CROW WING COUNTY
MINNESOTA

2023 Budget & Capital Improvement Plan

Adopted by County Board December 13, 2022



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

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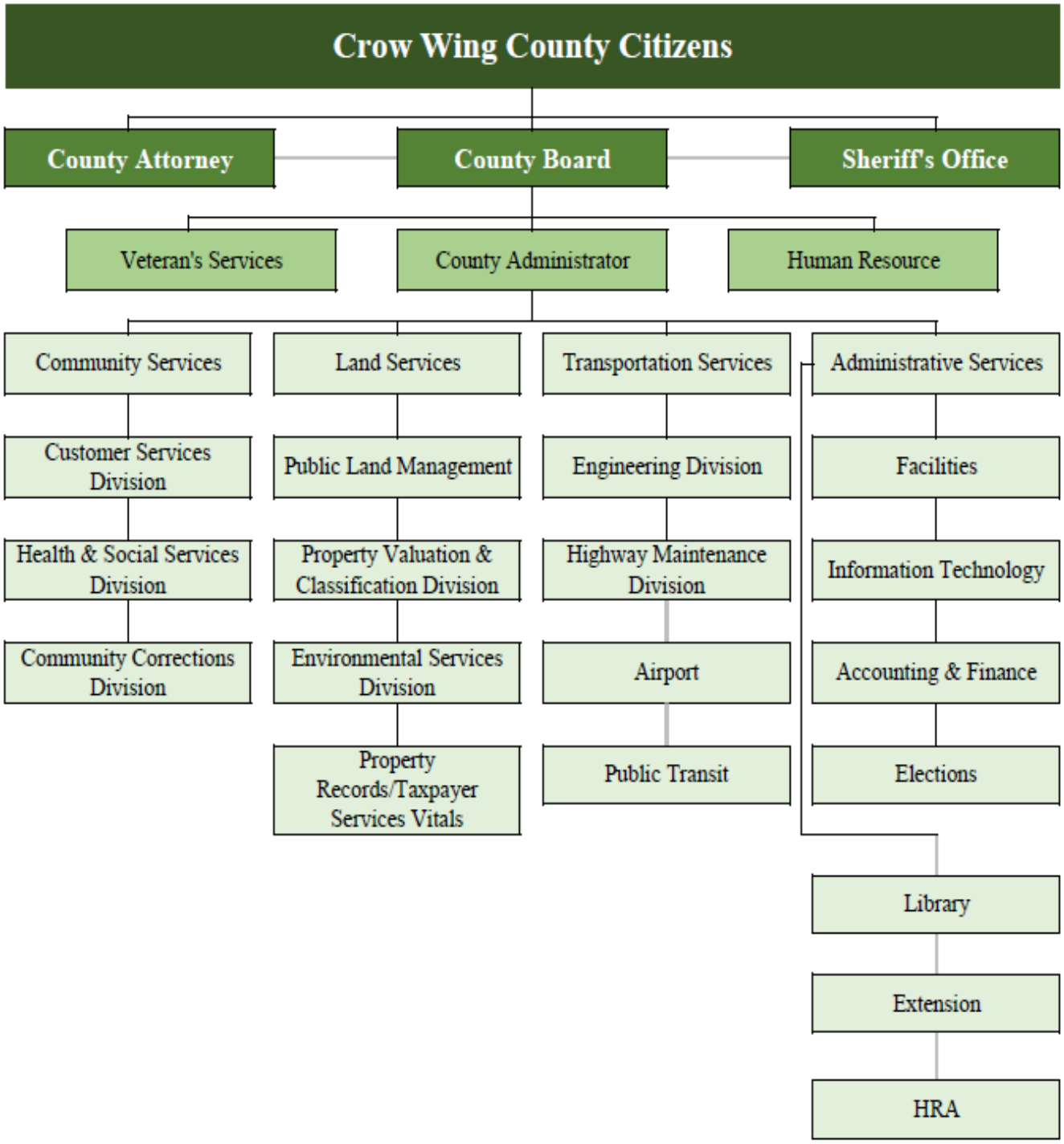
District 4

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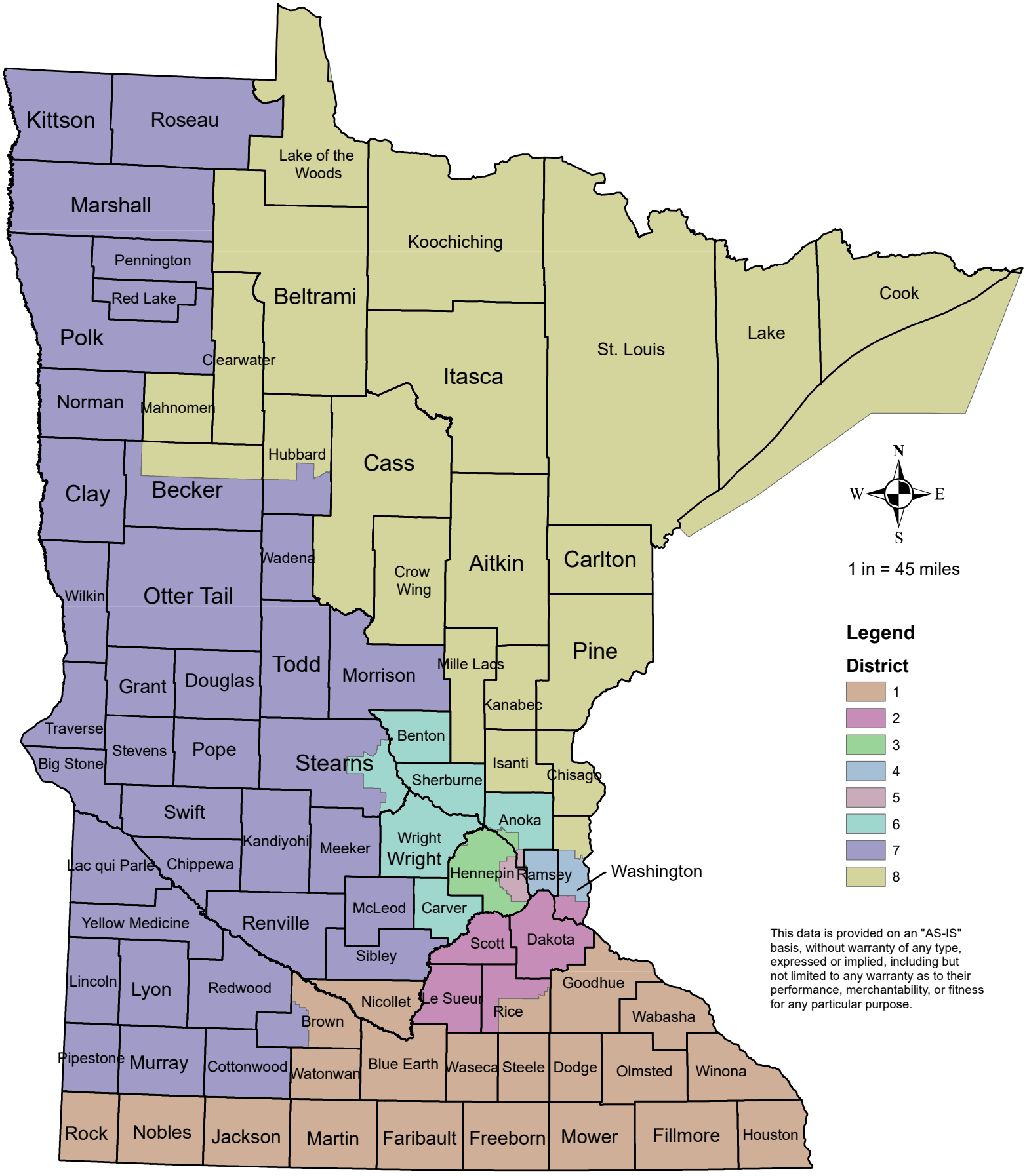
District 5

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Organizational Chart

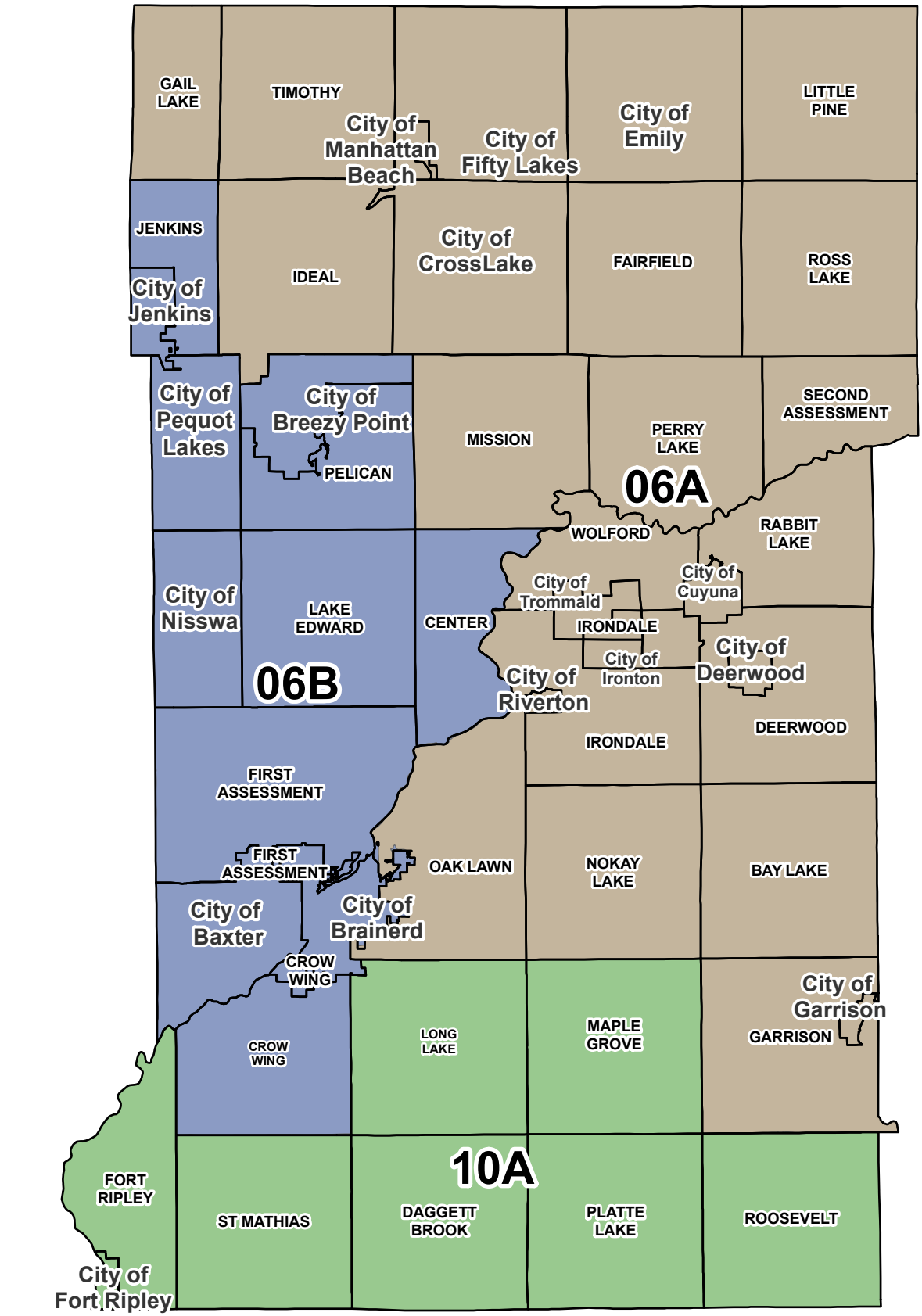


State of Minnesota Congressional Districts



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Legislative Districts



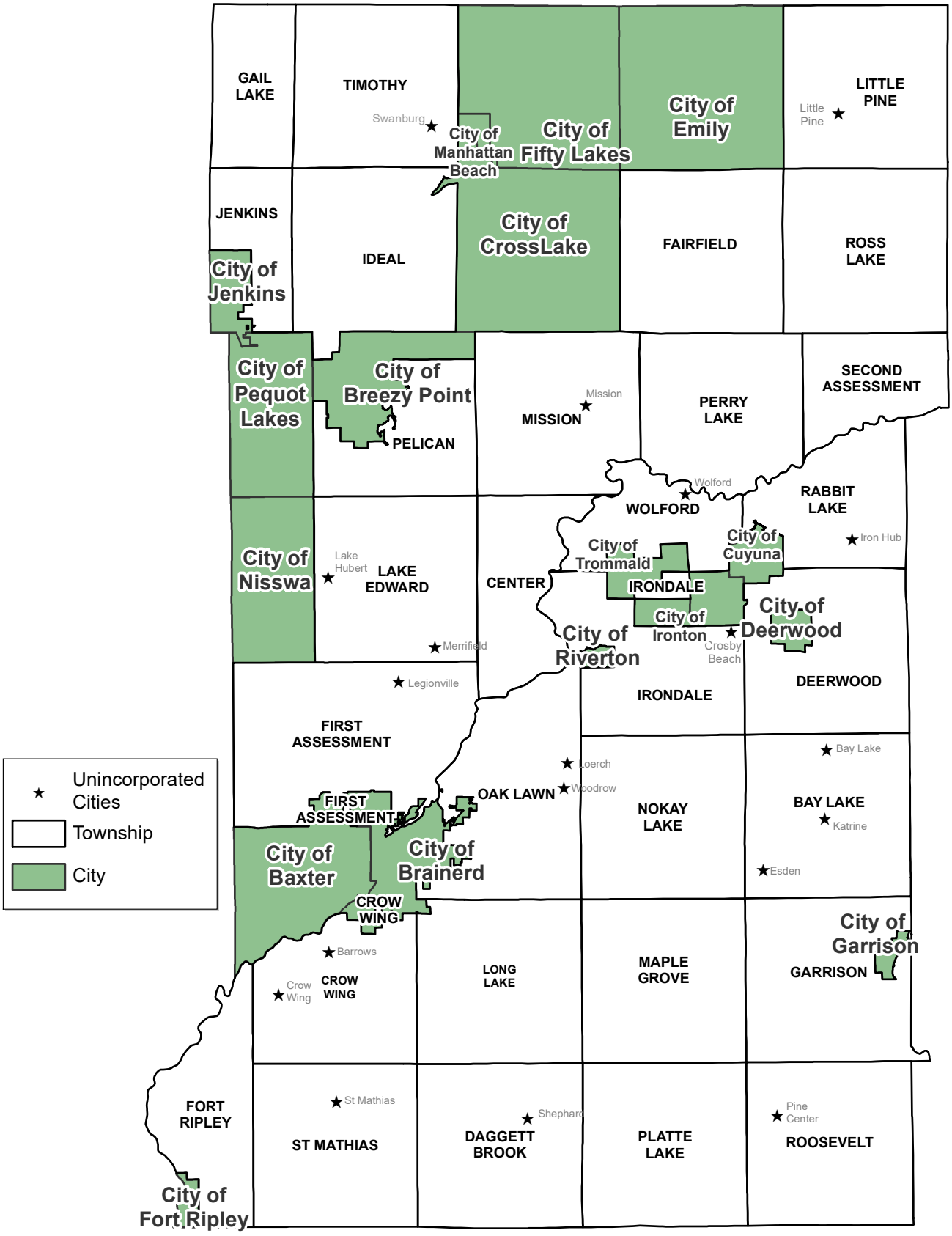
Legistlative Districts

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- 06B
- 10A

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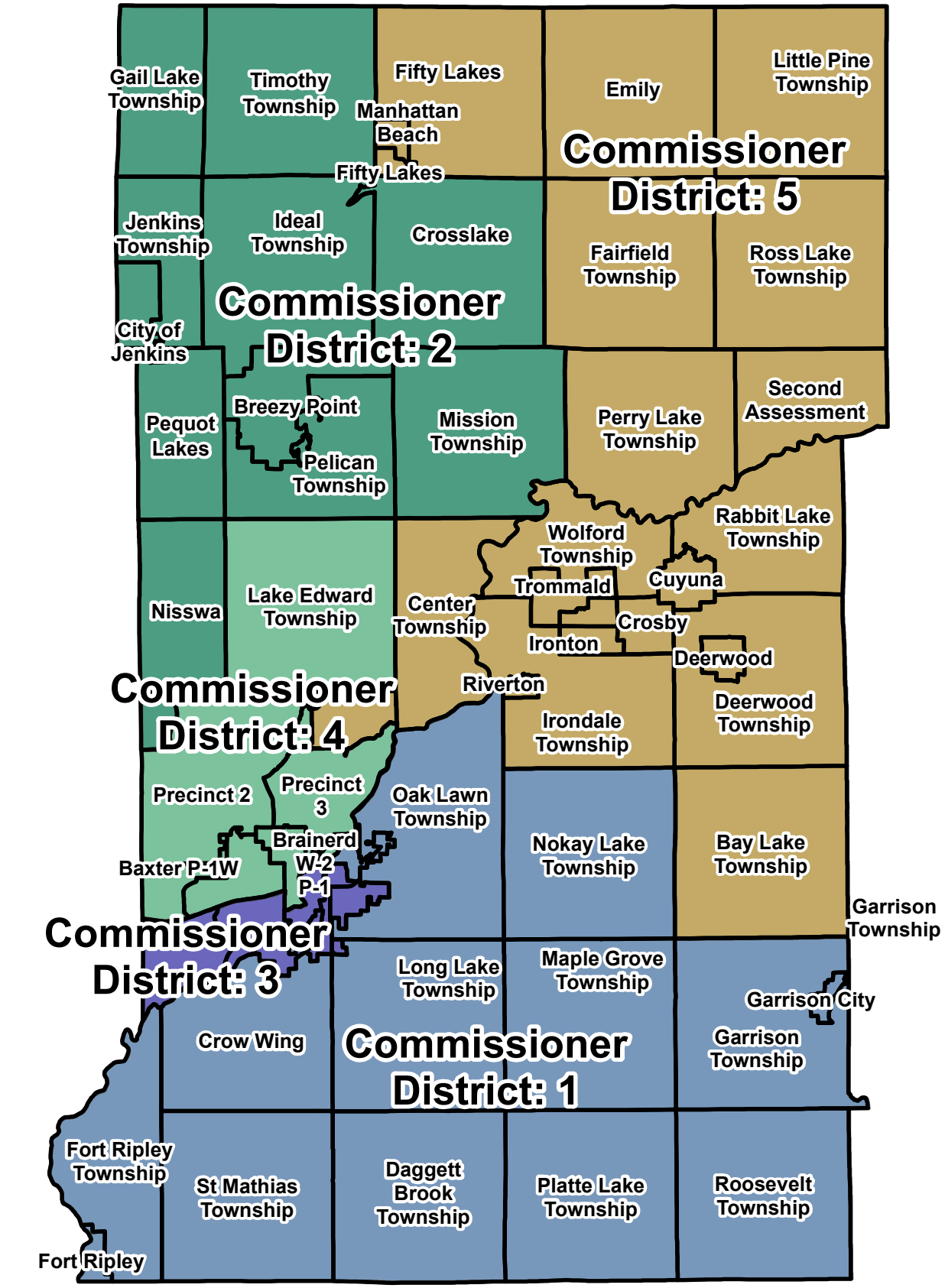
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Crow Wing County
Political Subdivisions



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Crow Wing County
Commissioner Districts



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Crow Wing County GIS 3/8/23

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. Morrill

Executive Director

2023 Budget Highlights

TO: County Board

FROM: Nick Mielke, Finance Director
Tim Houle, County Administrator

DATE: February 1, 2023

SUBJECT: 2023 Budget Highlights

We are pleased to present you the 2023 operational and capital investment 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 2023 that are called out in the budget process, both for operations and for capital planning.

The County levy for 2023 increased by 2.89%, being only the fifth year in the past ten years that the County's levy has increased and is the lowest percentage increase of those five years. There were several primary drivers for the increase that go beyond the organizations ability to absorb cost increases without additional capital resources. Most notable of those trends is the high inflationary pressures present in the economy related to goods, services, and labor.

Our continued use of technology to increase the potential of our human capital investment, continuing to improve he efficiency and reliability of our processes using LEAN and Six Sigma methodology to make them as efficient as they can be, and making touch 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 occurring in the marketplace. Cost of labor and labor shortages are two of the most significant threats currently facing our organization for the next decade. The trend of accelerating departures is continuing to impact the budget into 2023. 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 organization.

Crow Wing County's levy over the past ten years has increased a total of 27.4% from $34,660,859 in 2014 to $44,148,151 in 2023, an increase of almost $9.4 million since 2014. This equates to an annual increase averaging 2.7% 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 2023 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 where possible, limiting growth in staffing levels, maintenance of fund balance levels, and using prudent capital planning processes for long-term needs.
- Promoting a strong, healthy, and vibrant Brainerd Lakes Area now and into the future.

Key Demographics Summary and Trends:

Crow Wing County continues to experience relatively strong population growth, increasing by over 5% from 2010 to 2020. The US Census Bureau completed 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. Coming out of the COVID pandemic, Crow Wing County's leading industries of tourism and construction have seen healthy growth, exceeding pre-pandemic levels of economic activities. New construction continued to outpace prior years while tourism saw a rebound in conferences, events, and family-based vacation travel. Demand for commercial and retail space has increased with most of Crow Wing County's commercial and retail stock being occupied by year ended 2022. Total market values of property within the County continue to see substantial growth through 2022, exceeding highs seen prior to the Great Recession.

Unemployment in Crow Wing County dipped in 2022 to 2.1% from 3.8% at the end of 2021, though these are not seasonally adjusted rates, and the tourist trade significantly modifies these numbers throughout the 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 narrowed from prior years to 0.2% higher than the state average. Notably, Crow Wing County's unemployment rate is still considerably lower than many parts of Greater Minnesota.

Crow Wing County operates as a pay-as-you-go organization for all capital expenditures and was debt free as of the end of 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. As such, our bond rating is increasingly a moot point as we have no planned issuance of debt in our long-term plans.

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 through 2022, while

our financial plan—our levy and budget—called for tight resources to be made available, we continued to out-perform those plans each year, contributing fund balance growth in most years to the County's reserves.

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

Crow Wing County is well positioned to meet the challenges of the future. We are proud to say that the 2023 levy and budget helps to incrementally advance us to meet them. The approved budget book is attached for your information.

Respectfully submitted this 1st day of February 2023.

Our Vision: Being Minnesota's favorite place.

Protecting our communities.

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

Caring for our people.

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

Strengthening our lakes and trees.

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

Keeping our roads safe.

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

Our organizational priorities

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

Every day...

...We deliver excellence to our customers by:

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

...We are stewards of our money by:

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

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

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

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

CROW WING COUNTY EXCELLENCE
By you. For you.

CROW WING COUNTY MINNESOTA

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.

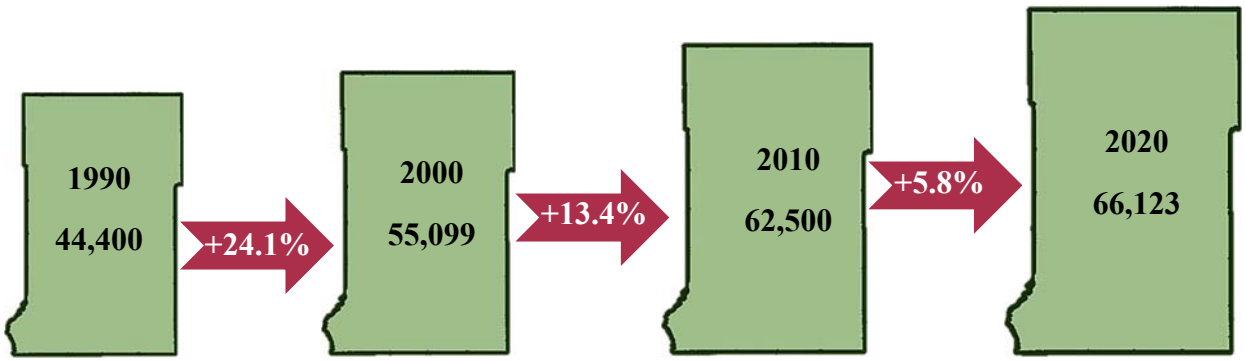
The Board appoints a County Administrator who is the chief appointed administrative officer of the County. The Administrator is responsible for the administration of Board policy and for the management of various County divisions and departments. The Attorney, Auditor-Treasurer, Recorder, and Sheriff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

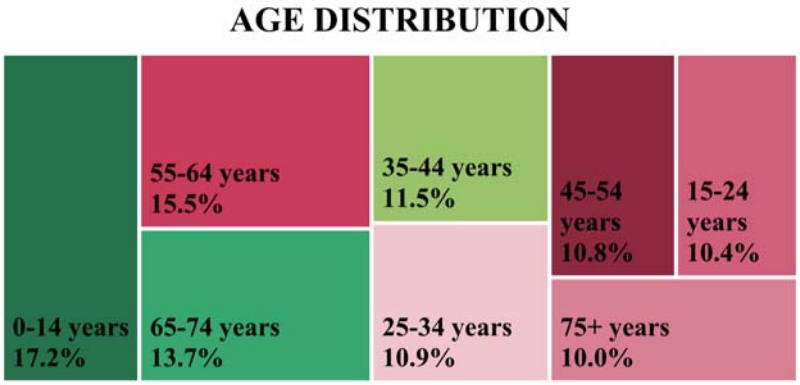
Crow Wing County had a population of 66,123 in 2020 according to the United States Census Bureau. In the 90s, the County experienced a 24.1% population growth followed by moderate growth and is now just above 66,000 residents.



Source: United State Census Bureau

AGE AND GENDER

For 2021 (latest data available), the Census reported that the estimated average age of Crow Wing County residents was 52 years. Males made up 50.41% of the population and females were 49.59%. Within this gender distribution, 27.6% of the population was under age 25, and 23.7% were over age 65.



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.*

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.

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.

MANUFACTORING AND CONSTRUCTION

In 2020, 117companies 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.

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)
**2209 data was not available; 2019 was used.*

UNEMPLOYMENT RATES

Unemployment data measures only those individuals looking for work and ignores those who have chosen not to work. Annual unemployment rates for Crow Wing County was at 4.2% 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*

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

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

Source: Minnesota Land Management Information Center

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

Source: NOAA

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

CROW WING COUNTY

BRAINERD, MINNESOTA

Adopted by County Board
September 10, 2013
Amended December 13, 2022

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

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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.

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

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

CROW WING COUNTY

BRAINERD, MINNESOTA

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

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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 and Capital Improvement Plan. Budgetary Comparison Schedules are reported in the Comprehensive Annual Financial Report (CAFR) for all budgeted funds except the Landfill Enterprise Fund.

III. BUDGET PERIOD AND BASIS OF BUDGETING

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

IV. BALANCED BUDGET

Financial planning policies and practices will be designed to maintain a commitment to a structurally balanced budget. Generally, the County shall adopt a structurally balanced budget for each fund in which this policy covers. A budget shall be considered structurally balanced when revenues equal or exceed expenditures. If an unplanned 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. Such budgets will result in a planned usage of fund balance.

V. BUDGET FORM AND INFORMATION

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

VI. LONG-TERM FINANCIAL FORECASTS

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

VII. EXAMINATION OF SPENDING PATTERNS

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

VIII. PRIORITY OF SERVICES

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

IX. FUNDING OF LIABILITIES

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

X. BUDGET PROCESS

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

May	Departments provided with budget packets
May-July	Department budget preparation
Early July	Department deadline to submit budget request
Late July	Present original department requests to the Budget Committee
Late August	Original requests reviewed during a Committee of the Whole
On or before September 30	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

XI. 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 reviewed quarterly by the County Administrator.

XII. AMENDMENTS TO THE BUDGET AND LEVEL OF CONTROL

A. "NO NET EFFECT" ADJUSTMENTS

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

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

B. BUDGET ADJUSTMENTS

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

C. LEVEL OF CONTROL

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

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

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

(1) Departments that have received County Board approval for budgets that include new positions and revised FTEs (revisions that change one classification for another without increasing the total number of FTEs in the department) will not have to request County Board or Personnel Committee approval prior to hiring

individuals to fill those positions. The position filled shall be the same position previously approved by the County Board.

(2) Departments that have received County Board budgetary approval for *itemized* current year capital expenditures in the Capital Improvements Plan will not have to request subsequent County Board approval for those expenditures, unless the item exceeds $100,000, requires a competitive bid process, or is subsequently revoked by the County Board. This departmental authority is limited to the original scope of the itemized capital expenditure as approved in the Capital Improvements Plan. Reallocation of capital asset expenditures shall occur in accordance with the Asset Management Policy

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

XIII. BUDGET AMENDMENT FORM

A Budget Amendment Form shall be required when a budget amendment will occur due to the implementation of a new program; increases in services provided will affect revenues or expenditures; requesting additional staff; or requesting the purchase or construction of capital items. The form will be required for amendments of $20,000 or greater, taking into consideration current and future costs. The form may also be requested by the County Board or County Administrator at any time for any amount.

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

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

A. COMPONENTS OF THE BUDGET AMENDMENT FORM

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

(1) Heading
This component includes the amendment title, date, and sponsor.

(2) Fiscal Impact Indicators
This component indicates whether the revenue/expenditure change is a one-time change, or is ongoing.

(3) Fiscal Implications
This component does the following:

(a) Provides a summary estimate of revenues and expenditures. Forecast revenues and expenditures will be a minimum of three years or the length of the activity requiring the amendment, whichever is shorter. During a partial year, forecasts should include the portion of the year remaining and three full subsequent years.

(b) Provides an estimate of changes in Full Time Equivalent (FTE) positions.

(4) Supporting Narrative

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

(a) Section 1 – Summary
This section provides a brief description of the purpose of the budget amendment with an emphasis on the portion of the project/service that creates the fiscal impact.

(b) Section 2 – Long-Term Fiscal Considerations
This section indicates whether the estimated fiscal impact will continue beyond the initial forecast period. This could include either a quantification of the fiscal impact or an explanation of the long-term fiscal considerations.

(c) Section 3 – Effect on Other Departments
This section indicates whether the estimated fiscal impact will affect other departments within the County.

(d) Section 4 – Benefit Analysis
This section describes the benefit derived from the project/service that created the fiscal impact.

(e) Section 5 – Assumptions
This section explains the assumptions and methodology used to develop the estimate. Explanations should be clear, transparent, reasonable, justifiable, documented, and easily understood by readers.

(f) Section 5 – References and Sources
This section identifies staff and departments, and other entities, supplying information used to complete the Budget Amendment Form.

B. BUDGET AMENDMENT FORM PREPARATION

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

XIV. 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.

2023 Budget Calendar

Dates	Task	Responsibility
March 7th - March 18th	Individual Senior Manager Meetings with Finance & Business Managers	Admin/Financial Services/Depts.
April 11th	2023 Capital Improvement Plan (CIP) packets to departments	Admin/Financial Services/Depts.
April 11th	CIP Advisory Committee 2023 kickoff meeting	CIP Advisory Committee
April 18th - May 20th	Department CIP preparation (5 weeks)	Departments
May 2nd - May 13th	Departmental Leadership payroll review meeting	Admin/Financial Services/HR/Depts.
May 20th	2023 CIP request deadline	Departments
May 25th	CIP Advisory Committee meeting	CIP Advisory Committee
May 16th - May 27th	Personnel budget generated in MUNIS	Admin/Financial Services/Depts.
May 23rd - June 24th	Department Operating Budget preparation and entry into MUNIS (5 weeks)	Departments
June 8th	CIP Advisory Committee meeting	CIP Advisory Committee
June 13th	CIP presentation to SMT	CIP Advisory Committee/SMT
June 24th	2023 Operating Budget preparation & entry deadline	Departments
July 14th	Operating and CIP Budget progress update to Budget Committee	Admin/Financial Services/Depts.
July 14th - August 5th	Review input from Budget Committee and begin work to complete preliminary budget	Admin/Financial Services/Depts.
August 11th	Operating and CIP Budget presentation to Budget Committee	Budget & Finance Committee
August - September	Finalization of Preliminary Budget	Admin/Financial Services/Depts.
September 8th	Final Review with Budget Committee	Budget & Finance Committee
September 27th (Sept. 30th last day to certify)	County Board to certify 2023 preliminary tax levy	Board of Commissioners
October 13th	Operating and CIP Budget Prelim to Final discussion with Budget Committee	Budget & Finance Committee
October - November	Finalization of 2023 Operating Budget	Admin/Financial Services/Depts.
December 13th	Capital and Operating Budget public hearing - Budget & Levy (required meeting)	Board of Commissioners
December 13th (December 30th last day to certify)	Certify 2023 final levy and operating & capital budgets	Board of Commissioners

ENTERPRISE RISK MANAGEMENT POLICY

CROW WING COUNTY

BRAINERD, MINNESOTA

Adopted by County Board
November 12, 2013
Amended December 14, 2021

ENTERPRISE RISK MANAGEMENT POLICY

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I. ENTERPRISE RISK MANAGEMENT POLICY STATEMENT OF PURPOSE

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

II. SCOPE

This policy is applicable County-wide.

III. DEFINITION OF RISK AND GOVERNANCE

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

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

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

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

IV. ATTITUDE TOWARDS RISK

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

V. RISK-AWARE CULTURE AND CONTROL ENVIRONMENT

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

VI. ARCHITECTURE OF RISK MANAGEMENT

A. HAZARD RISK

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

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

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

B. FINANCIAL RISK

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

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

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

C. OPERATIONAL RISK

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

(1) The County has devised a Hazard Mitigation Plan and an Emergency Operations Plan (EOP) to ensure continued operations in the event of a disaster, natural or other. These disaster plans are reviewed at least annually by the County Administrator, IT Director, and Emergency Management Director, and modified if necessary.
(2) The County conducts "customer satisfaction surveys" 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 biennially); in addition, the County is audited annually by an external independent auditor.
(4) The County maintains an Information Systems Policy to guide employees in the safe use of technology. This policy is reviewed at least annually by the Information Technology Department, and modified if necessary.

D. STRATEGIC RISK

The County has identified the following strategic risks:

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

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

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

VII. ENTERPRISE RISK MANAGEMENT POLICY ADOPTION

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

FUND BALANCE POLICY

CROW WING COUNTY

BRAINERD, MINNESOTA

Adopted by County Board
July 9, 2013
Amended November 26, 2019
Reviewed December 14, 2021

FUND BALANCE AND RESERVES POLICY

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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 fund balance 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.

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 Projects Fund;
(3) Additional Highway infrastructure projects in the Highway Fund;
(4) Pre-funding or buying down of long-term liabilities;
(5) Debt retirement/refunding;
(6) Cost avoidance projects and productivity enhancement projects (one-time projects);
(7) Litigation;
(8) Local match for grant involving multiple departments;
(9) Other one-time or short-term purposes deemed to be fiscally prudent for the County.

B. SPECIAL REVENUE FUNDS

1. COMMUNITY SERVICES SPECIAL REVENUE FUND

Should the actual amount needed for working capital rise above the target range, any excess will automatically be transferred to the General Fund during the year-end close process and classified as Unassigned. Additionally, transfer in and transfer out corresponding budget adjustments will be made by Financial Services. The transferred funds will remain in the General Fund pending recommendations and final County Board action concerning reallocation and use of the fund balance resources.

2. HIGHWAY SPECIAL REVENUE FUND

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 (CIP), 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.

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 Projects Fund for future capital projects according to the County's Capital Improvements Plan (CIP).

C. PERMANENT FUND

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

XI. FUND BALANCE POLICY ADOPTION

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

INVESTMENT POLICY

CROW WING COUNTY

BRAINERD, MINNESOTA

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

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.

INVESTMENT POLICY

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I. INVESTMENT POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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

III. OBJECTIVES

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

A. SAFETY

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

B. LIQUIDITY

The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements as reasonably anticipated. The portfolio will be structured so that the liquid component 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:

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

IV. STANDARDS OF CARE

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

A. AUTHORITY TO INVEST

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

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

B. BUDGET COMMITTEE

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

C. CONFLICTS OF INTEREST AND ETHICS

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

D. PRUDENCE

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

V. INVESTMENT PORTFOLIO

A. AUTHORIZED INVESTMENTS

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 Minn. Stat. § 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)

(5) Municipal Securities
Statute allows the County to invest in municipal securities of state or local government agencies with taxing power and a rating of "A" or better.

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%

[1]The 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.

[2]Due 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:

(1) invest in both shorter-term and longer-term investments; and
(2) evenly time cash flows from maturities; and
(3) 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
(5) Credit Report
(6) Proof of FINRA (Financial Industry Regulatory Authority) Membership
(7) Proof of State Registration
(8) Evidence of Adequate Insurance Coverage

B. INVESTMENT ADVISORS

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

C. COLLATERAL

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

Collateralization will be required on the following types of investments:

(1) Certificates of Deposit
(2) Demand Deposits

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

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

D. SAFEKEEPING

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

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

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

E. INTERNAL CONTROL

Financial Services is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that:

(1) the cost of a control should not exceed the benefits likely to be derived; and
(2) the valuation of costs and benefits requires estimates and judgments.

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

VII. REPORTING

A. FREQUENCY AND FORMAT

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

B. PERFORMANCE TARGETS

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

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

VIII. INVESTMENT POLICY ADOPTION

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

LONG-TERM FINANCIAL PLANNING POLICY

CROW WING COUNTY

BRAINERD, MINNESOTA

Adopted by County Board
August 13, 2013
Amended November 26, 2019

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LONG-TERM FINANICAL PLANNING POLICY

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I. LONG-TERM FINANCIAL PLANNING POLICY STATEMENT OF PURPOSE

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

II. SCOPE

This policy is applicable County-wide.

III. LONG-TERM FINANCIAL PLAN

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

A. COMMITMENT TO LONG-TERM FINANCIAL PLANNING

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

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

B. SCOPE OF THE PLAN

1. COMPREHENSIVE ANALYSIS

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

a. Analysis of the affordability of current services, projects, and obligations:
   - An analysis of the County's environment in order to anticipate changes that could impact the County's services or financial objectives.
   - Revenue and expenditure projections, including the financial sustainability of current service levels over a multi-year period.

- The affordability of current debt relative to affordability ratios prescribed by County policy or State law.
- The affordability of maintaining and replacing the County's current capital assets (e.g., buildings, infrastructure).
- The ability to maintain reserves within the target ranges prescribed by County policy over a multi-year period.
- The impact of non-current liabilities on the County's financial position.

b. Analysis of the affordability of anticipated service expansions or investments in new assets:
   - The operating costs of any new initiatives, projects, or expansion of services where funding has been identified through alternative sources or adopted or approved by the County Board through other actions. Service delivery of administrative services and functions shall be included to the extent needed proportionately with the expansion of other services.
   - The affordability of the County's long-term Capital Improvements Plan (CIP), including operating and maintenance costs for new assets.
   - The affordability of other master plans that call for significant financial investment by the County.

c. Synthesis of the above to present the County's financial position:
   - A clear presentation of the resources needed to accomplish the capital improvements identified in the County's CIP and to maintain existing capital assets.
   - A clear presentation of the resources needed to maintain existing services at their present level in addition to the expansion of services as may have been identified through the analysis described above.
   - Identification of the imbalances between the County's current direction and the conditions needed for continued financial health.

2. SOLUTION-ORIENTED

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

C. NON-CURRENT LIABILITIES

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

IV. LONG-TERM FINANCIAL PLANNING POLICY ADOPTION

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

REVENUE POLICY

CROW WING COUNTY

BRAINERD, MINNESOTA

Adopted by County Board
November 12, 2013
Amended August 22, 2017
Reviewed December 13, 2022

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I. REVENUE POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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

III. REVENUE GOALS

A. DIVERSIFICATION AND STABILIZATION

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

B. EQUITY

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

C. COLLECTIONS

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

IV. NON-RECURRING AND VOLATILE REVENUES

A. USE OF ONE-TIME REVENUES

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

B. USE OF VOLATILE REVENUES

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

V. NEW REVENUES AND CHANGES TO REVENUES

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

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

VI. ESTIMATES OF REVENUES

A. FORECASTING PHILOSOPHY

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

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

B. MULTI-YEAR FORECASTS

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

VII. EARMARKING

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

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

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

VIII. PROPERTY TAXES

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

IX. GRANTS

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

to the County. Prior to acceptance of grant funding, an evaluation of the grant must determine the following:

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

X. USER FEES

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

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

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

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

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

A. GOALS OF USER FEES

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

(1) Revenues should not exceed the reasonable cost of providing the service.
(2) Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide support costs such as financial services, human resources, information technology, vehicle maintenance, insurance, etc.

(3) The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
(4) Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
(5) A unified approach should be used in determining cost recovery levels for various programs.

B. COST RECOVERY

1. COST RECOVERY LEVELS

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

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

a. FACTORS FAVORING LOW COST RECOVERY LEVELS

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

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

b. FACTORS FAVORING HIGH COST RECOVERY LEVELS

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

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

2. LOW COST RECOVERY SERVICES

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

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

3. HIGH COST RECOVERY SERVICES

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.

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.

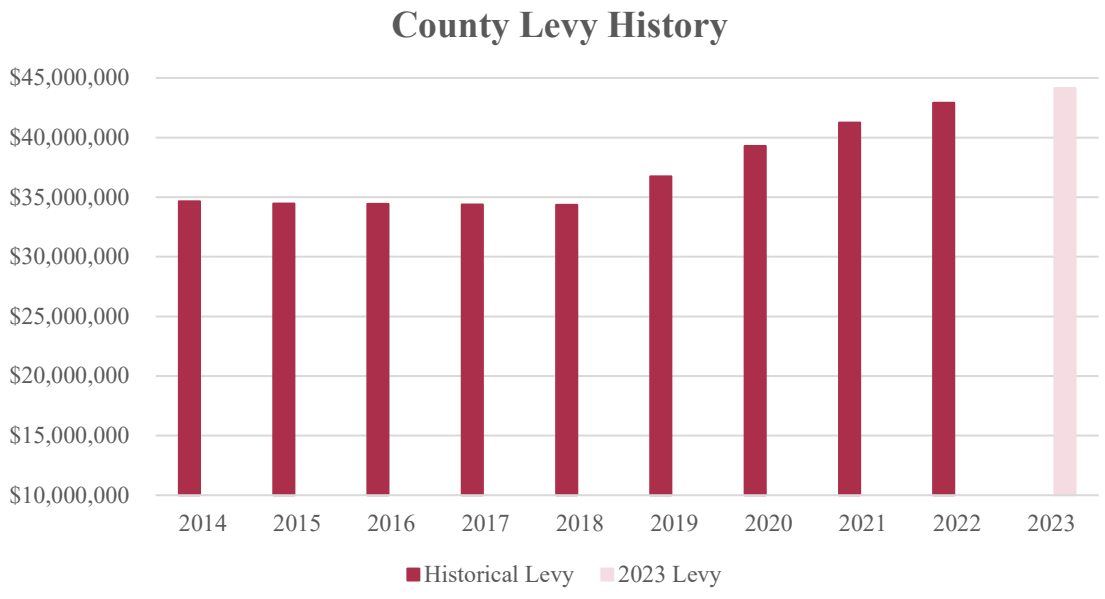
Historical Levy and Estimated Market Values

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 27.37%, from $34,660,859 in 2014 to a levy of $44,148,151 in 2023. This equates to an annual increase of 2.74% per year for this ten year period.

Property Tax Levy Amounts and Percentages Increase/(Decrease) 10 years		
Year	**Levy**	**Levy % Inc/(Dec)**
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%
2023	$44,148,151	2.81%

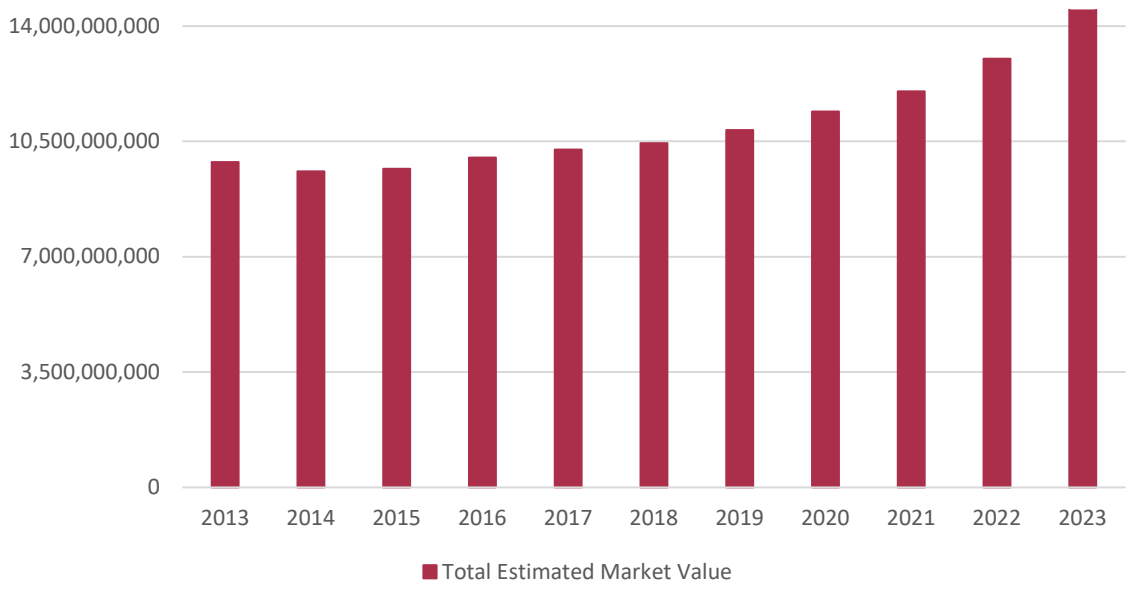


Historical Levy and Estimated Market Values

ESTIMATED MARKET VALUES

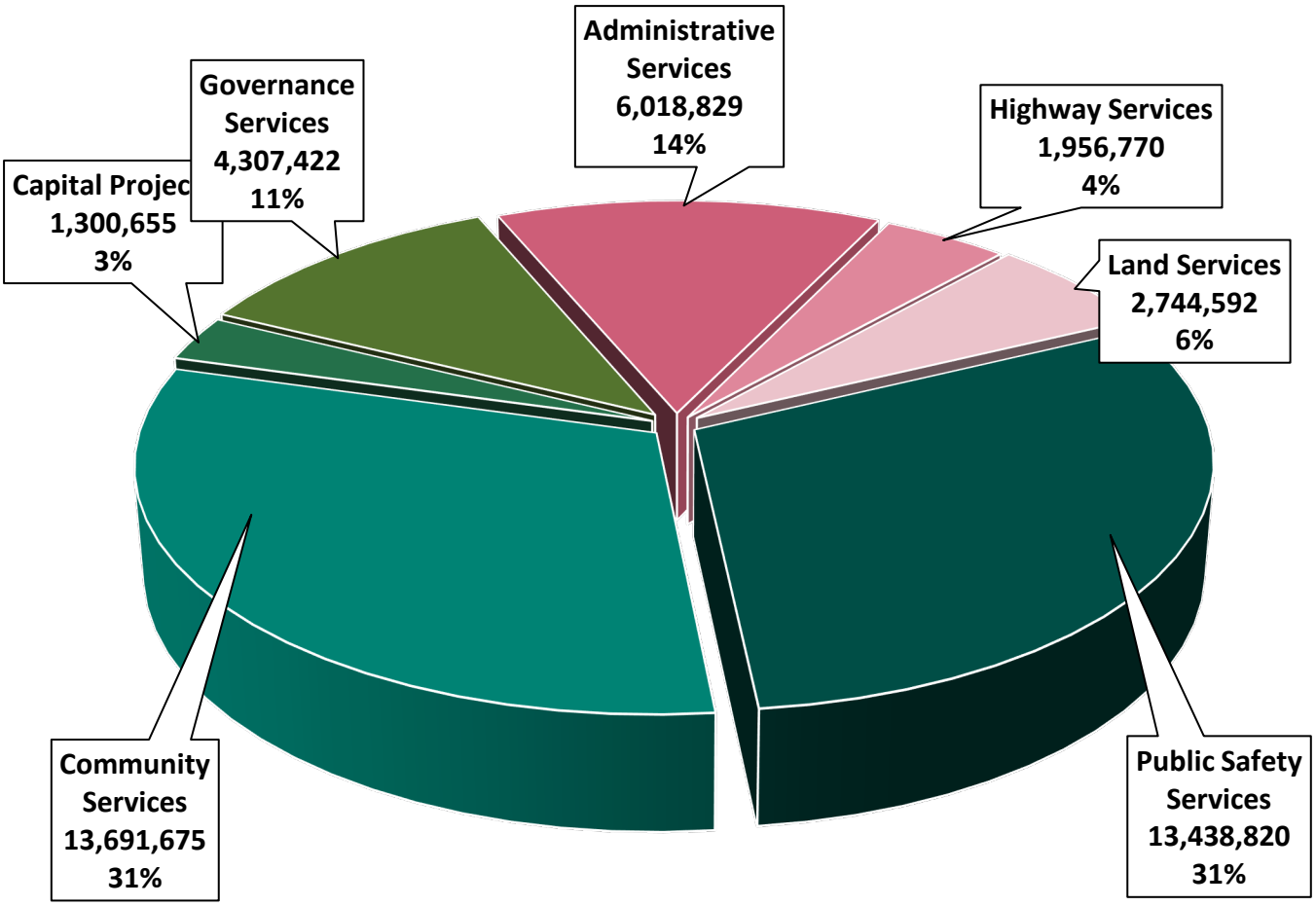
For the years 2014 – 2023, estimated market values are showing an increase which will continue to positively impact the County's tax rate.

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
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%
2023	17,229,776,700	33.13%	212,123,109	57.90%	1.23%



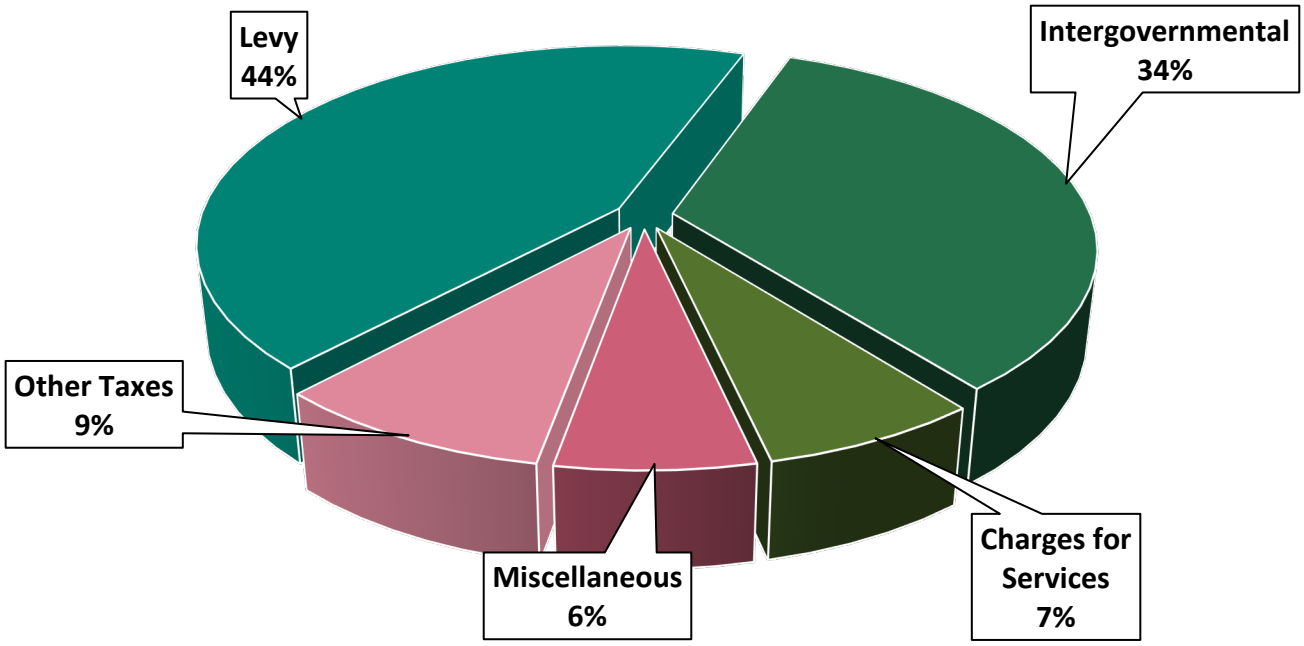
2023 CROW WING COUNTY BUDGET AND LEVY Excluding Other Financing Sources/Uses							
Crow Wing County Structure	**Expenditures/Transfer Out**		**Non-Levy Revenues/Transfer In**		**Property Tax Levy**		**Fund Bal. Change**
		% Chg vs. 2022		**% Chg vs. 2022**		**% Chg vs. 2022**	
Governance Services	$5,643,303	8.60%	$678,782	(8.06%)	$4,996,809	9.56%	$32,288
Administrative Services	$7,548,147	8.50%	$1,572,504	1.29%	$6,018,829	10.36%	$43,186
Public Safety Services	$17,341,955	1.34%	$4,002,355	(9.57%)	$13,438,820	4.05%	$99,221
Land Services	$4,422,928	14.54%	$1,703,641	15.32%	$2,744,592	1.57%	$25,305
Highway Services	$25,049,079	12.27%	$21,606,560	3.98%	$1,956,770	3.42%	($1,485,749)
Community Services	$32,050,392	-2.47%	$19,142,528	0.82%	$13,691,675	(1.30%)	$783,811
Capital Projects	$4,035,085	.80%	$2,854,145	(3.27%)	$1,300,655	(13.90%)	$119,715
Ditch Fund	$14,200	-	$14,207	-%	$-	-%	$7
Landfill Services	$4,788,804	12.20%	$3,995,700	12.20%	$-	-%	($793,104)
Public Land Services	$7,127,899	-4.75%	$1,636,300	(4.75%)	$-	-%	$-
Totals	**$103,232,988**	**4.25%**	**$57,206,722**	**1.26%**	**$44,148,151**	**2.89%**	**($1,175,320)**

WHERE THE PROPERTY TAX PORTION OF COUNTY REVENUE GOES:
PROPERTY TAX - $44,148,151
EXCLUDING UNORGANIZED TOWNSHIPS



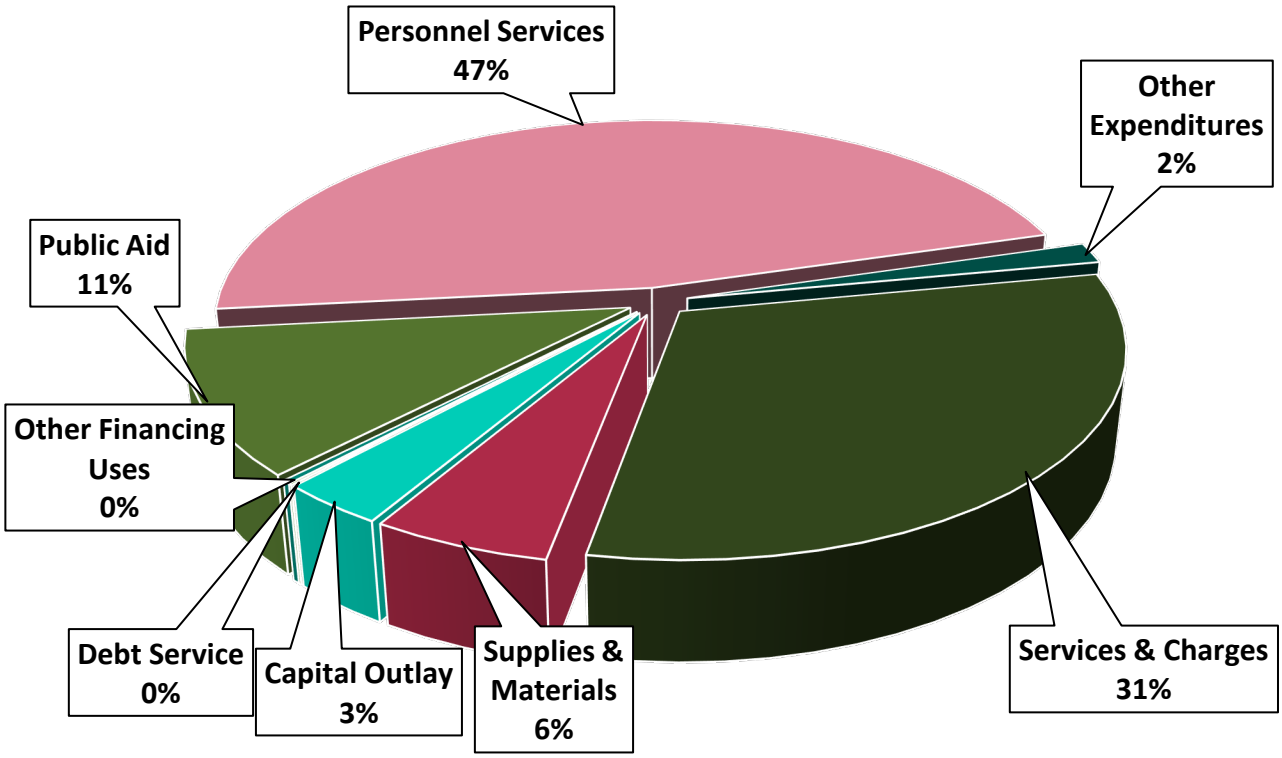
CROW WING COUNTY REVENUES				
Crow Wing County	**2022 Budget**	**2023 Budget**	**$ Inc./(Dec.)**	**% Inc./(Dec.)**
Intergovernmental	$35,120,737	$34,332,743	($787,994)	(2.24%)
Miscellaneous	$5,258,459	$6,471,810	$1,213,351	23.07%
Charges for Services	$7,270,165	$7,190,140	($80,025)	(1.10%)
Other Taxes	$9,547,101	$9,212,029	(335,072)	(3.51%)
Levy	$42,908,106	$44,148,151	$1,240,045	2.89%
Total Revenues	**$100,104,568**	**$101,354,873**	**$4,372,676**	**59.82%**

WHERE COUNTY REVENUE COMES FROM:
TOTAL REVENUE = $101,354,873
EXCLUDING UNORGANIZED TOWNSHIPS



CROW WING COUNTY EXPENDITURES				
Crow Wing County	**2022 Budget**	**2023 Budget**	**$ Inc./(Dec.)**	**% Inc./(Dec.)**
Public Aid	$12,019,566	$11,481,168	($538,398)	(4.48%)
Personnel Services	$46,583,855	$48,598,609	$2,014,754	4.33%
Services & Charges	$29,292,470	$31,951,941	$2,659,471	9.08%
Supplies & Materials	$4,601,782	$5,721,508	$1,119,726	24.33%
Capital Outlay	$5,799,599	$3,446,330	($2,353,269)	(40.57%)
Debt Services	$206,739	$112,770	($93,969)	(45.45%)
Other Expenditures	$1,628,162	$1,643,162	$15,000	0.92%
Other Financing Uses	$341,500	$277,500	($64,000)	(18.74%)
Total Expenditures	**$100,473,673**	**$103,232,988**	**$2,759,315**	**2.75%**

WHERE THE COUNTY EXPENDS FUNDS:
TOTAL EXPENDITURES = $103,232,988
EXCLUDING UNORGANIZED TOWNSHIPS

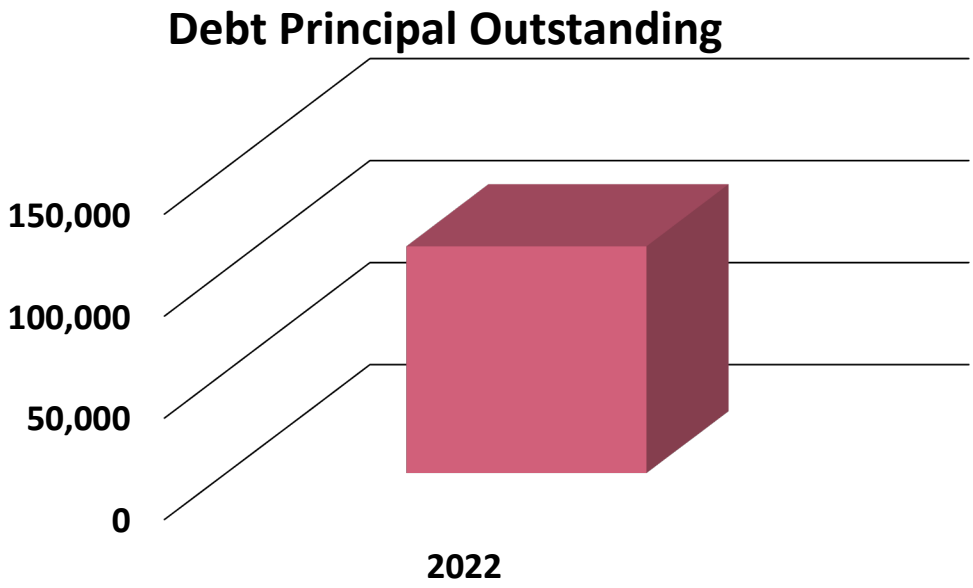


CROW WING COUNTY DEBT

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 2012Ato refinance the 2003 Lease.

It is the highest honor of the Crow Wing Board to be a Pay-As-You-Go County. With the completion of the 2022 fiscal year Crow Wing County is 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 2013-2021 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 and 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. Subsequently, in 2021, the County received $12,636,171 in State and Local Fiscal Recovery Funds to navigate the lasting impact that the COVID-19 pandemic had on local governmental entities. These are both federal awards and are 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**
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	$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
2023 Budget	$101,354,873	$102,912,488	$1,878,115	320,500	($1,175,320)

Revenues by Type Governmental Funds Including Unorganized Townships (8 Years Actual & 2 Years Budgeted)				
Year	**Taxes**	**Intergovernmental Revenues**	**Other Revenues**	**Total Revenues**
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	$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
2023 Budget	$53,360,180	$34,332,743	$13,661,950	$101,354,873

- 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**
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	$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
2023 Budget	$74,148,824	$25,049,079	$4,035,085	$-	$103,232,988

- 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

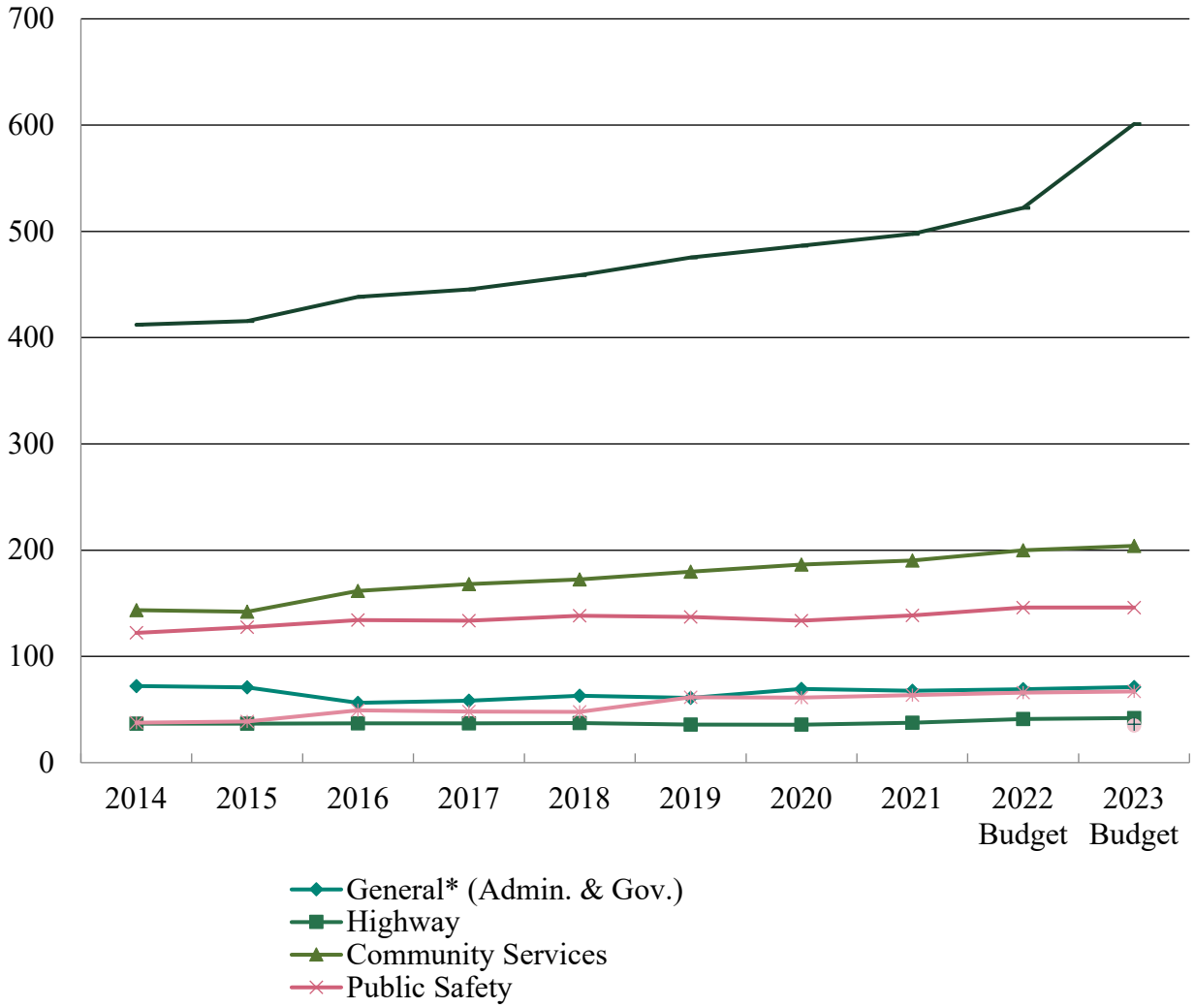
Human Capital Data

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**
2014	72.1	36.8	143.5	122.1	37.6	422.2	412.1
2015	70.8	36.7	142.0	127.5	38.6	420.4	415.6
2016	85.2	36.9	161.7	134.3	49.2	425.2	438.4
2017	29.9/28.5	37.1	168.0	133.6	48.2	447.1	445.3
2018	32.3/30.8	37.4	172.3	138.2	47.7	458.8	458.7
2019	29.2/31.7	35.9	179.8	137.2	61.6	463.1	475.4
2020	34.5/34.8	35.7	186.5	133.6	61.3	498.6	486.4
2021	34.2/33.9	37.6	190.3	138.5	63.5	504.9	498
2022 Budget	35/34	41	200	146	66	522	N/A
2023 Budget	36/35	42	204	146	67	530	N/A

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

- In 2023, the County's proposed staffing levels of 530 FTEs is an increase in staffing from the 2022 budget of 8 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 2023 increase in personnel by service area is:
    - Administrative – 1
    - Community Services – 4
    - Governance – 1
    - Land Services – 1
    - Public Safety – 0
    - Highway – 1
- Crow Wing County continues to look for ways to actively manage the total cost of human capital.

FTE'S BY SERVICE AREA

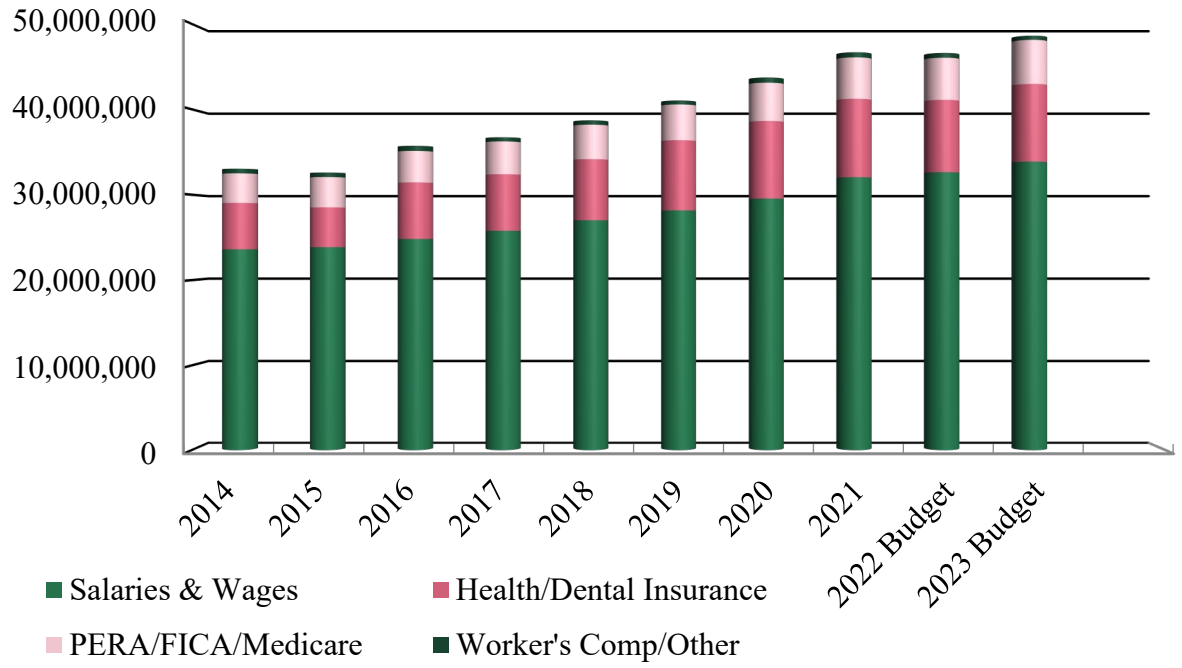


- Community Services growth in FTE's in 2016 is from the integration of Community Corrections. Since 2014, they have grown 56.5 FTE's.
- Total Public Safety growth is 23.9 FTE's since 2014. The increase in 2016 and 2018 was due to the opening of a new pods in the jail.
- Since 2017, Governance Services has increased 6.1 FTE's for staff in the Attorney's office and within the Administrator/HR office.
- Administrative Services has increased 6.5 FTE's since 2017 mostly in IT and Facilities
- Land Services staffing levels are 29.4 FTE's above the 2014 levels. This is primarily driven by the hiring of AIS inspectors beginning in 2016 and the implementation of customer service in 2017.
- Highway staffing levels are 5.2 FTEs more than the 2014 levels.

Human Capital Data

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**
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	$30,198,291	$8,767,796	$4,526,075	$587,287	$46,660,973	$44,079,450
2022 Budget	$32,637,911	$8,457,934	$4,923,347	$564,663	$46,583,855	N/A
2023 Budget	$33,871,180	$9,082,883	$5,155,216	$489,330	$48,598,609	N/A

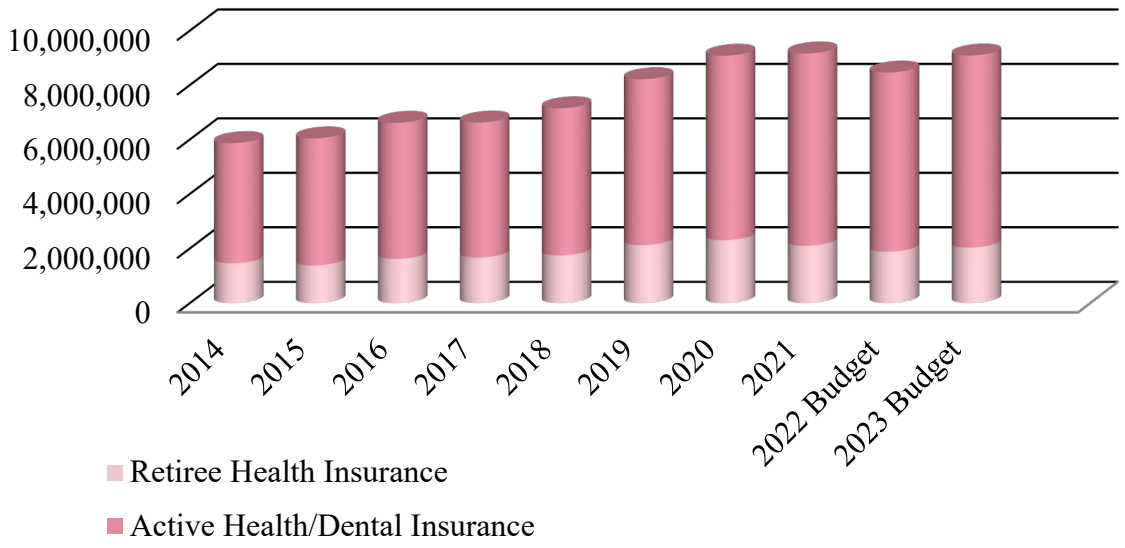
TOTAL PERSONNEL COSTS



- The cost of health insurance remains a significant concern. Premium costs increased 67.08% from 2014 to 2023. The County has actively pursued plan design changes to curb the rising costs.
- Today the most popular county insurance option is a high deductible health plan with $3,000 deductible for single coverage and a $6,000 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.

BREAKDOWN OF RETIREE & ACTIVE HEALTH/DENTAL INSURANCE (Last 8 years actual & 2 years budget)		
Year	**Retiree**	**Active**
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	$2,098,093	$7,061,799
2022 Budget	$1,879,695	$6,578,239
2023 Budget	$2,031,152	$7,051,731

Retiree & Active Health/Dental Insurance



Crow Wing County's Highest Paid Employees (Minnesota Statutes 471.701)		
County Administrator	**County Attorney**	**Community Services Director**
$168,936	$163,684	$154,368

Proposed vs. Adopted Budget

The 2023 Preliminary Levy Resolution was presented to the Crow Wing County Board on September 27, 2022. The budget was presented but only the preliminary levy was approved. All five county commissioners approved this request. On December 13, 2022, the 2023 Final Budget and Levy Resolution was presented and passed by the board. The summary of the levy amounts are summarized below.

2023 BUDGET – NON-LEVY REVENUES (Excludes Unorganized Townships)				
Non-Levy Revenues	**Preliminary Budget**	**Adopted Budget**	**$ Inc./(Dec)**	**% Inc./(Dec.)**
General Fund	$7,942,282	$7,957,282	$15,000	0.18%
Highway Services	$21,606,560	$21,606,560	$-	-%
Community Services	$19,142,528	$19,142,528	$-	-%
Capital Projects	$2,854,145	$2,854,145	$-	-%
Ditch Fund	$14,207	$14,207	$-	-%
Landfill	$3,995,700	$3,995,700	$-	-%
Public Land Management	$1,636,300	$1,636,300	$-	-%

- Permit revenues in General Fund increased after further review of actuals in 2022.

2023 BUDGET – LEVY REVENUES (Excludes Unorganized Townships)				
Levy Revenues	**Preliminary Budget**	**Adopted Budget**	**$ Inc./(Dec)**	**% Inc./(Dec.)**
General Fund	$26,989,015	$27,199,051	$210,036	0.77%
Highway Services	$1,956,770	$1,956,770	$-	-%
Community Services	$13,691,675	$13,691,675	$-	-%
Capital Projects	$1,510,691	$1,300,655	($210,036)	(13.90%)
Ditch Fund	$-	$-	$-	-%
Landfill	$-	$-	$-	-%
Public Land Management	$-	$-	$-	-%

Proposed vs. Adopted Budget

2023 BUDGET – EXPENITURES (Excludes Unorganized Townships)				
Non-Levy Expenditures	**Preliminary Budget**	**Adopted Budget**	**$ Inc./(Dec)**	**% Inc./(Dec.)**
General Fund	$34,731,297	$34,956,333	$225,036	0.64%
Highway Services	$24,967,321	$25,049,079	$81,758	0.33%
Community Services	$32,043,761	$32,050,392	$6,631	.02%
Capital Projects	$4,227,585	$4,035,085	($192,500)	(4.55%)
Ditch Fund	$14,200	$14,200	$-	-%
Landfill	$4,818,679	$4,788,804	($29,875)	(0.62%)
Public Land Management	$2,414,870	$2,339,095	($75,775)	(3.14%)

- General Fund increased due to updates in personnel costs
- Highway Services increased due to updates in personnel costs
- Community Services increased due to service cost updates
- Capital Projects decreased with updated Capital Projects requests
- Landfill decreased due to updates in personnel costs
- Public Land Management decreased due to adjustments to project work scheduled in 2023

Budgetary Fund / Department Structure

GOVERNMENTAL FUND TYPES

General Fund

Governance Services
- Administrator
- Appropriations
- Attorney
- County Commissioners
- Court Administration
- Law Library
- Veteran's Services

Land Services
- Assessment Services
- Customer Services
- Environmental Services
- Public Land Management

Administrative Services
- County Extension
- Elections
- Facilities
- Finance
- Information Technology

Public Safety
- Investigations
- Jail
- Operations
- Patrol
- Support

Special Revenue Fund

Highway Services
- Administration
- Construction
- Maintenance
- Maintenance Shop
- Local Option Sales Tax

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

Public Land Management
- Resource Development
- Forfeited Tax Sale

Non-Major Funds
- First Assessment District
- Second Assessment District
- Solid Waste
- Small Cities Development Program
- Ditch

Debt Service Fund

Debt Service
- Jail Bonds
- Capital Improvement Bonds
- Airport Bonds
- NLLSSD Bonds

Permanent Fund

Non-Major Funds
- Environmental Trust Fund

Capital Projects Fund

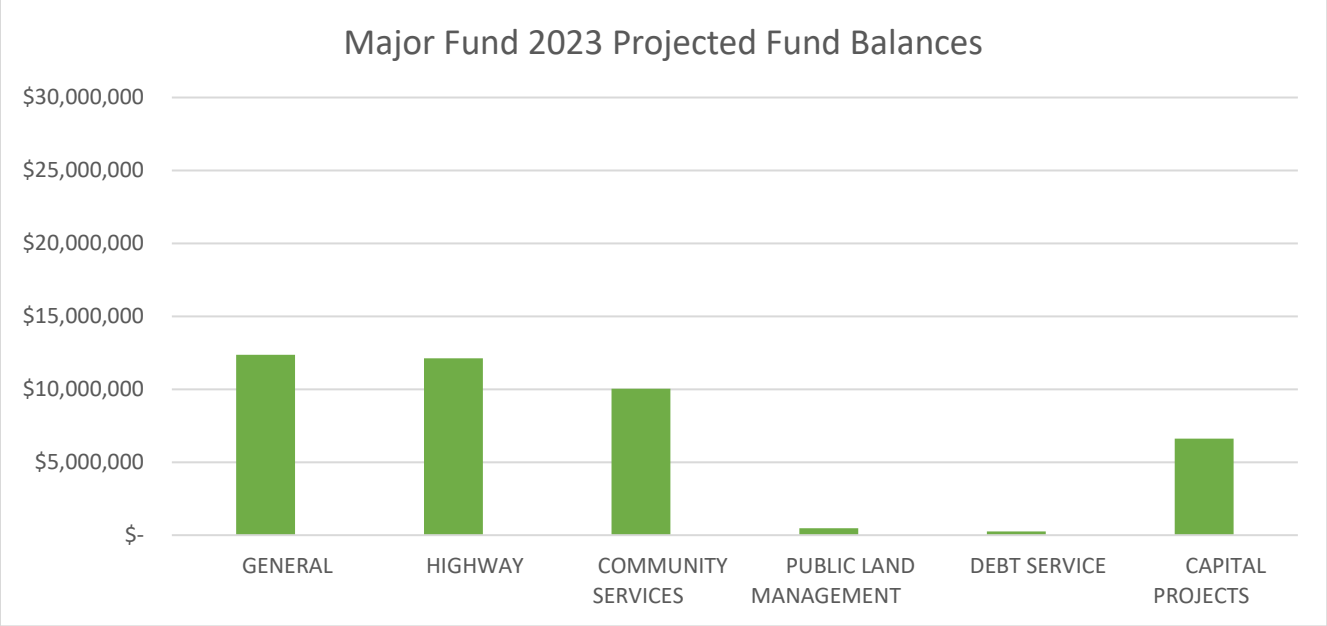
PROPRIETARY FUND TYPE

Landfill Fund

GOVERNMENTAL AND PROPRIETARY FUNDS

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

FUNDS	2020 ACTUAL FUND BALANCE	2021 ACTUAL FUND BALANCE	2022 ACTUAL FUND BALANCE	2023 BUDGETED FUND BALANCE INC / (DEC)	2023 PROJECTED FUND BALANCE	2022/2023 % INC/(DEC)
GOVERNMENTAL						
MAJOR FUNDS						
GENERAL	$ 10,927,380	$ 10,943,045	$ 12,164,714	$ 200,000	$ 12,364,714	1.64%
HIGHWAY	13,178,998	15,668,882	13,609,676	(1,485,749)	12,123,927	-10.92%
COMMUNITY SERVICES	1,416,499	4,999,867	9,252,173	783,811	10,035,984	8.47%
PUBLIC LAND MANAGEMENT	1,641,144	1,641,794	1,189,302	(702,795)	486,507	-59.09%
DEBT SERVICE	307,917	328,869	262,861	-	262,861	0.00%
CAPITAL PROJECTS	2,167,994	5,578,855	6,504,252	119,715	6,623,967	1.84%
NON-MAJOR FUNDS						
UNORGANIZED TOWNSHIPS	826,865	1,006,133	1,002,695	(50,835)	951,860	-5.07%
DITCH	966	10,946	16,184	7	16,191	0.04%
TOTAL GOVERNMENTAL FUND BALANCES	**$ 30,467,763**	**$ 40,178,391**	**$ 44,001,857**	**$ (1,135,846)**	**$ 42,866,011**	**-2.58%**
PROPRIETARY						
LANDFILL/SOLID WASTE	$ 15,365,739	$ 16,136,468	$ 15,199,799	$ (793,104)	$ 14,406,695	-5.22%
TOTAL OF ALL FUNDS	**$ 45,833,502**	**$ 56,314,859**	**$ 59,201,656**	**$ (1,928,950)**	**$ 57,272,706**	**-3.26%**



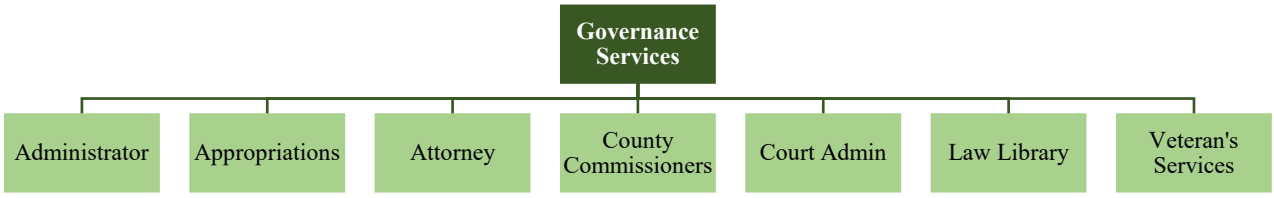
Major Changes in Fund Balances:

- Community Services fund balance is budgeted to increase by 8.47% 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 59.09% due to increase in forfeited land sales over the past 2 years. The County is hopeful that this trend will continue.

GOVERNMENT WIDE
Including Unorganized Townships

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 48,361,051	$ 51,901,465	$ 53,115,969	$ 54,975,138	$ 1,859,169
SPECIAL ASSESSMENTS	626,414	644,523	1,004,201	1,004,207	6
LICENSES & PERMITS	1,741,182	1,924,253	1,393,835	1,472,535	78,700
INTERGOVERNMENTAL	34,069,732	32,376,308	35,127,740	35,158,559	30,819
CHARGES FOR SERVICES	7,788,057	7,814,927	7,538,565	7,654,140	115,575
FINES & FORFEITURES	31,015	55,677	39,000	39,000	-
GIFTS & CONTRIBUTIONS	21,769	122,046	10,000	10,000	-
INVESTMENTS	1,088,755	660,609	773,810	772,810	(1,000)
MISCELLANEOUS	4,060,136	6,843,450	3,395,514	2,667,634	(727,880)
TOTAL REVENUES	**$ 97,788,111**	**$ 102,343,258**	**$ 102,398,634**	**$ 103,754,023**	**$ 1,355,389**
EXPENDITURES:					
PUBLIC AID ASSISTANCE	$ 11,175,789	$ 9,993,436	$ 13,442,125	$ 11,482,219	$ (1,959,906)
PERSONNEL SERVICES	44,217,398	44,617,446	46,726,824	49,125,866	2,399,042
SERVICES & CHARGES	28,958,773	24,872,647	30,585,066	34,237,485	3,652,419
SUPPLIES & MATERIALS	4,187,746	3,807,761	4,836,035	5,974,874	1,138,839
CAPITAL OUTLAY	5,064,331	3,241,871	7,690,209	7,739,221	49,012
DEBT SERVICE	5,129,101	301,895	210,940	112,770	(98,170)
OTHER EXPENDITURES	2,122,722	1,813,627	1,721,562	1,741,962	20,400
TOTAL EXPENDITURES	**$ 100,855,860**	**$ 88,648,683**	**$ 105,212,761**	**$ 110,414,397**	**$ 5,201,636**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (3,067,749)**	**$ 13,694,575**	**$ (2,814,127)**	**$ (6,660,374)**	**$ (3,846,247)**
TOTAL OTHER FINANCING SOURCES (USES)	41,617	57,831	(38,000)	(66,500)	**(28,500)**
NET CHANGE	**$ (3,026,132)**	**$ 13,752,406**	**$ (2,852,127)**	**$ (6,726,874)**	**$ (3,874,747)**

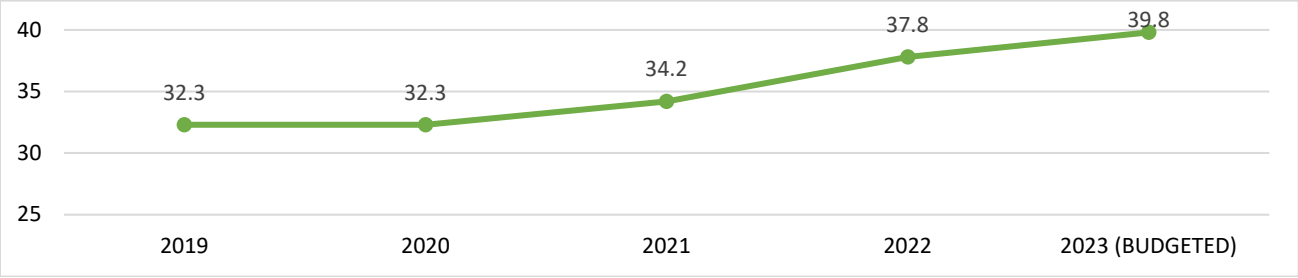
Governance Services



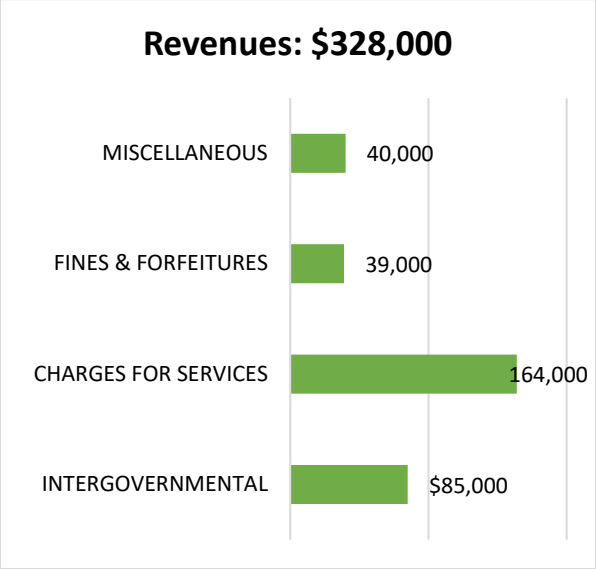
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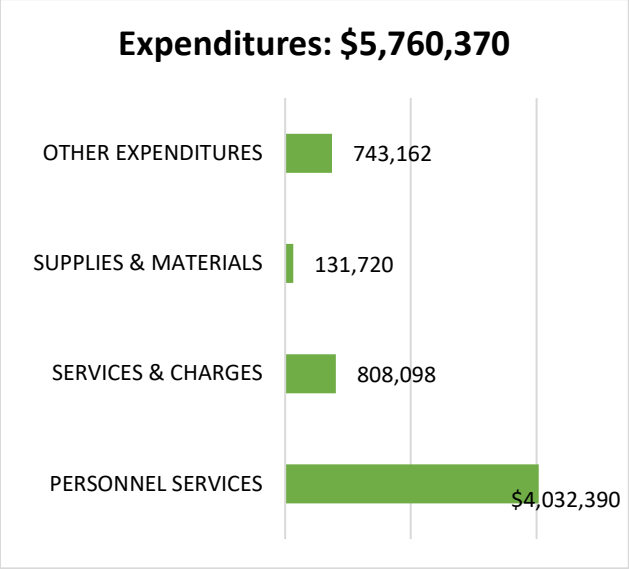
Governance Services is responsible for managing and ensuring the delivery of services and programs essential to the continued prosperity of Crow Wing County. Services include those from the County Board, the County Administrator, Appropriations, the County Attorney, Courts, Law Library, and Veteran's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

STAFFING SUMMARY:

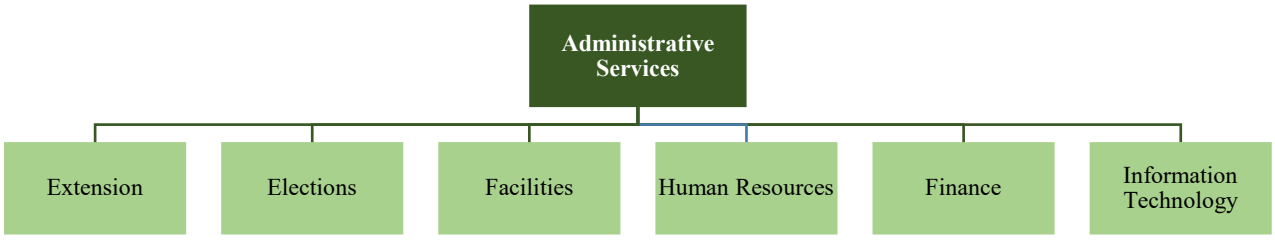


BUDGET OVERVIEW:





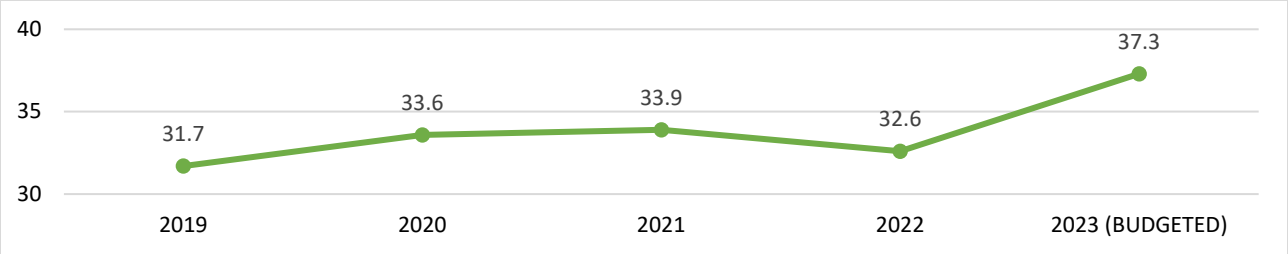
Administrative Services



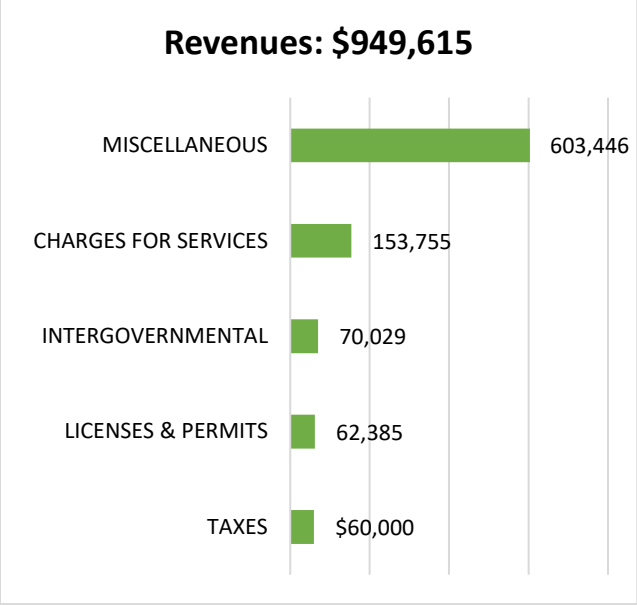
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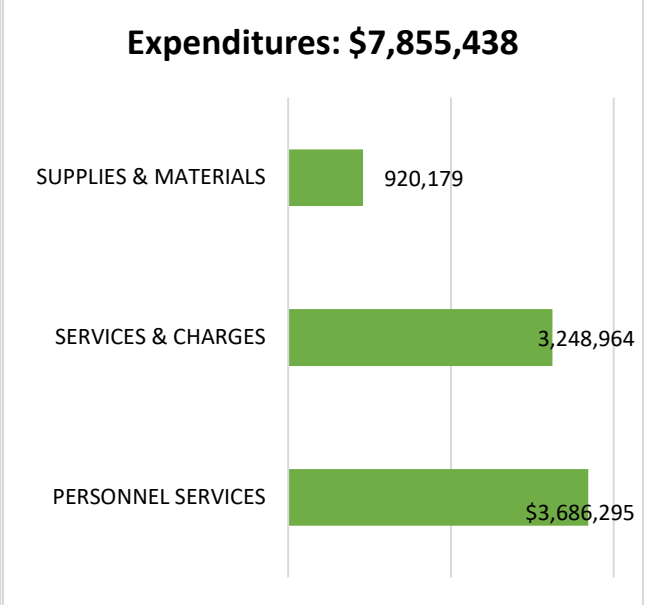
Administrative Services is responsible for overseeing the accounting functions and creation of financial statements, election administration, IT support, maintenance of the County building and grounds, and human relation guidance. Admin Services provides leadership and guidance to management of departments 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:

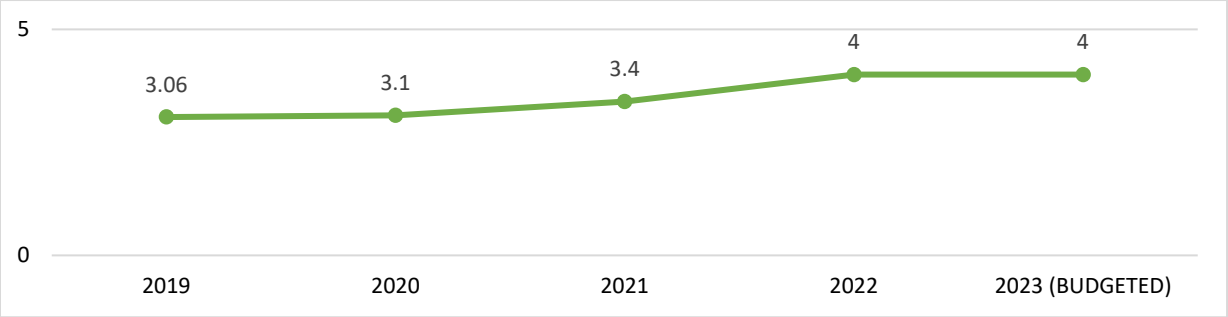




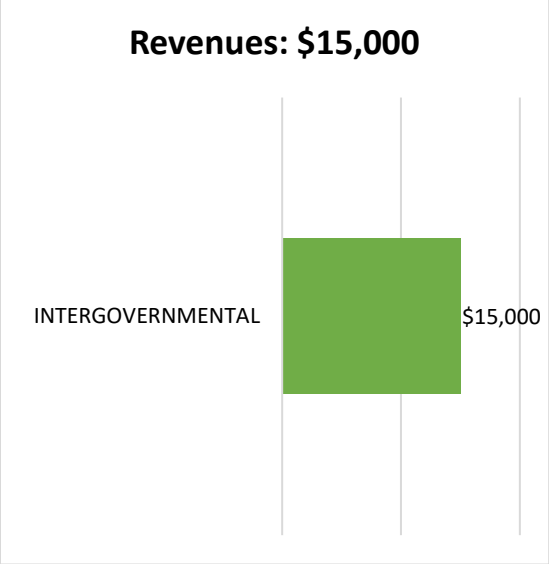
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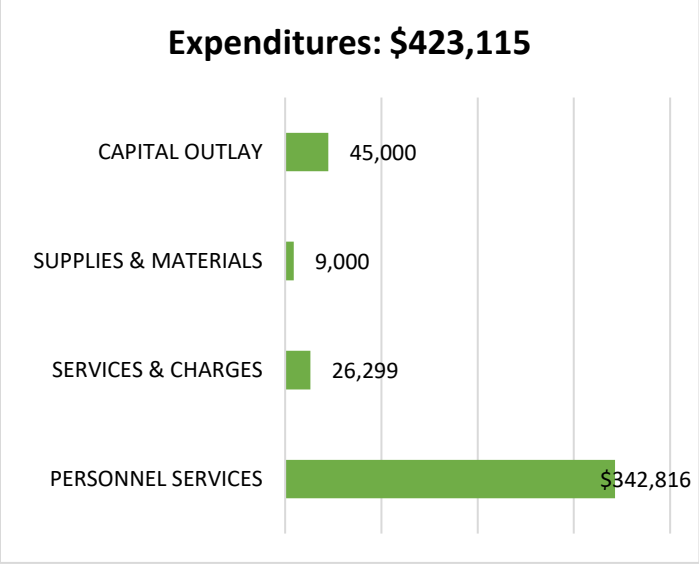
The Veteran's Service Office provides assistance and clerical support to veterans and their dependents with a diverse array of benefits and services.

STAFFING SUMMARY:



BUDGET OVERVIEW:





VETERAN'S SERVICES

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
INTERGOVERNMENTAL	$ 30,000	$ 15,000	$ 15,000	$ 15,000	$ -
MISCELLANEOUS	4,000	7,275	4,000	-	(4,000)
TOTAL REVENUES	**$ 34,000**	**$ 22,275**	**$ 19,000**	**$ 15,000**	**$ (4,000)**
EXPENDITURES:					
PERSONNEL SERVICES	$ 302,205	$ 314,929	$ 320,501	$ 342,816	$ 22,315
SERVICES & CHARGES	15,583	18,167	23,894	26,299	2,405
SUPPLIES & MATERIALS	10,666	1,754	9,500	9,000	(500)
CAPITAL OUTLAY	-	-	-	45,000	45,000
TOTAL EXPENDITURES	**$ 328,454**	**$ 334,850**	**$ 353,895**	**$ 423,115**	**$ 69,220**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (294,454)**	**$ (312,575)**	**$ (334,895)**	**$ (408,115)**	**$ (73,220)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $15,000, a decrease of $4,000 (-26.67%) from 2022
  - Expenditures are budgeted for $423,115, an increase of $69,220 (16.36%) from 2022
  - The Crow Wing County Veteran Service Office budget is designed to maximize our potential of positively impacting our County Veterans and surviving dependents of our veterans. Having well trained staff who are experts in Federal, State and Local benefits is vital to our operations. The Crow Wing County Veterans Service Office is employs 3 Veteran Service Officers and 1 Veterans Service Specialist. Veteran Service Officers assist Veterans file the necessary and correct paperwork for their benefits as well as many other administrative requests. Crow Wing County has roughly 5,400 veterans which breaks down into a potential caseload of 1,800 veterans per VSO in our office. We also assist Surviving spouses and family members of veterans who are not included in that stat.
  - Our Budget is focused on outreach and education, Veteran Transportation to their VA medical appointments and Staff Training and development. Our budget has increased in Staff Training and development to provide opportunities for all our VSOs to attend our spring and fall MACVSO Conferences, as well as attend our National Training virtually to get the most up to date training on new laws and benefit update. We are also seeing an increase in our Veterans Transportation program needs. We traded in on obsolete Veterans Transportation Van, and purchase a new Van that fits our Veterans needs with donated funds. We are also increasing our drivers and providing a stipend for their time assisting with our program by driving our veterans to their appointments.

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 2022:

- **Caring For Our People** – We meet our veterans and their families in their time of need and assist our Veterans through education, research, claims assistance, and advocacy for our veterans and their families.
- **Stewards Of Our Money** – Our office provides an ROI back to our veterans through the benefits we can help assist them to obtain. Those benefits include, VA Healthcare, Compensation, Pension, Coordinate Emergency Assists for veterans in need through local organizations and state departments.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- **Caring For Our People** – Continue to meet our veterans and their families in their time of need and assist our Veterans through education, research, claims assistance, and advocacy for our veterans and their families.
- **Stewards Of Our Money** – Continue to provide an ROI back to our veterans through the benefits we can help assist them to obtain. Those benefits include, VA Healthcare, Compensation, Pension, Coordinate Emergency Assists for veterans in need through local organizations and state departments.

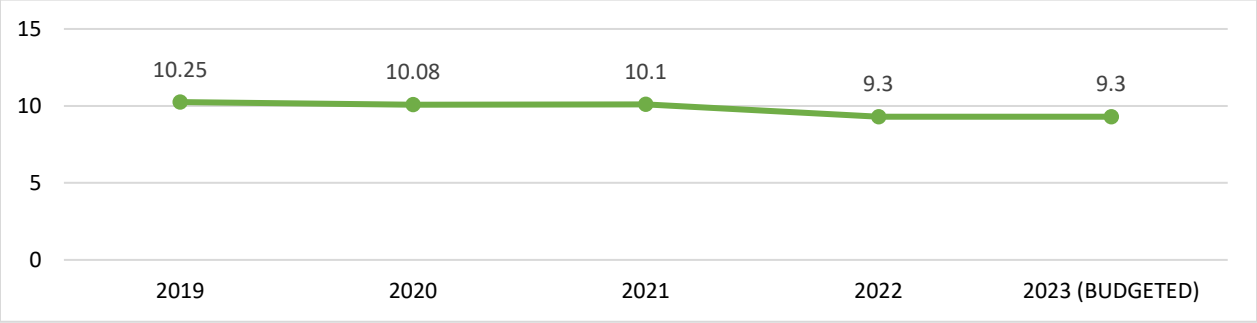
KEY PERFORMANCE MEASURES

	2020	2021	2022	2023 Estimated
Total Visits	1289	1458	1926	1800
# of Veteran's Assisted	1624	1595	2176	2000
Transportation Rides	174	90	137	200
Homeless Veterans Encountered	4	6	5	3
Outreach Events	7	45	30	50
Application for Financial Relief	143	54	64	50
Financial Assistance Provided	315,000	174,000	148,000	150,000

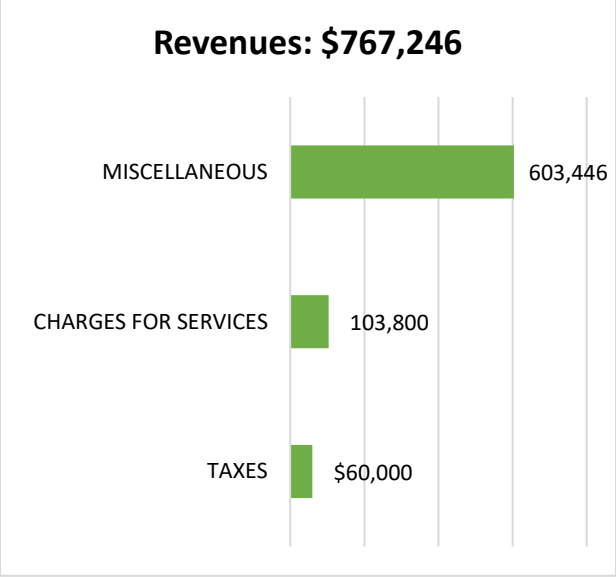
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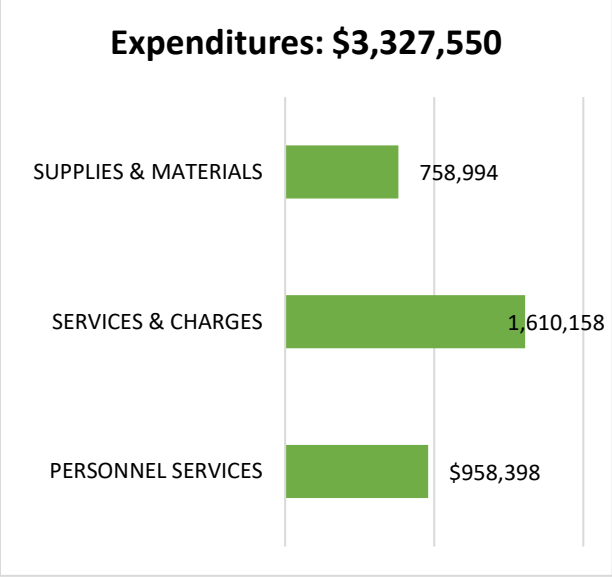
Provides a safe, clean, comfortable, and well maintained environment for the citizens and employees of Crow Wing County to do business in. The department is also responsible for maintaining all capital assets (buildings and grounds) owned by Crow Wing County through cost-effective maintenance activities.

STAFFING SUMMARY:



BUDGET OVERVIEW:





FACILITIES	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 60,000	$ 60,000	$ 60,000	$ 60,000	$ -
INTERGOVERNMENTAL	18,275	33,931	-	-	-
CHARGES FOR SERVICES	120,000	96,600	96,600	103,800	7,200
MISCELLANEOUS	595,832	588,015	590,776	603,446	12,670
TOTAL REVENUES	**$ 794,107**	**$ 778,546**	**$ 747,376**	**$ 767,246**	**$ 19,870**
EXPENDITURES:					
PERSONNEL SERVICES	$ 877,420	$ 884,826	$ 913,793	$ 958,206	$ 44,413
SERVICES & CHARGES	1,347,062	1,346,033	1,484,172	1,610,158	125,986
SUPPLIES & MATERIALS	366,118	447,670	499,300	758,994	259,694
TOTAL EXPENDITURES	**$ 2,590,600**	**$ 2,678,529**	**$ 2,897,265**	**$ 3,327,358**	**$ 430,093**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (1,796,493)**	**$ (1,899,983)**	**$ (2,149,889)**	**$ (2,560,112)**	**$ (410,223)**
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE	**$ (1,796,493)**	**$ (1,899,983)**	**$ (2,149,889)**	**$ (2,560,112)**	**$ (410,223)**

FACILITIES - COMMITTED	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
PERSONNEL SERVICES	$ 25,375	$ 12,983	$ -	$ 192	$ 192
SERVICES & CHARGES	918	14,100	-	-	-
SUPPLIES & MATERIALS	37,942	23,295	-	9,746	9,746
TOTAL EXPENDITURES	**$ 64,235**	**$ 50,378**	**$ -**	**$ 9,938**	**$ 9,938**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (64,235)**	**$ (50,378)**	**$ -**	**$ (9,938)**	**$ (9,938)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $767,246 an increase of $19,870 (2.59%) from 2022
  - Expenditures are budgeted for $3,337,296, an increase of $440,031 (13.19%) from 2022
  - Budget utilized for maintaining County Facilities and Ground
  - Budget increase due to inflation and natural gas market volatility.

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.
- **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 2022:

- Land Services elevator modernization
- Fire/smoke/Burg system replacement at Highway facility
- Judicial Center courtroom 2 phase 1 design completion

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

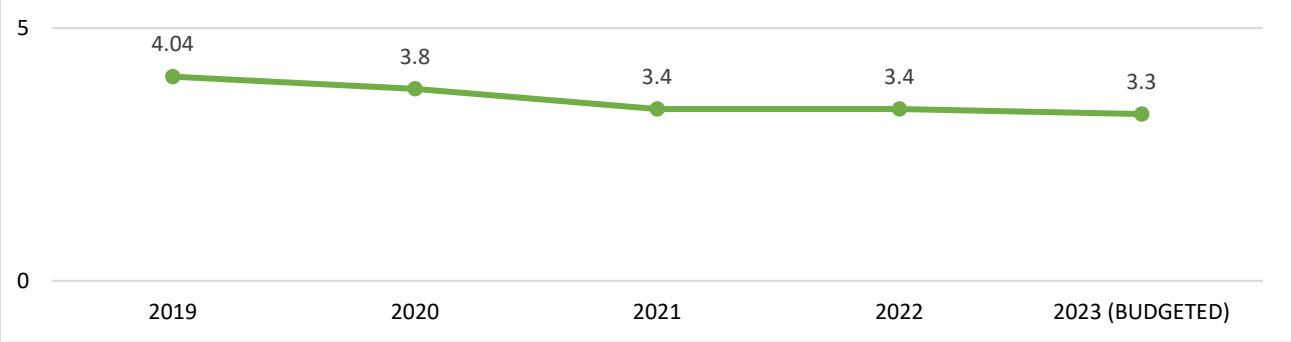
- Historic Courthouse west entry door system replacement
- County Attorneys/Community Corrections design for phase 1
- Land Services Air Handler 1&2 Replacement phase 1

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
# of Work Orders Completed	3236	3236	3812	3875
Capital Projects	28	32	47	47
# of County Buildings Maintained	10	10	10	10
Non-County Owned Buildings Maintained-Joint Services	4	4	5	5

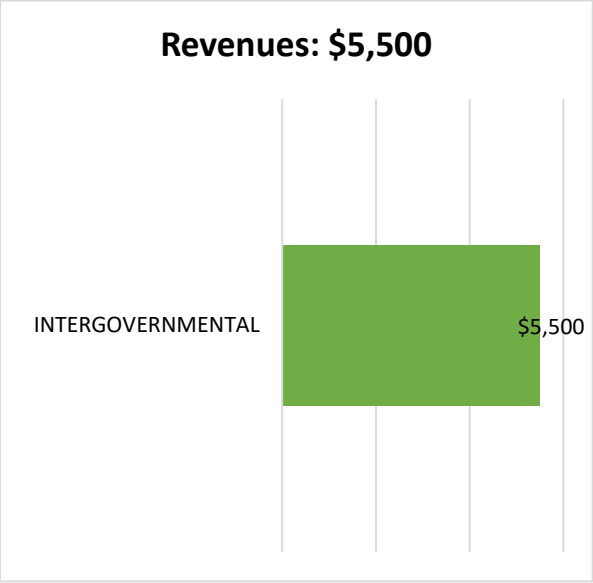
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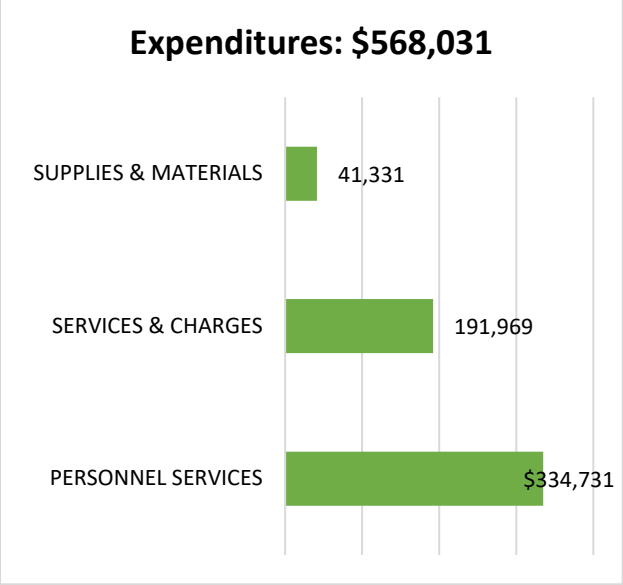
The Human Resources department provides programs and services that help ensure the organization is well positioned to attract and retain highly capable, high performing talent who are instrumental in advancing programmatic, operational and service excellence.

STAFFING SUMMARY:



BUDGET OVERVIEW:





HUMAN RESOURCES / RISK MANAGEMENT

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
INTERGOVERNMENTAL	$ 5,110	$ 12,886	$ 5,500	$ 5,500	$ -
MISCELLANEOUS	2,988	2,236	-	-	-
TOTAL REVENUES	**$ 8,098**	**$ 15,122**	**$ 5,500**	**$ 5,500**	**$ -**
EXPENDITURES:					
PERSONNEL SERVICES	$ 315,529	$ 319,828	$ 317,136	$ 334,731	$ 17,595
SERVICES & CHARGES	170,199	168,341	186,357	191,969	5,612
SUPPLIES & MATERIALS	30,354	35,321	39,870	41,331	1,461
TOTAL EXPENDITURES	**$ 516,082**	**$ 523,490**	**$ 543,363**	**$ 568,031**	**$ 24,668**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (507,984)**	**$ (508,368)**	**$ (537,863)**	**$ (562,531)**	**$ (24,668)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $5,500 remaining the same from 2022
  - Expenditures are budgeted for $568,031 an increase of $24,668 (4.34%) from 2022
  - 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 comprised of a Human Resources Director, Human Resources Generalist, and Human Resources Specialist, and a part-time HR Assistant.
  - The increase in the budget is primarily due to personnel costs which were offset with adjustments on other line items.

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.
- **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 2022:

- **Caring For Our People –** Implemented the Peer Support Program to support employees' mental wellness and needs. Continued work with departments on the root causes of disengagements. Utilized 2021 job survey data to identify areas that were leading or lagging the market and assessed where adjustments were needed. Implemented revised performance based pay matrix to address the issue of employees not progressing through the salary schedule in a timely manner.
- **Inspiring Each Other To Excellence –** Implement and carry forward the key performance road mapping by providing additional training and holding staff accountable for practices and behaviors necessary to drive a high-performance culture in all departments. Launched a new e-learning platform and began customizing programs to address mandatory training, developmental training and supervisor training. In addition to the new platform, researched and found additional training content to include safety training. Work to build stronger bench strength by the department with succession planning and build into plans the organization effectiveness with a focus on treating people right and ongoing remote work best practices to maximize the return on investment for our human capital investment.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

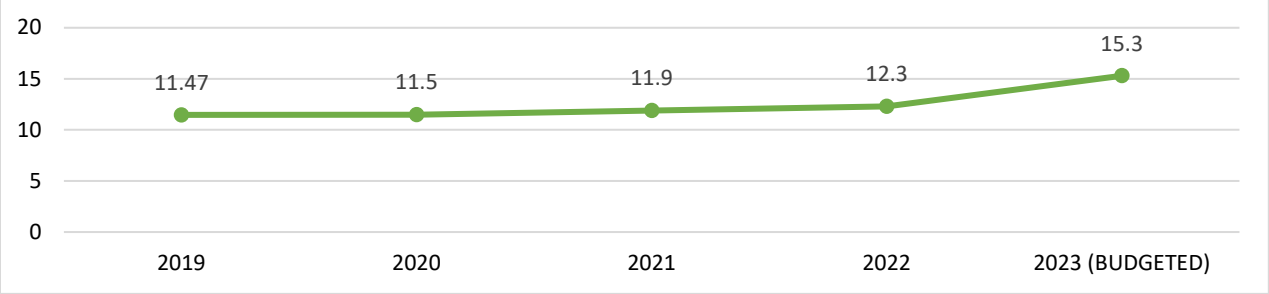
- **Caring For Our People –** Peer Support Program will continue to provide resources to employees related to their mental wellness and needs. Work with departments on engagement survey results to get to the root causes of disengagement. Research and identify programs/services to provide to employees for wellness utilizing the dollars from BCBS. Benchmark specific positions using job survey data to analyze areas that are leading or lagging the market and assess if adjustments are needed. Implement an updated salary schedule to reflect a 90% geographical indexing to the metro.
- **Inspiring Each Other To Excellence –** 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. Providing leaders training on performance management and creating great content. Continue work on succession planning throughout all departments. Develop learning paths for leaders utilizing the e-learning system.

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
# of Applicants for Open Jobs	1614	1717	1959	1800
# of Job Openings Posted	62	82	109	100
# of Full-Time New Hires	73	47	87	80
Time to Fill	46.75	37.2	40.35	45
Internal Promotions	24.1%	30.95%	34.13%	25%
Retention/Turnover	12%	8.07%	14.93%	14%

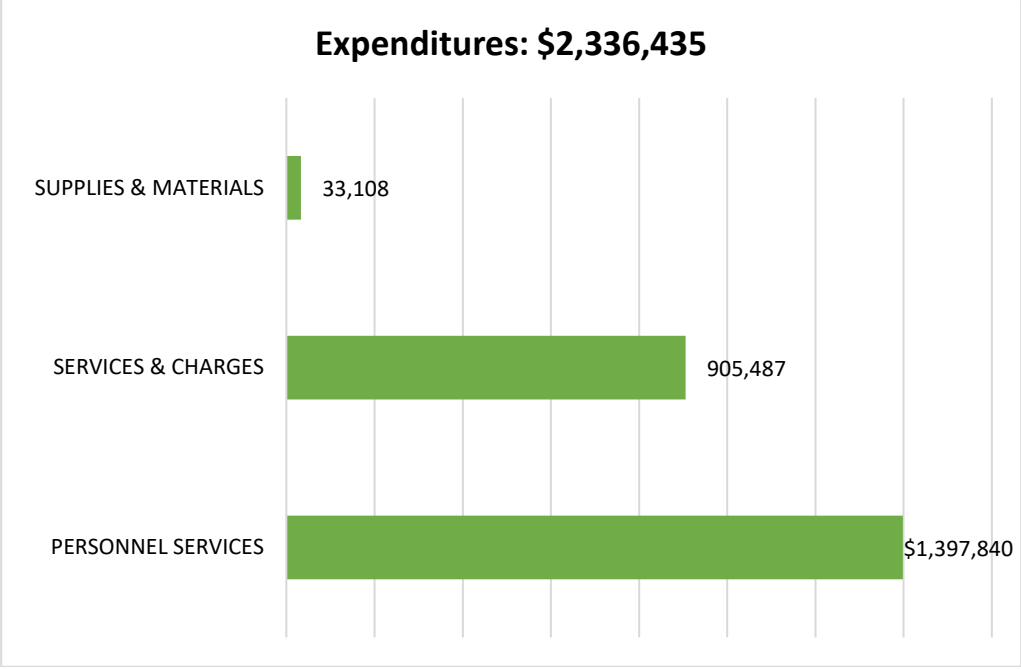
DEPARTMENT DESCRIPTION:

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.

STAFFING SUMMARY:



BUDGET OVERVIEW:



INFORMATION TECHNOLOGY

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
INTERGOVERNMENTAL	-	5,616	-	-	-
CHARGES FOR SERVICES	$ 600	$ -	$ -	$ -	$ -
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	**$ 600**	**$ 5,616**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
PERSONNEL SERVICES	$ 1,193,614	$ 1,239,235	$ 1,371,958	$ 1,397,840	$ 25,882
SERVICES & CHARGES	493,312	534,519	605,277	682,037	76,760
SUPPLIES & MATERIALS	111,270	28,473	19,566	33,108	13,542
TOTAL EXPENDITURES	**$ 1,798,196**	**$ 1,802,227**	**$ 1,996,801**	**$ 2,112,985**	**$ 116,184**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (1,797,596)**	**$ (1,796,611)**	**$ (1,996,801)**	**$ (2,112,985)**	**$ (116,184)**

INFORMATION TECHNOLOGY - COMMITTED

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TOTAL REVENUES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXPENDITURES:					
PERSONNEL SERVICES	$ -	$ -	$ -	$ -	$ -
SERVICES & CHARGES	180,554	156,654	192,655	223,450	30,795
SUPPLIES & MATERIALS	14,178	1,315	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	**$ 194,732**	**$ 157,969**	**$ 192,655**	**$ 223,450**	**$ 30,795**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (194,732)**	**$ (157,969)**	**$ (192,655)**	**$ (223,450)**	**$ (30,795)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $0, a no change (0.00%) from 2022
  - Expenditures are budgeted for $2,112,985 an increase of $116,184 (5.50%) from 2022
  - 2023 Project include website redesign, 2 new server host, replacement of building switches along with upgraded storage for county data
  - We had a cost increase in 2023 for licenses. Some of the major increases are from Microsoft licenses moving from E1 to E3 model, Cisco Smartnet, Checkpoint Firewall, and Web hosting from Civic Plus

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.
- **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 2022:

- **Deliver Excellence To Our Customers –** We had a 98.58% SLA compliance for completed work orders. Having an SLA of 98.58% keeps our workers working and serving the community.
- **Inspiring Each Other To Excellence –** Praised one of your co-workers for work they did last week and why?

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- **Strengthening Our Lakes and Trees –** Helping to come up with a streamlined process to deploy iPads for our AIS inspectors to keep invasive species out of our lakes
- **Deliver Excellence To Our Customers –** Goal is to obtain and or exceed a 98.58% SLA compliance for our users.
- **Inspiring Each Other To Excellence –** Continue to internally recognize individual co-worker for the work they are doing.

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
# of Tickets Completed	7627	8688	7664	8250
# of Devices Managed	785	715	734	775
# of Spam Emails Sent	358,453	693,246	640,853	645,000
% of Spam Emails Clicked	4.7%	3.4%	3.2%	3.0%

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 Mounted Patrol. Like LADID, our specialized teams may have members that are from multiple jurisdictions and/or different disciplines. Both the Dive Team and Mounted Patrol are volunteer-based. Volunteers also are used in our Chaplaincy and TRIAD programs.

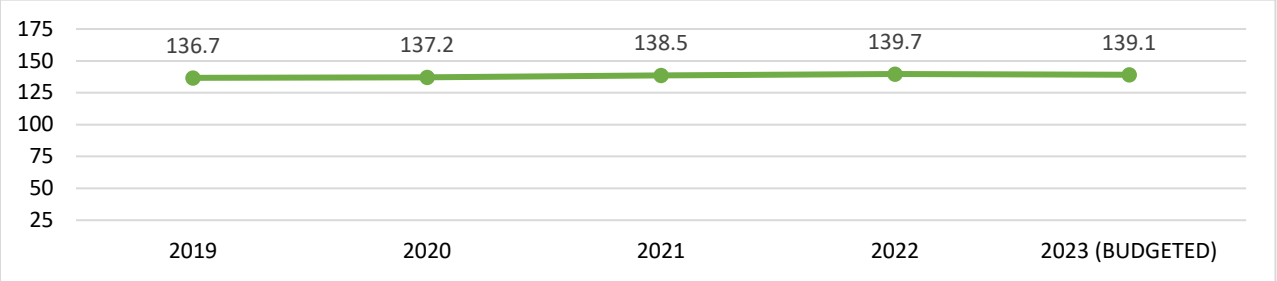
The Crow Wing County Sheriff's Office Jail Division operates a 286-bed, direct supervision jail facility. The current facility, which opened in 2007, houses pre-trial and sentenced males and females for up to one year. The jail can also hold juveniles for up to 24 hours.

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

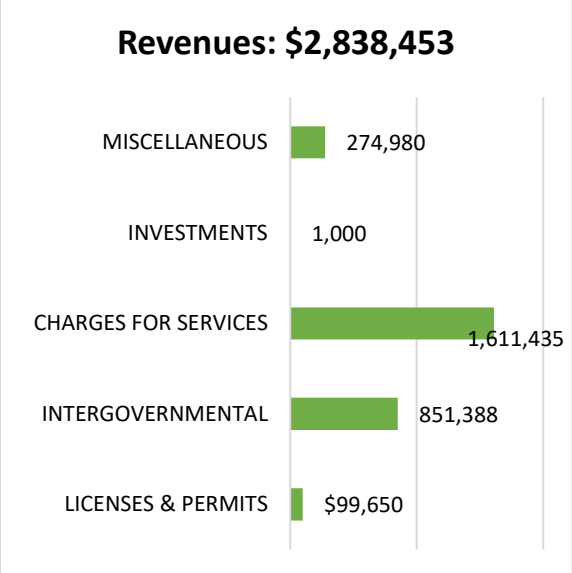
- Serve and protect the public 24 hours a day, 7 days a week, 365 days a year.
- Provide emergency service upon request within the county.
- Provide central dispatching of emergency service units within the county.
- Provide for emergency management of citizen notification of imminent danger from events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

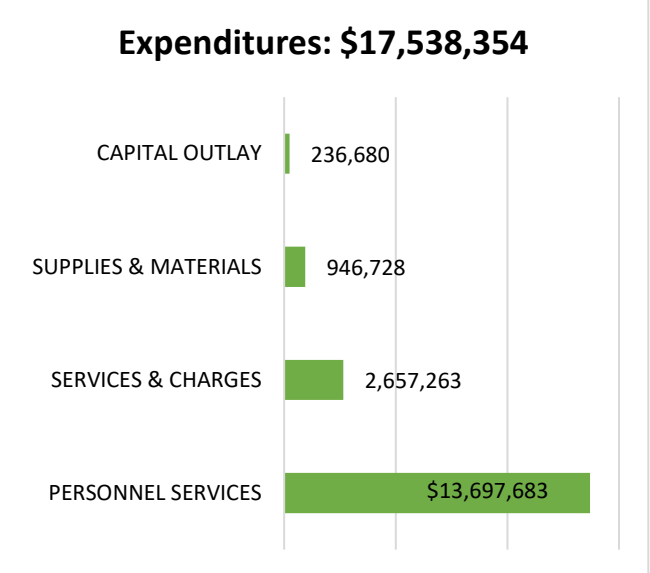
- Transport convicted prisoners to state institutions.
- Transport juveniles to and from secure facilities within the state.
- Transport, mentally ill, mentally incompetent, and civilly committed persons to hospitals and state institutions.
- Assist agencies on a local, state, and federal level pertaining 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 ensure 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:



BUDGET OVERVIEW:





PUBLIC SAFETY SERVICES - COMBINED

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
LICENSES & PERMITS	$ 114,605	$ 127,930	$ 100,950	$ 99,650	$ (1,300)
INTERGOVERNMENTAL	930,784	921,647	908,596	851,388	(57,208)
CHARGES FOR SERVICES	1,565,656	1,389,531	1,738,760	1,611,435	(127,325)
GIFTS & CONTRIBUTIONS	11,769	112,046	-	-	-
INVESTMENTS	208	26	1,000	1,000	-
MISCELLANEOUS	344,631	340,445	305,832	274,980	(30,852)
TOTAL REVENUES	**$ 2,967,653**	**$ 2,891,625**	**$ 3,055,138**	**$ 2,838,453**	**$ (216,685)**
EXPENDITURES:					
PERSONNEL SERVICES	$ 12,680,220	$ 12,991,324	$ 13,389,506	$ 13,697,683	$ 308,177
SERVICES & CHARGES	2,132,274	2,301,635	2,528,424	2,657,263	128,839
SUPPLIES & MATERIALS	828,644	740,651	1,190,913	946,728	(244,185)
CAPITAL OUTLAY	131,978	194,294	284,414	236,680	(47,734)
TOTAL EXPENDITURES	**$ 15,773,116**	**$ 16,227,904**	**$ 17,393,257**	**$ 17,538,354**	**$ 145,097**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (12,805,463)**	**$ (13,336,279)**	**$ (14,338,119)**	**$ (14,699,901)**	**$ (361,782)**
TOTAL OTHER FINANCING SOURCES (USES)	65,848	64,361	-	-	-
NET CHANGE	**$ (12,739,615)**	**$ (13,271,918)**	**$ (14,338,119)**	**$ (14,699,901)**	**$ (361,782)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $2,838,453 a decrease of $216,685 (-7.63%) from 2022
  - Expenditures are budgeted for $17,538,354 an increase of $145,097 (0.83%) from 2022

COUNTYWIDE GOALS SUPPORTED:

- **Protecting Our Communities -** We keep our communities safe through proactive enforcement, maintaining 24/7 access to emergency services, and detaining those accused or convicted of a crime.
- **Caring For Our People –** We meet people in their time of need, providing aid as may be appropriate. Partnering with Community Services we help those in crisis by connecting them with services that can address needs such as addiction and mental health.
- **Keeping Our Roads Safe –** We help keep our roads safe by initiating traffic stops, participating in 'Toward Zero Deaths' aka 'TZD' enforcement events, and responding to

reports of dangerous and/or distracted driving. When needed, our squads can be seen directing traffic, responding to crash sites, and providing aid to our motorists.

- **Deliver Excellence To Our Customers –** We train on a regular basis so we are ready to deliver a quality service to all who need us. We treat all people with dignity and respect regardless of the situation in which we encounter them.
- **Inspiring Each Other To Excellence –** Recognizing ourselves as public servants, we strive to create a responsible budget that provides the funding needed to provide the tools that are necessary to ensure a safe response to every circumstance. We seek out opportunities for community engagement that helps dispel distrust or tunnel thinking. We seek to maintain an engaged and healthy workforce by encouraging self-care and essential work/life balance.

GOALS AND OBJECTIVES OBTAINED IN 2022:

Several initiatives highlighted for 2022 were successfully implemented during that year.

- **Protecting Our Communities** –
  - **Staffing** – Going into 2022, Covid was still heavily discussed, and CDC quarantine guidelines were exasperating challenges already affecting law enforcement. By summer, we were down by double digits with staff resigning faster than we were able to find qualified replacements Hiring incentives were put in place for two positions - Correctional Officer and Deputy. The incentive program worked in that it helped us to remain competitive and drove more applicants to consider working here. By year-end, our staffing was back up, and we had regained much of the progress that was lost earlier in the year.
  - **Body-Worn Cameras** – Body-worn cameras were purchased for all licensed and correctional staff. The cameras were deployed with our licensed staff first. Deputies were trained in their proper usage. Records staff trained in retention, recall, and redaction. Every deputy in Crow Wing County now wears a camera while on duty.
  - **New Radios** – The new radios were purchased and received in 2022. Upon arrival, each new handheld was programmed to accommodate the talk groups established in our county. By year-end, they were ready to be deployed. The transition has improved our ability to communicate with each other and with other emergency resources agencies across the state.
  - **K-9** – Roxa, our newest canine, and her handler trained for several weeks in 2022. By spring they were working as a team, providing their services throughout the county. Members of our communities have been very accepting of Roxa. Roxa has attended a number of events where she has enjoyed interacting with the citizens that she helps serve.
- **Caring For Our People –**

- **Jail –** Throughout the pandemic and despite staffing shortages, inmates were cared for and protected within our jail. As restrictions were lifted, our lobby was opened. New equipment was put in place to better detect and prevent contraband from being brought in.

- **Deliver Excellence To Our Customers –**
  - **Training** – Staff trained in various topics related to their own areas of expertise. With the stressors being felt across the country an emphasis was placed on identifying and responding to the mental health needs within our community.
  - **Fostering partnerships –**We have embedded social workers who are working in the jail and alongside our licensed staff. Their availability and specialized training have helped to our us to provide a better service to those who are in crisis or could benefit from services not traditionally offered within a law enforcement setting.
- **Inspiring Each Other To Excellence –**
  - **Community Engagement –** Opportunities were made available for staff to engage with our community members at events that are outside their role with the office. Staff served meals, cleaned highways, manned booths at the fair, invited families to trick or treat with us on Halloween, delivered meals on Thanksgiving, and rang bells at Christmas.
  - **Peer Support –** We continued to build on the peer support and mental health programs currently in place. In 2022 we expanded our 'Check up from the neck up' annual check-ins to include all staff licensed and non-licensed. We held several trainings in-house and continued to provide opportunities to meet with mental health professionals at various times throughout the year.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

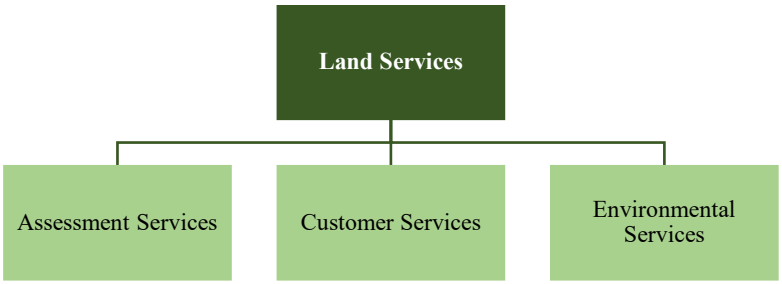
Our 2023 budget, submitted in June of 2022, was prepared based on the goals of the administration in place at that time. A new Sheriff was elected and will take over in January 2023. With every transition, change can and should be expected.

- **Protecting Our Communities** –
  - **Emergency Management** – We will organize and lead a multi-jurisdiction tabletop exercise for various disciplines within public safety.
  - **Radios** – The handheld radios will be fully deployed in the field and within our jail. The transition will improve our ability to communicate with each other and with other emergency resources agencies across the state. The old radios will be either sold or donated where they can still be used. Once that is completed, we will shift our focus to the update and replacement of the radios within our squads.
  - **K-9** – Lincoln, served for four years as a K-9 who partnered with our Sheriff. Lincoln will be retired when the Sheriff retires.
- **Caring For Our People –**

- **Staffing –** Recruitment and retention will remain a high priority we will work to be fully staffed in all divisions by year end.
- **Body-Worn Cameras** – Body-worn cameras will be extended to our jail. The increased transparency will bring peace of mind to the families of those incarcerated and those of our officers.
- **Jail** – In anticipation of an increase in our inmate population, we will be working within in each pod to ensure cells which have been closed will be ready for those we house.

- **Deliver Excellence To Our Customers –**
  - **Training** – Our training budgets will be used to support staff to their professional growth. Software will be purchased to help track training at the officer level which will help us to maintain more precise recordkeeping. With more and more training returning to an in person format, we will seek to opportunities to host training on campus whenever possible.
- **Inspiring Each Other To Excellence –**
  - **Peer Support –** We will be selecting and training some new members to serve on the peer support team. Check-ins will continue to be a high priority office-wide. Additional funding was allocated to mental health overall and staff will be encouraged to seek counseling as needed.

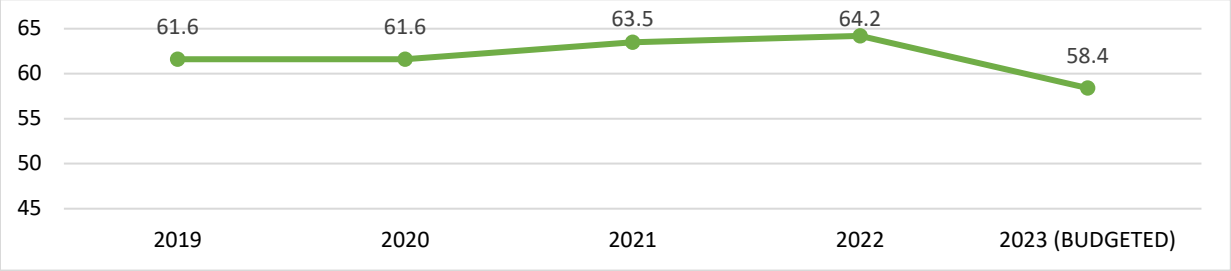
Land Services



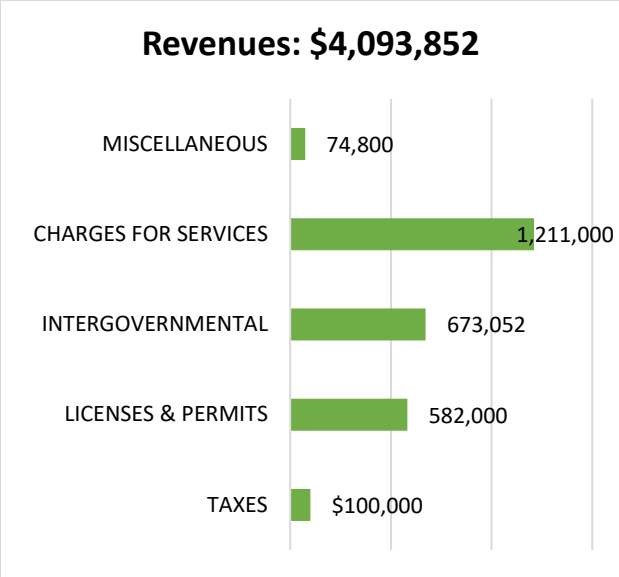
DEPARTMENT DESCRIPTION:

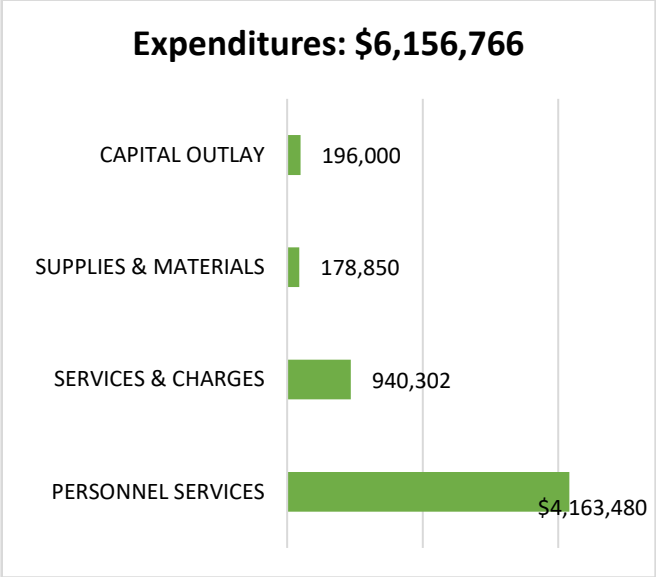
The Land Services Department is committed to providing excellent customer service to the customers that interact with the department. Three distinct units make up the department: Assessment Services, Customer Services, and Environmental Services.

STAFFING SUMMARY:

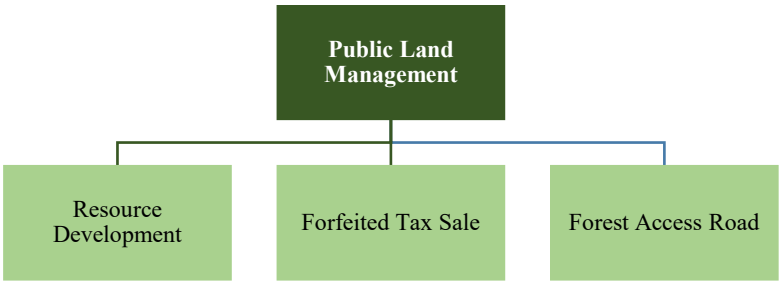


BUDGET OVERVIEW:





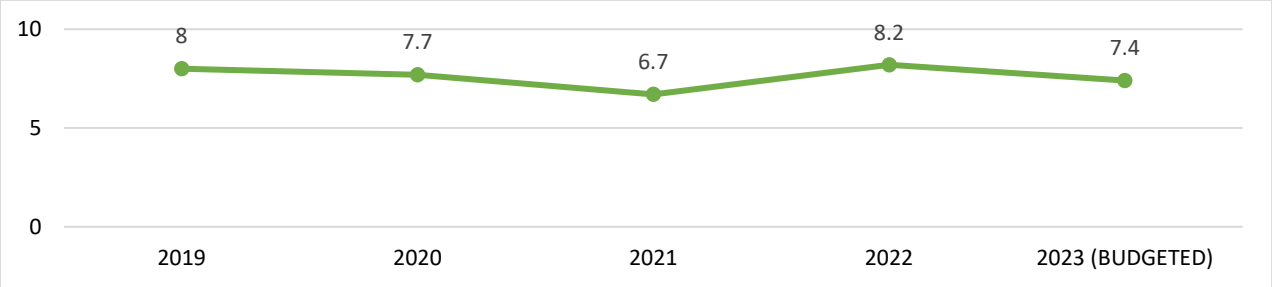
Public Land Management



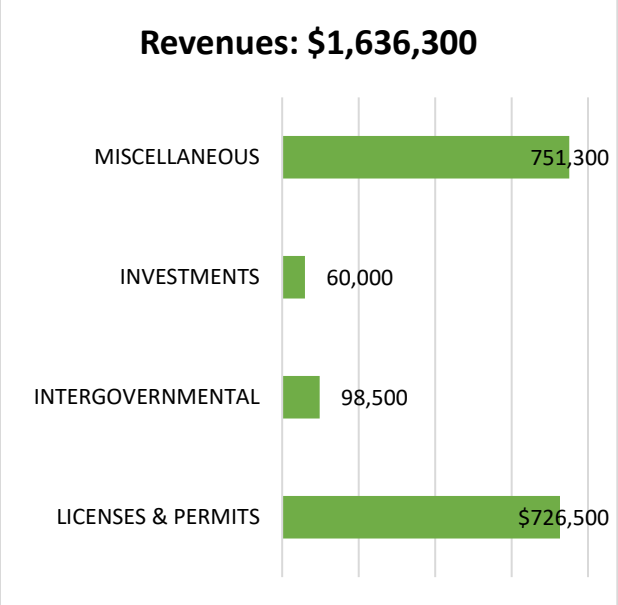
DEPARTMENT DESCRIPTION:

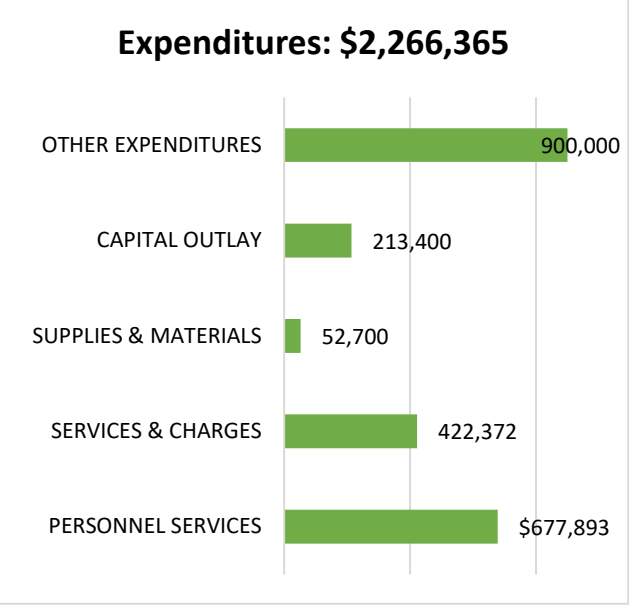
In February 2015, the Crow Wing County Board approved the Forest Resources Plan for the Tax Forfeited lands of Crow Wing County. This plan covers the use and management of the roughly 105,000 acres of tax-forfeited land within the County. The plan serves the following purpose and benefits:

STAFFING SUMMARY:



BUDGET OVERVIEW:





Highway Services



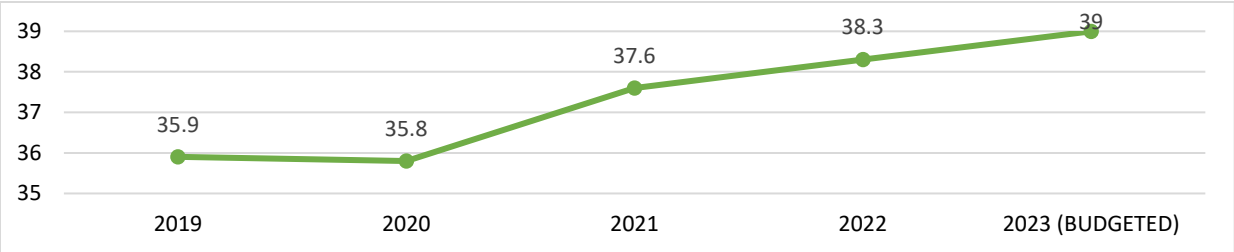
DEPARTMENT DESCRIPTION:

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.

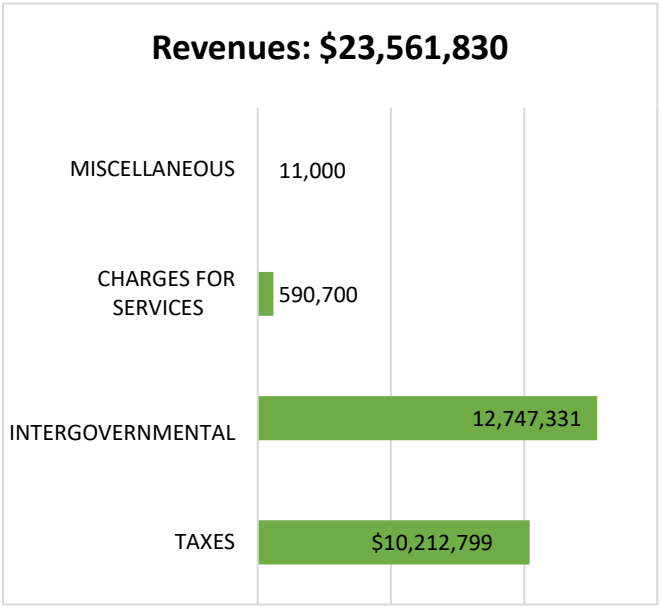
The Highway Department budget has five main revenue sources. These include local property tax (road and bridge levy), state aid (primarily gas tax and vehicle registration fees), federal aid (primarily federal gas tax), intergovernmental transfers (from other agencies and County departments), and local 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 2022. The local option sales tax provided over nine million dollars in revenue, which is 44% of the overall revenue, to help the Highway Department provide the level of service necessary for safe roadways.

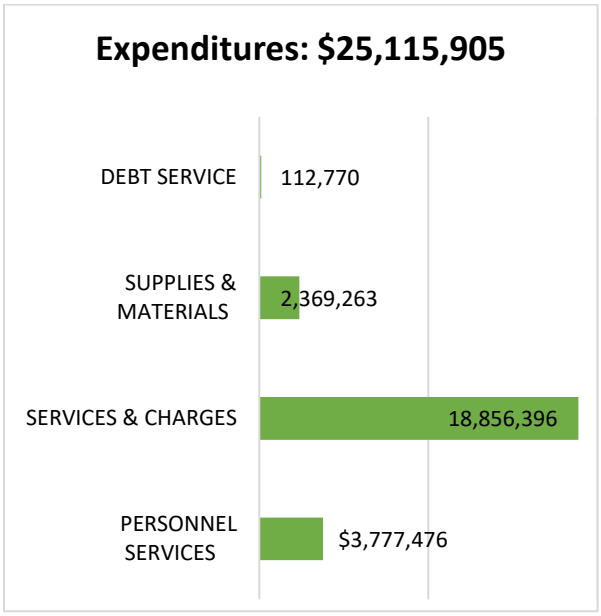
STAFFING SUMMARY:



Highway Services

BUDGET OVERVIEW:

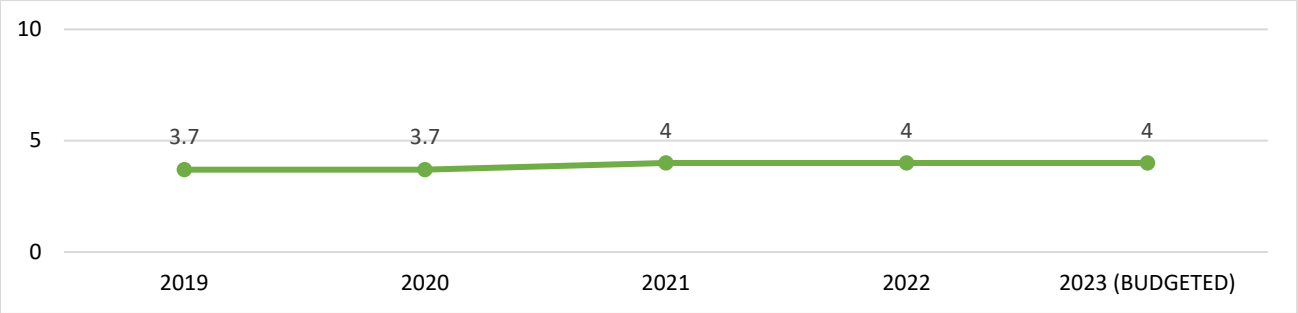




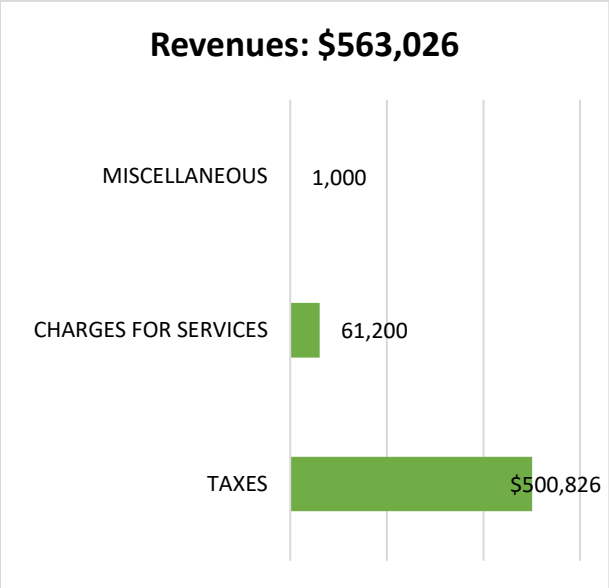
DEPARTMENT DESCRIPTION:

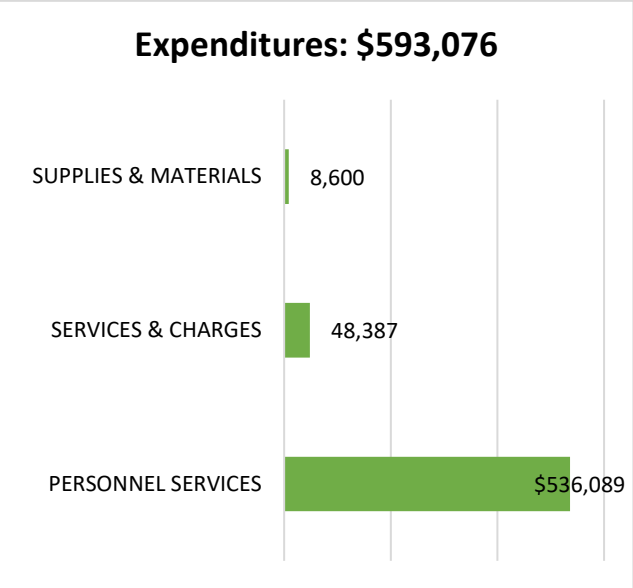
Under supervision of the County Engineer, Highway Administration is responsible for the financial portion of the department.

STAFFING SUMMARY:



BUDGET OVERVIEW:





ADMINISTRATION

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 511,247	$ 515,288	$ 500,826	$ 500,826	$ -
INTERGOVERNMENTAL	5,722.00	8,857	-	-	-
CHARGES FOR SERVICES	4,725.00	-	54,000	61,200	7,200
MISCELLANEOUS	-	3,685	5,000	1,000	(4,000)
TOTAL REVENUES	**$ 521,694**	**$ 527,830**	**$ 559,826**	**$ 563,026**	**$ 3,200**
EXPENDITURES:					
PERSONNEL SERVICES	$ 520,057	$ 551,325	$ 514,899	$ 536,089	$ 21,190
SERVICES & CHARGES	40,702	26,812	37,200	48,387	11,187
SUPPLIES & MATERIALS	7,561	9,190	9,815	8,600	(1,215)
TOTAL EXPENDITURES	**$ 568,320**	**$ 587,327**	**$ 561,914**	**$ 593,076**	**$ 31,162**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (46,626)**	**$ (59,497)**	**$ (2,088)**	**$ (30,050)**	**$ (27,962)**
TOTAL OTHER FINANCING SOURCES (USES)	7,794	52,404	-	-	-
NET CHANGE	**$ (38,832)**	**$ (7,093)**	**$ (2,088)**	**$ (30,050)**	**$ (27,962)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues are budgeted at $563,026, an increase of $3,200 (0.57%) from 2022.
  - Expenditures are budgeted at $593,076, an increase of $31,162 (5.55%) from 2022.
  - The 2023 Budget is utilized for wages & benefits, training & meeting opportunities, computer equipment & software fees, and supply & material expenses for the Administration division.
  - The revenue budgetary increase is attributed to an increase in the annual allocation of administrative costs from the Unorganized Fund. The expenditures budgetary increase is attributed to increases in wages & benefits and the re-categorization of the building & facility rental expenditure from the Fleet division to the Administration division.

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 2022:

- **Stewards of our Money**
  - Achieved revenue target at 102.18%.
- **Inspiring Each Other to Excellence**
  - Improved the key performance measures for our team by revising the performance appraisal platform to include relevant measurements and deadlines of essential tasks within our areas of responsibility.
  - Improved and implemented an annual records retention process for the Department which included obtaining and reviewing the County's retention schedule with our Leadership Team, updating relevant forms, and strategizing removal of existing records.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

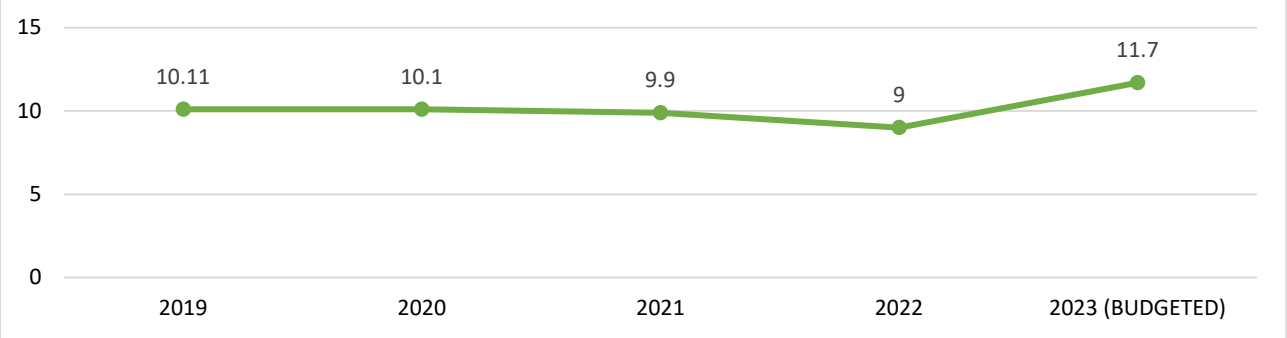
- **Deliver Excellence to our Customers –** With the anticipated implementation of our new permitting system in 2023, creation of instructional guides on how to utilize this new system will be created and updated on our website for our customers to reference.
- **Stewards of our Money –** Revenue target of >/= 100% and expenditures target of </= 100%.
- **Inspiring Each Other to Excellence –** Creation of instructional guides for finance related tasks to aid in cross training and unexpected staffing changes.

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Revenue target of >/= 100%	88.65%	99.61%	102.18%	>/= 100%
Expenditure target of </= 100%	95.93%	96.60%	101.65%	</= 100%
Creation of CRM permitting portal instructional guides				7 completed
Creation of instructional guides for finance related tasks				7 completed

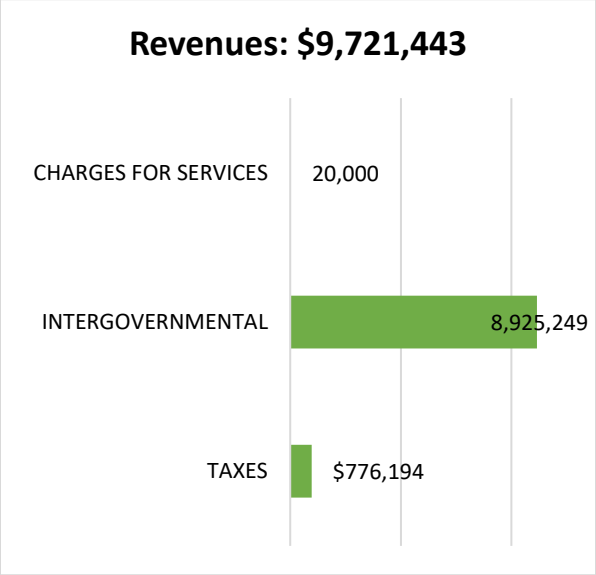
DEPARTMENT DESCRIPTION:

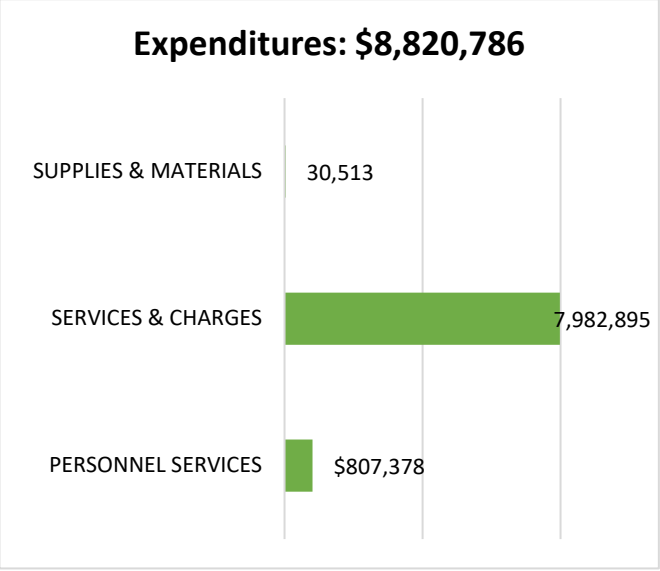
Between $10 and $15 million is allocated annually for use on reconstruction, resurfacing and safety improvement needs. This involves a combination of funding including state aid, property tax levy, local option sales tax and federal grants. The Engineering Department plans, budgets, designs and delivers this program. Numerous local agencies (12 in 2022) are invited to join the contracts to perform improvements for their constituents at reduced rates as opposed to working independently.

STAFFING SUMMARY:



BUDGET OVERVIEW:





CONSTRUCTION

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 731,127	$ 737,864	$ 711,567	$ 776,194	$ 64,627
INTERGOVERNMENTAL	9,104,407	5,976,666	8,964,362	8,925,249	(39,113)
CHARGES FOR SERVICES	17,314	25,746	2,000	20,000	18,000
OTHER SOURCES		32,661	-	-	-
MISCELLANEOUS	2,995	11,170	-	-	-
TOTAL REVENUES	**$ 9,855,843**	**$ 6,784,107**	**$ 9,677,929**	**$ 9,721,443**	**$ 43,514**
EXPENDITURES:					
PERSONNEL SERVICES	$ 754,427	$ 781,962	$ 770,954	$ 807,378	$ 36,424
SERVICES & CHARGES	9,320,798	7,623,966	8,745,900	7,982,895	(763,005)
SUPPLIES & MATERIALS	19,762	19,413	62,450	30,513	(31,937)
TOTAL EXPENDITURES	**$ 10,094,987**	**$ 8,425,341**	**$ 9,579,304**	**$ 8,820,786**	**$ (758,518)**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (239,144)**	**$ (1,641,234)**	**$ 98,625**	**$ 900,657**	**$ 802,032**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues are budgeted at $9,721,443, an increase of $25,514 (0.26%) from 2022.
  - Expenditures are budgeted at $8,787,373, a decrease of $791,931 (-8.27%) from 2022.
  - The 2023 Budget is utilized for wages & benefits, consulting fees, contractor fees, and right-of-way acquisitions for the Construction division.
  - The revenue budgetary increase is attributed to the DOT funding source for the various construction programs. The expenditures budgetary decrease is attributed to contractor fees in accordance with the Highway Improvement Plan.

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GOALS AND OBJECTIVES OBTAINED IN 2022:

- **Keeping Our Roads Safe**
  - 25 projects were bid, but one was not constructed due to material availability issues.
- **Stewards of our Money**
  - Achieved the Planning Budget target at -2%.
  - Achieved the Design Budget target at 5%.
  - Achieved the Construction Budget target at 4% over.
  - Achieved expenditures target at 80.83%.

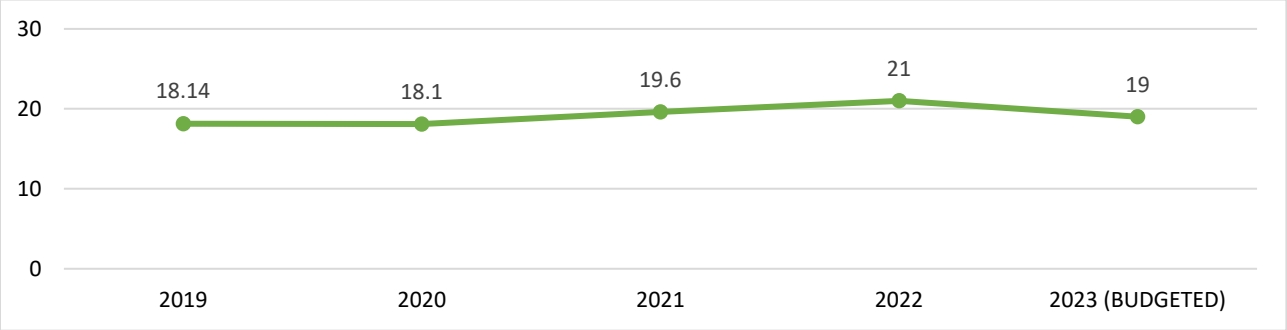
GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- **Keeping Our Roads Safe**
  - Deliver all projects identified for 2023 in the current Highway Improvement Plan.
- **Stewards of our Money**
  - Planning Budget target of +/- 10%.
  - Design Budget target of +/- 5%.
  - Construction Budget target of <5% over.
  - Overall revenue target of >/= 100%.
  - Overall expenditures target of </= 100%.

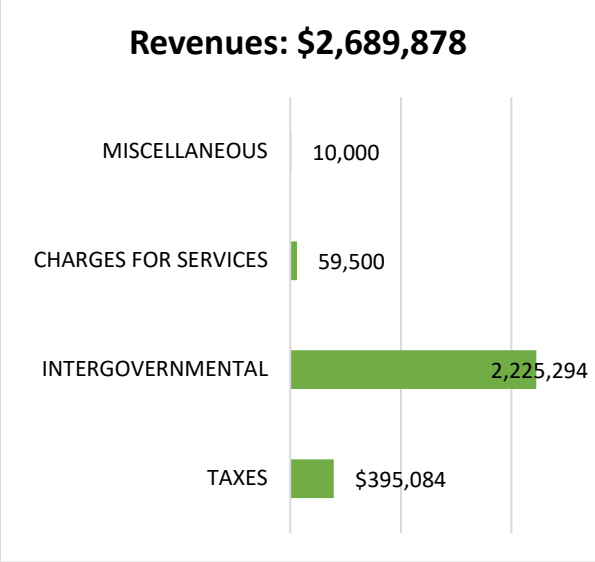
KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Deliver all projects identified in Highway Improvement Plan	100%	100%	96%	100%
Planning Budget target +/- 10%	-1%	2%	-2%	+/- 10%
Design Budget target +/- 5%	-4%	11%	5%	+/- 5%
Construction Budget target <5% over	-2%	-2%	4%	<5% over
Overall revenue target of >/= 100%	129.41%	106.63%	66.83%	>/= 100%
Overall expenditures target of </= 100%	123.84%	106.22%	80.83%	</= 100%

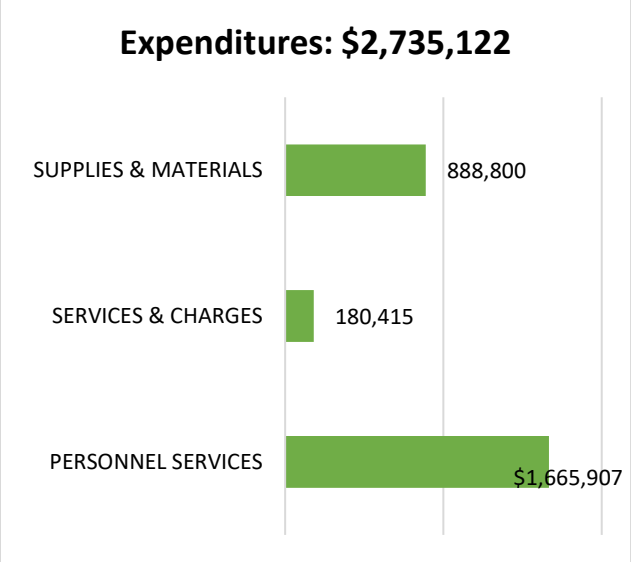
DEPARTMENT DESCRIPTION: Crow Wing County maintains over 620 miles of roadway and right of way, as well as numerous bridges. County State Aid Highways, County Roads, First Assessment District, and Second Assessment District are all maintained by the County Highway Department.

STAFFING SUMMARY:



BUDGET OVERVIEW:





MAINTENANCE

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 410,395	$ 414,821	$ 395,084	$ 395,084	$ -
INTERGOVERNMENTAL	1,787,681	2,277,445	1,998,684	2,225,294	226,610
CHARGES FOR SERVICES	70,439	89,291	56,000	59,500	3,500
OTHER SOURCES		13,650	-	-	-
MISCELLANEOUS	1,592	15,795	2,000	10,000	8,000
TOTAL REVENUES	**$ 2,270,107**	**$ 2,811,002**	**$ 2,451,768**	**$ 2,689,878**	**$ 238,110**
EXPENDITURES:					
PERSONNEL SERVICES	$ 1,562,308	$ 1,525,289	$ 1,599,570	$ 1,665,907	$ 66,337
SERVICES & CHARGES	154,348	134,043	177,300	180,415	3,115
SUPPLIES & MATERIALS	525,615	532,187	636,600	888,800	252,200
TOTAL EXPENDITURES	**$ 2,242,271**	**$ 2,191,519**	**$ 2,413,470**	**$ 2,735,122**	**$ 321,652**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 27,836**	**$ 619,483**	**$ 38,298**	**$ (45,244)**	**$ (83,542)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues are budgeted at $2,689,878, an increase of $238,110 (9.71%) from 2022.
  - Expenditures are budgeted at $2,735,122, an increase of $321,652 (13.33%) from 2022.
  - The 2023 Budget is utilized for wages & benefits, training & meeting opportunities, contracted maintenance fees, equipment rentals, and supplies & material expenses for the Maintenance division.
  - The revenue budgetary increase is attributed to increases in the state aid allotments, city & township reimbursements, charges for services, and miscellaneous revenue. The expenditures budgetary increase is attributed to increases in wages & benefits; contracted highway maintenance; machinery & equipment rentals; computer equipment & software; maintenance materials such as winter salt & sand, crack sealer, gravel, & dura patch materials; signs; mailbox supports; and culverts.

COUNTYWIDE GOALS SUPPORTED:

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GOALS AND OBJECTIVES OBTAINED IN 2022:

- **Keeping Our Roads Safe**
  - Achieved Class 5 production at 14,000 tons.
  - Completed entire right-of-way (ROW) mowing on October 11, 2022.
  - Achieved Snow & Ice Target A at 99.4%.
  - Achieved Snow & Ice Target B at 94.25%.
- **Stewards of our Money**
  - Achieved revenue target at 105.76%.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

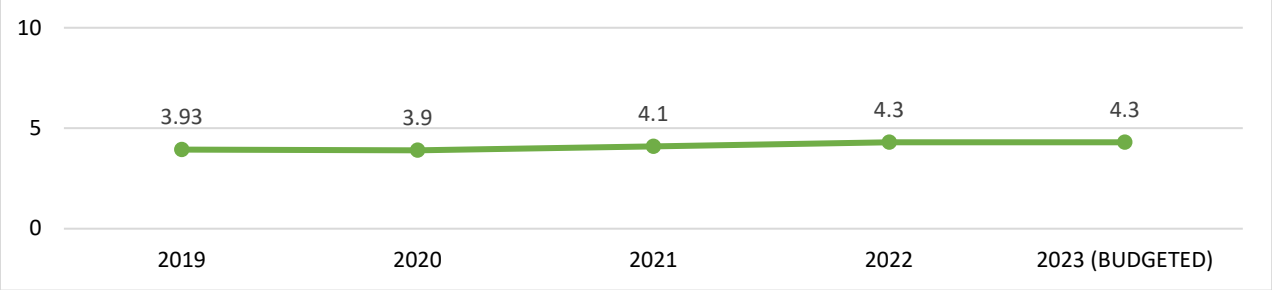
- **Keeping Our Roads Safe**
  - Produce 10,000 tons of Class 5.
  - Perform 7,500 gallons of spray patching.
  - Complete first cut mowing by 7/1 and entire ROW mowing by 10/15.
  - Snowplowing goals for Target A of >97% and Target B >93%.
- **Stewards of our Money**
  - Revenue target of >/= 100%.
  - Expenditures target of </= 100%.

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Produce 10,000 tons of Class 5	0	14,000	14,000	10,000
Perform 7,500 gallons of spray patching	10,820	9,214	5,926	7,500
Complete first cut mowing by 7/1	7/1/20	6/30/21	7/7/22	7/1/23
Complete entire ROW mowing by 10/15	10/13/20	10/28/21	10/11/22	10/15/23
Crack seal 100 miles of roadways	131	130	113	100
Snow & ice target of >97% for Target A	97.5%	93%	99.4%	>97%
Snow & ice target of >93% for Target B	92.24%	85.18%	94.25%	>93%
Revenue target of >/= 100%	93.82%	122.96%	105.76%	>/= 100%
Expenditure target of </= 100%	94.28%	86.20%	102.50%	</= 100%

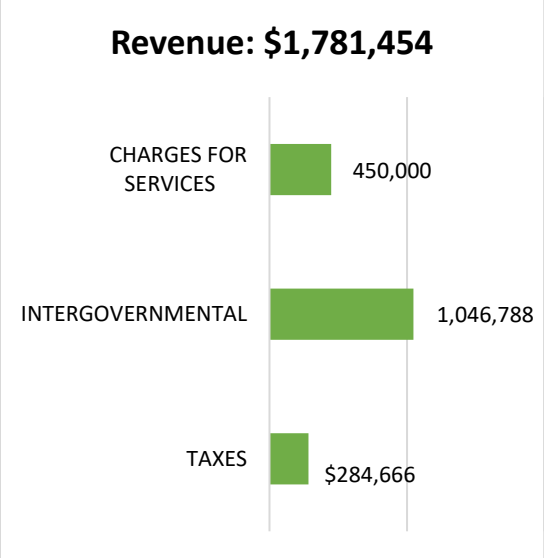
DEPARTMENT DESCRIPTION:

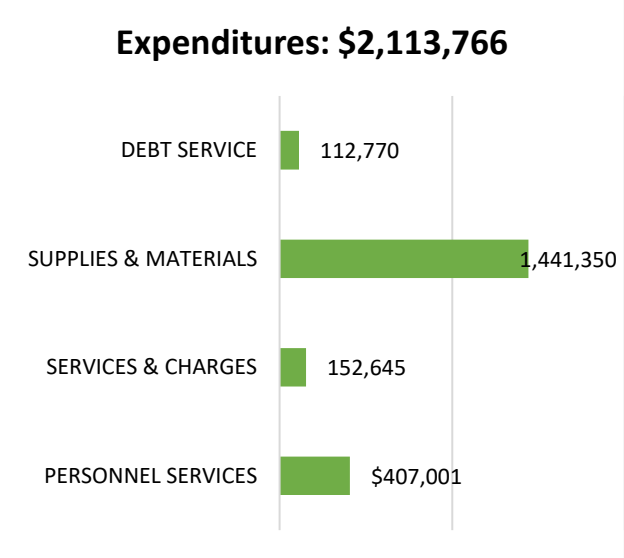
The Crow Wing County Highway Department is responsible for maintenance, insurance, licensing, procurement and repairs for over 300 pieces of County owned vehicles and equipment. Maintenance Fleet is supervised by the County Fleet Manager with three mechanics making repairs. Fuel and parts for all of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

STAFFING SUMMARY:



BUDGET OVERVIEW:





MAINTENANCE FLEET

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 203,538	$ 204,592	$ 284,666	$ 284,666	$ -
INTERGOVERNMENTAL	836,801	1,109,053	937,438	1,046,788	109,350
CHARGES FOR SERVICES	339,439	384,509	300,000	450,000	150,000
MISCELLANEOUS	-	1,099	-	-	-
TOTAL REVENUES	**$ 1,379,778**	**$ 1,699,253**	**$ 1,522,104**	**$ 1,781,454**	**$ 259,350**
EXPENDITURES:					
PERSONNEL SERVICES	$ 359,347	$ 341,973	$ 366,483	$ 407,001	$ 40,518
SERVICES & CHARGES	122,745	130,736	142,932	152,645	9,713
SUPPLIES & MATERIALS	840,957	786,122	905,000	1,441,350	536,350
CAPITAL OUTLAY	2,097	160	-	-	-
DEBT SERVICE	111,859	112,363	112,690	112,770	80
TOTAL EXPENDITURES	**$ 1,437,005**	**$ 1,371,354**	**$ 1,527,105**	**$ 2,113,766**	**$ 586,661**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (57,227)**	**$ 327,899**	**$ (5,001)**	**$ (332,312)**	**$ (327,311)**
TOTAL OTHER FINANCING SOURCES (USES)	1,911	-	5,000	1,500	**(3,500)**
NET CHANGE	**$ (55,316)**	**$ 327,899**	**$ (1)**	**$ (330,812)**	**$ (330,811)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues are budgeted at $1,782,954, an increase of $255,850 (16.75%) from 2022.
  - Expenditures are budgeted at $2,113,766, an increase of $586,662 (38.42%) from 2022.
  - The 2023 Budget is utilized for wages & benefits, equipment & software services, property casualty insurance, fuel, repair & maintenance supplies & servicing, and debt service for the Fleet division.
  - The revenue budgetary increase is attributed to increases in the state aid allotments and maintenance service fees. The expenditures budgetary increase is attributed to wages & benefits, equipment & software services, fuel pricing, and repair & maintenance supplies & servicing costs.

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GOALS AND OBJECTIVES OBTAINED IN 2022:

- **Deliver Excellence to our Customers**
  - Achieved an overall equipment availability rating at 99.25%.
  - Achieved an essential equipment availability rating at 98.75%.
- **Stewards of our Money**
  - Achieved revenue target at 127.24%.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

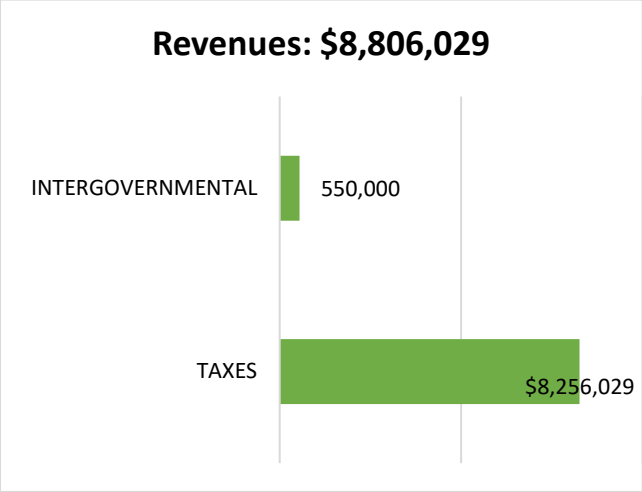
- **Deliver Excellence to our Customers**
  - Overall equipment availability rating of >97%.
  - Essential equipment availability rating of >98%.
- **Stewards of our Money**
  - Revenue target of >/= 100%.
  - Expenditure target of </= 100%.
  - Capital Projects expenditure target of 100%.

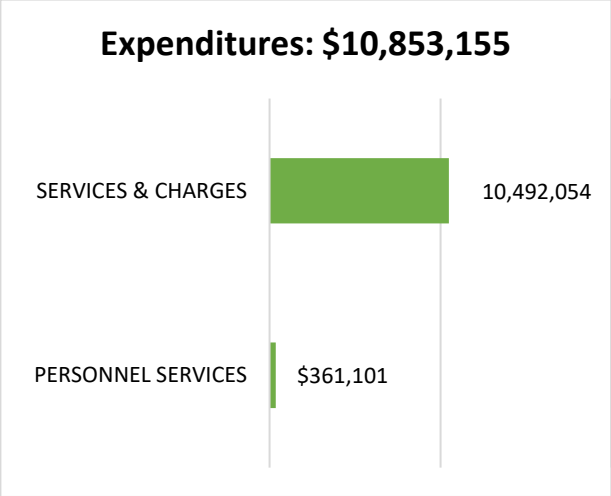
KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Overall equipment availability rating of >97%	99.8%	98.48%	99.25%	>97%
Essential equipment availability rating of >98%	98.1%	98.38%	98.75%	>98%
Revenue target of >/= 100%	91.48%	127.89%	127.24%	>/= 100%
Expenditure target of </= 100%	93.48%	88.49%	131.49%	</= 100%
Capital Projects expenditure target of 100%	91.86%	98.51%	36.40%	100%

DEPARTMENT DESCRIPTION:

The revenue that supports this fund is generated by a county-wide 0.05% sales tax adopted by the County Board in 2015. It's 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.

BUDGET OVERVIEW:





LOCAL OPTION SALES TAX

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 7,401,638	$ 8,633,447	$ 7,603,900	$ 8,256,029	$ 652,129
INTERGOVERNMENTAL		461,234	1,000,000	550,000	(450,000)
TOTAL REVENUES	**$ 7,401,638**	**$ 9,094,681**	**$ 8,603,900**	**$ 8,806,029**	**$ 202,129**
EXPENDITURES:					
PERSONNEL SERVICES	$ 194,426	$ 167,273	$ 266,200	$ 361,101	$ 94,901
SERVICES & CHARGES	7,893,252	5,736,519	8,003,916	10,492,054	2,488,138
TOTAL EXPENDITURES	**$ 8,087,678**	**$ 5,903,792**	**$ 8,270,116**	**$ 10,853,155**	**$ 2,583,039**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (686,040)**	**$ 3,190,889**	**$ 333,784**	**$ (2,047,126)**	**$ (2,380,910)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues are budgeted at $8,806,029, an increase of $202,129 (2.35%) from 2022.
  - Expenditures are budgeted at $10,819,742, an increase of $2,549,626 (30.83%) from 2022.
  - The 2023 Budget is utilized for wages, consulting fees, and contractor fees for the Local Option Sales Tax (LOST) division.

- The revenue budgetary increase is attributed to an increase in local option sales tax revenue received. The expenditures budgetary increase is attributed to wages and contractor fees in accordance with the Highway Improvement Plan.

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 2022:

- **Keeping Our Roads Safe**
  - 25 projects were bid, but one was not constructed due to material availability issues.
- **Stewards of our Money**
  - Achieved the Planning Budget target at -2%.
  - Achieved the Design Budget target at 5%.
  - Achieved the Construction Budget target at 4% over.
  - Achieved revenue target at 114.64%.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- **Keeping Our Roads Safe**
  - Deliver all projects identified for 2023 in the current Highway Improvement Plan.
- **Stewards of our Money**
  - Planning Budget target of +/- 10%.
  - Design Budget target of +/- 5%.
  - Construction Budget target of <5% over.
  - Overall revenue target of >/= 100%.
  - Overall expenditures target of </= 100%.

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Deliver all projects identified in Highway Improvement Plan	100%	100%	96%	100%
Planning Budget target +/- 10%	-1%	2%	-2%	+/- 10%
Design Budget target +/- 5%	-4%	11%	5%	+/- 5%
Construction Budget target <5% over	-2%	-2%	4%	<5% over
Overall revenue target of >/= 100%	103.88%	125.33%	114.64%	>/= 100%
Overall expenditures target of </= 100%	116.57%	95.49%	128.75%	</= 100%

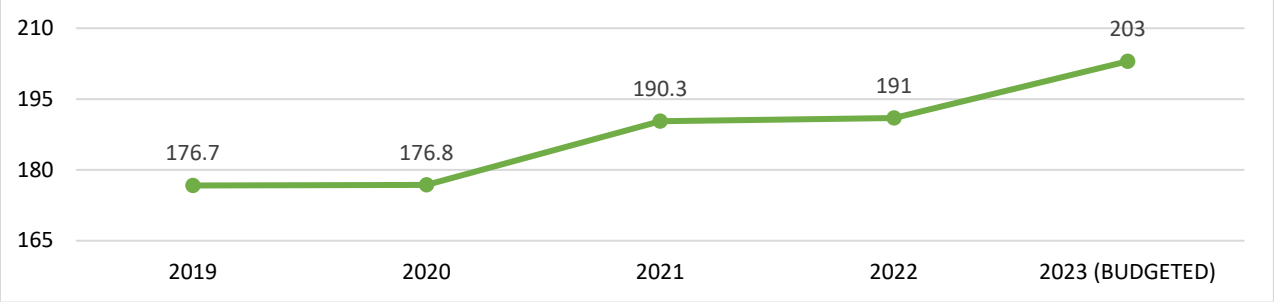
Community Services



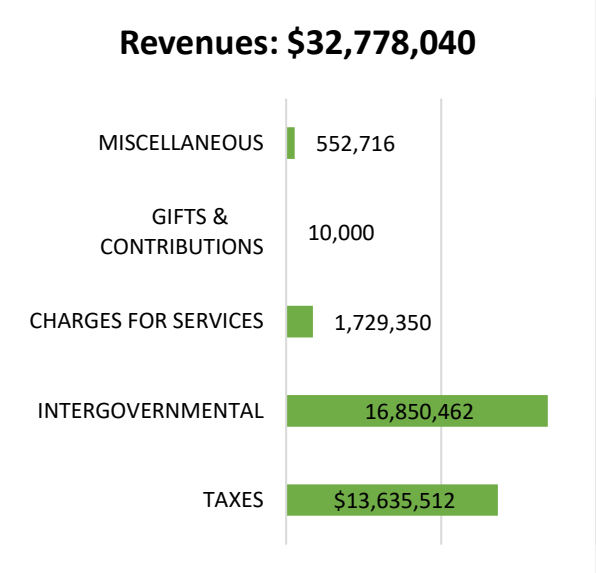
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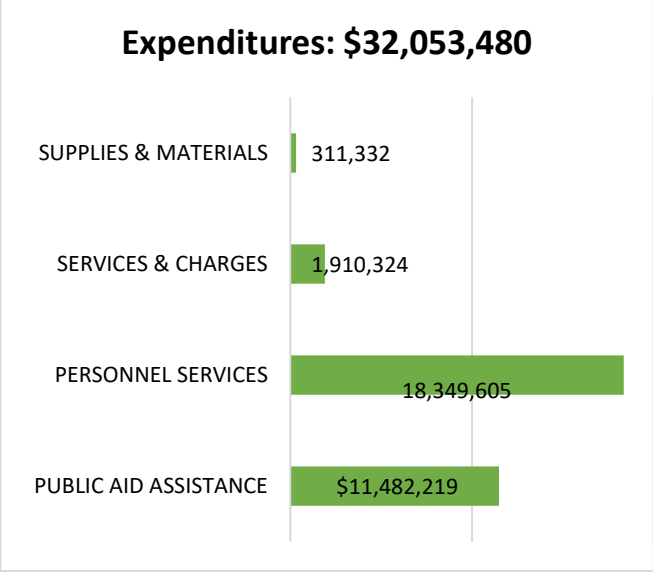
Crow Wing County's Department of Community Services administers more than seventy federal and state benefit assistance services. The Department is dedicated to providing excellent customer services and efficient management in performing its mission of promoting and protecting the health, well-being and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

STAFFING SUMMARY:



BUDGET OVERVIEW:

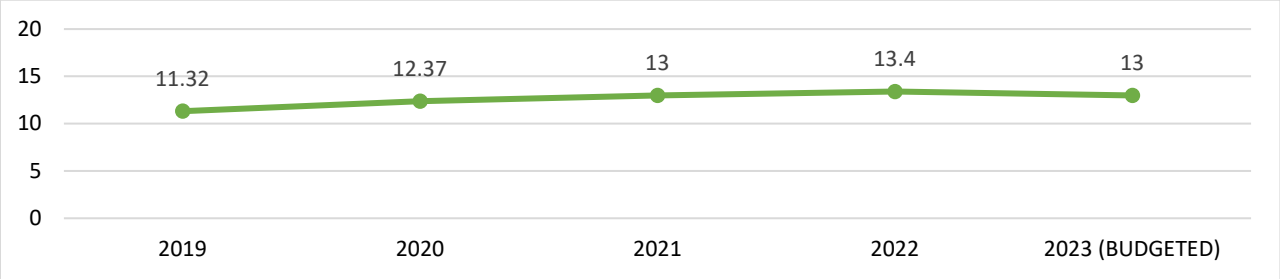




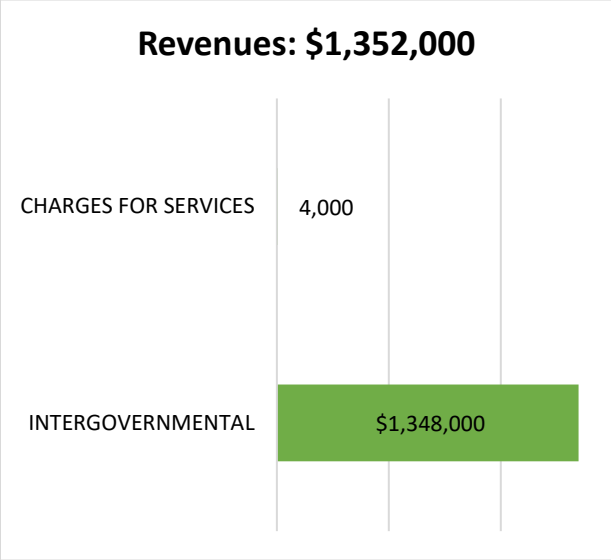
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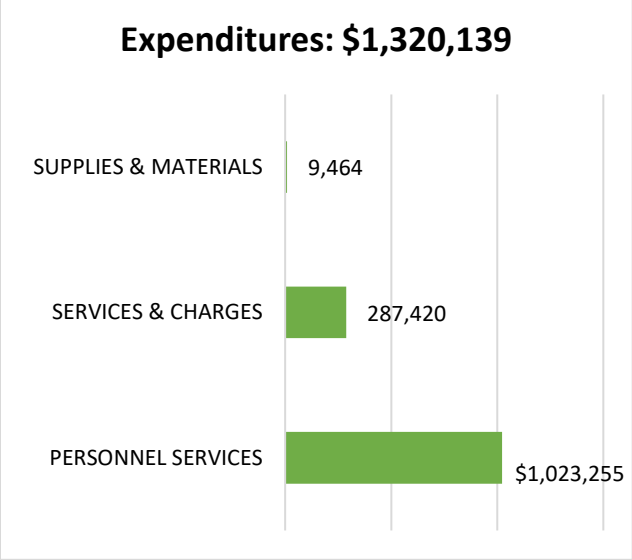
Every child needs financial and emotional support and every child has the right to support from both parents that benefits children by enforcing parental responsibility for their support. Crow Wing County's child support program obtains and enforces child support orders, assists in the establishment 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.

STAFFING SUMMARY:



BUDGET OVERVIEW:





CHILD SUPPORT

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
INTERGOVERNMENTAL	$ 1,294,082	$ 1,244,695	$ 1,386,600	$ 1,348,000	(38,600)
CHARGES FOR SERVICES	16,605	10,419	4,000	4,000	-
MISCELLANEOUS	196	109	-	-	-
TOTAL REVENUES	**$ 1,310,883**	**$ 1,255,223**	**$ 1,390,600**	**$ 1,352,000**	**$ (38,600)**
EXPENDITURES:					
PERSONNEL SERVICES	$ 963,395	$ 964,553	$ 982,096	$ 1,023,255	$ 41,159
SERVICES & CHARGES	195,934	190,430	230,096	287,420	57,324
SUPPLIES & MATERIALS	3,492	4,041	21,391	9,464	(11,927)
TOTAL EXPENDITURES	**$ 1,162,821**	**$ 1,159,024**	**$ 1,233,583**	**$ 1,320,139**	**$ 86,556**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 148,062**	**$ 96,199**	**$ 157,017**	**$ 31,861**	**$ (125,156)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $1,352,000 a decrease of $38,600 (-2.78%) from 2022
  - Expenditures are budgeted for $1,320,139 an increase of $86,556 (7.02%) from 2022

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.
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- **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 2022:

- **Caring For Our People –**
  - Current Support Collections
    - $8,453,236.66 in current child support charged based on existing court orders and $6,165,178.70 collected for a yearly average of 72.90%. Our goal is 75%. We made a significant increase throughout 2022 and ended on a positive trend.
  - Arrears Collections
    - 2022 resulted in the collection of $2,027,006.00 towards past support owed to custodial parents and state arrears.
  - AMPP (Arrears Management Prevention Project) Project
    - $1.3 million was removed from public assistance arrears during the third quarter using DHS Policy.
- **Deliver Excellence To Our Customers –**
  - Customer Service. Child Support staff greeted 2897 case participants at our customer service window in Community Services which included 729 participants making their payments.
- **Stewards Of Our Money –**
  - Legal actions increased
    - The team had 522 signed court orders in 2022 which was an increase from 2021 of 101 orders.
    - The legal actions sent through the Assistant County Attorney in 2022 totaled 1081.
    - CWC went from the rank of 30th in 2021 to 4th highest in the State in establishing orders out of all 87 counties.
- **Inspiring Each Other To Excellence –**
  - Reviewed and modified team agreements with input from all team members.
  - Crow Wing County Child Support completed the pilot participation in the Digital Marketing Grant awarded to the State of Minnesota. Crow Wing County was 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.
  - 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, Northern Supervisors Group, Comprehensive Legal Vision groups, and the regional PRISMers Group.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- **Caring For Our People –**
  - Continue to work toward our 75% current support collections goal on a monthly basis.
- **Deliver Excellence To Our Customers –**
  - Continue to improve our customer service and increase survey responses.
- **Stewards Of Our Money –**

- Increase the number of completed legal actions and modifications to keep right sized, payable orders.
- Increase our incentives for arrears collections by using enforcement methods available through administrative and court process.

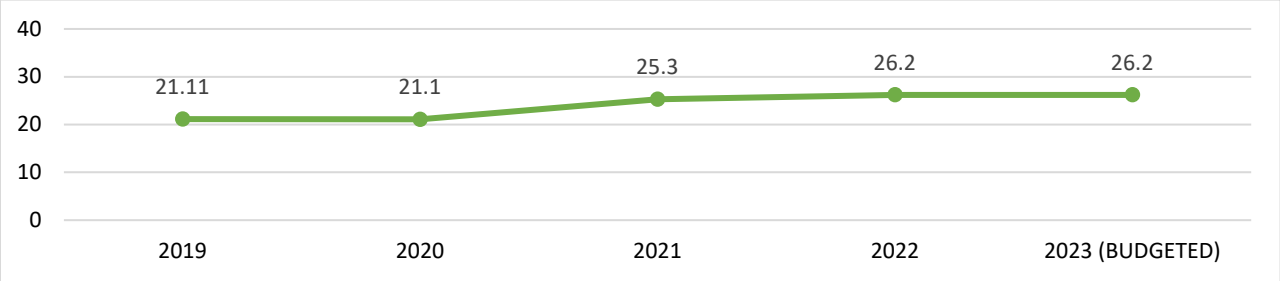
- **Inspiring Each Other To Excellence –**
  - Maintain and modify team agreements as needed to be effective, realistic and attainable based on current circumstances of the team.
  - Continue to partner and collaborate with DHS to raise awareness of the issues related to the current child support delivery 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.

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Current Support Collections	74.09%	73.05%	72.9%	75%
Established Court Orders	94.35%	93.4%	95.4%	96%
Legal action with court order as result	423	421	522	600

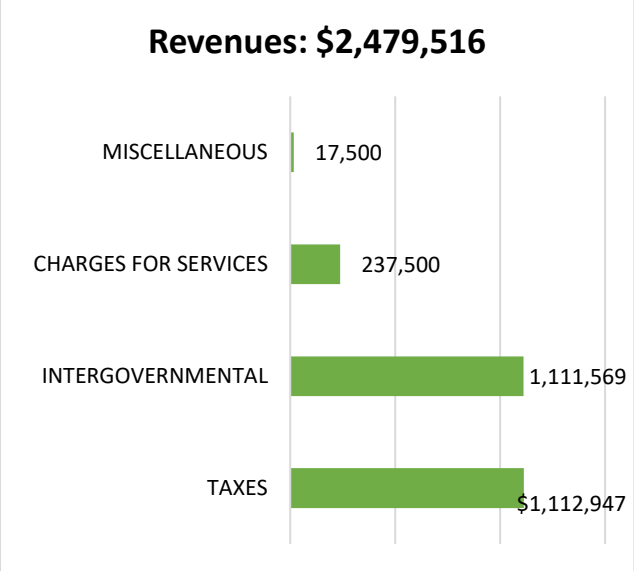
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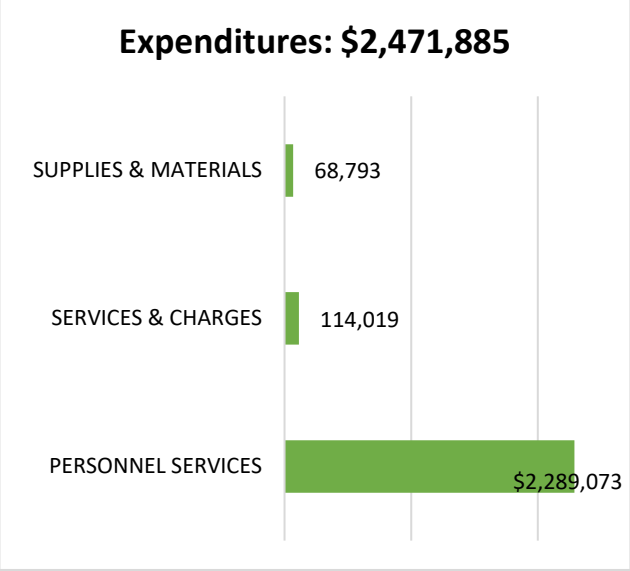
Crow Wing County Community Corrections (CWCCC) is working with offenders in the community using evidence based practices to repair harm caused by the offender and reduce probability of re-offending in the future. The mission of CWCCC is to partner with our community to promote positive change and enhance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

STAFFING SUMMARY:



BUDGET OVERVIEW:





CORRECTIONS

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 1,045,050	$ 1,184,358	$ 1,015,426	$ 1,112,947	$ 97,521
INTERGOVERNMENTAL	1,088,977	1,130,901	1,113,008	1,111,569	(1,439)
CHARGES FOR SERVICES	71,646	72,733	41,200	237,500	196,300
MISCELLANEOUS	15,200	15,178	175,500	17,500	(158,000)
TOTAL REVENUES	**$ 2,220,873**	**$ 2,403,170**	**$ 2,345,134**	**$ 2,479,516**	**$ 134,382**
EXPENDITURES:					
PERSONNEL SERVICES	$ 2,197,966	$ 2,212,905	$ 2,236,407	$ 2,289,073	$ 52,666
SERVICES & CHARGES	48,711	43,533	83,445	114,019	30,574
SUPPLIES & MATERIALS	8,190	7,216	21,544	68,793	47,249
TOTAL EXPENDITURES	**$ 2,254,867**	**$ 2,263,654**	**$ 2,341,396**	**$ 2,471,885**	**$ 130,489**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (33,994)**	**$ 139,516**	**$ 3,738**	**$ 7,631**	**$ 3,893**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $2,479,516 an increase of $134,382 (5.73%) from 2022
  - Expenditures are budgeted for $2,471,885 an increase of $130,489 (5.57%) from 2022

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.
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- **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 2022:

- **Protecting Our Communities** – Developed pilot programs, DV Pre-trial and MH Agent, with ARPA funding and began to track data to report on outcomes and assess cost effectiveness and ongoing needs.
- **Caring For Our People –** Partnered with community provider to establish affordable sober housing option for ATI participants.
- **Stewards Of Our Money –**
    - Worked with AMC, MACCAC, CSG, and APPA to develop new funding formula as result of Community Supervision Workgroup and statewide workload study. This was essential to include in 2023 bills introduced in 2023 legislative session that will impact probation funding.
    - Corrections out of home placements under budget by $463,171 in 2022.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

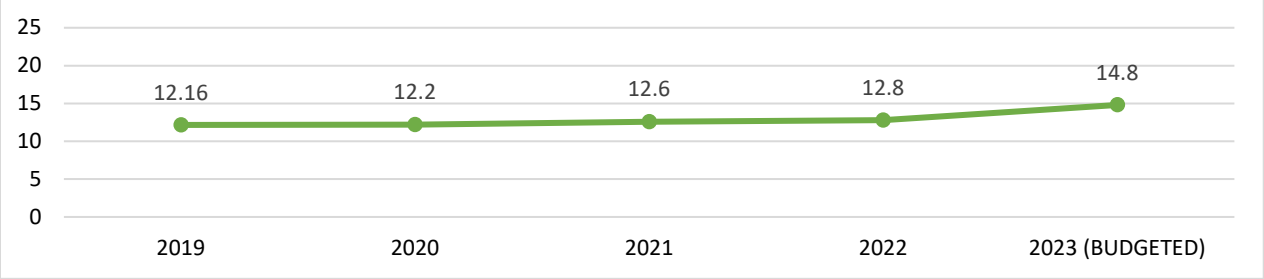
- **Protecting Our Communities** – Applied for REAM (Remote Electronic Alcohol Monitoring) grant monies in February to help offset costs for indigent clients who are court ordered to Electronic Alcohol Monitoring by statute. DOC awarded $10,000 to CWC. Get approval to accept and develop policies and procedures for this program.
- **Stewards Of Our Money –** Continue to work with AMC, Community Supervision Workgroup, and Corrections partners statewide on policy change, revising current practice, and educating legislators and the public on corrections funding needs to include new funding formula and ongoing, additional, appropriations for community supervision in Minnesota. Continue partnering with MACCAC to develop and implement legislative strategies for increased funding for community corrections act counties as well as other initiatives that impact corrections. Such as influence on unfunded mandates.

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Adult Assessments	105	185	175	180
Juvenile Assessments	24	51	34	45

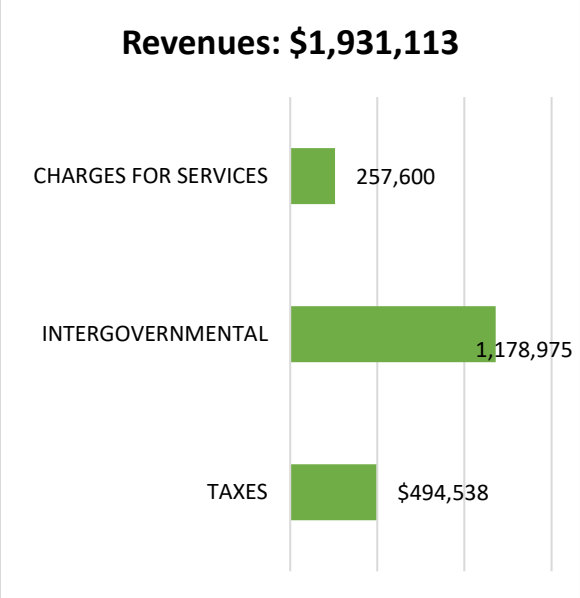
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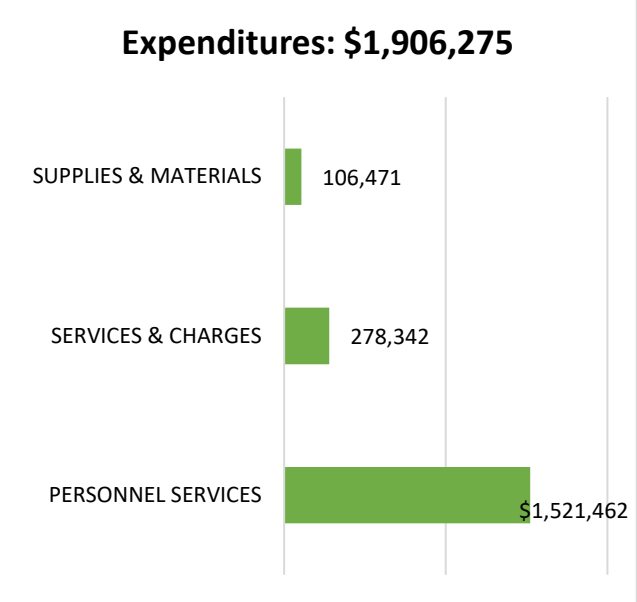
The mission of Public Health is to promote and protect the health, well-being and self-sufficiency of all residents of Crow Wing County. Public Health promotes and protects the health of children and families through education, prevention services, regulation and advocacy. We also foster a partnership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

STAFFING SUMMARY:



BUDGET OVERVIEW:





HEALTH SERVICES

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 117,289	$ 155,318	$ 126,290	$ 494,538	$ 368,248
SPECIAL ASSESSMENTS	-	-	-	-	-
INTERGOVERNMENTAL	1,145,705	1,255,006	1,148,730	1,178,975	30,245
CHARGES FOR SERVICES	399,202	336,240	393,228	257,600	(135,628)
MISCELLANEOUS	10,219	-	-	-	-
TOTAL REVENUES	**$ 1,672,415**	**$ 1,746,564**	**$ 1,668,248**	**$ 1,931,113**	**$ 262,865**
EXPENDITURES:					
PERSONNEL SERVICES	$ 1,078,476	$ 1,086,440	$ 1,276,014	$ 1,521,462	$ 245,448
SERVICES & CHARGES	286,037	336,909	303,702	278,342	(25,360)
SUPPLIES & MATERIALS	72,225	67,329	58,298	106,471	48,173
TOTAL EXPENDITURES	**$ 1,436,738**	**$ 1,490,678**	**$ 1,638,014**	**$ 1,906,275**	**$ 268,261**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 235,677**	**$ 255,886**	**$ 30,234**	**$ 24,838**	**$ (5,396)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $1,931,113 an increase of $262,865 15.75% from 2022
  - Expenditures are budgeted for $1,906,275 an increase of $268,261 (16.37%) from 2022

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.
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- **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 2022:

- **Protecting Our Communities** – Our Public Health Division worked in partnership with DHS, contracted Managed Care entities, Crow Wing Energized, and MDH to prevent diseases, protect against environmental hazards, promote **healthy** behaviors and healthy communities, respond to disasters, ensure access to health services, and assure an adequate local public health infrastructure.
- **Caring For Our People –** We provided Long Term Care services to more than 600 adults over the age of 65 in Crow Wing County. The number of residents we serve with Long Term Care Services increased by 94 clients in 2022. We maintained appropriate contacts and grant mandates and the audit completed in 2022 for BCBS revealed 100% compliance resulting in our LTC BCBS care coordinators receiving a high-performance status.
- **Strengthening Our Lakes and Trees –** Public Health responded to 23 Public Health Nuisances reports many of which included abatement orders to keep the lakes and trees of Crow Wing County safe from toxic hazards**.**
- **Keeping Our Roads Safe –** Public Health continues to complete individual car seat safety education and provide referrals to car seat programs in the region.
- **Deliver Excellence To Our Customers –** Customer service Consumer satisfaction surveys are delivered to the residents we serve in Crow Wing County and have been returned with very positive overall outcomes. Long Term Care staff promote community living and independence with services and supports that addressed each older adults' individual needs and choices.
- **Stewards Of Our Money –** Program specific funding was monitored closely throughout the year to have the greatest impact on the health of the community and lowest impact on the amount of county levy funding needed. Reimbursement rates were monitored closely and resulted in us being able to serve 20 more families in the evidenced based family home visiting programs and support the needs of the ever-growing population of seniors in our community.
- **Inspiring Each Other To Excellence -** Reviewed and implemented team agreements and focus plans with input from all team members.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- **Protecting Our Communities** – Continue educating ourselves & the public regarding the needs, programs, and resources/services for seniors in Crow Wing County.
- **Caring For Our People –** Determine and maintain program eligibility in a timely manner.

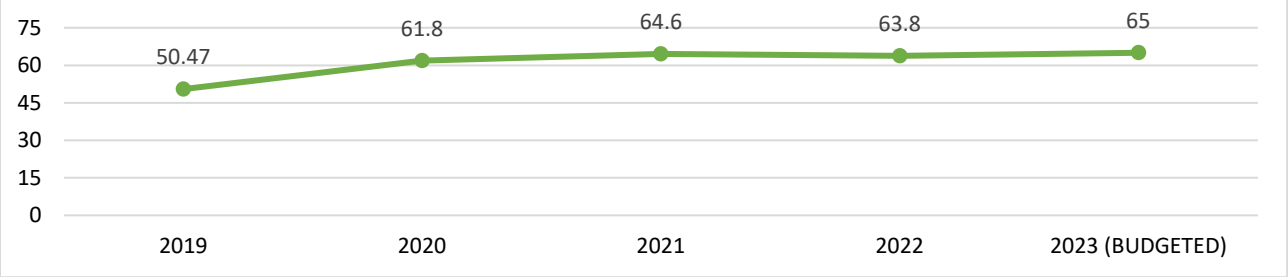
- **Deliver Excellence To Our Customers –** Keep seniors as self-sufficient as possible by formalizing client goals, determining and arranging the services and supports to meet those goals.
- **Stewards Of Our Money –** Complete documentation to comply with agency, DHS and managed care standards.

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
WIC Participants		1213	1231	1246
Family Home Visiting Cases		88	128	158

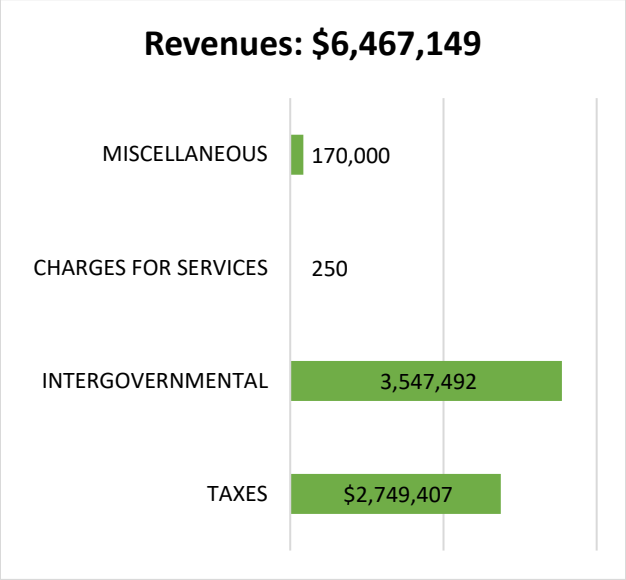
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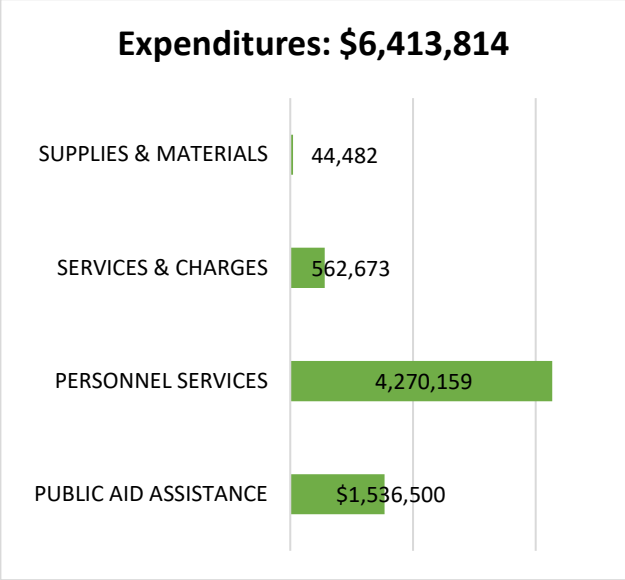
The mission of Income Maintenance is to determine the continued eligibility for the recipients of programs for the residents of Crow Wing County. Income Maintenance provides access to SNAP (food support), medical assistance, and cash assistance for the people of Crow Wing County. We also foster a partnership with many organizations and community groups to address and resolve support issues and concerns.

STAFFING SUMMARY:



BUDGET OVERVIEW:





INCOME MAINTENANCE

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 3,263,186	$ 2,608,400	$ 2,650,674	$ 2,749,407	$ 98,733
INTERGOVERNMENTAL	3,399,670	3,557,275	3,454,594	3,547,492	92,898
CHARGES FOR SERVICES	401	255	600	250	(350)
MISCELLANEOUS	137,739	108,989	195,000	170,000	(25,000)
TOTAL REVENUES	**$ 6,800,996**	**$ 6,274,919**	**$ 6,300,868**	**$ 6,467,149**	**$ 166,281**
EXPENDITURES:					
PUBLIC AID ASSISTANCE	$ 1,621,536	$ 1,776,294	$ 2,941,059	$ 1,536,500	$ (1,404,559)
PERSONNEL SERVICES	4,175,457	4,140,344	4,251,718	4,270,159	18,441
SERVICES & CHARGES	442,257	466,348	516,310	562,673	46,363
SUPPLIES & MATERIALS	26,048	23,514	85,102	44,482	(40,620)
TOTAL EXPENDITURES	**$ 6,265,298**	**$ 6,406,500**	**$ 7,794,189**	**$ 6,413,814**	**$ (1,380,375)**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 535,698**	**$ (131,581)**	**$ (1,493,321)**	**$ 53,335**	**$ 1,546,656**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $6,467,149 an increase of $166,281 (2.57%) from 2022
  - Expenditures are budgeted for $6,413,814 a decrease of $1,380,375 (-21.52%) from 2022

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 2022:

- **Caring For Our People:**
  - Increased percentage of expedite SNAP applications processed within 24 hours.
  - Obtained zero error rate on audits.
- **Deliver Excellence To Our Customers:**
  - Cross trained child care FWs in SNAP.
  - Anonymous calls to agency to ensure accuracy in explaining the application process.
  - Continued education and training for all staff.
  - Successful onboarding of new staff.
- **Stewards Of Our Money:**
  - Cash/SNAP Application Processed timely, goal is 90%.
  - Health Care Application timely, goal is 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.
- **Inspiring Each Other To Excellence:**
  - 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.
  - Work cohesively with community partners.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- **Caring For Our People:**
  - Continue to increase timeliness on expedite application processing.
  - Increase timeliness on Cash and SNAP application processing.
  - Continue to obtain zero errors in audits.
- **Deliver Excellence To Our Customers:**
  - Continue to cross train financial workers.
  - Continued training and education based on case review findings.
  - Continued successful onboarding of new staff.

- **Stewards Of Our Money:**
  - 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
- **Inspiring Each Other To Excellence:**
  - Maintain M4R goals
  - MFIP/DWP Self Support Index – 80%
  - Utilize various reporting software tools
  - Working cohesively with community partners

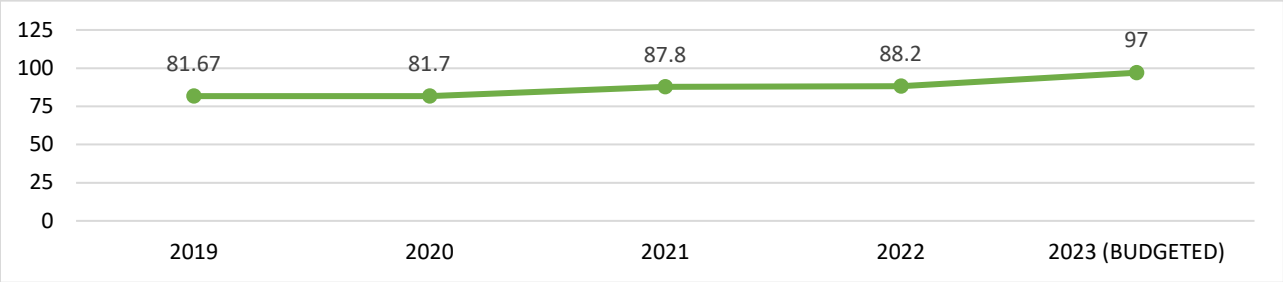
KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Health Care Applications Processed Timely – Goal is 95%	97.08%	97.50%	95.83%	95%
SNAP & Cash Assistance Applications Processed Timely – Goal is 90%	93.17%	93.46%	87.29%	90%
Expedited SNAP Applications Processed Timely – Goal is 80%	67.98%	75.67%	77.72%	80%
MFIP/DWP Self-Support Index (Percent of adults eligible for MFIP or DWP that are off cash assistance or are working at least 30 hours week three years after a baseline quarter.) Goal changes annually	73.07% The range for CWC is 62.30% to 73.37%, we are within the range.	72.26% The range for CWC is 64.67% to 72.71%, we are within the range.	70.17% The range for CWC is 62.57% to 70.72%, we are within the range.	To be within the range set by DHS

DEPARTMENT DESCRIPTION:

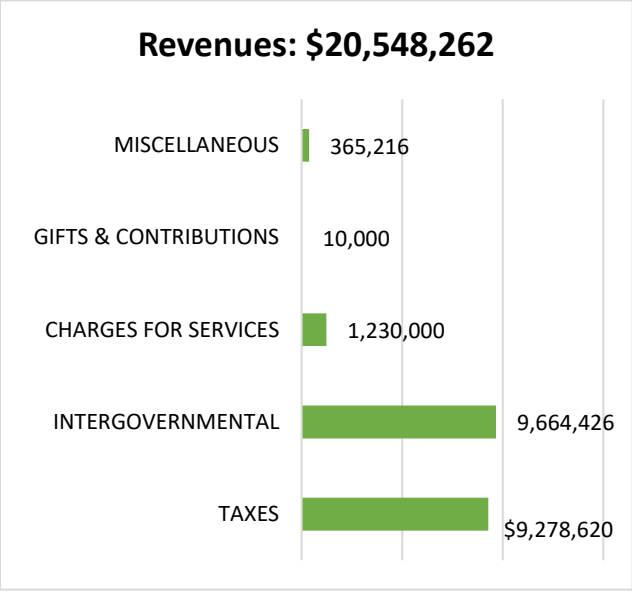
We embrace Federal and State initiatives to provide permanence for children. This means designing and delivering services which will strengthen and assist families in solving their problems within the least restrictive environment possible, preferably within their home and community. When this is not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

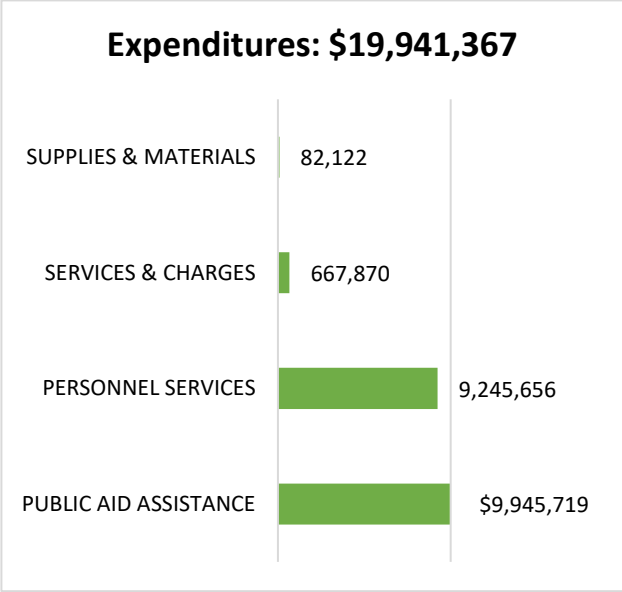
Social Workers assist families in identifying their problems, and locating resources as close to home as possible. The Department may purchase, or directly provide, services when need is determined. A fee based on income may be set.

STAFFING SUMMARY:



BUDGET OVERVIEW:





SOCIAL SERVICES

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 8,744,507	$ 9,638,965	$ 10,079,985	$ 9,278,620	$ (801,365)
INTERGOVERNMENTAL	9,459,594	9,294,852	9,479,331	9,664,426	185,095
CHARGES FOR SERVICES	1,012,706	1,209,100	1,045,472	1,230,000	184,528
GIFTS & CONTRIBUTIONS	10,000	10,000	10,000	10,000	-
MISCELLANEOUS	517,832	296,941	372,976	365,216	(7,760)
TOTAL REVENUES	**$ 19,744,639**	**$ 20,449,858**	**$ 20,987,764**	**$ 20,548,262**	**$ (439,502)**
EXPENDITURES:					
PUBLIC AID ASSISTANCE	$ 9,554,252	$ 8,217,142	$ 10,501,066	$ 9,945,719	$ (555,347)
PERSONNEL SERVICES	8,186,508	8,245,724	8,671,977	9,245,656	573,679
SERVICES & CHARGES	665,174	639,401	654,544	667,870	13,326
SUPPLIES & MATERIALS	109,731	129,145	56,761	82,122	25,361
TOTAL EXPENDITURES	**$ 18,515,665**	**$ 17,231,412**	**$ 19,884,348**	**$ 19,941,367**	**$ 57,019**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 1,228,974**	**$ 3,218,446**	**$ 1,103,416**	**$ 606,895**	**$ (496,521)**
TOTAL OTHER FINANCING SOURCES (USES)	2,382	-	-	-	-
NET CHANGE	**$ 1,231,356**	**$ 3,218,446**	**$ 1,103,416**	**$ 606,895**	**$ (496,521)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $20,548,262 a decrease of $439,502 (2.09%) from 2022
  - Expenditures are budgeted for $19,941,367 an increase of $57,019 (2.87%) from 2022

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.
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- **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 2022:

- **Protecting Our Communities** – Met DHS performance measures for timely screening of reports and face to face contact with children subject to maltreatment reports.
- **Stewards Of Our Money –** Over $1 million under budget for out of home placement.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- **Protecting Our Communities** – Meet DHS performance measures for screening, assessment, investigations and permanency timelines.
- **Stewards Of Our Money –** Stay within out of home placement budget.

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Unduplicated Youth in OHP	207	203	201	200
Adoptions	19	21	24	28

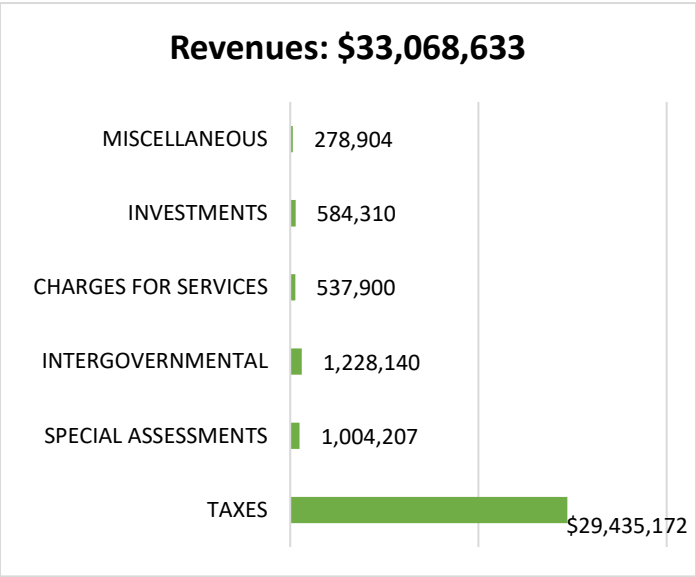
Non-Major Funds/Services

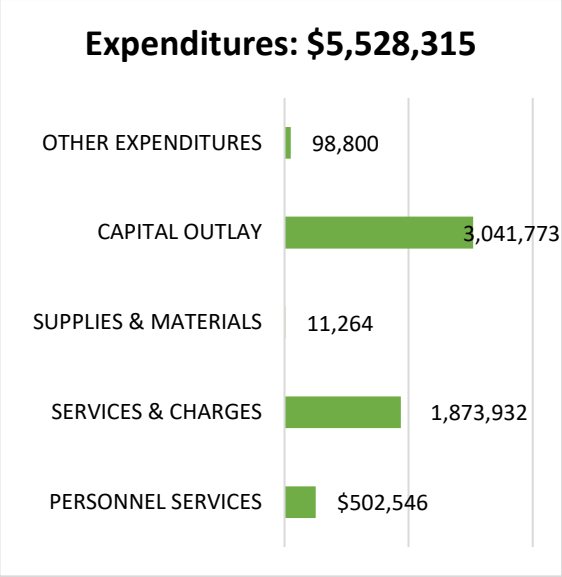


DEPARTMENT DESCRIPTION:

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

BUDGET OVERVIEW:





NON-MAJOR FUNDS/SERVICES - COMBINED

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 23,455,846	$ 25,466,376	$ 27,836,860	$ 29,435,172	$ 1,598,312
SPECIAL ASSESSMENTS	626,414	644,522	1,004,201	1,004,207	6
LICENSES & PERMITS	100	100	-	-	-
INTERGOVERNMENTAL	1,430,566	1,616,101	1,207,300	1,228,140	20,840
CHARGES FOR SERVICES	667,625	479,076	537,900	537,900	-
INVESTMENTS	837,945	401,325	584,310	584,310	-
MISCELLANEOUS	373,518	2,804,696	261,904	278,904	17,000
TOTAL REVENUES	**$ 27,392,014**	**$ 31,412,196**	**$ 31,432,475**	**$ 33,068,633**	**$ 1,636,158**
EXPENDITURES:					
PERSONNEL SERVICES	$ 433,898	$ 439,774	$ 392,051	$ 502,546	$ 110,495
SERVICES & CHARGES	1,544,324	1,683,321	1,985,268	1,873,932	(111,336)
SUPPLIES & MATERIALS	30,797	43,942	32,250	11,264	(20,986)
CAPITAL OUTLAY	244,674	23,155	2,395,317	3,041,773	646,456
OTHER EXPENDITURES	218,141	-	93,400	98,800	5,400
TOTAL EXPENDITURES	**$ 2,471,834**	**$ 2,190,192**	**$ 4,898,286**	**$ 5,528,315**	**$ 630,029**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 24,920,180**	**$ 29,222,004**	**$ 26,534,189**	**$ 27,540,318**	**$ 1,006,129**
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(43,000)	(18,000)	**25,000**
NET CHANGE	**$ 24,920,180**	**$ 29,222,004**	**$ 26,491,189**	**$ 27,522,318**	**$ 1,031,129**

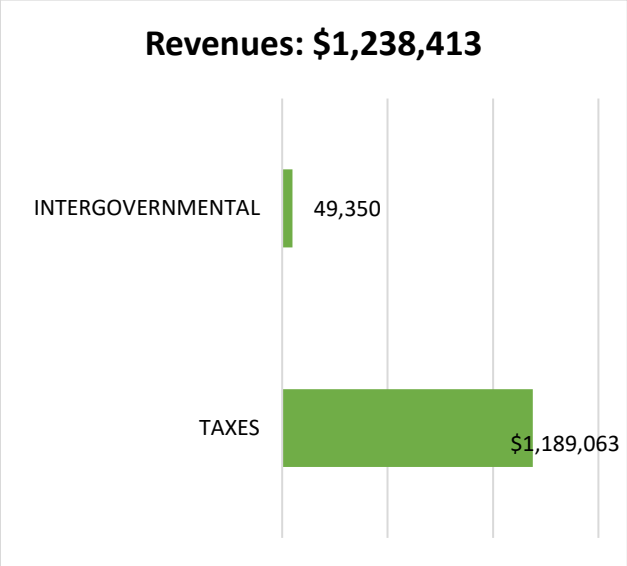
FINANCIAL ANALYSIS:

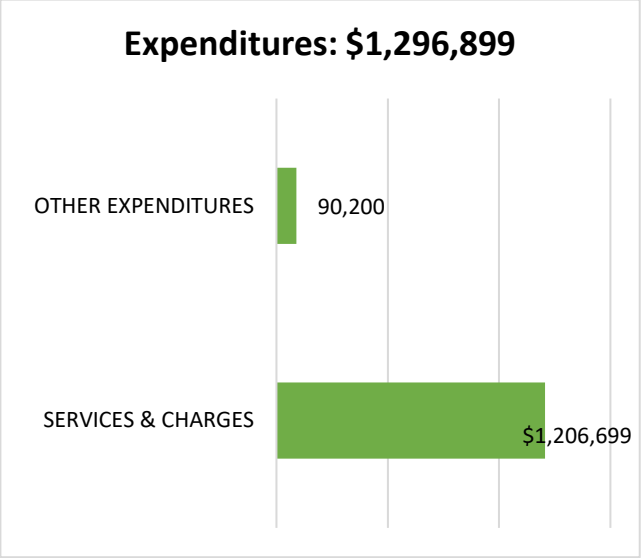
- **Summary:**
  - Revenues for 2023 are budgeted $33,068,633, an increase of $1,636,158 (4.95%) from 2022.
  - Expenditures are budgeted for $5,528,315, an increase of $630,029 (11.39%) from 2022.
- **Revenues:**
  - Revenue from taxes is budgeted and deposited into the non-departmental fund for tracking. This is moved to other fund depending on the approved levy and the collections.
  - Investment income is higher for 2023 from the increasing investment rates
- **Expenditures**
  - Personnel expenditures fluctuate from changes in staffing and salaries from year to year.

DEPARTMENT DESCRIPTION:

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.

BUDGET OVERVIEW:





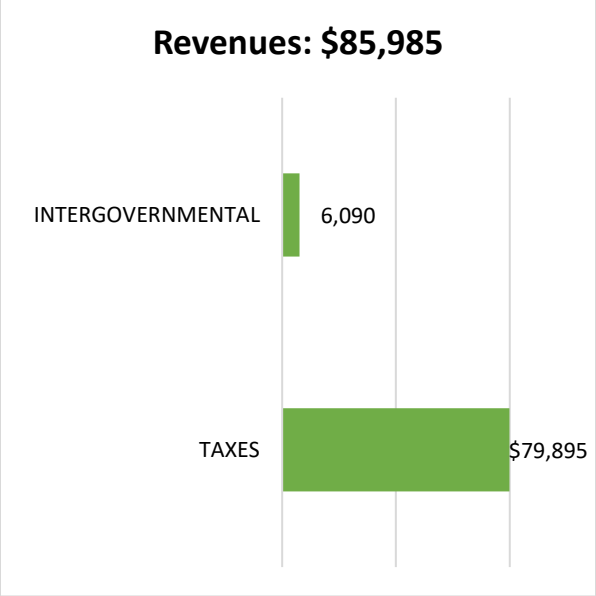
FIRST ASSESSMENT DISTRICT

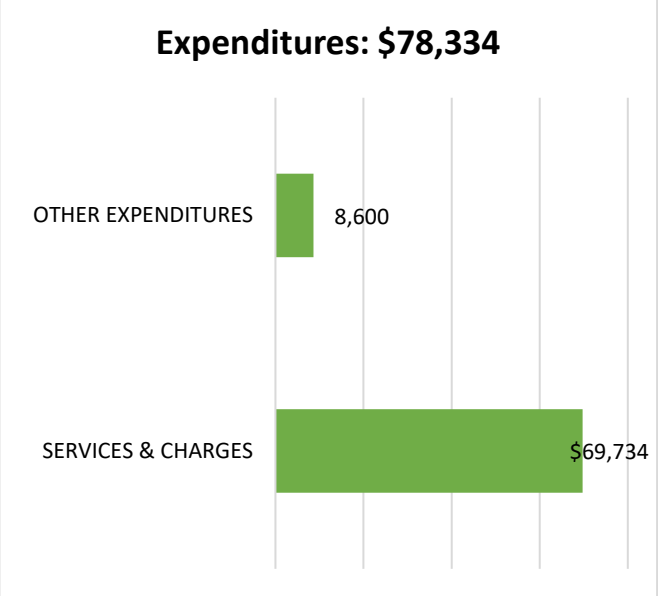
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 962,915	$ 1,085,871	$ 1,133,761	$ 1,189,063	$ 55,302
SPECIAL ASSESSMENTS	16,182	24,526	-	-	-
LICENSES & PERMITS	100	100	-	-	-
INTERGOVERNMENTAL	51,926	48,358	47,000	49,350	2,350
MISCELLANEOUS	-	60,119	-	-	-
TOTAL REVENUES	**$ 1,031,123**	**$ 1,218,974**	**$ 1,180,761**	**$ 1,238,413**	**$ 57,652**
EXPENDITURES:					
SERVICES & CHARGES	$ 967,404	$ 966,381	$ 1,151,219	$ 1,206,699	$ 55,480
OTHER EXPENDITURES	22,310	-	83,000	90,200	7,200
TOTAL EXPENDITURES	**$ 989,714**	**$ 966,381**	**$ 1,234,219**	**$ 1,296,899**	**$ 62,680**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 41,409**	**$ 252,593**	**$ (53,458)**	**$ (58,486)**	**$ (5,028)**
TOTAL OTHER FINANCING SOURCES (USES)	-	87,995	-	-	-
NET CHANGE	**$ 41,409**	**$ 340,588**	**$ (53,458)**	**$ (58,486)**	**$ (5,028)**

DEPARTMENT DESCRIPTION:

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.

BUDGET OVERVIEW:





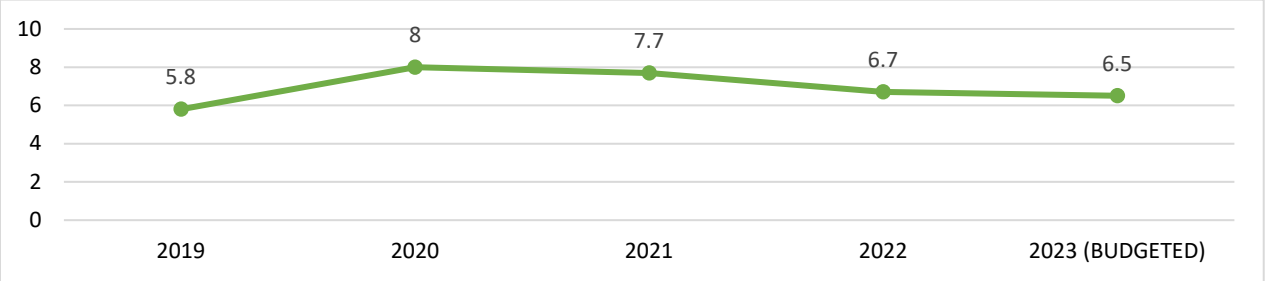
SECOND ASSESSMENT DISTRICT

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 31,411	$ 41,506	$ 61,202	$ 79,895	$ 18,693
INTERGOVERNMENTAL	9,980	10,384	5,800	6,090	290
MISCELLANEOUS	-	44	-	-	-
TOTAL REVENUES	**$ 41,391**	**$ 51,934**	**$ 67,002**	**$ 85,985**	**$ 18,983**
EXPENDITURES:					
SERVICES & CHARGES	$ 44,953	$ 27,973	$ 113,136	$ 69,734	$ (43,402)
OTHER EXPENDITURES	-	-	10,400	8,600	(1,800)
TOTAL EXPENDITURES	**$ 44,953**	**$ 27,973**	**$ 123,536**	**$ 78,334**	**$ (45,202)**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (3,562)**	**$ 23,961**	**$ (56,534)**	**$ 7,651**	**$ 64,185**
TOTAL OTHER FINANCING SOURCES (USES)	-	9,291	-	-	-
NET CHANGE	**$ (3,562)**	**$ 33,252**	**$ (56,534)**	**$ 7,651**	**$ 64,185**

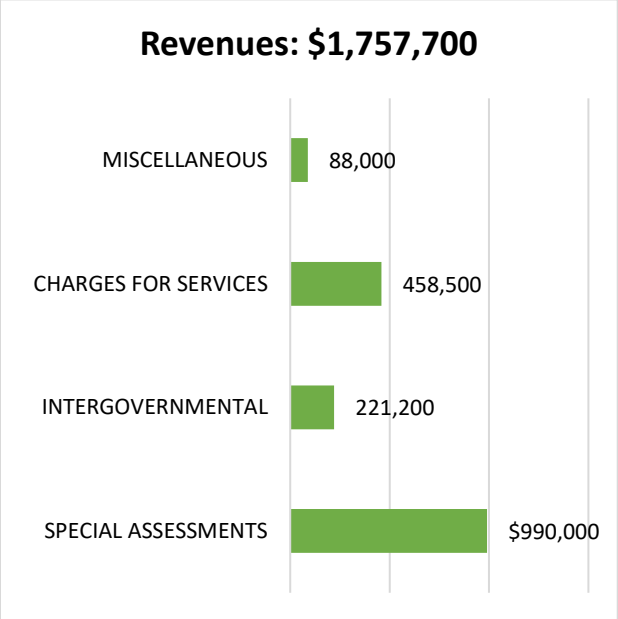
DEPARTMENT DESCRIPTION:

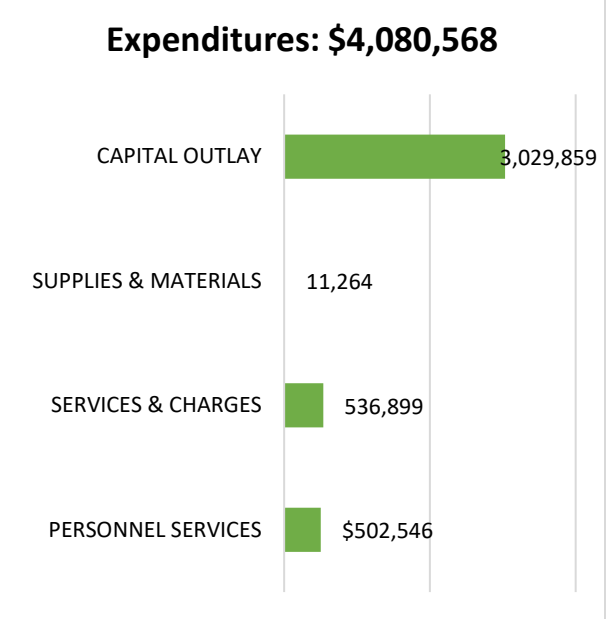
Recycling is offered to the citizens of Crow Wing County. There are three drop off sites throughout the County for the convenience of the residents. Recycled items include: glass, plastics, aluminum, cardboard, paper products, and metal cans. Along with these items, Crow Wing County also offers the drop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

STAFFING SUMMARY



BUDGET OVERVIEW:





SOLID WASTE (NON-LANDFILL)

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
SPECIAL ASSESSMENTS	$ 595,995	$ 605,637	$ 990,000	$ 990,000	$ -
INTERGOVERNMENTAL	230,266	222,195	218,000	221,200	3,200
CHARGES FOR SERVICES	590,158	401,609	458,500	458,500	-
MISCELLANEOUS	175,402	111,141	71,000	88,000	17,000
TOTAL REVENUES	**$ 1,591,821**	**$ 1,340,582**	**$ 1,737,500**	**$ 1,757,700**	**$ 20,200**
EXPENDITURES:					
PERSONNEL SERVICES	$ 433,898	$ 439,774	$ 392,051	$ 502,546	$ 110,495
SERVICES & CHARGES	474,730	573,701	657,613	536,899	(120,714)
SUPPLIES & MATERIALS	30,797	43,942	32,250	11,264	(20,986)
CAPITAL OUTLAY	211,884	7,552	2,383,403	3,029,859	646,456
OTHER EXPENDITURES	195,831	-	-	-	-
TOTAL EXPENDITURES	**$ 1,347,140**	**$ 1,064,969**	**$ 3,465,317**	**$ 4,080,568**	**$ 615,251**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 244,681**	**$ 275,613**	**$ (1,727,817)**	**$ (2,322,868)**	**$ (595,051)**
TOTAL OTHER FINANCING SOURCES (USES)	136,995	445,786	14,080	25,000	-
NET CHANGE	**$ 381,676**	**$ 721,399**	**$ (1,713,737)**	**$ (2,297,868)**	**$ (595,051)**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues for 2023 are budgeted for $1,882,700 a decrease of $4,800 (.02%) from 2022
  - Expenditures are budgeted for $2,351,995 a decrease of $1,263,322(35%) from 2022.
  - These funds are used for recycling and household hazardous waste activities. This includes our expenses for recycling at our three recycling locations, electronic and mattress recycling, tire disposal, and household hazardous waste disposal.
  - The decrease in expenditures is due to the construction of the Crow Wing County Recycling Center.

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 2022:

- Improved the recycling and household hazardous waste programs to better serve our residents.
- Started construction on new Crow Wing County Recycling Center

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- Open the new Crow Wing County Recycling Center
- Continue the Solid Waste and landfill programs and look for improvements.
- Obtain permit approval for future cell construction
- Submit 10 year Solid Waste Management Plan
- Increase recycling education and promote waste diversion activities
- Protecting our groundwater
- Work to reduce Nitrogen, PFAS, and Boron concentrate in leachate

KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Tons of garbage disposed	53,853	52,731	54,573	55,766
Cubic Yards of Demo Waste	11,214	9,980	10,181	10,000
Mattresses Landfilled	5,255	6,154	6,580	4,500
Mattresses Recycled	3,768	2,831	1,063	1,000
Tons of electronics recycled	198	161	92	90
Tons of HHW disposed	69.4	71.2	74	80

DEPARTMENT DESCRIPTION:

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

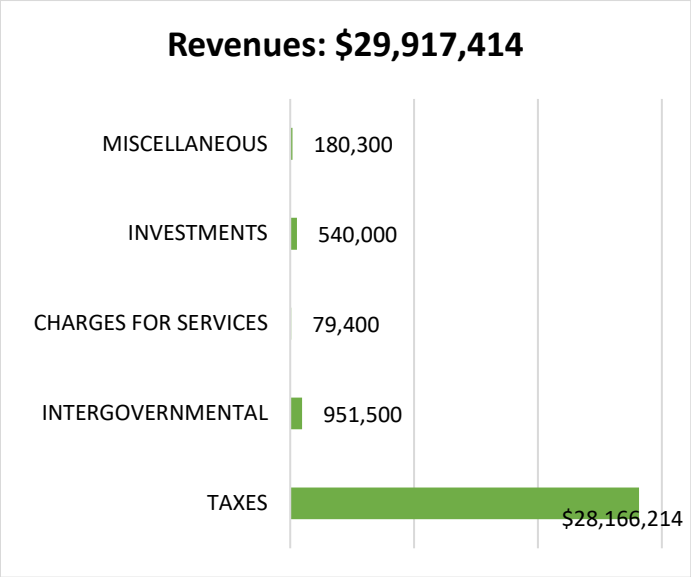
SMALL CITIES DEVELOPMENT PROGRAM

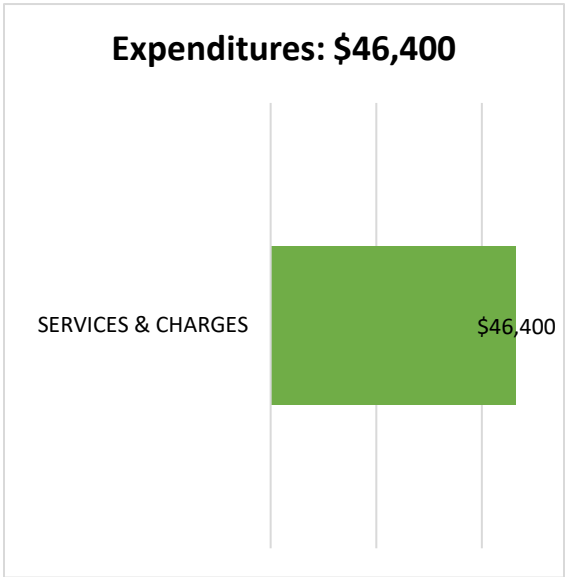
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
INVESTMENTS	$ 2,177	$ 1,657	$ 1,310	$ 1,310	$ -
MISCELLANEOUS	29,747	18,411	10,604	10,604	-
TOTAL REVENUES	**$ 31,924**	**$ 20,068**	**$ 11,914**	**$ 11,914**	**$ -**
EXPENDITURES:					
CAPITAL OUTLAY	$ 32,790	$ 15,603	$ 11,914	$ 11,914	$ -
TOTAL EXPENDITURES	**$ 32,790**	**$ 15,603**	**$ 11,914**	**$ 11,914**	**$ -**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ (866)**	**$ 4,465**	**$ -**	**$ -**	**$ -**

DEPARTMENT DESCRIPTION:

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

BUDGET OVERVIEW:





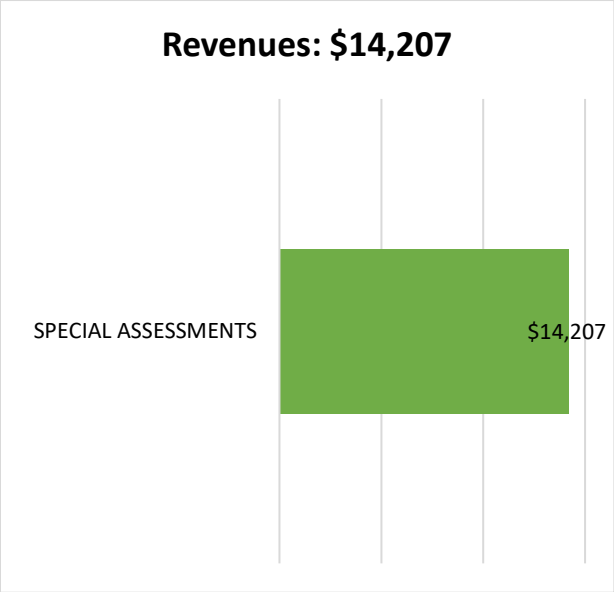
NON - DEPARTMENTAL

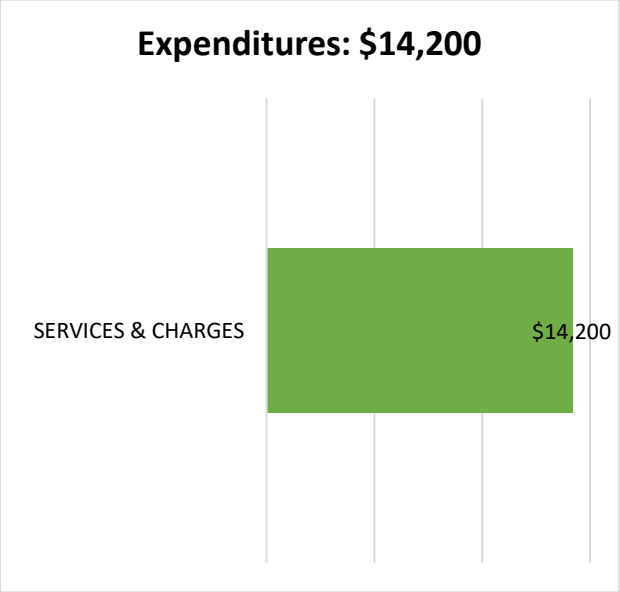
	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 22,461,520	$ 24,338,999	$ 26,641,897	$ 28,166,214	$ 1,524,317
INTERGOVERNMENTAL	1,138,394	1,299,996	936,500	951,500	15,000
CHARGES FOR SERVICES	77,467	77,467	79,400	79,400	-
INVESTMENTS	749,697	356,533	540,000	540,000	-
MISCELLANEOUS	168,369	2,614,981	180,300	180,300	-
TOTAL REVENUES	**$ 24,595,447**	**$ 28,687,976**	**$ 28,378,097**	**$ 29,917,414**	**$ 1,539,317**
EXPENDITURES:					
SERVICES & CHARGES	$ 49,964	$ 73,528	$ 46,400	$ 46,400	$ -
TOTAL EXPENDITURES	**$ 49,964**	**$ 73,528**	**$ 46,400**	**$ 46,400**	**$ -**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 24,545,483**	**$ 28,614,448**	**$ 28,331,697**	**$ 29,871,014**	**$ 1,539,317**
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE	**$ 24,545,483**	**$ 28,614,448**	**$ 28,331,697**	**$ 29,871,014**	**$ 1,539,317**

DEPARTMENT DESCRIPTION:

County Drainage Ditch No. 13 assists the drainage pattern for Lake Edward, located in Lake Edward Township, 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.

BUDGET OVERVIEW:





DITCH FUND

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ -		$ -	$ -	$ -
SPECIAL ASSESSMENTS	$ 14,237	$ 14,359	$ 14,201	$ 14,207	$ 6
LICENSES & PERMITS			$ -	$ -	$ -
INTERGOVERNMENTAL		35,168	-	-	-
TOTAL REVENUES	**$ 14,237**	**$ 49,527**	**$ 14,201**	**$ 14,207**	**$ 6**
EXPENDITURES:					
SERVICES & CHARGES	$ 3,360	$ 38,118	$ 16,900	$ 14,200	$ (2,700)
TOTAL EXPENDITURES	**$ 3,360**	**$ 38,118**	**$ 16,900**	**$ 14,200**	**$ (2,700)**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 10,877**	**$ 11,409**	**$ (2,699)**	**$ 7**	**$ 2,706**
TOTAL OTHER FINANCING SOURCES (USES)	7,794	1,429	-	-	-
NET CHANGE	**$ 18,671**	**$ 12,838**	**$ (2,699)**	**$ 7**	**$ 2,706**

FINANCIAL ANALYSIS:

- **Summary:**
  - Revenues are budgeted at $14,207, an increase of $6 (.04%) from 2022.
  - Expenditures are budgeted at $14,200, a decrease of $2,700 (-15.98%) from 2022.
  - The 2023 Budget is utilized for professional services for Ditch 13 maintenance and Highway administration and inspections.
  - The expenditures budgetary decrease is attributed to a decrease in professional services and the long-term strategy to increase fund balance to perform needed ditch cleaning that costs more than a yearly budget amount can provide.

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 2022:

- **Stewards Of Our Money –** Achieved revenue target of 196.70%.

GOALS AND OBJECTIVES TO ACHIEVE IN 2023:

- **Stewards Of Our Money**
  - Revenue target of >/= 100%
  - Expenditures target of </= 100%

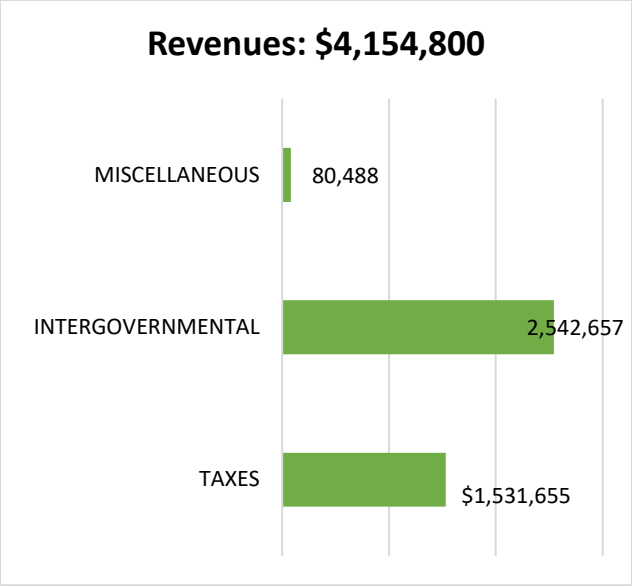
KEY PERFORMANCE MEASURES				
	2020	**2021**	**2022**	**2023 Estimated**
Revenue target of >/= 100%	100.26%	348.76%	196.70%	>/= 100%
Expenditure target of </= 100%	78.55%	0% - no budget amt	134.29%	</= 100%

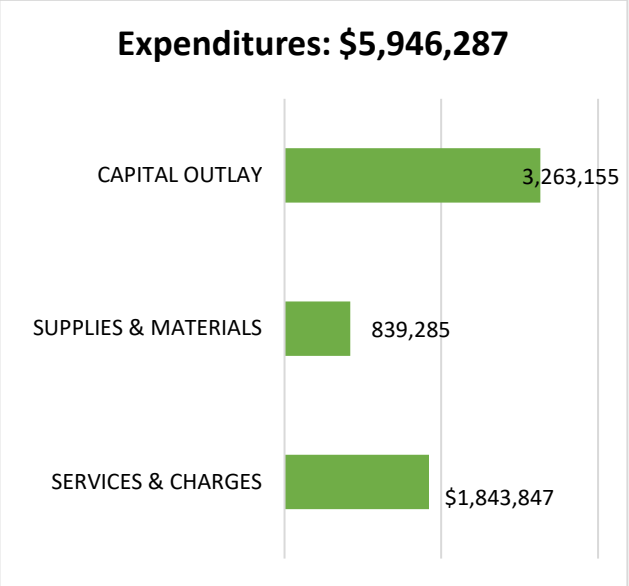
Capital Projects

DEPARTMENT DESCRIPTION:

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

BUDGET OVERVIEW:





CAPITAL PROJECTS

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
TAXES	$ 2,027,033	$ 2,062,932	$ 1,760,691	$ 1,531,655	$ (229,036)
INTERGOVERNMENTAL	2,587,417	2,647,648	2,620,116	2,542,657	(77,459)
MISCELLANEOUS	82,150	94,332	80,488	80,488	-
TOTAL REVENUES	**$ 4,696,600**	**$ 4,804,912**	**$ 4,461,295**	**$ 4,154,800**	**$ (306,495)**
EXPENDITURES:					
SERVICES & CHARGES	$ 442,110	$ 232,416	$ 857,725	$ 1,843,847	$ 986,122
SUPPLIES & MATERIALS	365,384	228,288	631,444	839,285	207,841
CAPITAL OUTLAY	2,909,182	1,404,135	3,172,455	3,263,155	90,700
TOTAL EXPENDITURES	**$ 3,716,676**	**$ 1,864,839**	**$ 4,661,624**	**$ 5,946,287**	**$ 1,284,663**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 979,924**	**$ 2,940,073**	**$ (200,329)**	**$ (1,791,487)**	**$ (1,591,158)**
TOTAL OTHER FINANCING SOURCES (USES)	14,475	57,830	151,518	-	**(151,518)**
NET CHANGE	**$ 994,399**	**$ 2,997,903**	**$ (48,811)**	**$ (1,791,487)**	**$ (1,742,676)**

FINANCIAL ANALYSIS:

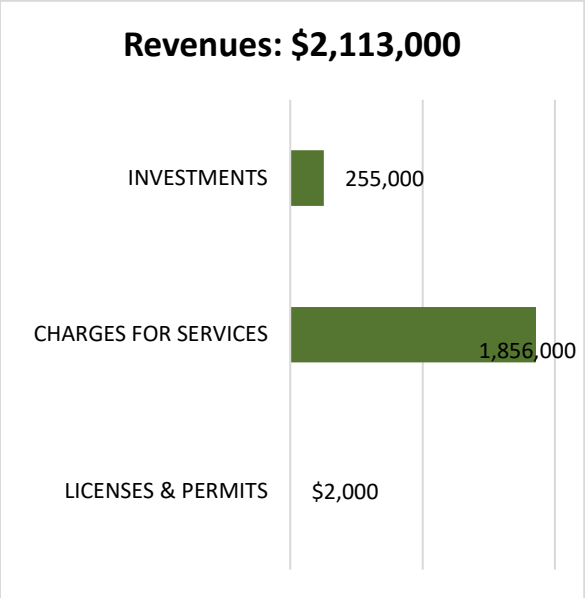
- **Summary:**
  - Revenues for 2023 are budgeted $4,154,800 a decrease of $306,495 (-0.74%) from 2022
  - Expenditures are budgeted for $5,946,287 an increase of $1,284,663 (21.60%) from 2022

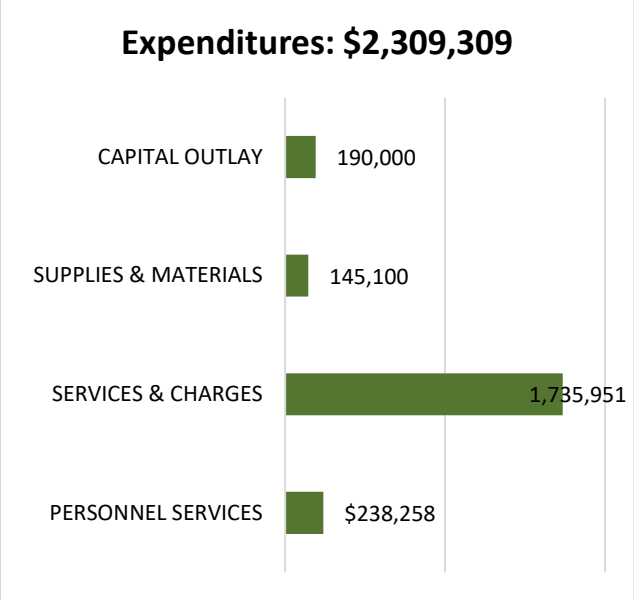
Landfill

DEPARTMENT DESCRIPTION:

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

BUDGET OVERVIEW:





LANDFILL

	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	2023 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
REVENUES:					
LICENSES & PERMITS	$ 2,000	$ 2,150	$ 2,000	$ 2,000	$ -
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	1,994,429	2,125,698	1,856,000	1,856,000	-
INVESTMENTS	297,518	713,856	297,000	255,000	(42,000)
TOTAL REVENUES	**$ 2,293,947**	**$ 2,841,704**	**$ 2,155,000**	**$ 2,113,000**	**$ (42,000)**
EXPENDITURES:					
PERSONNEL SERVICES	$ 238,526	$ 241,705	$ 193,857	$ 238,258	$ 44,401
SERVICES & CHARGES	999,642	754,830	1,369,785	1,735,951	366,166
SUPPLIES & MATERIALS	160,138	104,763	135,100	145,100	10,000
CAPITAL OUTLAY	758,913	667,216	364,000	190,000	(174,000)
DEBT SERVICE	-		-	-	-
OTHER EXPENDITURES	-	-	-	-	-
TOTAL EXPENDITURES	**$ 2,157,219**	**$ 1,768,514**	**$ 2,062,742**	**$ 2,309,309**	**$ 246,567**
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	**$ 136,728**	**$ 1,073,190**	**$ 92,258**	**$ (196,309)**	**$ (288,567)**
TOTAL OTHER FINANCING SOURCES (USES)	11,764	134,035	135,920	127,500	**(8,420)**
NET CHANGE	**$ 148,492**	**$ 1,207,225**	**$ 228,178**	**$ (68,809)**	**$ (296,987)**

2023-2027 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.

CIP Initiatives

In adopting the capital improvements plan, the county finds:

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

Impact on Operating Budgets

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

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

Types of CIP Long-Term Financing

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

Statutory Debt Limit

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

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

Market value of taxable property	$17,229,776,700
Times 3%	x .03
Gross debt limit	$ 516,893,301
Less: net general obligation bonds outstanding	- 0
Available debt limit	$ 516,893,301

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: Second (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 2023 – 2027: Section (7) contains the Highway Infrastructure Plan.

ASSET MANAGEMENT POLICY

CROW WING COUNTY

BRAINERD, MINNESOTA

Adopted by County Board
August 13, 2013
Amended December 13, 2022

Our Vision: Being Minnesota's favorite place.
Our Mission: Serve well. Deliver value. Drive results.
Our Values: Be responsible. Treat people right. Build a better future.

ASSET MANAGEMENT POLICY
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I. ASSET MANAGEMENT POLICY STATEMENT OF PURPOSE

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 excluding general repairs and maintenance expenses.

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

C. CIP PROJECT SELECTION

During the budget cycle, departments submit CIP project requests to the central CIP list maintained by Financial Services. This list is reviewed by the CIP Advisory Committee, consisting of the County Finance Director, Fleet Manager, Facilities Manager, IT Manager, County Administrator, and Administrative Services Director. The CIP Advisory Committee evaluates projects based on three criteria Risk, Relevance, and Readiness, ensuring that projects are selected that reduce risk for the County, are relevant to the organization and goals established by the County Board, and that the project can be delivered upon with the resources available. After review and updates, the CIP project listing is reviewed by the Senior Management Team and recommended for submission to

the Budget 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.

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. Project managers shall analyze project status, project expenditures, and remaining budget. Financial Services will provide such updates as appropriate to the Budget Committee.

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

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

VI. CAPITAL ASSET MANAGEMENT

A. CAPITALIZATION POLICY

Capital assets are defined as assets with an initial, individual cost of more than $15,000, if purchased with non-federal or any asset purchased with federal funds with an initial, individual cost of more than $5,000, and an estimated useful life in excess of three years.

Capital assets that are purchased collectively and whose individual acquisition costs are less than the threshold of an individual asset will be capitalized if the aggregate amount is significant.

In accordance with GASB Statement 87, operating and financing leases will be capitalized on the financial statements with individual costs of more than $30,000 and a lease term of more than 12 months.

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 will work with the appropriate department head to identify a suitable useful life in ambiguous circumstances.

Asset	Useful Life (Years)
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

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

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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I. DEBT MANAGEMENT POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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

III. USE OF DEBT FINANCING

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

A. ACCEPTABLE PURPOSES AND CONDITIONS FOR USE OF DEBT

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

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

B. PERMISSIBLE DEBT INSTRUMENTS

The County will issue debt using the following instruments:

(1) General Obligation Bonds (Minn. Stat. § 475)
(2) Revenue Bonds (Minn. Stat. § 475)
(3) General Obligation Revenue Bonds (Minn. Stat. § 475)
(4) County Capital Improvement Bonds (Minn. Stat. § 373.40)
(5) Capital Notes (Equipment Notes) (Minn. Stat. § 373.01)
(6) Courthouse Bonds (Minn. Stat. § 375.18)
(7) State-Aid Road Bonds (Minn. Stat. § 162.181)
(8) Bridge Bonds (Minn. Stat. § 165.10)
(9) Jail Bonds (Minn. Stat. § 641.23)
(10) Jail Lease Revenue Bonds (Minn. Stat. § 641.24)
(11) Regional Jail Facility Bonds (Minn. Stat. § 641.264)
(12) Healthcare (hospital) and Housing (nursing home) Bonds (Minn. Stat. § 447.45)
(13) GO Supported Housing Development Revenue Bonds (Minn. Stat. § 469.001)

(14) Refunding Bonds
(15) Joint Library Bonds (Minn. Stat. § 134.41)
(16) Solid Waste Bonds (Minn. Stat. § 400.101)
(17) Ditch, Watershed & Drainage Bonds (Minn. Stat. §§ 103E & 429)
(18) Lease Purchase Financing (Minn. Stat. § 465.71)
(19) Tax Abatement (Minn. Stat. § 469.1813)
(20) Regional Railroad Authority Bonds (Minn. Stat. § 398A.01)
(21) Energy Improvement Bonds (Minn. Stat. § 216C.435)
(22) Other bonds as authorized by statute

C. RESTRICTIONS ON THE USE OF DEBT

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

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

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

D. PAY-AS-YOU-GO FINANCING

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

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

IV. MAXIMUM AMOUNTS OF DEBT FINANCING

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

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

V. STRUCTURE OF DEBT

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

A. MATURITY GUIDELINES

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

B. FIXED AND VARIABLE RATE DEBT

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

C. PREPAYMENT PROVISIONS

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

D. DEBT SERVICE SCHEDULE

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

E. DEBT SERVICE FUNDS

All payment of bonds shall be from the County's Debt Service Fund. The fund balance in the Debt Service Fund shall achieve a proper matching of revenues with principal and interest payments within each bond year and will be depleted at least once each bond year (except for a reasonable amount not to exceed the greater of the earnings on the fund for the immediately preceding bond year or $1/12^{th}$ 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.

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. CONVENANT 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.

C. REFUNDING BONDS

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

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

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

D. FINANCIAL DISCLOSURE

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

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

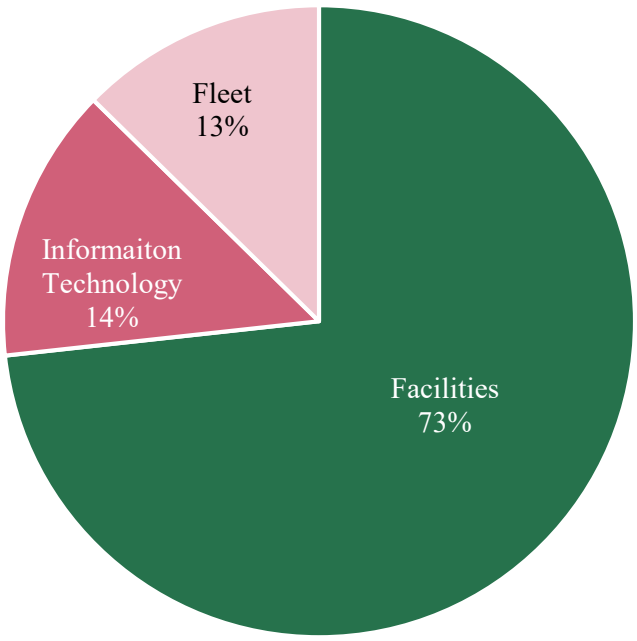
VIII. DEBT MANAGEMENT POLICY ADOPTION

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

Financial Summary by Central Department

The Crow Wing County Capital Improvement Plan consists of projects that are expected to cost $43,519,884 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:

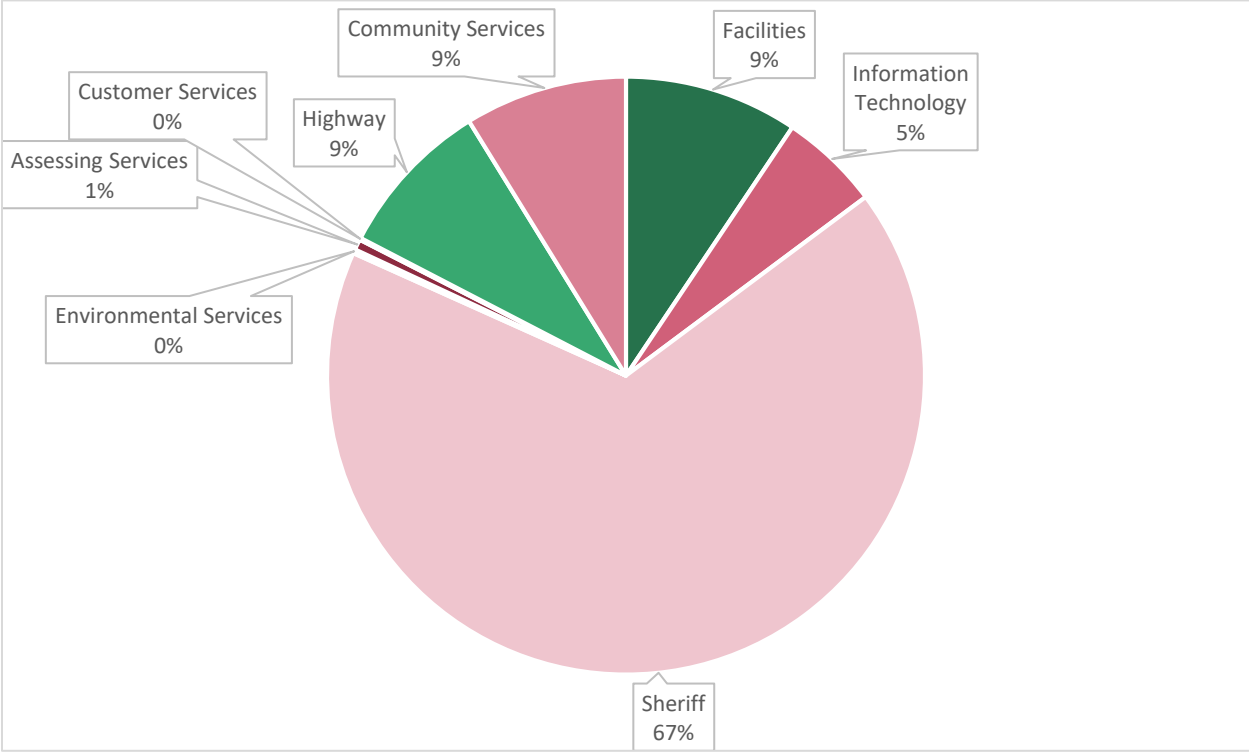


Summary by Central Department:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Facilities	2,749,580	2,450,000	13,530,000	13,065,000	90,000	31,884,580
Informaiton Technology	2,114,750	1,478,100	837,500	1,252,097	878,600	6,561,047
Fleet	1,145,089	1,091,012	815,696	818,700	1,203,760	5,074,257
Total Projects by Group	**$ 6,009,419**	**$ 5,019,112**	**$ 15,183,196**	**$ 15,135,797**	**$ 2,172,360**	**$ 43,519,884**

Financial Summary by Department

The following chart summarizes these projects by Department:

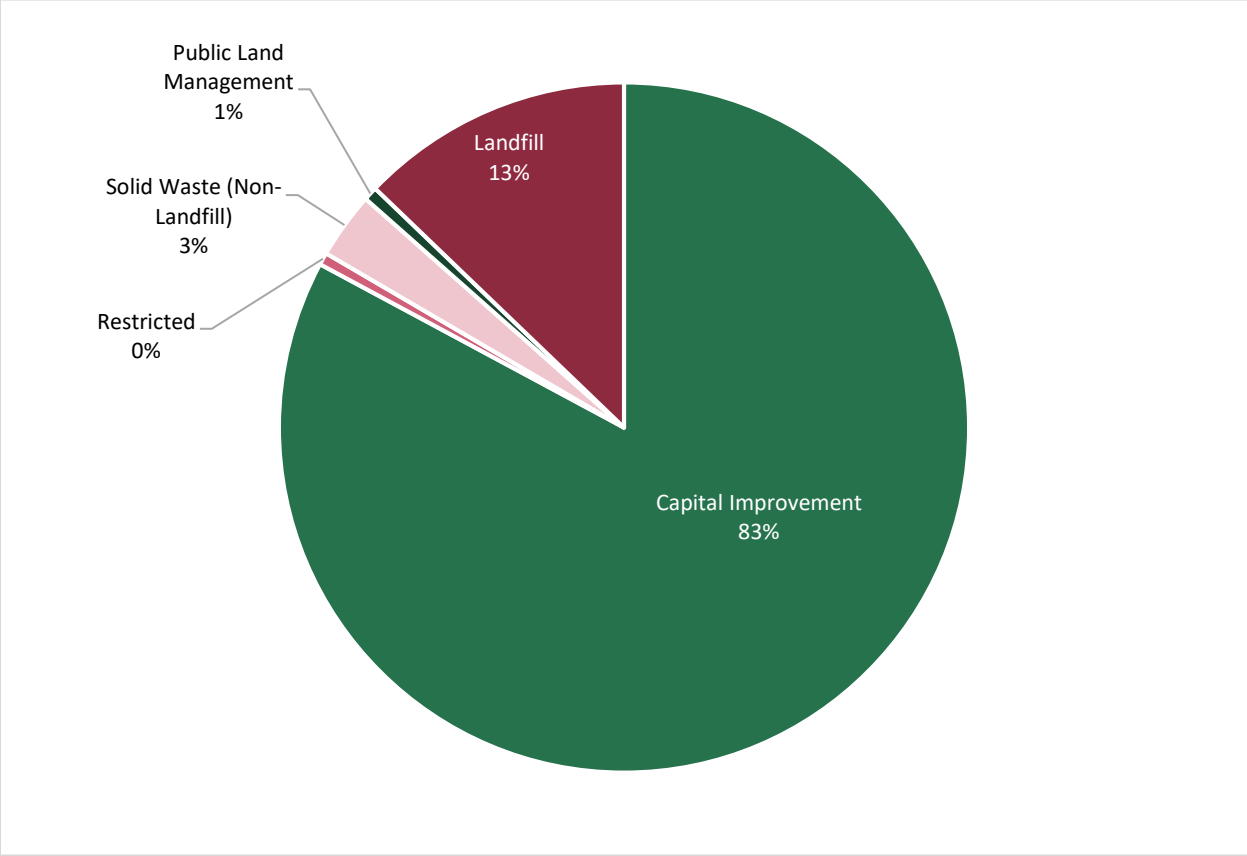


Summary By Department:

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Facilities	2,219,580	1,025,000	265,000	565,000	15,000	4,089,580
Information Technology	445,000	505,600	458,500	478,700	466,600	2,354,400
Sheriff	1,819,604	1,013,644	12,976,094	12,743,212	567,106	29,119,660
Environmental Services	95,000	-	-	-	-	95,000
Assessing Services	50,000	50,000	50,000	50,000	50,000	250,000
Customer Services	45,000	-	-	-	-	45,000
Highway	611,985	799,868	534,602	1,043,885	746,654	3,736,994
Community Services	723,250	1,625,000	899,000	255,000	327,000	3,829,250
Total Projects by Group	**$ 6,009,419**	**$ 5,019,112**	**$15,183,196**	**$ 15,135,797**	**$ 2,172,360**	**$ 43,519,884**

Financial Summary by Funding Source

The following chart summarizes these projects by Funding Source:



Summary By Funding Source

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	Total
Capital Improvement	3,630,168	4,418,957	14,478,254	12,280,579	1,246,423	36,054,381
Restricted	31,450	16,450	17,875	60,875	124,275	250,925
Solid Waste (Non-Landfill)	1,125,000	-	-	-	227,740	1,352,740
Public Land Management	60,000	45,000	55,943	76,092	46,244	283,279
Landfill	1,162,801	538,705	631,124	2,718,251	527,678	5,578,559
Total Projects by Group	**$ 6,009,419**	**$ 5,019,112**	**$15,183,196**	**$ 15,135,797**	**$ 2,172,360**	**$ 43,519,884**

Veteran Services Project Details:

Project Number: 202301

Project Name: 5703 change out for a smaller van

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 10 year replacement plan for Veteran Services

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	45,000	-	-	-	45,000

Assessing Services Project Details:

Project Number: 5702301

Project Name: Modules/Upgrades to Tyler/IAS World

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: New Modules and Upgrades

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	50,000	-	-	-	50,000

Community Services Project Details:

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	385,015	89,895	-	-	-	474,910

Project Number: 4002301

Project Name: Furniture and chairs

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Furniture and chairs for conf room

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	50,000	-	-	-	50,000

Project Number: 4002302

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	193,250	-	-	-	193,250

Project Number: 4002303

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	62,000	-	-	-	62,000

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	-	50,000	-	-	-	50,000

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

Project Number: 5112301

Project Name: County Comprehensive Plan

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Comprehensive plan - Env services

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	50,000	-	-	-	50,000

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.

	2023	2023	2024	2025	2026	Total
Current Project Cost	10,226	1,774	-	-	-	12,000

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 increase due to the City of Brainerd and created the need

	2022	2023	2024	2025	2026	Total
Current Project Cost	10,524	1,476	-	-	-	12,000

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	-	-	-	40,000

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	144,054	16,367	250,000	-	-	410,420

Project Number: 1102224

Project Name: Jail Pod Flooring Modifcations

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	-	-	-	30,000

Project Number: 1102245

Project Name: Temperature control in generator

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	-	-	-	12,000

Project Number:	1102301
Project Name:	Water Softener Replacement and Iron Removal System
Central Department:	Fleet
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	-	-	-	40,000

Project Number:	1102302
Project Name:	Exhaust fan rebuild
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Repair/replace exhaust fan

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	5,000	-	-	-	5,000

Project Number:	1102303
Project Name:	Grounds excavation and runoff mgmt
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Run off catch basin repair/improvement

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	5,000	-	-	-	5,000

Project Number: 1102304

Project Name: Interior door hinge replacements

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Interiro door hinge

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	5,000	-	-	-	5,000

Project Number: 1102305

Project Name: Laminate/chair rails in meeting rooms

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Laminate/chair

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	5,000	-	-	-	5,000

Project Number: 1102306

Project Name: Underground Utility mapping

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Underground utility

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	6,500	-	-	-	6,500

Project Number: 1102307

Project Name: Retubing boilers - central seervices

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Retubing boilers

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	7,500	-	-	-	7,500

Project Number: 1102308

Project Name: Door replacements - Land Services

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Door replacements

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	8,000	-	-	-	8,000

Project Number: 1102309

Project Name: Inmate property conveyor system

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Inmate property

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	8,000	-	-	-	8,000

Project Number:	1102310
Project Name:	Architectural eval of skylight
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	architectural

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	8,500	-	-	-	8,500

Project Number:	1102311
Project Name:	eye wash stations - Deerwood
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	eye wash

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	8,500	-	-	-	8,500

Project Number:	1102312
Project Name:	Eye wash stations - Pine Center
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	eye wash

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	8,500	-	-	-	8,500

Project Number:	1102313
Project Name:	Refrigerant monitoring
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Refrigerant

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	8,500	-	-	-	8,500

Project Number:	1102314
Project Name:	Water softener replacement
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Water softener

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	9,000	-	-	-	9,000

Project Number:	1102315
Project Name:	Well water treatment system
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Well water

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	9,000	-	-	-	9,000

Project Number:	1102316
Project Name:	Furnace replacement - Pine Center
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Furnace replacement

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	9,500	-	-	-	9,500

Project Number:	1102317
Project Name:	Airflow balancing
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Airflow balancing

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	10,000	-	-	-	10,000

Project Number:	1102318
Project Name:	Stairwell lighting replacement
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	stairwell light

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	10,000	-	-	-	10,000

Project Number:	1102319
Project Name:	Window blind replacement
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Window blind

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	10,000	-	-	-	10,000

Project Number:	1102320
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	-	12,000	-	-	-	12,000

Project Number:	1102321
Project Name:	Mixing value rebuilds
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Rebuild or replace OSHA eyewash/shower mixing valves

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	12,000	-	-	-	12,000

Project Number:	1102322
Project Name:	Overhead door replacements - Deerwood
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Replace doors

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	12,000	-	-	-	12,000

Project Number:	1102323
Project Name:	Overhead door replacements - Pine Center
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Replace doors

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	12,000	-	-	-	12,000

Project Number:	1102324
Project Name:	Repairs to West garage
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Building repairs

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	12,000	-	-	-	12,000

Project Number: 1102325

Project Name: Smoke damper replacement

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Life safety smoke dmaper age/failing

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	12,000	-	-	-	12,000

Project Number: 1102326

Project Name: Ductwork cleaning

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: HVAC ductwork cleaning

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	15,000	-	-	-	15,000

Project Number: 1102327

Project Name: Overhead door replacements - Jail

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: West Sally port - 2 doors

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	20,000	-	-	-	20,000

Project Number:	1102328
Project Name:	Rekey building
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Rekey building

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	20,000	-	-	-	20,000

Project Number:	1102329
Project Name:	Basement updates - Land services
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Carpet and paint

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	23,000	-	-	-	23,000

Project Number:	1102330
Project Name:	Roof stripping - Judicial center
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Roof stripping

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	25,000	-	-	-	25,000

Project Number:	1102331
Project Name:	AHU VFD replacements
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Replace the VFD's on campus AHU equipment

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	30,000	-	-	-	30,000

Project Number:	1102332
Project Name:	Exterior door repair/replace -sheriff
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Public entrance

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	40,000	-	-	-	40,000

Project Number:	1102333
Project Name:	Main interior doors replacement
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Interior door replacement

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	40,000	-	-	-	40,000

Project Number:	1102334
Project Name:	West door replacement - Court house
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	West door replacement

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	40,000	-	-	-	40,000

Project Number:	1102335
Project Name:	Pumps and motors
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	repair/replace pumps and motors

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	55,000	-	-	-	55,000

Project Number:	1102336
Project Name:	Parking lot resurfacing and curbs
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Ongoing maintenance

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	56,000	-	-	-	56,000

Project Number:	1102337
Project Name:	AHU 1 & 2 replacements
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Replace past life expectancy, rebuilt numerous times

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	345,000	-	-	-	345,000

Project Number:	1102338
Project Name:	County Attorne/corrections space
Central Department:	Facilities
Funding Source:	Capital Improvement
Project Description:	Relocation and build out

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	600,000	-	-	-	600,000

Project Number:	1102339
Project Name:	2567-2015 John Deere 1023E Tractor
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	10 year replacement plan for Facilities

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	27,500	-	-	-	27,500

Project Number: 1102340

Project Name: Court room 2

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Court room 2 judges chamber

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	654,580	-	-	-	654,580

Highway Project Details:

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	-	-	-	33,000

Project Number: 3012204

Project Name: 2022 Varitech SB600 Brine Maker/Shed

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2022Install vrine system Pine Center Location

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	46,000	-	-	-	46,000

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	-	295,177	-	-	-	295,177

Project Number:	3012301
Project Name:	27 Tandem axle Dump Truck
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	27 Tandem axle dump truck

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	675,831	-	-	-	675,831

Project Number:	3012302
Project Name:	1788 Skid loader
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	1788 Skid loader

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	37,327	-	-	-	37,327

Project Number:	3012303
Project Name:	112 50,000lb Equipment Trailer
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	112 50,000 lb equipment trailer

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	44,162	-	-	-	44,162

Project Number:	3012304
Project Name:	148 Skid Loader Trailer
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	148 Skid loader trailer

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	20,901	-	-	-	20,901

Project Number:	3012305
Project Name:	112 50,000lb equipment trailer
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	10 year replacement plan for Highway dept.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	50,000	-	-	-	50,000

Project Number:	3012306
Project Name:	1501 Supervisor Vehicle
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	10 year replacement plan for Highway Dept.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	55,000	-	-	-	55,000

Project Number:	3012307
Project Name:	2023 Varitech SB600 brine system Shed Brainerd
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	10 year replacement plan for Highway dept.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	60,000	-	-	-	60,000

Project Number:	3012308
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	-	35,000	-	-	-	35,000

Project Number: 3012309

Project Name: 148 Skid loader trailer

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 10 year replacement plan for Highway dept.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	22,000	-	-	-	22,000

Project Number: 3012310

Project Name: 1778 Skid Loader

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 10 year replacement plan for Highway Dept.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	40,500	-	-	-	40,500

Information Technology Project Details:

Project Number: 1702202

Project Name: Systems Center

Central Department: Information Technology

Funding Source: Capital Improvement

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	1,647	2,913	-	-	-	4,560

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	1,142	8,858	-	-	-	10,000

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	2,000	-	-	-	2,000

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 dedcicated Storage to VDI. This will provide a

	2022	2023	2024	2025	2026	Total
Current Project Cost	39,278	2,222	-	-	-	41,500

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	8,000	-	-	-	8,000

Project Number: 1702211

Project Name: CRM

Central Department: Information Technology

Funding Source: Capital Improvement

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	57,313	42,688	-	-	-	100,000

Project Number: 1702301

Project Name: CRM

Central Department: Information Technology

Funding Source: Restricted

Project Description: Improve customer service by managing the customer acros all platforms

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	100,000	-	-	-	100,000

Project Number:	1702302
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	-	80,700	-	-	-	80,700

Project Number:	1702303
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

Project Number:	1702304
Project Name:	SAN enhancements
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Maintain disk storage

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	85,000	-	-	-	85,000

Project Number:	1702305
Project Name:	Network
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	replace or add network equipment

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	46,400	-	-	-	46,400

Project Number:	1702306
Project Name:	Employee reporting environment
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Data mining and business intelligence tools and training

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	36,000	-	-	-	36,000

Project Number:	1702307
Project Name:	Sharepoint/web
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Sharepoint enhancements

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	35,000	-	-	-	35,000

Project Number:	1702308
Project Name:	Training room update
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Update PC's in training room, over 5 years old starting to fail

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	24,985	-	-	-	24,985

Project Number:	1702309
Project Name:	GIS Enhancements
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Increase staff efficiency creating and maintaining GIS data

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	20,000	-	-	-	20,000

Project Number:	1702310
Project Name:	Systems center
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Increase usage of system center

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	15,200	-	-	-	15,200

Project Number:	1702311
Project Name:	Phone enhancements
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Replace aging phone system

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	12,500	-	-	-	12,500

Project Number:	1702312
Project Name:	System and network security
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Enhance CWC security for systems

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	31,450	-	-	-	31,450

Landfill Project Details:

Project Number:	5402301
Project Name:	Leachate System Demonstration & Mod
Central Department:	Facilities
Funding Source:	Landfill
Project Description:	Leachate treatment

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	100,000	-	-	-	100,000

Project Number:	2402302
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	-	-	-	449,950

Project Number:	5402303
Project Name:	Pond 1 & 2 Liner
Central Department:	Facilities
Funding Source:	Landfill
Project Description:	Pond 1 & 2 Liner

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	416,000	-	-	-	416,000

Project Number:	5402304
Project Name:	Annual Installation of new Recirculation
Central Department:	Facilities
Funding Source:	Landfill
Project Description:	Annual Installation of new Recirculation Laterals in cell 4

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	196,851	-	-	-	196,851

Public Land Management Project Details:

Project Number: 5802202

Project Name: Office updates & HVAC

Central Department: Facilities

Funding Source: Public Land Management

Project Description: Office updates & HVAC

	2022	2023	2024	2025	2026	Total
Current Project Cost	14,018.75	355,681	-	-	-	369,700

Project Number: 5802205

Project Name: Two trailers

Central Department: Fleet

Funding Source: Public Land Management

Project Description: Two trailers

	2022	2023	2024	2025	2026	Total
Current Project Cost	13,812	915	-	-	-	14,727

Project Number: 5802208

Project Name: Mezzanine

Central Department: Facilities

Funding Source: Public Land Management

Project Description: Mezzanine

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	45,000	-	-	-	45,000

Project Number:	5802213
Project Name:	Forest road maintenance
Central Department:	Facilities
Funding Source:	Public Land Management
Project Description:	Forest road maintenance

	2022	2023	2024	2025	2026	Total
Current Project Cost	70,148	29,852	-	-	-	100,000

Project Number:	5802214
Project Name:	Trail improvement at Fire tower
Central Department:	Facilities
Funding Source:	Public Land Management
Project Description:	Trail improvement at Fire tower

	2022	2023	2024	2025	2026	Total
Current Project Cost	51,831	202,969	-	-	-	254,800

Project Number:	5802215
Project Name:	Fire tower parking lot
Central Department:	Facilities
Funding Source:	Public Land Management
Project Description:	Fire tower parking lot

	2022	2023	2024	2025	2026	Total
Current Project Cost	26,500	23,500	-	-	-	50,000

Project Number:	5802216
Project Name:	Brochure development
Central Department:	Facilities
Funding Source:	Public Land Management
Project Description:	Brochure development

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	10,000	-	-	-	10,000

Sheriff Project Details:

Project Number:	2402110
Project Name:	2021 Sheriff squad
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	2021 Sheriff Squad

	2022	2023	2024	2025	2026	Total
Current Project Cost	53,662	35,307	-	-	-	88,969

Project Number:	2502201
Project Name:	Jail pod painting & repair
Central Department:	Facilties
Funding Source:	Capital Improvement
Project Description:	Annual amount for painting of Jail pods.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	39,097	-	-	-	39,097

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	33,435	565	-	-	-	34,000

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	33,435	565	-	-	-	34,000

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	35,540	100	-	-	-	35,640

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	-	-	-	35,000

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	43,068	-	-	-	43,068

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	41,825	-	-	-	41,825

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	-	66,755	-	-	-	66,755

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	-	-	-	75,000

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	48,885	111,115	-	-	-	160,000

Project Number:	2402301
Project Name:	Microwave replacement
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Replace unsupported microwave link

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	68,000	-	-	-	68,000

Project Number:	2402302
Project Name:	Asset management scanner
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Asset inventory scanner

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	66,500	-	-	-	66,500

Project Number:	2402303
Project Name:	Microwave replacement
Central Department:	Information Technology
Funding Source:	Capital Improvement
Project Description:	Crosby to Emily microwave replacement

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	53,000	-	-	-	53,000

Project Number:	2402304
Project Name:	6352 admin vehicle
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	6352 Admin vehicle

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	51,250	-	-	-	51,250

Project Number:	2402305
Project Name:	6447 Investigation vehicle
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	6447 Investigation vehicle

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	51,250	-	-	-	51,250

Project Number:	2402306
Project Name:	6724 Patrol vehicle
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	6724 Patrol vehicle

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	42,304	-	-	-	42,304

Project Number:	2402307
Project Name:	6726 Patrol vehicle
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	6726 Patrol vehicle

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	42,304	-	-	-	42,304

Project Number:	2402308
Project Name:	6725 Patrol Vehicle
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	6725 Patrol Vehicle

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	42,304	-	-	-	42,304

Project Number:	2402309
Project Name:	Emergency equipment replacement
Central Department:	Fleet
Funding Source:	Capital Improvement
Project Description:	10 year replacement plan for Sheriff Dept.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	121,600	-	-	-	121,600

Project Number: 2402310

Project Name: 6366 ATV

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 10 year replacement plan for Sheriff Dept.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	35,875	-	-	-	35,875

Project Number: 2402311

Project Name: 919 Side x Side Trailer

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 10 year replacement plan for sheriff Dept.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	8,200	-	-	-	8,200

Project Number: 2402312

Project Name: 6282 Baot and Water PWC

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 10 year replacement plan for Sheriff Dept.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	15,375	-	-	-	15,375

CROW WING COUNTY
MINNESOTA

2023-2027
Highway Improvement Plan



ADOPTED 4-11-23 **2023-2027 HIP**

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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 ½ 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

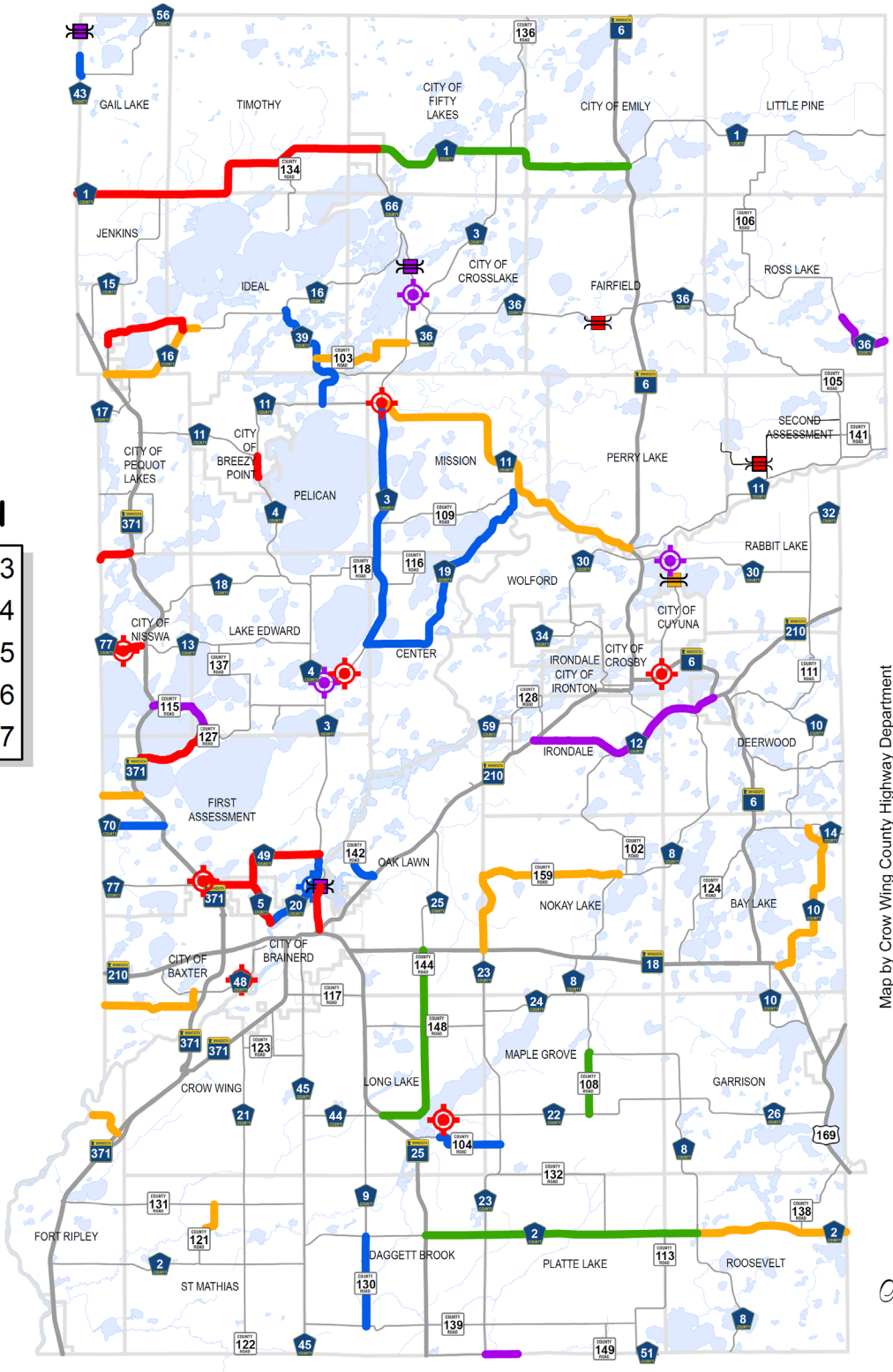
First Assessment District (FAD) Road and Bridge Levy - Funds generated directly from township level tax revenue. These funds are designated to be utilized for any element related to roadway construction or rehabilitation within the FAD only. These funds are not intended to be used on the CR or CSAH system.

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.

2023-2027 Highway Improvement Plan Summary

- **$86.6M** Total Investment
- **$8.1M** Federal Transportation Bill
- **$27.4M** County State Aid
- **$1.1M** CWC Road & Bridge Levy
- **$3.8M** First Assessment District Road & Bridge Levy
- **$43.0M** Local Sales Tax
- **$800K** State Bridge Funding
- **$2.4M** Local Cost Sharing/Partnering
- **150** Miles of Roadway Surface Improvements
  - 109 Miles County State Aid Highway (One-and Two-Digit Roads)
  - 41 Miles County Roads (3 Digit Roads)
  - 15 Miles First Assessment District Roads
  - 77 Miles Funded by Sales Tax
- **5** Roundabouts
- **4** Bridge Replacements

CROW WING COUNTY
2023 - 2027 HIGHWAY IMPROVEMENT PLAN



Legend

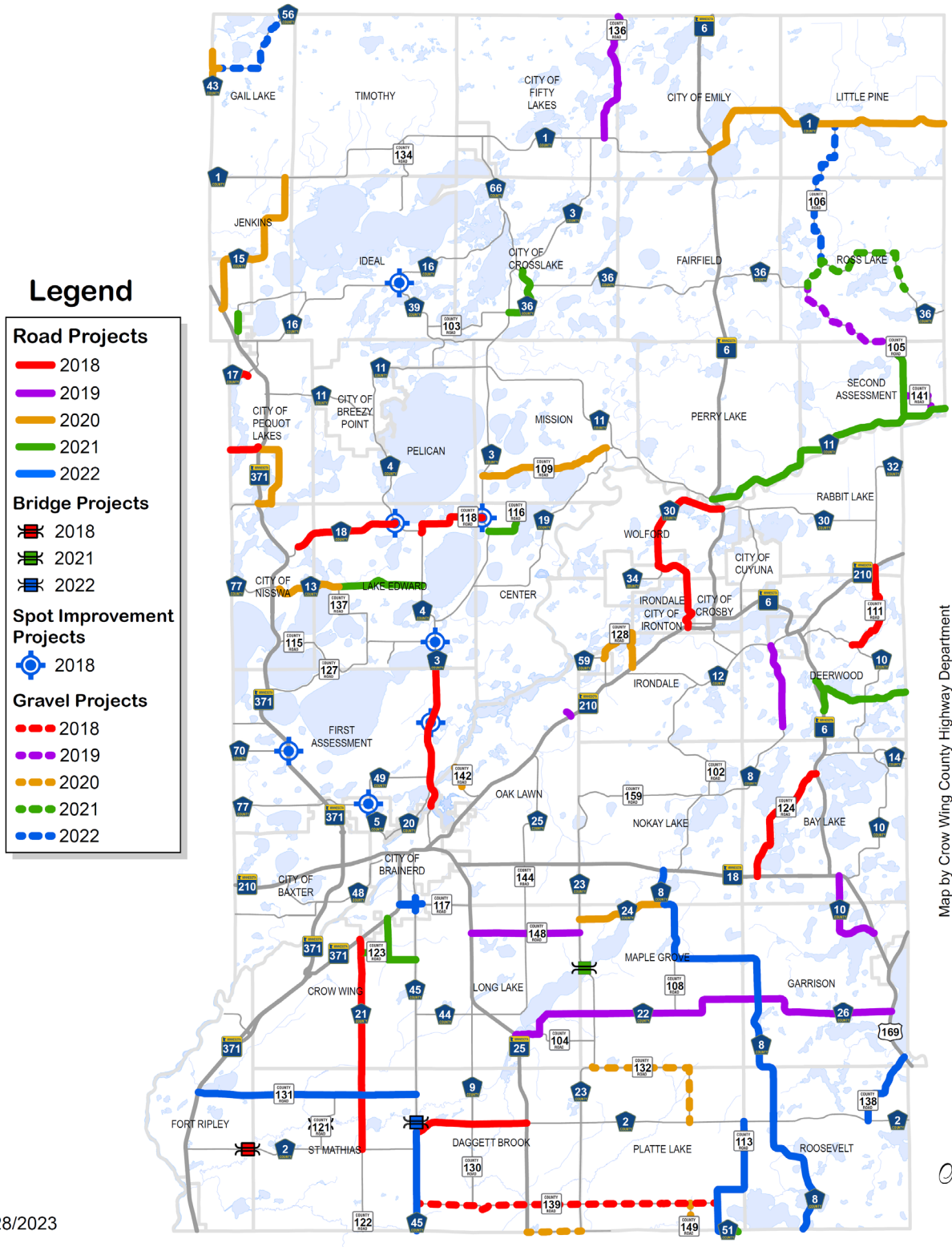
- 2023
- 2024
- 2025
- 2026
- 2027

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

3/2/2023

ADOPTED 4-11-23 **2023-2027 HIP**

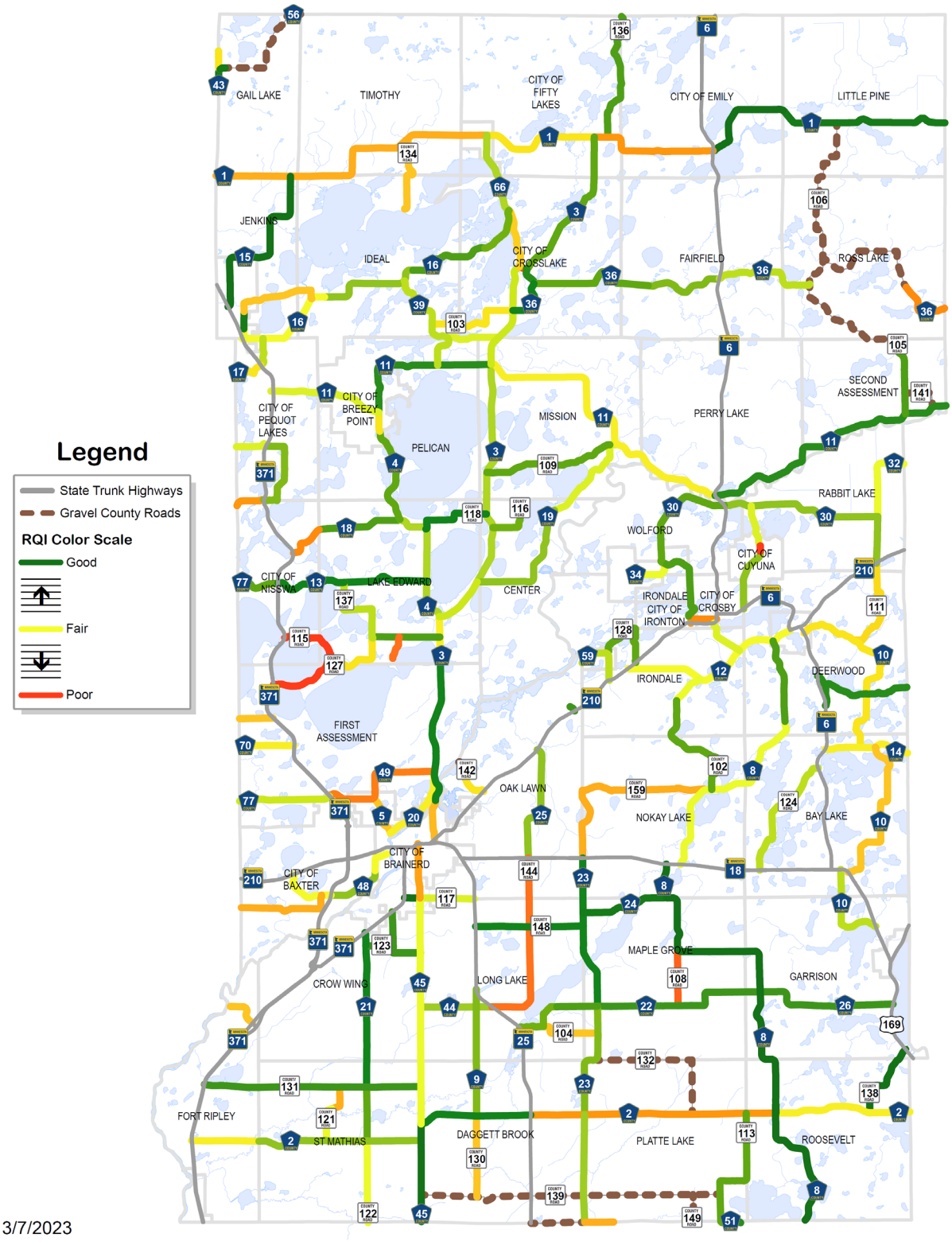
CROW WING COUNTY
2018-2022 COMPLETED PROJECTS



2/28/2023

ADOPTED 4-11-23 **2023-2027 HIP**

CROW WING COUNTY
RIDE QUALITIY INDEX

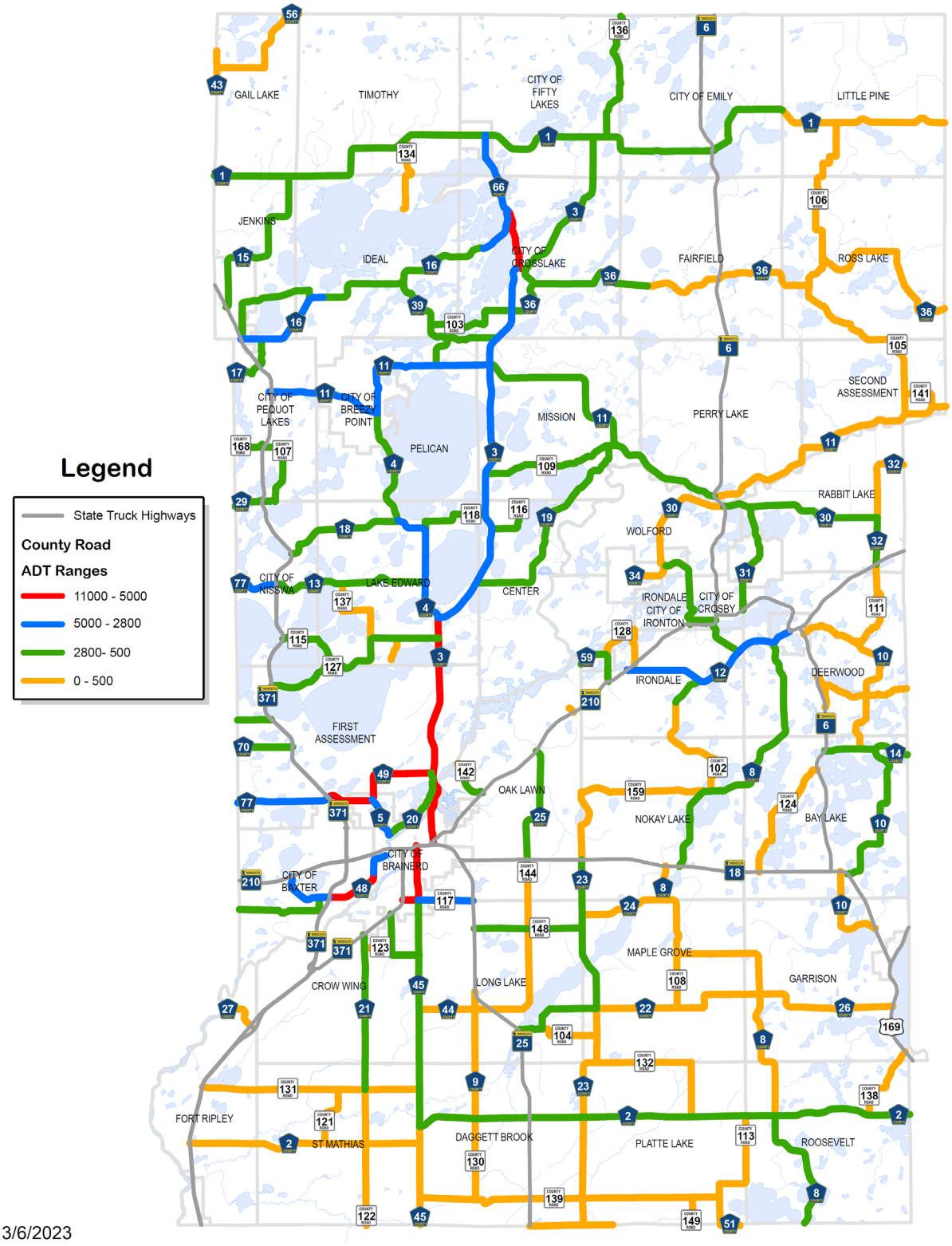


Map by Crow Wing County Highway Department
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3/7/2023

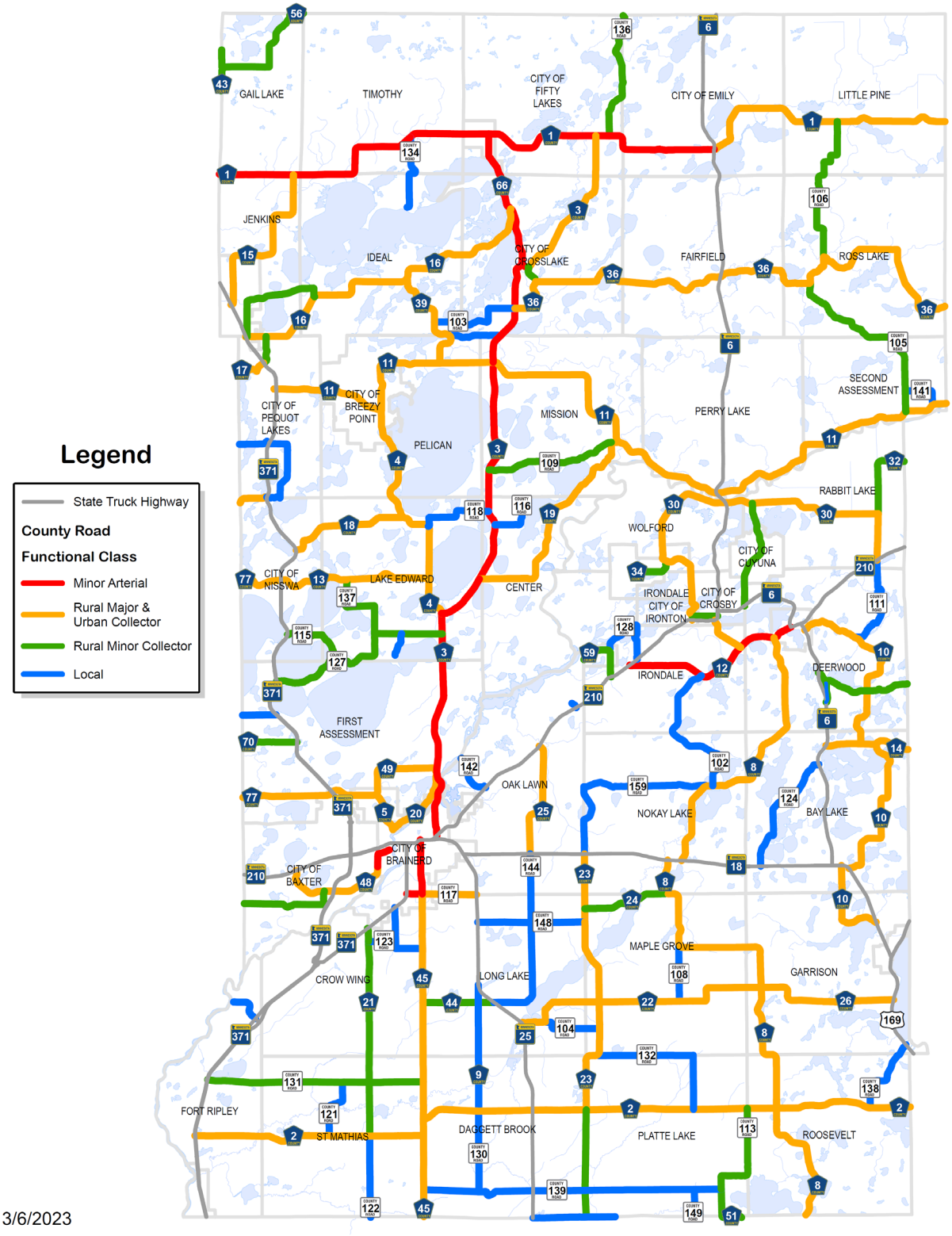
ADOPTED 4-11-23 **2023-2027 HIP**

CROW WING COUNTY
AVERAGE DAILY TRAFFIC RANGES



ADOPTED 4-11-23 **2023-2027 HIP**

CROW WING COUNTY
FUNCTIONAL CLASS



Legend

- State Truck Highway
- **County Road**
- **Functional Class**
  - Minor Arterial
  - Rural Major & Urban Collector
  - Rural Minor Collector
  - Local

Map by Crow Wing County Highway Department
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3/6/2023

ADOPTED 4-11-23 **2023-2027 HIP**

ADOPTED 4-11-23

2023-2027 HIP

SUMMARY OF CHANGES SINCE LAST HIP

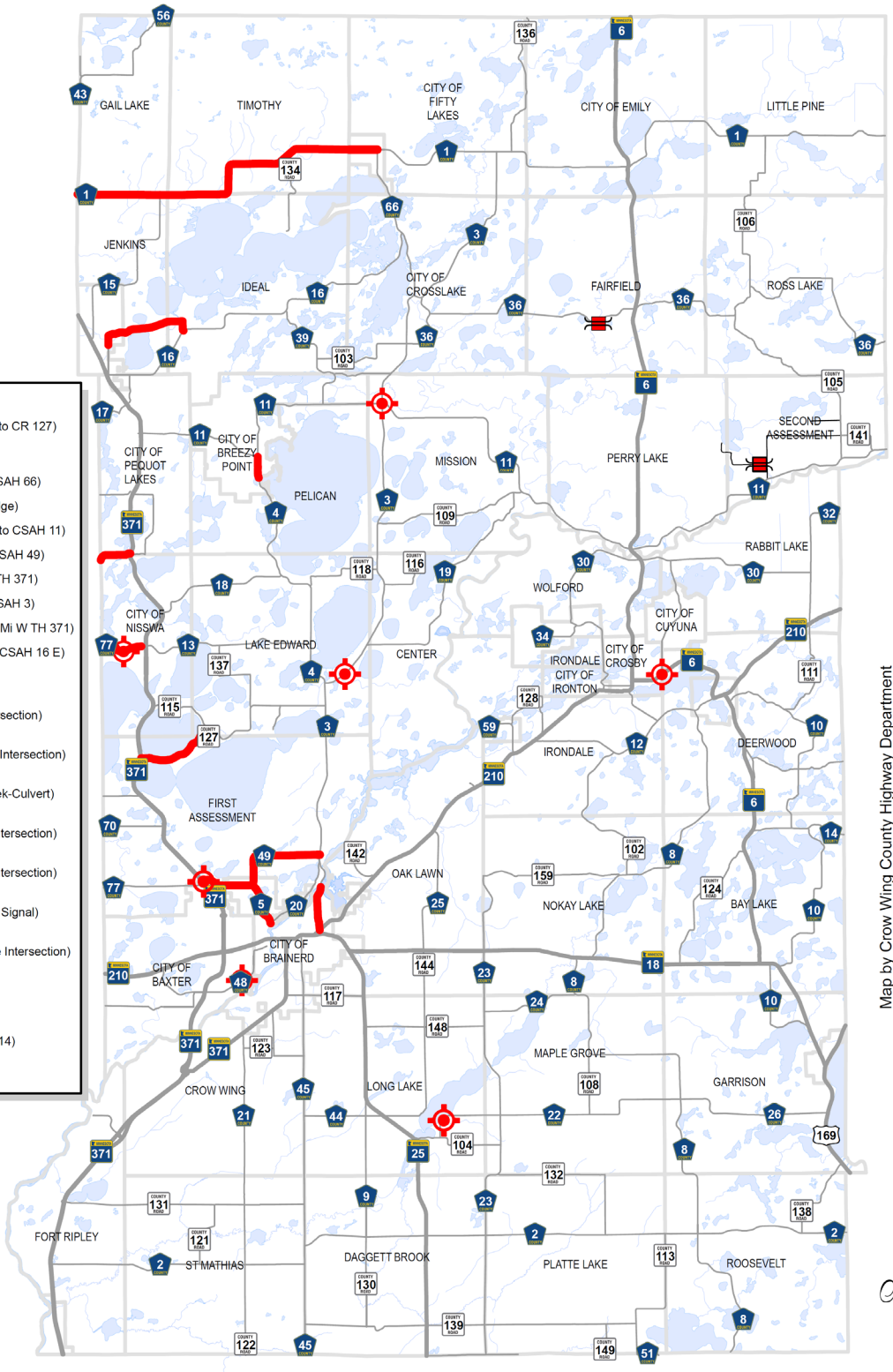
PROPOSED 2023 PROGRAM			
2023 BRIDGE IMPROVEMENTS			
SAD T264	018-299-035	Bridge #18J31 on Dean Lake Road - Second Asses. Dist.	Bid in 2022, constructed in 2023 due to box culvert material shortage.
2023 SPOT IMPROVEMENTS			
CSAH 3	18-003-14	Bass Lake Road Improvements	Added project to address proposed development.
2023 OTHER PROJECTS			
CSAH 66	018-666-005	City of Crosslake Payback from 2022 Project	Originally planned payback in 2023 and 2024 - moved to all in 2023.
2023 RIGHT OF WAY			
CSAH 3	018-603-026	R/W Purchase for Intersection Improvements	Moved from 2022 to 2023 due to acquisition challenges.

PROPOSED 2024 PROGRAM			
2024 SPOT IMPROVEMENTS			
CSAH 31	018-630-000	Turn Lane on CSAH 30 at CSAH 31	Added in anticipation of increase turning movements.

PROPOSED 2025 PROGRAM			
2025 RECONSTRUCTION			
CR 170	18-170-03	Clearing and Grubbing for 2026 Reconstruction Project	Added in preparation for 2026 reconstruction project.
2025 SPOT IMPROVEMENTS			
FAD 345	18-345-01	Ahrens Hill South Extension	Moved from 2025 to 2027 to align with CSAH 20 project.
2025 OTHER PROJECTS			
Various	TBD	TH 210 (Washington St.) Cost Share	Moved from 2025 to 2026 to align with updated MnDOT schedule.

PROPOSED 2026 PROGRAM			
2026 FUNDING COMMITTED FOR FUTURE PROJECTS			
CSAH 3	018-003-000	Mill Avenue Bridge Planning and Design	Continued planning for this large scale future project.
2026 SPOT IMPROVEMENTS			
FAD 345	18-345-01	Ahrens Hill South Extension	Moved from 2025 to 2027 to align with CSAH 20 project.

CROW WING COUNTY
2023 HIGHWAY IMPROVEMENT PLAN



Legend

Reconstruction

- CR 115 (S JCT TH 371 to CR 127)

Rehabilitation

- CSAH 1 (W Co Ln to CSAH 66)
- CSAH 3 (TH 210 to Bridge)
- CSAH 4 (Lakeshore Dr to CSAH 11)
- CSAH 5 (CSAH 20 to CSAH 49)
- CSAH 29 (W Co Ln to TH 371)
- CSAH 49 (TH 371 to CSAH 3)
- CSAH 77 (Co Ln to 0.3 Mi W TH 371)
- CR 145 (Veterans St to CSAH 16 E)

Spot Improvements

- CSAH 3 (CSAH 11 Intersection)
- CSAH 3 (Bass Lake Ln Intersection)
- CSAH 22 (Canyon Creek-Culvert)
- CSAH 31 (TH 6 / 210 Intersection)
- CSAH 48 (Cypess Dr Intersection)
- CSAH 49 / 77 (TH 371 Signal)
- CSAH 77 (Nokomis Ave Intersection)

Bridge Improvements

Maintenance

- CSAH 36 (Bridge #18514)
- Lower Dean Lake Rd (Bridge #18J31)

Map by Crow Wing County Highway Department
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3/2/2023

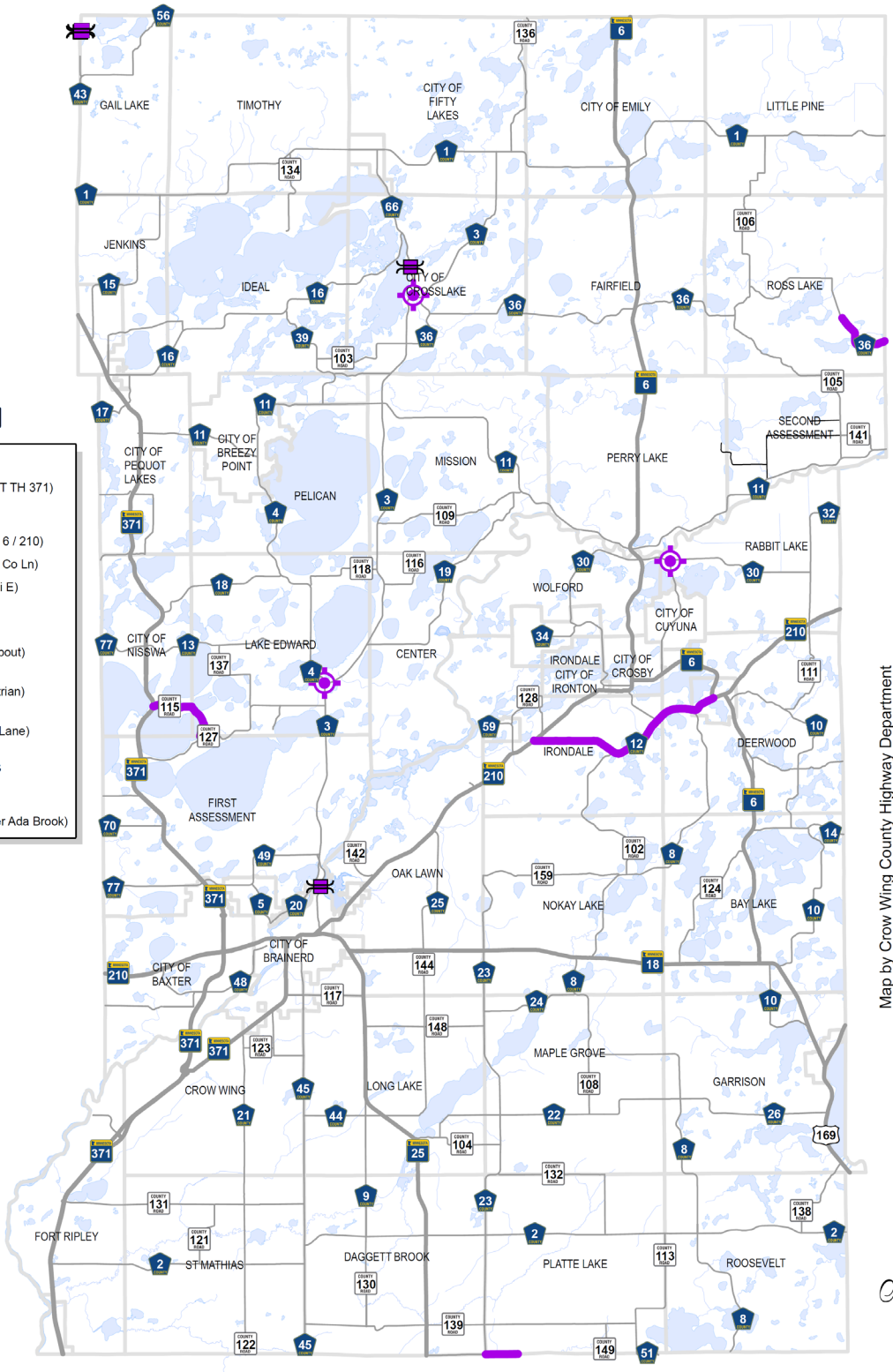
ADOPTED 4-11-23 **2023-2027 HIP**

PROPOSED 2023 PROGRAM

2023 FUNDING COMMITMENTS FOR FUTURE PROJECTS			
CSAH 3	018-003-000	★	Mill Avenue Bridge Planning and Design
2023 RECONSTRUCTION			
CSAH 3	018-603-024	★	Intersection Improvement at CSAH 11
CSAH 31	018-631-006		CSAH 31-TH 210 Intersection Improvements
CR 115	018-115-01	★	CR 115 Reconstruction (Ojibwa)
2023 RESURFACING			
CSAH 1	018-601-021		Resurfacing from West County line to CSAH 66
CSAH 3	018-603-025		Resurfacing from TH 210 to Mill Avenue Bridge
CSAH 4	018-604-009		Resurfacing from Lakeshore Dr. to CSAH 11
CSAH 5	018-605-012	★	Resurfacing from CSAH 20 to CSAH 49
CSAH 29	019-629-003		Resurfacing from West County Line to TH 371
CSAH 49	018-649-010		Resurfacing from TH 371 to CSAH 3
CSAH 77	018-677-008		Resurfacing from West County Line on CSAH 77 North
CR 145	18-145-03	★	Resurfacing from Veterans St. to CSAH 16
2023 BRIDGE IMPROVEMENTS			
CSAH 3	18-603-12	★	Preventative Maintenance Study Bridge 6518
CSAH 22	18-022-05	★	Culvert Replacements at Canyon Creek Bridge 18J33
CSAH 36	18-036-10	★	Bridge #18514 Bridge Seat Maintenance
CSAH 66	18-666-08		Bridge 18510 Rehabilitation Design
SAD T264	018-599-035		Bridge #18J31 on Dean Lake Road - Second Asses. Dist.
2023 SPOT IMPROVEMENTS			
CSAH 3	18-003-14	★	Bass Lake Road Improvements
CSAH 49	018-649-011		Signal Improvements at TH 371/CSAH 49/CSAH 77
2023 OTHER PROJECTS			
Co. Wide	18-200-127	★	Annual Pavement Marking Project
Co. Wide	18-200-128	★	Preventative Maintenance Surface Treatments
018-070-02	Various		Federal AC Payback from 2022 Project.
CSAH 66	018-666-005	★	City of Crosslake Payback from 2022 Project
Various	Varous	★	Pre-Ordering of materials
Co. Wide	Various	★	Potential Contract Incentives
2023 ENGINEERING			
Co. Wide	Various	★	Engineering
CSAH 3	018-603-026	★	Roundabout Design at CSAH 4
CSAH 31	018-631-006		R/W and Engineering from TED Grant
CSAH 77	018-677-008		CSAH 77 Resurfacing Consulting
Various	018-070-022	★	Intersection Lighting Design
CSAH 66/3	018-090-008		Design Eng. for CSAH 66/3 Improvements
2023 RIGHT OF WAY			
CSAH 3	018-603-026	★	R/W Purchase for Intersection Improvements
CSAH 43	018-643-004		R/W for CAH 43 Bridge Replacement
CSAH 66/3	018-090-008		R/W for CSAH 66/3 Improvements

★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY
2024 HIGHWAY IMPROVEMENT PLAN



Legend

Reconstruction

- CR 115 (CR 127 to N JCT TH 371)

Rehabilitation

- CSAH 12 (TH 210 to TH 6 / 210)
- CSAH 36 (Cuyuna Trl to Co Ln)
- CR 129 (CSAH 23 to 1Mi E)

Spot Improvement

- CSAH 3 / 4 (Roundabout)
- CSAH 3 / 66 (Pedestrian)
- CSAH 30 / 31 (Turn Lane)

Bridge Improvements

Replacement

- CSAH 43 (Bridge over Ada Brook)

Map by Crow Wing County Highway Department
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3/1/2023

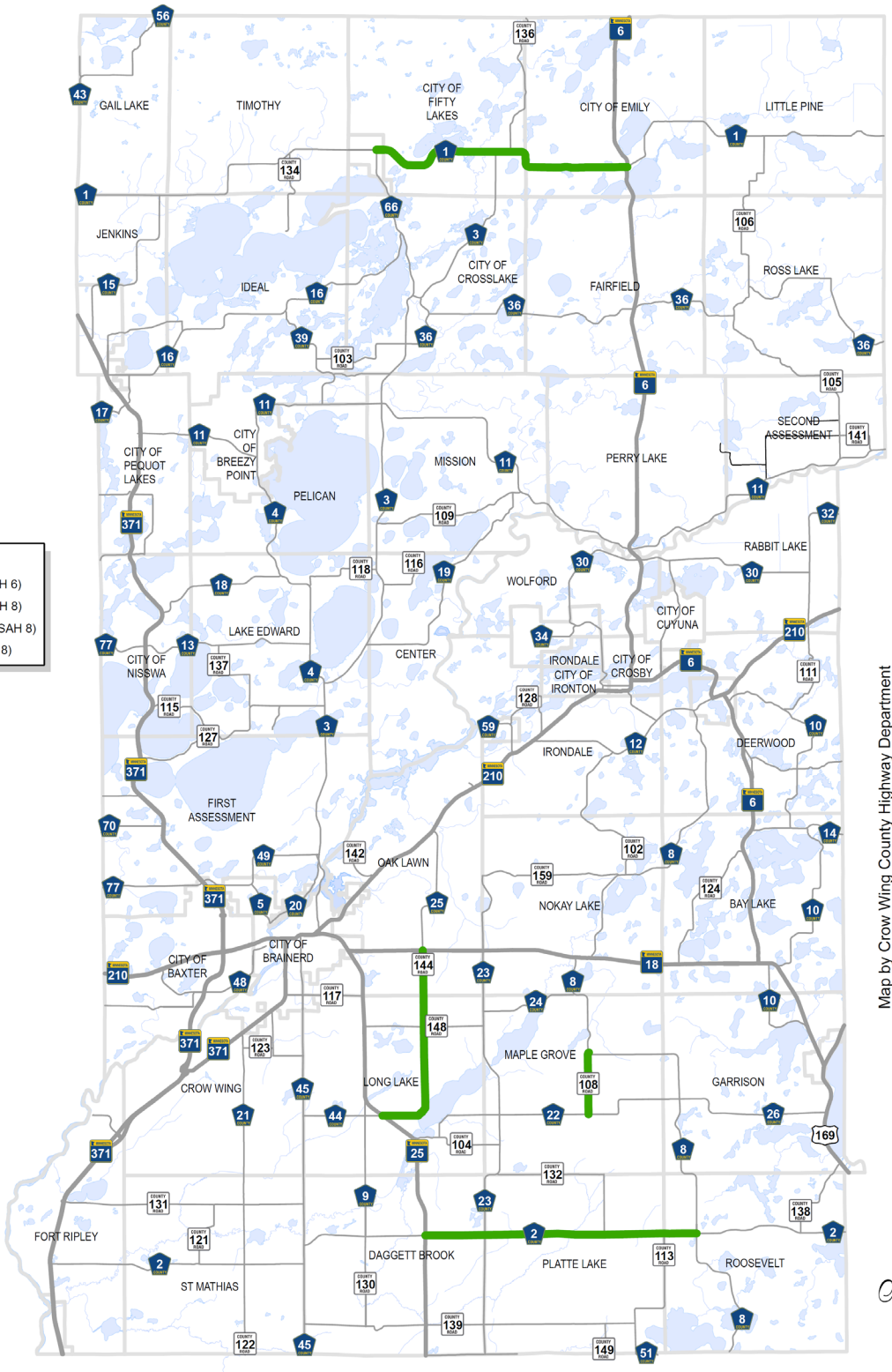
ADOPTED 4-11-23 **2023-2027 HIP**

PROPOSED 2024 PROGRAM

2024 FUNDING COMMITMENTS FOR FUTURE PROJECTS			
CSAH 3	018-003-000	★	Mill Avenue Bridge Planning and Design
2024 RECONSTRUCTION			
CSAH 3	018-603-026	★	Intersection Improvement at CSAH 4
CR 115	018-115-01	★	CR 115 Reconstruction (Nashway)
CSAH 66/3	018-090-008	★	CSAH 66-CSAH 3 Intersection and Pedestrian Improvements
2024 RESURFACING			
CSAH 12	018-612-008		Resurfacing from TH 210 to TH 6
CSAH 36	018-636-020	★	Resurfacing from Cuyuna Trail to East County Line
CR 129	18-129-000	★	Resurfacing from CSAH 23 to one mile east
2024 BRIDGE IMPROVEMENTS			
CSAH 31	018-631-007		Design Bridge 18506 Replacement over Rabbit Lake Narrows
CSAH 43	018-643-004		Replace Bridge Over Ada Brook
2024 SPOT IMPROVEMENTS			
Various	018-070-022		Intersection Lighting
CSAH 31	018-630-000	★	Turn Lane on CSAH 30 at CSAH 31
2024 OTHER PROJECTS			
Co. Wide	18-200-000	★	Annual Pavement Marking Project
Co. Wide	18-200-000	★	Preventative Maintenance Surface Treatments
Co. Wide	18-200-000	★	Culvert Lining Project
CR 115	18-115-000	★	Landscaping Plan - TH 371 S. to CR 127
Co. Wide	Various	★	Potential Contract Incentives
2024 ENGINEERING			
Co. Wide	Various	★	Engineering
CSAH 43	018-643-000		Reimburse Cass County for Engineering Services
CSAH 66/3	018-090-008		Const. Eng. for CSAH 66/3 Improvements
2024 RIGHT OF WAY			
			None

★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY
2025 HIGHWAY IMPROVEMENT PLAN



Legend

Rehabilitation

- CSAH 1 (CSAH 66 to TH 6)
- CSAH 2 (TH 25 to CSAH 8)
- CR 108 (CSAH 22 to CSAH 8)
- CR 144 (TH 25 to TH 18)

Map by Crow Wing County Highway Department
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3/2/2023

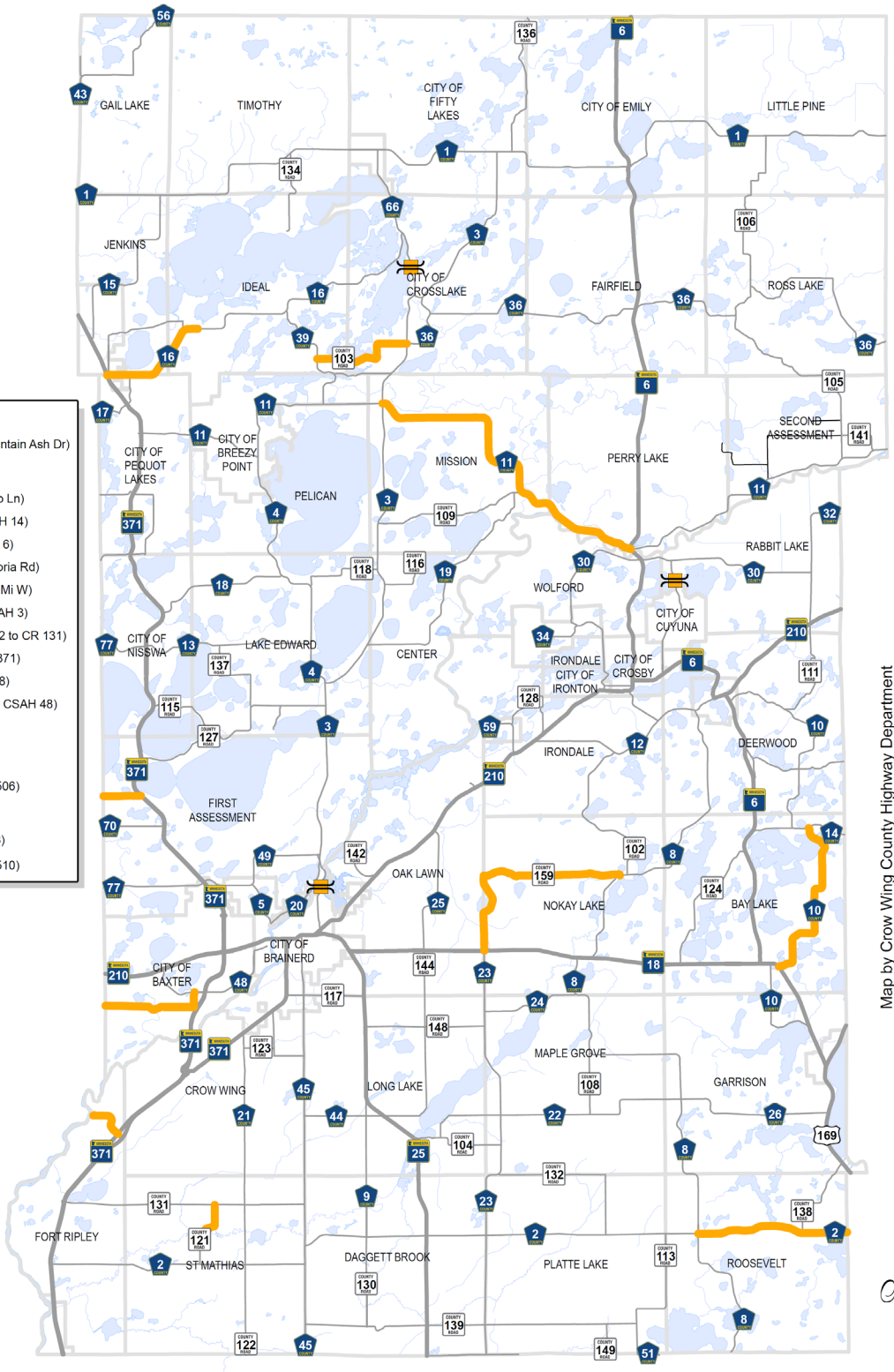
ADOPTED 4-11-23 **2023-2027 HIP**

PROPOSED 2025 PROGRAM

2025 FUNDING COMMITMENTS FOR FUTURE PROJECTS			
CSAH 3	018-003-000	★	Mill Avenue Bridge Planning and Design
2025 RECONSTRUCTION			
CR 170	18-170-03	★	Clearing and Grubbing for 2026 Reconstruction Project
2025 RESURFACING			
CSAH 1	018-601-022		Resurfacing from CSAH 66 to TH 6
CSAH 2	018-602-028		Resurfacing from TH 25 to CSAH 8
CR 108	18-108-02	★	Resurfacing from CSAH 22 to CSAH 8
CR 144	18-144-04	★	Resurfacing from TH 25 to TH 18
2025 BRIDGE IMPROVEMENTS			
CSAH 31	018-631-000		Design for Bridge 18506 Replacement over Rabbit Lake Narrows
2025 SPOT IMPROVEMENTS			
CSAH 77	018-677-008	★	Reimburse Nisswsa for CSAH 77 Roundabout
2025 OTHER PROJECTS			
Co. Wide	18-200-000	★	Annual Pavement Marking Project
Co. Wide	18-200-000	★	Preventative Maintenance Surface Treatments
Co. Wide	18-200-000	★	Culvert Lining Project
CSAH 12	018-612-008		Federal AC Payback from 2024 Project
CR 115	TBD	★	Landscaping Plan - CR 127 to TH 371 N.
Co. Wide	Various	★	Potential Contract Incentives
2025 ENGINEERING			
Co. Wide	Various	★	Engineering
CR 115	18-115-000	★	Construction Engineering (Ojibwa)
2025 RIGHT OF WAY			
CR 170	18-170-000	★	R/W for CR 170 Reconstruction

★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY
2026 HIGHWAY IMPROVEMENT PLAN



Legend

Reconstruction

- CR 170 (W Co Ln to Mountain Ash Dr)

Rehabilitation

- CSAH 2 (CSAH 8 to E Co Ln)
- CSAH 10 (TH 18 to CSAH 14)
- CSAH 11 (CSAH 3 to TH 6)
- CSAH 16 (CR 145 to Peoria Rd)
- CSAH 27 (TH 371 to 1.3 Mi W)
- CR 103 (CSAH 39 to CSAH 3)
- CR 121 (1.3 Mi N CSAH 2 to CR 131)
- CR 126 (W Co Ln to TH 371)
- CR 159 (TH 18 to CSAH 8)
- CR 170 (Mountain Ash to CSAH 48)

Bridge Improvements

Replacement

- CSAH 31 (Bridge #18506)

Rehabilitation

- CSAH 3 (Bridge #6518)
- CSAH 66 (Bridge #18510)

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3/2/2023

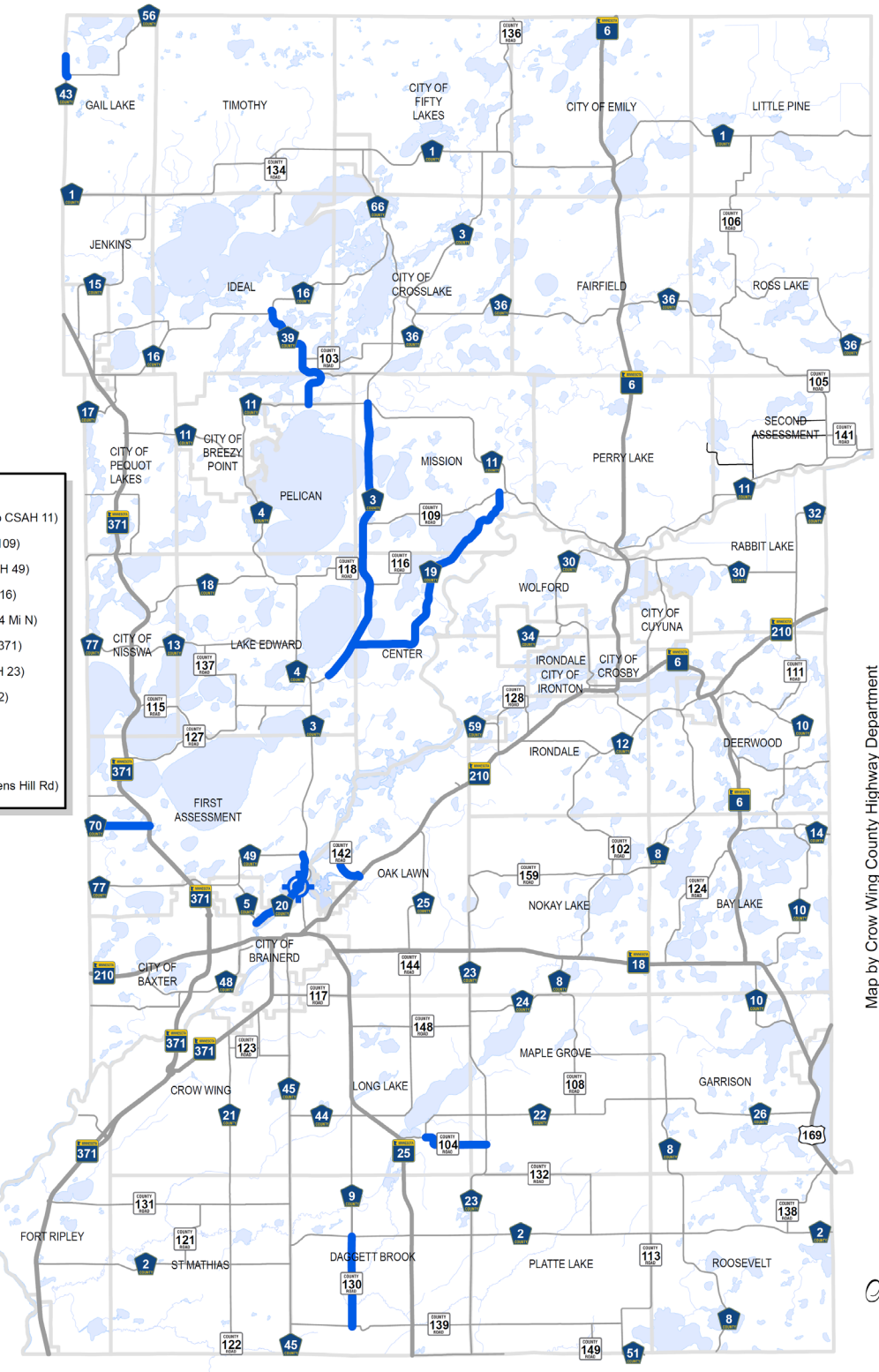
ADOPTED 4-11-23 **2023-2027 HIP**

PROPOSED 2026 PROGRAM

2026 FUNDING COMMITMENTS FOR FUTURE PROJECTS			
CSAH 3	018-003-000	★	Mill Avenue Bridge Planning and Design
2026 RECONSTRUCTION			
CR 170	18-170-03	★	Reconstruction from Cass Co. to Mountain Ash
2026 RESURFACING			
CSAH 2	018-602-029	★	CSAH 8 to East County Line
CSAH 10	018-610-011	★	TH 18 to CSAH 14
CSAH 11	018-611-030	★	CSAH 3 to TH 6
CSAH 16	018-616-020		CR 145 to Peoria Road
CSAH 27	018-627-004		TH 371 to 1.3 Miles West
CR 103	18-103-04	★	CSAH 39 to CSAH 3
CR 121	18-121-000		1.3 Mi. North of CSAH 2 to CR 131
CR 126	18-126-000		West County Line to TH 371
CR 159	18-159-000	★	TH 18 to CSAH 8
CR 170	18-170-03	★	Segments between Mountain Ash and CSAH 48
2026 BRIDGE IMPROVEMENTS			
CSAH 31	018-631-007		Replace Bridge 18506 over Rabbit Lake Narrows
CSAH 66	018-666-000		Rehabilitation of Bridge 18510
2026 SPOT IMPROVEMENTS			
CSAH 48	018-648-000	★	Reimburse Baxter for 2023 Roundabout at Cypress
2026 OTHER PROJECTS			
Co. Wide	18-200-000	★	Annual Pavement Marking Project
Co. Wide	18-200-000	★	Preventative Maintenance Surface Treatments
Co. Wide	18-200-000	★	Culvert Lining Project
Various	TBD	★	TH 210 (Washington St.) Cost Share
Co. Wide	Various	★	Potential Contract Incentives
2026 ENGINEERING			
Co. Wide	Various	★	Engineering
2026 RIGHT OF WAY			
			None

★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY
2027 HIGHWAY IMPROVEMENT PLAN



Legend

Rehabilitation

- CSAH 3 (Clow Stamping to CSAH 11)
- CSAH 19 (CSAH 3 to CR 109)
- CSAH 20 (CSAH 5 to CSAH 49)
- CR 39 (CSAH 11 to CSAH 16)
- CSAH 43 (CSAH 56 to 2.24 Mi N)
- CSAH 70 (W Co Ln to TH 371)
- CR 104 (CSAH 22 to CSAH 23)
- CR 130 (CR 139 to CSAH 2)
- CR 142 (TH 210 to 1 Mi N)

Spot Improvements

- CSAH 20 (S Extension Ahrens Hill Rd)

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3/1/2023

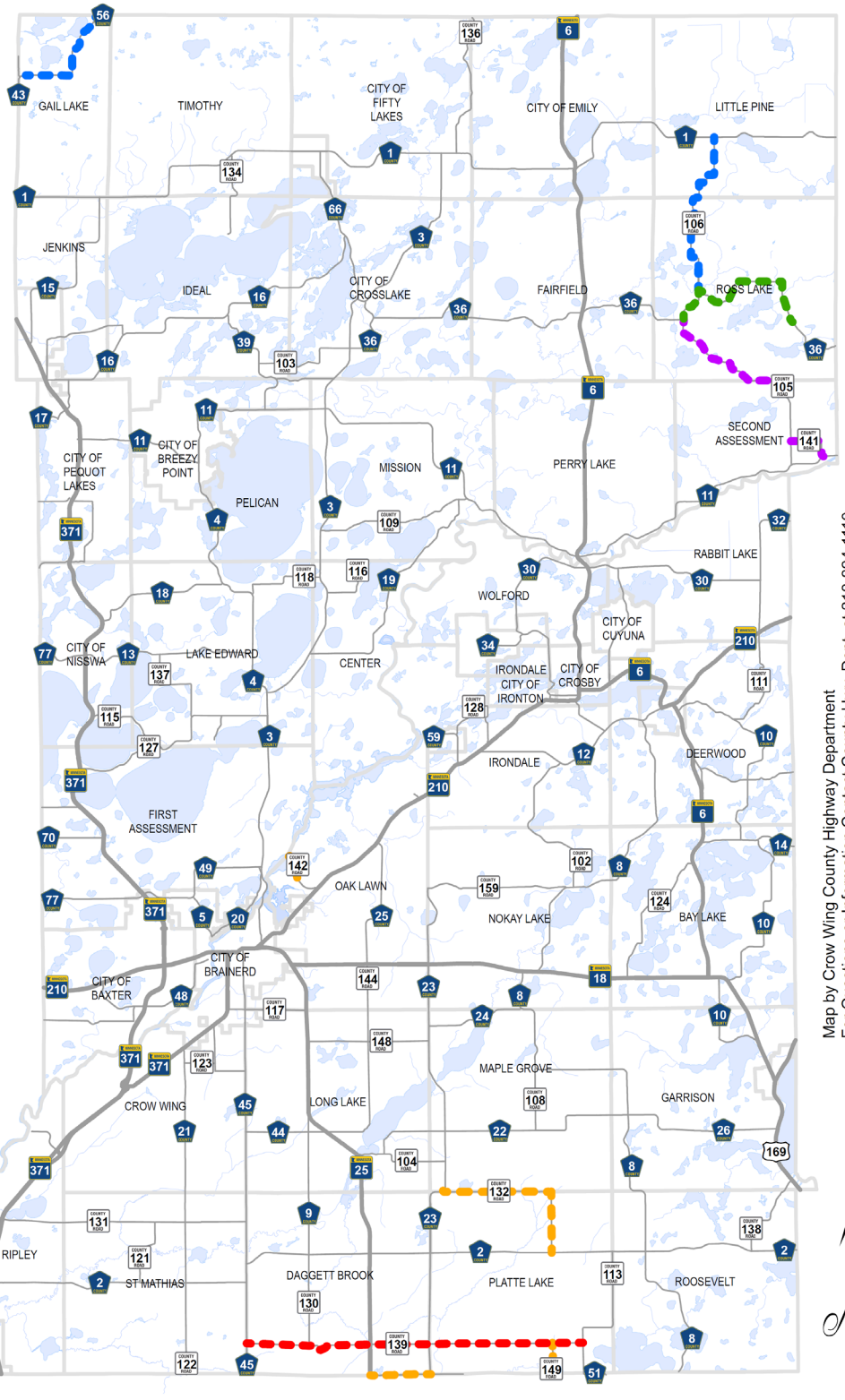
ADOPTED 4-11-23 **2023-2027 HIP**

PROPOSED 2027 PROGRAM

2027 FUNDING COMMITMENTS FOR FUTURE PROJECTS			
CSAH 3	018-003-000	★	Mill Avenue Bridge Planning and Design
2027 RECONSTRUCTION			
			None
2027 RESURFACING			
CSAH 3	018-603-000	★	Clow Stamping to CSAH 11
CSAH 19	018-619-000		CSAH 3 to CR 109
CSAH 20	018-620-000		CSAH 5 to CSAH 49
CSAH 39	018-639-000		CSAH 11 to CSAH 16
CSAH 43	018-643-000	★	CSAH 56 to 2.24 Mi. North
CSAH 70	018-070-000	★	West County Line to TH 371
CR 104	18-104-000	★	CSAH 23 to CSAH 22
CR 130	18-130-000	★	CR 139 to CSAH 2
CR 142	18-142-000		TH 210 to 1.0 Mi. North
2027 BRIDGE IMPROVEMENTS			
			None
2027 SPOT IMPROVEMENTS			
FAD 345	18-345-01	★	Ahrens Hill South Extension
2027 OTHER PROJECTS			
Co. Wide	18-200-000	★	Annual Pavement Marking Project
Co. Wide	18-200-000	★	Preventative Maintenance Surface Treatments
Co. Wide	18-200-000	★	Culvert Lining Project
Co. Wide	Various	★	Potential Contract Incentives
2027 ENGINEERING			
Co. Wide	Various	★	Engineering
2027 RIGHT OF WAY			
CSAH 3	018-603-000		Intersection improvements at CSAH 36/CR 103
CSAH 36	018-636-000		CSAH 36 Bridge No. L2871
CR 136	18-136-000		CR 136 Bridge No. 18507

★ Project Funded With Local Local Option Sales Tax

CROW WING COUNTY
2023-2027 GRAVELING



Legend

- 2023
- 2024
- 2025
- 2026
- 2027

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.

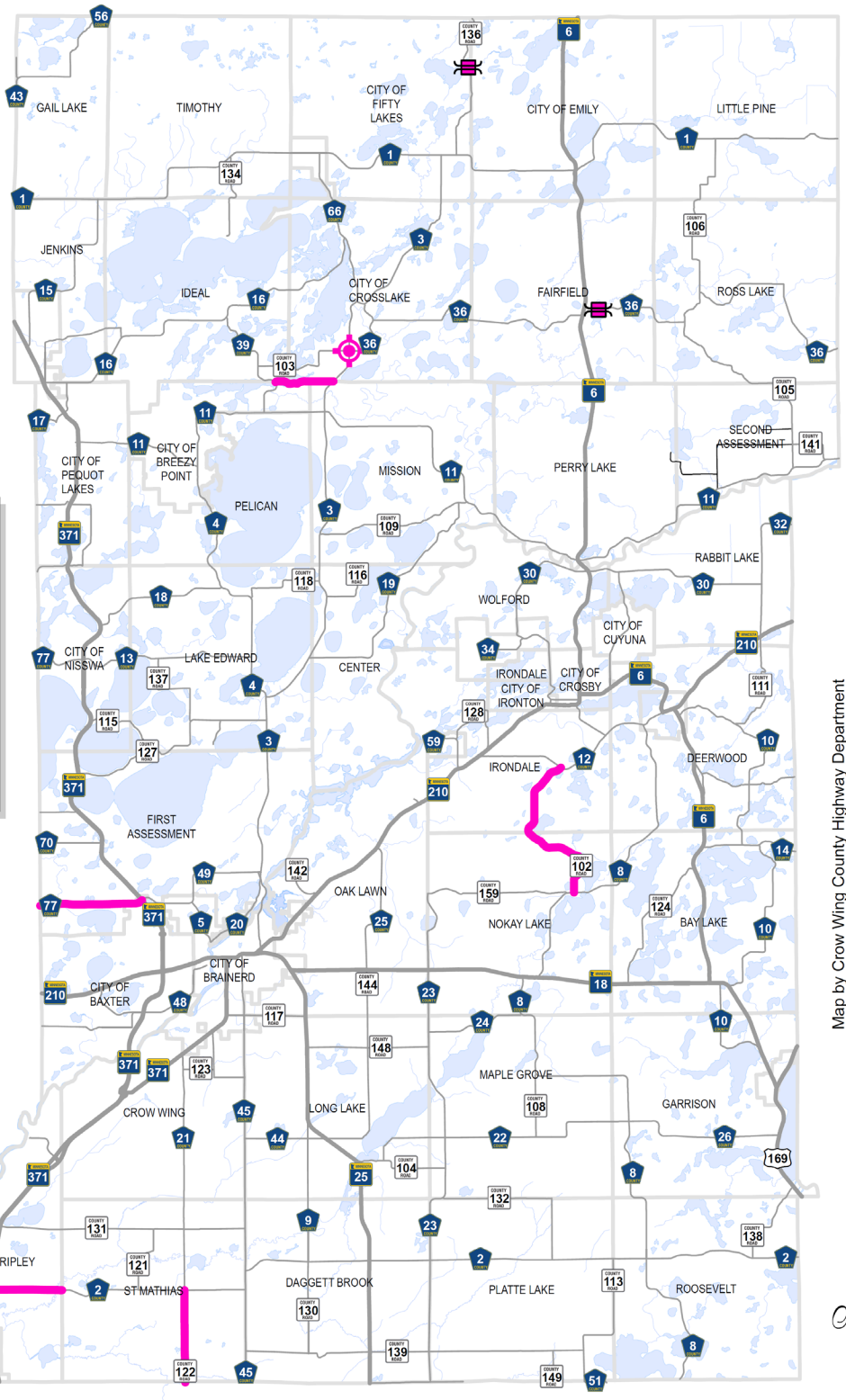
2/28/2023

ADOPTED 4-11-23 **2023-2027 HIP**

County Gravel Road Improvement Plan

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
PROPOSED 2026 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 2027 GRAVELING	
CR 106	CSAH 36 to CSAH 1
CSAH 56	0.2 Miles North CSAH 43 to North County Line

CROW WING COUNTY
2028+ HIGHWAY IMPROVEMENT PLAN



Legend

Rehabilitation

- CSAH 2 (TH 371 to 2.7 Mi E)
- CSAH 77 (W Co Ln to TH 371)
- CR 102 (CSAH 8 to CSAH 12)
- CR 120 (CSAH 39 to CSAH 3)
- CR 122 (S Co Ln to CSAH 2)

Bridge Replacement

- CSAH 36 (Bridge #L2871)
- CR 136 (Bridge #18507)

Spot Improvements

- CSAH 3 (CSAH 36 / CR 103 Intersection)

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

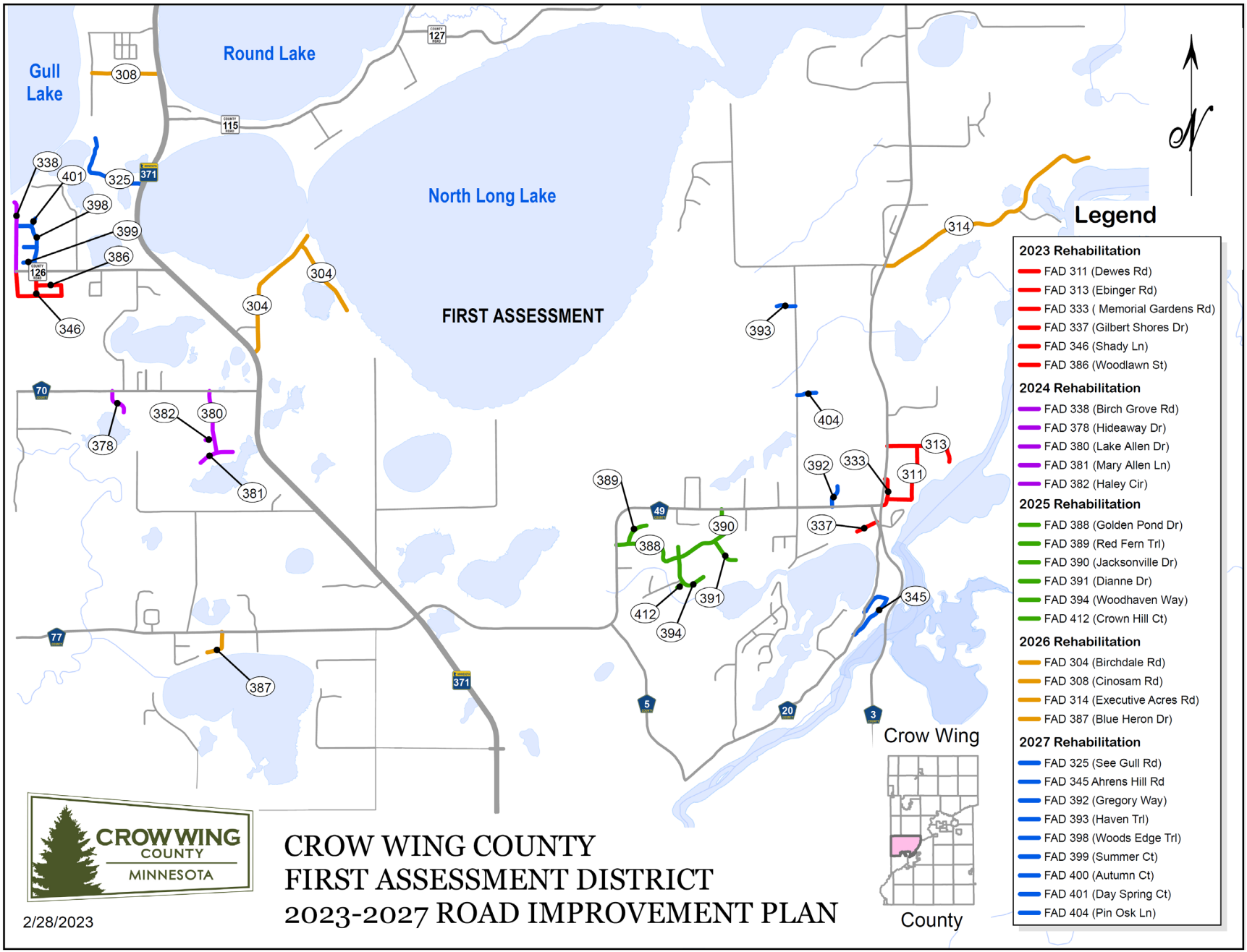
3/1/2023

ADOPTED 4-11-23 **2023-2027 HIP**

Notes

ADOPTED 4-11-23

2023-2027 HIP



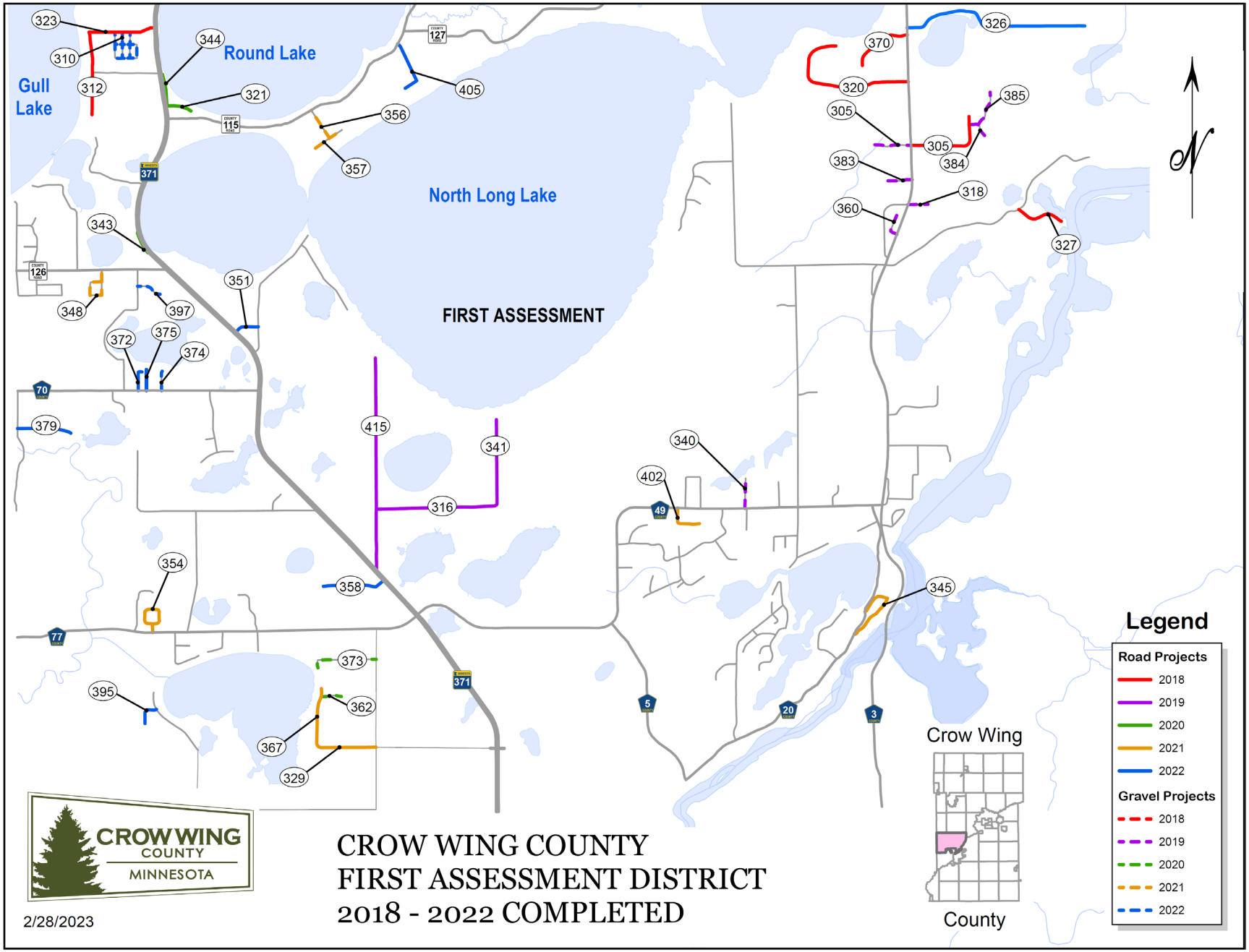
CROW WING COUNTY
MINNESOTA

CROW WING COUNTY
FIRST ASSESSMENT DISTRICT
2023-2027 ROAD IMPROVEMENT PLAN

2/28/2023

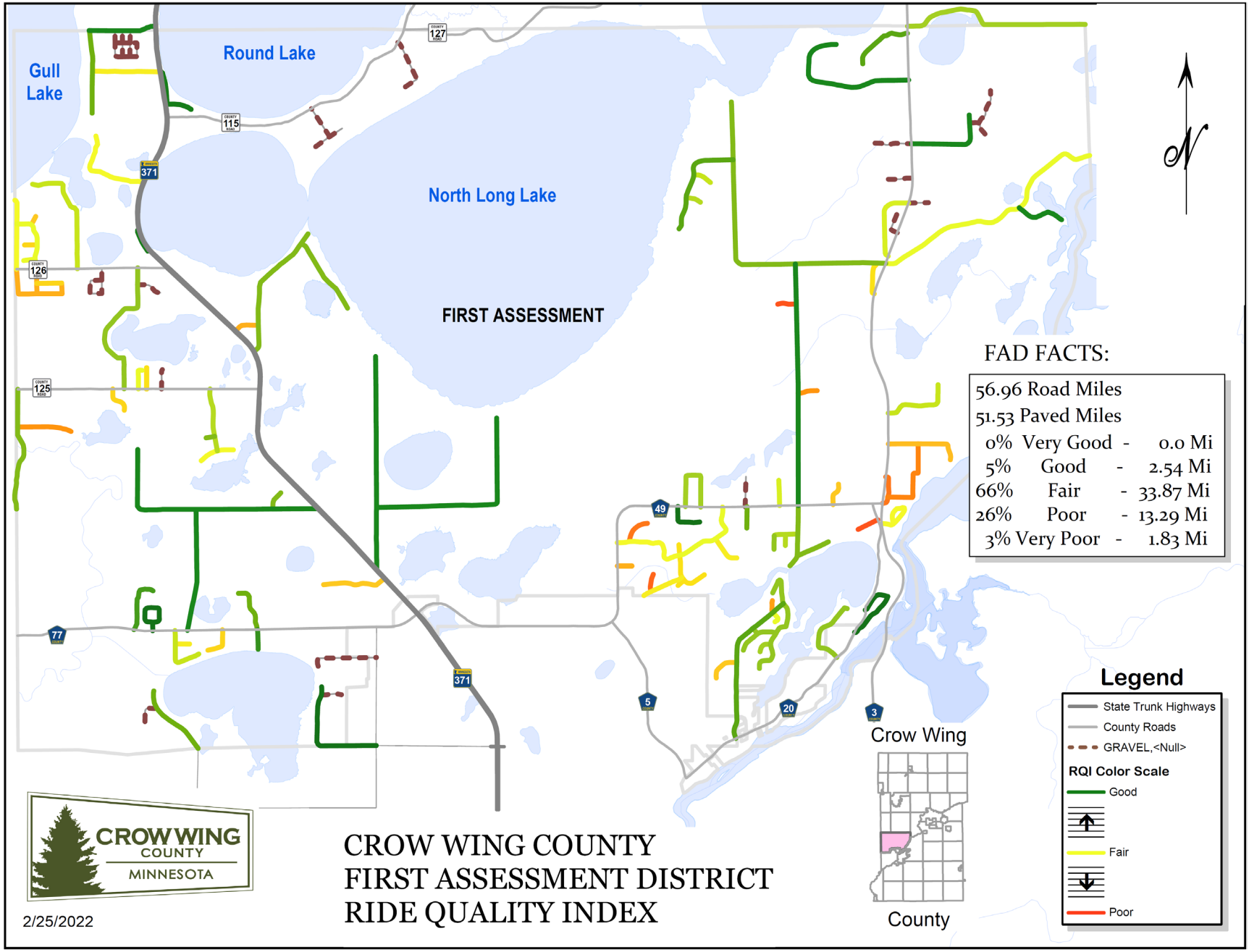
ADOPTED 4-11-23

2023-2027 HIP



ADOPTED 4-11-23

2023-2027 HIP



FAD PROPOSED 2023 PROGRAM

2023 RESURFACING		
FAD 311	18-300-21	Resurfacing Dewes Road
FAD 313	18-300-21	Resurfacing Ebinger Road
FAD 333	18-300-21	Ressurfacing Memorial Gardens Road
FAD 337	18-300-21	Resurfacing Gilbert Shores Drive North
FAD 346	18-300-21	Resurfacing Shady Lane
FAD 386	18-300-21	Resurfacing Woodlawn Street
Local	18-300-21	Local Partner Projects
2023 OTHER PROJECTS		
FAD Wide	18-300-39	Annual Pavement Marking Project
FAD 343	18-300-40	Seal Coat Soder Road
FAD 344	18-300-40	Seal Coat Round Lake Road
SAD T264	018-599-035	Bridge #18J31 on Dean Lake Road - Second Asses. Dist.

FAD PROPOSED 2024 PROGRAM

2024 RESURFACING		
FAD 338	18-300-25	Resurfacing Birch Grove Road
FAD 378	18-300-25	Resurfacing Hideaway Drive
FAD 380	18-300-25	Ressurfacing Lake Allen Drive
FAD 381	18-300-25	Resurfacing Mary Allen Drive
FAD 382	18-300-25	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

FAD PROPOSED 2025 PROGRAM

2025 RESURFACING		
FAD 388	18-300-31	Resurfacing Golden Pond Drive
FAD 389	18-300-31	Resurfacing Red Fern Trail
FAD 390	18-300-31	Resurfacing Jacksonville Drive
FAD 391	18-300-31	Resurfacing Dianne Drive
FAD 394	18-300-31	Resurfacing Woodhaven Way
FAD 412	18-300-31	Resurfacing Crown Hill Court
2025 OTHER PROJECTS		
FAD Wide	18-300-00	Annual Pavement Marking Project
FAD 304	18-300-000	Seal Coat Birchdale Road from B.I.R to the South
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
FAD 395	18-300-00	Seal Coat Shellisa Lane
FAD 405	18-300-00	Seal Coat Carolyn Lane

FAD PROPOSED 2026 PROGRAM

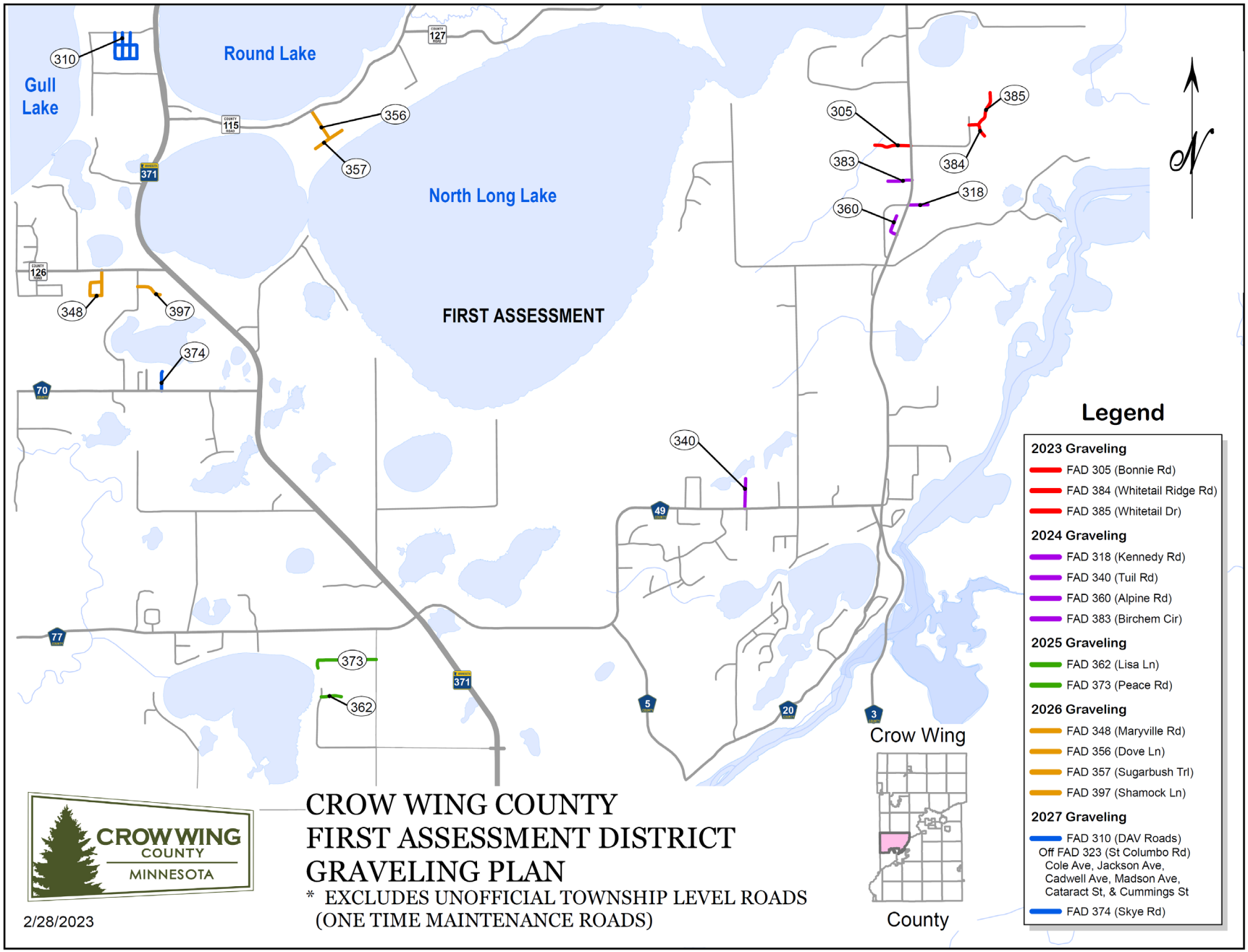
2026 RESURFACING		
FAD 304	18-300-00	Resurfacing Birchdale Rd from BIR to Simko Dr.
FAD 308	18-300-38	Resurfacing Cinosam Road
FAD 314	18-300-38	Resurfacing Executive Acres Road
FAD 387	18-300-38	Resurfacing Blue Heron Drive
2026 OTHER PROJECTS		
FAD Wide	18-300-00	Annual Pavement Marking Project
FAD 311	18-300-00	Seal Coat Dewes Road
FAD 313	18-300-00	Seal coat Ebinger Road
FAD 333	18-300-00	Seal Coat Memorial Gardens Road
FAD 337	18-300-00	Seal Coat Gilbert Shores Drive North
FAD 346	18-300-00	Seal Coat Shady Lane
FAD 386	18-300-00	Seal Coat Woodlawn Street
FAD 417	18-300-00	Seal Coat Theater Road

FAD PROPOSED 2027 PROGRAM

2027 RESURFACING		
FAD 325	18-300-00	Resurfacing See Gull Road
FAD 345	18-345-01	Ahrens Hill South Extension
FAD 392	18-300-00	Resurfacing Gregory Way
FAD 393	18-300-00	Resurfacing Haven Trail
FAD 398	18-300-00	Resurfacing Woods Edge Trail
FAD 399	18-300-00	Resurfacing Summer Court
FAD 400	18-300-00	Resurfacing Autumn Court
FAD 401	18-300-00	Resurfacing Day Spring Court
FAD 404	18-300-00	Resurfacing Pin Oak Lane
2027 OTHER PROJECTS		
FAD Wide	18-300-00	Annual Pavement Marking Project
FAD 338	18-300-00	Seal Coat Birch Grove Road
FAD 378	18-300-00	Seal coat Hideaway Drive
FAD 380	18-300-00	Seal Coat Lake Allen Drive
FAD 381	18-300-00	Seal Coat May Allen Drive
FAD 382	18-300-00	Seal Coat Haley Circle

ADOPTED 4-11-23

2023-2027 HIP



CROW WING COUNTY
MINNESOTA

CROW WING COUNTY FIRST ASSESSMENT DISTRICT GRAVELING PLAN

* EXCLUDES UNOFFICIAL TOWNSHIP LEVEL ROADS (ONE TIME MAINTENANCE ROADS)

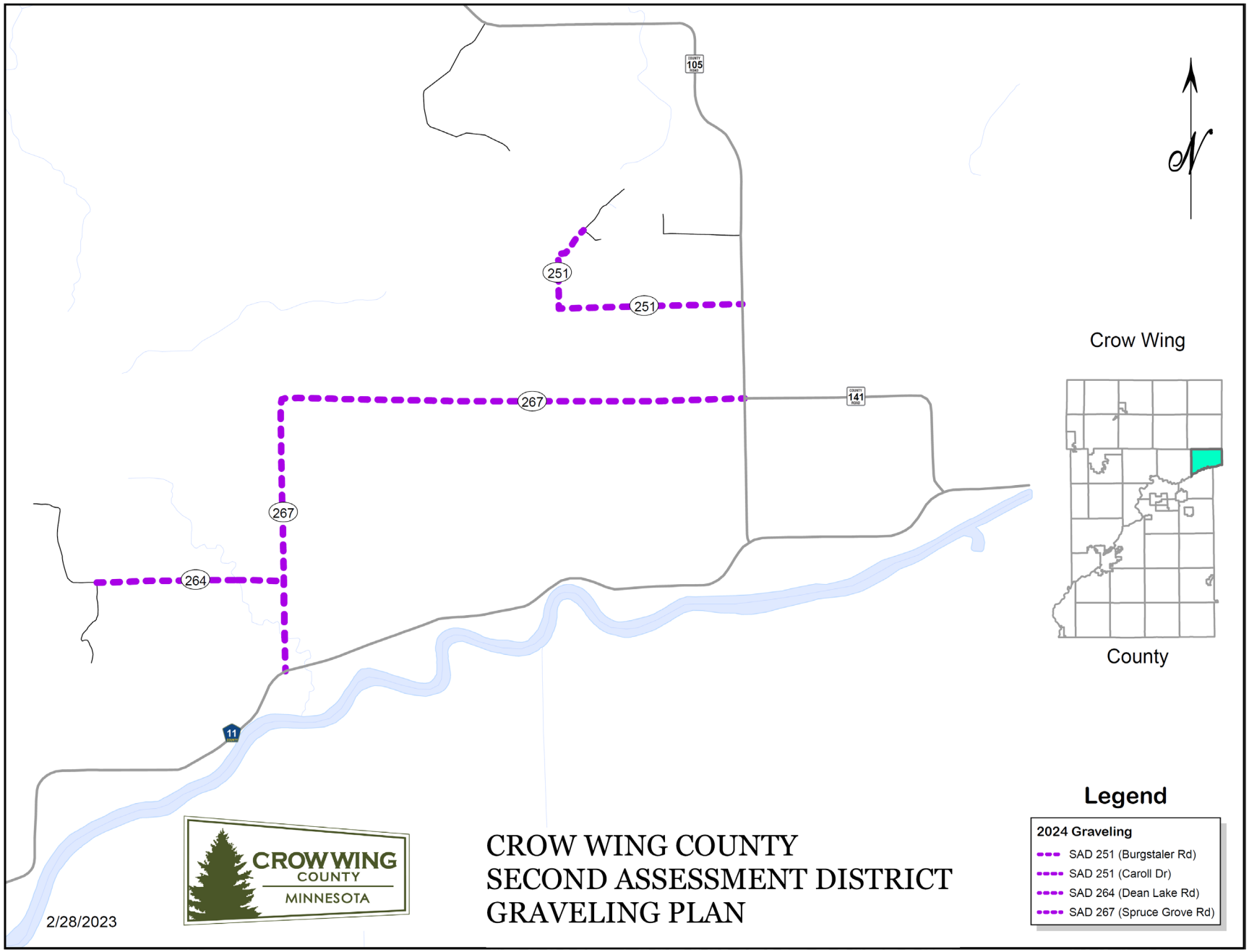
2/28/2023

FAD Gravel Road Improvement Plan

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
PROPOSED 2026 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
PROPOSED 2027 GRAVELING	
FAD 310	DAV Roads South of St. Columbo
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

ADOPTED 4-11-23

2023-2027 HIP



CROW WING COUNTY
SECOND ASSESSMENT DISTRICT
GRAVELING PLAN

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.

ADOPTED 4-11-23

2023-2027 HIP

2023 County State Aid Highway Road (CSAH) Priority List

Road	From	To	Length Miles	Projected 2023 RQI	Last Project	Age	RQI Threshold	Projected 2023 RQI Delta	AADT Range	Program Year
CSAH 3	0.12 MILES S OF CSAH-66	CSAH-66	0.12	40	2005	18	60	-20	11000 - 5000	2027+
CSAH 31	SOUTH ST	NORTH ST CUYUNA	0.25	35	2010	13	52	-17	2800 - 500	2027+
CSAH 49	TH-371	DELLWOOD DR	0.80	46	2007	16	60	-14	11000 - 5000	2023
CSAH 49	DELLWOOD DR	N LIMS BRAINERD	1.19	46	2007	16	60	-14	11000 - 5000	2023
CSAH 49	N LMTS OF BRAINERD	1.2 MI E OF N LMTS OF BRAINERD	1.20	46	2007	16	60	-14	11000 - 5000	2023
CSAH 49	1.2 MI E OF N LMTS OF BRAINERD	CSAH 20	1.60	46	2007	16	60	-14	11000 - 5000	2023
CSAH 49	CSAH 20	CSAH-3	0.10	46	2007	16	60	-14	11000 - 5000	2023
CSAH 3	TH-210	1.08 MI N	1.08	52	2008	15	60	-8	11000 - 5000	2023
CSAH 3	1.08 MI N OF TH-210	N LIMS BRAINERD	0.39	52	2008	15	60	-8	11000 - 5000	2023
CSAH 3	CSAH-66	CSAH-37	0.28	44	2014	9	52	-8	2800 - 500	2024
CSAH 66	CSAH-3	CSAH-16	2.17	55	2005	18	60	-5	11000 - 5000	2024
CSAH 18	S JCT TH-371	TWIN LEAF CIRCLE	0.58	48	2012	11	52	-4	2800 - 500	2027+
CSAH 1	CSAH-3	W LIM EMILY	1.20	49	2002	21	52	-3	2800 - 500	2025
CSAH 1	W LIM EMILY	0.46 MI W OF TH-6	3.03	49	2002	21	52	-3	2800 - 500	2025
CSAH 1	0.46 MI W OF TH-6	TH-6	0.47	49	2005	18	52	-3	2800 - 500	2025
CSAH 2	TH-25	CSAH-8	9.10	49	2006	17	52	-3	2800 - 500	2025
CSAH 5	CSAH-20	NORTHTOWN ST	0.38	53	2006	17	56	-3	5000 - 2800	2023
CSAH 5	NORTHTOWN ST	CSAH-49	1.13	53	2006	17	56	-3	5000 - 2800	2023
CSAH 12	W LIMS DEERWOOD	TH-210	0.87	57	2005	18	60	-3	11000 - 5000	2024
CSAH 29	W CO LN	TH-371	1.09	49	1996	27	52	-3	2800 - 500	2023
CSAH 1	W CO LN	CSAH-15	2.80	51	2001	22	52	-1	2800 - 500	2023
CSAH 1	CSAH-15	1.2 MILES EAST	1.20	51	2001	22	52	-1	2800 - 500	2023
CSAH 1	1.2 MILES E OF CSAH-15	CR-134	4.10	51	2001	22	52	-1	2800 - 500	2023
CSAH 1	CR-134	W LIMS MANHATTAN BEACH	2.00	51	2001	22	52	-1	2800 - 500	2023
CSAH 1	W LIMS MANHATTAN BEACH	CSAH-66	1.00	51	2001	22	52	-1	2800 - 500	2023
CSAH 36	CUYUNA TRAIL	E CO LN	2.10	47	2005	18	48	-1	0 - 500	2024
CSAH 3	CR-127	CSAH-4	0.80	60	2007	16	60	0	11000 - 5000	2024
CSAH 10	N JCT TH-18	N. BRIGHTON POINT RD	4.60	53	2010	13	52	1	2800 - 500	2026
CSAH 10	N. BRIGHTON POINT RD	0.6 MI S CSAH 14	0.90	53	2009	14	52	1	2800 - 500	2026
CSAH 10	0.6 MI SO CSAH-14	CSAH 14	0.60	53	2009	14	52	1	2800 - 500	2026
CSAH 12	TH-210	CSAH-28	4.70	61	2005	18	56	5	5000 - 2800	2024
CSAH 12	CSAH-28	W LIMS DEERWOOD	1.30	61	2005	18	56	5	5000 - 2800	2024
CSAH 16	TH-371	E LIMS JENKINS	0.36	61	2007	16	56	5	5000 - 2800	2026
CSAH 16	E LIMS JENKINS	N LIMS PEQUOT LAKES	1.13	61	2007	16	56	5	5000 - 2800	2026
CSAH 16	N LIMS PEQUOT LAKES	PEORIA ROAD	2.30	61	2007	16	56	5	5000 - 2800	2026
CSAH 27	TH-371	1.3 MI W	1.30	53	2003	20	48	5	0 - 500	2026
CSAH 1	CSAH-66	W LIMS FIFTY LAKES	0.25	58	2002	21	52	6	2800 - 500	2025
CSAH 1	W LIMS FIFTY LAKES	2.99 MI E	2.99	58	2002	21	52	6	2800 - 500	2025
CSAH 1	2.99 MI E OF W LIMS FIFTY LAKES	CSAH-3	1.20	58	2002	21	52	6	2800 - 500	2025
CSAH 4	LAKESHORE DRIVE	CSAH-11	0.72	58	2000	23	52	6	2800 - 500	2023

ADOPTED 4-11-23

2023-2027 HIP

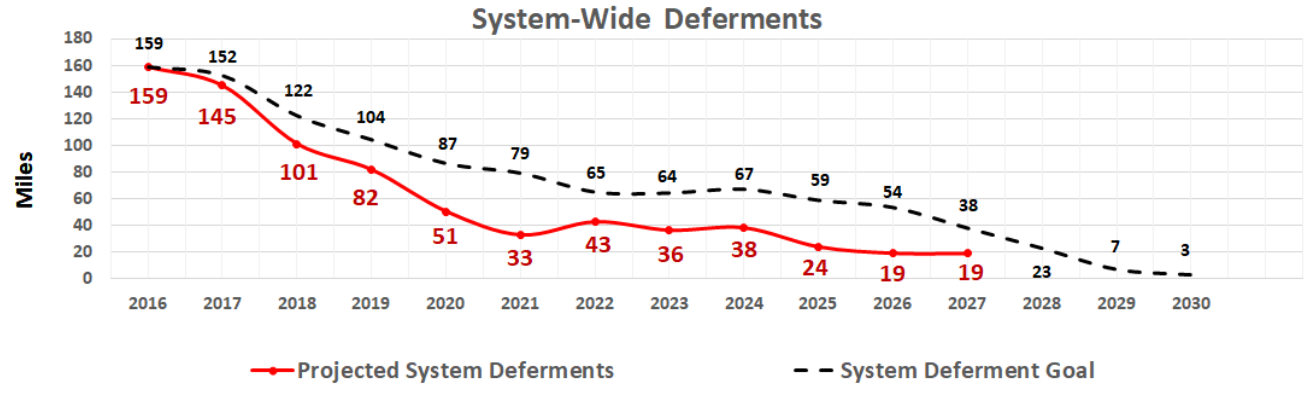
2023 County Road (CR) Priority List

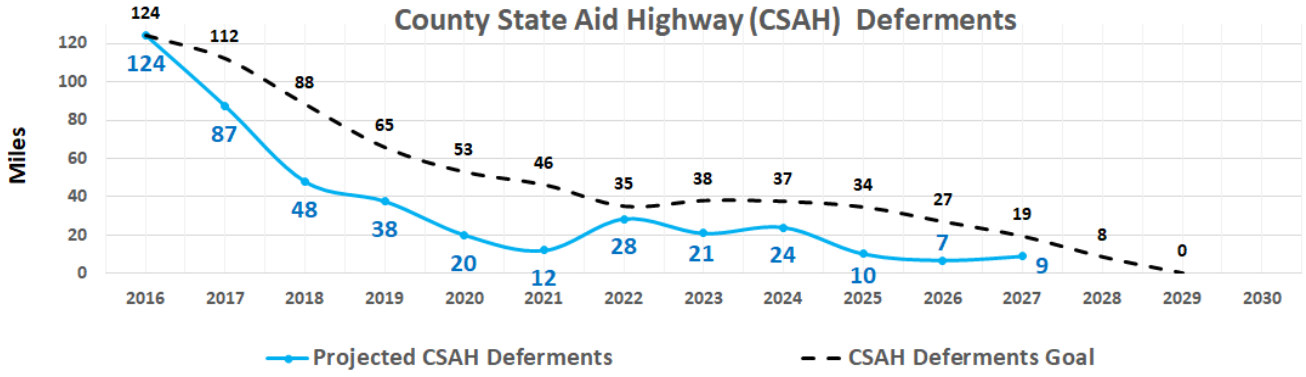
Road	From	To	Length Miles	Projected 2023 RQI	Last Project	Age	RQI Threshold	Projected 2023 RQI Delta	AADT Range	Program Year
CR 115	S JCT TH-371	CR 127	2.32	35	1985	38	52	-17	2800 - 500	2023
CR 115	CR 127	N JCT TH-371	2.51	35	1985	38	52	-17	2800 - 500	2024
CR 108	CSAH-22	CSAH-8	2.07	43	2008	15	48	-5	0 - 500	2025
CR 127 (PD)	NE COR SEC 33	0.65 MI S	0.67	45	2012	11	48	-3	0 - 500	2027+
CR 144	TH-25	WICKLUND RD	2.26	45	2005	18	48	-3	0 - 500	2025
CR 144	WICKLUND ROAD	TH-18	4.55	45	2005	18	48	-3	0 - 500	2025
CR 170	WEST COUNY LINE	1.34 MI. E	1.34	51	2005	18	52	-1	2800 - 500	2026
CR 170	1.34 MI. E OF WEST COUNTY LINE	MOUNTAIN ASH DR.	0.69	51	2005	18	52	-1	2800 - 500	2026
CR 170	MOUNTAIN ASH DR.	N JCT JASPERWOOD DR	1.20	51	2002	21	52	-1	2800 - 500	2026
CR 170	N JCT JASPERWOOD DR	CSAH 48	0.28	51	2015	8	52	-1	2800 - 500	2026
CR 126	W CO LN	TH-371(GREEN GABLES RD)	1.23	53	2008	15	52	1	2800 - 500	2026
CR 145	VETERANS ST (JENKINS)	OLD WHISKEY RD	2.87	53	2003	20	52	1	2800 - 500	2023
CR 145	OLD WHISKEY RD	CSAH-16	0.32	53	2003	20	52	1	2800 - 500	2023
CR 121	1.31 MI N CSAH-2	CR-131	0.94	51	2008	15	48	3	0 - 500	2026
CR 129	CSAH 23	1 MI EAST	1.00	51	2004	19	48	`	0 - 500	2024
CR 159	TH-18	WOODROW RD	2.71	51	2007	16	48	3	0 - 500	2026
CR 159	WOODROW RD	CSAH-8	4.71	51	2007	16	48	3	0 - 500	2026
CR 104	CSAH-22	CSAH-23	2.21	53	2010	13	48	5	0 - 500	2027
CR 130	CR-139	1 MI N CR-139	1.00	53	2004	19	48	5	0 - 500	2027
CR 130	1 MI N CR-139	JCT CSAH-2 & CSAH-9	1.99	53	2004	19	48	5	0 - 500	2027
CR 134	LOWER WHITEFISH LAKE	CSAH-1	2.89	53	2014	9	48	5	0 - 500	2027+
CR 103	CSAH-39	JCT CSAH-3 & CSAH-36	3.80	58	2001	22	52	6	2800 - 500	2026
CR 127	CR-115	CR-137	2.61	58	2012	11	52	6	2800 - 500	2027+
CR 142	TH-210	0.11 MI W	0.11	58	2008	15	52	6	2800 - 500	2027
CR 142	0.11 MI W	0.97 MI W TH-210	0.86	58	2006	17	52	6	2800 - 500	2027

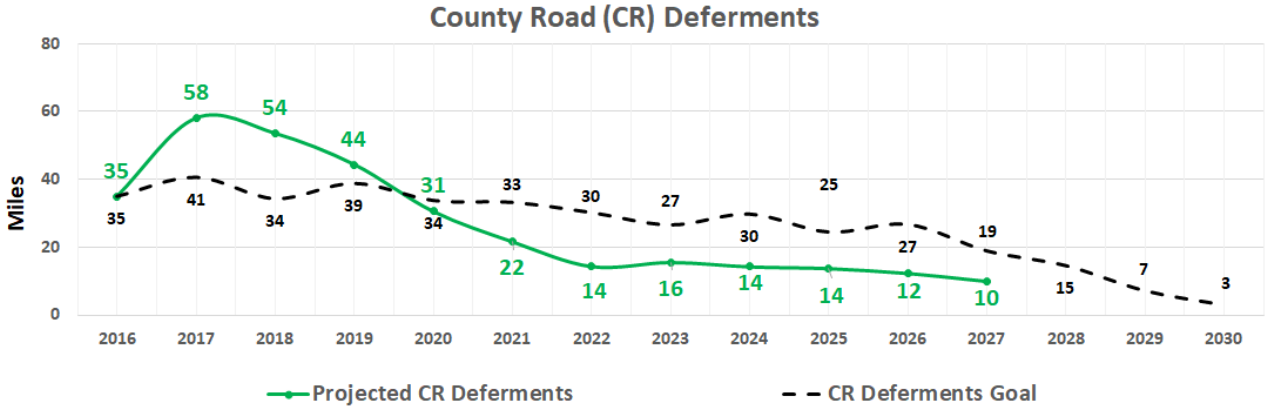
Roadway Improvement Deferments

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 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



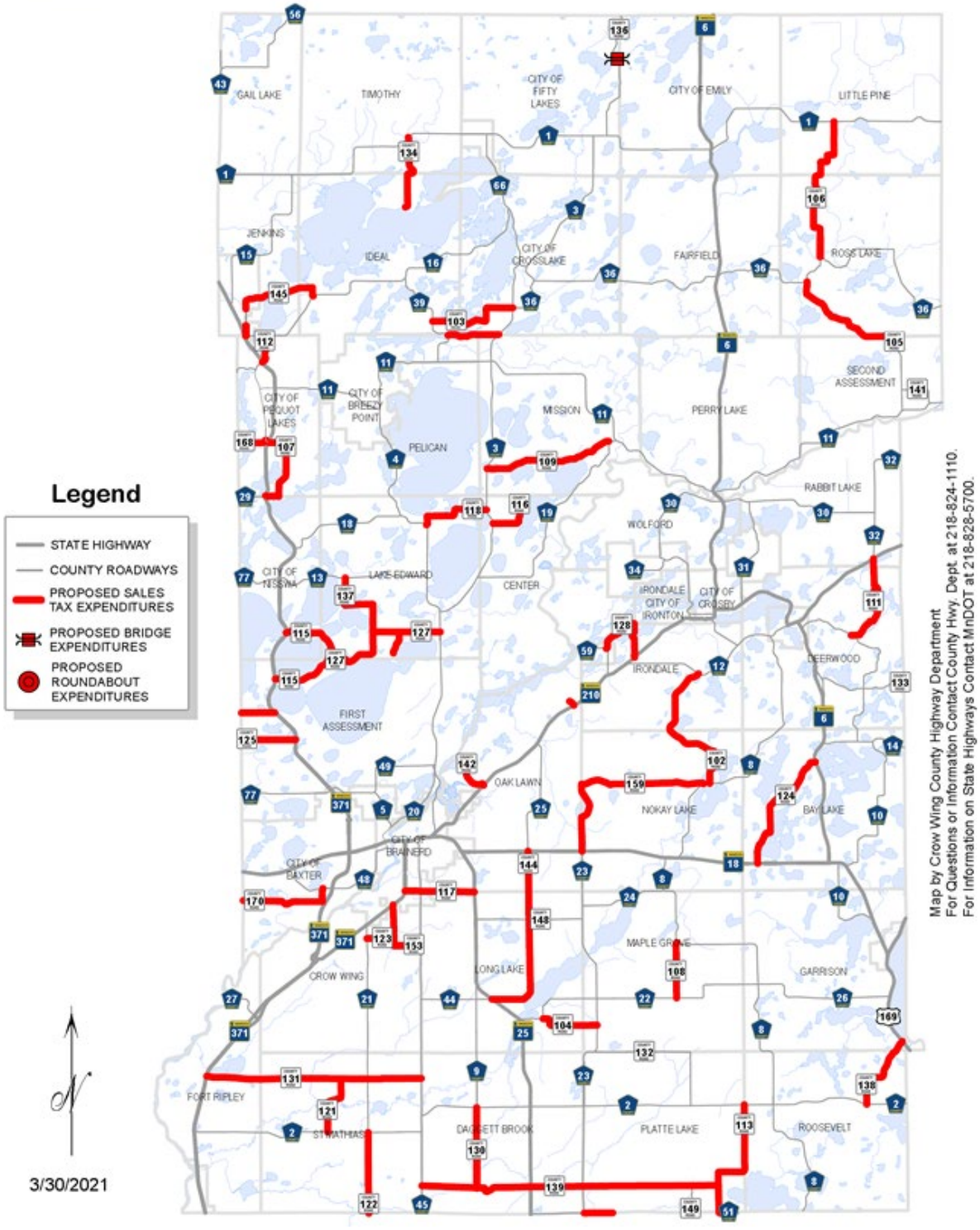




ADOPTED 4-13-2021

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

ATTACHMENT A CROW WING COUNTY RESOLUTION 2021-22

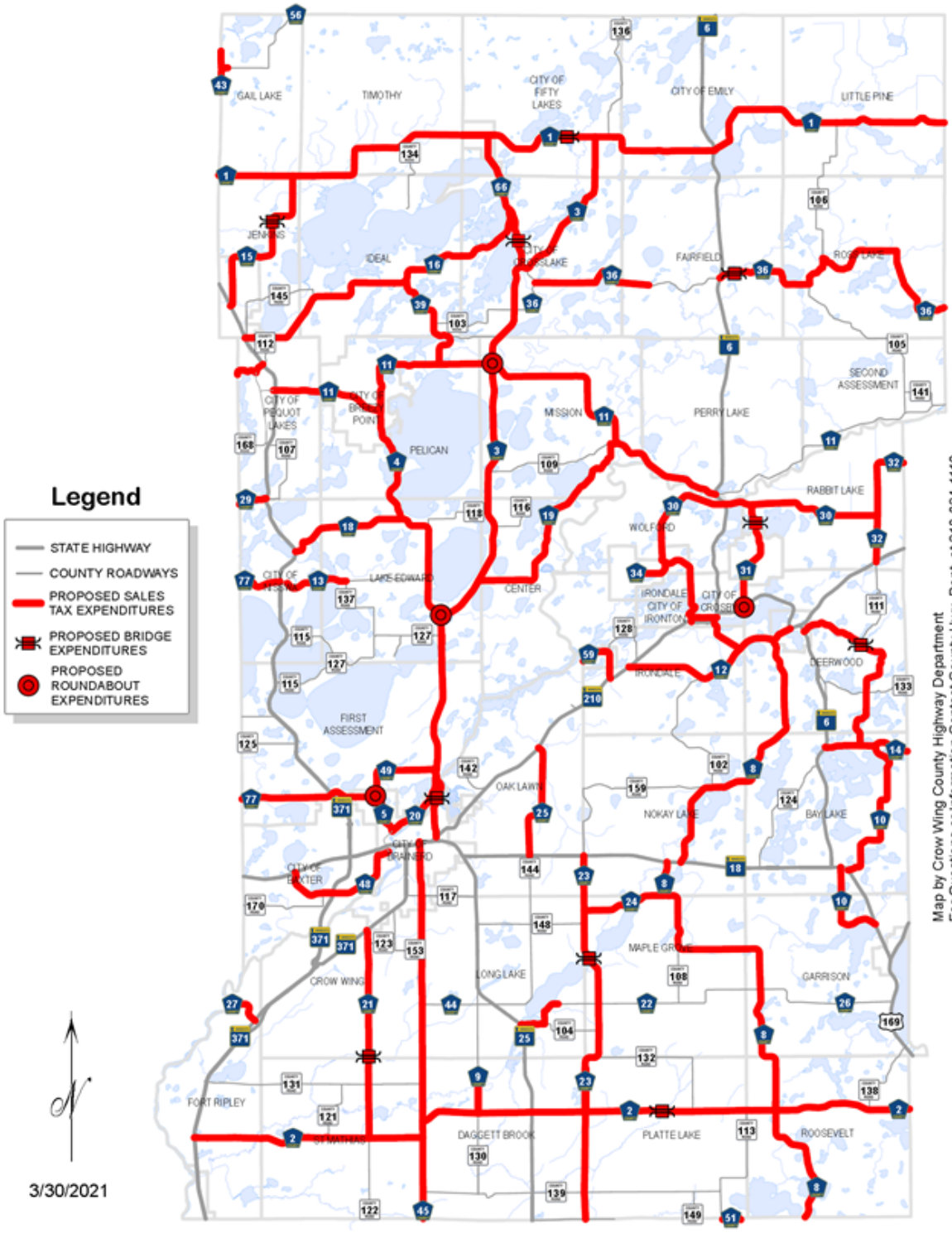


ADOPTED 4-13-2021

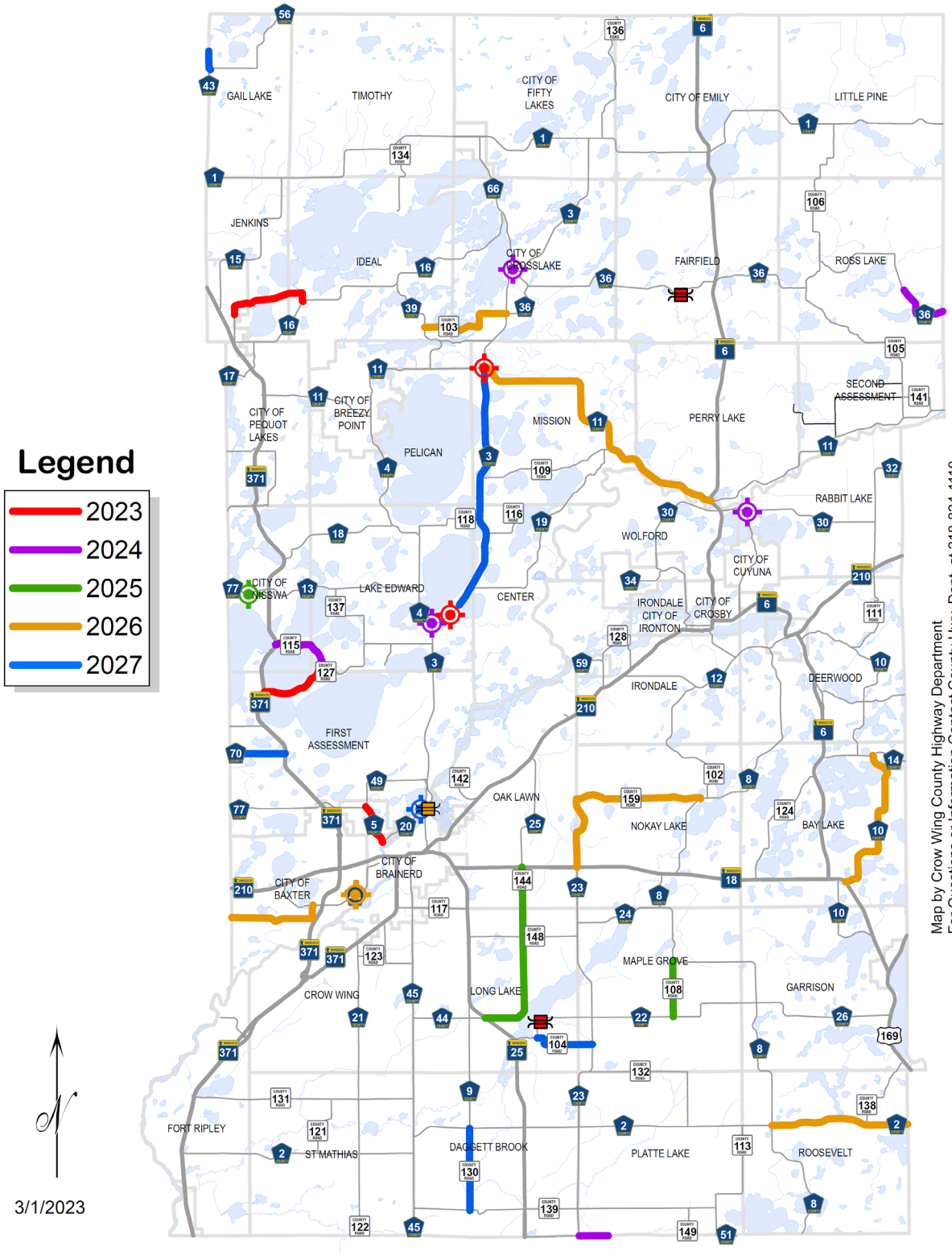
2021-2040 COUNTY STATE AID HIGHWAY (CSAH) SALES TAX IMPLEMENTATION PLAN

CROW WING COUNTY MINNESOTA

ATTACHMENT B CROW WING COUNTY RESOLUTION 2021-22



CROW WING COUNTY
2023 - 2027 SALES TAX PROJECTS



Legend

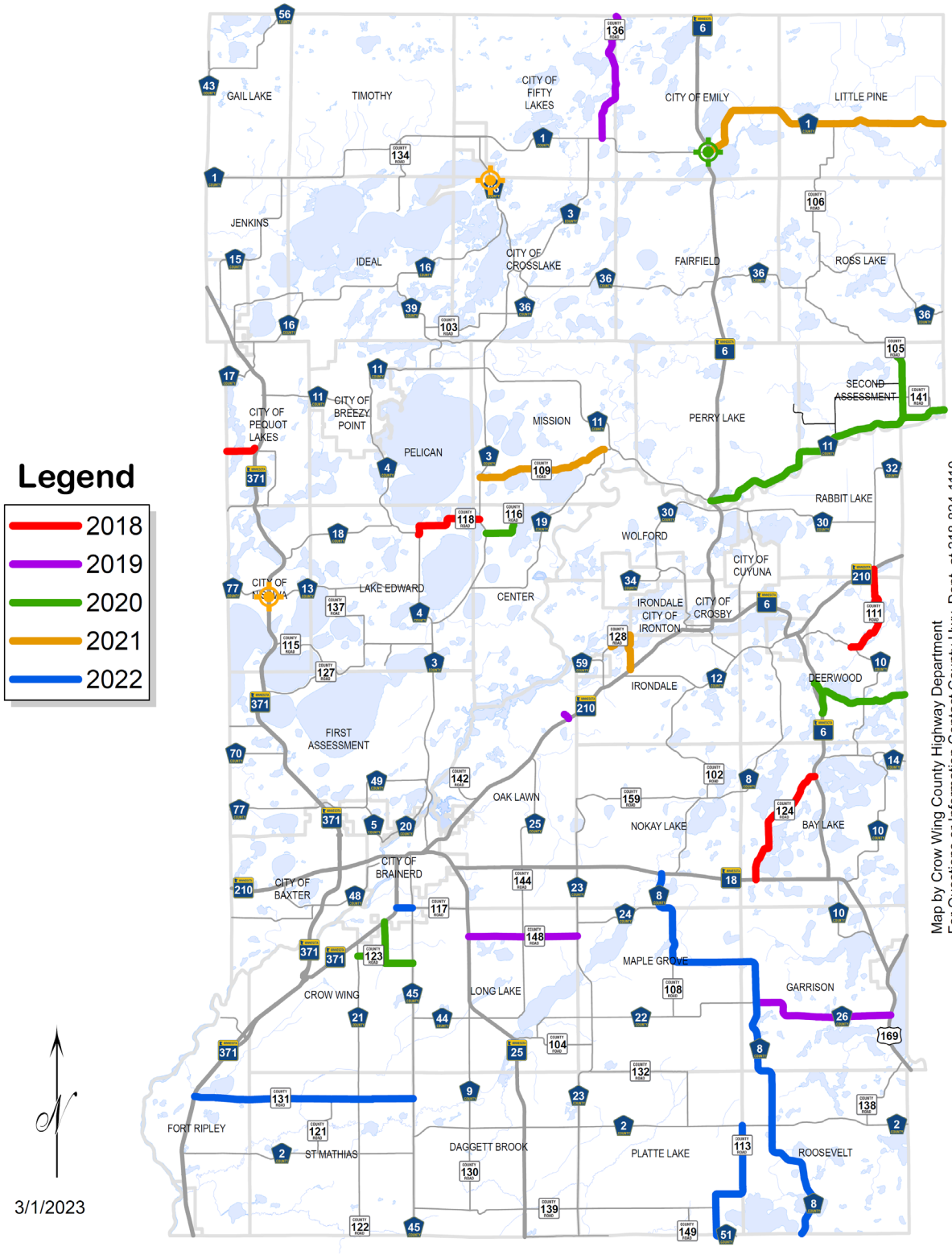
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- 2024
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3/1/2023

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.

ADOPTED 4-11-23 **2023-2027 HIP**

CROW WING COUNTY
2018 - 2022 SALES TAX PROJECTS



Legend

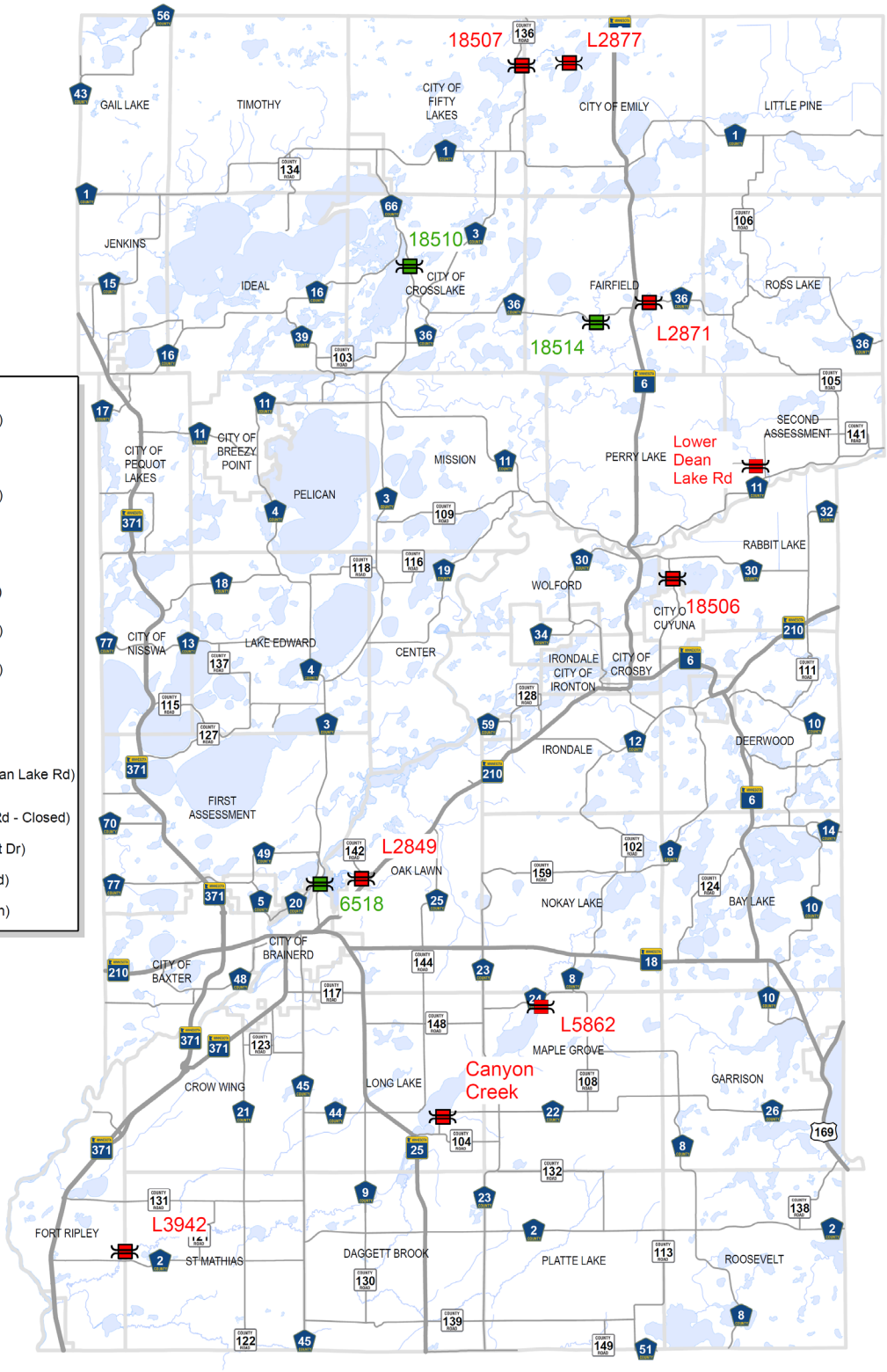
- 2018
- 2019
- 2020
- 2021
- 2022

3/1/2023

Map by Crow Wing County Highway Department
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ADOPTED 4-11-23 **2023-2027 HIP**

CROW WING COUNTY
BRIDGE PRIORITY LIST



Legend

Rehabilitation

- 18514 (CSAH 36) Scheduled 2023
- 6518 (CSAH 3) Schedule 2026
- 18510 (CSAH 66) Scheduled 2026

Replacement

County

- 18J33 (CSAH 22) Scheduled 2023
- 18506 (CSAH 31) Scheduled 2026
- L2871 (CSAH 36) Schedule 2028
- 18057 (CR 136) Scheduled 2028

City / Township

- 18J31 (Lower Dean Lake Rd) Scheduled 2023
- L3942 (Koering Rd - Closed)
- L2877 (Roosevelt Dr)
- L2849 (Jordan Rd)
- L5862 (Leisure Ln)

Map by Crow Wing County Highway Department
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2/28/2023

ADOPTED 4-11-23 **2023-2027 HIP**

ADOPTED 4-11-23

2023-2027 HIP

2023 CSAH/CR Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT		Local Planning Index	Suff. Rating	Replacement Cost	Funding	Remarks
-	CSAH 22 (Canyon Creek)	CSAH	-	580	(2019)	-	-	$289,000	State Aide/Local	General deterioration. Existing double galvanize arch pipes are under sized. Plan to replace with 2 box culverts resulting in a bridge. Plans are under way with construction planned for 2023.
18506	CSAH 31 (Rabbit Lake)	CSAH	1974	1,300	(2019)	55	58.6	$1,272,000	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. **LEAD PAINT!** Replacement planned for 2026 construction season.
L2871	CSAH 36 (Mud Brook)	CSAH	1936	235	(2019)	53	67.5	$665,000	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 with anticipated construction in 2028 or 2029.
6518	CSAH 3 (Mississippi River)	CSAH	1950	9,200	(2019)	76	67.4	$7,916,000	State Bonding/State Aide	Minor deterioration of the deck and steel beams in non-critical locations. The piers have moderate to heavy concrete scaling typically from 6 inches above to 3 feet below the waterline w/ penetrations up to 2 inches exposing the reinforcing steel. Bridge is restricted to some over weight vehicles. Study underway to determine the appropriate given the age and configuration of the existing bridge. Anticipate a $500K rehab project in 2026.
92168	CSAH 2 (Daggett Brook)	CSAH	1967	1,650	(2019)	60	87.8	$643,000	State Bonding/State Aid	Galvanized steel plate culvert. Rusting and pitting at and below the waterline.
92547	CSAH 21 (Hay Creek)	CSAH	1960	1,426	(2021)	62	82.9	$624,000	State Bonding/State Aide	Galvanized steel plate culvert. Rusting and pitting on the lower 2/3 of the pipe with isolated flaking rust appearing on the lower 1/3 at and below the waterline.
18510	CSAH 66 (Daggett Brook N.)	CSAH	1979	5,900	(2019)	79	95.0	$3,662,000	State Bonding/State Aide	Concrete wearing surface and fascia repair. There are cracks in the concrete surface along the bridge "T" beam joints. There is delamination on the outside faces of the bridge that if left unchecked could be a danger to passing boaters. A $820K deck rehab and approach panel project is currently under design. Construction is planned for 2026.
18507	CR 136 (Crooked Creek)	CR	1974	330	(2015)	67	82.2	$863,000	State Bonding/ Local Levy	General Deterioration. Section loss of the wood piling and substructure. Approach fill is eroding away behind the backer boards & wing walls, causing sinkholes to develop in the approaches. Currently in the preliminary design phase with anticipated construction in 2028 or 2029.
18514	CSAH 36 (Little Pine River)	CSAH	1981	410	(2019)	56	80.8	$1,039,000	State Bonding/State Aide	Poor road alignment. Load posted for strait trucks greater than 32 tons. Deterioration of wood bridge seat on top of concrete pier cap. $35K bridge cap repair scheduled for 2023.
L2866	CSAH 10 (Cedar Brook)	CSAH	1953	105	(2019)	79	89	$392,000	State Bonding/State Aide	Cast in place box culvert, w/ 8 feet of fill on top with a narrow road cross section over the pipe requiring guardrail. Culvert is nearing the end of its expected design life of 75 years.
L2864	CSAH 1 (Fox Creek)	CSAH	1952	1800	(2019)	73	78.4	$473,000	State Bonding/State Aide	Cast in place box culvert, w/ wood extensions add to the ends of the pipe in 1984. Gaps of 1 to 2 inches between the wood panels have started to appear in the wood extensions and the concrete portion of the culvert is nearing the end of its expected design life of 75 years.

Replacement costs are projected to the year 2028 using an annual inflation factor of 5.0% to 6.5% 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 2023 Crow Wing County bridge priority resolution (2023-12).

ADOPTED 4-11-23

2023-2027 HIP

2023 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	$356,000	Town Bridge	Deteriorated conditions. Posted at 26/40 tons. Dead end road, old TH 210 segment, providing access to limited residential properties.
L3942	St. Mathias (Koering Rd.)	TWP	1908	20	(1973)	12	16.8	$1,028,000	Town Bridge	**STRUCTURALLY DEFICIENT**. CLOSED. Out of service since 1987. Through "town line" road. This bridge is eligible for inclusion in the National Register of Historic Bridges.
L5862	Maple Grove (Leisure Lane)	TWP	1972	60	(1989)	61	93.0	$433,000	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	< 50	-	-	-	$366,064	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. Under contract for replacement in the 2023 season. Actual bid price used.

Replacement costs are projected to the year 2028 using an annual inflation factor of 5.0% to 6.5% 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 2023 Crow Wing County bridge priority resolution (2023-12).

ADOPTED 4-11-23

2023-2027 HIP

2023 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)	42	48.1	$606,000	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 2028 using an annual inflation factor of 5.0% to 6.5% 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 2023 Crow Wing County bridge priority resolution (2023-12).

Contact Information

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

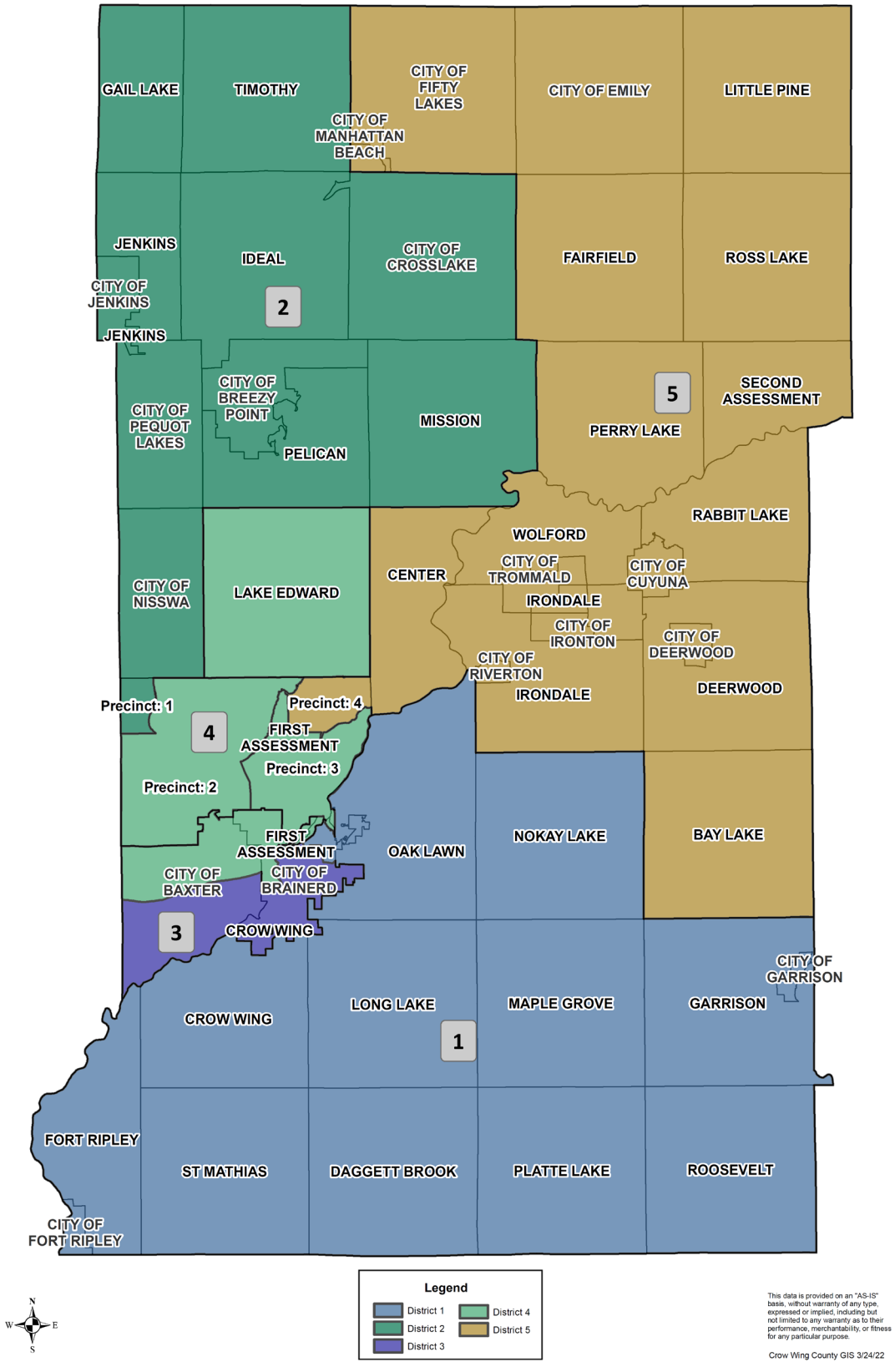
Timothy Bray, P.E.
County Engineer

Rob Hall, P.E.
Assistant County Engineer

Crow Wing County Commissioners
326 Laurel Street
Brainerd, MN 56401

Paul Koering	**District 1**
Jon Lubke	**District 2**
Steve Barrows	**District 3**
Rosemary Franzen	**District 4**
Doug Houge	**District 5**

2022 Crow Wing Commissioner Districts



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

Crow Wing County GIS 3/24/22

Project Number: 2502301

Project Name: Jail cell updates

Central Department: Facilities

Funding Source: Capital Improvement

Project Description: Jail cell updates

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	300,000	-	-	-	300,000

Solid Waste (Non-Landfill) Project Details:

Project Number: 5202203

Project Name: Solid Waste building

Central Department: Facilities

Funding Source: Solid Waste (Non-Landfill)

Project Description: Solid waste building

	2022	2023	2024	2025	2026	Total
Current Project Cost	506,707	2,926,696	-	-	-	3,433,403

Project Number: 5202301

Project Name: Solid Waste Management Plan

Central Department: Facilities

Funding Source: Solid Waste (Non-Landfill)

Project Description: Finalization of the 10 year SWMP

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	25,000	-	-	-	25,000

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 American Federation of State, County, and Municipal Employees and represents Minnesota, South Dakota and North Dakota in labor rights

Annual Comprehensive Financial Report 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 is 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 managment

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 specials 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.

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 and 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.