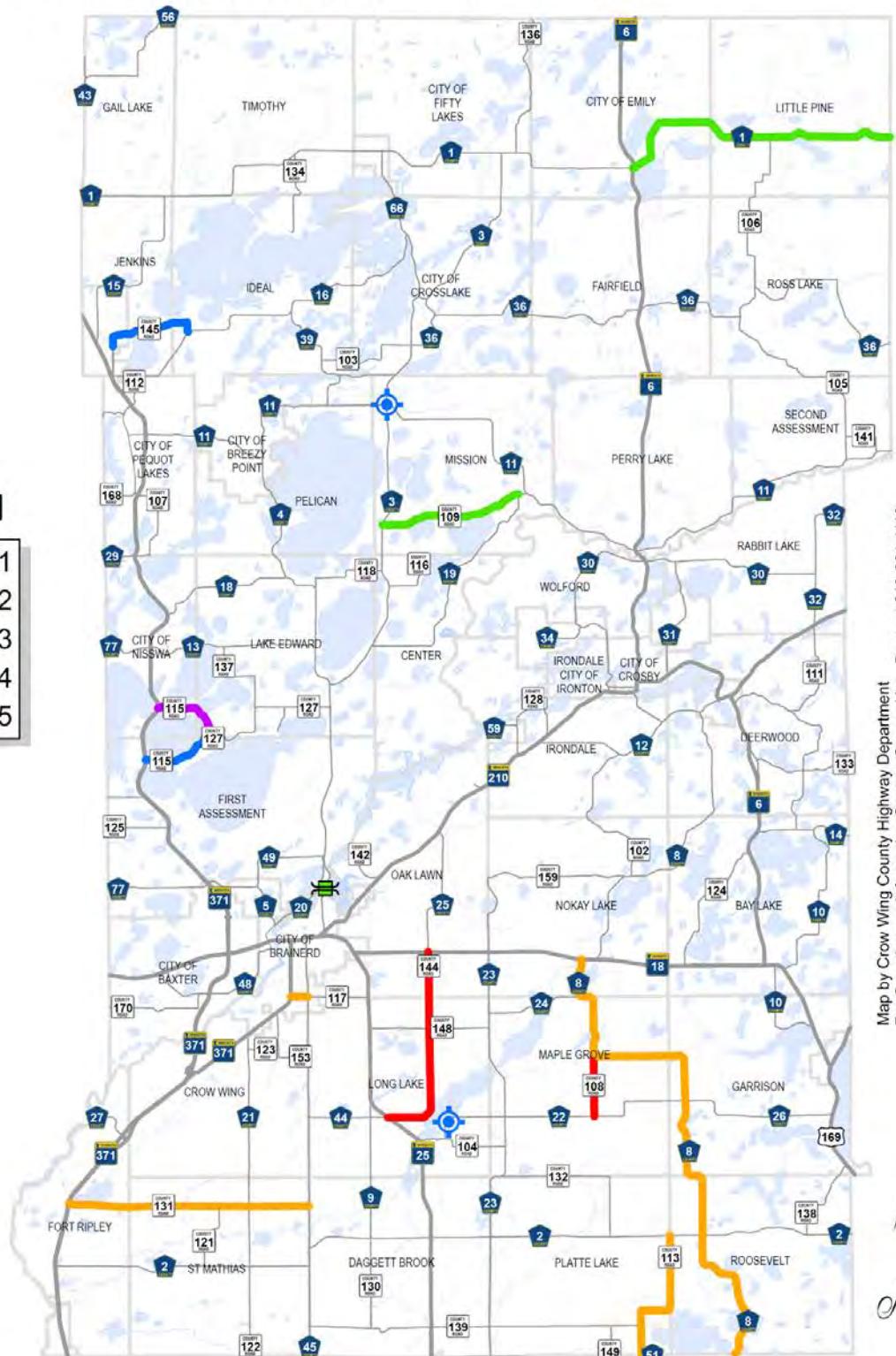


3/30/2021



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 2021 - 2025 SALES TAX PROJECTS



2/24/2021

Adopted 4/13/21

2021-2025 HIP

45

CROW WING COUNTY 2016 - 2020 SALES TAX PROJECTS

Legend

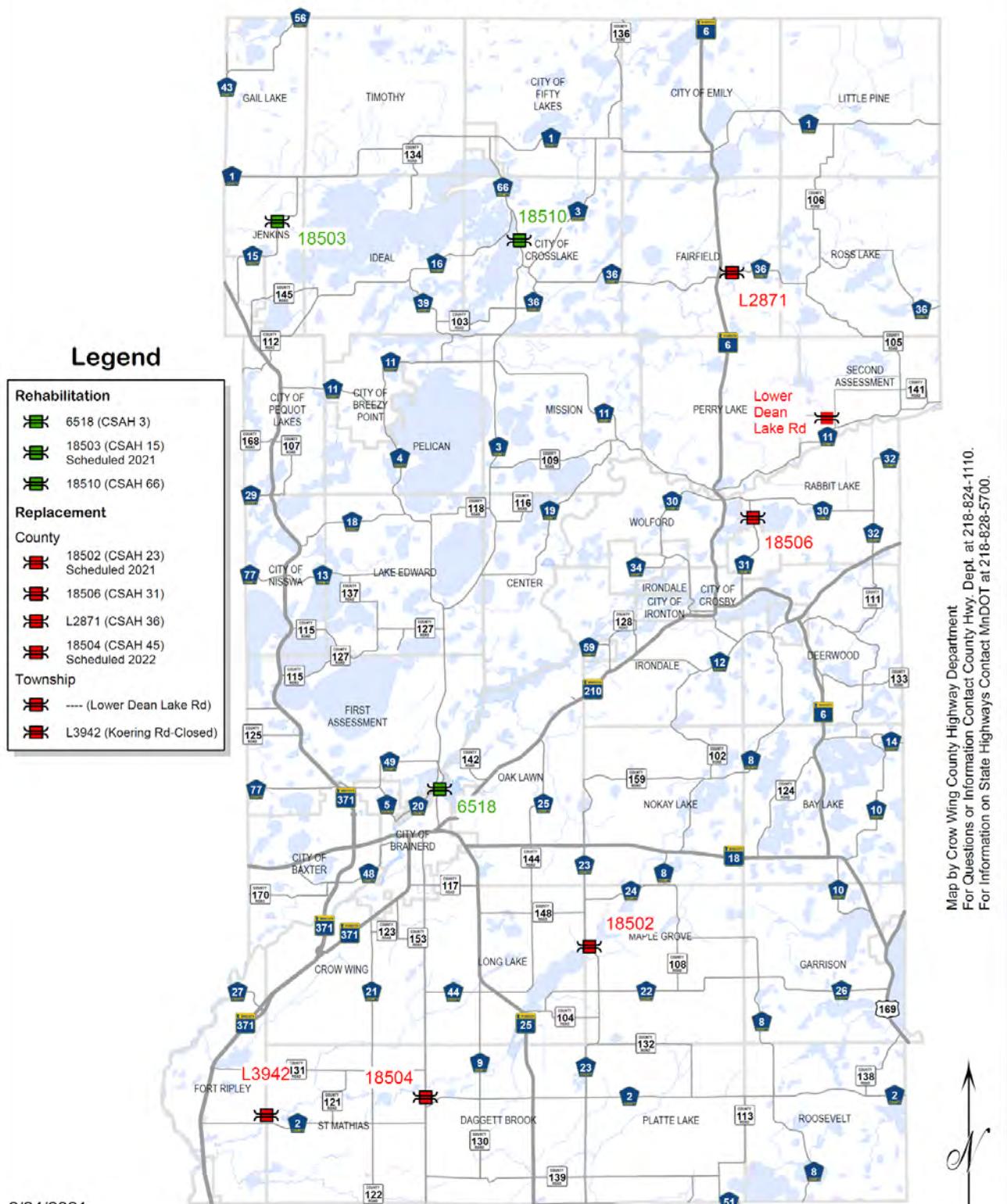
- 2016
- 2017
- 2018
- 2019
- 2020



2/24/2021

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

CROW WING COUNTY BRIDGE PRIORITY LIST



2/24/2021

2021 CSAH/CR Bridge Replacement Priority List

| 2021 CSAH/CR Bridge Replacement Priority List | | | | | | | | | |
|---|-----------------------------|-------------|------------|--------------|----------------------|--------------|------------------|--------------------------|---|
| Bridge Number | Location | Road System | Year Built | ADT | Local Planning Index | Suff. Rating | Replacement Cost | Funding | Remarks |
| 18502 | CSAH 23 (Noka River) | CSAH | 1960 | 650 (2015) | 62 | 76.3 | \$449,600 | State Bonding/State Aid | Deteriorating condition of the superstructure and substructure. Longitudinal cracks in lower legs of the channels. The piles have moderate to advanced decay occurring w/ isolated section loss. Project has been bid with construction planned for 2021. The awarded bid price was used for the replacement cost. |
| 18504 | CSAH 45 (Noka River) | CSAH | 1970 | 940 (2015) | 59 | 68.0 | \$751,000 | State Bonding/State Aid | Structurally Deficient. Deteriorated condition of the center channels in the center and north spans. The rest of the superstructure continues to deteriorate with longitudinal cracks in lower legs of the channels. Plans are complete w/ deck and construction is planned for 2022. The engineers estimate was used for replacement cost. |
| 18506 | CSAH 31 (Rabbit Lake) | CSAH | 1974 | 1,250 (2015) | 61 | 62.5 | \$1,162,000 | State Bonding/State Aid | Structurally Deficient. Deteriorating condition of the superstructure. Rusting occurring in the steel bridge beams. With up to 25% section loss, the deterioration of the outside beams is too far advanced for painting to be practical. Need to plan for a replacement in the next 5 to 10 years. LEAD PAINT! |
| L2871 | CSAH 36 (Mud Brook) | CSAH | 1936 | 225 (2015) | 53 | 67.5 | \$536,000 | State Bonding/State Aid | Structurally Deficient. General Deterioration of exposed concrete surfaces and cold joints below the waterline. Too narrow for current traffic level. Currently in the preliminary design phase. |
| 6518 | CSAH 3 (Mississippi River) | CSAH | 1950 | 8,700 (2015) | 76 | 74.2 | \$6,415,000 | State Bonding/State Aid | Minor deterioration of the deck and steel beams in non-critical locations. The piers have moderate to heavy concrete scaling typically from 6 inches above to 3 feet below the waterline w/ penetrations up to 2 inches exposing the reinforcing steel. Bridge is restricted to some over weight vehicles. Anticipate a \$250K to \$300K rehab and paint project in 5 to 10 years. |
| 92168 | CSAH 2 (Daggett Brook) | CSAH | 1967 | 1,550 (2015) | 60 | 87.8 | \$494,000 | State Bonding/State Aid | Galvanized steel plate culvert. Rusting and pitting at and below the waterline. |
| 92547 | CSAH 21 (Hay Creek) | CSAH | 1960 | 1,300 (2015) | 62 | 83.1 | \$548,000 | State Bonding/State Aid | Galvanized steel plate culvert. Rusting and pitting on the lower 2/3 of the pipe with isolated flaking rust appearing on the lower 1/3 at and below the waterline. |
| 18510 | CSAH 66 (Daggett Brook N.) | CSAH | 1979 | 5400 (2015) | 75 | 95.0 | \$2,967,000 | State Bonding/State Aid | Concrete wearing surface and fascia repair. There are cracks in the concrete surface along the bridge "T" beam joints. There is delamination on the outside faces of the bridge that if left unchecked could be a danger to passing boaters. Anticipate a \$400K deck rehab project in 5 to 10 years. |
| 18507 | CR 136 (Crooked Creek) | CR | 1974 | 330 (2015) | 67 | 82.2 | \$626,000 | 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) | 67 | 79.5 | \$1,662,000 | State Bonding/State Aid | Bridge maintenance and improvements. Anticipate a \$150K for a deck repair and construction of approach panels. Work is scheduled w/ the bituminous road paving in 2021. |
| 18514 | CSAH 36 (Little Pine River) | CSAH | 1981 | 325 (2015) | 56 | 80.8 | \$1,098,000 | State Bonding/State Aid | Poor road alignment. Load posted for strait trucks greater than 32 tons. Deterioration of wood bridge seat on top of concrete pier cap. |

Replacement costs are projected to the year 2026 using an annual inflation factor of 4.4% to 5.5% depending upon the type of construction anticipated, unless a 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).

2021 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 | \$225,500 | 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 (Koening Rd.) | TWP | 1908 | 20 | (1973) | 12 | 16.8 | \$835,700 | Town Bridge STRUCTURALLY DEFICIENT, CLOSED. Out of service since 1997. 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 | \$348,800 | 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. |
| Lower Dean Lake Rd | 2nd Assess | TWP (SAD) | 1979 | - | - | - | \$231,100 | 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. L2837). Currently under design. Anticipate construction fall 2021 or 2022. 2022 pricing used. | |

Replacement costs are projected to the year 2026 using an annual inflation factor of 4.4% to 5.5% depending upon the type of construction anticipated, unless a 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).

2021 City Bridge Replacement Priority List

| Bridge Number | Location | Road System | Year Built | ADT | Local Planning Index | Suff. Rating | Replacement Cost | Funding | Remarks |
|---------------|-------------------------------|-------------|------------|-----|----------------------|--------------|------------------|---------------|--|
| L2877 | Roosevelt Dr. (Crooked Creek) | City | 1960 | 15 | (1986) | 53 | \$415,000 | State Bonding | Posted 24/40/40 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 to the year 2026 using an annual inflation factor of 4.4% to 5.5% depending upon the type of construction anticipated, unless a year of construction is included in the remarks.
Bridges highlighted in yellow are contained in the 2020 Crow Wing County bridge priority resolution (2020-9).

Contact Information



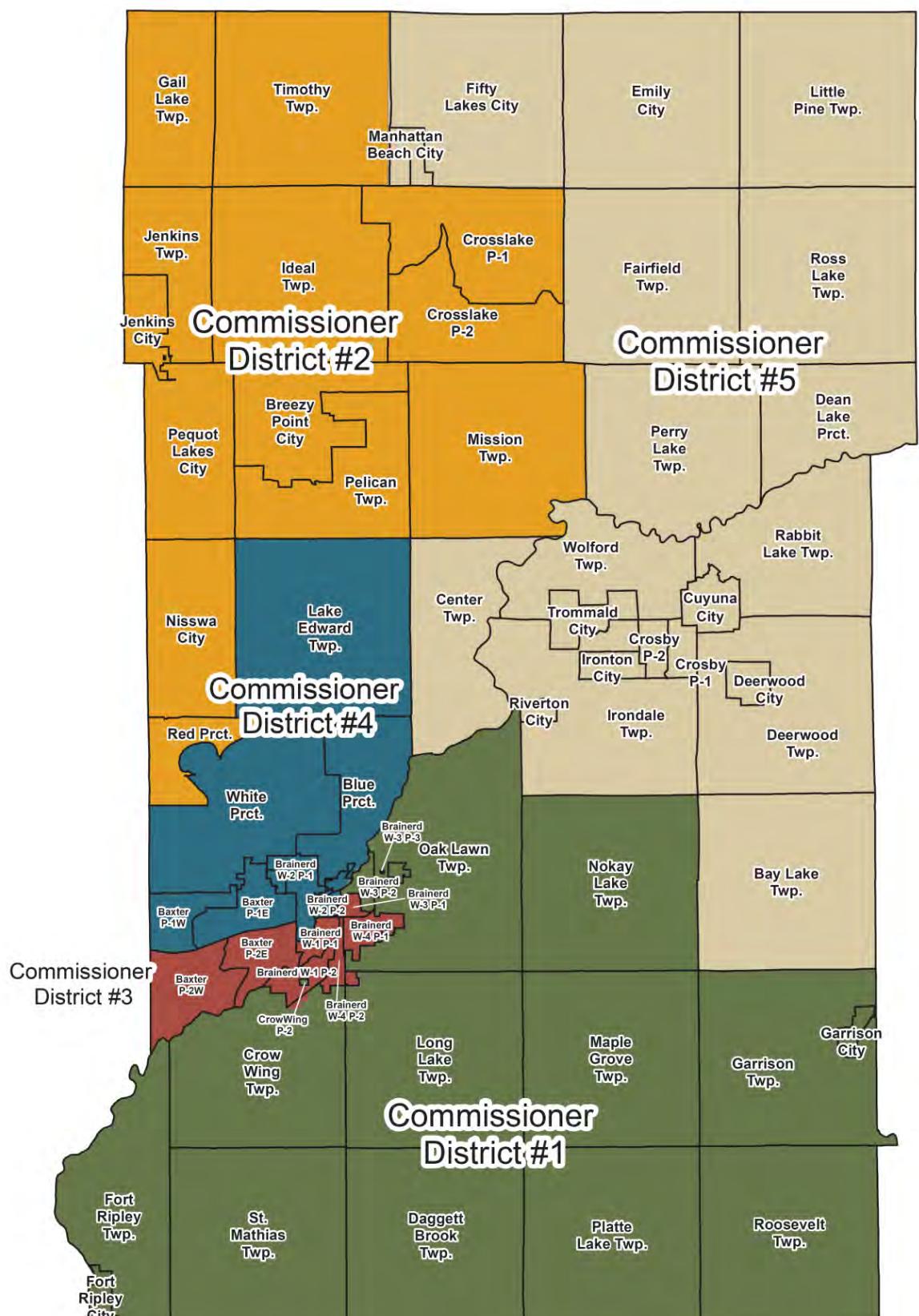
Crow Wing County Highway Department
16589 County Road 142
Brainerd, MN 56401
218-824-1110

Timothy Bray, P.E.
County Engineer

Rob Hall, P.E.
Assistant County Engineer

Crow Wing County Commissioners
326 Laurel Street
Brainerd, MN 56401

| | |
|-------------------------|-------------------|
| Paul Koering | District 1 |
| Bill Brekken | District 2 |
| Steve Barrows | District 3 |
| Rosemary Franzen | District 4 |
| Doug Houge | District 5 |





Glossary

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.

AFSCME Council 65 stands for Amercian Federation of State, County, and Municipal Employees and represents Minnesota, South Dakota and North Dakota in labor rights

Annual Comprehensive Financial Report (ACFR)

Is the official summary of all financial transactions for the year.

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.

ATVs stands for all-terrain vehicle

Audit an official inspection of an individual's or organization's accounts, typically by an independent body

Auditor a person who conducts an audit

Balanced Budget refers to a budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

BI stands for Business Intelligence

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.



Glossary

Budget is a preliminary financial plan that estimates revenue and expenditures for a specified period.

CAMA stands for Computer-Assisted Mass Appraisal and is a software system used by Property Valuation and Classification in appraising property.

Capital Expenditures are the outlay of money to acquire or improve the County's fixed assets such as buildings and machinery.

Capital Outlay includes expenditures related to capital improvements funded with County tax dollars.

Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

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

Charges for Services are fees collected for various County-provided services such as property deeds, waste management, jail bed space, etc.

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.

Chatbot is a software that simulated human-like conversations with users via text messages

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.

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

CR stands for County Road.



Glossary

CRM stands for customer relationship management

CSAH stands for County State Aid Highway.

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

CWC stands for Crow Wing County

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.

EAW stands for Environmental Assessment worksheet.

EDMS stands for Education Data Management Solutions

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

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.

Fiscal Notes summarize the monetary impact of a proposed or requested action or budgetary adjustment.



Glossary

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.

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.

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.

GIS stands for geographic information system

Governmental Funds are typically used to account for most of a government's activities.

HCH stands for Historic Court House

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.



Glossary

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.

IasWorld is the most comprehensive property assessment and tax administration software available.

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.

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.

LELs stands for Local Enforcement Labor Services

Legal Debt Limit is the maximum amount of outstanding gross or net debt legally permitted by the State.

Levy is an act of levying a tax, fee, or fine

LS stands for Land Services.



Glossary

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.

Microwave Radio is commonly used in point-to-point communication systems

Miscellaneous Revenue is revenue not considered to be Taxes, Special Assessments, Licenses and Permits, Intergovernmental, Charges for Services, or Investment revenues.

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.

MS stands for Minnesota Statute.

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.

ONCE stands for Organization of Non-Contract Employees

OPEB stands for Other Post-Employment Benefits.



Glossary

Operating Budget is the portion of the budget that pertains to current revenues and expenditures. The annual operating budget is the principle way most of the financing, acquisition, spending and service activities of a government are monitored.

Other Financing Sources represent proceeds received not reported as revenues, including transfers and bond activity.

Other Financing Uses represents funds expended not reported as expenditures, including transfers and bond activity.

Pay Matrix is a pay plan that consists of several levels of pay

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.

PERA stands for Public Employee Retirement Association.

Performance Based Pay is compensation directly tied to an employee's contributions to the County

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

POR stands for Predatory Offender Registration

Preliminary Tax Levy is the amount that is approved by the County Commissioners prior to the final approval of the operating and capital budget

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.

RQI stands for Ride Quality Index, a method to calculate the overall roughness of the road.

RTVision is a technology company based in Minnesota, with web-based, hosted solutions in a multitude of sectors



Glossary

Sharepoint is a browser-based application that is used to connect an organization through a web browser

SMT stands for Senior Management Team.

Small Cities Development Program Fund is used to account for financial transactions of special economic development grant funding.

Solid Waste (Non-Landfill) Fund is used to account for the County's SCORE funds.

SNAP stands for Supplemental Nutritional Assistance Program.

Special Assessments refer to revenues collected through special assessments of the County.

Special Revenue Funds are used to account for the proceeds of specific revenue resources that are legally or administratively restricted to expenditures for specified purposes.

Tax Levy is a legal seizure of your property to satisfy a tax debt

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.

TRIAD is a community-based partnership between law enforcement agencies and agencies and individuals involved in elderly issues.

Tyler Technologies provides integrated software and technology services to the public sector

Unorganized Townships Fund is the fund used to account for and report financial resources of the Unorganized First Assessment and Unorganized Second Assessment districts.

UPS stands for uninterruptible power supply

Working Capital is current assets minus the current liabilities.