



2024

Budget & Capital Improvement Plan

Adopted by County Board December 12, 2023



Photo Courtesy of Heidi Hart



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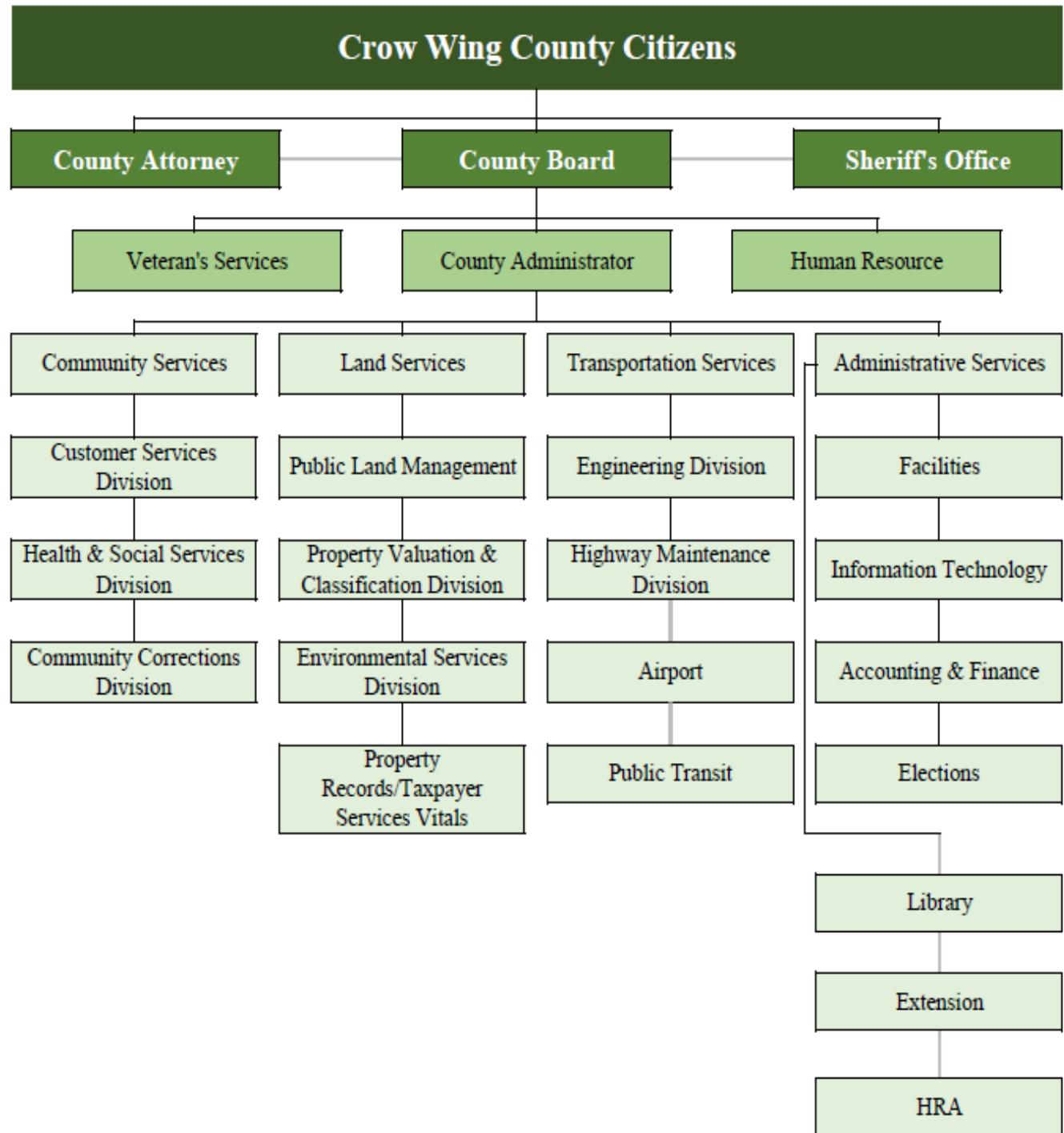
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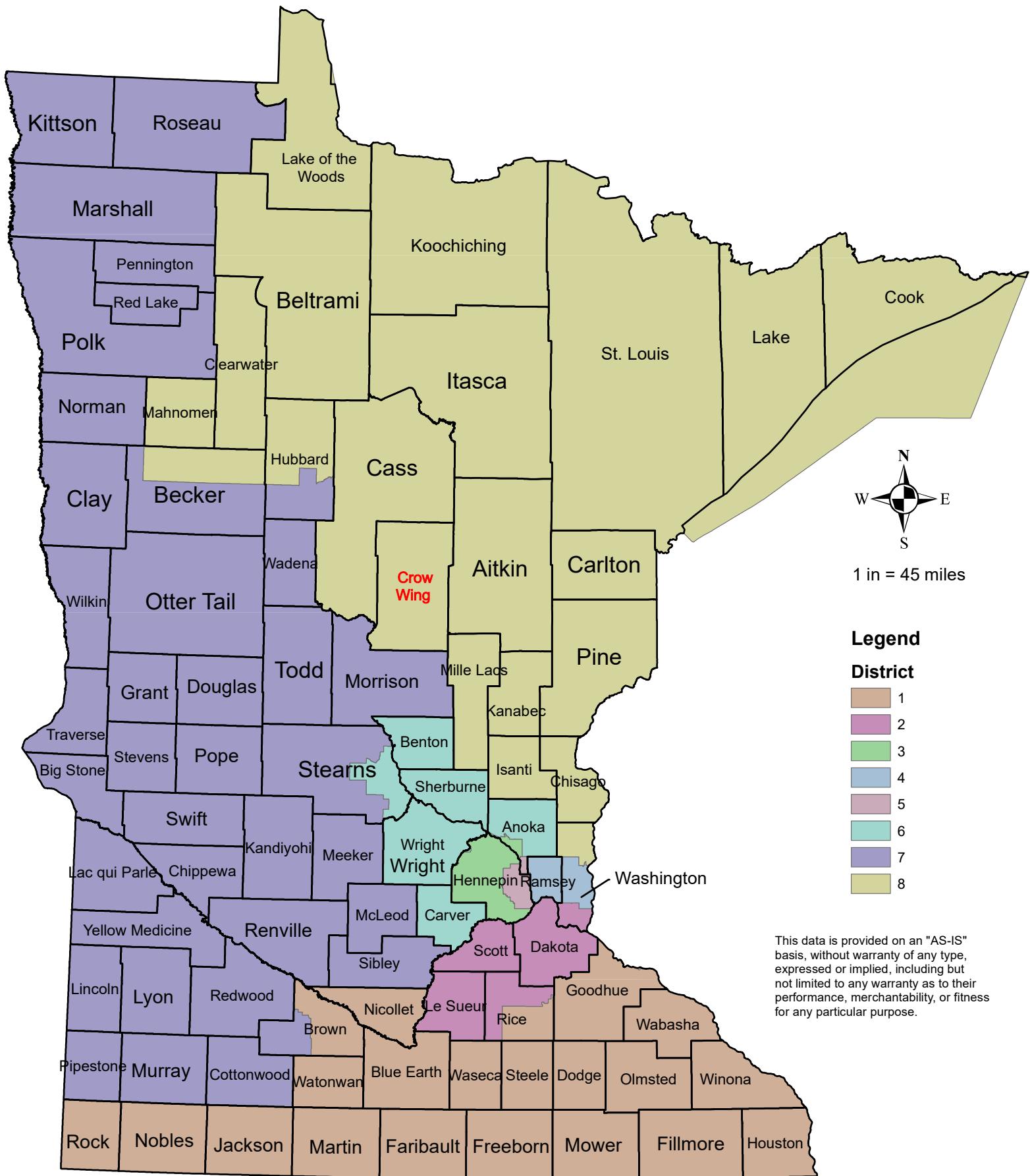
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Organizational Chart

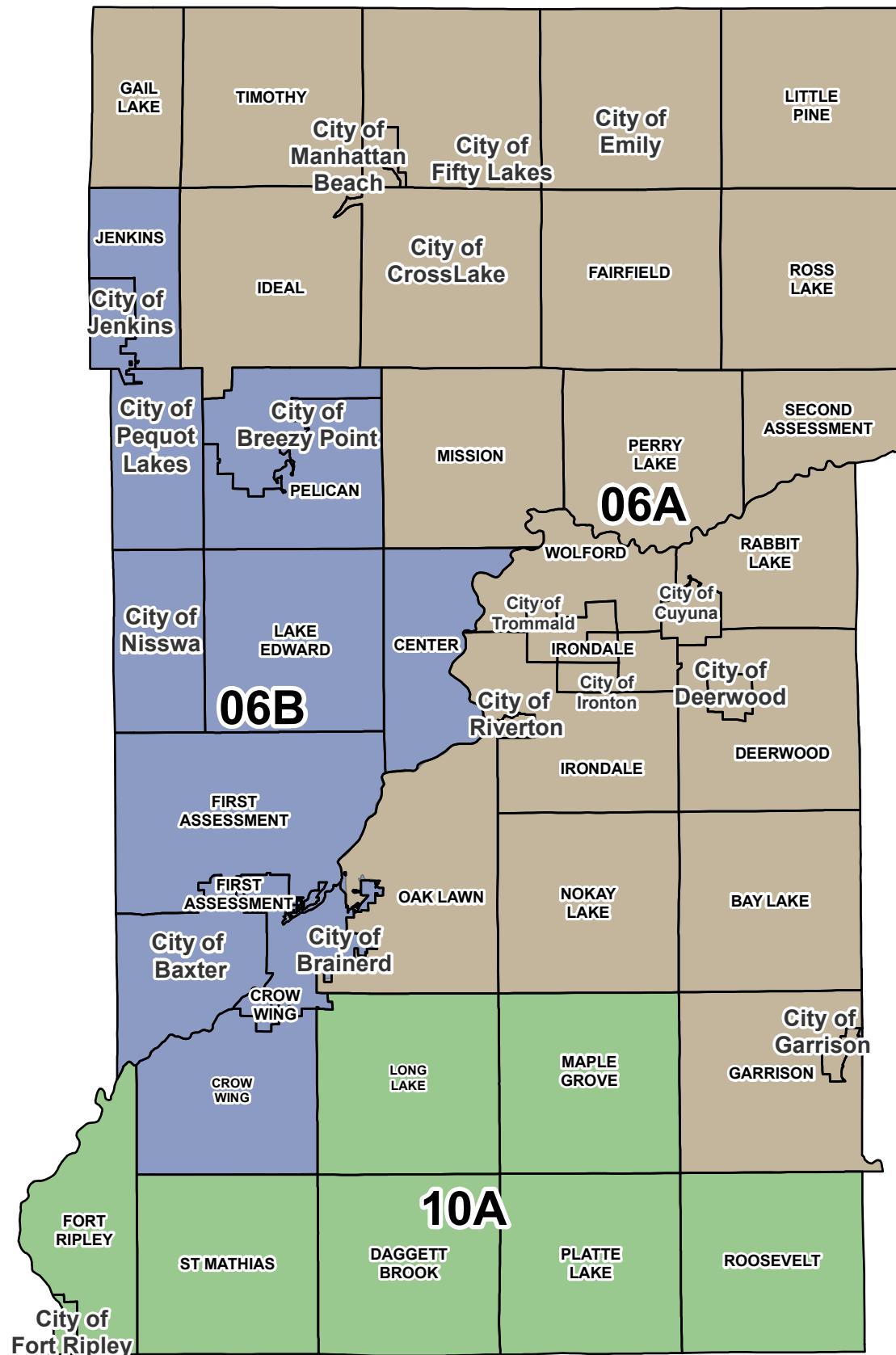


State of Minnesota Congressional Districts



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Legislative Districts



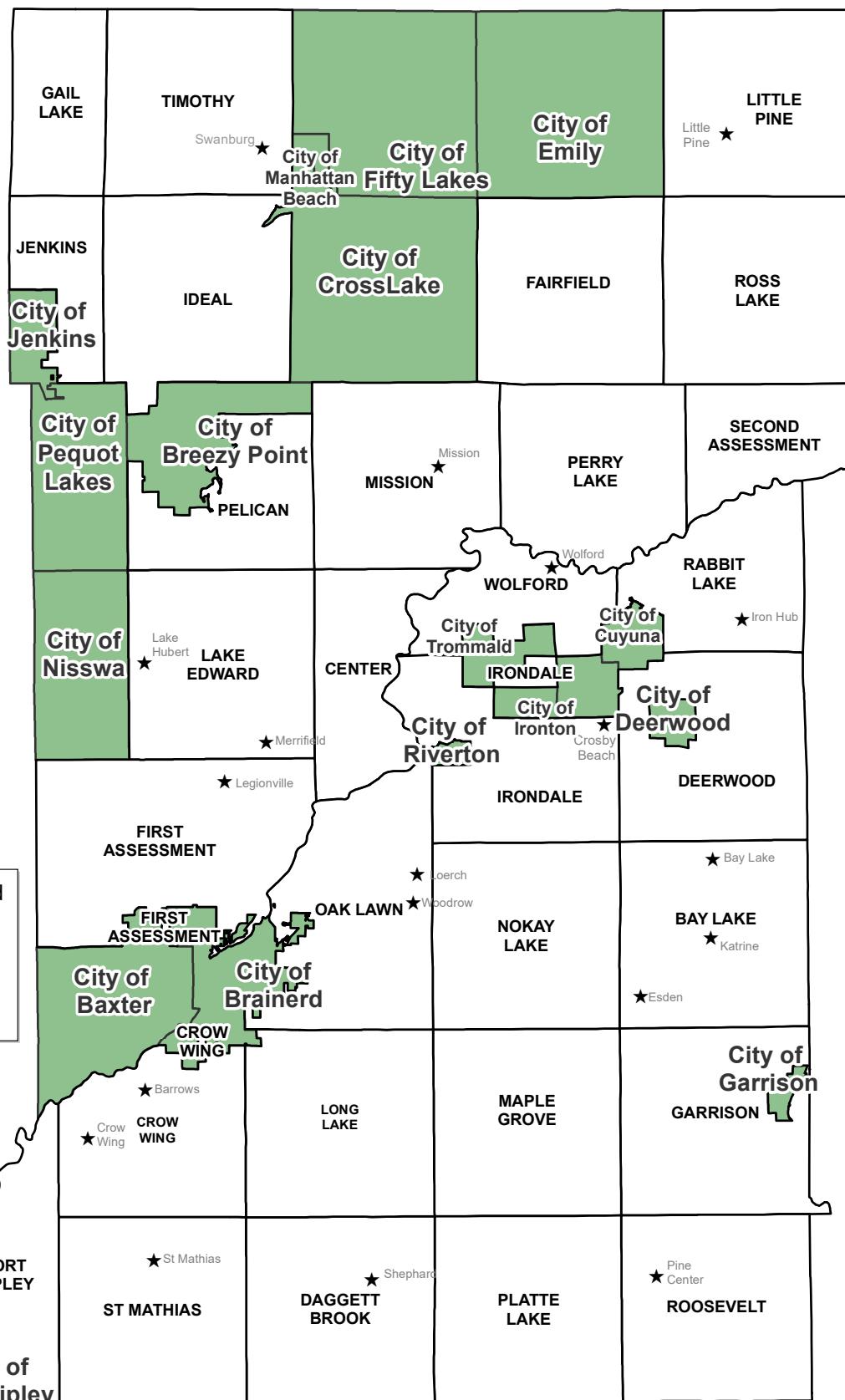
Legislative Districts

- 06A
- 06B
- 10A

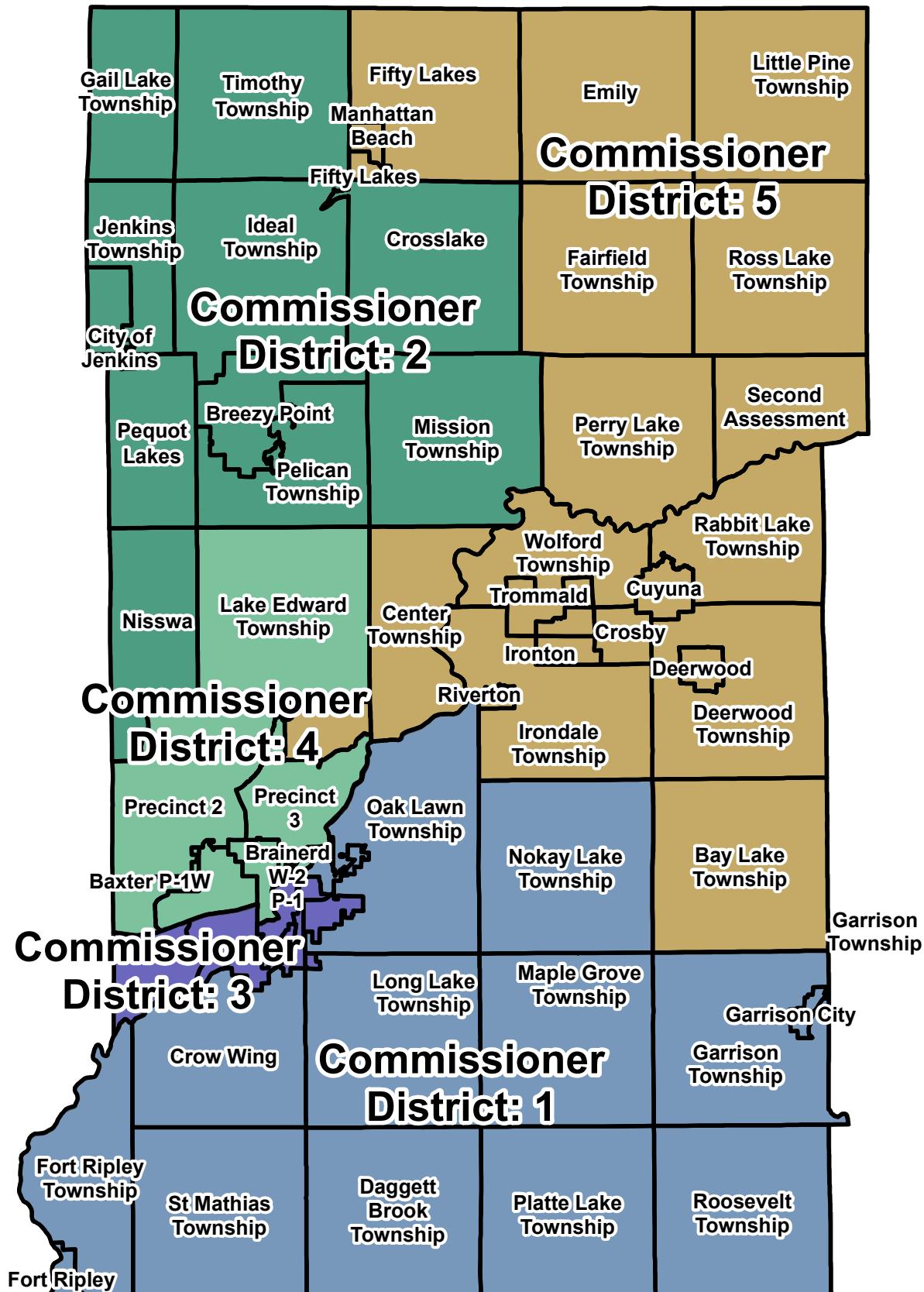




Crow Wing County Political Subdivisions



Crow Wing County Commissioner Districts



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**County of Crow Wing
Minnesota**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director



2024 Budget Highlights

TO: County Board of Commissioners

FROM: Tim Houle, County Administrator
Nancy Malecha, Finance Director

DATE: March 1, 2024

SUBJECT: 2024 Budget Highlights

We are pleased to present you the 2024 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 2024 that are called out in the budget process, both for operations and for capital planning.

The County levy for 2024 increased by 3.99%, being only the sixth year in the past ten years that the County's levy has increased. There were several primary drivers for the increase that go beyond the organization's 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 the efficiency and reliability of our processes using LEAN and Six Sigma methodology to make them as efficient as they can be, and making tough policy choices are all reflective of our continued aggressive financial strategy. In addition, it is also a key strategy for coping with the labor shortages that are 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 2024. 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 33.21% from \$34,464,912 in 2015 to \$45,909,662 in 2024, an increase of \$11.4 million since 2015. This equates to an annual increase averaging 3.32% per year for this ten-year period. Our efforts to be good stewards of the public's resources have clearly been ongoing, consistent, and impactful.

The budget approved for 2024 reflects that continuing prudent stewardship and reflects key priorities, including:

- Our core mission of serving well, delivering value, and driving results.
- Continuing the movement toward results-focused, data driven strategies and decisions to improve organizational outcomes while driving greater value in cost.



2024 Budget Highlights

- 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 2022 with the population of Crow Wing County calculated at 67,948.

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 2023. Total market values of property within the County continue to see substantial growth through 2023, exceeding highs seen prior to the Great Recession.

Unemployment in Crow Wing County dipped in 2023 to 3.9% from 4.8% at the end of 2022, 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 1.0% 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 until today, while our financial plan, our levy and budget, called for tight resources to be made available, we continued to



2024 Budget Highlights

outperform 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 2024 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 March 2024.



2024 Budget Calendar

Dates	Task	Responsibility
March 6th - March 17th	Individual Senior Manager Meetings with Finance & Business Managers	Admin/Financial Services/Depts.
April 10th	2024 Capital Improvement Plan (CIP) packets to departments	Admin/Financial Services/Depts.
April 10th	CIP Advisory Committee 2024 kickoff meeting	CIP Advisory Committee
April 17th - May 19th	Department CIP preparation (5 weeks)	Departments
May 1st - May 12th	Departmental Leadership payroll review meeting	Admin/Financial Services/HR/Depts.
May 19th	2024 CIP request deadline	Departments
May 24th	CIP Advisory Committee meeting	CIP Advisory Committee
May 22nd - May 26th	Personnel budget generated	Admin/Financial Services/Depts.
May 22nd - June 23rd	Department Operating Budget preparation and entry (5 weeks)	Departments
June 7th	CIP Advisory Committee meeting	CIP Advisory Committee
June 12th	CIP presentation to SMT	CIP Advisory Committee/SMT
June 23rd	2024 Operating Budget preparation & entry deadline	Departments
July 13th	Operating and CIP Budget progress update to Budget Committee	Admin/Financial Services/Depts.
July 13th - August 4th	Review input from Budget Committee and begin work to complete preliminary budget	Admin/Financial Services/Depts.
August 10th	Operating and CIP Budget presentation to Budget Committee	Budget & Finance Committee
August - September	Finalization of Preliminary Budget	Admin/Financial Services/Depts.
September 14th	Final Review with Budget Committee	Budget & Finance Committee
September 26th (Sept. 30th last day to certify)	County Board to certify 2024 preliminary tax levy	Board of Commissioners
October 12th	Operating and CIP Budget Prelim to Final discussion with Budget Committee	Budget & Finance Committee
October - November	Finalization of 2024 Operating Budget	Admin/Financial Services/Depts.
December 12th	Capital and Operating Budget public hearing - Budget & Levy (required meeting)	Board of Commissioners
December 12th (December 30th last day to certify)	Certify 2024 final levy and operating & capital budgets	Board of Commissioners

Our Vision: Being Minnesota's favorite place.



Protecting our communities.

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



Caring for our people.

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



Strengthening our lakes and trees.

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



Keeping our roads safe.

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

Our organizational priorities

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



Every day...

...We deliver excellence to our customers by:

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



...We are stewards of our money by:

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



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

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



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





County Profile

CROW WING COUNTY AT A GLANCE

HISTORY

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



LOCATION

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

GOVERNMENT

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

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

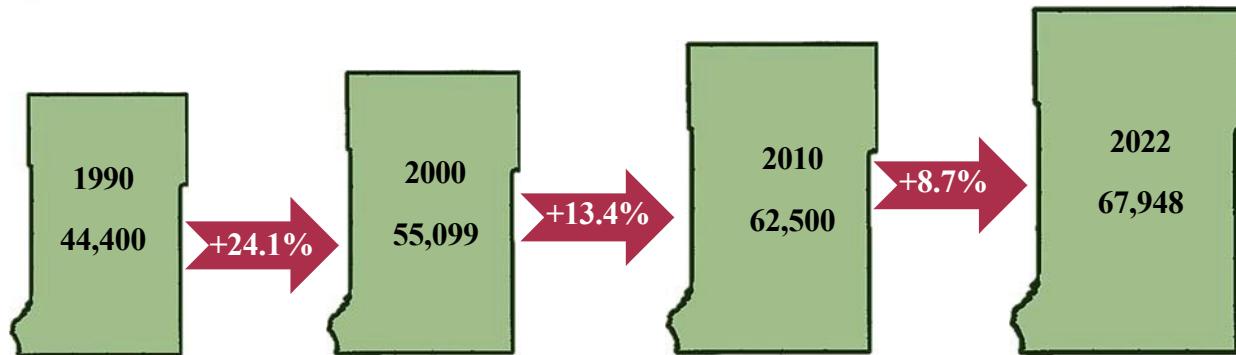
DEMOGRAPHICS

POPULATION

Crow Wing County had a population of 67,948 in 2022 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 67,000 residents.



County Profile



Source: United States Census Bureau

AGE AND GENDER

For 2022 (latest data available), the Census reported that the estimated average age of Crow Wing County residents was 45 years. Males made up 50.1% of the population and females were 49.9%. Within this gender distribution, 25.1% of the population was under age 18, and 23.7% were over age 65.

AGE DISTRIBUTION



EDUCATIONAL ATTAINMENT

Educational attainment has continued to increase in Crow Wing County over the past decade. The estimated percentage of residents over age 18 with a high school diploma (or equivalent) or higher form of education increased by 2.0% since 2010. The estimated percentage of residents over age 18 with a bachelor's degree or higher increased by 3.2% over the same time period.

Estimated Educational Attainment for Crow Wing County						
	2010	2022		2010	2022	
	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%	93.3%	2.0%	22%	25.2%	3.2%

*Percentage of population aged 18 years and older Source: 2010: American Community Survey 5-Year Estimates; 2022 American Community Survey 1-Year Estimates (Educational Attainment)

*2023 data was not available, 2022 was used.



County Profile

LOCAL ECONOMY

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

TOURISM

Located in the heart of the Brainerd Lakes region, Crow Wing County is one of Minnesota's most popular destinations for outdoor recreation. During the height of tourism season the County's population swells to an estimated 300,000 when tourists and seasonal residents are taken into consideration. Leisure and hospitality industries brought in over \$214 million in gross sales in 2020, the most recent year data is available for sales.

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

Tourists in Crow Wing County enjoy the following:

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

RETAIL AND WHOLESALE

In 2020, 343 retail trade businesses employed an annual average of 4,638 employees, a decrease of 161 jobs, or 3.4 percent, over the previous year. In 2020, an annual average of 561 individuals were employed by 65 wholesale trade businesses, an increase of 3 jobs, or 0.5 percent, over the prior year. One of the largest wholesale employers, Costco, employs 198 individuals.

EDUCATION

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

In 2020, 38 establishments provided 2,014 jobs in the area of educational services, a decrease of 250 jobs, or 11.0% when compared to 2019 employment data.



County Profile

HEALTH CARE

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

In 2020, 228 Crow Wing County establishments provided an annual average of 5,617 jobs in the areas of health care and social assistance. This was a decrease of 250 jobs over 2019, or 11.8 percent.

MANUFACTURING AND CONSTRUCTION

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

FINANCE AND INSURANCE

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

EMPLOYMENT AND PERSONAL INCOME

EMPLOYMENT BY INDUSTRY

Tourism continues to be an important facet of the area's economy. During the height of the tourism season the area's population swells to an estimated 300,000, when tourists and seasonal residents are taken into consideration. Leisure and hospitality businesses brought in more than \$256 million in gross sales in 2019 (most recent data available), according to Explore Minnesota.



County Profile

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

Crow Wing County Employment by Industry			
Industry	2021	2022	% Change
Education & Health Services	7,632	7,988	4.7%
Retail	4,638	4,744	2.3%
Leisure & Hospitality	3,385	4,428	30.8%
Manufacturing	2,677	3,117	16.4%
Construction	2,028	2,121	4.6%
Professional & business Services	1,663	1,904	14.5%
Public Administration	1,381	1,403	1.6%
Financial Activities	1,671	1,354	(19.0%)
Other Services	834	1,028	23.3%
Wholesale	561	721	28.5%
Transportation & Warehousing	584	651	11.5%
Information	491	404	(17.7%)
Utilities	117	116	(0.9%)
Natural Resources & Mining	65	73	12.3%
Total	27,627	30,052	8.4%

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: Brainerd Lakes Area Economic Development Center

**2023 data was not available; 2019 was used.*



County Profile

UNEMPLOYMENT RATES

Unemployment data measures only those individuals looking for work and ignores those who have chosen not to work. Annual unemployment rates for Crow Wing County was at 3.9% in 2023, a decrease of 0.9% from 2022. The unemployment rate was below the national average of 3.7% and slightly higher than the state average of 2.9%.

County, State, and National Unemployment Rates			
	2022	2023	% Change
Crow Wing County	4.8%	3.9%	(0.9)%
Minnesota	2.9%	2.9%	0.0%
United States	3.5%	3.7%	0.2%

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

INCOME

Crow Wing County's per capita personal income (PCPI) decreased 3.4% from 2021 to 2022 (the most recent data available for the County). Crow Wing County's PCPI rank was 75th of 87 counties in the state. Crow Wing County was 70% of the state's average of \$68,840 and 77% of the national average of \$65,423.

County, State, and National Per Capita Personal Income			
	2021	2022	% Change
Crow Wing County	\$54,700	\$52,837	(3.4%)
Minnesota	\$66,846	\$68,840	2.9%
United States	\$64,410	\$65,423	1.6%

Source: Bureau of Economic Analysis

**2023 data was not available, 2022 was used*

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 2021 to 2022 the percentage of people living in poverty in Crow Wing County decreased 0.6%.

Percentage of Persons Below Poverty Level			
	2021	2022	% Change
Crow Wing County	11.2%	10.6%	0.6%

Source: city-data.com

**2023 data was not available, 2022 was used*



County Profile

BONDED INDEBTEDNESS

DEBT ADMINISTRATION

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

Direct Bonded Debt 2022		
	Amount	Debt per Capita
Crow Wing County	\$0	\$0

Source: Crow Wing County 2022 Annual Financial Report

STATISTICAL INFORMATION

Principal Property Taxpayers 2022		
Taxpayer	Net Tax Capacity Value	Percentage of Total Taxable Net Tax Capacity Value
Burlington Northern Santa Fe Railroad	\$885,040	0.71%
Minnesota Power and Light	\$788,854	0.63%
Northern States Power	\$787,400	0.63%
Brainerd Lakes Integrated Health	\$621,946	0.50%
Mills Property Investments LLC	\$575,901	0.46%
SUSO 2 Brainerd LP	\$433,881	0.35%
Etoc Co. Inc.	\$410,976	0.33%
Great River Energy	\$311,461	0.25%
Crow Wing Coop Power & Light	\$294,829	0.24%
T & E Properties	\$286,527	0.23%

Source: Crow Wing County 2022 Annual Financial Report

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

Source: Crow Wing County Website



County Profile

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



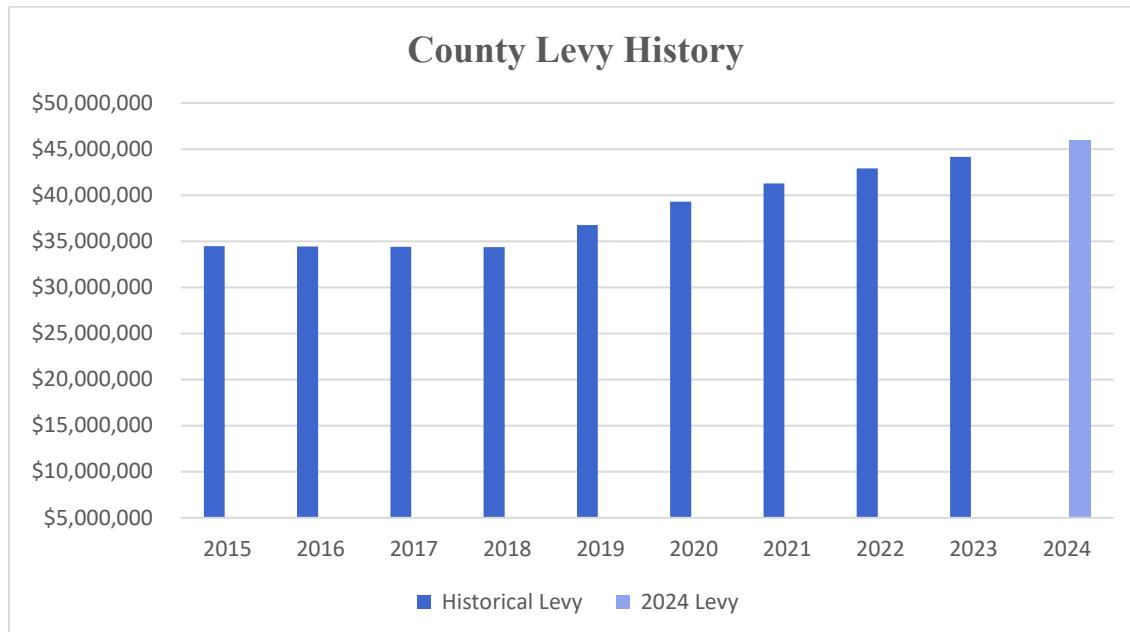
Historical Levy and Estimated Market Values

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 28.88%, from \$34,464,912 in 2015 to a levy of \$45,909,662 in 2024. This equates to an annual increase of 2.89% per year for this ten year period.

Property Tax Levy Amounts and Percentages Increase/(Decrease) 10 years		
Year	Levy	Levy % Inc/(Dec)
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	2.89%
2024	\$45,909,662	3.99%



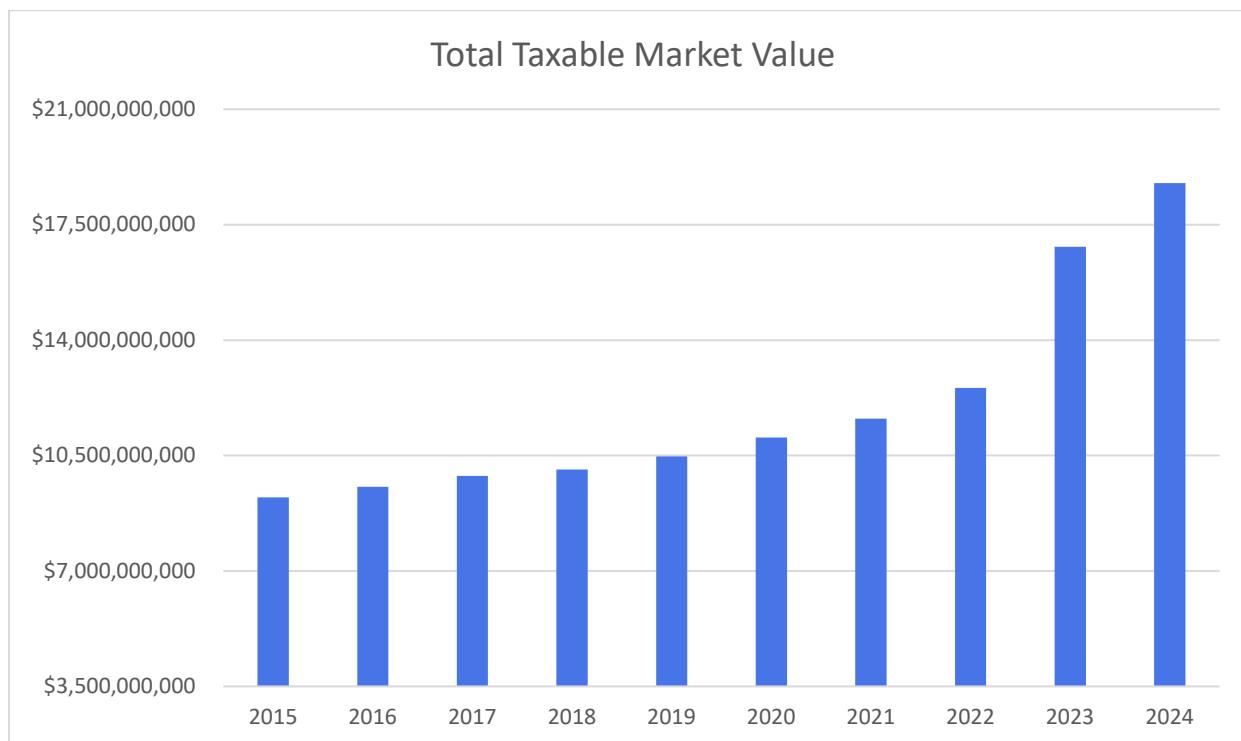


Historical Levy and Estimated Market Values

ESTIMATED MARKET VALUES

For the years 2015 – 2024, 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
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%
2024	18,756,391,291	8.86%	275,808,684	30.02%	1.47%



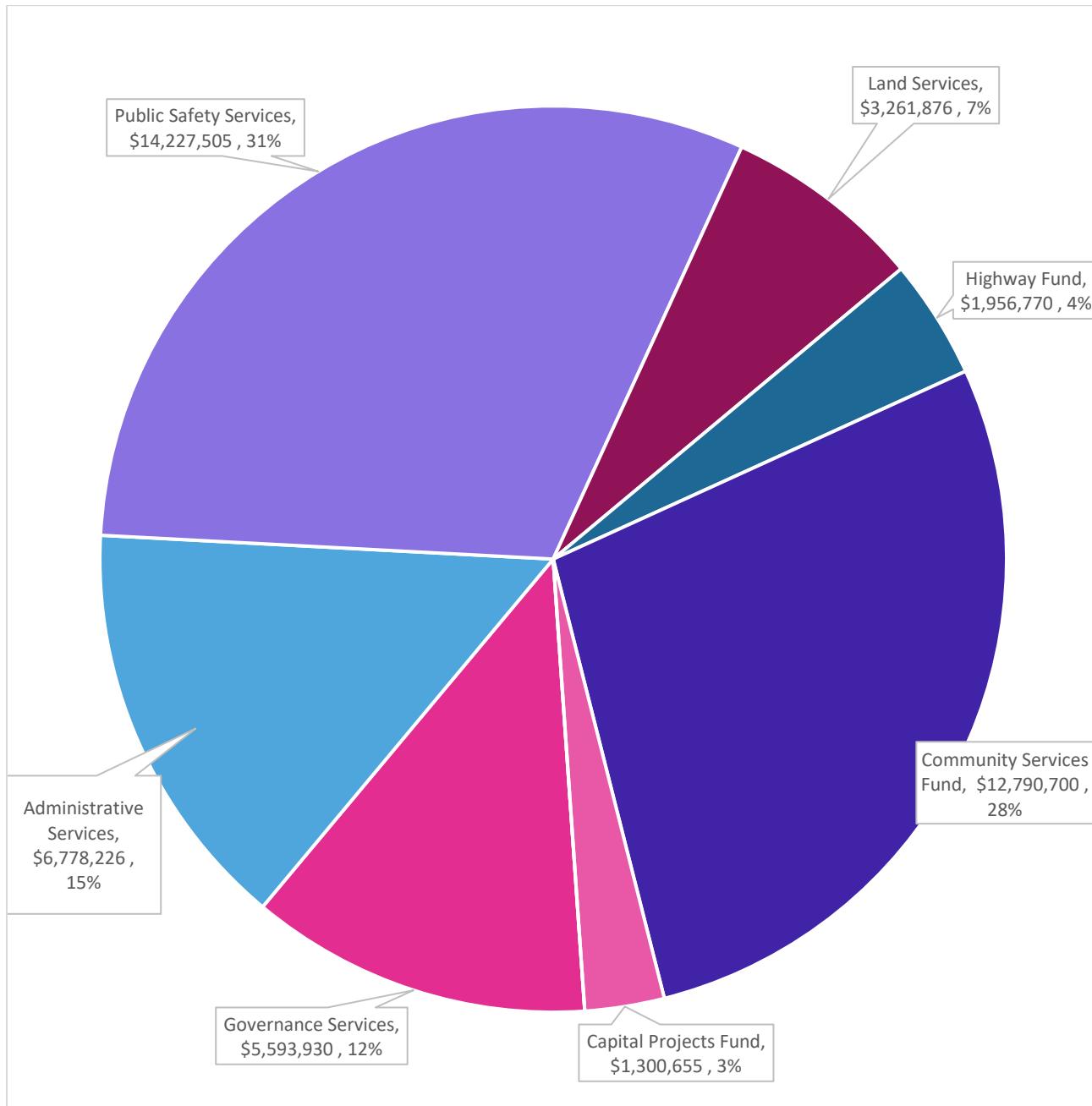
2024 CROW WING COUNTY BUDGET AND LEVY

Crow Wing County Structure	Expenditures/Transfer Out		Non-Levy Revenues/Transfer In		Property Tax Levy		Fund Bal. Change
		% Chg vs. 2023		% Chg vs. 2023		% Chg vs. 2023	
Governance Services	\$6,550,697	16.08%	\$956,766	40.95%	\$5,593,930	11.95%	\$0.00
Administrative Services	\$8,415,377	11.97%	\$1,673,152	6.40%	\$6,778,226	12.62%	\$0.00
Public Safety Services	\$19,208,865	10.77%	\$4,981,359	24.46%	\$14,227,505	5.87%	\$0.00
Land Services	\$5,027,999	13.68%	\$1,766,123	3.67%	\$3,261,876	18.85%	\$0.00
Highway Services	\$24,899,880	(0.60%)	\$20,364,410	(5.75%)	\$1,956,770	0.00%	(\$2,578,700)
Community Services	\$34,669,860	8.17%	\$21,473,955	12.18%	\$12,790,700	(6.58%)	(\$405,205)
Capital Projects	\$7,015,419	73.86%	\$3,306,910	15.86%	\$1,300,655	0.00%	(\$2,407,854)
Totals	\$105,824,097	10.13%	\$4,522,675	5.74%	\$45,909,662	3.98%	(\$5,391,759)



2024 Budget and Levy

WHERE THE PROPERTY TAX PORTION OF COUNTY REVENUE GOES: PROPERTY TAX - \$45,909,662



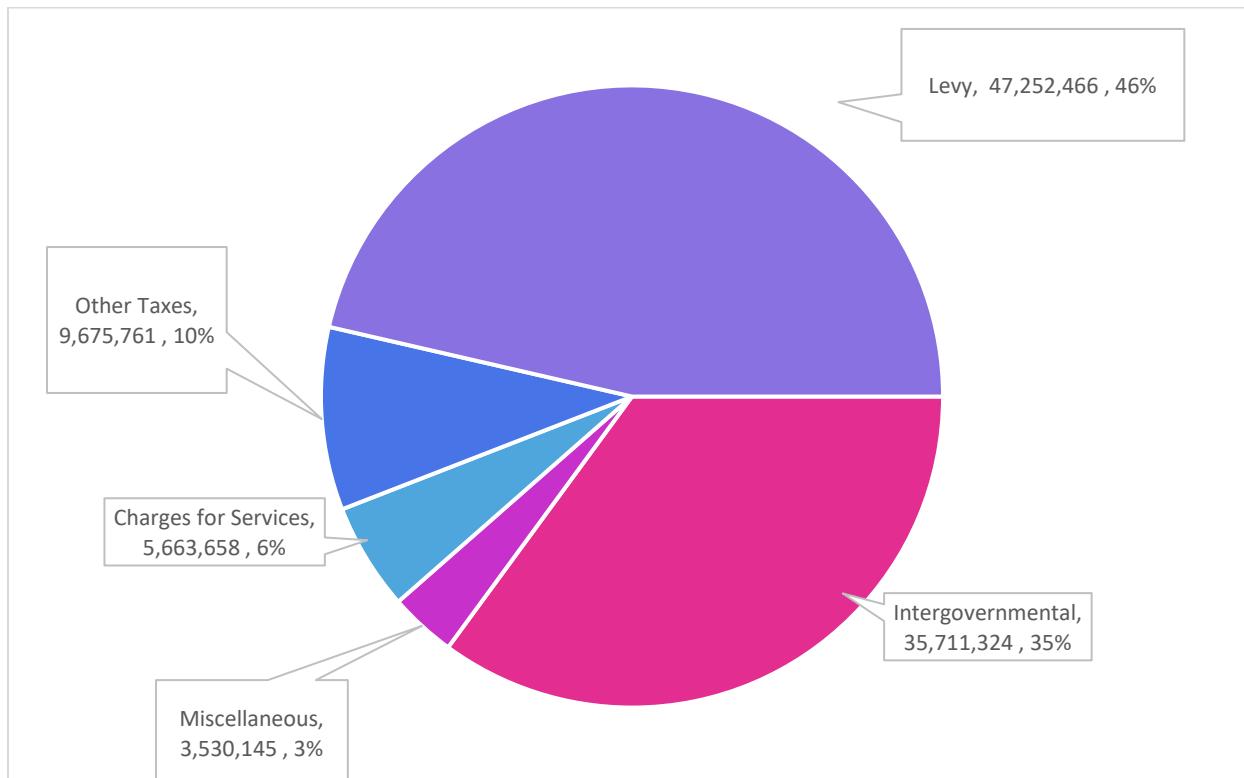


2024 Budget and Levy

CROW WING COUNTY REVENUES

Crow Wing County	2023 Budget	2024 Budget	\$ Inc./(Dec.)	% Inc./(Dec.)
Intergovernmental	\$34,332,743	35,711,324	\$1,378,581	4.02%
Miscellaneous	\$6,471,810	3,530,145	(\$2,941,665)	(45.45%)
Charges for Services	\$7,190,140	5,663,658	(\$1,526,482)	(21.23%)
Other Taxes	\$9,212,029	9,675,761	\$463,732	5.03%
Levy	\$44,148,151	47,252,466	\$3,104,315	7.03%
Total Revenues	\$101,354,873	\$101,833,354	\$478,481	0.47%

WHERE COUNTY REVENUE COMES FROM: TOTAL REVENUE = \$101,833,354

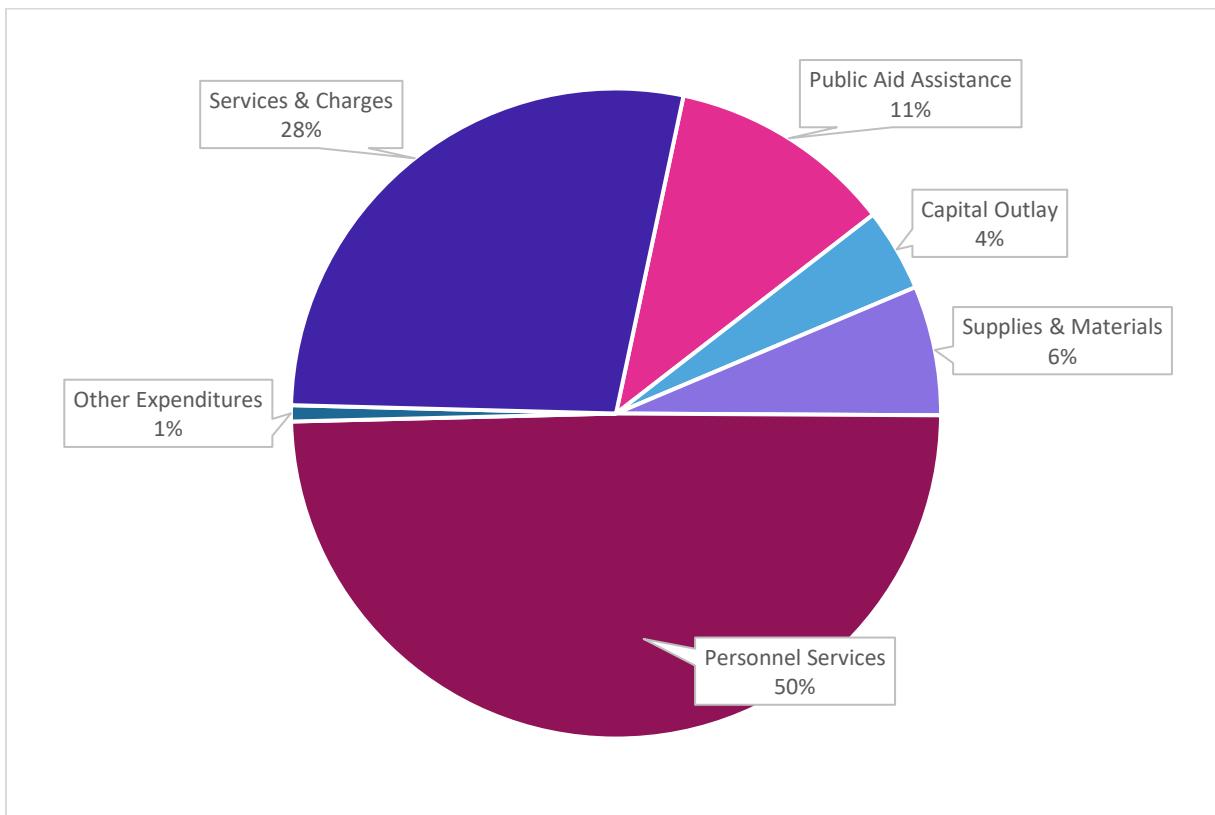




2024 Budget and Levy

CROW WING COUNTY EXPENDITURES				
Crow Wing County	2023 Budget	2024 Budget	\$ Inc./(Dec.)	% Inc./(Dec.)
Public Aid	\$11,481,168	\$12,000,082	\$518,914	4.52%
Personnel Services	\$47,179,671	\$53,115,216	\$5,935,545	12.58%
Services & Charges	\$30,589,762	\$29,951,302	(\$638,460)	(2.09%)
Supplies & Materials	\$5,480,658	\$6,912,850	\$1,432,192	26.13%
Capital Outlay	\$1,780,130	\$4,421,568	\$2,641,438	148.38%
Debt Services	\$112,770	\$0	(\$112,770)	(100.00%)
Other Expenditures	\$841,962	\$860,382	\$18,420	2.19%
Total Expenditures	\$97,466,121	\$107,261,400	\$9,795,279	10.05%

WHERE THE COUNTY EXPENDS FUNDS: TOTAL EXPENDITURES = \$107,261,400



CROW WING COUNTY DEBT

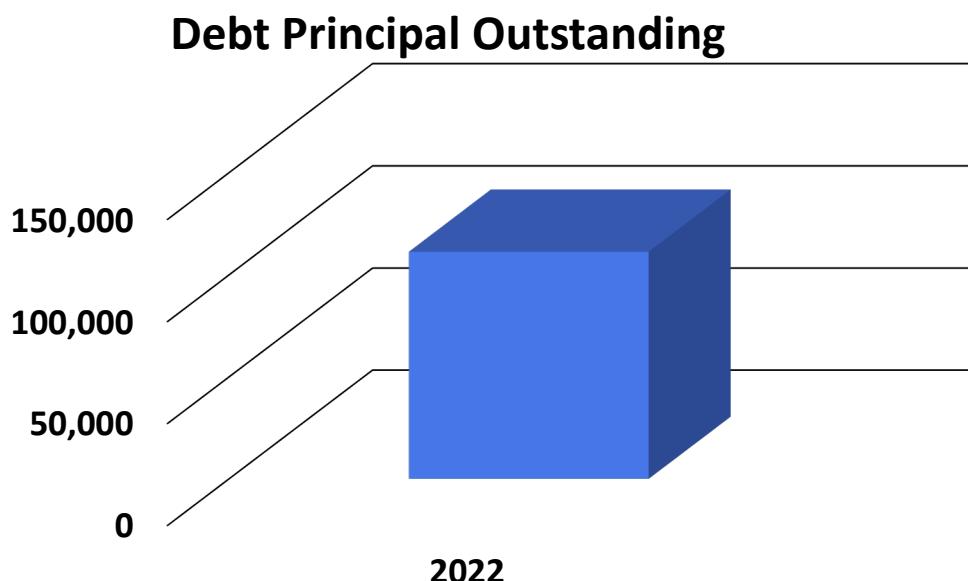


2024 Debt

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

It is the 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 2015-2022 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
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	\$95,138,658	\$86,775,474	\$8,363,184	\$128,724	\$8,491,908
2022	\$100,983,596	\$97,004,604	\$3,978,992	\$232,713	\$4,211,705
2023 Budget	\$100,494,684	\$109,799,697	(\$9,305,013)	\$126,500	(\$9,178,513)
2024 Budget	\$105,014,289	\$113,223,007	(\$8,208,718)	\$274,500	(\$7,934,218)



Historical Financial Data

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

Year	Taxes	Intergovernmental Revenues	Other Revenues	Total Revenues
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	\$42,729,869	\$14,902,553	\$106,636,521
2021	\$51,629,984	\$30,084,217	\$13,424,457	\$95,138,658
2022	\$54,536,486	\$34,793,361	\$11,653,749	\$100,983,596
2023 Budget	\$54,875,138	\$34,619,346	\$11,000,200	\$100,494,684
2024 Budget	\$56,928,227	\$36,095,552	\$11,990,510	\$105,014,289

- 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
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	\$71,698,272	\$11,856,674	\$3,013,147	\$207,381	\$86,775,474
2022	\$77,379,658	\$14,861,681	\$4,556,078	\$207,187	\$97,004,604
2023 Budget	\$84,868,794	\$17,310,421	\$7,620,482	\$0	\$109,799,697
2024 Budget	\$90,930,875	\$16,001,653	\$6,290,479	\$0	\$113,223,007

- 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)

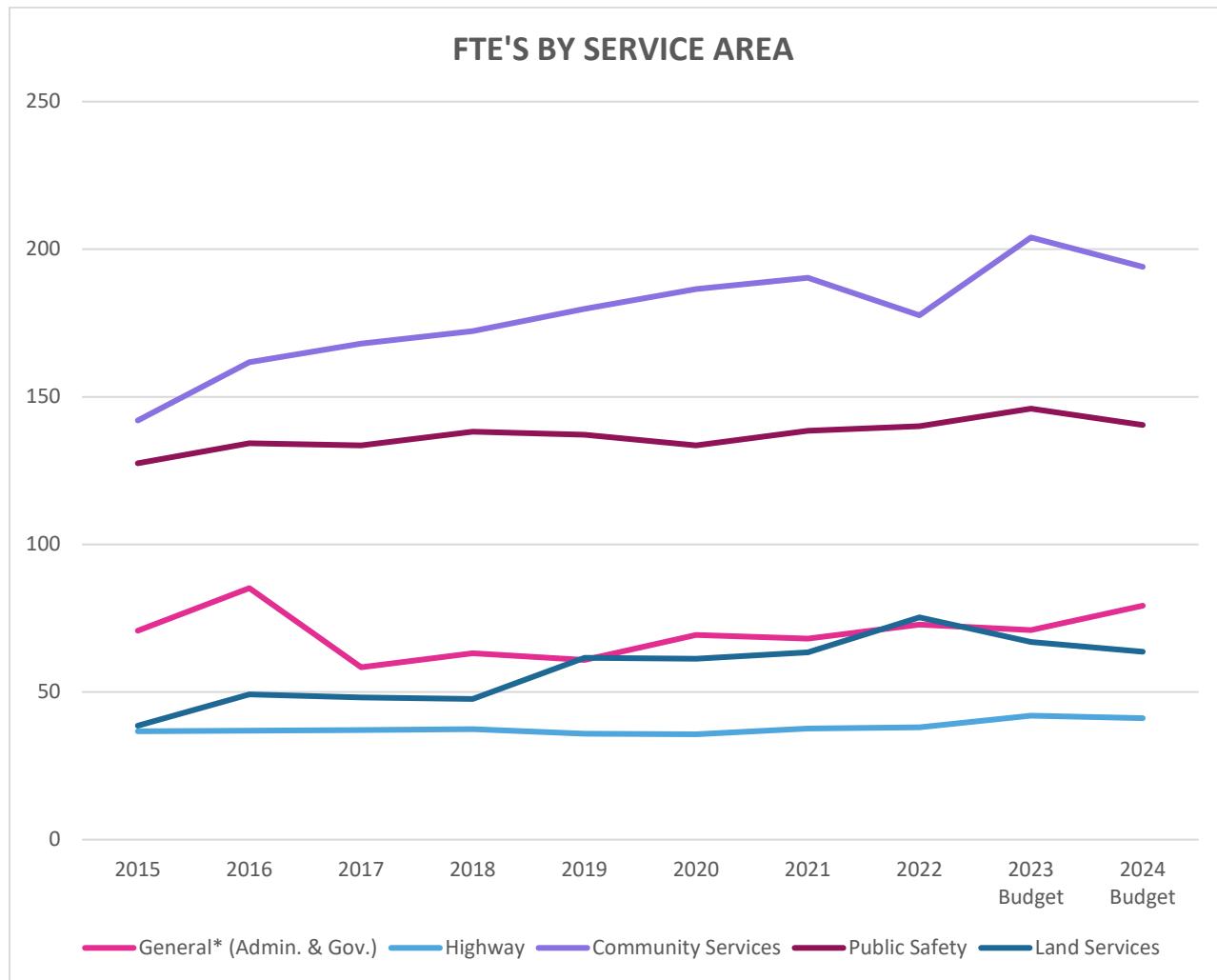
Year	General (Gov./Admin)*	Highway	Community Services	Public Safety	Land	Original Budget Total	Actual Total
2015	70.8	36.7	142.0	127.5	38.6	420.4	415.6
2016	85.2	36.9	161.7	134.3	49.2	425.2	467.3
2017	29.9/28.5	37.1	168.0	133.6	48.2	447.1	445.3
2018	32.3/30.8	37.4	172.3	138.2	47.7	458.8	458.7
2019	29.2/31.7	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	38.8/34	38.1	177.6	140.1	75.3	522	503.9
2023 Budget	39.8/37.5	39	190	139.1	65.8	530	N/A
2024 Budget	41.8/37.5	41.2	194	140.5	63.7	518.7	N/A

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

- In 2024, the County's proposed staffing levels of 518.7 FTEs is a decrease in staffing from the 2023 budget by 12 FTE's.
- The largest increase for 2019 was in Land Services related to the in-house hiring of Aquatic Invasive Species inspectors.
- Crow Wing County continues to look for ways to actively manage the total cost of human capital.



Human Capital Data



- Community Services growth in FTE's in 2016 is from the integration of Community Corrections. Since 2015, they have grown 35.6 FTE's.
- Total Public Safety growth is 13 FTE's since 2015. The increase in 2016 and 2018 was due to the opening of a new pods in the jail.
- Since 2017, Governance Services has increased 11.9 FTE's for staff in the Attorney's office and within the Administrator/HR office.
- Administrative Services has increased 9.0 FTE's since 2017 mostly in IT and Facilities
- Land Services staffing levels are 25.1 FTE's above the 2015 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 4.5 FTEs more than the 2015 levels.

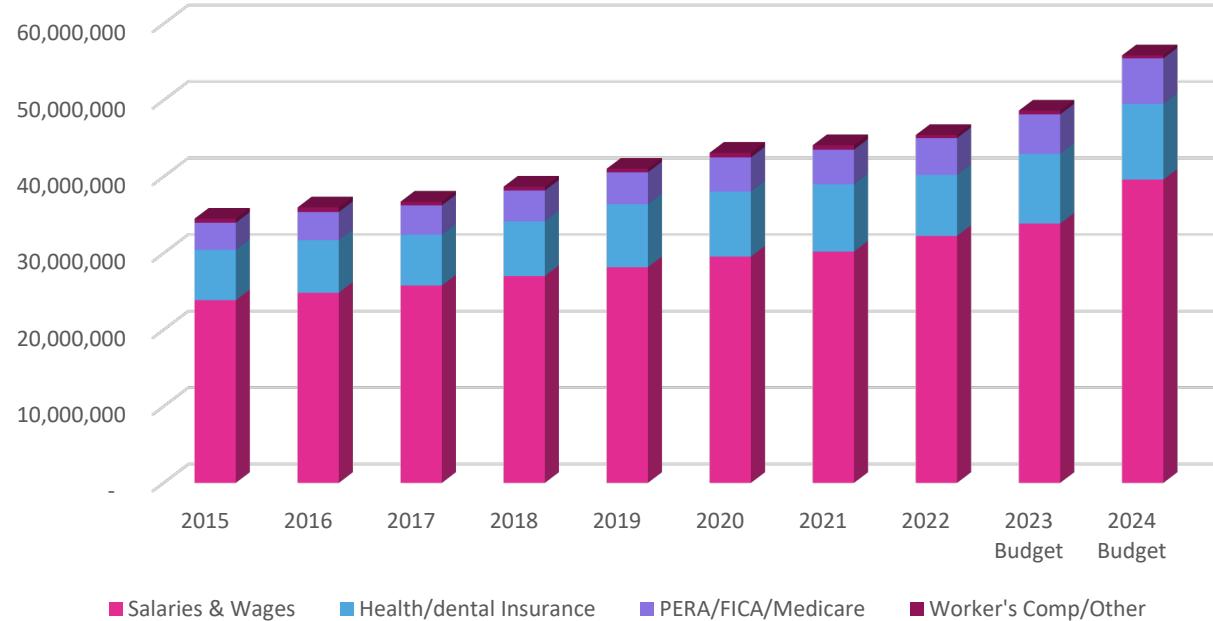


Human Capital Data

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

Year	Salaries and Wages	Health/Dental Insurance	PERA, FICA, Medicare	Worker's Comp/Other	Actual Total	Original Budget Total
2015	\$23,854,398	\$6,576,386	\$3,543,700	\$531,567	\$34,506,051	\$34,762,768
2016	\$24,823,405	\$6,877,630	\$3,680,982	\$601,147	\$35,983,164	\$35,327,309
2017	\$25,775,047	\$6,637,453	\$3,832,612	\$489,345	\$36,734,457	\$36,835,793
2018	\$27,010,378	\$7,145,310	\$4,029,704	\$510,398	\$38,695,790	\$38,201,921
2019	\$28,162,520	\$8,232,105	\$4,174,850	\$468,361	\$41,037,836	\$41,472,506
2020	\$29,550,088	\$8,498,729	\$4,470,617	\$611,624	\$43,131,058	\$44,217,398
2021	\$30,198,291	\$8,804,271	\$4,526,075	\$587,287	\$44,115,924	\$46,660,973
2022	\$32,239,742	\$7,999,789	\$4,808,676	\$404,965	\$45,453,172	\$44,810,383
2023 Budget	\$33,871,180	\$9,123,105	\$5,155,216	\$489,330	N/A	\$48,598,609
2024 Budget	\$39,612,803	\$9,910,444	\$5,950,475	\$388,516	N/A	\$53,830,383

TOTAL PERSONNEL COSTS





Human Capital Data

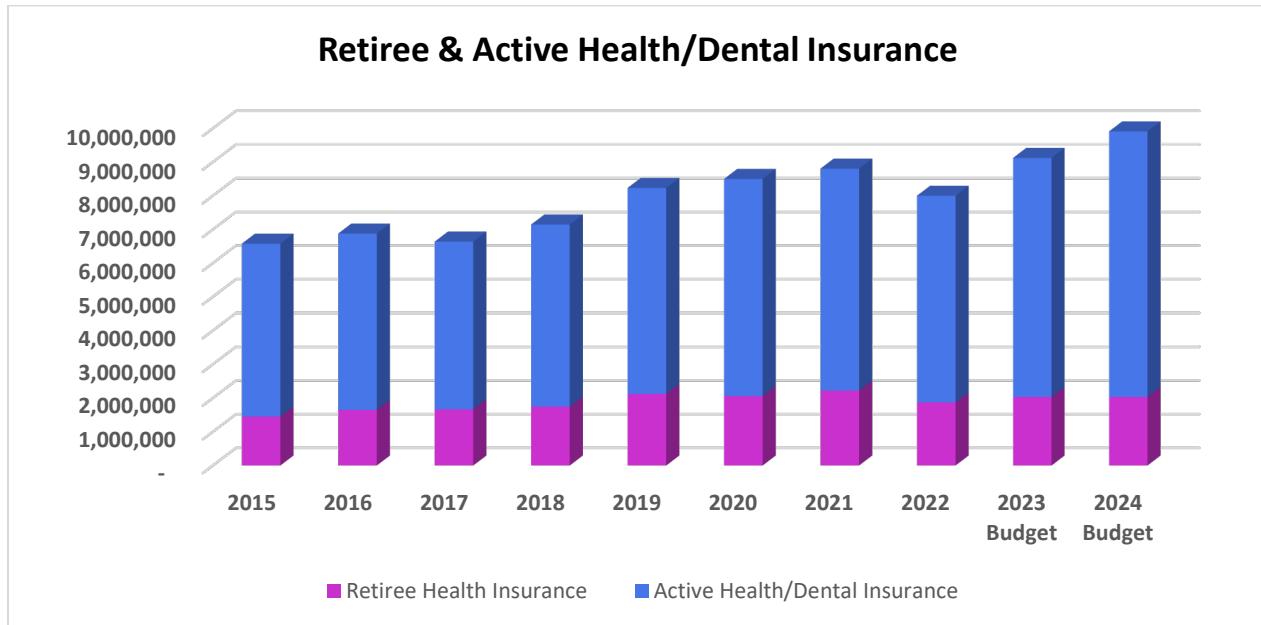
- Today the most popular county insurance option is a high deductible health plan with \$3,375 deductible for single coverage and a \$6,750 deductible for families.
- We are now offering a minimum value plan with \$6,750 deductible for single coverage and a \$13,500 deductible for families. This offers 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
2015	\$1,450,219	\$5,126,167
2016	\$1,646,118	\$5,231,513
2017	\$1,664,140	\$4,973,313
2018	\$1,743,435	\$5,401,874
2019	\$2,119,831	\$6,112,274
2020	\$2,057,487	\$6,441,242
2021	\$2,221,263	\$6,583,008
2022	\$1,869,794	\$6,129,995
2023 Budget	\$2,031,490	\$7,091,615
2024 Budget	\$2,031,855	\$7,878,589



Human Capital Data



Crow Wing County's Highest Paid Employees (Minnesota Statutes 471.701)		
County Administrator	County Attorney	First Assistant County Attorney
\$177,383	\$173,505	\$168,151



Proposed vs. Adopted Budget

The 2024 Preliminary Levy Resolution was presented to the Crow Wing County Board on September 26, 2023. The budget was presented, and the preliminary levy was approved. All five County Commissioners approved this request. On December 12, 2023, the 2024 Final Budget and Levy Resolution was presented and adopted by the County Board. The levy amounts are summarized below.

2024 BUDGET – NON-LEVY REVENUES (Excludes Unorganized Townships)				
Non-Levy Revenues	Preliminary Budget	Adopted Budget	\$ Inc./(Dec.)	% Inc./(Dec.)
General Fund	\$9,610,620	\$9,377,400	(\$233,220)	(2.43%)
Highway Services	\$20,364,410	\$20,364,410	\$0	0.00%
Community Services	\$21,395,062	\$21,473,955	\$78,893	0.37%
Capital Projects	\$3,306,910	\$3,306,910	\$0	0.00%
Ditch Fund	\$14,207	\$14,207	\$0	0.00%
Solid Waste	\$1,906,228	\$1,906,228	\$0	0.00%
Public Land Management	\$1,640,000	\$1,640,000	\$0	0.00%
Landfill	\$2,164,400	\$2,164,400	\$0	0.00%

- General Fund revenues decreased due to changes in grant funding.
- Community Services revenues increased due to State grant funding.

2024 BUDGET – LEVY REVENUES (Excludes Unorganized Townships)				
Levy Revenues	Preliminary Budget	Adopted Budget	\$ Inc./(Dec.)	% Inc./(Dec.)
General Fund	\$29,757,085	\$29,861,537	\$104,452	0.35%
Highway Services	\$1,956,770	\$1,956,770	\$0	0.00%
Community Services	\$12,895,152	\$12,790,700	(\$104,452)	(0.81%)
Capital Projects	\$1,300,655	\$1,300,655	\$0	0.00%
Ditch Fund	\$0	\$0	\$0	0.00%
Solid Waste	\$0	\$0	\$0	0.00%
Public Land Management	\$0	\$0	\$0	0.00%
Landfill	\$0	\$0	\$0	0.00%



Proposed vs. Adopted Budget

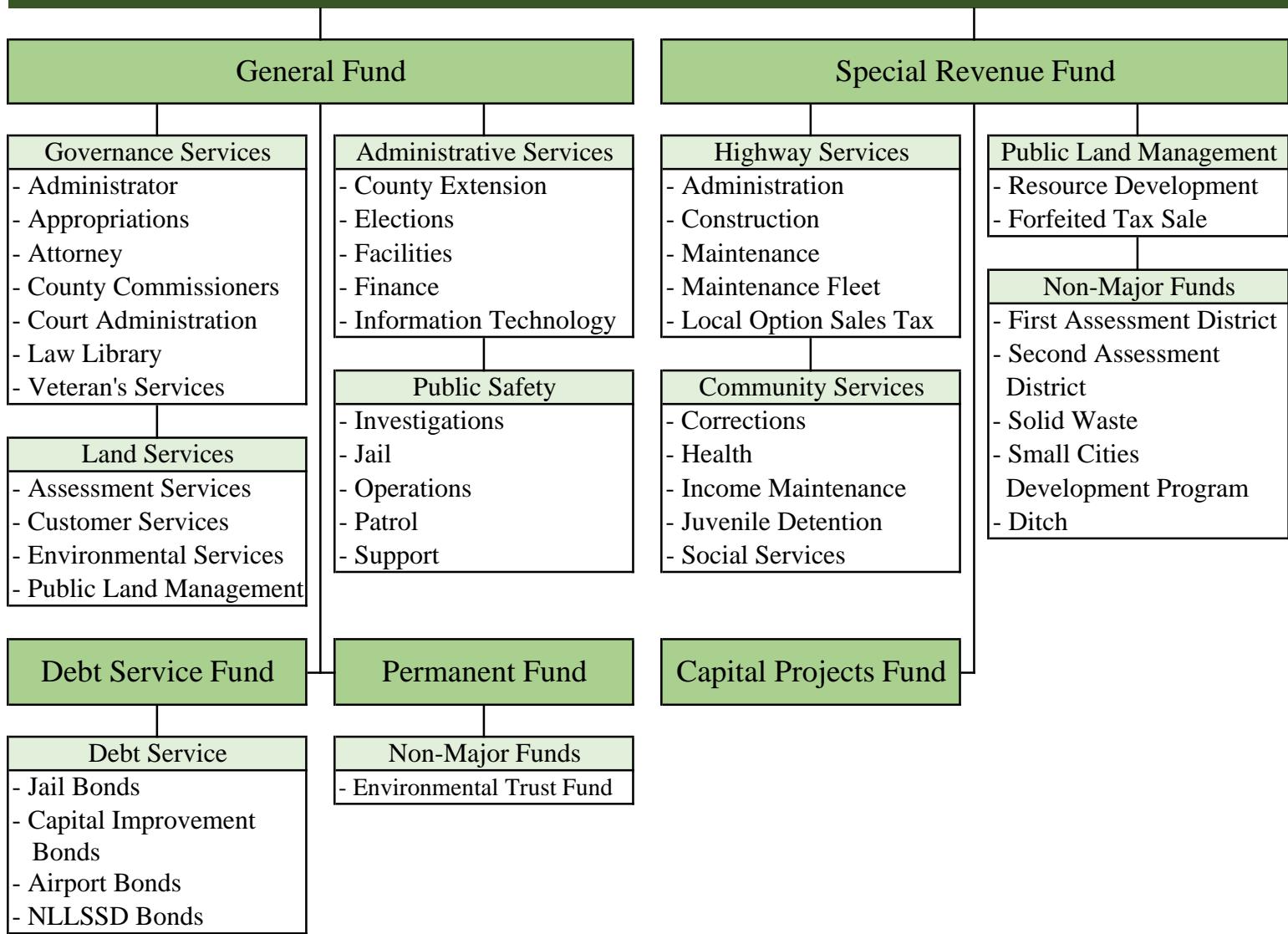
2024 BUDGET – EXPENDITURES (Excludes Unorganized Townships)				
Expenditures	Preliminary Budget	Adopted Budget	\$ Inc./(Dec.)	% Inc./(Dec.)
General Fund	\$39,367,705	\$39,238,938	(\$128,767)	(0.33%)
Highway Services	\$24,889,685	\$24,899,880	\$10,195	0.04%
Community Services	\$34,837,130	\$34,669,860	(\$167,270)	(0.48%)
Capital Projects	\$7,015,419	\$7,015,419	\$0	0.00%
Ditch Fund	\$12,900	\$12,900	\$0	0.00%
Solid Waste	\$1,363,119	\$1,363,119	\$0	0.00%
Public Land Management	\$1,579,596	\$1,579,596	\$0	0.00%
Landfill	\$2,699,826	\$2,699,826	\$0	0.00%

- General Fund expenditures decreased due to personnel cost updates.
- Highway Services expenditures increased due to personnel cost updates.
- Community Services expenditures decreased due to personnel cost updates.



Budgetary Fund / Department Structure

GOVERNMENTAL FUND TYPES



PROPRIETARY FUND TYPE

Landfill Fund



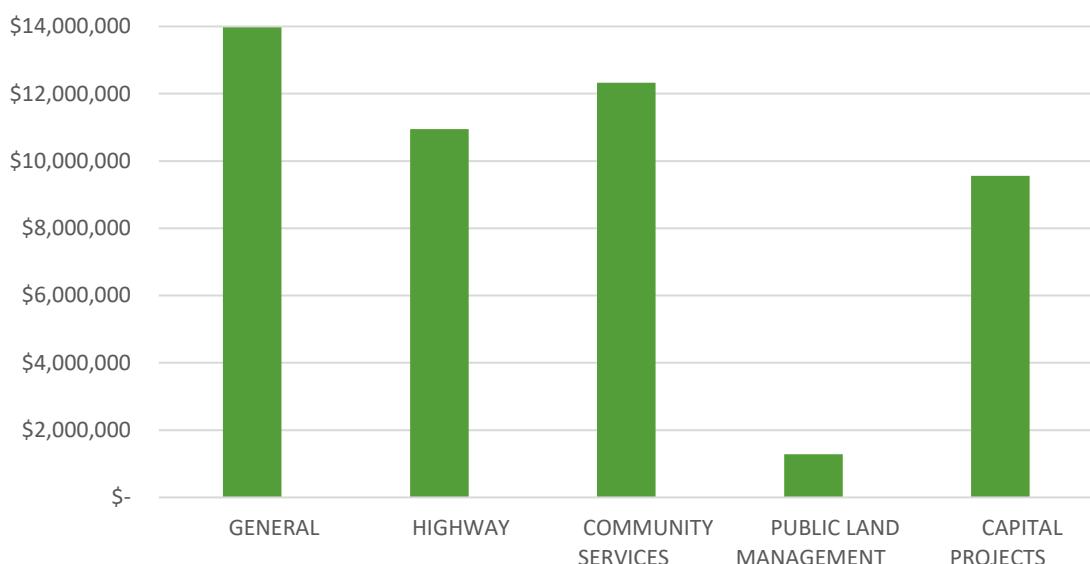
2024 Crow Wing County Budget

GOVERNMENTAL AND PROPRIETARY FUNDS

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

<u>FUNDS</u>	<u>2021 ACTUAL FUND BALANCE</u>	<u>2022 ACTUAL FUND BALANCE</u>	<u>2023 ACTUAL FUND BALANCE</u>	<u>2024 BUDGETED FUND BALANCE INC / (DEC)</u>	<u>2024 PROJECTED FUND BALANCE</u>	<u>2023/2024 % INC/(DEC)</u>
GOVERNMENTAL						
MAJOR FUNDS						
GENERAL	\$ 10,759,946	\$ 12,146,563	\$ 13,470,680	\$ 505,225	\$ 13,975,905	3.75%
HIGHWAY	15,605,164	13,609,676	10,939,423	9,339	10,948,761	0.09%
COMMUNITY SERVICES	4,970,668	9,252,173	12,240,796	89,917	12,330,713	0.73%
PUBLIC LAND MANAGEMENT	1,638,454	1,191,572	1,281,310	-	1,281,310	0.00%
DEBT SERVICE	328,869	262,861	-	-	-	-
CAPITAL PROJECTS	5,109,181	6,504,252	7,671,529	1,887,664	9,559,193	24.61%
NON-MAJOR FUNDS						
UNORGANIZED TOWNSHIPS	1,006,133	1,002,695	976,955	-	976,955	0.00%
DITCH	10,946	16,184	24,227	-	24,227	0.00%
TOTAL GOVERNMENTAL FUND BALANCES	\$ 39,429,360	\$ 43,985,976	\$ 46,604,918	\$ 2,492,145	\$ 49,097,063	5.35%
PROPRIETARY						
LANDFILL/SOLID WASTE	\$ 12,974,217	\$ 13,693,973	\$ 14,763,620	\$ -	\$ 14,763,620	0.00%
TOTAL OF ALL FUNDS	\$ 52,403,577	\$ 57,679,949	\$ 61,368,538	\$ 2,492,145	\$ 63,860,683	4.06%

Major Fund 2024 Projected Fund Balances





2024 Crow Wing County Budget

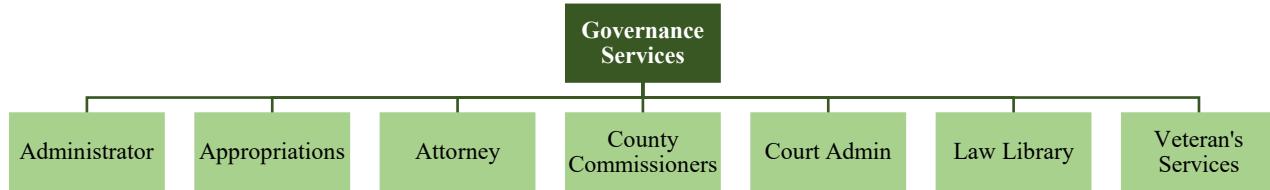
Major Changes in Fund Balances:

- The General Fund Balance is projected to increase by 3.75% due to increased zoning permits revenue, intergovernmental revenue, and investment earnings received.
- The Capital Projects fund balance is projected to increase by 24.61% due to delays in building improvements and vehicle & machinery purchases.

GOVERNMENT WIDE Including Unorganized Townships					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 51,901,465	\$ 54,457,102	\$ 54,975,138	\$ 57,018,227	\$ 2,043,089
SPECIAL ASSESSMENTS	644,523	1,047,882	1,004,207	1,014,207	10,000
LICENSES & PERMITS	1,924,253	1,829,572	1,472,535	1,524,435	51,900
INTERGOVERNMENTAL	32,376,308	33,447,543	35,318,559	38,140,472	2,821,913
CHARGES FOR SERVICES	7,814,927	7,911,124	7,564,140	8,420,658	856,518
FINES & FORFEITURES	55,677	50,212	39,000	39,000	-
GIFTS & CONTRIBUTIONS	122,046	51,077	10,000	7,500	(2,500)
INVESTMENTS	660,609	1,002,066	772,810	1,003,000	230,190
MISCELLANEOUS	6,843,450	3,917,808	2,667,634	2,655,110	(12,524)
TOTAL REVENUES	\$ 102,343,258	\$ 103,714,386	\$ 103,824,023	\$ 109,822,609	\$ 5,998,586
<u>EXPENDITURES:</u>					
PUBLIC AID ASSISTANCE	\$ 9,993,436	\$ 9,717,153	\$ 11,482,219	\$ 12,054,362	\$ 572,143
PERSONNEL SERVICES	44,617,446	45,390,619	49,163,011	55,402,123	6,239,112
SERVICES & CHARGES	24,872,647	30,159,366	34,853,370	33,877,857	(975,513)
SUPPLIES & MATERIALS	3,807,761	5,551,432	6,029,570	8,436,449	2,406,879
CAPITAL OUTLAY	3,241,871	3,435,195	8,319,056	7,152,404	(1,166,652)
OTHER EXPENDITURES	1,813,627	1,855,960	1,741,962	1,310,382	(431,580)
TOTAL EXPENDITURES	\$ 88,648,683	\$ 96,411,001	\$ 111,701,958	\$ 118,233,577	\$ 6,531,619
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 13,694,575	\$ 7,303,385	\$ (7,877,935)	\$ (8,410,968)	\$ (533,033)
TOTAL OTHER FINANCING SOURCES (USES)	\$ 57,831	\$ 259,924	\$ (66,500)	\$ 81,500	\$ 148,000
NET CHANGE	\$ 13,752,406	\$ 7,563,309	\$ (7,944,435)	\$ (8,329,468)	\$ (385,033)



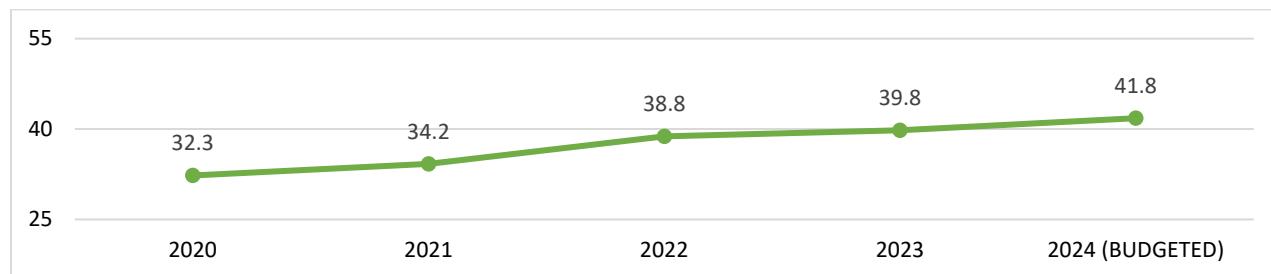
Governance Services



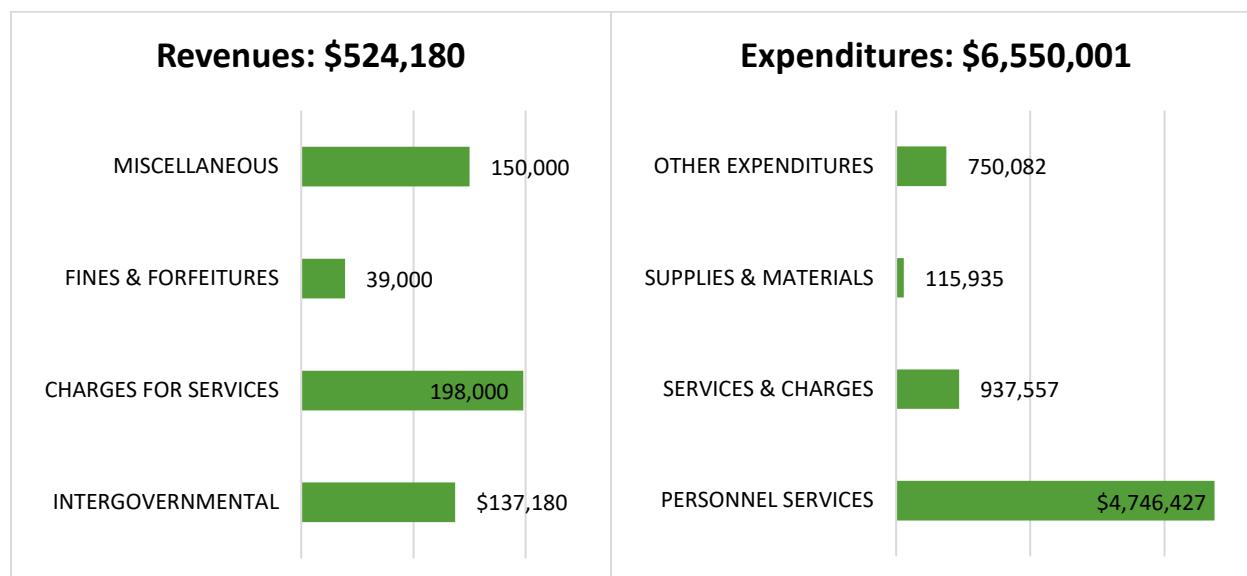
DEPARTMENT DESCRIPTION:

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

STAFFING SUMMARY:



BUDGET OVERVIEW:

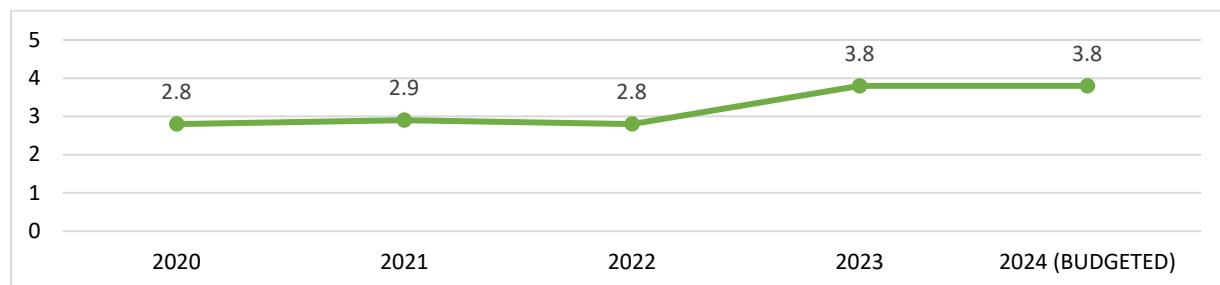




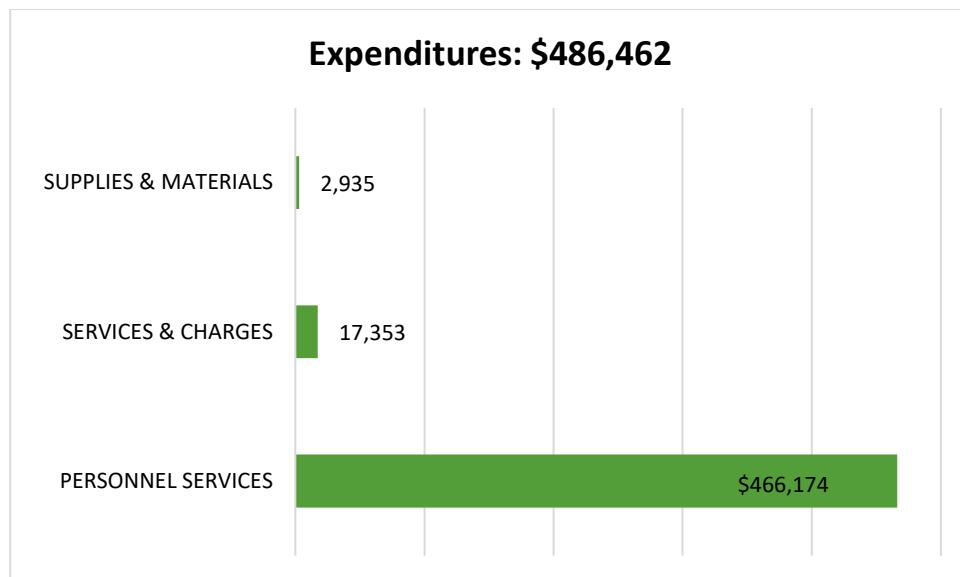
DEPARTMENT DESCRIPTION:

Under supervision by the County Board, the Administrator is charged with coordinating the various activities of the county and unifying management of its affairs. Primary responsibilities also include oversight of the Senior Management Team, budget preparation and management, and public relations.

STAFFING SUMMARY:



BUDGET OVERVIEW:





ADMINISTRATOR						2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET		
<u>REVENUES:</u>						
MISCELLANEOUS	\$ -	\$ 54	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	\$ -	\$ 54	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 350,307	\$ 358,356	\$ 425,440	\$ 466,174	\$ 40,734	
SERVICES & CHARGES	21,054	20,300	19,262	17,353	(1,909)	
SUPPLIES & MATERIALS	29,540	2,044	13,670	2,935	(10,735)	
TOTAL EXPENDITURES	\$ 400,901	\$ 380,700	\$ 458,372	\$ 486,462	\$ 28,090	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (400,901)	\$ (380,646)	\$ (458,372)	\$ (486,462)	\$ (28,090)	
FULL TIME EQUIVALENTS	2.9	2.8	3.8	3.8		

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 2023:

- **Protecting Our Communities**
 - Updated the Land Use Ordinance.
 - One Vegetable One Community Campaign included engaging with 12 area schools and over 1000 students and staff to promote increased health literacy surrounding consumption of healthy foods, specifically vegetables.
- **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.
- The partnership with the embedded social workers proved to be beneficial to our deputies and dispatchers. Their expertise in the field has been invaluable.
- Provided WIC services to over 1318 households. Reopened WIC to face to face client visits following PH emergency.
- **Strengthening Our Lakes and Trees**
 - More than doubled our AIS decontaminations.
 - Public Health staff responded to over 28 public health nuisance reports.
- **Keeping Our Roads Safe**
 - The largest construction program in department history was delivered. This included four roundabouts, two new bridges, one bridge rehab., twenty-eight miles of resurfacing, signal improvements and CR 115 reconstruction.
 - Snowplowing goals for Target A of 98.8% and Target B of 98.13%.
 - Launched a Free Car Seat Program through MCO's/Public Health in CWC.
- **Deliver Excellence To Our Customers**
 - Received the Distinguished Budget Presentation Award from the GFOA.
 - Child Support staff greeted 2617 case participants at our customer service window in Community Services which included 763 participants making their payments.
- **Stewards Of Our Money**
 - The Child Support team was awarded the Outstanding County Performance award from MFSRC (Minnesota Family Support & Recovery Council).
 - Budgetary challenges that were presented throughout the year were actively managed and timely addressed.
- **Inspiring Each Other To Excellence**
 - Developed a countywide internship program.
 - Completed a comprehensive update of the HR Policy and Procedures Manual to include updates necessary due to legislative changes.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

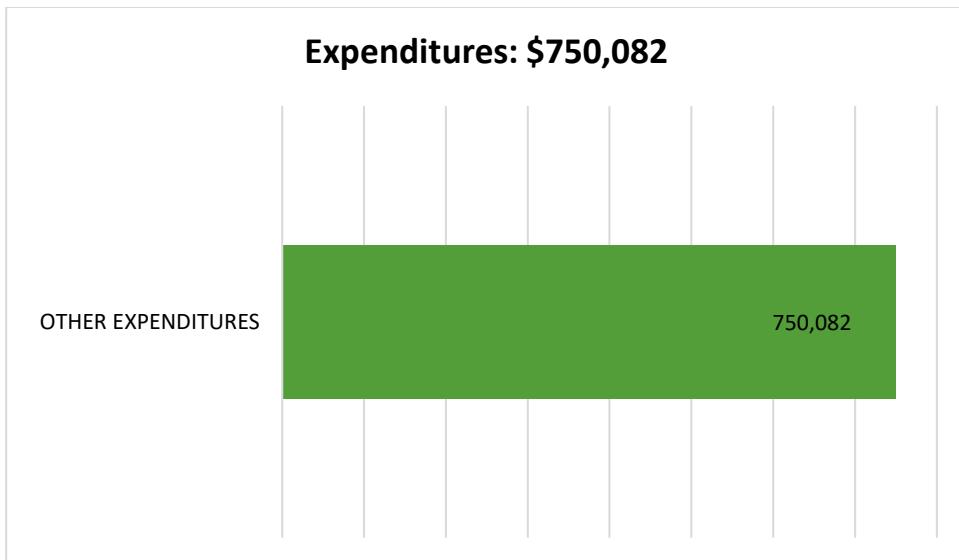
- **Protecting Our Communities**
 - Improvements will be made to each jail cell to ensure each inmate is safe within that location.
 - Update Emergency Preparedness Plans.
 - Complete the Crow Wing County Comprehensive Plan.
- **Caring For Our People**
 - Funding for the peer support check-ins and therapy sessions remains in the budget as mental health is a continued priority.



- Maintain the 75% current support collections goal on a monthly basis and increase the yearly average to 76%.
- Serve children and adults in the least restrictive settings by providing services and support to meet their needs.
- **Strengthening Our Lakes and Trees**
 - Continue to keep our waters clear and free of new aquatic invasive species infestations.
 - Complete the Little Emily Lake Park and make improvements to the Milford Mine Memorial Park and South Long Lake Park.
- **Keep Our Roads Safe**
 - Deliver 100% of projects identified in the Highway Improvement Plan.
 - Snowplowing goals for Target A of >98% and Target B >95%.
- **Deliver Excellence To Our Customers**
 - To provide professional advocacy assisting veterans with their VA Benefits. To continue our training and education to stay on top of the changes in VA Law and regulations so we can best advise our clients.
 - Develop public reporting dashboards to provide better insight into the financial stability and sustainability of CWC for the public, County Board members, and County staff.
- **Stewards Of Our Money**
 - Continue to develop an improved Long Term Financial Plan for the County which will include a five-year budget plan component for operations and capital improvement planning.
 - Continued management of out of home placement budget strategies.
 - Strengthen the local Public Health system through use of the new Foundations of Public Health Funding
- **Inspiring Each Other To Excellence**
 - We will continue to provide exceptional, professional, impartial election administration for all citizens of Crow Wing County.
 - Provide diversity, equity and inclusion resources and discussion within the Child Support team.
 - County-wide succession planning to ensure bench strength for all key positions.

**DEPARTMENT DESCRIPTION:**

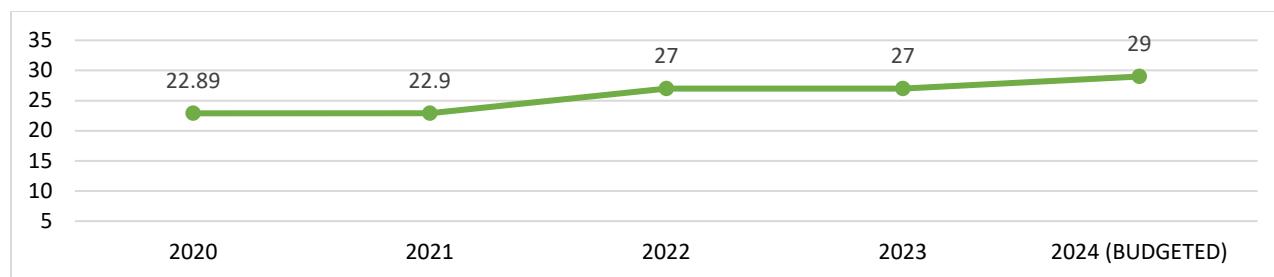
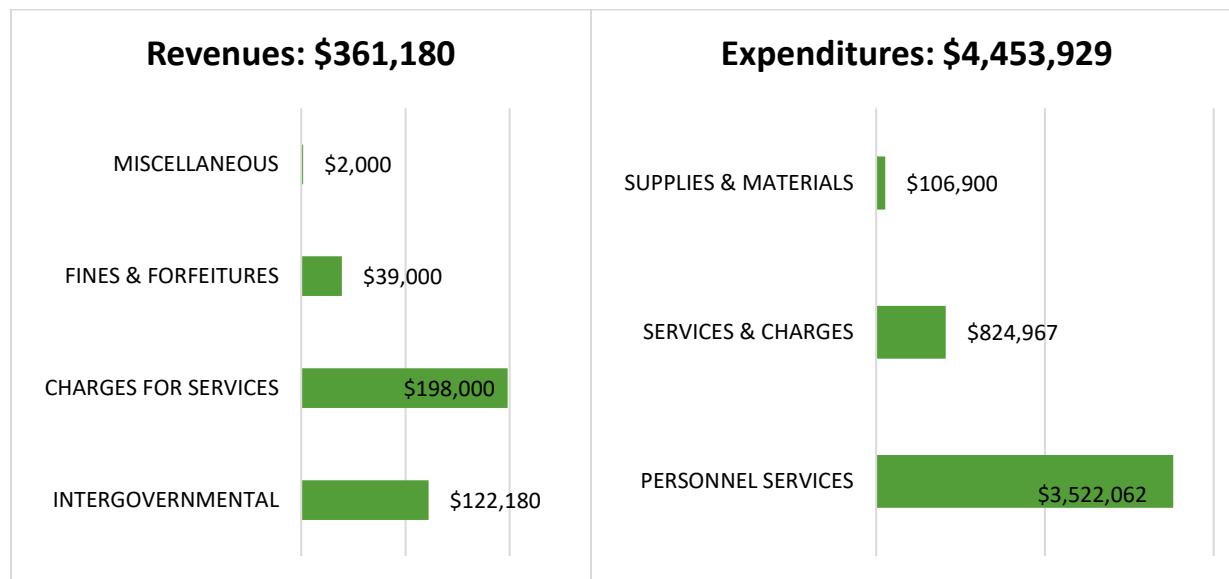
Through an annual budget request, organizations request the approval from the County Board for funds that will be used for specified purposes. In 2024, the County is appropriating funds to the Kitchigami Regional Library, Brainerd Regional Airport, Mississippi Headwaters Board, Initiative Foundation, Brainerd Lakes Area Chamber of Commerce, Cuyuna Lakes Chamber of Commerce, Nisswa Chamber of Commerce, Crow Wing County Civil Air Patrol, and the Crow Wing County Historical Society.

BUDGET OVERVIEW:

	APPROPRIATIONS				2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER EXPENDITURES	\$ 728,162	\$ 728,162	\$ 743,162	\$ 750,082	\$ 6,920
TOTAL EXPENDITURES	\$ 728,162	\$ 728,162	\$ 743,162	\$ 750,082	\$ 6,920
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (728,162)	\$ (728,162)	\$ (743,162)	\$ (750,082)	\$ (6,920)

**DEPARTMENT DESCRIPTION:**

The County Attorney is the chief prosecutor for crimes which occur within the County. The Attorney is also the legal advisor for the Crow Wing County Board of Commissioners and County Departments. The position of the County Attorney is elected by Crow Wing County citizens every 4 years. Crow Wing County falls within the ninth Judicial District. The Court maintains case records for civil, family, probate, traffic, criminal, juvenile, and conciliation cases. The Law Library provides legal information for attorneys, judicial officers, and members of the general public.

STAFFING SUMMARY:**BUDGET OVERVIEW:**



Department: Governance Services

Fund: Attorney

						ATTORNEY	2023 / 2024
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET		DOLLAR INC/(DEC)	
<u>REVENUES:</u>							
INTERGOVERNMENTAL	\$ 70,908	\$ 68,548	\$ 70,000	\$ 112,180		\$ 42,180	
CHARGES FOR SERVICES	115,223	162,900	85,000	133,000		48,000	
FINES & FORFEITURES	23,733	22,636	39,000	39,000		-	
MISCELLANEOUS	2,030	1,574	40,000	2,000		(38,000)	
TOTAL REVENUES	\$ 211,894	\$ 255,658	\$ 234,000	\$ 286,180		\$ 52,180	
<u>EXPENDITURES:</u>							
PERSONNEL SERVICES	\$ 2,554,508	\$ 2,818,051	\$ 2,960,277	\$ 3,514,804		\$ 554,527	
SERVICES & CHARGES	256,071	354,244	330,107	417,467		87,360	
SUPPLIES & MATERIALS	71,434	32,074	38,450	41,900		3,450	
TOTAL EXPENDITURES	\$ 2,882,013	\$ 3,204,369	\$ 3,328,834	\$ 3,974,171		\$ 645,337	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (2,670,119)	\$ (2,948,711)	\$ (3,094,834)	\$ (3,687,991)		\$ (593,157)	

						ATTORNEY'S CONTINGENT	2023 / 2024
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET		DOLLAR INC/(DEC)	
<u>REVENUES:</u>							
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -		\$ -	
<u>EXPENDITURES:</u>							
SERVICES & CHARGES	\$ 7,450	\$ 2,970	\$ 7,500	\$ 7,500		\$ -	
TOTAL EXPENDITURES	\$ 7,450	\$ 2,970	\$ 7,500	\$ 7,500		\$ -	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (7,450)	\$ (2,970)	\$ (7,500)	\$ (7,500)		\$ -	

						CONTRACTED ATTORNEY'S	2023 / 2024
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET		DOLLAR INC/(DEC)	
<u>REVENUES:</u>							
INTERGOVERNMENTAL	\$ -	\$ 11,532	\$ -	\$ 10,000		\$ 10,000	
CHARGES FOR SERVICES	-	-	-	-		-	
FINES & FORFEITURES	805	715	-	-		-	
MISCELLANEOUS	-	-	-	-		-	
TOTAL REVENUES	\$ 805	\$ 12,247	\$ -	\$ 10,000		\$ 10,000	
<u>EXPENDITURES:</u>							
PERSONNEL SERVICES	\$ 6,898	\$ 6,640	\$ 6,954	\$ 7,258		\$ 304	
SERVICES & CHARGES	349,867	369,988	365,000	400,000		35,000	
SUPPLIES & MATERIALS	61,056	-	-	-		-	
TOTAL EXPENDITURES	\$ 417,821	\$ 376,628	\$ 371,954	\$ 407,258		\$ 35,304	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (417,016)	\$ (364,381)	\$ (371,954)	\$ (397,258)		\$ (25,304)	
TOTAL OTHER FINANCING SOURCES (USES)	\$ -	\$ -	\$ -	\$ -		\$ -	
NET CHANGE	\$ (417,016)	\$ (364,381)	\$ (371,954)	\$ (397,258)		\$ (25,304)	



DRUG & DWI COURT - RESTRICTED					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)
FINES & FORFEITURES	-	-	-	-	-
TOTAL REVENUES	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
SERVICES & CHARGES	-	-	-	-	-
SUPPLIES & MATERIALS	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)
LAW LIBRARY - RESTRICTED					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 74,200	\$ 64,677	\$ 79,000	\$ 65,000	\$ (14,000)
TOTAL REVENUES	\$ 74,200	\$ 64,677	\$ 79,000	\$ 65,000	\$ (14,000)
<u>EXPENDITURES:</u>					
SUPPLIES & MATERIALS	\$ 86,304	\$ 67,147	\$ 65,000	\$ 65,000	\$ -
TOTAL EXPENDITURES	\$ 86,304	\$ 67,147	\$ 65,000	\$ 65,000	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (12,104)	\$ (2,470)	\$ 14,000	\$ -	\$ (14,000)

FINANCIAL ANALYSIS:

- **Summary:**

- Revenues for 2024 are budgeted for \$361,180 an increase of \$44,180 (12.23%) from 2023
- Expenditures are budgeted for \$4,453,929 an increase of \$680,641 (15.28%) from 2023
- We receive federal funding to supplement the cost of our Victim Services Coordinator position. Other revenues come from legal services conducted on child support and welfare fraud matters; costs of prosecution that are ordered through criminal files; misdemeanor prosecution contracts and reimbursements from drug testing and land service contract cancellations. We have realized a significant decline in forfeiture revenue which will directly impact our budget for ongoing budget cycles. Our expenditures are for business operations, materials and software to conduct legal services at a high level of performance.



- We have realized a significant decline in forfeiture revenue. Therefore, our training budget required an increase from \$0.00 to \$4,000.00 since we no longer anticipate the forfeiture revenue that we've used for training for the past several years. Misdemeanor prosecution contracts also increased for the first time in several years. Other increases in expenditures are a result of market inflation.

COUNTYWIDE GOALS SUPPORTED:

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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 2023:

- Revamped Rule 20 Process with Community Services – COMPLETED
- Create internal process for use of MNDES based on best available data – CARRY INTO 2024
- Adapt to Court's changing data management landscape – CARRY INTO 2024
- Adapt to staff learning how to work in post COVID environment – CARRY INTO 2024
- Began training next generation of lawyers on topics such as Grand Jury proceedings and having them co-chair homicide cases – CARRY INTO 2024

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Create internal process for use of MNDES based on best available data
- Adapt to Court's changing data management landscape
- Adapt to staff learning how to work in post COVID environment



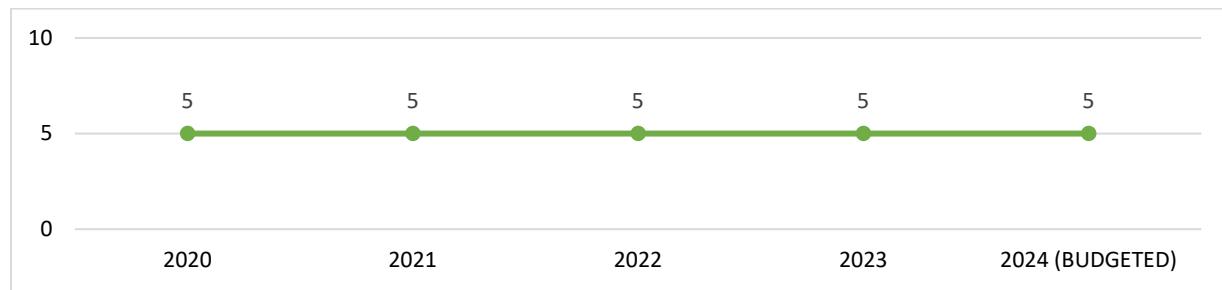
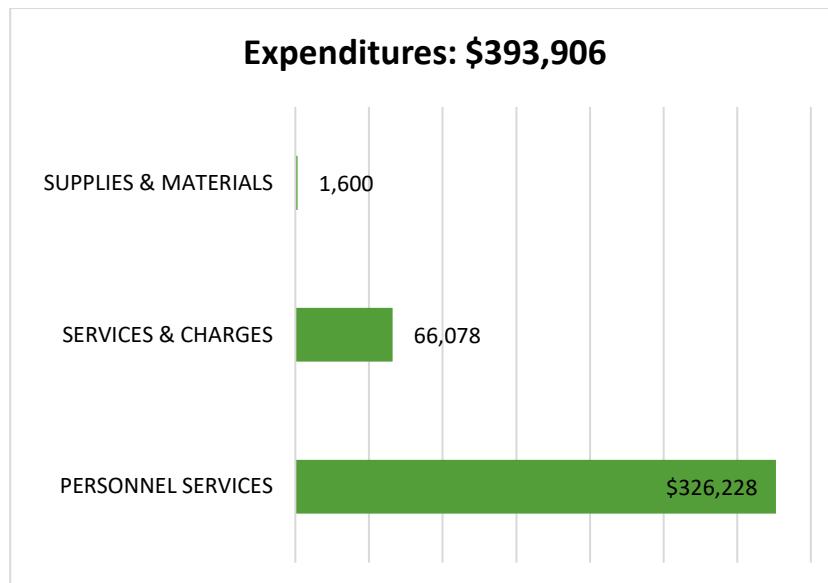
- Begin training next generation of lawyers on topics such as Grand Jury proceedings and having them co-chair homicide cases
- Appeals 101 training conducted by outside counsel
- Create and successfully structure a new position for CHIPS data management
- Pre-Trial and Pre-Charge Diversion programs – better tracking for reporting purposes
- Review Standard Procedures

KEY PERFORMANCE MEASURES

	2021	2022	2023
# of Criminal Cases Opened	2176	2094	1829
# of Criminal Cases Closed	2521	2362	1925
# of Criminal Appeals	22	24	12
# of Civil Appeals	15	8	11
# of Civil Commitments Opened	69	57	50
# of CHIPS Cases Opened	79	96	89
# of Juvenile Delinquency Cases Opened	443	567	547
# of Juvenile Delinquency Cases Closed	387	580	562
# of Civil Litigation Cases Opened (Referred to MCIT)	1	2	4
# of Permanency Cases Opened	48	33	39
# of Adoption Cases Opened	15	18	9
# of Termination of Parental Rights Cases Opened	3	0	2
# of Drug Court Participants	17	18	18
# of Drug Court Graduates	4	1	9
# of DWI Court Participants	17	17	23
# of DWI Court Graduates	5	4	6

**DEPARTMENT DESCRIPTION:**

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

STAFFING SUMMARY:**BUDGET OVERVIEW:**



COUNTY COMMISSIONERS						
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)	2023 / 2024 % INC/(DEC)
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	-
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 293,521	\$ 284,412	\$ 296,903	\$ 326,228	\$ 29,325	9.88%
SERVICES & CHARGES	9,047	88,680	59,233	66,078	6,845	11.56%
SUPPLIES & MATERIALS	-	5,496	1,600	1,600	-	0.00%
TOTAL EXPENDITURES	\$ 302,568	\$ 378,588	\$ 357,736	\$ 393,906	\$ 36,170	10.11%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (302,568)	\$ (378,588)	\$ (357,736)	\$ (393,906)	\$ (36,170)	10.11%
FULL TIME EQUIVALENTS	5.0	5.0	5.0	5.0		

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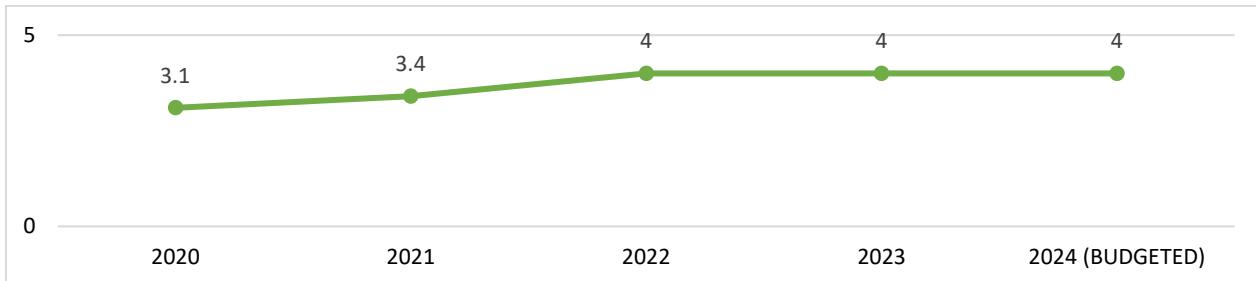
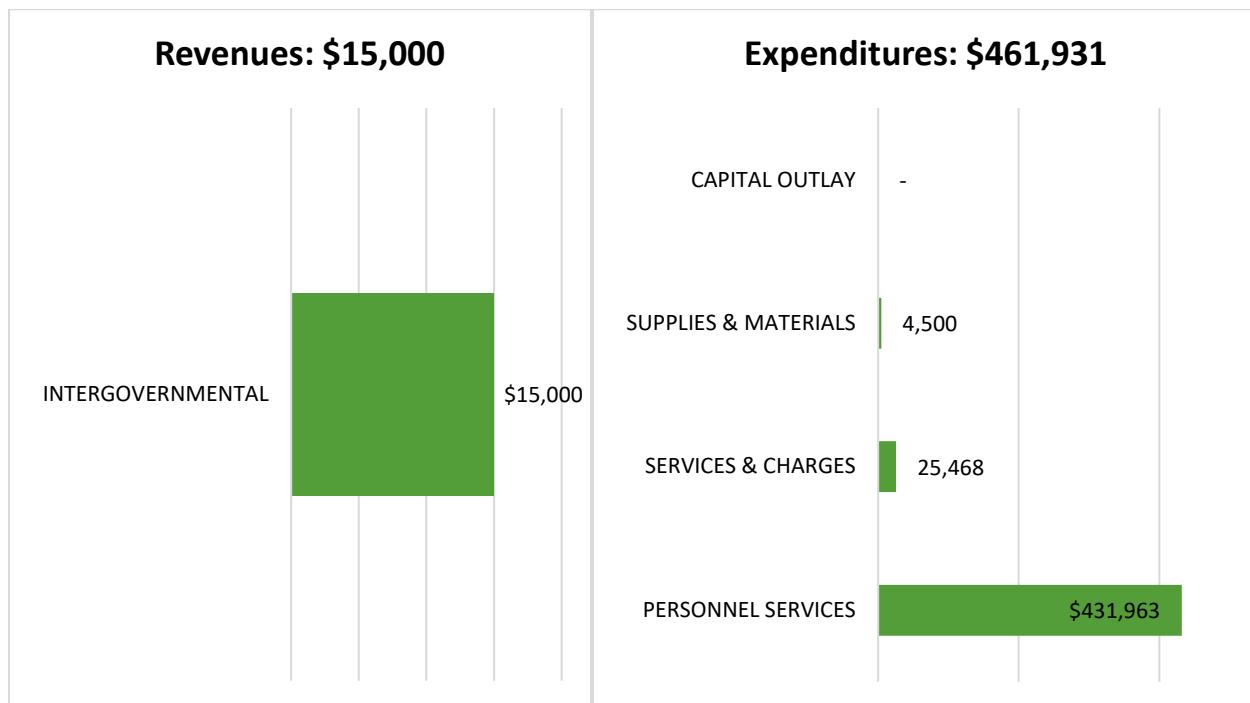
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 - Complete the Crow Wing County Comprehensive Plan.
- **Caring For Our People**
 - Funding for the peer support check-ins and therapy sessions remains in the budget as mental health is a continued priority.



- Maintain the 75% current support collections goal on a monthly basis and increase the yearly average to 76%.
- Serve children and adults in the least restrictive settings by providing services and support to meet their needs.
- **Strengthening Our Lakes and Trees**
 - Continue to keep our waters clear and free of new aquatic invasive species infestations.
 - Complete the Little Emily Lake Park and make improvements to the Milford Mine Memorial Park and South Long Lake Park.
- **Keep Our Roads Safe**
 - Deliver 100% of projects identified in the Highway Improvement Plan.
 - Snowplowing goals for Target A of >98% and Target B >95%.
- **Deliver Excellence To Our Customers**
 - To provide professional advocacy assisting veterans with their VA Benefits. To continue our training and education to stay on top of the changes in VA Law and regulations so we can best advise our clients.
 - Develop public reporting dashboards to provide better insight into the financial stability and sustainability of CWC for the public, County Board members, and County staff.
- **Stewards Of Our Money**
 - Continue to develop an improved Long Term Financial Plan for the County which will include a five-year budget plan component for operations and capital improvement planning.
 - Continued management of out of home placement budget strategies.
 - Strengthen the local Public Health system through use of the new Foundations of Public Health Funding
- **Inspiring Each Other To Excellence**
 - We will continue to provide exceptional, professional, impartial election administration for all citizens of Crow Wing County.
 - Provide diversity, equity and inclusion resources and discussion within the Child Support team.
 - County-wide succession planning to ensure bench strength for all key positions.

**DEPARTMENT DESCRIPTION:**

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		2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET				
<u>REVENUES:</u>								
INTERGOVERNMENTAL	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				\$ -
GIFTS & CONTRIBUTIONS		30,000						
MISCELLANEOUS	7,275	3,310						
TOTAL REVENUES	\$ 22,275	\$ 48,310	\$ 15,000	\$ 15,000				\$ -
<u>EXPENDITURES:</u>								
PERSONNEL SERVICES	\$ 314,929	\$ 326,532	\$ 342,816	\$ 431,963				\$ 89,147
SERVICES & CHARGES	18,167	20,587	26,299	25,468				(831)
SUPPLIES & MATERIALS	1,754	3,096	9,000	4,500				(4,500)
CAPITAL OUTLAY			45,000					(45,000)
TOTAL EXPENDITURES	\$ 334,850	\$ 350,215	\$ 423,115	\$ 461,931				\$ 38,816
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (312,575)	\$ (301,905)	\$ (408,115)	\$ (446,931)				\$ (38,816)

FINANCIAL ANALYSIS:

- **Summary:**

- Revenues for 2024 are budgeted for \$15,000, no change from 2023
- Expenditures are budgeted for \$461,931, an increase of \$38,816 (8.40%) from 2023
- The Crow Wing County Veteran's 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 Veteran's Service Office employs 3 Veteran Service Officers and 1 Veteran Service Specialist. Veteran Service Officers assist veterans' by filing 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 updates. We are also seeing an increase in our Veterans Transportation program needs. We traded in an obsolete veteran's 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.



- The increases for the Crow Wing County Veterans Services budget are for staff salaries and benefits. Supplies and Materials were cut in half because we are using resources more efficiently and utilizing more technology to operate our office. In 2023 we purchased a new Veterans Transportation Van which was utilized from donated funding to assist with transporting veterans to their medical 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.
- **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 2023:

- **Protecting Our Communities** – We helped protect our veterans by obtaining benefits for them to often keep them in their homes or connecting them with VA Healthcare providing them with access to quality healthcare.
- **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.
- **Deliver Excellence To Our Customers** – We assisted in gaining disability, healthcare benefits, as well as financial support through Veteran Organizations with professional and caring service.
- **Stewards Of Our Money** – We maximized our budget and provided quality service to our veterans with minimal impact on taxpayers. We helped assist and maintain Veterans Benefits for our veterans and surviving spouses through disability and healthcare costs.

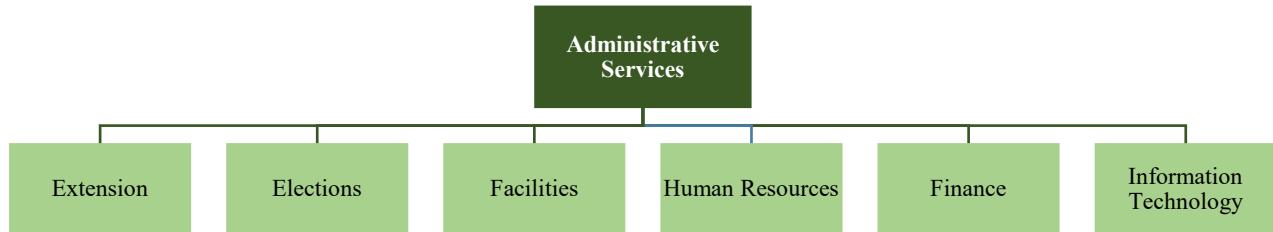
**GOALS AND OBJECTIVES TO ACHIEVE IN 2024:**

- **Protecting Our Communities** – To assist our Veteran Community with access to VA Benefits, State Benefits and Local Benefits providing secure outlooks on their futures.
- **Caring For Our People** – To serve our Veteran community with dignity, respect and building relationships with our veterans, assisting them gaining access to the benefits they are eligible for and deserve.
- **Deliver Excellence To Our Customers** – To provide professional advocacy assisting veterans with their VA Benefits. To continue our training and education to stay on top of the changes in VA Law and regulations to we can best advise our clients.
- **Stewards Of Our Money** – To maximize our budget and provide return on investment 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.
- **Inspiring Each Other To Excellence** – Our office continues to strive for excellence and provide hope for our veterans and be an example of excellence for all County Veteran Service Offices in the State of Minnesota.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
# total Visits	1458	1926	2212	2300
# of Clients Assisted	1595	2176	2142	2300
Outreach Events	45	30	56	60
Local and State Financial Assistance Provided	\$174,000	\$148,000	\$14,275	\$150,000



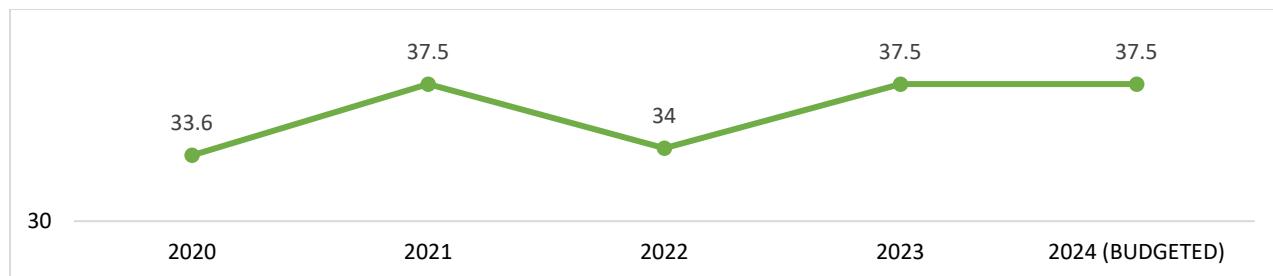
Administrative Services



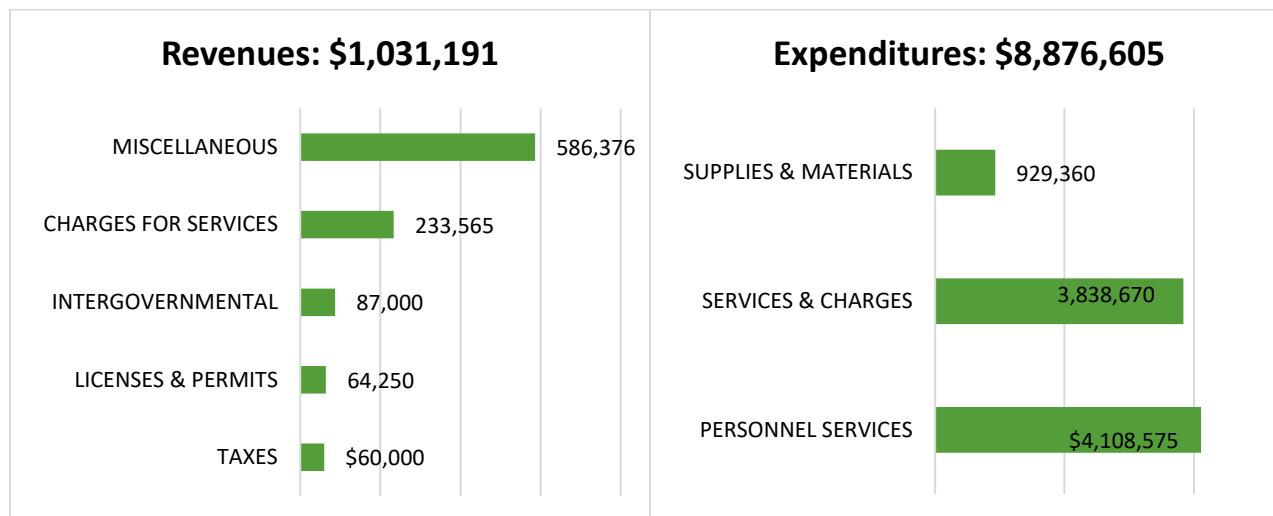
DEPARTMENT DESCRIPTION:

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

STAFFING SUMMARY:

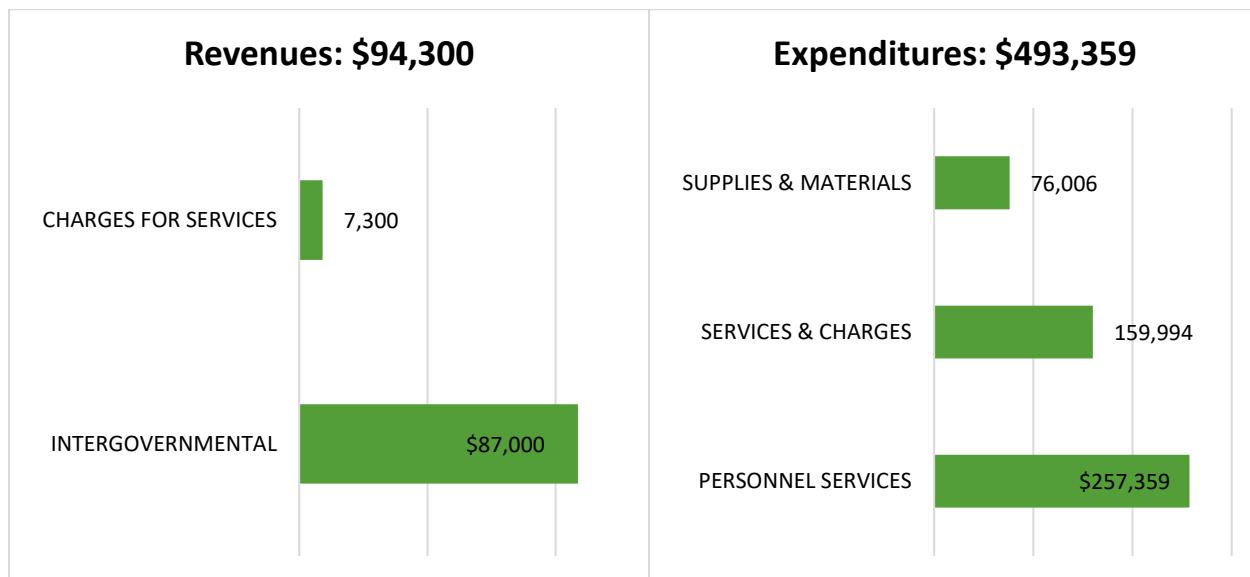


BUDGET OVERVIEW:



**DEPARTMENT DESCRIPTION:**

The Elections Department professionally administers fair and impartial elections and business licenses in accordance with Minnesota statutes and rules.

STAFFING SUMMARY:**BUDGET OVERVIEW:**



ELECTIONS						2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET		
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ -	\$ -	\$ -	\$ 87,000	\$ 87,000	
CHARGES FOR SERVICES	1,733	10,613	7,000	7,300	300	
TOTAL REVENUES	\$ 1,733	\$ 10,613	\$ 7,000	\$ 94,300	\$ 87,300	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 168,303	\$ 219,023	\$ 174,443	\$ 257,359	\$ 82,916	
SERVICES & CHARGES	57,967	150,678	119,655	159,994	40,339	
SUPPLIES & MATERIALS	27,244	65,366	66,000	76,006	10,006	
TOTAL EXPENDITURES	\$ 253,514	\$ 435,067	\$ 360,098	\$ 493,359	\$ 133,261	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (251,781)	\$ (424,454)	\$ (353,098)	\$ (399,059)	\$ (45,961)	

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues are budgeted at \$94,300, an increase of \$87,300 from 2023.
 - Expenditures are budgeted at \$493,359, an increase of \$133,261 from 2023.
 - The 2024 Budget is utilized for wages & benefits, training, professional fees, equipment & software services, and supplies.
 - The revenue and expenditure budgetary increases are due to 2024 being a statewide election year for the Presidential Nomination Primary Election, Primary Election, and the General Election which did not occur in 2023.

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 2023:

- **Deliver Excellence To Our Customers** – In 2023, we provided assistance to ten townships who conduct annual March elections including entering into contracts with five of these to coordinate all technical support and testing for voting systems, ballot layout, programming and printing who have a voter county in excess of 500 registered voters and are required by federal law to utilize assisted voting technology equipment. In addition, we entered contracts with ISD 182 and 186 to administer special elections in November for ballot questions for each school district. This included the full administration of the election including recruiting and assigning election judges, absentee ballot administration, equipment programming, testing and deployment. The professional election administration services we provide ensure that all elections are conducted to the same standard of fairness, impartiality, and security.
- **Stewards Of Our Money** – Purchases that can be made in advance for the following year election cycle are reviewed and completed to minimize the spikes and valleys of the bi-annual election cycle. In 2023, the legislature created the Voting Operations, Technology, and Election Resources (VOTER) Account which allocated \$15,600.59 to Crow Wing County which was used to help offset the cost of some of the technology maintenance costs.
- **Inspiring Each Other To Excellence** – We continue to work together to refine and strengthen our elections administration processes.

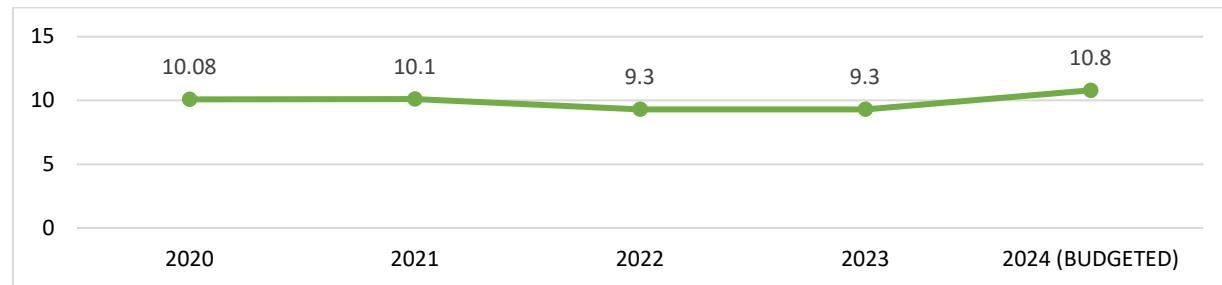
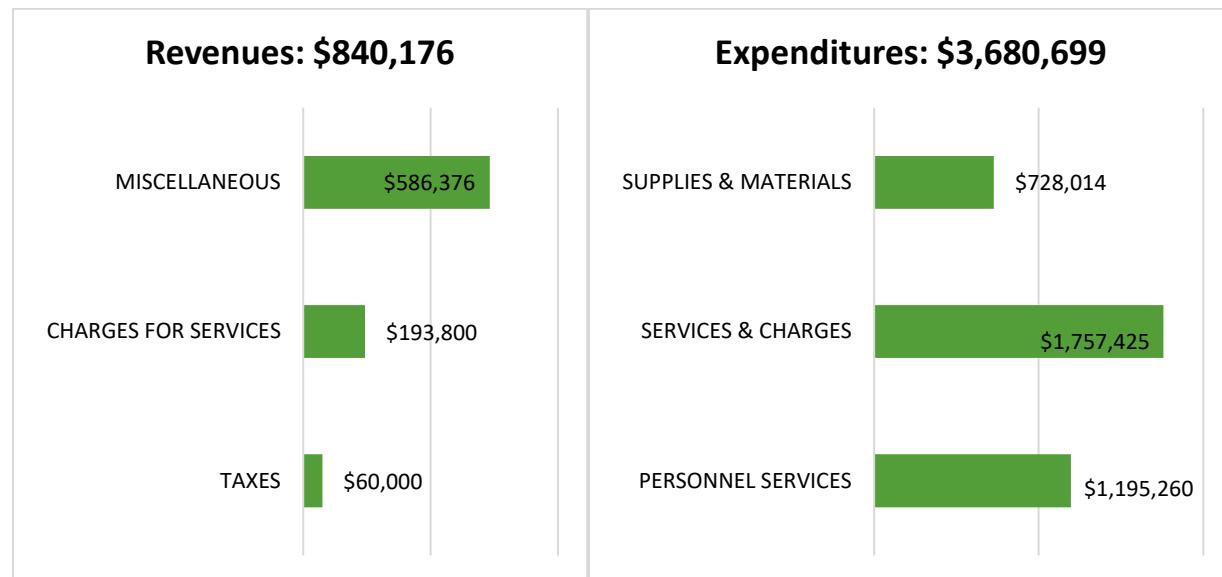
GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Deliver Excellence To Our Customers** – With 2024 being a presidential election year, there will be an additional election. We will ensure that all of our elections are conducted to the same standards of fairness, impartiality, and security and will provide access to the needed resources Crow Wing County voters require.
- **Stewards Of Our Money** – We will conduct the elections in an open and transparent manner to afford opportunity to view the value of the service provided.
- **Inspiring Each Other To Excellence** – We will continue to provide exceptional, professional, impartial election administration for all citizens of Crow Wing County.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
# of Voter Transactions Processed	13,394	20,012	9,357	20,000
# of County Administered Elections	0	2	2	3
# of Election Judges Trained	0	447	0	732
# of Absentee/Mail Ballots Processed	0	9638	371	12,000

**DEPARTMENT DESCRIPTION:**

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:**



Department: Administrative Services

Fund: Facilities

FACILITIES						
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)	
<u>REVENUES:</u>						
TAXES	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	-
INTERGOVERNMENTAL	33,931	62,695	-	-	-	-
CHARGES FOR SERVICES	96,600	96,600	103,800	193,800	90,000	
MISCELLANEOUS	588,015	591,194	603,446	586,376	(17,070)	
TOTAL REVENUES	\$ 778,546	\$ 810,489	\$ 767,246	\$ 840,176	\$ 72,930	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 884,826	\$ 917,177	\$ 958,206	\$ 1,195,196	\$ 236,990	
SERVICES & CHARGES	163,812	168,255	147,254	1,757,425	1,610,171	
SUPPLIES & MATERIALS	30,500	16,824	17,102	718,542	701,440	
TOTAL EXPENDITURES	\$ 1,079,138	\$ 1,102,256	\$ 1,122,562	\$ 3,671,163	\$ 2,548,601	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (300,592)	\$ (291,767)	\$ (355,316)	\$ (2,830,987)	\$ (2,475,671)	
TOTAL OTHER FINANCING SOURCES (USES)	-	9,318	-	-	-	
NET CHANGE	\$ (300,592)	\$ (282,449)	\$ (355,316)	\$ (2,830,987)	\$ (2,475,671)	

FACILITIES - COMMITTED						
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)	
<u>REVENUES:</u>						
TOTAL REVENUES	\$ -					
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 12,983	\$ 13,573	\$ 192	\$ 64	\$ (128)	
SERVICES & CHARGES	14,100	-	-	-	-	
SUPPLIES & MATERIALS	23,295	21,181	9,746	9,472	(274)	
TOTAL EXPENDITURES	\$ 50,378	\$ 34,754	\$ 9,938	\$ 9,536	\$ (402)	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (50,378)	\$ (34,754)	\$ (9,938)	\$ (9,536)	\$ 402	

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$840,176 an increase of \$72,930 (8.68%) from 2023
 - Expenditures are budgeted for \$3,680,699 an increase of \$2,548,199 (69.23%) from 2023
 - Budget utilized for maintaining County Facilities and Ground
 - Budget increase due to inflation and wage and contract increases.

**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 2023:

- Private underground utility mapping
- Sheriff's Office main entry door replacement
- Solid Waste Recycling Center commissioning

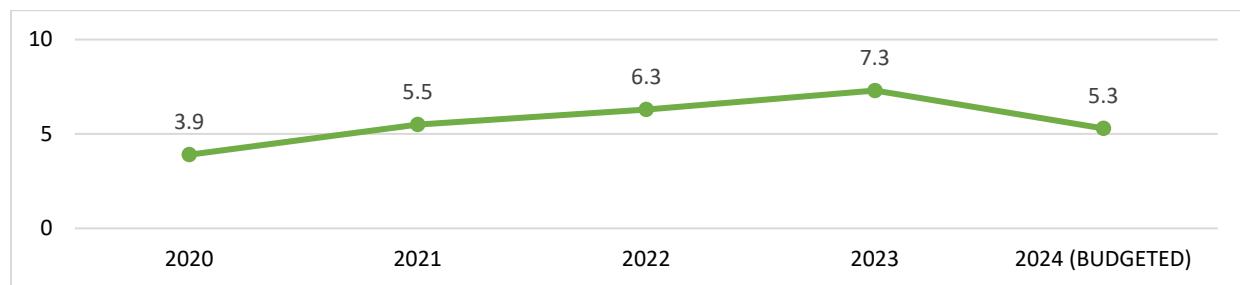
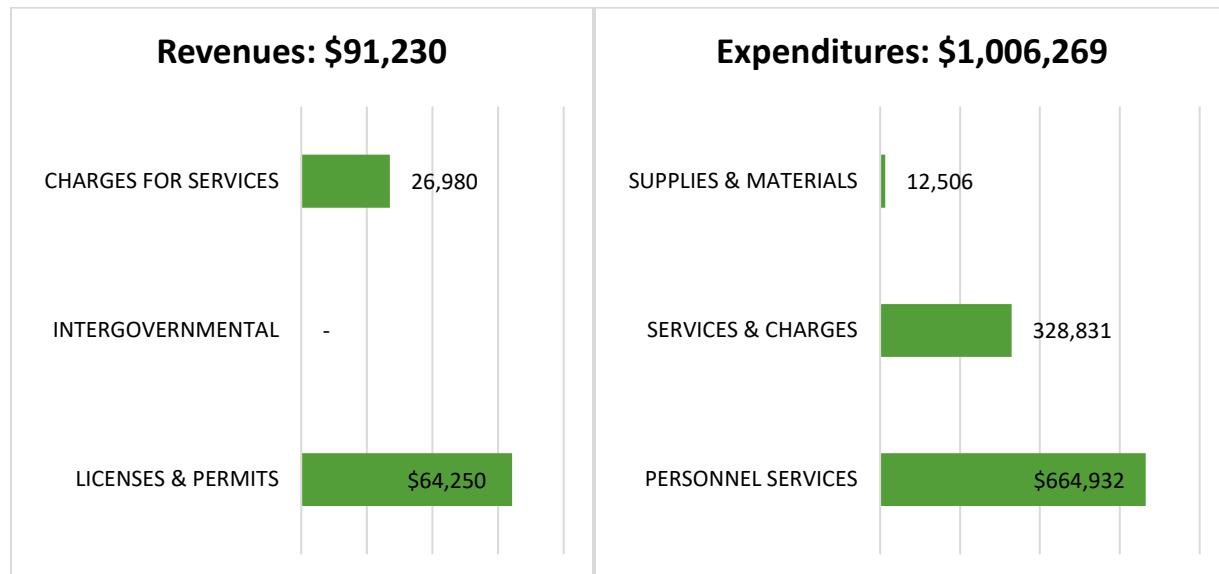
GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Judicial Center Courtroom 2 buildout completion
- Highway facility re-roof
- Judicial Center smoke detection system replacement

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
# of Work Orders Completed	3236	3812	4051	4250
Capital Projects	32	47	49	36
# of county Buildings Maintained	10	10	10	10
Non-County Owned Buildings Maintained-Joint Services	4	5	5	6

**DEPARTMENT DESCRIPTION:**

The Finance Department promotes sound financial management and provides professional accounting and financial services. Finance provides a full range of services related to accounting, financial management, and budget planning for the County which include accounting services, payroll services, cash and investment management, financial reporting, capital improvement planning, budget planning, long term financial planning, and debt financing.

STAFFING SUMMARY:**BUDGET OVERVIEW:**



Department: Administrative Services

Fund: Finance

FINANCIAL SERVICES

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
LICENSES & PERMITS	\$ 61,159	\$ 66,129	\$ 62,385	\$ 64,250	\$ 1,865
INTERGOVERNMENTAL	-	-	64,529	-	(64,529)
CHARGES FOR SERVICES	42,481	27,765	42,955	26,980	(15,975)
TOTAL REVENUES	\$ 103,640	\$ 93,894	\$ 169,869	\$ 91,230	\$ (78,639)
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 620,373	\$ 645,040	\$ 787,171	\$ 664,932	\$ (122,239)
SERVICES & CHARGES	210,973	246,587	292,833	328,831	35,998
SUPPLIES & MATERIALS	6,017	11,762	6,800	12,506	5,706
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	\$ 837,363	\$ 903,389	\$ 1,086,804	\$ 1,006,269	\$ (80,535)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (733,723)	\$ (809,495)	\$ (916,935)	\$ (915,039)	\$ 1,896

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues are budgeted at \$91,230, a decrease of \$78,639 from 2023.
 - Expenditures are budgeted at \$1,006,269, a decrease of \$80,535 from 2023.
 - The 2024 Budget is utilized for wages & benefits, professional fees, computer equipment & software fees, training opportunities, and office supplies.
 - The revenue budgetary decrease is attributed to a decrease in local grants due to the re-allocation of revenue funding of an employee position and the elimination of an interfund County fee. The expenditures budgetary decrease is attributed to a decrease in wages & benefits due to the re-allocation of an employee position.

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 2023:

- **Deliver Excellence To Our Customers**
 - Received the Distinguished Budget Presentation Award from the GFOA.
 - Achieved the customer service survey ratings target at 98.75%.
- **Stewards Of Our Money**
 - Achieved the revenues target at 54.50%.
 - Achieved the expenditures target at 91.91%.
 - Reviewed and updated 8 financial policies.
- **Inspiring Each Other To Excellence**
 - Achieved the professional development target with 50 hours of training.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Deliver Excellence To Our Customers**
 - Develop public reporting dashboards to provide better insight into the financial stability and sustainability of CWC for the public, County Board members, and County staff.
 - Revise the Popular Annual Financial Report (PAFR) to provide key financial highlights to the public.
- **Stewards Of Our Money**
 - Continue to develop an improved Long Term Financial Plan for the County which will include a five-year budget plan component for operations and capital improvement planning.
 - Fully implement our new budget and reporting software to achieve enhanced budget planning and financial forecasting.
- **Inspiring Each Other To Excellence**
 - Sponsor and participate in at least two process improvement events for the County.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Achieve AAA Bond Rating	AA	AA	AA	AA
Meet All AP Deadlines	100%	100%	100%	100%
Meet All Payroll Cycle Deadlines	100%	100%	100%	100%
GFOA Award Recognitions	3	1	1	3



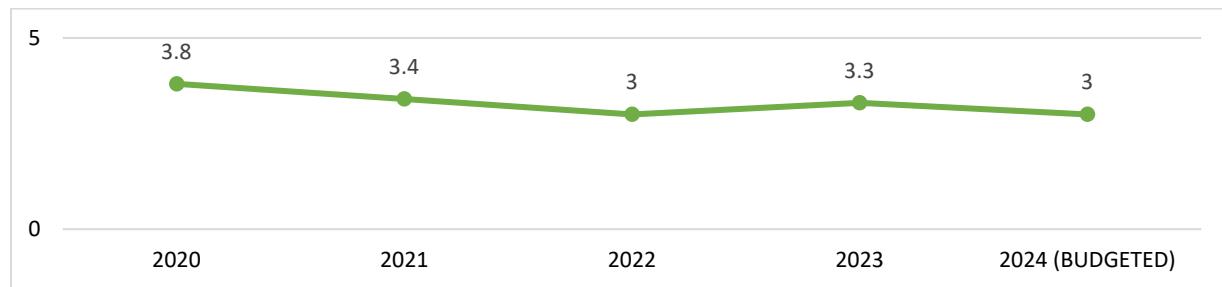
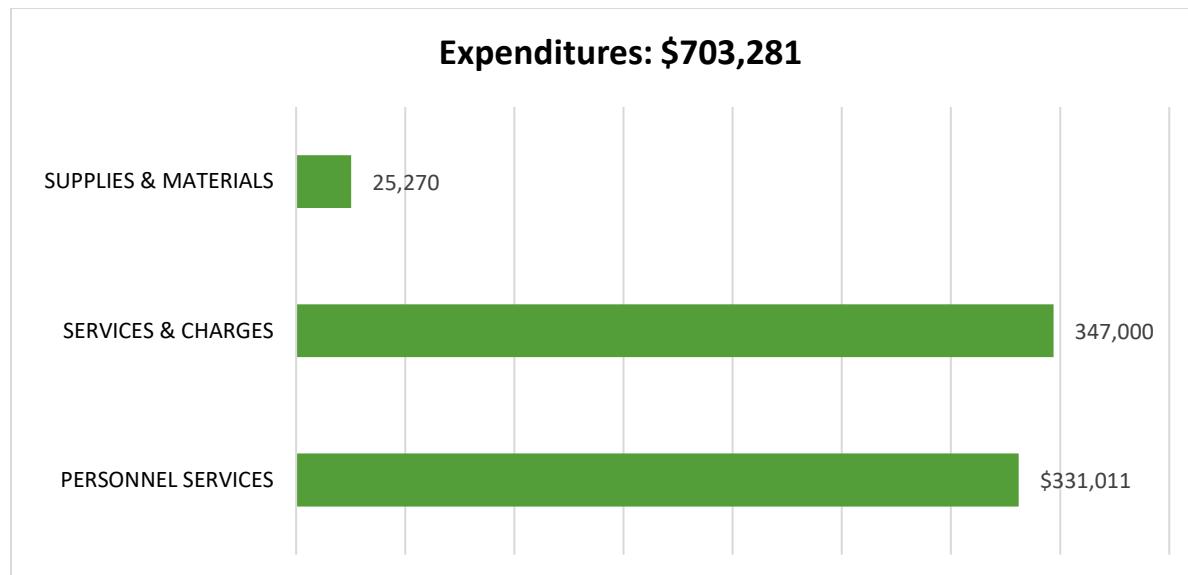
Department: Administrative Services

Fund: Finance

Customer Service Survey Ratings	98.53%	99.80%	98.75%	>/= 85%
Revenues Target	98.46%	55.27%	54.50%	>/= 110%
Expenditures Target	96.04%	89.26%	91.91%	</= 100%
Financial Policies Reviewed & Updated	6	6	8	>/= 6
Number of Audit Comments	7	0	7	</= 2
Professional Development Training Hours Target	116	83.5	50	>/= 24

**DEPARTMENT DESCRIPTION:**

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:**



Department: Administrative Services

Fund: Human Resources

HUMAN RESOURCES / RISK MANAGEMENT

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 12,886	\$ 1,500	\$ 5,500	\$ -	\$ (5,500)
MISCELLANEOUS	2,236	78,426	-	-	-
TOTAL REVENUES	\$ 15,122	\$ 79,926	\$ 5,500	\$ -	\$ (5,500)
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 319,828	\$ 320,707	\$ 334,731	\$ 331,011	\$ (3,720)
SERVICES & CHARGES	168,341	204,953	191,969	347,000	155,031
SUPPLIES & MATERIALS	35,321	27,989	41,331	25,270	(16,061)
TOTAL EXPENDITURES	\$ 523,490	\$ 553,649	\$ 568,031	\$ 703,281	\$ 135,250
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (508,368)	\$ (473,723)	\$ (562,531)	\$ (703,281)	\$ (140,750)

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$0 a decrease of \$5,500 from 2023
 - Expenditures are budgeted for \$703,281 an increase of \$135,250 (19.23%) from 2023
 - The Human Resources Budget is used to attract and retain highly capable, high performing talent, training and development, risk management programs and labor relations.
 - The decrease in revenues is reflective of Crow Wing County no longer being a part of Resource Training and Solutions for our health insurance benefits. We will no longer be receiving the grant dollars from Resource Training and Solutions for the wellness program.
 - The increase in expenditures is related to personnel costs, insurance increases along with increases to our software service agreements with vendors such as NeoGov, HSI and McLean.

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 2023:

- **Stewards Of Our Money** – Utilized job survey data to analyze areas where we may be leading or lagging the market and provided adjustments as necessary to ensure we are remaining competitive. Implemented an updated salary schedule to reflect 90% geographical indexing to the metro to begin in 2024 with our union partners.
- **Inspiring Each Other To Excellence** – Developed a countywide internship program. Completed a comprehensive update of the HR Policy and Procedures Manual to include updates necessary due to legislative changes.

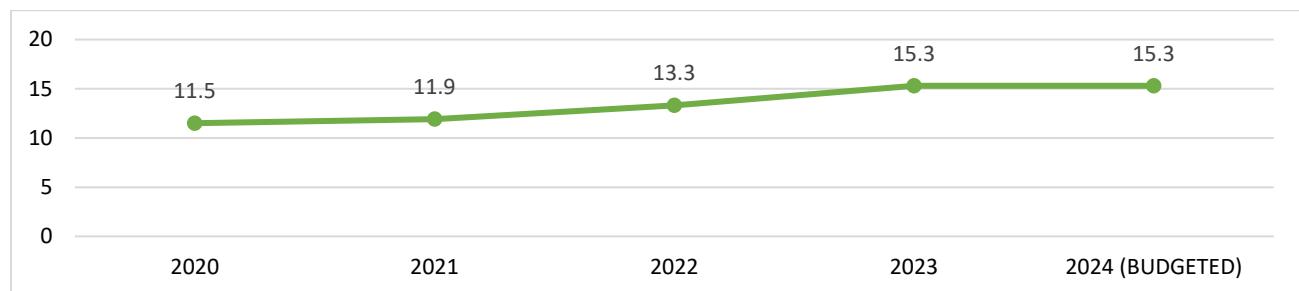
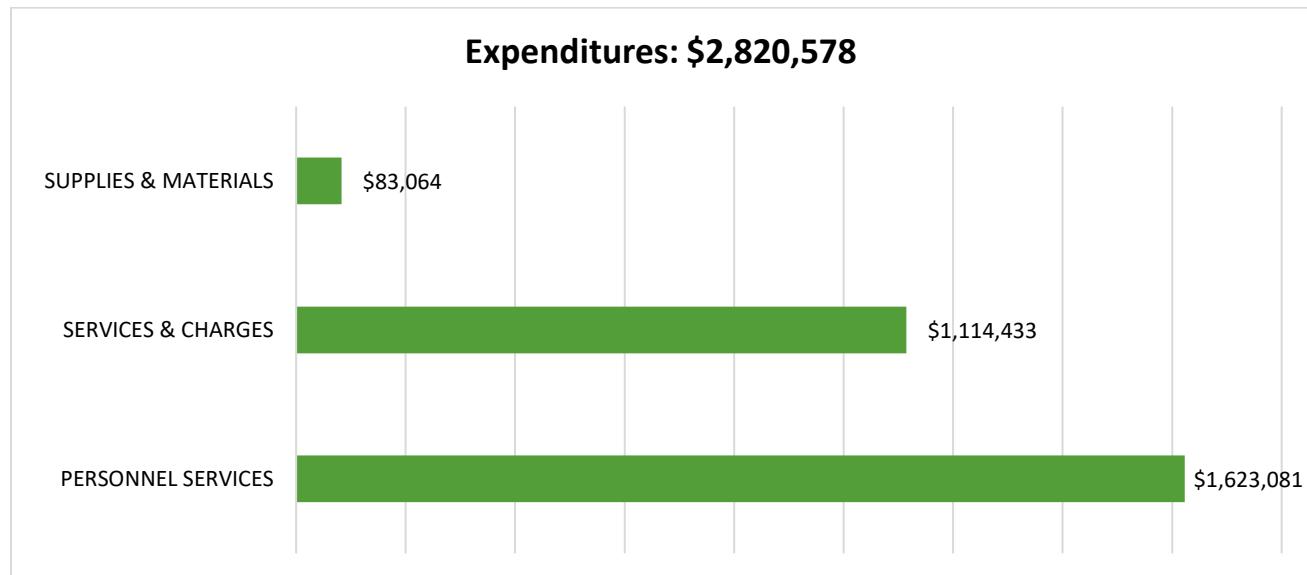
GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Stewards Of Our Money** – Develop a 2-5 year strategic plan for HR that identifies threats and opportunities that we see with HR practice and include a 3-5 year strategy plan for benefits.
- **Inspiring Each Other To Excellence** – County-wide succession planning to ensure bench strength for all key positions. Conduct a supervisor/leaders refresher training as well as continuing to provider training to our new leaders. Design and plan an engagement strategy targeted at employees younger than 35.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
# of Applicants for Open Jobs	1717	1959	2015	1900
# of Job Openings Posted	82	109	153	140
# of Full-Time New Hires	47	87	104	100
Time to Fill	37.2	40.35	51.5	45
Internal Promotions	30.95%	34.13%	26.01%	20%
Retention/Turnover	8.07%	14.93%	14.69%	14.00%

**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:**



Department: Administrative Services

Fund: Information Technology

INFORMATION TECHNOLOGY

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	5,616	4,890	-	-	-
CHARGES FOR SERVICES	\$ -	\$ 3,467	\$ -	\$ -	\$ -
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	\$ 5,616	\$ 8,357	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 1,239,235	\$ 1,284,236	\$ 1,397,840	\$ 1,623,081	\$ 225,241
SERVICES & CHARGES	534,519	515,750	682,038	870,326	188,288
SUPPLIES & MATERIALS	28,473	18,190	33,108	83,064	49,956
TOTAL EXPENDITURES	\$ 1,802,227	\$ 1,818,176	\$ 2,112,986	\$ 2,576,471	\$ 463,485
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,796,611)	\$ (1,809,819)	\$ (2,112,986)	\$ (2,576,471)	\$ (463,485)

INFORMATION TECHNOLOGY - COMMITTED

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TOTAL REVENUES	\$ -				
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
SERVICES & CHARGES	156,654	111,050	223,450	244,107	20,657
SUPPLIES & MATERIALS	1,315	82,420	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	\$ 157,969	\$ 193,470	\$ 223,450	\$ 244,107	\$ 20,657
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (157,969)	\$ (193,470)	\$ (223,450)	\$ (244,107)	\$ (20,657)

FINANCIAL ANALYSIS:

- **Summary:**

- Revenues for 2024 are budgeted for \$0, a no change (0%) from 2023
- Expenditures are budgeted for \$2,820,578 an increase of \$484,142 (17.16%) from 2023
- This year's increase in budget was due to fine tuning of the CIP and moving none capital items out of CIP into the operating budget
- 2024 Projects include SPLUNK logging which is a BCA requirement, expansion of local storage, replacement of building switches, 2 new server hosts.



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 2023:

- **Deliver Excellence To Our Customers** – Having a 98.58% Service Level Agreement (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** – Internally recognized co-workers for what they were doing by answering the question; what is one thing a co-worker did in the last month that impressed you and why? This helped keep morale up and employees engaged.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Strengthening Our Lakes and Trees** – Help come up with digital solutions to reduce the amount of printing to help save the environment and cut printing costs.
- **Deliver Excellence To Our Customers** – Have a 99% network system uptime to provide great quality of service
- **Stewards Of Our Money** – Find ways to reduce the number of devices users have to be more efficient with the ones they have.
- **Inspiring Each Other To Excellence** – Continue to internally recognize individual co-workers for the work they are doing.



Department: Administrative Services

Fund: Information Technology

• KEY PERFORMANCE MEASURES

	2021	2022	2023	2024 Estimated
# of Tickets Completed	8688	7664	9007	10,007
# of Devices Managed	715	734	834	884
# of Spam Emails Sent	693,246	640,853	1,113,247	1,300,000
% of Spam Emails Clicked	4.7%	3.2%	4.2%	3.7%
# of Spam Emails Sent (.gov)	NA	NA	81,020	
% of Spam Emails Clicked (.gov)	NA	NA	4.2%	



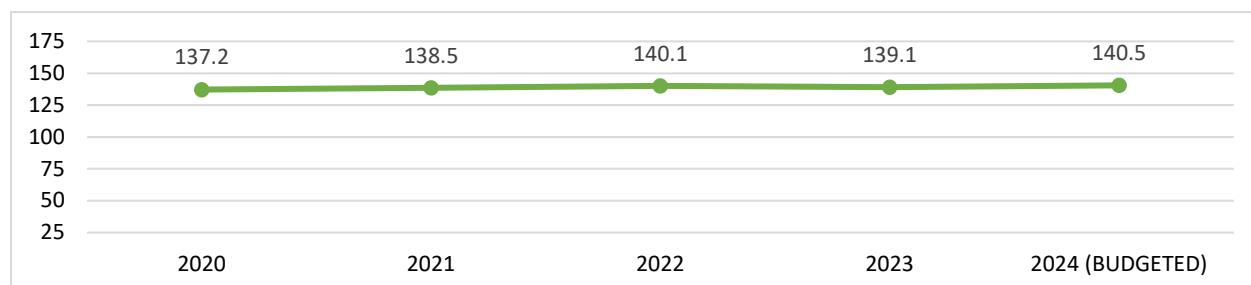
Public Safety

DEPARTMENT DESCRIPTION:

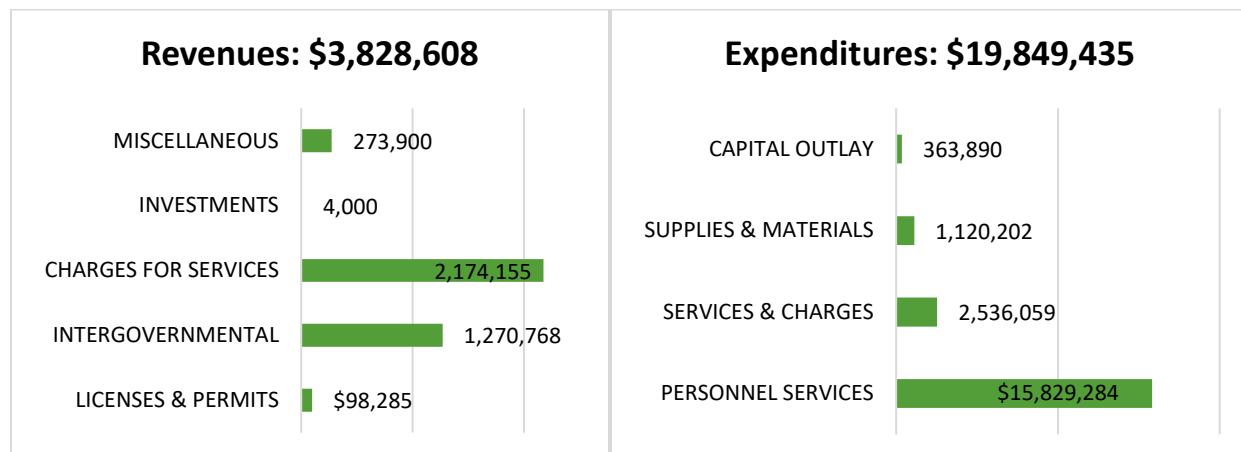
The Sheriff's Office is run by the Sheriff who is an elected official responsible directly to the people of Crow Wing County. State statutes define the Sheriff's responsibilities and outline the basic expectations of the office. The divisions of the Sheriff's Office include Patrol, Investigations, E-911 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, we have several 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.

STAFFING SUMMARY:

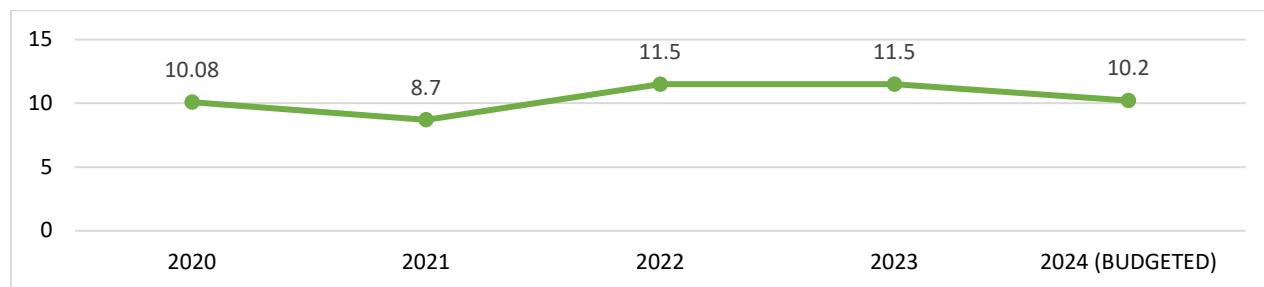
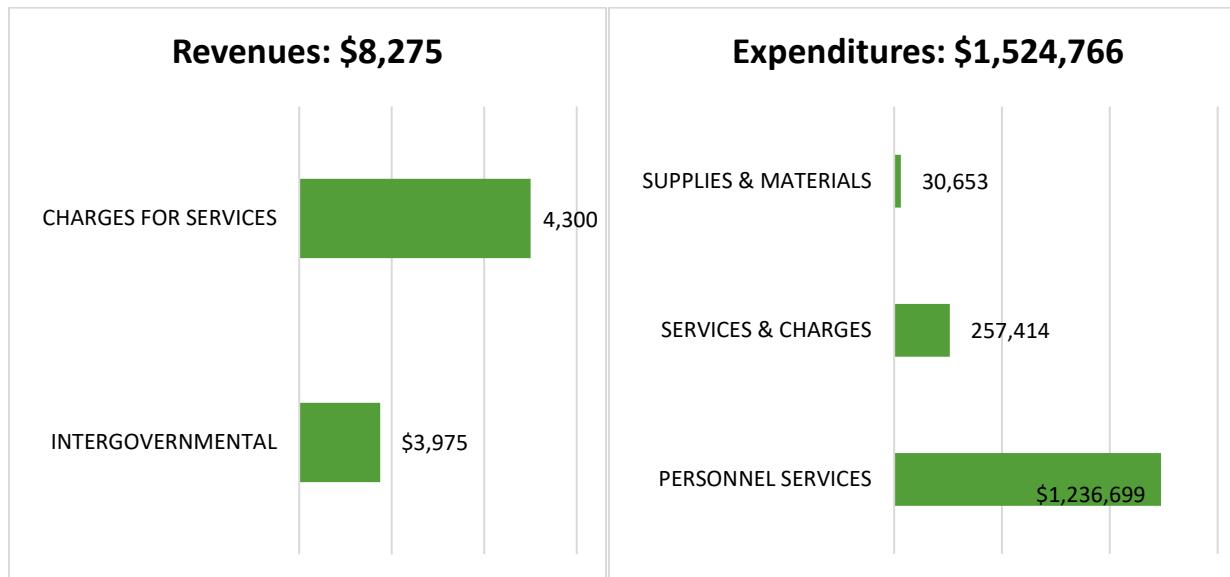


BUDGET OVERVIEW:



**DEPARTMENT DESCRIPTION:**

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

STAFFING SUMMARY:**BUDGET OVERVIEW:**



INVESTIGATIONS							2023 / 2024 DOLLAR INC/(DEC)	
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET				
<u>REVENUES:</u>								
INTERGOVERNMENTAL	\$ -	\$ -	\$ 1,500	\$ 3,975	\$ 2,475			
CHARGES FOR SERVICES		1,825	1,675	-	-			
MISCELLANEOUS		2,467	3,849	6,800	4,300	(2,500)		
TOTAL REVENUES	\$ 4,292	\$ 5,524	\$ 8,300	\$ 8,275	\$ (25)			
<u>EXPENDITURES:</u>								
PERSONNEL SERVICES	\$ 1,007,598	\$ 1,126,517	\$ 1,350,192	\$ 1,236,699	\$ (113,493)			
SERVICES & CHARGES	226,546	271,185	243,611	257,414	13,803			
SUPPLIES & MATERIALS	36,243	68,040	45,830	30,653	(15,177)			
TOTAL EXPENDITURES	\$ 1,270,387	\$ 1,465,742	\$ 1,639,633	\$ 1,524,766	\$ (114,867)			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,266,095)	\$ (1,460,218)	\$ (1,631,333)	\$ (1,516,491)	\$ 114,842			
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-			
NET CHANGE	\$ (1,266,095)	\$ (1,460,218)	\$ (1,631,333)	\$ (1,516,491)	\$ 114,842			

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$8,275 a decrease of \$25 (-0.03%) from 2023
 - Expenditures are budgeted for \$1,524,766, a decrease of \$114,867 (-7.53%) from 2023
 - The budget for this division is used to investigate all non-natural deaths in conjunction with the coroner, investigate child and domestic abuse cases, investigate internet crimes against children and vulnerable adults, and assist agencies on a local, state, and federal level pertaining to joint investigations.
 - We have budgeted for purchasing tools to keep up to date within the field as well as inflation of current products and programs. However, the decrease in budget reflects the realignment of some staffing line items throughout all departments.

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 2023:

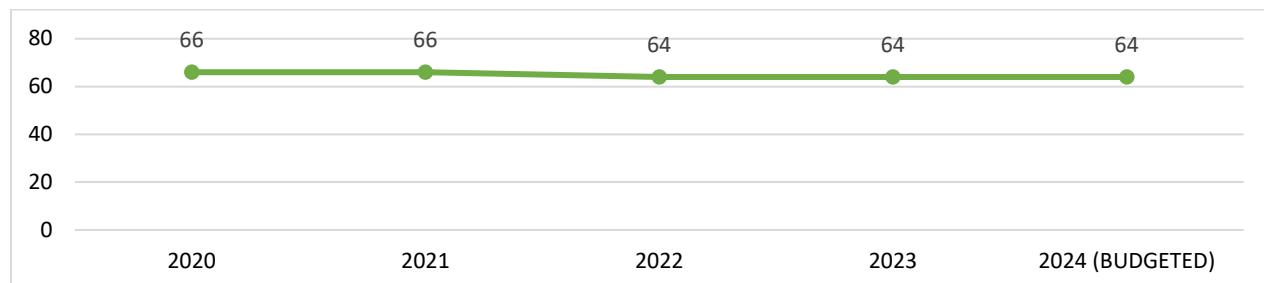
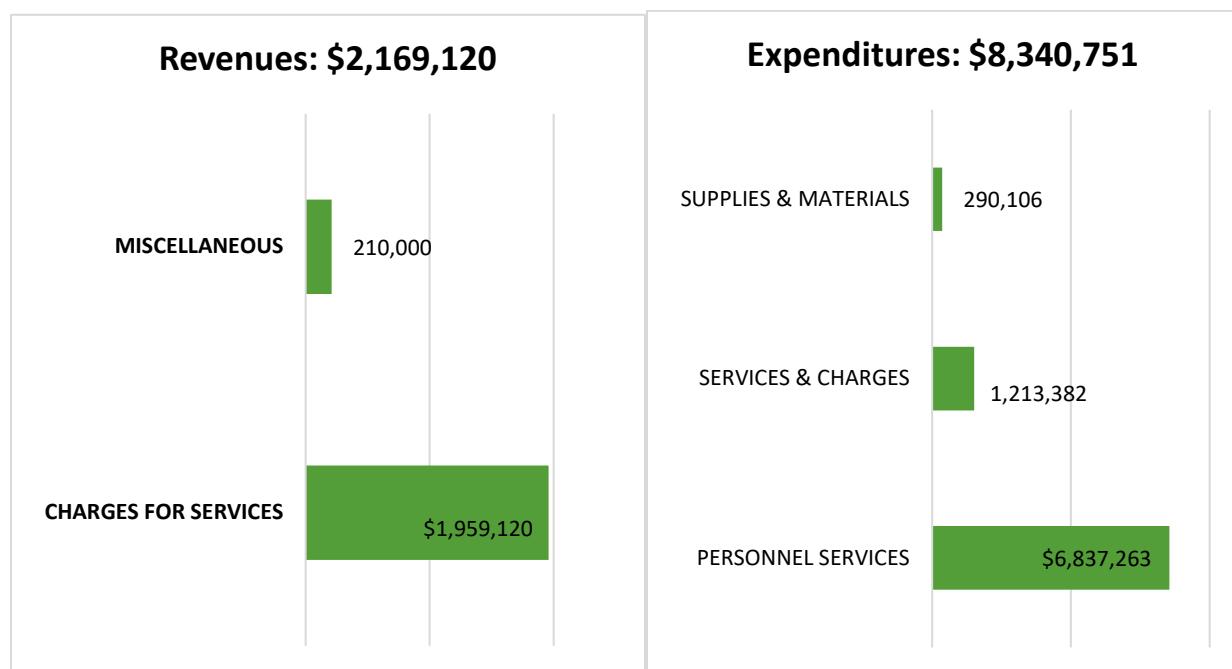
- **Protecting Our Communities** – Partnering with state and federal agencies, LADID successfully closed multiple drug cases.
- **Caring For Our People** – Our general investigators remained active in cases tied to adult protection and child abuse. The team worked two homicide cases; successfully closing one by year end.
- **Deliver Excellence To Our Customers** – Extensive training was made available to our investigators allowing them time away from their cases to stay current in their field.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Protecting Our Communities** – We will remain active in partnering with other law enforcement agencies. We will be rotating out several members within investigations to keep a fresh perspective in that division.
- **Caring For Our People** – We will continue to actively pursue all open cases. We will partner with the County Attorney's Office to support the prosecution of the remaining homicide case.
- **Deliver Excellence To Our Customers** – We will continue to have staff trained in various topics staying on top of the ever-changing law enforcement field.

**DEPARTMENT DESCRIPTION:**

The Crow Wing County Jail is a direct supervision facility housing both sentenced and pretrial offenders. The facility is licensed by the State of Minnesota to house up to 286 inmates, separated into 5 housing units. The Crow Wing County Jail is dedicated to serving the citizens of the County and its neighboring communities. The goal is to preserve the basic rights and dignity of those detained by employing trained professional staff to provide the care, structure, and discipline to motivate positive lifestyle changes for detainees, while exceeding all standards set forth by law and maximizing the financial and social benefits to the communities that are served. The facility is currently operating at an approved capacity of 226 inmates with an average daily population of 135 and an average length of stay of 14 days. The jail also holds juveniles for up to 24 hours.

STAFFING SUMMARY:**BUDGET OVERVIEW:**



JAIL					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 1,195,069	\$ 1,081,974	\$ 1,377,930	\$ 1,959,120	\$ 581,190
MISCELLANEOUS	217,347	218,601	210,000	210,000	-
TOTAL REVENUES	\$ 1,412,416	\$ 1,300,575	\$ 1,587,930	\$ 2,169,120	\$ 581,190
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 5,355,145	\$ 5,114,424	\$ 5,652,520	\$ 6,837,263	\$ 1,184,743
SERVICES & CHARGES	1,154,330	1,350,647	1,477,996	1,213,382	(264,614)
SUPPLIES & MATERIALS	242,964	235,898	241,505	290,106	48,601
TOTAL EXPENDITURES	\$ 6,752,439	\$ 6,700,969	\$ 7,372,021	\$ 8,340,751	\$ 968,730
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (5,340,023)	\$ (5,400,394)	\$ (5,784,091)	\$ (6,171,631)	\$ (387,540)

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$2,169,120 an increase of \$581,190 (26.79%) from 2023
 - Expenditures are budgeted for \$8,340,751, an increase of \$968,730 (11.61%) from 2023
 - This budget is used to provide the confinement, safekeeping, and rehabilitation of jail inmates.
 - The increase in revenue is a result of increasing our Out of County holds from an average of 20 inmates per day to 30 inmates. Also, we increased our daily fee for boarding inmates from \$55 per day to \$75 per day. The increase in expenditures pertains to the annual increase in personnel costs as well as an increase in our medical fees.

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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- **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 2023:

- **Protecting Our Communities** – The continued effort of recruitment and retention has proven beneficial as the Jail staffing remains at high levels.
- **Caring For Our People** – The Jail transitioned from a correctional health care service provider to an in-house medical team with our own nursing staff.

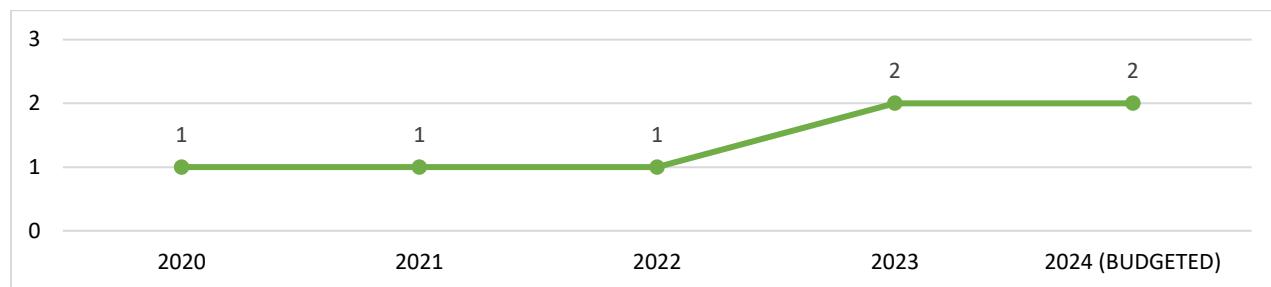
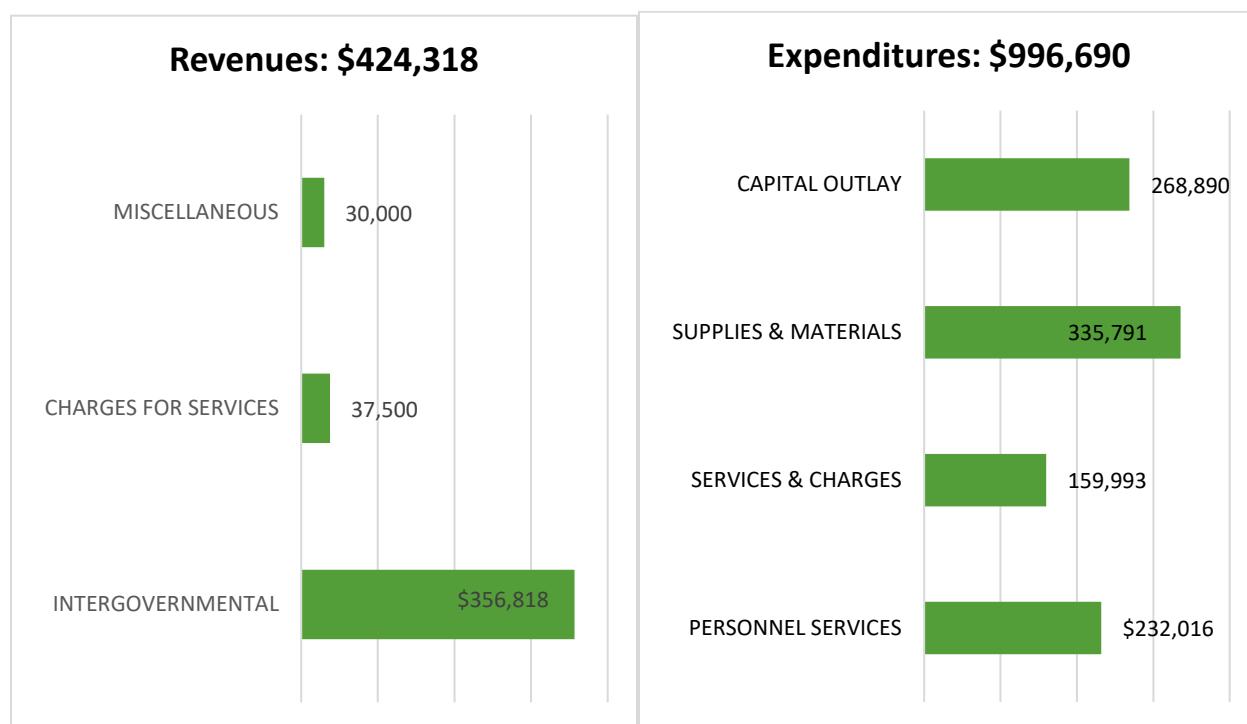
GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Protecting Our Communities** – Improvements will be made to each jail cell to ensure each inmate is safe within that location.
- **Caring For Our People** – Body worn cameras will be implemented for jail staff ensuring transparency for both the inmates and correctional officers.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Average Daily Population	121	119	126	140

**DEPARTMENT DESCRIPTION:**

Primarily represents our Emergency Management Division. Crow Wing County Emergency Management coordinates with local, state and federal agencies to preserve life, property and the well-being of our citizens from natural, technological and man-made disasters. Staffing noted within this area reflects those assigned full-time to that division. Other revenues and expenses (other than personnel) tied to Bomb Squad and Drone responses, as well as countywide radio interoperability are maintained within this grouping.

STAFFING SUMMARY:**BUDGET OVERVIEW:**



	OPERATIONS					2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET		
<u>REVENUES:</u>						
INTERGOVERNMENTAL	\$ 180,743	\$ 268,873	\$ 191,480	\$ 356,818	\$ 165,338	
CHARGES FOR SERVICES	24,975	28,463	37,500	37,500		-
GIFTS & CONTRIBUTIONS	90,600	-	-	-		-
MISCELLANEOUS	24,961	29,794	27,080	30,000		2,920
TOTAL REVENUES	\$ 321,279	\$ 327,130	\$ 256,060	\$ 424,318	\$ 168,258	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 130,886	\$ 239,094	\$ 238,742	\$ 232,016	\$ (6,726)	
SERVICES & CHARGES	102,824	107,358	132,789	159,993		27,204
SUPPLIES & MATERIALS	106,754	303,190	241,616	335,791		94,175
CAPITAL OUTLAY	145,127	173,127	130,680	268,890		138,210
TOTAL EXPENDITURES	\$ 485,591	\$ 822,769	\$ 743,827	\$ 996,690	\$ 252,863	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (164,312)	\$ (495,639)	\$ (487,767)	\$ (572,372)	\$ (84,605)	
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	
NET CHANGE	\$ (164,312)	\$ (495,639)	\$ (487,767)	\$ (572,372)	\$ (84,605)	

FINANCIAL ANALYSIS:

- **Summary:**

- Revenues for 2024 are budgeted for \$424,318 an increase of \$168,258 (39.65%) from 2023
- Expenditures are budgeted for \$996,690, an increase of \$252,863 (25.37%) from 2023
- The use of this budget provides for emergency management of citizen notification of imminent danger from natural, technological and man-made disasters. Also, it is used to warn and direct evacuations in the event of immediate danger to the public.
- The increase in revenue is from additional grant funding received which is off set by the increase in expenses.

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.
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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 2023:

- **Protecting Our Communities** – After the loss of our EMO Director, we were successful in the hiring of a highly qualified individual who brings a new passion to the role. The new Director immediately began reviewing emergency management plans and continued our efforts to update our old radios by purchasing new mobiles for a portion of our fleet.
- **Caring For Our People** – We hosted a tabletop exercise for the Incident Command System, ICS-300 & ICS-400. ICS is a model tool for command, control, and coordination of a response and coordinates the efforts of agencies as they work toward the common goal of stabilizing the incident and protecting life, property, and the environment. This training ensures we will be ready should a tragedy take place. The CWCUS team had multiple successful recovery missions, and they had assisted neighboring counties on several occasions.
- **Deliver Excellence To Our Customers** – We sent one individual to a six week new bomb tech training course to become a member of our bomb squad.

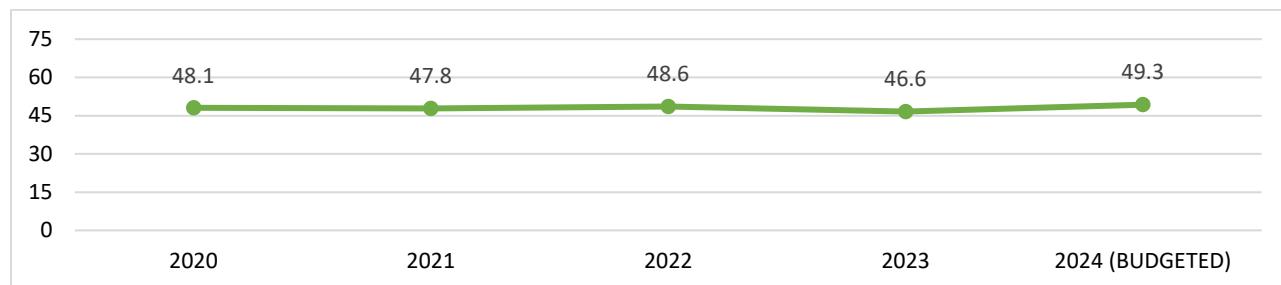
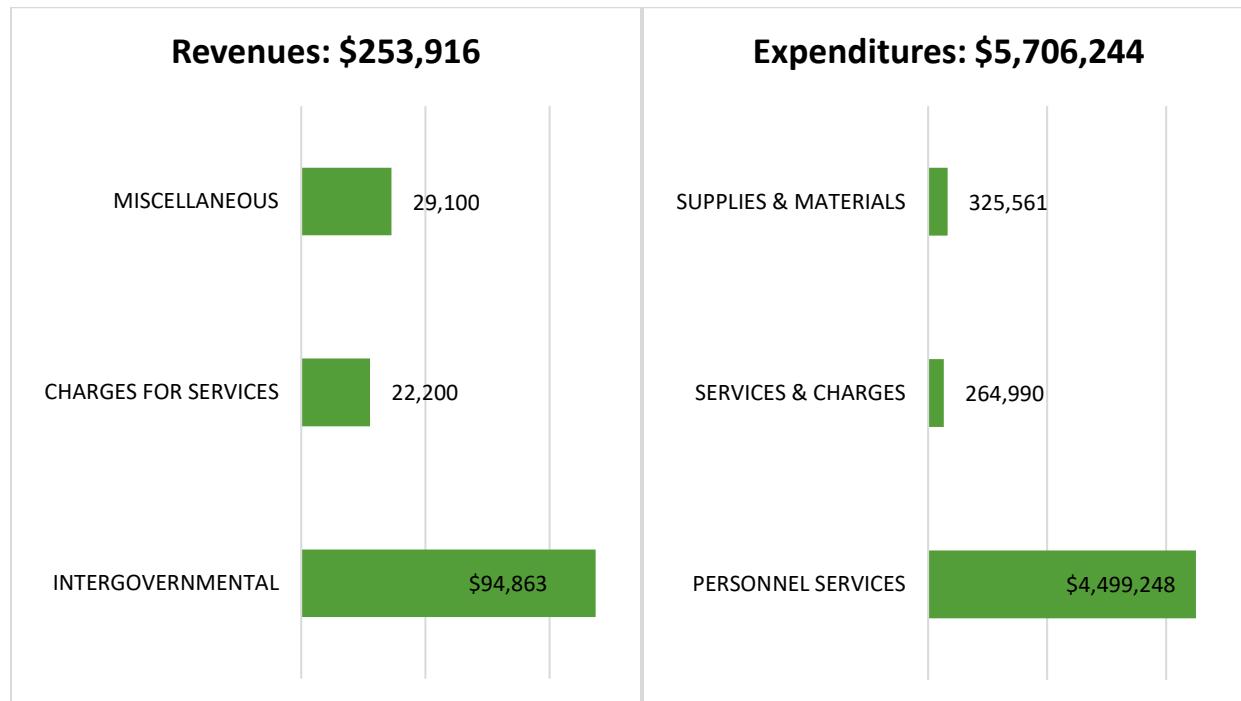
GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Protecting Our Communities** – EMO will be partnering with Crow Wing County IT to address increased challenges related to cyber security. We will also continue our replacement of additional mobile units for our fleet.
- **Caring For Our People** – Purchasing additional drones to update current models and adding to our fleet. These drones have been a valuable tool in that they can be deployed for a multitude of different functions. Centralizing our equipment in one mobile unit is expected to be more efficient and will reduce response times.
- **Deliver Excellence To Our Customers** – We will send an additional individual to a six week new bomb tech training course to become a member of our bomb squad.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Drone Call Outs	11	24	25	30
Bomb Squad Call Outs	38	30	44	37

**DEPARTMENT DESCRIPTION:**

Patrol represents both licensed and non-licensed staff who work together to provide emergency responder services to the citizens of Crow Wing County. The services provided include both the Patrol, Recreation and Dispatch divisions as well as specialized units such as Court Security, Transports and K-9. Special Teams such as Tact Team, Mounted Patrol and Dive Team are also represented. Together these groups are often first on scene when responding to calls for assistance within our communities.

STAFFING SUMMARY:**BUDGET OVERVIEW:**



	PATROL				2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 124,039	\$ 118,037	\$ 94,863	\$ 195,616	\$ 100,753
CHARGES FOR SERVICES	21,827	24,679	22,200	23,200	1,000
GIFTS & CONTRIBUTIONS		7,500		7,500	7,500
MISCELLANEOUS	6,581	34,617	29,100	27,600	(1,500)
TOTAL REVENUES	\$ 152,447	\$ 184,833	\$ 146,163	\$ 253,916	\$ 107,753
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 4,334,014	\$ 4,348,062	\$ 4,499,248	\$ 5,075,065	\$ 575,817
SERVICES & CHARGES	143,595	175,263	264,990	312,853	47,863
SUPPLIES & MATERIALS	242,927	441,729	325,561	223,326	(102,235)
CAPITAL OUTLAY	45,537	-	-	95,000	95,000
TOTAL EXPENDITURES	\$ 4,766,073	\$ 4,965,054	\$ 5,089,799	\$ 5,706,244	\$ 616,445
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (4,613,626)	\$ (4,780,221)	\$ (4,943,636)	\$ (5,452,328)	\$ (508,692)
TOTAL OTHER FINANCING SOURCES (USES)	-	84,233	-	-	-
NET CHANGE	\$ (4,613,626)	\$ (4,695,988)	\$ (4,943,636)	\$ (5,452,328)	\$ (508,692)

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$253,916 an increase of \$107,753 (42.43%) from 2023
 - Expenditures are budgeted for \$5,706,244 an increase of \$616,445 (10.80%) from 2023
 - The budget is used to serve and protect the public of Crow Wing County 24 hours a day and 7 days a week on land and water, enforce laws enacted for the protection of persons and property, transport apprehended persons, convicted prisoners, juveniles and mentally ill to and from their destinations, provide court security, and provide central dispatching of emergency service units within the county.
 - The increase in revenue comes from grant funding which is being applied for in 2024.
 - The increase in expenditures reflect increased costs of personnel services related to contract settlements. Some staffing line items throughout all departments were realigned as well. The capital outlay increase represents the off-setting expenses from the grant revenues.



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 2023:

- **Protecting Our Communities** – Staffing was a high priority for 2023 and by year-end we were near full capacity. Throughout the year supervisors and staff worked diligently to utilize existing resources as efficiently as possible to ensure shift coverage and availability to our community.
- **Caring For Our People** – The partnership with the embedded social workers proved to be beneficial to our deputies and dispatchers. Their expertise in the field has been invaluable.

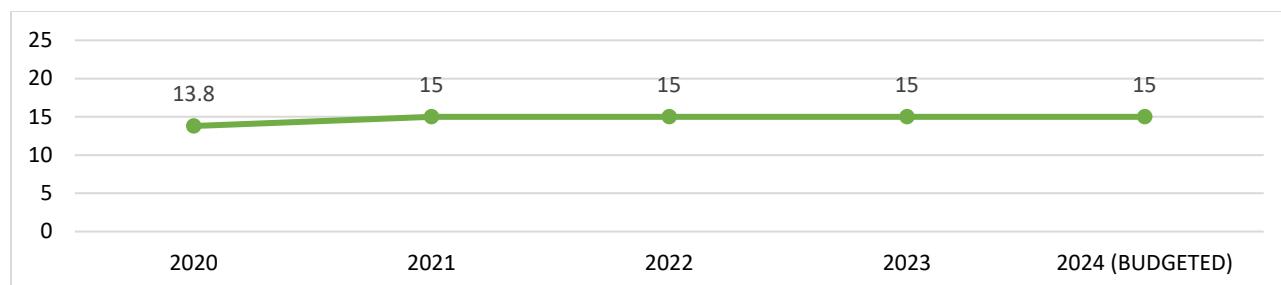
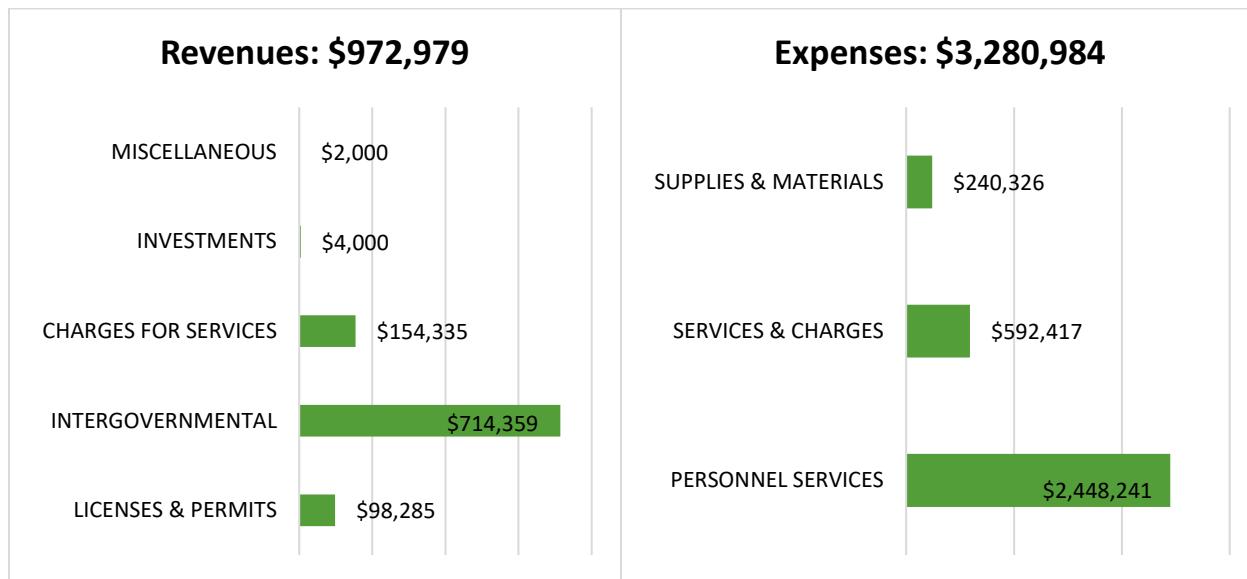
GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Protecting Our Communities** – We will continue to work on recruitment and retention in order to reach and maintain the goal of being fully staffed. We will be adding two additional patrol deputies, one recreational deputy, and an additional K-9 to our force.
- **Caring For Our People** – We will continue our partnership with Community Services and expand on the use of our embedded social workers.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Emergency 911 Calls	36,209	35,135	25,621	35,000

**DEPARTMENT DESCRIPTION:**

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

STAFFING SUMMARY:**BUDGET OVERVIEW:**



Department: Public Safety

Fund: Support

SUPPORT						
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)	
<u>REVENUES:</u>						
LICENSES & PERMITS	\$ 127,930	\$ 77,615	\$ 99,650	\$ 98,285	\$ (1,365)	
INTERGOVERNMENTAL	406,922	407,387	414,721	412,019	(2,702)	
CHARGES FOR SERVICES	145,835	141,319	173,805	154,335	(19,470)	
GIFTS & CONTRIBUTIONS	10,000	-	-	-	-	
MISCELLANEOUS	26,405	6,254	2,000	2,000	-	
TOTAL REVENUES	<u>\$ 717,092</u>	<u>\$ 632,575</u>	<u>\$ 690,176</u>	<u>\$ 666,639</u>	<u>\$ (23,537)</u>	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 2,042,932	\$ 1,822,815	\$ 1,956,981	\$ 2,131,760	\$ 174,779	
SERVICES & CHARGES	553,591	509,556	430,734	468,778	38,044	
SUPPLIES & MATERIALS	80,965	106,820	87,216	79,307	(7,909)	
TOTAL EXPENDITURES	<u>\$ 2,677,488</u>	<u>\$ 2,439,191</u>	<u>\$ 2,474,931</u>	<u>\$ 2,679,845</u>	<u>\$ 204,914</u>	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,960,396)</u>	<u>\$ (1,806,610)</u>	<u>\$ (1,784,755)</u>	<u>\$ (2,013,206)</u>	<u>\$ (228,451)</u>	
ENHANCED 911 - RESTRICTED						
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)	
<u>REVENUES:</u>						
LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -	
INTERGOVERNMENTAL	\$ 209,943	\$ 298,041	\$ 148,824	\$ 302,340	\$ 153,516	
FINES & FORFEITURES	-	16,000	-	-	-	
GIFTS & CONTRIBUTIONS	11,446	11,577	-	-	-	
INVESTMENTS	26	1,179	1,000	4,000	3,000	
MISCELLANEOUS	62,684	24,877	-	-	-	
TOTAL REVENUES	<u>\$ 284,099</u>	<u>\$ 351,674</u>	<u>\$ 149,824</u>	<u>\$ 306,340</u>	<u>\$ 156,516</u>	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 981	\$ -	\$ -	\$ 316,481	\$ 316,481	
SERVICES & CHARGES	120,749	112,102	107,143	123,639	16,496	
SUPPLIES & MATERIALS	30,798	31,383	5,000	161,019	156,019	
CAPITAL OUTLAY	3,630	-	106,000	-	(106,000)	
TOTAL EXPENDITURES	<u>\$ 156,158</u>	<u>\$ 143,485</u>	<u>\$ 218,143</u>	<u>\$ 601,139</u>	<u>\$ 382,996</u>	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 127,941</u>	<u>\$ 208,189</u>	<u>\$ (68,319)</u>	<u>\$ (294,799)</u>	<u>\$ (226,480)</u>	

FINANCIAL ANALYSIS:

- **Summary:**

- Revenues for 2024 are budgeted for \$972,979 an increase of \$132,979 (13.67%) from 2023
- Expenditures are budgeted for \$3,280,984, an increase of \$587,910 (17.92%) from 2023



- The budget is used for maintaining records related to criminal enforcement, maintaining warrant record for those persons wanted in Crow Wing County, serve civil and criminal processes handling matters such as wage levies and mortgage foreclosure sales, and meet state and federal mandates regarding reporting of crimes and other governmental statistics.
- The decrease in revenues was due to trends in declining charges for services such as issuing permits to carry and civil service papers. The increase in expenditures reflects an increase in costs of personnel services as well as rising costs of vendor services.

COUNTYWIDE GOALS SUPPORTED:

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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 2023:

- **Deliver Excellence To Our Customers** – Initial planning began for a new Records Management System to be used throughout Crow Wing County.
- **Stewards of Our Money** – Budgetary challenges that were presented throughout the were actively managed and timely addressed.
- **Caring For Our People** – Our peer support check-ins continue to be a high priority promoting good mental health within our office. A seminar was held for employees and families on the uniqueness of being employed in the law enforcement field and the effects it has on your life.



Department: Public Safety

Fund: Support

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Deliver Excellence To Our Customers** – The vetting and possible implementation of a new law enforcement RMS will continue.
- **Caring For Our People** – Funding for the peer support check-ins and therapy sessions remains in the budget as mental health is a continued priority.
- **Inspiring Each Other To Excellence** – We will implement a monthly recognition program for all staff throughout the organization.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Permits to Carry Issued	2,053	1,242	1,438	1,505



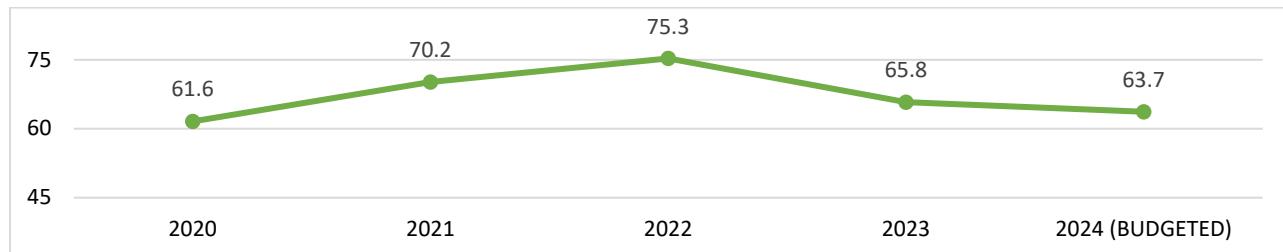
Land Services



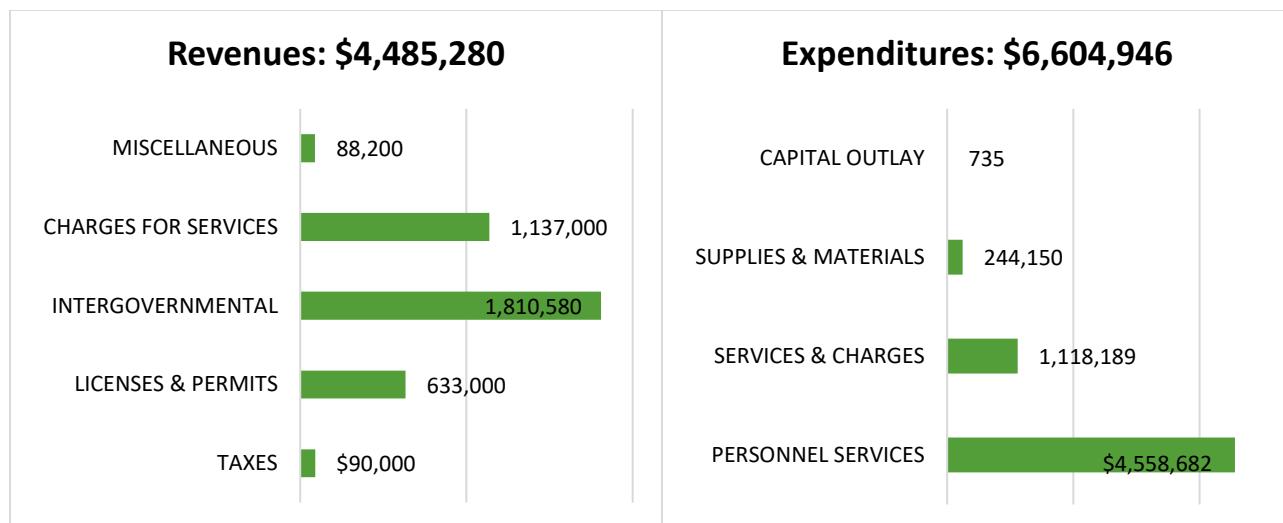
DEPARTMENT DESCRIPTION:

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. Land Services also has Recorder's Technology, Land Based Unallocated, Aquatic Invasive Species, and Recreation.

STAFFING SUMMARY:



BUDGET OVERVIEW:





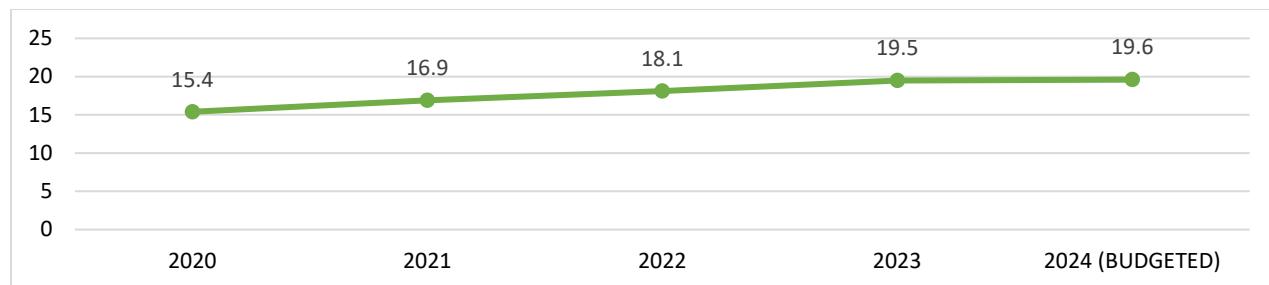
Department: Land Services

Fund: Assessment Services

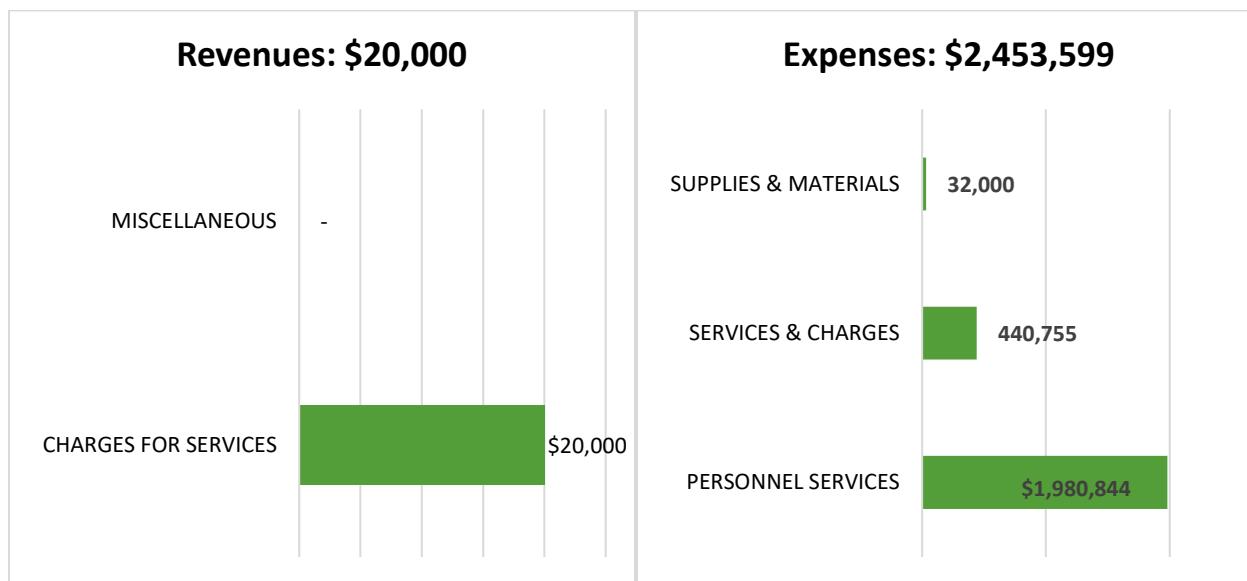
DEPARTMENT DESCRIPTION:

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

STAFFING SUMMARY:



BUDGET OVERVIEW:





Department: Land Services

Fund: Assessment Services

ASSESSING SERVICES						2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET		
<u>REVENUES:</u>						
CHARGES FOR SERVICES	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	
MISCELLANEOUS	1,240	1,050	1,500	-	(1,500)	
TOTAL REVENUES	\$ 21,240	\$ 21,050	\$ 21,500	\$ 20,000	\$ (1,500)	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 1,451,946	\$ 1,581,706	\$ 1,745,673	\$ 1,980,844	\$ 235,171	
SERVICES & CHARGES	355,109	373,266	430,630	440,755	10,125	
SUPPLIES & MATERIALS	23,125	9,479	33,500	32,000	(1,500)	
TOTAL EXPENDITURES	\$ 1,830,180	\$ 1,964,451	\$ 2,209,803	\$ 2,453,599	\$ 243,796	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,808,940)	\$ (1,943,401)	\$ (2,188,303)	\$ (2,433,599)	\$ (245,296)	

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$20,000 a decrease of \$1,500 (-7.5%) from 2023
 - Expenditures are budgeted for \$2,453,599 an increase of \$243,796 (9.93%) from 2023
 - These funds are used for our assessor and assessment specialists' salaries along with the equipment and software required to perform their job duties.
 - Expense increase is due to annual salary increases and software service fee increase.

COUNTYWIDE GOALS SUPPORTED:

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Department: Land Services

Fund: Assessment Services

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

GOALS AND OBJECTIVES OBTAINED IN 2023:

- Completed bare land quintile project.
- Physically inspected, valued, and classified 20% of parcels.
- Made improvements to Tyler tax system to streamline processes.
- Met state statute guidelines of 90% to 105% on all properties.

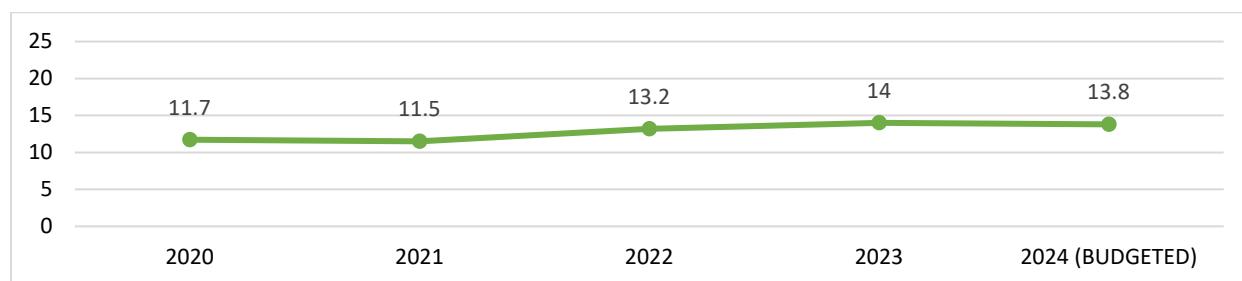
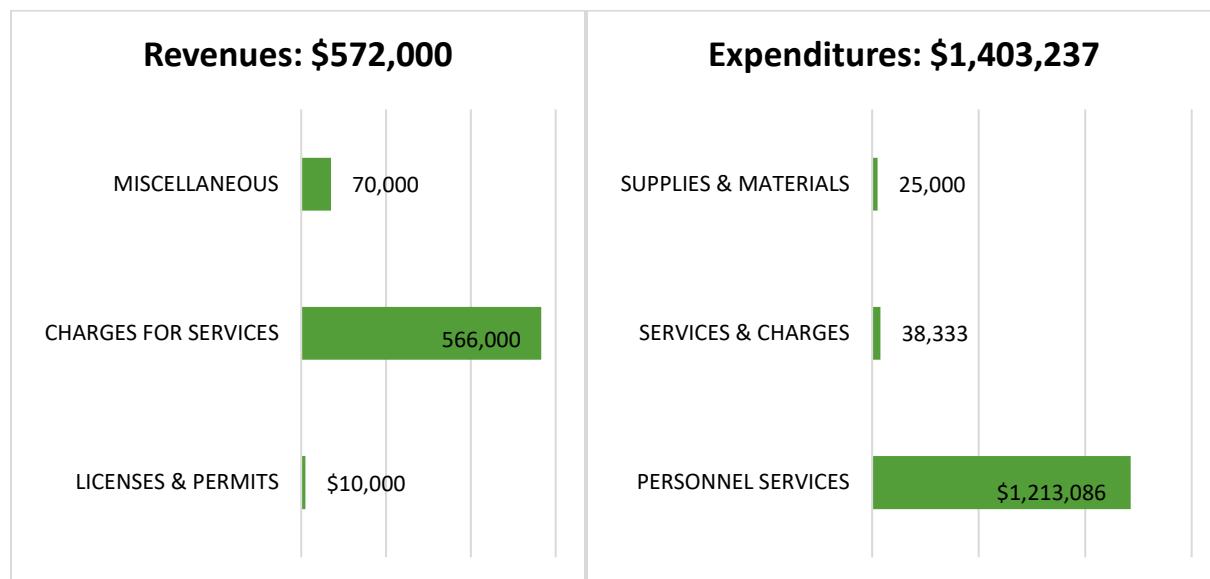
GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Continue to make improvements to Tyler tax system.
- Meet state statutes guidelines for quintile and valuation.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
eCRV's processed	3,370	2,746	2,227	2,500
Homestead Applications	1,793	1,636	1,453	1,500
Improved Quintile reviewed	12,508	9,489	10,459	10,500
Bare Land Quintile reviewed	3,832	4,354	18,806	5,000

**DEPARTMENT DESCRIPTION:**

Responsible for processing thousands of transactions for customers, including, but not limited to Parcel Consolidation, Lot Splits, Tax Payments, Homestead Applications, Permits, Document Recording, Birth Certificates, Marriage Certificates, Death Certificates, Marriage Licenses, Notary Registration and Ordination Registration. Serves as the vital records registrar. This includes birth, death and marriage records, marriage licenses, notary, and ministerial registrations. They are also responsible for providing protection and public notice by recording, indexing, maintaining, and displaying records of legal documents that affect real estate or personal property. In addition, customer services serve as the Registrar of Titles and examines Torrens documents presented for recording to determine if they meet the legal requirements for transfer and maintenance/creation of certificates of title.

STAFFING SUMMARY:**BUDGET OVERVIEW:**



Department: Land Services
Fund: Customer Services

CUSTOMER SERVICES						
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)	
<u>REVENUES:</u>						
LICENSES & PERMITS	\$ 11,110	\$ 10,885	\$ 10,000	\$ 10,000	\$ -	
CHARGES FOR SERVICES	651,311	567,310	566,000	477,000		(89,000)
MISCELLANEOUS	95,023	112,581	70,000	85,000		15,000
TOTAL REVENUES	\$ 757,444	\$ 690,776	\$ 646,000	\$ 572,000	\$ (74,000)	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 1,016,908	\$ 1,096,822	\$ 1,213,086	\$ 1,340,159	\$ 127,073	
SERVICES & CHARGES	45,413	45,057	38,333	38,078		(255)
SUPPLIES & MATERIALS	36,197	15,321	25,000	25,000		-
TOTAL EXPENDITURES	\$ 1,098,518	\$ 1,157,200	\$ 1,276,419	\$ 1,403,237	\$ 126,818	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (341,074)	\$ (466,424)	\$ (630,419)	\$ (831,237)	\$ (200,818)	

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$572,000 a decrease of \$74,000 (-12.94%) from 2023
 - Expenditures are budgeted for \$1,403,237 an increase of \$126,818 (9.04%) from 2023
 - The revenues in Customer Services comes from the County's portion of the fee for recording documents, vital certificates, and miscellaneous copy fees. The expenses are software fees for processing these documents, supplies needed to perform job duties, and staffing costs.
 - Decreases in revenue are due to the decrease in documents recorded in recent years. The increase in expenses is normal salary increases.

COUNTYWIDE GOALS SUPPORTED:

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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.
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GOALS AND OBJECTIVES OBTAINED IN 2023:

- Received 141 customer service surveys with a 98% positive rating.
- Reduced the processing time on mailed in property tax payments.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Continue to deliver excellent customer service to our customers.
- Meet budget targets for revenues and expenditures.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Documents Recorded	25,783	20,349	16,294	16,500
Birth Certificates	2,537	2,683	2,590	2,600
Death Certificates	11,655	9,463	8,856	8,900
Marriage Certificates	1,467	991	793	800

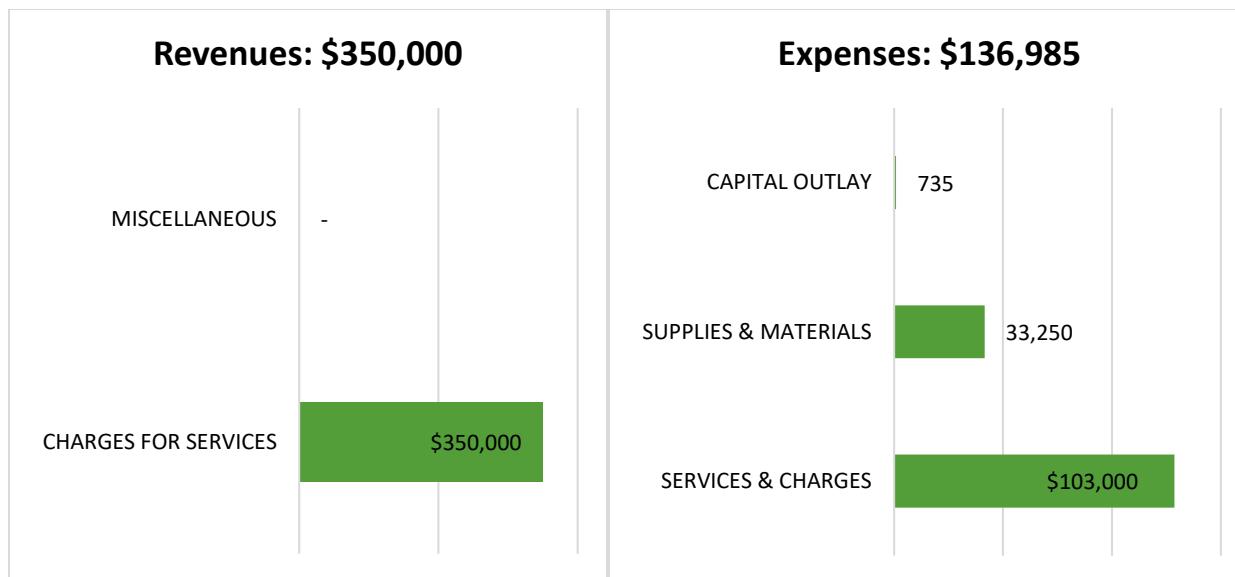


**Department: Land Services
Fund: Recorder's Technology**

DEPARTMENT DESCRIPTION:

Responsible for recording documents for customers, including, but not limited to Parcel Consolidation, Lot Splits, and Property sales. They are also responsible for providing protection and public notice by recording, indexing, maintaining, and displaying records of legal documents that affect real estate or personal property. In addition, customer services serve as the Registrar of Titles and examines Torrens documents presented for recording to determine if they meet the legal requirements for transfer and maintenance/creation of certificates of title.

BUDGET OVERVIEW:



RECORDER'S TECHNOLOGY - RESTRICTED

	<u>2021 ACTUAL</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET</u>	<u>2024 BUDGET</u>	<u>2022 / 2023 DOLLAR INC/DEC</u>
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 530,418	\$ 410,256	\$ 385,000	\$ 350,000	\$ (35,000)
MISCELLANEOUS			-	-	-
TOTAL REVENUES	\$ 530,418	\$ 410,256	\$ 385,000	\$ 350,000	\$ (35,000)
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES			\$ -	\$ -	\$ -
SERVICES & CHARGES	\$ 118,212	\$ 103,854	\$ 95,000	\$ 103,000	\$ 8,000
SUPPLIES & MATERIALS	234	234	250	33,250	33,000
CAPITAL OUTLAY	9,835	-	19,000	735	(18,265)
TOTAL EXPENDITURES	\$ 128,281	\$ 104,088	\$ 114,250	\$ 136,985	\$ 22,735
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 402,137	\$ 306,168	\$ 270,750	\$ 213,015	\$ (57,735)



FINANCIAL ANALYSIS:

- Revenues for 2024 are budgeted for \$350,000 a decrease of \$35,000 (-10%) from 2023
- Expenditures are budgeted for \$136,985 an increase of \$22,735 (16.59%) from 2023
- This budget is used to pay for our document recording software, county-wide credit card fees, and equipment needs for our staff.
- The decrease in revenue is due to the decrease in document recording activity over the last two years. Increase in expenditures is for replacement of computers for staff.

COUNTYWIDE GOALS SUPPORTED:

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GOALS AND OBJECTIVES OBTAINED IN 2023:

- Improved document recording processes.
- Completed a large amount of historical document indexing.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Continue to index historical documents.
- Increase E-File documents.

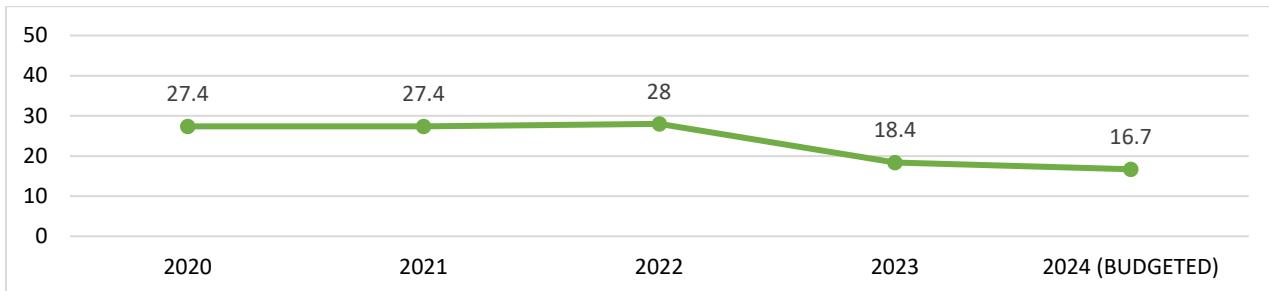
KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Documents Recorded	25,783	20,349	16,294	16,500



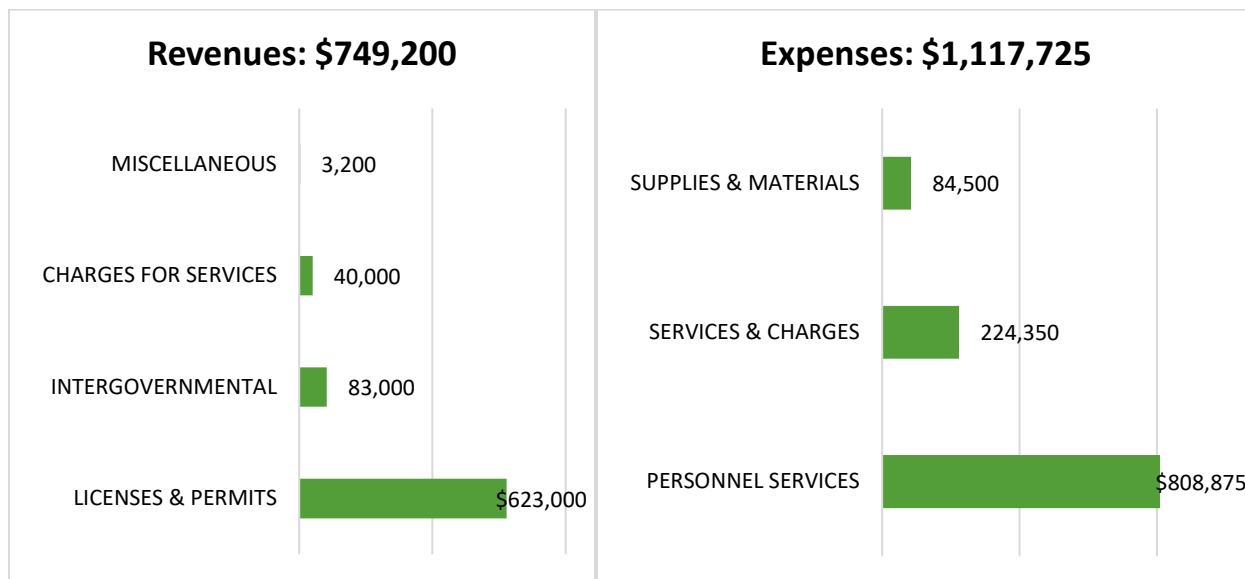
DEPARTMENT DESCRIPTION:

Responsible for administration of the land use ordinance, the County's water plan, E-911 addressing, coordination of the public hearing process, and the Public Land Survey System.

STAFFING SUMMARY:



BUDGET OVERVIEW:





Department: Land Services

Fund: Environmental Services

ENVIRONMENTAL SERVICES					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2022 / 2023 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
LICENSES & PERMITS	\$ 725,904	\$ 748,948	\$ 572,000	\$ 623,000	\$ 51,000
INTERGOVERNMENTAL	102,569	83,910	84,000	83,000	(1,000)
CHARGES FOR SERVICES	64,025	45,300	40,000	40,000	-
MISCELLANEOUS	20,007	3,101	3,300	3,200	(100)
TOTAL REVENUES	\$ 912,505	\$ 881,259	\$ 699,300	\$ 749,200	\$ 49,900
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 517,893	\$ 519,593	\$ 677,656	\$ 808,875	\$ 131,219
SERVICES & CHARGES	205,027	187,532	191,050	224,350	33,300
SUPPLIES & MATERIALS	50,532	84,547	68,000	84,500	16,500
TOTAL EXPENDITURES	\$ 773,452	\$ 791,672	\$ 936,706	\$ 1,117,725	\$ 181,019
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 139,053	\$ 89,587	\$ (237,406)	\$ (368,525)	\$ (131,119)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	43,000	43,000
NET CHANGE	\$ 139,053	\$ 89,587	\$ (237,406)	\$ (325,525)	\$ (88,119)

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$749,200 an increase of \$49,900 (6.66%) from 2023
 - Expenditures are budgeted for \$1,117,725 an increase of \$181,019 (16.19%) from 2023
 - This budget is used to administer our Land Use Ordinance, Short Term Rental Ordinance, Water Plan, and E911 addressing.
 - The increase in revenue is due to the increase in land use permits, variances and conditional use permits, and short term rental licenses. Increase in expenditures is for software license cost increases and annual salary increases.

COUNTYWIDE GOALS SUPPORTED:

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GOALS AND OBJECTIVES OBTAINED IN 2023:

- Updated the Land Use Ordinance
- Streamlined process for staff and to better serve our residents.
- Completed implementation of new land use permitting software.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Complete the Crow Wing County Comprehensive Plan
- Continue to be good stewards of our lakes, rivers, and forests.
- Streamline processes to achieve greater work efficiencies and better customer service.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Land Use Permits Approved	1,287	1,147	1,179	1,200
Enforcements	240	337	298	280

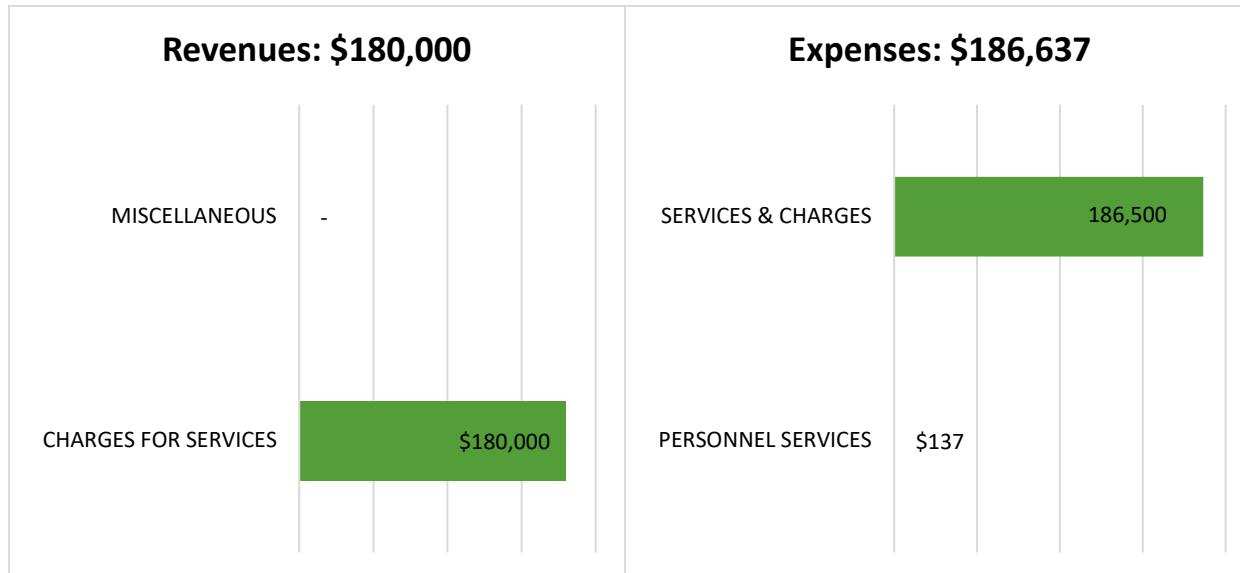


Department: Land Services
Fund: Land Based Unallocated

DEPARTMENT DESCRIPTION:

This is funded by a portion of our document recording revenue and funds our county surveying work, ESRI licenses for our GIS mapping services, and Pictometry fees.

BUDGET OVERVIEW:



LAND BASED UNALLOCATED - RESTRICTED

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
CHARGES FOR SERVICES	\$ 277,838	\$ 214,896	\$ 200,000	\$ 180,000	\$ (20,000)
MISCELLANEOUS	-	-	-	-	-
TOTAL REVENUES	\$ 277,838	\$ 214,896	\$ 200,000	\$ 180,000	\$ (20,000)
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 58,769	\$ 30,679	\$ 48,838	\$ 137	\$ (48,701)
SERVICES & CHARGES	73,214	37,371	79,500	186,500	107,000
TOTAL EXPENDITURES	\$ 131,983	\$ 68,050	\$ 128,338	\$ 186,637	\$ 58,299
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 145,855	\$ 146,846	\$ 71,662	\$ (6,637)	\$ (78,299)



FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$180,000 a decrease of \$20,000 (-11.11%) from 2023
 - Expenditures are budgeted for \$186,637 an increase of \$58,299 (31.24%) from 2023
 - This budget is used to pay for our County Surveying work, including our remonumentation project, annual ESRI license, and Pictometry fees.
 - Revenue was decreased to be in line with prior year actual revenue. Expenses increased for 2024 to purchase field staff equipment.

COUNTYWIDE GOALS SUPPORTED:

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GOALS AND OBJECTIVES OBTAINED IN 2023:

- Increased our Certified PLS Monuments with coordinates to 2,200

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Complete 336 Certified PLS Monuments with coordinates

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Corners Certified	109	13	115	336



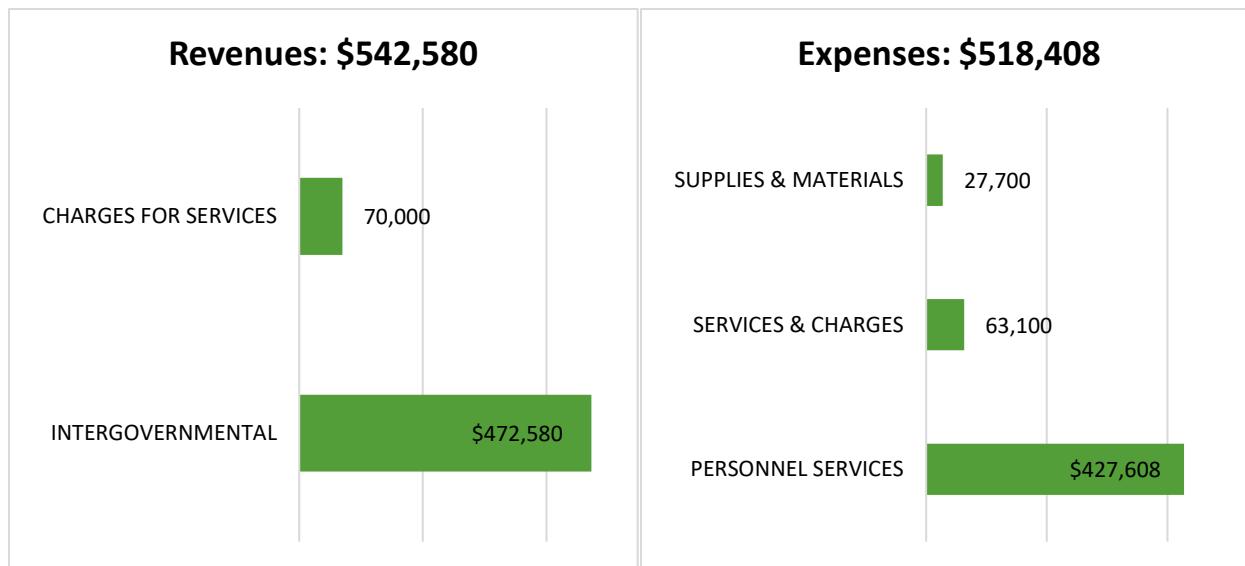
Department: Land Services

Fund: Aquatic Invasive Species

DEPARTMENT DESCRIPTION:

Responsible for administering grant funding from the State of Minnesota for an Aquatic Invasive Species prevention program.

BUDGET OVERVIEW:



AQUATIC INVASIVE SPECIES - RESTRICTED

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 445,397	\$ 462,902	\$ 462,052	\$ 472,580	\$ 10,528
CHARGES FOR SERVICES	89,346	62,495	-	70,000	70,000
TOTAL REVENUES	\$ 534,743	\$ 525,397	\$ 462,052	\$ 542,580	\$ 80,528
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 460,221	\$ 356,302	\$ 477,986	\$ 427,608	\$ (50,378)
SERVICES & CHARGES	51,049	49,846	65,350	63,100	(2,250)
SUPPLIES & MATERIALS	23,589	12,683	21,600	27,700	6,100
CAPITAL OUTLAY	-	-	-	-	-
TOTAL EXPENDITURES	\$ 534,859	\$ 418,831	\$ 564,936	\$ 518,408	\$ (46,528)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (116)	\$ 106,565	\$ (102,884)	\$ 24,172	\$ 127,056



FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$542,580 an increase of \$80,528 (14.84%) from 2023
 - Expenditures are budgeted for \$518,408 a decrease of \$46,528 (-8.97%) from 2023
 - This budget is for our Aquatic Invasive Species prevention program expenses. It pays for the supplies, staff time, and grants awarded to lake associations.
 - Increase in revenue is due to the increase in grant funding from the state and expanded coverage revenue not being in the budget at time of completion. The decrease in expenses is due to a large purchase of equipment in 2023.

COUNTYWIDE GOALS SUPPORTED:

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GOALS AND OBJECTIVES OBTAINED IN 2023:

- No newly infested lakes on DNR infested waters list.
- Purchased a second mobile decontamination station.
- More than doubled our decontaminations.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Perform 60,000 inspections.
- Perform 2,000 decontaminations.

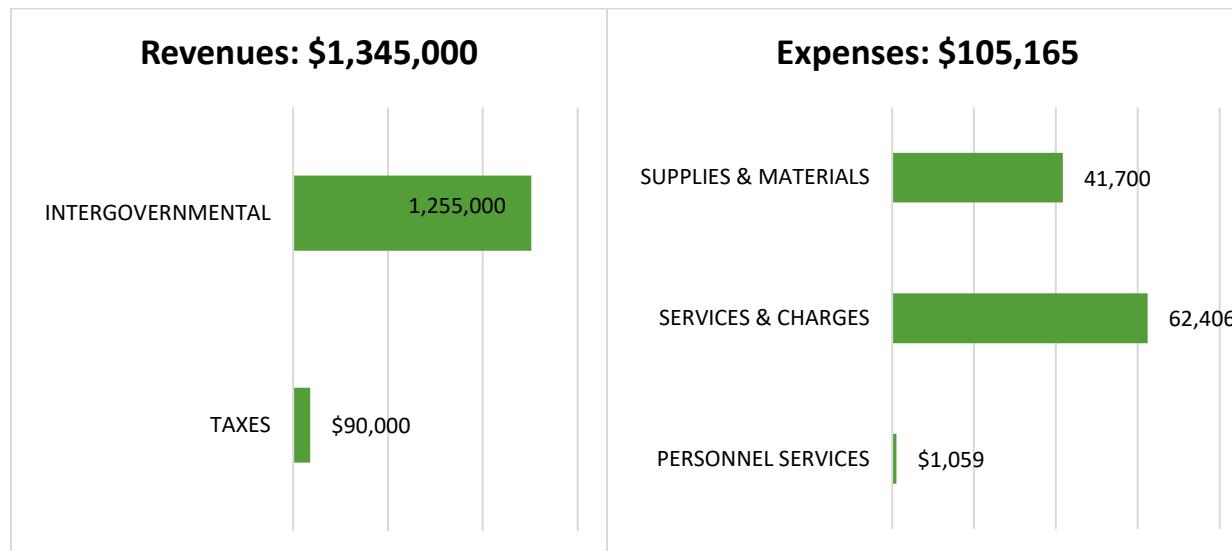


- Continue to keep our waters clear and free of new infestations.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Inspections Performed	55,327	38,895	50,850	60,000
Decontaminations Performed	576	558	1,179	2,000
Inspection hours	21,589	14,164	15,814	15,804


DEPARTMENT DESCRIPTION:

Recreation area is responsible for managing our County owned parks, landings, and trails. Responsibilities involve the management of five county parks, twenty eight trails, and multiple boat landings. This requires staffing resources for maintenance, clean up, snow removal, lawn mowing, and liability issues.

BUDGET OVERVIEW:


RECREATION - RESTRICTED						
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)	
<u>REVENUES:</u>						
TAXES	\$ 108,547	\$ 128,724	\$ 100,000	\$ 90,000	\$ (10,000)	
INTERGOVERNMENTAL	-	-	127,000	1,255,000		1,128,000
MISCELLANEOUS	356	12,850	-	-		-
TOTAL REVENUES	\$ 108,903	\$ 141,574	\$ 227,000	\$ 1,345,000	\$ 1,118,000	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 5,043	\$ 1,430	\$ 241	\$ 1,059	\$ 818	
SERVICES & CHARGES	58,659	99,333	39,189	62,406		23,217
SUPPLIES & MATERIALS	12,479	32,673	30,500	41,700		11,200
CAPITAL OUTLAY	-	-	177,000	-		(177,000)
TOTAL EXPENDITURES	\$ 76,181	\$ 133,436	\$ 246,930	\$ 105,165	\$ (141,765)	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 32,722	\$ 8,138	\$ (19,930)	\$ 1,239,835	\$ 1,259,765	



FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$1,345,000 an increase of \$1,118,000 (81.22%) from 2023
 - Expenditures are budgeted for \$105,165 a decrease of \$141,765 (-134.02%) from 2023
 - This budget is used to for maintenance and updates to our County parks, trails, and boat landings.
 - Increase in revenue is from multiple grants we should receive for updates to our County Parks. Decrease in expenditures is due to a large trail expansion project in 2023.

COUNTYWIDE GOALS SUPPORTED:

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GOALS AND OBJECTIVES OBTAINED IN 2023:

- Acquired grants for Milford Mine and South Long Lake Park improvements.
- Made safety improvements to parks.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Complete the Little Emily Lake Park
- Improve Milford Mine Memorial Park
- Improve South Long Lake Park



KEY PERFORMANCE MEASURES

	2021	2022	2023	2024 Estimated
Visitors to Milford Mine Memorial Park	16,910	15,824	13,663	17,000
Visitors to Fire Tower Park	28,263	47,132	36,076	40,000
Visitors to South Long Lake Park	6,586	25,539	16,327	18,000



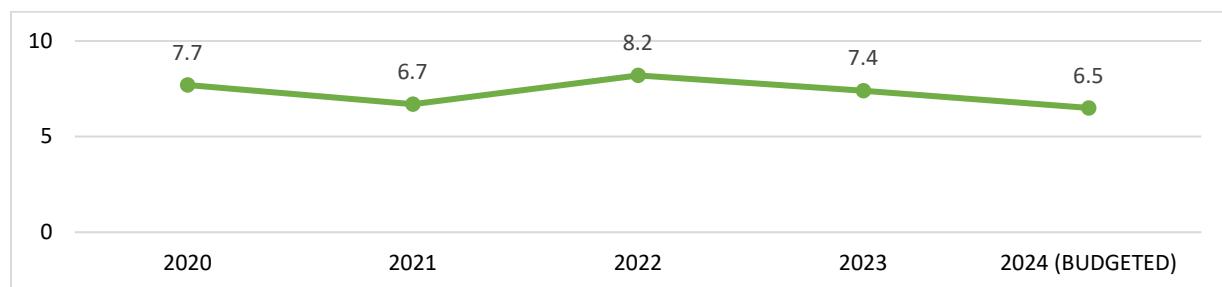
Public Land Management



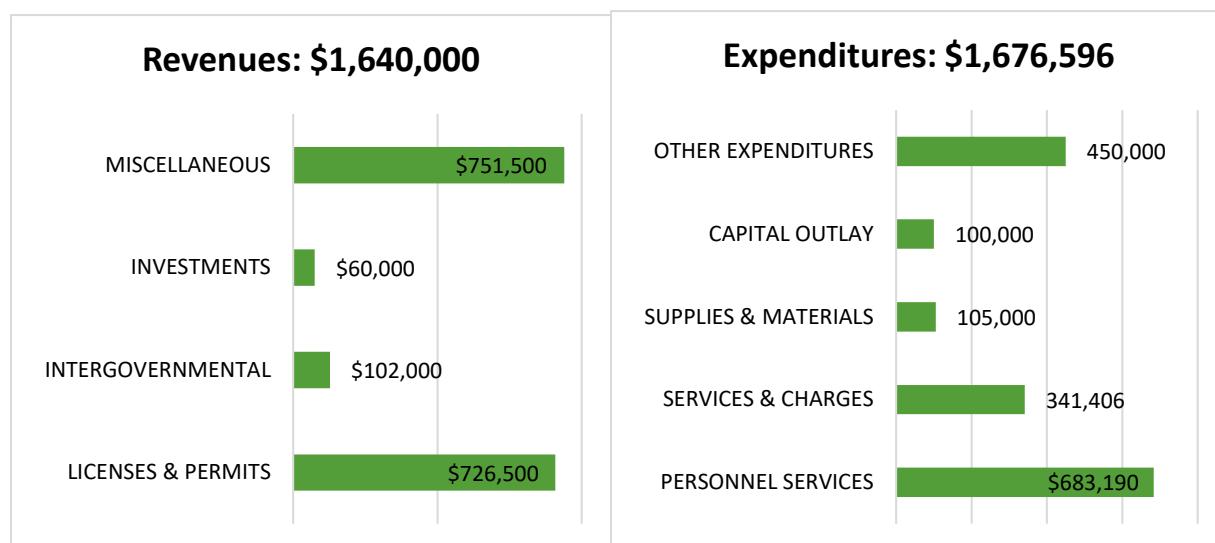
DEPARTMENT DESCRIPTION:

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:

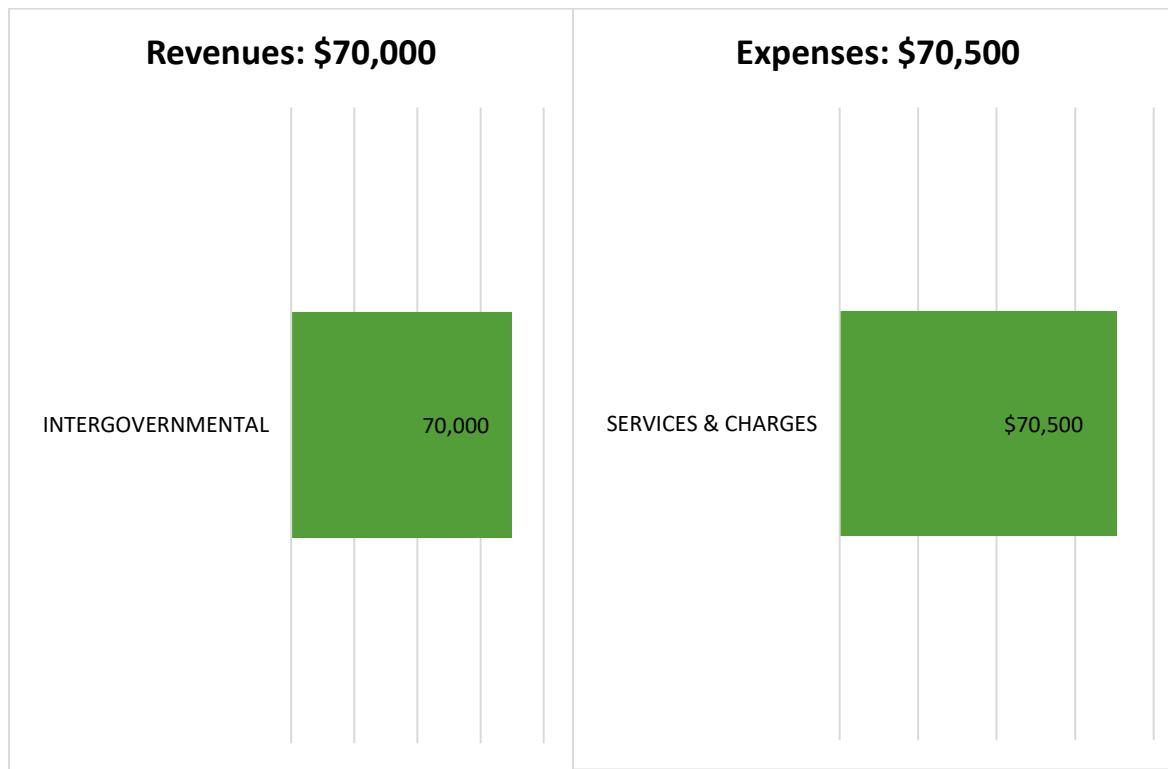




DEPARTMENT DESCRIPTION:

Responsibilities involve the management of our forest resources. This area is funded by Payment in Lieu of Taxes (PILT) which is funding from the state for land within Crow Wing County that is in State ownership.

BUDGET OVERVIEW:



RESOURCE DEVELOPMENT

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL	147,235	289,016	65,000	70,000	5,000
TOTAL REVENUES	\$ 147,235	\$ 289,016	\$ 65,000	\$ 70,000	\$ 5,000
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 79,372	\$ 59,512	\$ 110,000	\$ 70,500	\$ (39,500)
SUPPLIES & MATERIALS	-	-	-	-	-
CAPITAL OUTLAY	44,200	689,890	64,200	-	(64,200)
TOTAL EXPENDITURES	\$ 123,572	\$ 749,403	\$ 174,200	\$ 70,500	\$ (103,700)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 23,663	\$ (460,386)	\$ (109,200)	\$ (500)	\$ 108,700



FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$70,000, an increase of \$5,000 (7.14%) from 2023
 - Expenditures are budgeted for \$70,500 a decrease of \$103,700 (-147.09%) from 2023
 - This budget is used to offset levy need in our Environmental Services area, as well as some property clean up expenses as needed.
 - PILT appropriations were increased statewide in 2023 thus the increase in revenue.

COUNTYWIDE GOALS SUPPORTED:

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GOALS AND OBJECTIVES OBTAINED IN 2023:

- Made improvements to forest roads for safety of staff and contractors.
- Used funds to offset levy.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Continue to improve forest roads.
- Use funding to offset levy need.

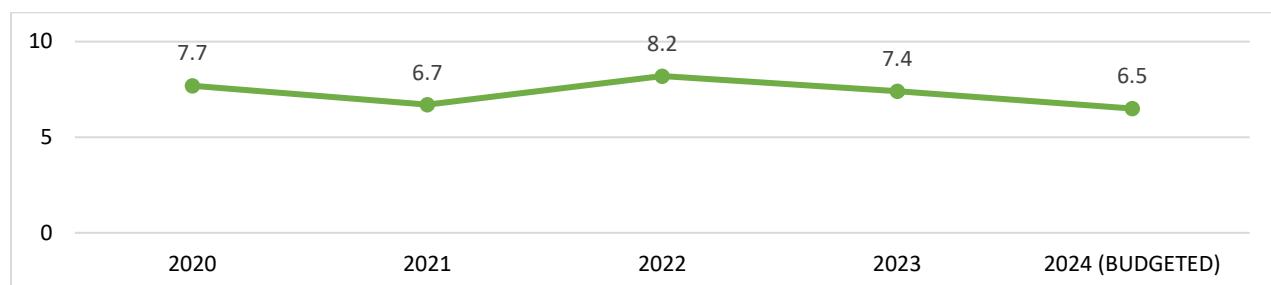
KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Forest roads maintained/improved	15	21	18	16



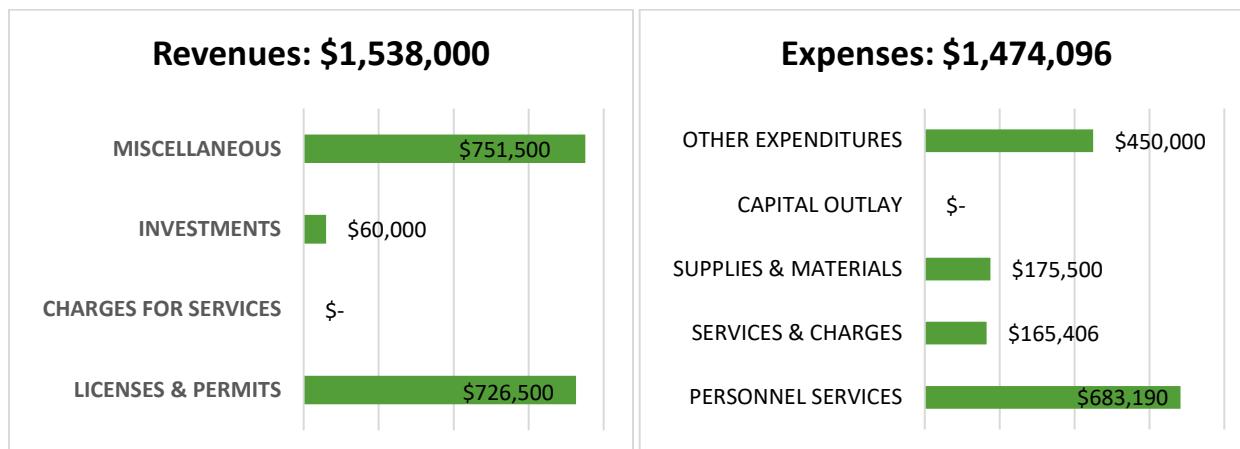
DEPARTMENT DESCRIPTION:

Forestry area is responsible for managing 105,000 + acres of County administered natural resource lands employing professional natural resource management standards and techniques consistent with policies adopted by the County Board and State Law. The County has a fiduciary responsibility to the tax forfeited trust to maximize revenues from said lands to the benefit of local taxing districts while providing multiple opportunities for a diverse forest user and protecting the long-term sustainability of the forest resources. Sustainable forest management is about striking a balance between economic, social, and environmental values in a manner that protects all of these values over time. Responsibilities involve the management of small tax forfeited parcels in urban areas, which require staffing resources to prepare land sale lists and to resolve such issues as encroachments, garbage, noxious weed growth, snow removal, lawn mowing, structure demolition, and liability issues. Ongoing related tasks also include administering annual auction sales of tax forfeit parcels, direct sales, purchases, and land exchanges.

STAFFING SUMMARY:



BUDGET OVERVIEW:





FORFEITED TAX SALE							2023 / 2024	
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET			DOLLAR INC/(DEC)	
<u>REVENUES:</u>								
LICENSES & PERMITS	\$ 995,901	\$ 923,520	\$ 701,500	\$ 726,500	\$		25,000	
CHARGES FOR SERVICES	\$ 2,174	\$ 1,100	\$ -	\$ -	\$		-	
INVESTMENTS	\$ 125,223	\$ 152,827	\$ 40,000	\$ 60,000	\$		20,000	
MISCELLANEOUS	\$ 2,340,317	\$ 1,795,195	\$ 1,330,038	\$ 751,500	\$		(578,538)	
TOTAL REVENUES	\$ 3,463,614	\$ 2,872,642	\$ 2,071,538	\$ 1,538,000	\$	(533,538)		
<u>EXPENDITURES:</u>								
PERSONNEL SERVICES	\$ 733,029	\$ 638,021.47	\$ 678,134	\$ 683,190	\$		5,056	
SERVICES & CHARGES	\$ 210,124	\$ 207,178.75	\$ 206,561	\$ 165,406	\$		(41,155)	
SUPPLIES & MATERIALS	\$ 112,567	\$ 174,940.81	\$ 95,782	\$ 175,500	\$		79,718	
CAPITAL OUTLAY	\$ 138,835	\$ 52,255.50	\$ 262,000	\$ -	\$		(262,000)	
OTHER EXPENDITURES	\$ 2,327,983	\$ 1,778,779.32	\$ 900,000	\$ 450,000	\$		(450,000)	
TOTAL EXPENDITURES	\$ 3,522,539	\$ 2,851,176	\$ 2,142,477	\$ 1,474,096	\$	(668,381)		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (58,925)	\$ 21,466	\$ (70,939)	\$ 63,904	\$	134,843		

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$1,538,000 a decrease of \$533,538 (-34.69%) from 2023
 - Expenditures are budgeted for \$1,474,096 a decrease of \$668,381 (-45.34%) from 2023
 - This budget is used to pay for administration and maintenance of our tax forfeited lands, parks, and timber management.
 - Decreases in expenditures was due to a decrease in planned projects and large capital purchases, as well as utilizing excess funding in 2023 to pay for planned 2024 projects.

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GOALS AND OBJECTIVES OBTAINED IN 2023:

- Met our budgeted revenue and expenditures.
- Had a successful land sale surpassing our budgeted revenues.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Protecting our lakes, rivers, and forests.
- Responsible timber management practices.
- Update procedures and policies accordingly if new legislation regarding tax forfeited land sales is passed.

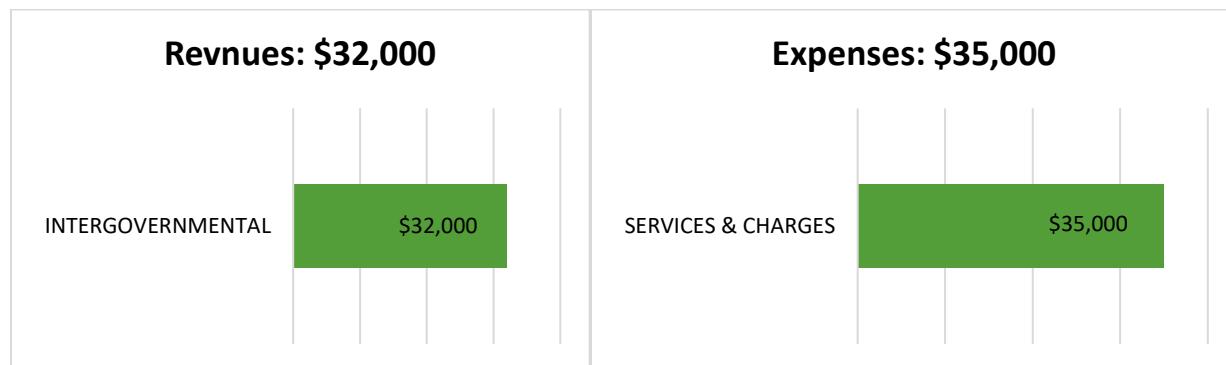
KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Land Sales	\$2,207,453	\$1,678,641	\$2,690,663	\$1,000,000
Timber Sales	\$993,555	\$822,320	\$1,043,786	\$1,200,000



DEPARTMENT DESCRIPTION:

Approximately 0.116 percent of the total annual unrefunded revenue from the gasoline fuel tax on all gasoline and special fuel received in, produced, or brought into this state, except gasoline and special fuel used for aviation purposes, is derived from the operation of motor vehicles on state forest roads and county forest access roads. This revenue, together with interest and penalties for delinquency in payment, paid or collected pursuant to the provisions of this chapter, is appropriated from the highway user tax distribution fund, and must be transferred and credited in equal installments on July 1 and January 1 to the state forest road account established in section 89.70. Of this amount, 0.0605 percent is annually derived from motor vehicles operated on state forest roads and 0.0555 percent is annually derived from motor vehicles operated on county forest access roads in this state. An amount equal to 0.0555 percent of the unrefunded revenue must be annually transferred to counties for the management and maintenance of county forest roads. On May 7, 2008, the Crow Wing County Board of Commissioners held a public information meeting on proposed prescriptive easements. Fifteen of the proposed county forest roads were approved on June 10, 2008, and another two were approved on August 26, 2008.

BUDGET OVERVIEW:



FOREST ACCESS ROADS

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
LICENSES & PERMITS	\$ -	\$ -	\$ -	\$ -	\$ -
INTERGOVERNMENTAL	\$ 32,876	\$ -	\$ 33,500	\$ 32,000	\$ (1,500)
TOTAL REVENUES	\$ 32,876	\$ -	\$ 33,500	\$ 32,000	\$ (1,500)
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES			\$ -	\$ -	\$ -
SERVICES & CHARGES	\$ 44,253	\$ -	\$ 35,000	\$ 35,000	\$ -
SUPPLIES & MATERIALS			\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 44,253	\$ -	\$ 35,000	\$ 35,000	\$ -
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (11,377)	\$ -	\$ (1,500)	\$ (3,000)	\$ (1,500)



FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$32,000 a decrease of \$1,500 (-4.69%) from 2023
 - Expenditures are budgeted for \$35,000 remaining the same from 2023
 - Funds are used for maintenance on our forest access roads.
 - This budget remains consistent each year and we plan accordingly.

COUNTYWIDE GOALS SUPPORTED:

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GOALS AND OBJECTIVES OBTAINED IN 2023:

- Made improvements to forest roads for safety of staff and contractors.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Continue to improve forest roads.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Forest roads maintained/improved	15	21	18	16



Highway Services



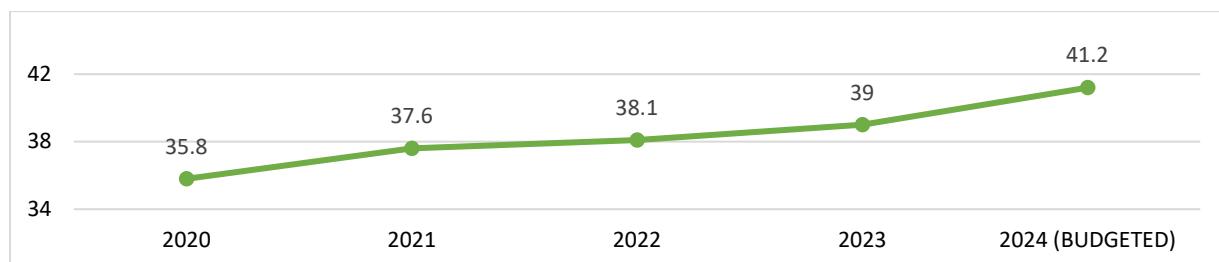
DEPARTMENT DESCRIPTION:

The Highway Department is currently staffed at 39 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 Dept budget has five main revenue sources: 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 Dept’s annual revenue through 2015 but has dropped to 4% for 2024. The local option sales tax provided over nine million dollars in revenue, which is 44% of the overall revenue, to help the Highway Dept provide the level of service necessary for safe roadways.

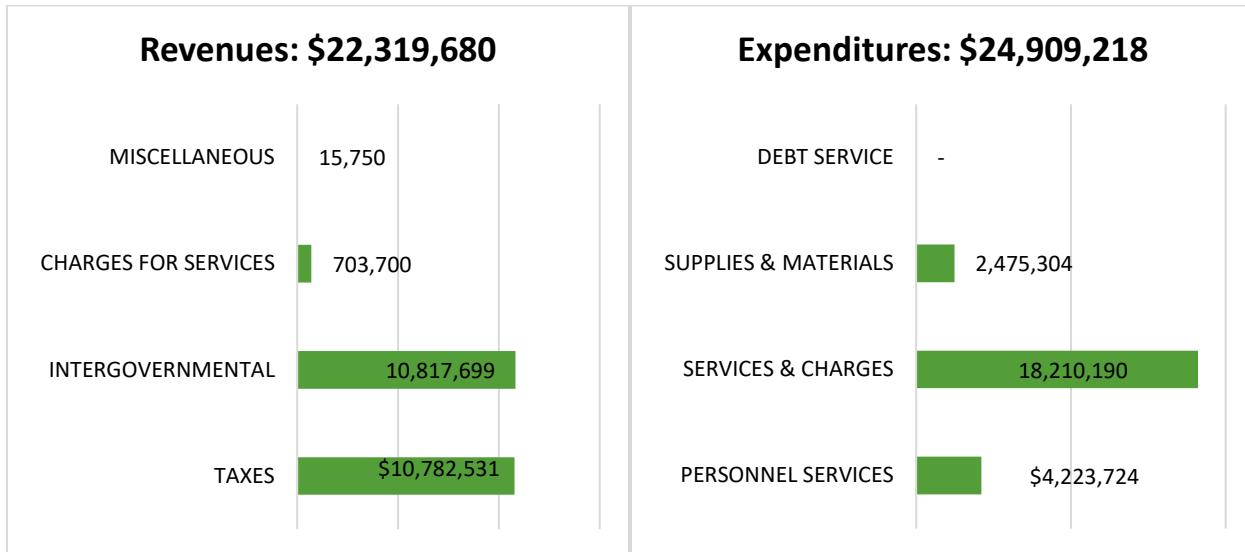
STAFFING SUMMARY:





Highway Services

BUDGET OVERVIEW:





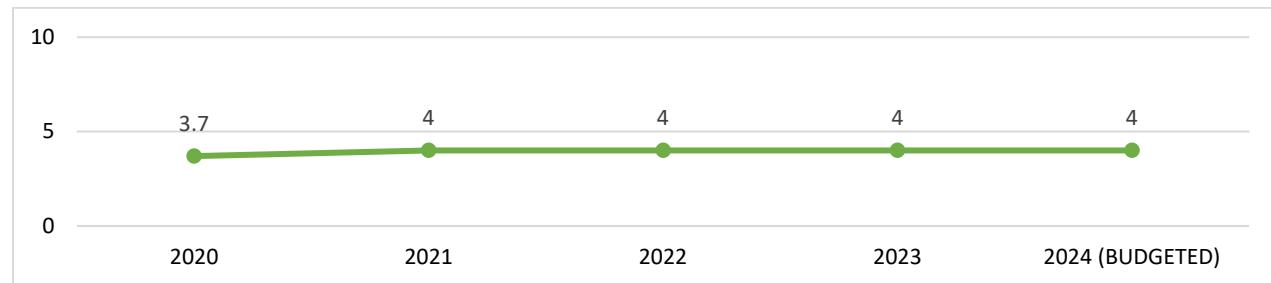
Department: Highway

Fund: Administration

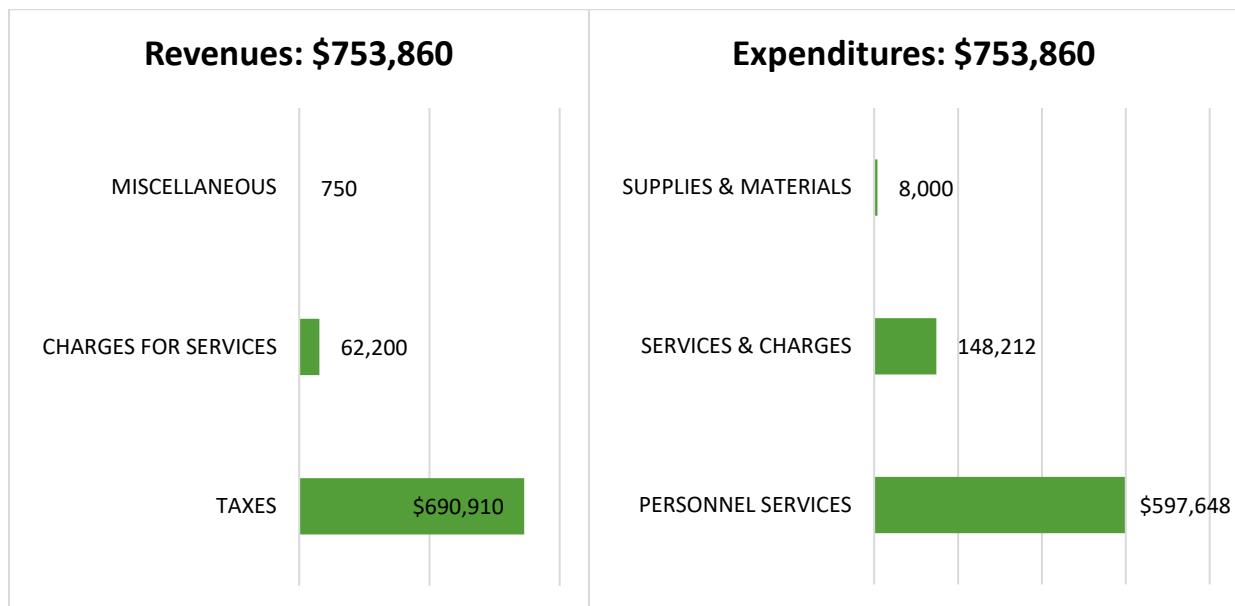
DEPARTMENT DESCRIPTION:

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

STAFFING SUMMARY:



BUDGET OVERVIEW:





Department: Highway

Fund: Administration

ADMINISTRATION						2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET		
<u>REVENUES:</u>						
TAXES	\$ 515,288	\$ 506,407	\$ 500,826	\$ 690,910	\$ 190,084	
INTERGOVERNMENTAL	8,857.00	8,587	-	-	-	
CHARGES FOR SERVICES	-	56,592	61,200	62,200	1,000	
MISCELLANEOUS	3,685	425	1,000	750	(250)	
TOTAL REVENUES	\$ 527,830	\$ 572,011	\$ 563,026	\$ 753,860	\$ 190,834	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 551,325	\$ 526,331	\$ 536,089	\$ 597,648	\$ 61,559	
SERVICES & CHARGES	26,812	36,605	48,387	148,212	99,825	
SUPPLIES & MATERIALS	9,190	8,239	8,600	8,000	(600)	
TOTAL EXPENDITURES	\$ 587,327	\$ 571,175	\$ 593,076	\$ 753,860	\$ 160,784	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (59,497)	\$ 836	\$ (30,050)	\$ -	\$ 30,050	
TOTAL OTHER FINANCING SOURCES (USES)	\$ 52,404	\$ -	\$ -	\$ -	\$ -	
NET CHANGE	\$ (7,093)	\$ 836	\$ (30,050)	\$ -	\$ 30,050	

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted at \$753,860 an increase of \$190,834 (25.31%) from 2023
 - Expenditures are budgeted at \$753,860, an increase of \$160,784 (21.33%) from 2023
 - The 2024 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 property taxes. The expenditures budgetary increase is attributed to increases in wages & benefits and the re-categorization of the building & facility rental expenditure.

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.



Department: Highway

Fund: Administration

- **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 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** – Met targets with Revenue 102.52% and Expenditures 93.66%

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Stewards of our Money** – Revenue target of $>/= 100\%$ and expenditures target of $</= 100\%$. Streamline reimbursement request processes to ensure revenue is received in a timely manner.
- **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				
	2021	2022	2023	2024 Estimated
Revenue target of $>/= 100\%$	99.61%	102.18%	102.5%	$>/= 100\%$
Expenditure target of $</= 100\%$	96.60%	101.65%	93.66%	$</= 100\%$
Creation of instructional guides for finance related tasks				7 completed



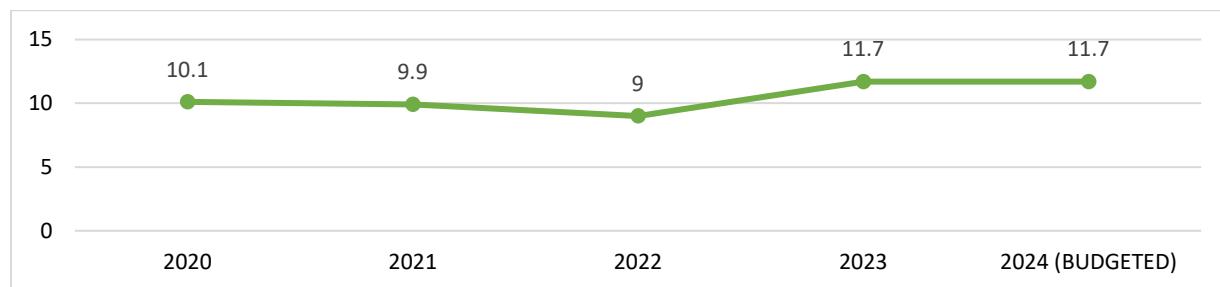
Department: Highway

Fund: Construction

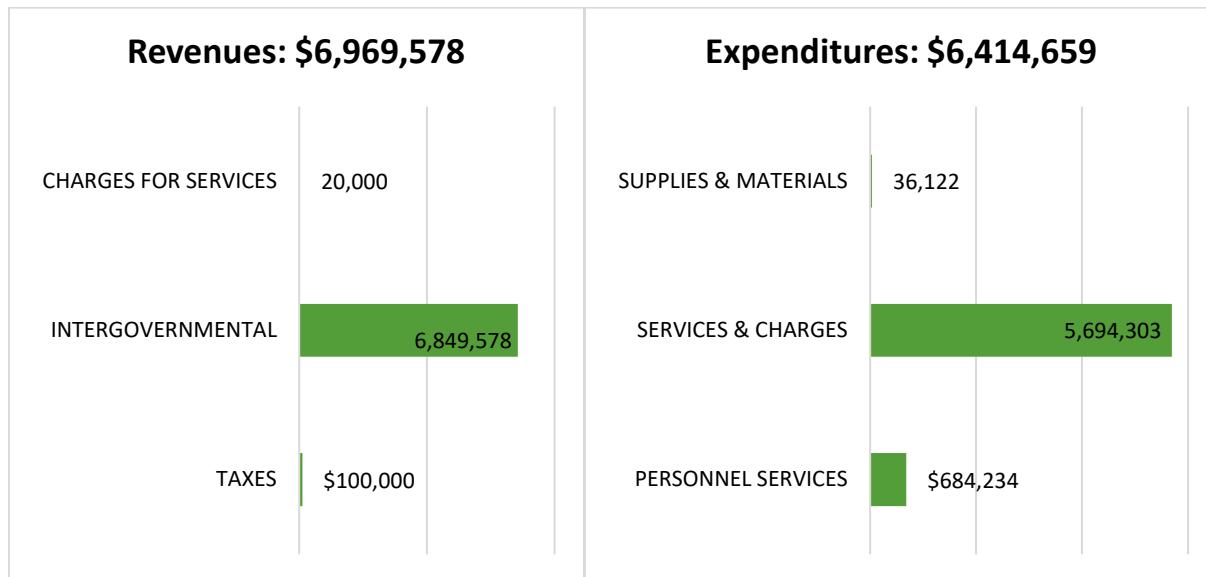
DEPARTMENT DESCRIPTION:

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 (11 in 2023) are invited to join the contracts to perform improvements for their constituents at reduced rates as opposed to working independently.

STAFFING SUMMARY:



BUDGET OVERVIEW:





Department: Highway Fund: Construction

	CONSTRUCTION				2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	
<u>REVENUES:</u>					
TAXES	\$ 737,864	\$ 705,414	\$ 776,194	\$ 100,000	\$ (676,194)
INTERGOVERNMENTAL	5,976,666	5,741,822	8,925,249	6,849,578	(2,075,671)
CHARGES FOR SERVICES	25,746	32,285	20,000	20,000	-
OTHER SOURCES	32,661	-	-	-	-
MISCELLANEOUS	11,170	-	-	-	-
TOTAL REVENUES	\$ 6,784,107	\$ 6,479,521	\$ 9,721,443	\$ 6,969,578	\$ (2,751,865)
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 781,962	\$ 569,810	\$ 807,378	\$ 684,234	\$ (123,144)
SERVICES & CHARGES	7,623,966	7,133,253	7,982,895	5,694,303	(2,288,592)
SUPPLIES & MATERIALS	19,413	39,687	30,513	36,122	5,609
TOTAL EXPENDITURES	\$ 8,425,341	\$ 7,742,750	\$ 8,820,786	\$ 6,414,659	\$ (2,406,127)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (1,641,234)	\$ (1,263,229)	\$ 900,657	\$ 554,919	\$ (345,738)

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted at \$6,969,578, a decrease of \$2,751,865 (-39.48%) from 2023
 - Expenditures are budgeted at \$6,414,659, a decrease of \$2,406,127 (-37.51%) from 2023
 - The 2024 Budget is utilized for wages & benefits, consulting fees, contractor fees, and right-of-way acquisitions for the Construction division.
 - The revenue budgetary decrease is attributed to a smaller construction program than in 2023 and utilizing less of state aid funding in anticipation of future large construction years. The expenditures budgetary decrease is attributed to contractor fees in accordance with the Highway Improvement Plan, and follows the same reasoning as listed above for the decrease in revenues.

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.



Department: Highway

Fund: Construction

- **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 2023:

- **Protecting Our Communities**
 - Numerous grants were applied for and received for projects not necessarily tied only to the County system. Led a joint project on a State-County intersection improvement.
- **Keeping Our Roads Safe**
 - The largest construction program in department history was delivered. This included four roundabouts, two new bridges, one bridge rehab., twenty-eight miles of resurfacing, signal improvements and CR 115 reconstruction.
- **Deliver Excellence To Our Customers**
 - Eleven local agencies took advantage of joining our various contracts as an economy of scale savings for their residents.
- **Stewards Of Our Money**
 - Achieved the Planning Budget target at 0% over.
 - Achieved the Design Budget target at 1% over.
 - Achieved the Construction Budget Target at 4% over.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Deliver 100% of projects identified in the Highway Improvement plan.
- Planning Budget target +/- 10%
- Design budget target +/- 5%
- Construction budget target <5% over

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Deliver all projects identified in the Highway Improvement Plan	100%	96%	100%	100%
Planning budget target +/- 10%	2%	-2%	0%	+/- 10%

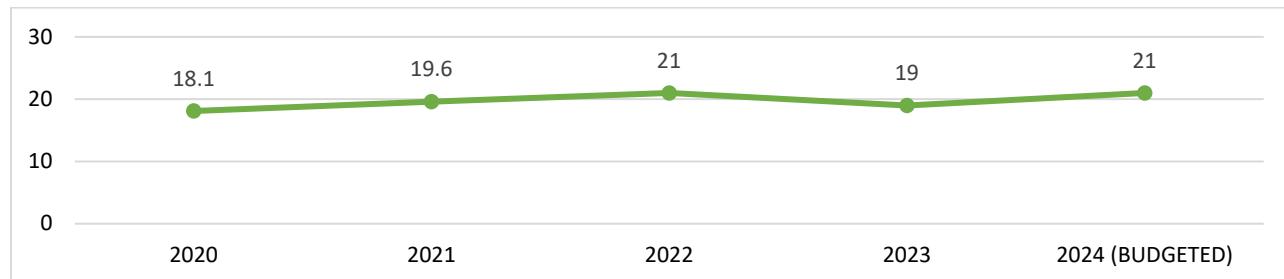


Department: Highway

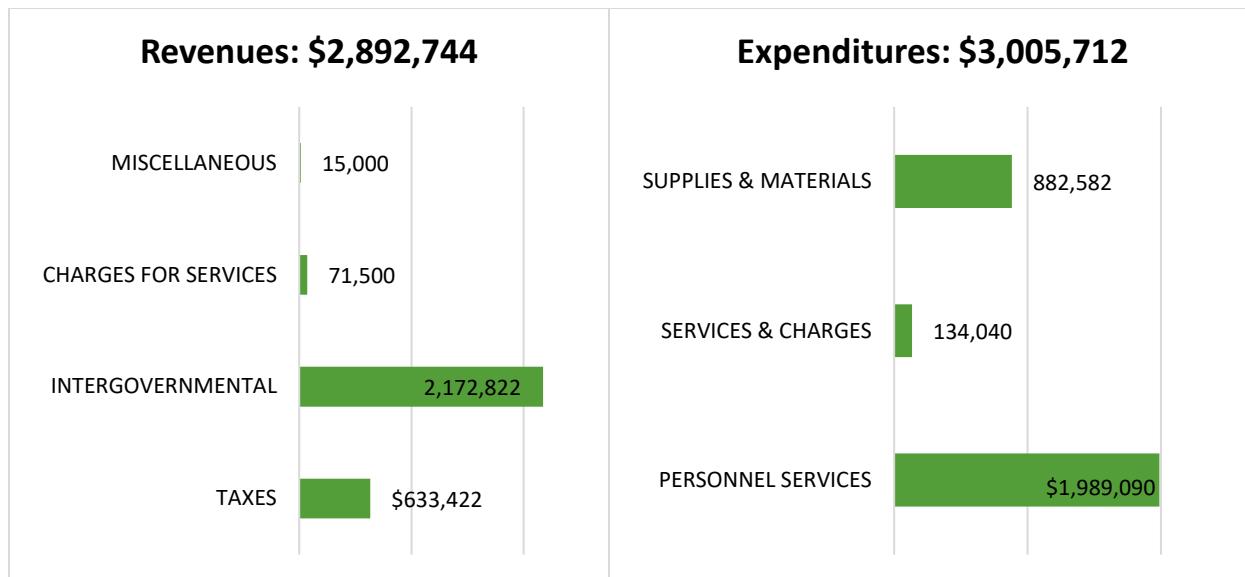
Fund: Maintenance

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:





Department: Highway Fund: Maintenance

MAINTENANCE					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 414,821	\$ 391,538	\$ 395,084	\$ 633,422	\$ 238,338
INTERGOVERNMENTAL	2,277,445	2,121,934	2,225,294	2,172,822	(52,472)
CHARGES FOR SERVICES	89,291	62,218	59,500	71,500	12,000
OTHER SOURCES	13,650	-	-	-	-
MISCELLANEOUS	15,795	17,276	10,000	15,000	5,000
TOTAL REVENUES	\$ 2,811,002	\$ 2,592,966	\$ 2,689,878	\$ 2,892,744	\$ 202,866
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 1,525,289	\$ 1,615,712	\$ 1,665,907	\$ 1,989,090	\$ 323,183
SERVICES & CHARGES	134,043	103,712	180,415	134,040	(46,375)
SUPPLIES & MATERIALS	532,187	754,334	888,800	882,582	(6,218)
TOTAL EXPENDITURES	\$ 2,191,519	\$ 2,473,758	\$ 2,735,122	\$ 3,005,712	\$ 270,590
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 619,483	\$ 119,208	\$ (45,244)	\$ (112,968)	\$ (67,724)

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted at \$2,892,744 an increase of \$202,866 (7.01%) from 2023
 - Expenditures are budgeted at \$3,005,712 an increase of \$270,590 (9.00%) from 2023
 - The 2024 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:

- **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.



Department: Highway Fund: Maintenance

- **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 2023:

- Perform 6,215 gallons of spray patching.
- Complete first cut mowing by 7/1 and entire ROW mowing by 10/12.
- Snowplowing goals for Target A of >98.8% and Target B >98.13%.
- Revenue target of >/=100% ended year at 118.3%
- Expenditure target of </=100% ended year at 97.59%

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Complete 115 miles of crack sealing on county roads
- Complete aggregate surfacing on CR 105 and 141
- Snowplowing goals for Target A of >98% and Target B >95%.
- Perform 7,000 gallons of spray patching.
- Complete first cut mowing by 7/1 and entire ROW mowing by 10/15

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Completing Crack Sealing on County Roads	130	113	119	115 miles
Aggregate Surfacing	Cr 36	Cr 106 & 56	Cr 139	Cr 105 & 141
Snowplowing Targets A >98%	97.5%	99.4%	98.8%	98%
Snowplowing Targets B >95%	85.18%	94.25%	98.13%	95%
Zero Serious Crashes & Injuries attributed to a maintenance deficiency	0	0	0	0
No Lost Time Accidents	0	1	2	0
Perform 7,000 gallons of spray patching	9,214	5,926	6,215	7,000
	2021	2022	2023	2024 Estimated
Complete first cut mowing by 7/1	6-30-21	7-7-22	7-1-23	7-1-24

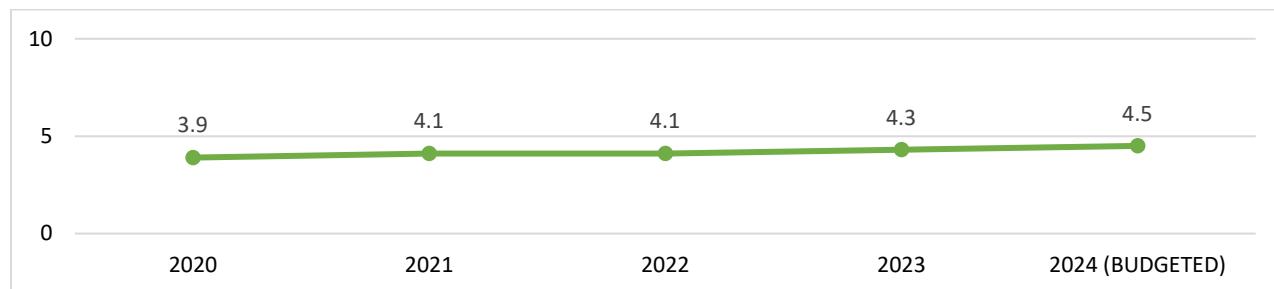


Department: Highway Fund: Maintenance Fleet

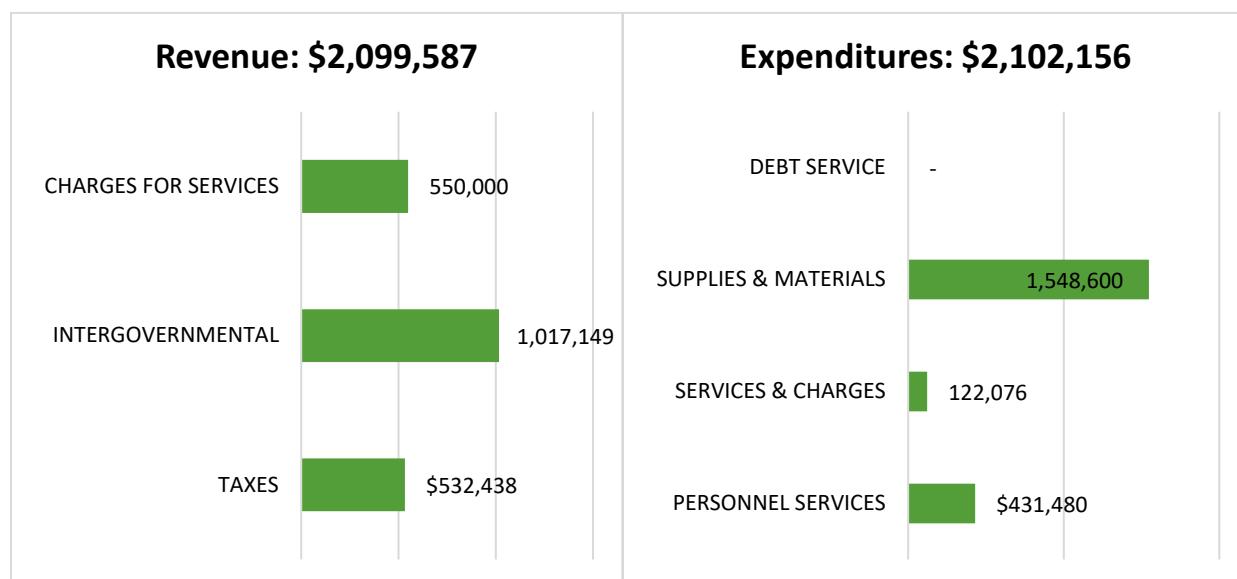
DEPARTMENT DESCRIPTION:

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 the County is procured though this Department.

STAFFING SUMMARY:



BUDGET OVERVIEW:





Department: Highway Fund: Maintenance Fleet

MAINTENANCE FLEET						
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)	
<u>REVENUES:</u>						
TAXES	\$ 204,592	\$ 280,240	\$ 284,666	\$ 532,438	\$ 247,772	
INTERGOVERNMENTAL	1,109,053	1,001,095	1,046,788	1,017,149	(29,639)	
CHARGES FOR SERVICES	384,509	651,775	450,000	550,000	100,000	
MISCELLANEOUS	1,099	607	-	-	-	
TOTAL REVENUES	\$ 1,699,253	\$ 1,933,717	\$ 1,781,454	\$ 2,099,587	\$ 318,133	
<u>EXPENDITURES:</u>						
PERSONNEL SERVICES	\$ 341,973	\$ 330,820	\$ 407,001	\$ 431,480	\$ 24,479	
SERVICES & CHARGES	130,736	118,253	152,645	122,076	(30,569)	
SUPPLIES & MATERIALS	786,122	1,447,240	1,441,350	1,548,600	107,250	
CAPITAL OUTLAY	160	-	-	-	-	
DEBT SERVICE	112,363	112,678	112,770	-	(112,770)	
TOTAL EXPENDITURES	\$ 1,371,354	\$ 2,008,991	\$ 2,113,766	\$ 2,102,156	\$ (11,610)	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 327,899	\$ (75,274)	\$ (332,312)	\$ (2,569)	\$ 329,743	
TOTAL OTHER FINANCING SOURCES (USES)	-	10,306	1,500	1,500	-	
NET CHANGE	\$ 327,899	\$ (64,968)	\$ (330,812)	\$ (1,069)	\$ 329,743	

FINANCIAL ANALYSIS:

- **Summary:**

- Revenues for 2024 are budgeted at \$2,099,587 an increase of \$318,133 (15.15%) from 2023.
- Expenditures are budgeted at \$2,102,156 a decrease of \$11,610 (-0.55%) from 2023.
- The 2024 Budget is utilized for wages & benefits, equipment & software services, property casualty insurance, fuel, repair & maintenance supplies & servicing for the Fleet division.
- The revenue budgetary increase is attributed to increases in the state aid allotments and maintenance service fees. The expenditures budgetary decrease is attributed to wages & benefits, equipment & software services, fuel pricing, and repair & maintenance supplies & servicing costs.

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.



Department: Highway Fund: Maintenance Fleet

- **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 2023:

- **Deliver Excellence To Our Customers** –
 - Achieved an overall equipment availability rating at 99.30%.
 - Achieved an essential equipment availability rating at 99.15%.
- **Stewards Of Our Money** – Achieved revenue target at 127.24%.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **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%.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Overall equipment availability rating of >97%	98.48%	99.25%	99.30%	>97%
Essential equipment availability rating of >98%	98.38%	98.75%	98.15%	>98%
Revenue target of >/= 100%	127.89%	127.24%	116%	>/= 100%
Expenditure target of </= 100%	88.49%	131.49%	89%	</= 100%
Capital Projects expenditure target of 100%	98.51%	36.40%		100%

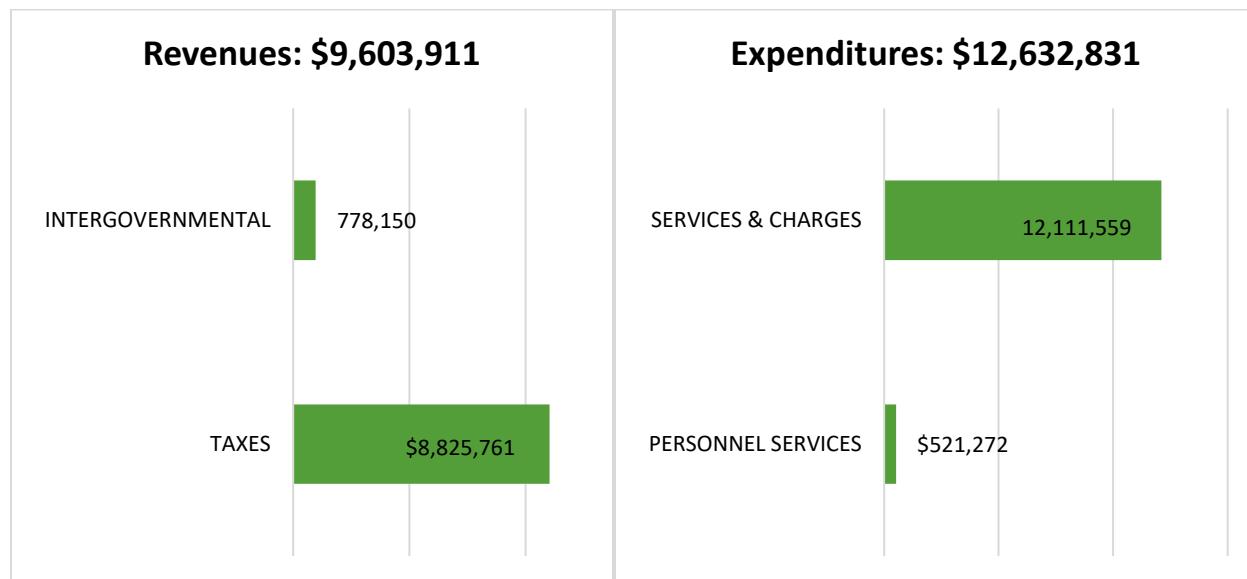


**Department: Highway
Fund: Local Option Sales Tax**

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. Its scheduled sunset is December 31, 2040. Expenditures from this fund support annual construction and maintenance activities directly related to improving and maintaining the quality of the entire transportation network.

BUDGET OVERVIEW:



LOCAL OPTION SALES TAX

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 8,633,447	\$ 9,335,938	\$ 8,256,029	\$ 8,825,761	\$ 569,732
INTERGOVERNMENTAL	461,234	527,392	550,000	778,150	228,150
TOTAL REVENUES	\$ 9,094,681	\$ 9,863,330	\$ 8,806,029	\$ 9,603,911	\$ 797,882
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 167,273	\$ 452,971	\$ 361,101	\$ 521,272	\$ 160,171
SERVICES & CHARGES	5,736,519	10,194,587	11,113,686	12,111,559	997,873
TOTAL EXPENDITURES	\$ 5,903,792	\$ 10,647,558	\$ 11,474,787	\$ 12,632,831	\$ 1,158,044
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,190,889	\$ (784,228)	\$ (2,668,758)	\$ (3,028,920)	\$ (360,162)



**Department: Highway
Fund: Local Option Sales Tax**

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted at \$9,603,911 an increase of \$797,882 (8.31%) from 2023
 - Expenditures are budgeted at \$12,632,831 an increase of \$1,158,044 (9.17%) from 2023
 - The 2024 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:

- **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 2023:

- **Keeping Our Roads Safe**
 - Deliver all projects identified for 2023 in the current Highway Improvement Plan.
- **Stewards of our Money**
 - Achieved the Planning Budget target at 0% over.
 - Achieved the Design Budget target at 1% under.



**Department: Highway
Fund: Local Option Sales Tax**

- Achieved the Construction Budget target at 1% under, not including the CR 115 project. When considering the CR 115 project, this project was 35% above the budgeted amount due to performing more construction than planned in 2023 on this two-year project. This will reduce the amount to be spent in 2024.

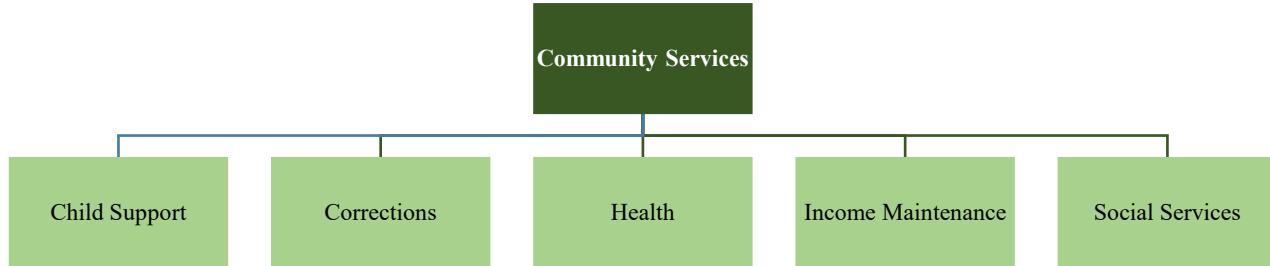
GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Keeping Our Roads Safe**
 - Deliver all projects identified for 2024 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				
	2021	2022	2023	2024 Estimated
Deliver all projects identified in Highway Improvement Plan	100%	96%	100%	100%
Planning Budget target +/- 10%	2%	-2%	0.3%	+/- 10%
Design Budget target +/- 5%	11%	5%	-0.81%	+/- 5%
Construction Budget target <5% over	-2%	4%	0.55%	<5% over
Overall revenue target of >/= 100%	125.33%	114.64%	114.68%	>/= 100%
Overall expenditures target of </= 100%	95.49%	128.75%	109.26%	</=100%



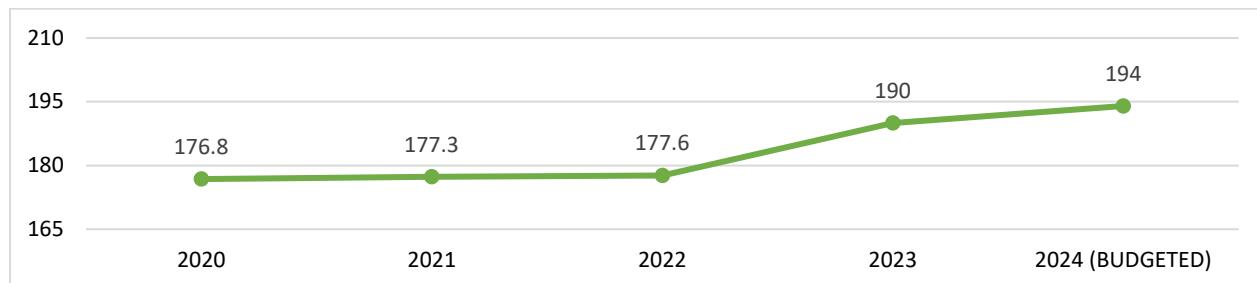
Community Services



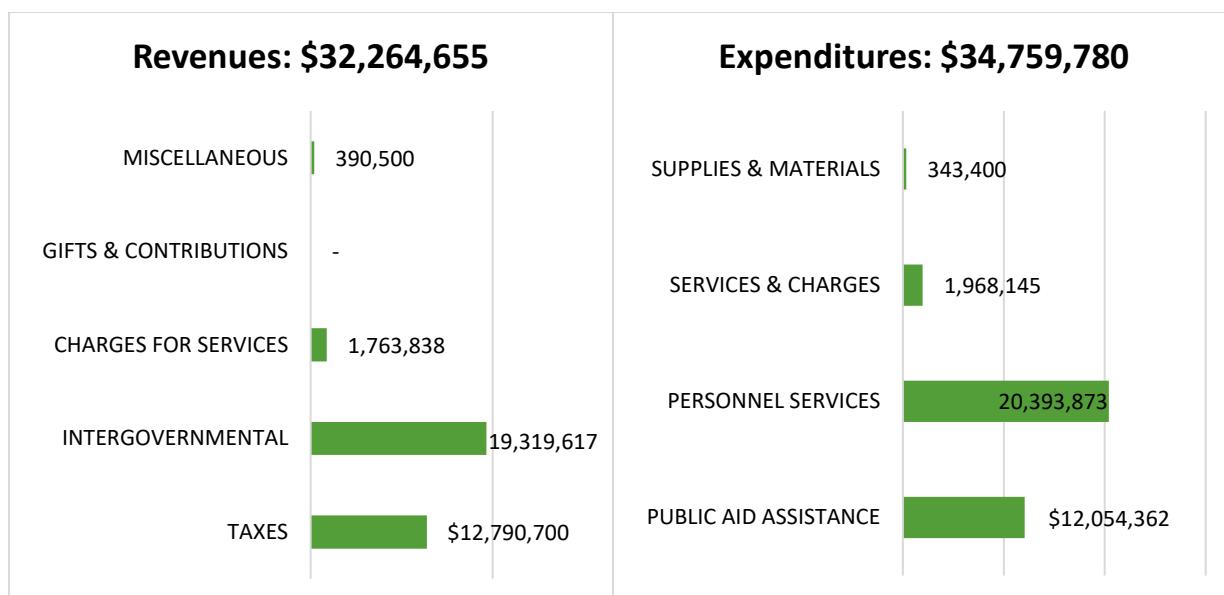
DEPARTMENT DESCRIPTION:

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

STAFFING SUMMARY:



BUDGET OVERVIEW:





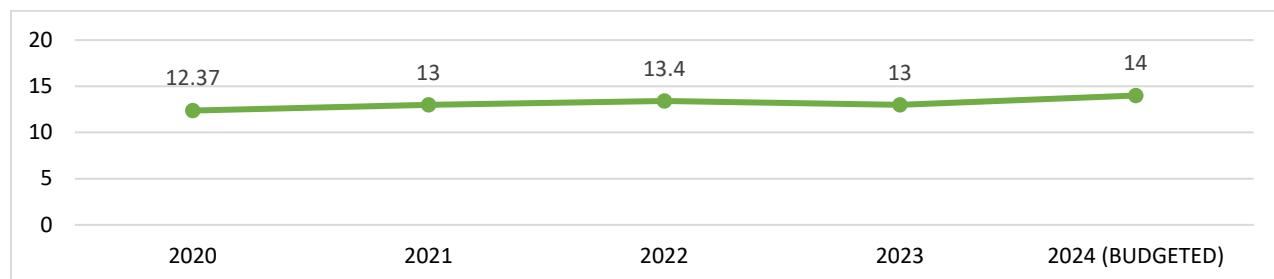
Department: Community Services

Fund: Child Support

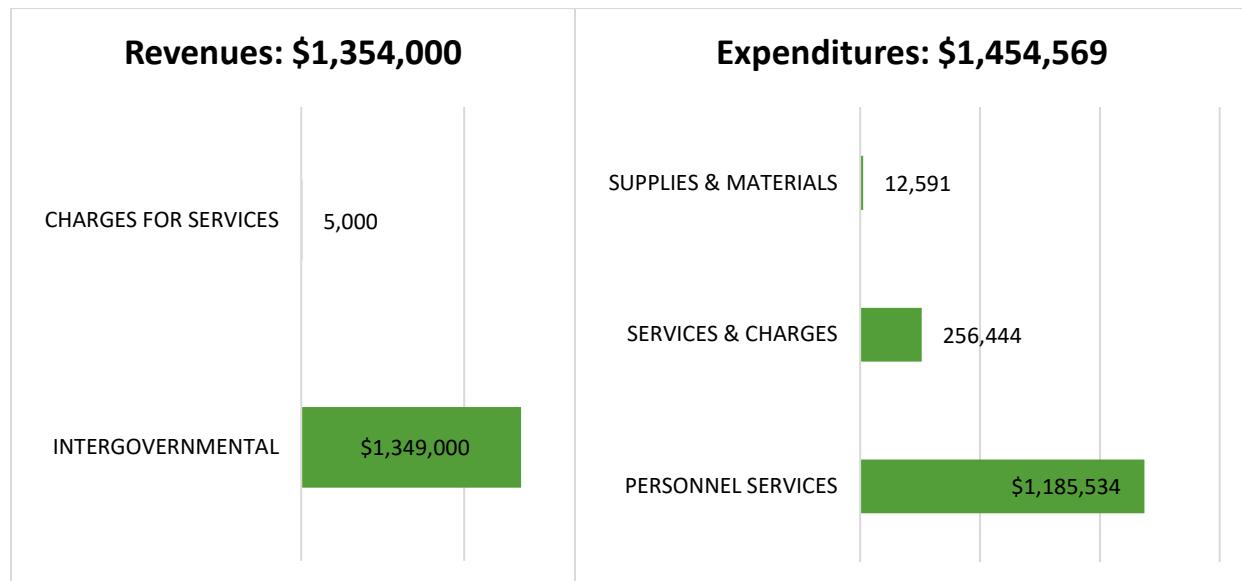
DEPARTMENT DESCRIPTION:

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:





Department: Community Services

Fund: Child Support

CHILD SUPPORT					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
INTERGOVERNMENTAL	\$ 1,244,695	\$ 1,423,524	\$ 1,348,000	\$ 1,349,000	1,000
CHARGES FOR SERVICES	10,419	6,620	4,000	5,000	1,000
MISCELLANEOUS	109	-	-	-	-
TOTAL REVENUES	\$ 1,255,223	\$ 1,430,144	\$ 1,352,000	\$ 1,354,000	\$ 2,000
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 964,553	\$ 999,700	\$ 1,023,255	\$ 1,185,534	\$ 162,279
SERVICES & CHARGES	190,430	223,319	287,420	256,444	(30,976)
SUPPLIES & MATERIALS	4,041	22,278	9,464	12,591	3,127
TOTAL EXPENDITURES	\$ 1,159,024	\$ 1,245,297	\$ 1,320,139	\$ 1,454,569	\$ 134,430
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 96,199	\$ 184,847	\$ 31,861	\$ (100,569)	\$ (132,430)

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$1,354,000 an increase of \$2,000 (0.14%) from 2023
 - Expenditures are budgeted for \$1,454,569 an increase of \$134,430 (9.24%) from 2023
 - Budget will be used to administrate the Crow Wing County Child Support Program as supervised by DHS.
 - The majority of the increase in the budget from 2023 to 2024 is in personnel services with a small increase in supplies and materials.

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 2023:

- **Caring For Our People –**
 - Current Support Collections
 - \$8,262,701.36 in current child support charged based on existing court orders and \$6,236,635.17 collected for a yearly average of 75.47%. Our goal was 75%. We made a significant increase mid-2023 and ended on a positive trend.
 - Arrears Collections
 - 2023 resulted in the collection of \$1,834,634.28 towards past support owed to custodial parents and state arrears.
- **Deliver Excellence To Our Customers –**
 - Customer Service. Child Support staff greeted 2617 case participants at our customer service window in Community Services which included 763 participants making their payments.
- **Stewards Of Our Money –**
 - 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.
 - Eight team members were able to attend the MFSRC Annual Child Support Conference in person in October 2023. The team was awarded the Outstanding County Performance award from MFSRC (Minnesota Family Support & Recovery Council).

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Caring For Our People –**
 - Maintain the 75% current support collections goal on a monthly basis and increase the yearly average to 76%.
- **Deliver Excellence To Our Customers –**
 - Continue to improve our customer service to provide a positive experience to our case participants.
- **Stewards Of Our Money –**
 - Increase the number of completed legal actions and modifications as needed to be effective, realistic and attainable for our program participants in order to provide financial support to children.
 - Increase our incentives for arrears collections by using enforcement methods available through administrative and court processes.



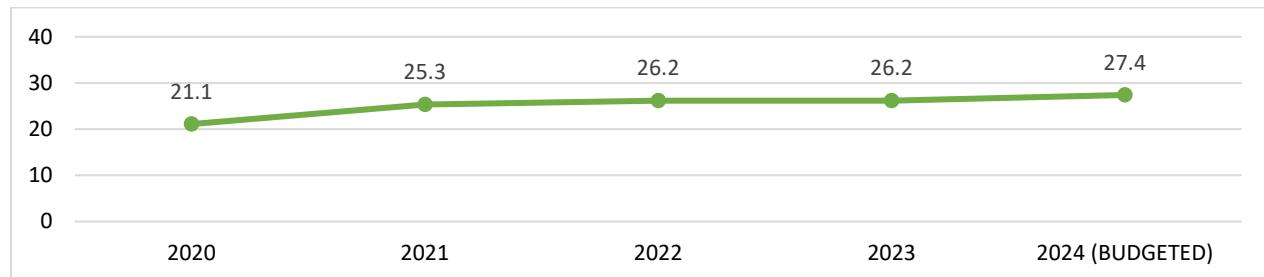
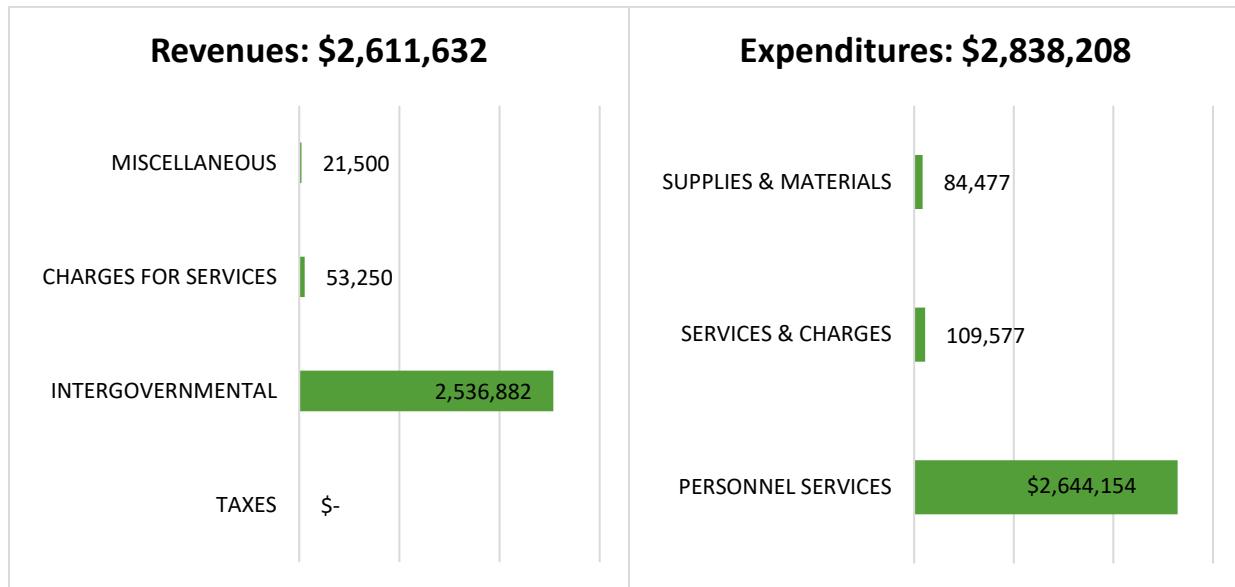
- **Inspiring Each Other to Excellence –**

- 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				
	2021	2022	2023	2024 Estimated
Current Child Support Collections	73.04%	72.99%	75.54%	75%
Establishment of Orders	93.40%	95.40%	94.69%	94%
Paternity Establishment	91.63%	91.74%	91.9%	92%

**DEPARTMENT DESCRIPTION:**

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:**



Department: Community Services

Fund: Corrections

CORRECTIONS					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 1,184,358	\$ 1,080,535	\$ 1,112,947	\$ -	\$ (1,112,947)
INTERGOVERNMENTAL	1,130,901	1,209,969	1,111,569	2,536,882	1,425,313
CHARGES FOR SERVICES	72,733	70,475	237,500	53,250	(184,250)
MISCELLANEOUS	15,178	14,393	17,500	21,500	4,000
TOTAL REVENUES	\$ 2,403,170	\$ 2,375,372	\$ 2,479,516	\$ 2,611,632	\$ 132,116
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 2,212,905	\$ 2,224,300	\$ 2,289,073	\$ 2,644,154	\$ 355,081
SERVICES & CHARGES	43,533	56,755	114,019	109,577	(4,442)
SUPPLIES & MATERIALS	7,216	20,374	68,793	84,477	15,684
TOTAL EXPENDITURES	\$ 2,263,654	\$ 2,301,429	\$ 2,471,885	\$ 2,838,208	\$ 366,323
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 139,516	\$ 73,943	\$ 7,631	\$ (226,576)	\$ (234,207)

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$2,611,632 an increase of \$132,116 (5.06%) from 2023
 - Expenditures are budgeted for \$2,838,208 an increase of \$366,323 (12.91%) from 2023
 - The vast majority of our budget is used for personnel, \$2,644,154 of \$2,838,208. A very small portion is used for other services and charges and supplies and materials, \$194,054 of \$2,838,208.
 - Corrections received a significant increase in revenue from prior years due to the legislature allocating additional funding for community supervision in Minnesota. The State now contributes what is statutorily required. This significantly helped to offset the additional costs the county has been contributing in recent years. There is an increase in expenditures in personnel due to increased wages and the addition of .5 FTE for juvenile supervision and .5 FTE for evidenced based practices coordinator.

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 2023:

- Worked with AMC, MACCAC, DOC, CPO, CSG, APPA, and legislators to change statutes regarding community supervision funding. We were successful in lobbying the legislature and getting a bill passed to increase allocations to counties for community supervision and to adopt a new funding formula that is more equitable and fairer across probation delivery systems in Minnesota. These were historic changes for Corrections in Minnesota and the positive impact on counties budgets was huge. This will help immensely with keeping staffing at appropriate levels for caseload sizes and get staff additional training needed to advance evidenced practices in the department in order to have a bigger impact on sustained behavior change and in turn public safety.
- Continued to enhance the ATI program by expediting connections to resources for clients to increase their likelihood of success. Including sober housing and partnered with community provider to establish a process and opportunity for every ATI participant to have a peer recovery support specialist working with them.
- Added an Evidenced Practices Coordinator position and hired the staff in December of 2023. This is the first ever EBP coordinator in Crow Wing County and will significantly enhance our ability to train staff, ensure they are proficient in their use of EBP's, track data and report on outcomes of this work.
- Assessed the ongoing need to contract with RJC for a detention bed and if the contract has been helpful and cost effective. The contract with RJC helped stakeholders significantly in that we get preference for placements when needed and kids who are a risk to themselves or others have a safe, secure place to be while they are assessed and stabilized. The reduction in the rate due to a contracted bed, saved over \$55,000 in detention costs in 2023.

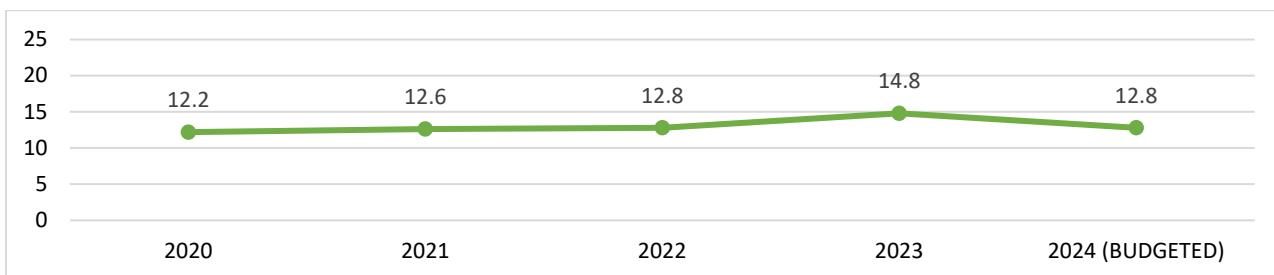
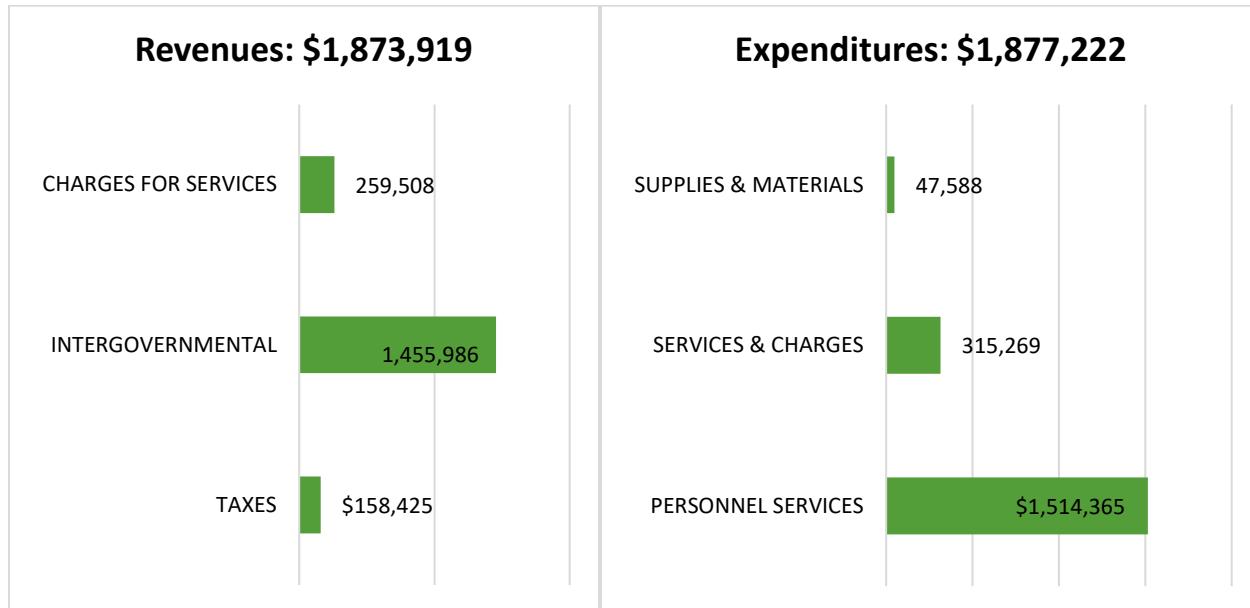
**GOALS AND OBJECTIVES TO ACHIEVE IN 2024:**

- Continue to work with AMC, Community Supervision Workgroup, and Corrections partners statewide on policy change, developing statewide measures and outcomes, and educating legislators on various issues related to corrections as well as concerns in bills introduced that impact corrections. 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.
- Work with the SO, and other stakeholders, to assess the feasibility and cost effectiveness of a juvenile detention facility in our jail.
- Develop policies and procedures for REAM (Remote Electronic Alcohol Monitoring) Program to help offset costs for indigent clients who are court ordered to EAM. This was a grant received in 2023 that we need to work with stakeholders to establish processes and policies for.
- Continue to monitor and assess cost effective, impactful pilot programs developed in 2022 with ARPA funds and track data and report outcomes. These include DV Pre-trial and Intake as well as the ATI program due to the DOC no longer providing funding specific to this program as of 2026.
- Assess the impact of legislation eliminating supervision fee collection and how to phase this out of budget by the deadline. Develop process to collect outstanding fees up until the sunset date.
- Continue to assess and increase current collection of UA fees, program fees, and any other new assessment fee options as we expand and increase COG programming in the department.
- Continued management of out of home placement budget strategies.
- Further assess the impact of costs associated with certification/EJJ evaluations and explore if alternative options are feasible to meet the statutory requirements and needs of those investigations ordered by the court.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
3 year felony recidivism - probation (5 year average)	70.7%	80.1%	79.3%	77%
3 year felony recidivism – supervised release	62.7%	61.9%	60.7%	59%
DV victim contact	51%	52.75%	67.54%	70%
DV pre-trial connected to community resources	N/A	79.17%	78.58%	80%

**DEPARTMENT DESCRIPTION:**

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:**



Department: Community Services

Fund: Health

HEALTH SERVICES

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 155,318	\$ 142,159	\$ 494,538	\$ 158,425	\$ (336,113)
SPECIAL ASSESSMENTS	-	250	-	-	-
INTERGOVERNMENTAL	1,255,006	1,566,911	1,178,975	1,455,986	277,011
CHARGES FOR SERVICES	336,240	402,772	257,600	259,508	1,908
MISCELLANEOUS	-	15,450	-	-	-
TOTAL REVENUES	\$ 1,746,564	\$ 2,127,542	\$ 1,931,113	\$ 1,873,919	\$ (57,194)
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 1,086,440	\$ 1,253,889	\$ 1,521,462	\$ 1,514,365	\$ (7,097)
SERVICES & CHARGES	336,909	267,762	278,342	315,269	36,927
SUPPLIES & MATERIALS	67,329	203,895	106,471	47,588	(58,883)
TOTAL EXPENDITURES	\$ 1,490,678	\$ 1,725,546	\$ 1,906,275	\$ 1,877,222	\$ (29,053)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 255,886	\$ 401,996	\$ 24,838	\$ (3,303)	\$ (28,141)

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$1,873,919 a decrease of \$57,194 (-3.05%) from 2023
 - Expenditures for 2024 are budgeted for \$1,877,222 a decrease of \$29,053 (-1.55%) from 2023
 - Budget will be used to administer the Crow Wing County Public Health and Long Term Care Programs as supervised by DHS, MDH and the Managed Care organizations.
 - Decrease in revenue costs will be covered by the new in 2024 Foundations of Public Health Grant(\$188,716.00) and the Response Sustainability Grant (\$113,327.00).

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 2023:

- **Protecting Our Communities**
 - Staff are up to date on Emergency Preparedness courses ICS 700/100/200
 - Public Health Staff hosted a Red Cross Sheltering training in Emily.
 - One Vegetable One Community Campaign included engaging with 12 area schools and over 1000 students and staff to promote increased health literacy surrounding consumption of healthy foods, specifically vegetables.
- **Caring For Our People**
 - Provided LTC services to over 680 CWC residents over the age of 65. An increase of 61 clients.
 - Provided WIC services to over 1318 households. Reopened WIC to face to face client visits following PH emergency.
 - Provided Family Home Visiting services to over 155 clients.
- **Strengthening Our Lakes and Trees**
 - Public Health staff responded to over 28 public health nuisance reports.
- **Keeping Our Roads Safe**
 - Launched a Free Car Seat Program through MCO's/Public Health in CWC.
- **Deliver Excellence To Our Customers**
 - UCare Managed Care Audit resulted in 100% compliance.
 - BCBS Managed Care audit deemed unnecessary due to High performer status attainment.
- **Stewards Of Our Money**
 - Reimbursement rates were monitored closely and resulted in us being able to serve 20 additional families in the evidenced based family home visiting programs.
 - 13 new hydration stations installed in CWC: Brainerd Airport, Brainerd Curling Club, Cuyuna Chamber, Pequot Chamber, Nisswa Community Center, Brainerd Chamber Welcome Center, Lord of Life Church, Crosby Library, Crow Wing County Land Services, Brainerd Police Department, Good Samaritan Society, Greater Lakes Association of Realtors, YMCA
 - Community Gardens: Port Group Homes, Northland Arboretum, Up Front Club



- Breastfeeding/Lactation/Wellness rooms: Relationship Safety Alliance, Central Lakes College
- Super shelves: Emily Food Shelf
- Food Shelves/Farmers Market: Central Lakes College Food Pantry, Sharing Bread Soup Kitchen, Garrison Food Shelf, Bridges of Hope, Cuyuna Farmers Market, Lakes Area Food Shelf-Pequot
- **Inspiring Each Other To Excellence**
 - Reviewed and implemented team agreements and focus plans with input from all team members.
 - PH continued accelerated collaborative efforts with Land Services, Sheriff's office, Community Services, Animal Control and the Attorneys office to strengthen and streamline the Public Health Nuisance report response for the community.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- **Protecting Our Communities**
 - Train in new Emergency Preparedness Coordinator.
 - Update Emergency Preparedness Plans.
 - Enhance the current ability to respond to local public health emergencies and response work through the use of the newly acquired Response and Sustainability Grant funding.
 - Offer free smoke detectors and installation to CS clients through a partnership with the Red Cross.
- **Caring For Our People**
 - Launch Age Friendly Initiative in Crow Wing County.
 - Increase availability/awareness for breastfeeding friendly spaces. Coordinate with workplaces on Policy, System, and Environmental changes.
- **Strengthening Our Lakes and Trees**
 - Train in new Public Health Nuisances Health Educator who will strive to increase public health nuisance education and literacy for the community.
- **Keeping Our Roads Safe**
 - Expand car seat program to include all Managed Care Organizations in CWC
- **Deliver Excellence To Our Customers**
 - Achieve over a 95% compliance on all Managed Care Audits in 2024.
- **Stewards Of Our Money**
 - Strengthen the local Public Health system through use of the new Foundations of Public Health Funding
- **Inspiring Each Other To Excellence**
 - Maintain M4R goals.
 - Working cohesively with community partners.



Department: Community Services

Fund: Health

KEY PERFORMANCE MEASURES

	2021	2022	2023	2024 Estimated
Long Term Care	99% of LTC cases avoided Nursing Facility placement	99% of LTC cases avoided Nursing Facility placement	99% of LTC cases avoided Nursing Facility placement	99% of LTC cases avoided Nursing Facility placement
Family Home Visiting MESCH Cases	Maintained 27 cases on the MESCH			
WIC -Women Infants and Children	54% of new moms continued breastfeeding at 3 months postpartum	65% of new moms continued breastfeeding at 3 months postpartum	63% of new moms continued breastfeeding at 3 months postpartum	65% of new moms continued breastfeeding at 3 months postpartum



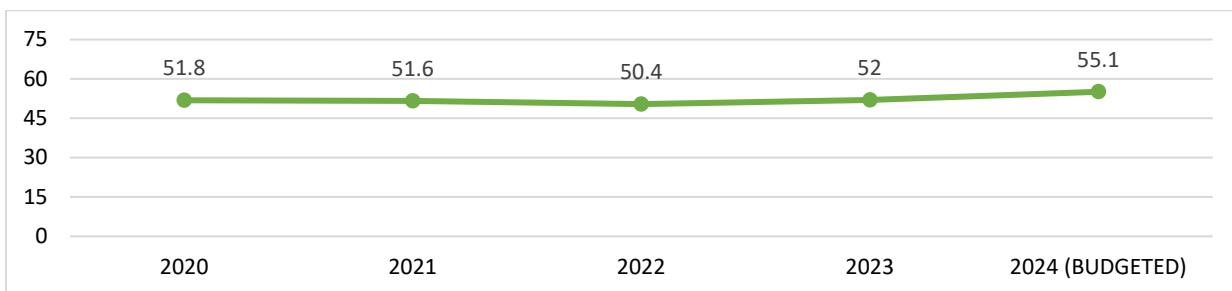
Department: Community Services

Fund: Income Maintenance

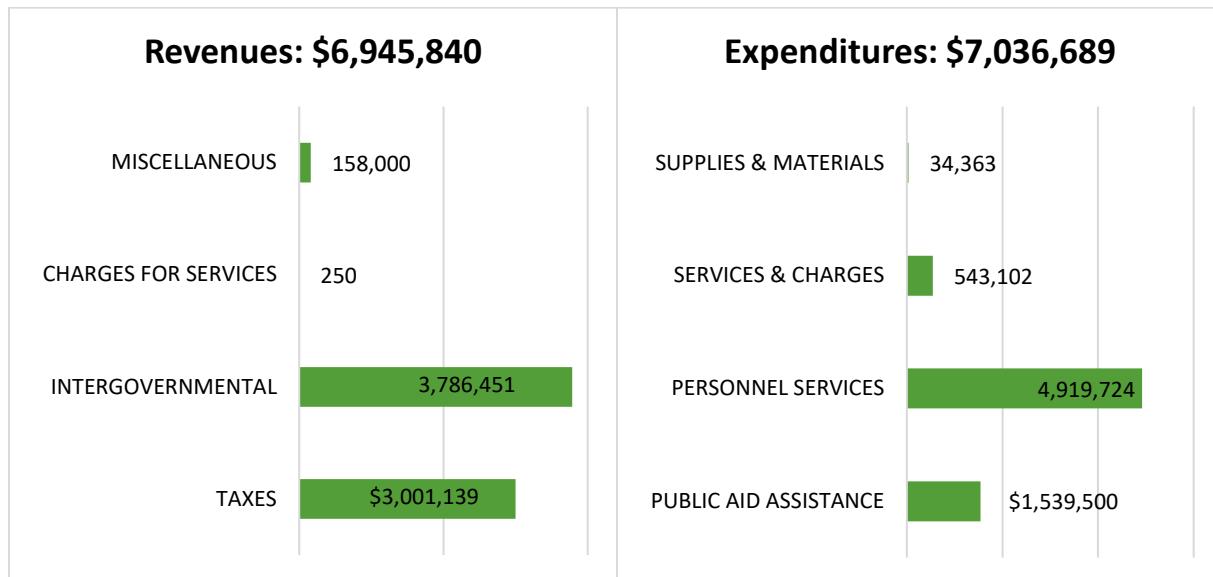
DEPARTMENT DESCRIPTION:

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:





Department: Community Services

Fund: Income Maintenance

INCOME MAINTENANCE

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 2,608,400	\$ 2,788,845	\$ 2,749,407	\$ 3,001,139	\$ 251,732
INTERGOVERNMENTAL	3,557,275	3,734,996	3,547,492	3,786,451	238,959
CHARGES FOR SERVICES	255	1,437	250	250	-
MISCELLANEOUS	108,989	44,925	170,000	158,000	(12,000)
TOTAL REVENUES	\$ 6,274,919	\$ 6,570,203	\$ 6,467,149	\$ 6,945,840	\$ 478,691
<u>EXPENDITURES:</u>					
PUBLIC AID ASSISTANCE	\$ 1,776,294	\$ 2,020,898	\$ 1,536,500	\$ 1,539,500	\$ 3,000
PERSONNEL SERVICES	4,140,344	4,059,899	4,270,159	4,919,724	649,565
SERVICES & CHARGES	466,348	485,224	562,673	543,102	(19,571)
SUPPLIES & MATERIALS	23,514	81,037	44,482	34,363	(10,119)
TOTAL EXPENDITURES	\$ 6,406,500	\$ 6,647,058	\$ 6,413,814	\$ 7,036,689	\$ 622,875
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ (131,581)	\$ (76,855)	\$ 53,335	\$ (90,849)	\$ (144,184)

FINANCIAL ANALYSIS:

- **Summary:**

- Revenues for 2024 are budgeted for \$6,945,840 an increase of \$478,691 (6.89%) from 2023
- Expenditures are budgeted for \$7,036,689 an increase of \$622,875 (8.85%) from 2023
- Budget will be used to administer the Crow Wing County Income Maintenance Programs as supervised by DHS. Programs include cash, snap, health care & childcare.
- Increase in personnel costs to be partially offset by public health unwinding dollars. Increase in intergovernmental revenues due to an increase in SNAP allotments.

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 2023:

- **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:**
 - 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 2024:

- **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

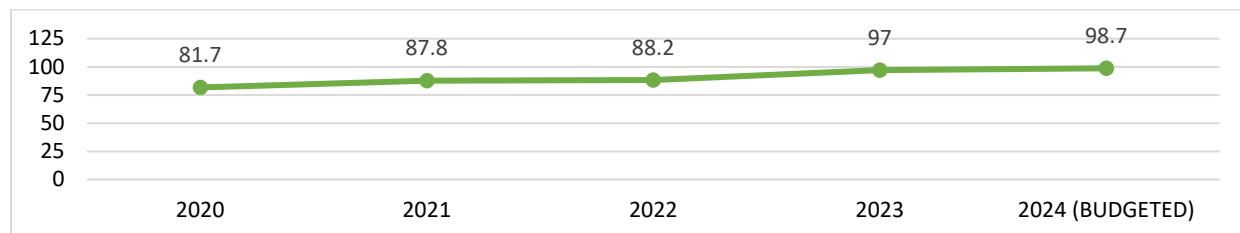
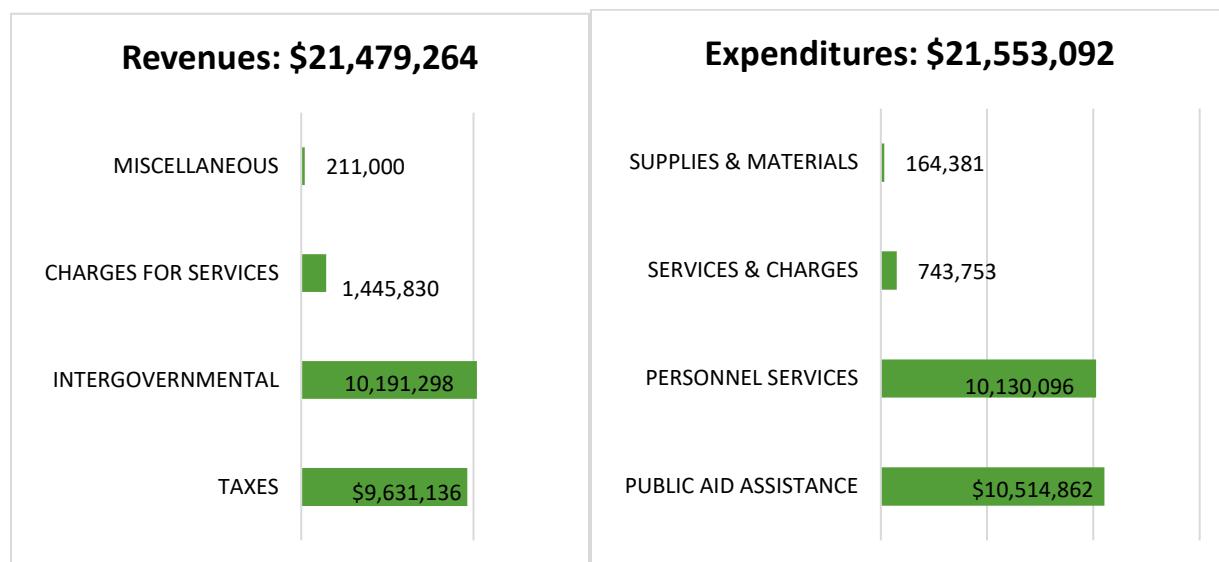
KEY PERFORMANCE MEASURES

	2021	2022	2023	2024 Estimated
Health Care Applications Processed Timely – Goal is 95%	97.50%	95.83%	100%	95%
SNAP & Cash Assistance Applications Processed Timely – Goal is 90%	93.46%	87.29%	93.59% Jan-Nov 2023 Dec data available in 3/24	90%
Expedited SNAP Applications Processed Timely – Goal is 80%	75.67%	77.72%	82.47% Jan-Nov 2023 Dec data available in 3/24	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	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	69.09% The range for CWC is 62.08% to 70.01%, 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 and adults. This means designing and delivering services which will strengthen and assist individuals and 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. In Adult Services there are three primary units: *Disability Services, Adult Mental Health, Substance Use and Adult Protection and Long-Term Care*. Within these units there are several program areas serving county residents from pregnancy through the end of life. It is the goal that individuals be in the least restrictive setting 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:**



Department: Community Services

Fund: Social Services

SOCIAL SERVICES

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 9,638,965	\$ 9,728,191	\$ 9,278,620	\$ 9,631,136	\$ 352,516
INTERGOVERNMENTAL	9,294,852	9,721,453	9,664,426	10,191,298	526,872
CHARGES FOR SERVICES	1,209,100	1,169,781	1,230,000	1,445,830	215,830
GIFTS & CONTRIBUTIONS	10,000	2,000	10,000	-	(10,000)
MISCELLANEOUS	296,941	207,148	365,216	211,000	(154,216)
TOTAL REVENUES	\$ 20,449,858	\$ 20,828,573	\$ 20,548,262	\$ 21,479,264	\$ 931,002
<u>EXPENDITURES:</u>					
PUBLIC AID ASSISTANCE	\$ 8,217,142	\$ 7,696,255	\$ 9,945,719	\$ 10,514,862	\$ 569,143
PERSONNEL SERVICES	8,245,724	8,665,425	9,245,656	10,130,096	884,440
SERVICES & CHARGES	639,401	673,841	667,870	743,753	75,883
SUPPLIES & MATERIALS	129,145	122,289	82,122	164,381	82,259
TOTAL EXPENDITURES	\$ 17,231,412	\$ 17,157,810	\$ 19,941,367	\$ 21,553,092	\$ 1,611,725
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 3,218,446	\$ 3,670,763	\$ 606,895	\$ (73,828)	\$ (680,723)
TOTAL OTHER FINANCING SOURCES (USES)	2,382	700	-	-	-
NET CHANGE	\$ 3,220,828	\$ 3,671,463	\$ 606,895	\$ (73,828)	\$ (680,723)

FINANCIAL ANALYSIS:

- **Summary:**

- Revenues for 2024 are budgeted for \$21,479,264 an increase of \$931,002 (4.33%) from 2023
- Expenditures are budgeted for \$21,553,092 an increase of \$1,611,725 (7.48%) from 2023
- Funds are used to provide services which will strengthen and assist individuals and families in solving their problems within the least restrictive environment possible, preferably within their home and community. At times, this is not possible and funds are used for out of home placements or a state facility placement.

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 2023:

- **Protecting Our Communities** – Met DHS performance measures for timely screening of reports and face to face contact with children and adults subject to maltreatment reports.
- **Stewards Of Our Money** – Increased Children's targeted care management revenue and \$600k under OHP budget. Increased Waiver and Adult targeted case management revenue and State Facility Placement budget is under budget \$30k.

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

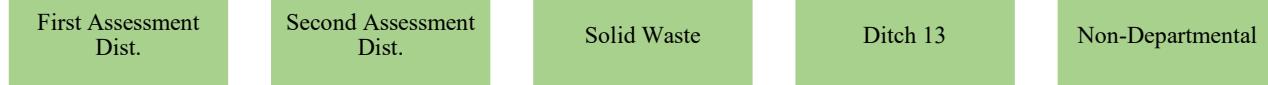
- **Protecting Our Communities** – Meet DHS performance measures for screening, assessment, investigations and permanency timelines for both children and adults.
- **Caring For Our People** – Serve children and adults in the least restrictive settings by providing services and support to meet their needs. Meet case management budgeted revenues.
- **Stewards Of Our Money** – Stay within budgeted expenses for children that enter out of home placement. Stay within budget for adults in State Facility placements.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Out of Home Placement Budget within Budget.	100%	100%	100%	100%
State Facility Costs within Budget	66%	65%	95%	95%
Targeted Case Management Revenue within budget	157%	138%	114%	100%
Waiver Case Management Revenue within budget	99%	103%	79%	100%



Non-Major Funds/Services

Non-Major Funds



DEPARTMENT DESCRIPTION:

The Non-Major Funds of Crow Wing County include the First Assessment District, Second Assessment District, Solid Waste (Non-Landfill), Ditch 13, and Non-Departmental services.

BUDGET OVERVIEW:



NON-MAJOR FUNDS/SERVICES - COMBINED					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 25,466,376	\$ 27,453,473	\$ 29,435,172	\$ 31,859,341	\$ 2,424,169
SPECIAL ASSESSMENTS	644,522	1,047,632	1,004,207	1,014,207	10,000
LICENSES & PERMITS	100	50	-	-	-
INTERGOVERNMENTAL	1,616,101	1,664,428	1,228,140	1,638,602	410,462
CHARGES FOR SERVICES	479,076	483,623	537,900	484,400	(53,500)
INVESTMENTS	401,325	712,140	584,310	811,000	226,690
MISCELLANEOUS	2,804,696	458,092	278,904	269,000	(9,904)
TOTAL REVENUES	\$ 31,412,196	\$ 31,819,438	\$ 33,068,633	\$ 36,076,550	\$ 3,007,917
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 439,774	\$ 383,649	\$ 502,546	\$ 640,090	\$ 137,544
SERVICES & CHARGES	1,683,321	1,890,296	1,873,932	2,154,967	281,035
SUPPLIES & MATERIALS	43,942	46,917	11,264	27,000	15,736
CAPITAL OUTLAY	23,155	530,154	3,041,773	-	(3,041,773)
OTHER EXPENDITURES	-	98,004	98,800	110,300	11,500
TOTAL EXPENDITURES	\$ 2,190,192	\$ 2,949,020	\$ 5,528,315	\$ 2,932,357	\$ (2,595,958)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 29,222,004	\$ 28,870,418	\$ 27,540,318	\$ 33,144,193	\$ 5,603,875
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(43,000)	(63,000)	(20,000)
NET CHANGE	\$ 29,222,004	\$ 28,870,418	\$ 27,497,318	\$ 33,081,193	\$ 5,583,875



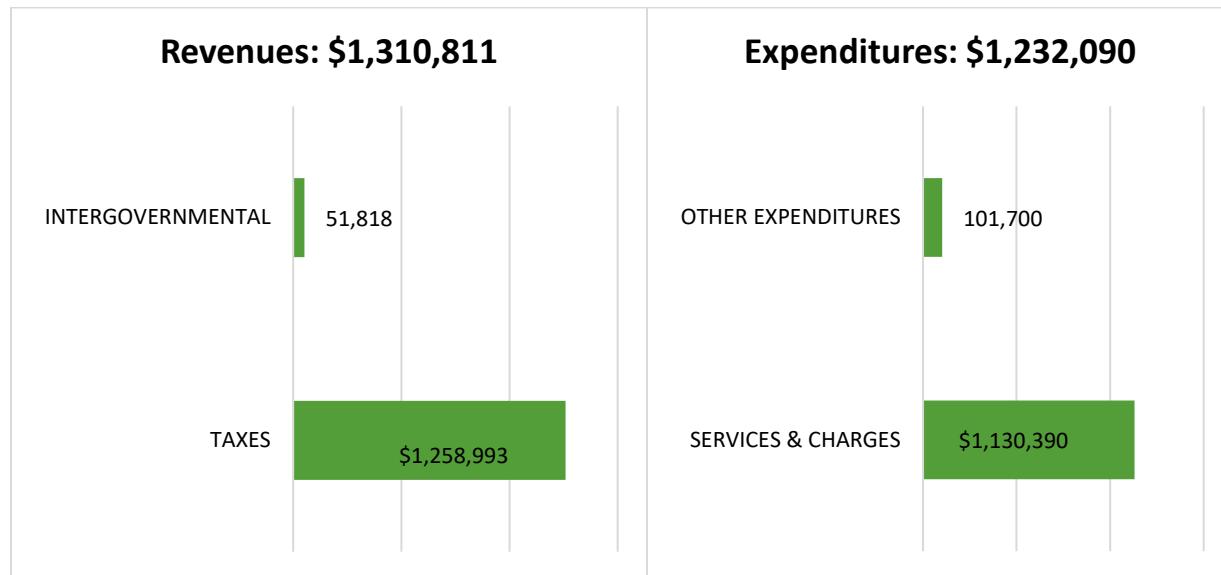
Department: Non-Major Funds/Services

Fund: First Assessment

DEPARTMENT DESCRIPTION:

The First Assessment District (FAD) is an unorganized territory which has over 60 miles of public roadways. 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

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 1,085,871	\$ 1,141,543	\$ 1,189,063	\$ 1,258,993	\$ 69,930
SPECIAL ASSESSMENTS	24,526	12,352	-	-	-
LICENSES & PERMITS	100	50	-	-	-
INTERGOVERNMENTAL	48,358	71,147	49,350	51,818	2,468
MISCELLANEOUS	60,119	-	-	-	-
TOTAL REVENUES	\$ 1,218,974	\$ 1,225,092	\$ 1,238,413	\$ 1,310,811	\$ 72,398
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 966,381	\$ 1,146,029	\$ 1,206,699	\$ 1,130,390	\$ (76,309)
OTHER EXPENDITURES	-	91,512	90,200	101,700	11,500
TOTAL EXPENDITURES	\$ 966,381	\$ 1,237,541	\$ 1,296,899	\$ 1,232,090	\$ (64,809)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 252,593	\$ (12,449)	\$ (58,486)	\$ 78,721	\$ 137,207
TOTAL OTHER FINANCING SOURCES (USES)	\$ 87,995	-	-	-	-
NET CHANGE	\$ 340,588	\$ (12,449)	\$ (58,486)	\$ 78,721	\$ 137,207



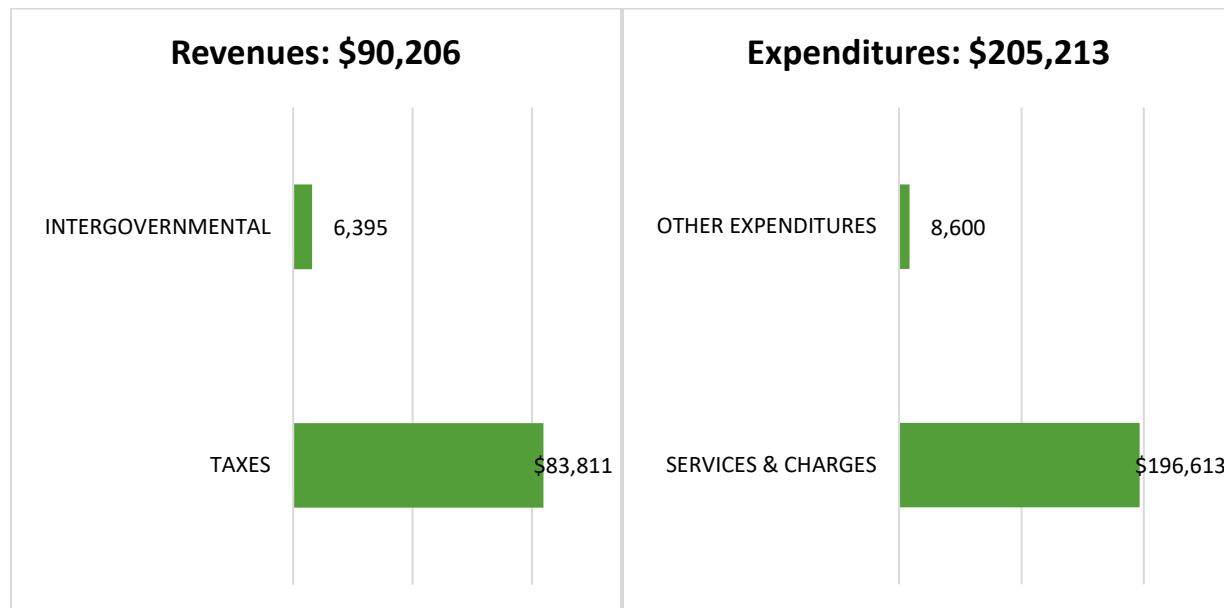
Department: Non-Major Funds/Services

Fund: Second Assessment

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.

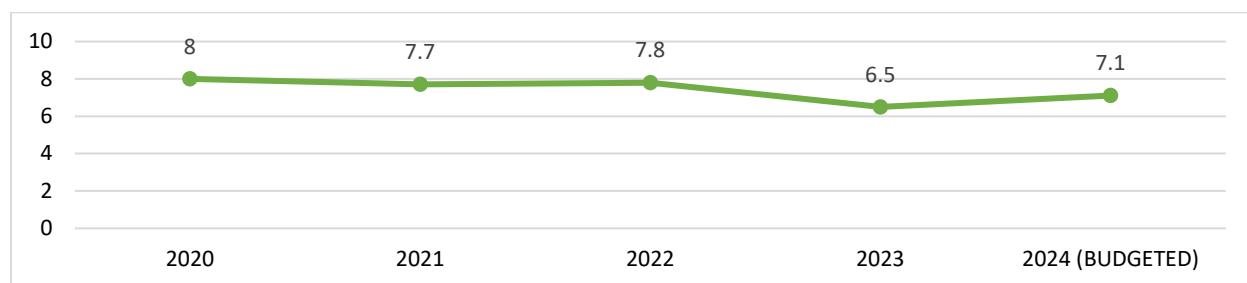
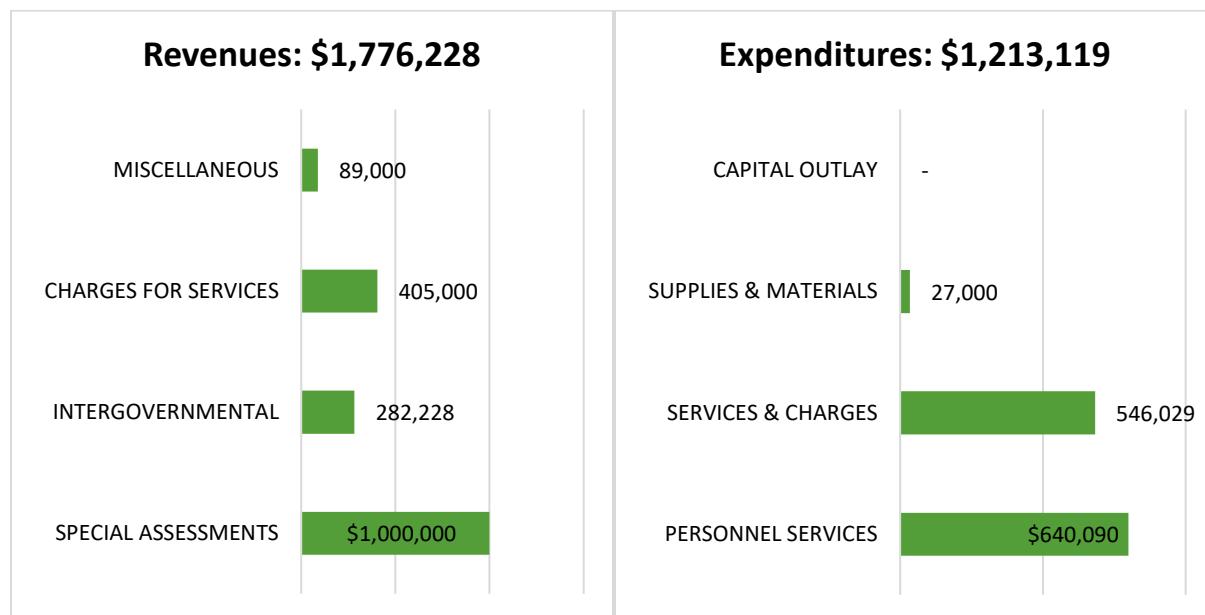
BUDGET OVERVIEW:



	SECOND ASSESSMENT DISTRICT					2023 / 2024 DOLLAR INC/(DEC)
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET		
<u>REVENUES:</u>						
TAXES	\$ 41,506	\$ 60,994	\$ 79,895	\$ 83,811	\$ 3,916	
INTERGOVERNMENTAL	10,384	9,138	6,090	6,395	305	
MISCELLANEOUS	44	-	-	-	-	
TOTAL REVENUES	\$ 51,934	\$ 70,132	\$ 85,985	\$ 90,206	\$ 4,221	
<u>EXPENDITURES:</u>						
SERVICES & CHARGES	\$ 27,973	\$ 54,630	\$ 69,734	\$ 196,613	\$ 126,879	
OTHER EXPENDITURES	-	6,492	8,600	8,600	-	
TOTAL EXPENDITURES	\$ 27,973	\$ 61,122	\$ 78,334	\$ 205,213	\$ 126,879	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 23,961	\$ 9,010	\$ 7,651	\$ (115,007)	\$ (122,658)	
TOTAL OTHER FINANCING SOURCES (USES)	9,291	-	-	-	-	
NET CHANGE	\$ 33,252	\$ 9,010	\$ 7,651	\$ (115,007)	\$ (122,658)	

**DEPARTMENT DESCRIPTION:**

The Solid Waste area is responsible for coordinating, monitoring, planning, and design efforts for systems and facilities in relationship with the County's integrated solid waste management program as outlined in the County's Solid Waste Management Plan or as directed by the County Board. Staff provide technical assistance to cities, townships, organizations, private business and County government in the implementation of the County's integrated solid waste management program which encompasses a broad range of elements including; waste reduction, waste education, recycling, yard waste facility, sanitary landfill, construction and demolition landfill, closed landfill, used tires, used electronics, used mattresses, used appliances, used oil and lead acid batteries, household hazardous waste and reuse facility, solid waste ordinance, and unauthorized solid waste disposal. There are three recycling drop off sites throughout the County for the convenience of the residents.

STAFFING SUMMARY**BUDGET OVERVIEW:**



Department: Non-Major Funds/Services

Fund: Solid Waste (Non-Landfill)

SOLID WASTE (NON-LANDFILL)

	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
SPECIAL ASSESSMENTS	\$ 605,637	\$ 1,021,846	\$ 990,000	\$ 1,000,000	\$ 10,000
INTERGOVERNMENTAL	222,195	241,286	221,200	282,228	61,028
CHARGES FOR SERVICES	401,609	406,156	458,500	405,000	(53,500)
MISCELLANEOUS	111,141	86,760	88,000	89,000	1,000
TOTAL REVENUES	\$ 1,340,582	\$ 1,756,048	\$ 1,757,700	\$ 1,776,228	\$ 18,528
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 439,774	\$ 383,649	\$ 502,546	\$ 640,090	\$ 137,544
SERVICES & CHARGES	573,701	595,340	536,899	546,029	9,130
SUPPLIES & MATERIALS	43,942	46,917	11,264	27,000	15,736
CAPITAL OUTLAY	7,552	506,707	3,029,859	-	(3,029,859)
OTHER EXPENDITURES	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,064,969	\$ 1,532,613	\$ 4,080,568	\$ 1,213,119	\$ (2,867,449)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 275,613	\$ 223,435	\$ (2,322,868)	\$ 563,109	\$ 2,885,977
TOTAL OTHER FINANCING SOURCES (USES)	(445,786)	-	(25,000)	(20,000)	-
NET CHANGE	\$ (170,173)	\$ 223,435	\$ (2,347,868)	\$ 543,109	\$ 2,885,977

FINANCIAL ANALYSIS:

- **Summary:**
 - Revenues for 2024 are budgeted for \$1,776,228 an increase of \$18,528 (1.04%) from 2023
 - Expenditures are budgeted for \$1,213,119 a decrease of \$2,867,449 (-236.37%) from 2023
 - 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 in 2023.

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 2023:

- Finished construction on new Crow Wing County Recycling Center at the landfill site.
- Streamlined processes to ensure an efficient and safe work environment for staff and for residents using our facilities.
- Introduced a pilot project for PFAS removal

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Continue our Solid Waste programs and look for improvements.
- Finalize our 10 year Solid Waste Management Plan.
- Obtain permit approval for future cell construction.
- Increase our landfill waste diversion efforts.
- Increase recycling education and outreach opportunities.
- Work to reduce Nitrogen, PFAS, and Boron concentrates in leachate.

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Tons of garbage disposed	52,731	54,573	56,079	57,200
Cubic Yards of Demo Waste	9,980	10,181	6,298	7,000
Mattresses Landfilled	6,154	6,580	6,470	6,000
Mattresses Recycled	2,831	1,063	1,077	2,500
Tons of electronics recycled	161	92	100	95
Tons of HHW disposed	71.2	74	59	75



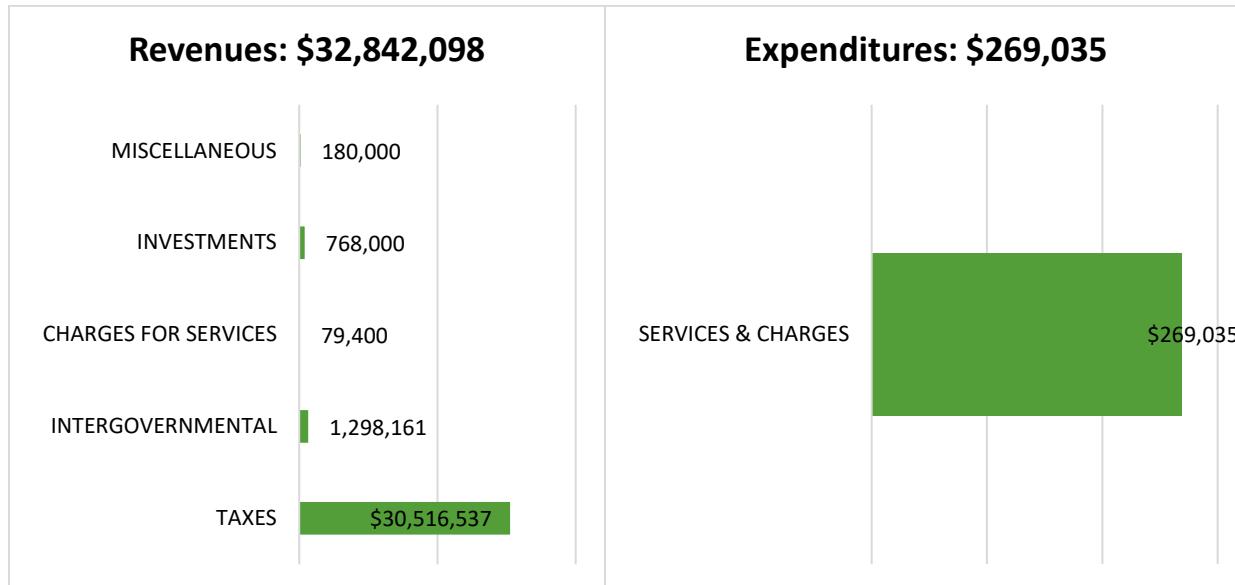
Department: Non-Major Funds/Services

Fund: Non-Departmental

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					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 24,338,999	\$ 26,250,936	\$ 28,166,214	\$ 30,516,537	\$ 2,350,323
INTERGOVERNMENTAL	1,299,996	1,328,357	951,500	1,298,161	346,661
CHARGES FOR SERVICES	77,467	77,467	79,400	79,400	-
INVESTMENTS	356,533	668,787	540,000	768,000	228,000
MISCELLANEOUS	2,614,981	354,403	180,300	180,000	(300)
TOTAL REVENUES	\$ 28,687,976	\$ 28,679,950	\$ 29,917,414	\$ 32,842,098	\$ 2,924,684
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 73,528	\$ 68,681	\$ 46,400	\$ 269,035	\$ 222,635
TOTAL EXPENDITURES	\$ 73,528	\$ 68,681	\$ 46,400	\$ 269,035	\$ 222,635
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 28,614,448	\$ 28,611,269	\$ 29,871,014	\$ 32,573,063	\$ 2,702,049
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
NET CHANGE	\$ 28,614,448	\$ 28,611,269	\$ 29,871,014	\$ 32,573,063	\$ 2,702,049



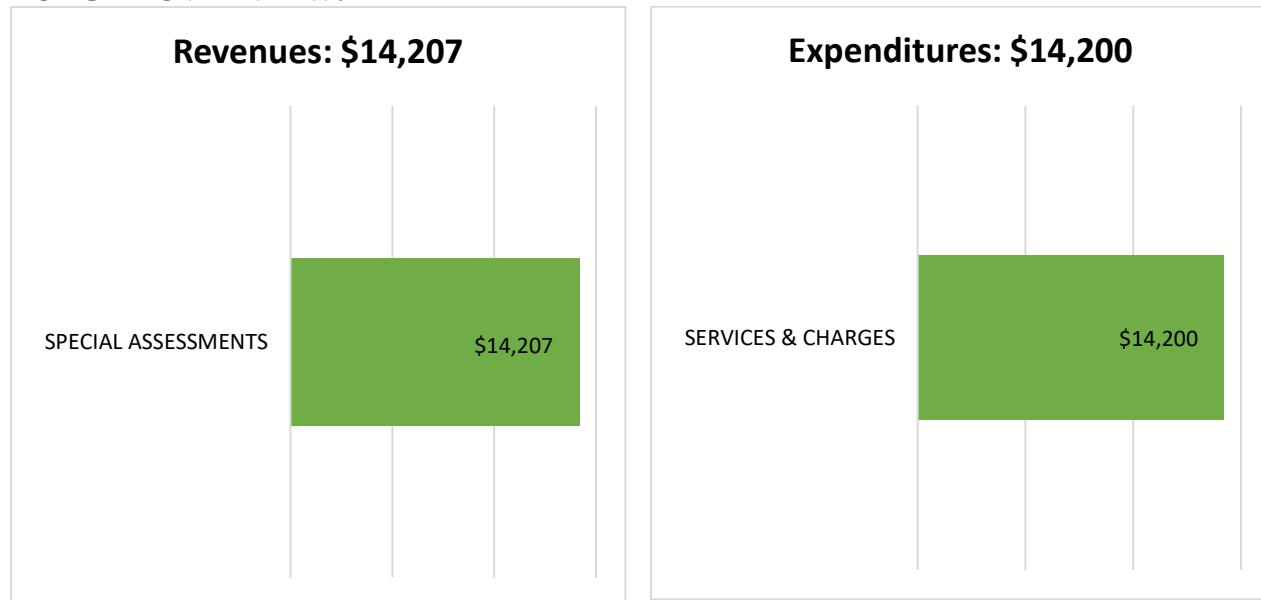
Department: Non-Major Funds/Services

Fund: Ditch 13

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)
<u>REVENUES:</u>					
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
<u>EXPENDITURES:</u>					
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 for 2024 are budgeted at \$14,207, an increase of \$6 (.04%) from 2023
 - Expenditures are budgeted at \$14,200, a decrease of \$2,700 (-19.01%) from 2023
 - The 2024 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 2023:

- Kept Ditch 13 flowing.
- Cleaned out 750' of sediment to improve drainage.
- Revenue target of $\geq 100\%$ year ended at 105.89%
- Expenditures target of $\leq 100\%$ year ended at 49%

GOALS AND OBJECTIVES TO ACHIEVE IN 2024:

- Continue to keep Ditch 13 flowing.



- Clean 1000' of sediment to improve drainage.
- Revenue target of $\geq 100\%$
- Expenditure target of $\leq 100\%$

KEY PERFORMANCE MEASURES				
	2021	2022	2023	2024 Estimated
Continue to keep Ditch 13 flowing	Achieved	Achieved	Achieved	Achieved
Clean sediment to improve drainage	0	0	750'	1000'
Revenue target of $\geq 100\%$	348.76%	196.7%	105.89%	100%
Expenditure target of $\leq 100\%$	83%	134.29	49%	100%

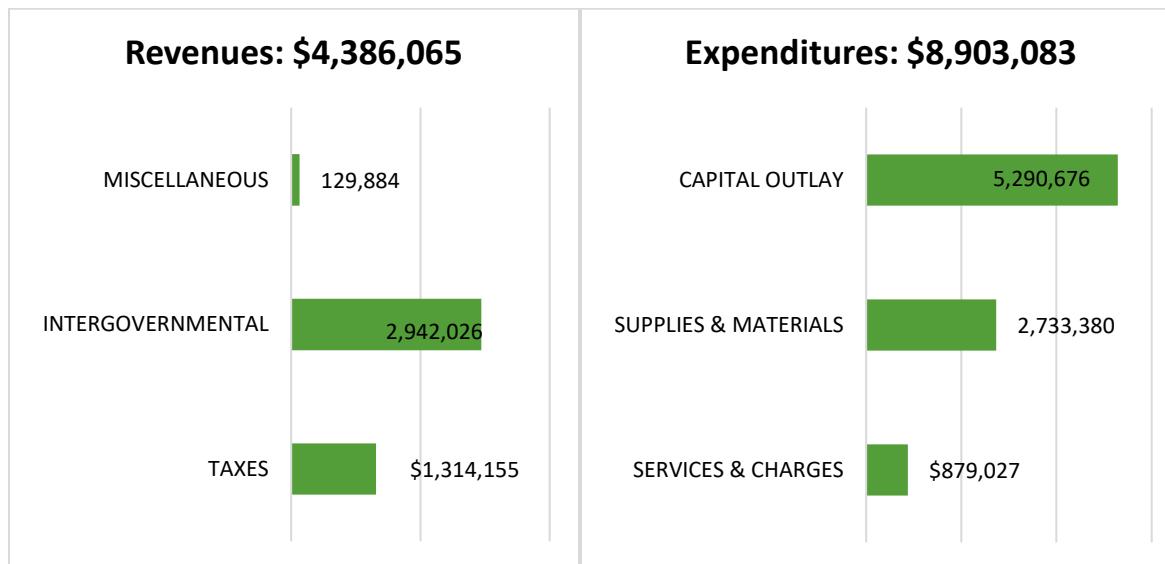


Capital Projects

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					
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
TAXES	\$ 2,062,932	\$ 1,828,525	\$ 1,531,655	\$ 1,314,155	\$ (217,500)
INTERGOVERNMENTAL	2,647,648	2,567,885	2,542,657	2,942,026	399,369
MISCELLANEOUS	94,332	148,112	80,488	129,884	49,396
TOTAL REVENUES	\$ 4,804,912	\$ 4,544,522	\$ 4,154,800	\$ 4,386,065	\$ 231,265
<u>EXPENDITURES:</u>					
SERVICES & CHARGES	\$ 232,416	\$ 424,123	\$ 1,843,847	\$ 879,027	\$ (964,820)
SUPPLIES & MATERIALS	228,288	131,417	839,285	2,733,380	1,894,095
CAPITAL OUTLAY	1,404,135	1,325,496	3,263,155	5,290,676	2,027,521
TOTAL EXPENDITURES	\$ 1,864,839	\$ 1,881,036	\$ 5,946,287	\$ 8,903,083	\$ 2,956,796
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 2,940,073	\$ 2,663,486	\$ (1,791,487)	\$ (4,517,018)	\$ (2,725,531)
TOTAL OTHER FINANCING SOURCES (USES)	57,830	151,518	-	100,000	100,000
NET CHANGE	\$ 2,997,903	\$ 2,815,004	\$ (1,791,487)	\$ (4,417,018)	\$ (2,625,531)

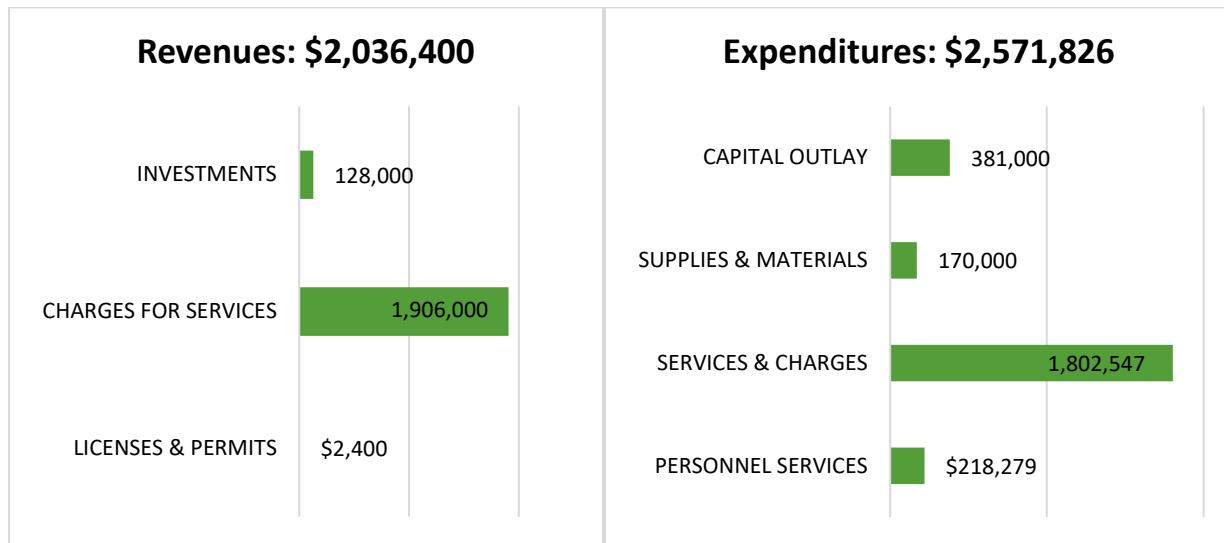


Landfill

DEPARTMENT DESCRIPTION:

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

BUDGET OVERVIEW:



	LANDFILL				
	2021 ACTUAL	2022 ACTUAL	2023 BUDGET	2024 BUDGET	2023 / 2024 DOLLAR INC/(DEC)
<u>REVENUES:</u>					
LICENSES & PERMITS	\$ 21,500	\$ 2,425	\$ 2,000	\$ 2,400	\$ 400
INTERGOVERNMENTAL	-	-	-	-	-
CHARGES FOR SERVICES	2,125,698	2,216,420	1,856,000	1,906,000	50,000
INVESTMENTS	713,856	135,920	255,000	128,000	(127,000)
TOTAL REVENUES	\$ 2,861,054	\$ 2,354,765	\$ 2,113,000	\$ 2,036,400	\$ (76,600)
<u>EXPENDITURES:</u>					
PERSONNEL SERVICES	\$ 241,705	\$ 200,086	\$ 238,258	\$ 218,279	\$ (19,979)
SERVICES & CHARGES	754,830	1,203,458	1,735,951	1,802,547	66,596
SUPPLIES & MATERIALS	104,763	167,669	145,100	170,000	24,900
CAPITAL OUTLAY	667,216	67,646	190,000	381,000	191,000
DEBT SERVICE	-	-	-	-	-
OTHER EXPENDITURES	-	-	-	-	-
TOTAL EXPENDITURES	\$ 1,768,514	\$ 1,638,859	\$ 2,309,309	\$ 2,571,826	\$ 262,517
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,092,540	\$ 715,906	\$ (196,309)	\$ (535,426)	\$ (339,117)
TOTAL OTHER FINANCING SOURCES (USES)	134,035	(3,850)	127,500	-	(127,500)
NET CHANGE	\$ 1,226,575	\$ 712,056	\$ (68,809)	\$ (535,426)	\$ (466,617)



2024-2028 Capital Improvement Plan

Introduction

The Crow Wing County Capital Improvement 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 improvements and building projects for a five-year period. The first year of the CIP represents the current year's capital budget. The remaining four 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 specific funding sources.

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.



2024-2028 Capital Improvement Plan

CIP Initiatives

In adopting the capital improvements plan, the county finds:

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



2024-2028 Capital Improvement Plan

Impact on Operating Budgets

The State of Minnesota occasionally imposes property tax levy limits on local governments. For this 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 are provided within the existing levy and special levy outside of levy limits for debt service relating to capital improvements included in the five-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 and aids, internal borrowing, and reserves. Bonding is always an option for the county when 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's 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 for (2) lease purchase financing which is more than \$1,000,000 in size.



2024-2028 Capital Improvement Plan

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

Market value of taxable property	\$ 18,756,391,291
Times 3%	$\times .03$
Gross debt limit	\$ 562,691,739
Less: net general obligation bonds outstanding	$- 0$
Available debt limit	\$ 562,691,739

The CIP Process

The CIP process begins with the distribution of instructions to department heads. Department heads complete project requests to be considered for the next five-year CIP period. Each department head is responsible for reviewing the most current CIP to determine the funding necessary for projects that are 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 Finance. The Finance office conducts an analysis of the capital projects to ensure that sufficient data has been provided and that the cost estimates are reasonable. The requests are reviewed by the Capital Improvement Plan Advisory Committee and then the Budget Committee for recommendations to the County Board. Upon County Board adoption in December, the final Capital Improvement Plan is produced and distributed to the departments for implementation. The County Board can only approve budgets on an annual basis; therefore, approved capital expenditures spending will be for the current year only.

Organization of the CIP

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

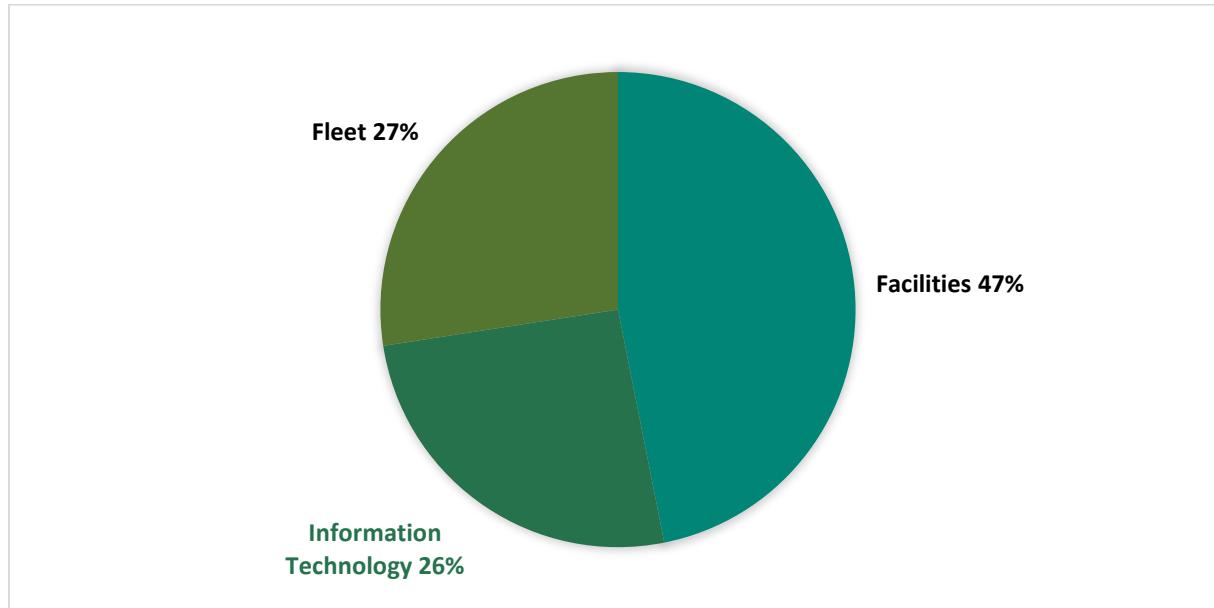
- **Capital Asset Investment & Management Policy** - Section (1) is the County's approved policy.
- **Debt Management Policy** - Section (2) is the County's approved policy.
- **Summary by Central Department** - Section (3) shows a total by Central Department by year.
- **Summary by Department** - Section (4) shows the total dollars by department by year.
- **Summary by Funding Source** - Section (5) shows the total dollars by funding source by year.
- **Department Detail** - Section (6) shows a detailed listing of all projects in the CIP by department.
- **Highway Improvement Plan 2024-2028** - Section (7) contains the Highway Improvement Plan.



Financial Summary by Central Department

The Crow Wing County Capital Improvement Plan consists of projects that are expected to cost \$34,070,345 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:

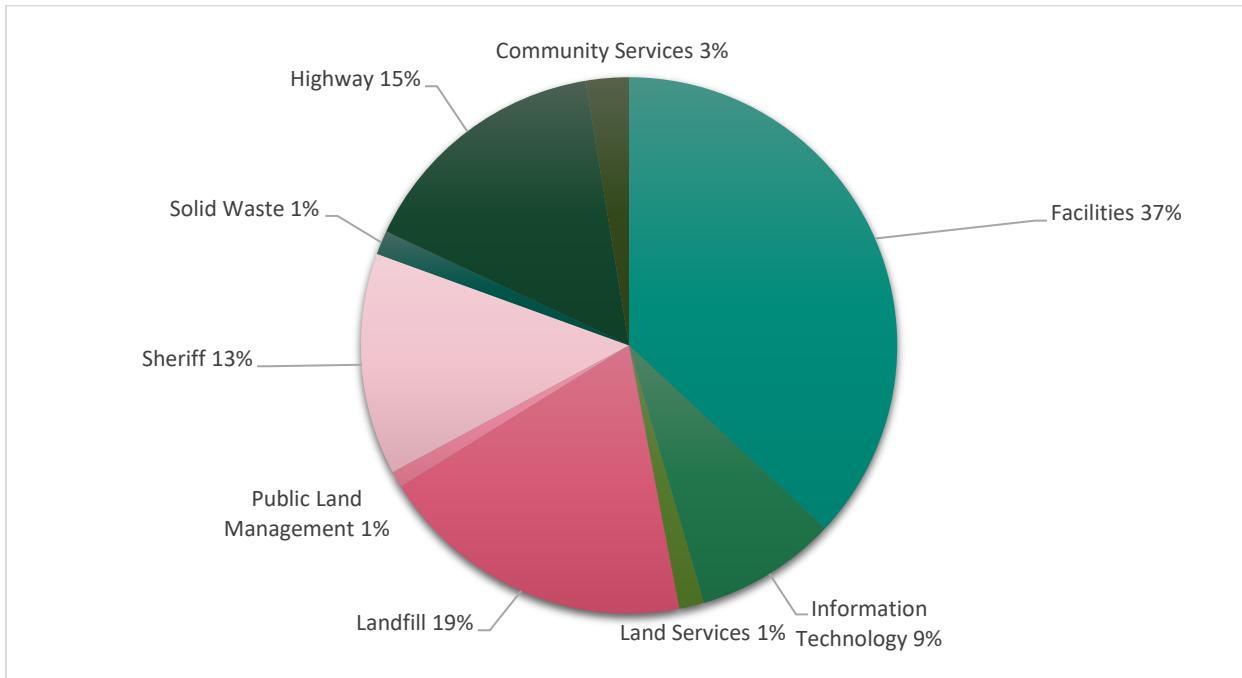


Summary by Central Department:						
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
Facilities	3,172,792.00	3,463,130.00	1,832,900.00	1,759,768.00	2,169,456.00	12,398,046.00
Information Technology	2,087,311.00	1,660,263.00	1,043,373.00	987,286.00	1,013,565.00	6,791,798.00
Fleet	1,755,316.00	1,336,070.00	1,404,651.00	1,322,005.00	1,439,566.00	7,257,608.00
	7,015,419.00	6,459,463.00	4,280,924.00	4,069,059.00	4,622,587.00	26,447,452.00
Total Projects by Group	\$ 14,030,838.00	\$ 12,918,926.00	\$ 8,561,848.00	\$ 8,138,118.00	\$ 9,245,174.00	\$ 52,894,904.00



Financial Summary by Department

The following chart summarizes these projects by Department:

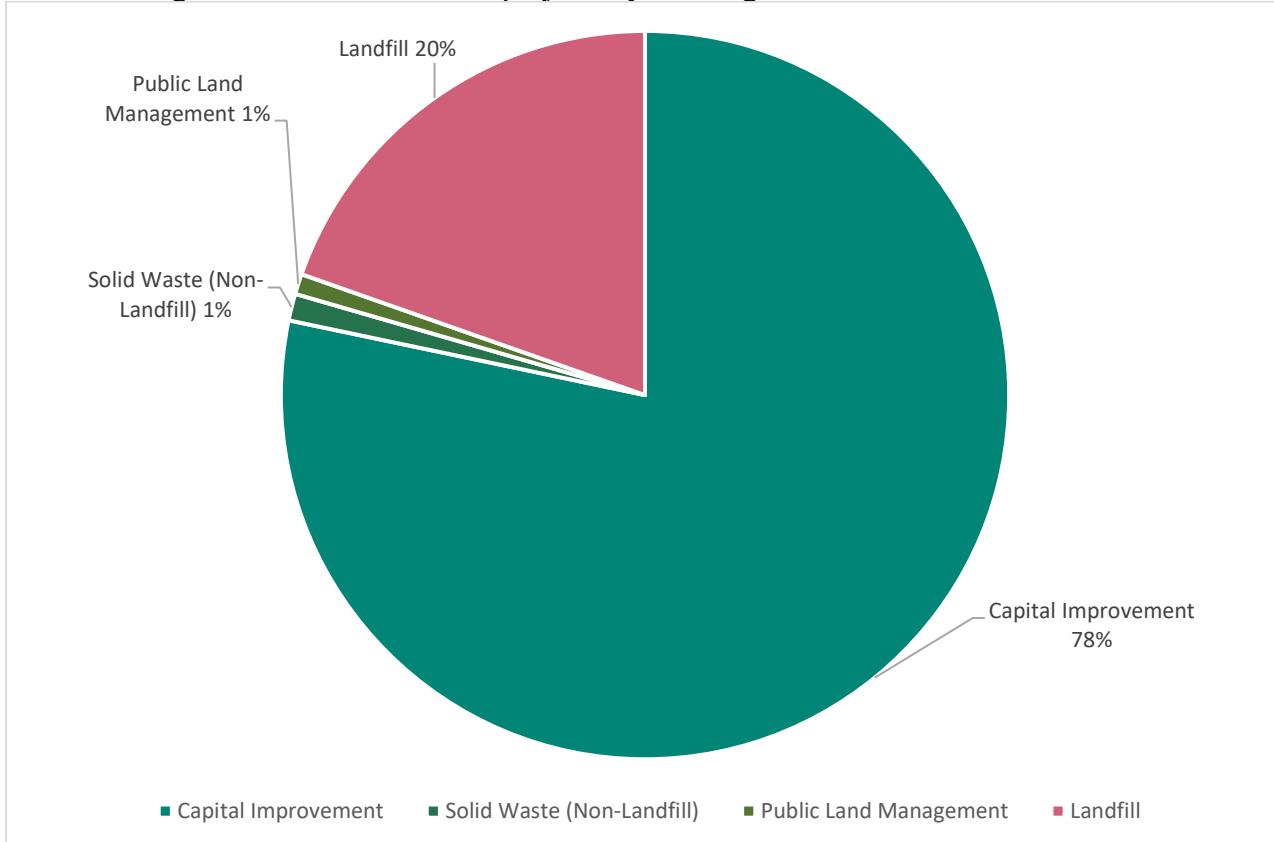


Summary by Department:	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Facilities	3,199,792.00	3,500,130.00	1,877,700.00	1,793,368.00	2,219,856.00	12,590,846.00
Information Technology	481,961.00	890,263.00	381,359.00	630,260.00	526,536.00	2,910,379.00
Land Services	50,000.00	50,000.00	175,676.00	92,342.00	142,343.00	510,361.00
Landfill	1,364,725.00	631,914.00	845,431.00	3,147,288.00	544,500.00	6,533,858.00
Public Land Management	150,000.00	24,286.00	14,935.00	78,143.00	67,600.00	334,964.00
Sheriff	1,856,500.00	1,030,702.00	711,476.00	429,654.00	532,710.00	4,561,042.00
Solid Waste	-	-	92,000.00	402,000.00	-	494,000.00
Highway	1,289,316.00	936,110.00	916,257.00	1,041,232.00	1,068,769.00	5,251,684.00
Community Services	232,850.00	135,000.00	235,676.00	127,342.00	152,343.00	883,211.00
Total Projects by Group	\$ 8,625,144.00	\$ 7,198,405.00	\$ 5,250,510.00	\$ 7,741,629.00	\$ 5,254,657.00	\$ 34,070,345.00



Financial Summary by Funding Source

The following chart summarizes these projects by Funding Source:



Summary by Funding Source		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	TOTAL
Capital Improvement		7,015,419.00	6,459,463.00	4,280,924.00	4,069,059.00	4,622,587.00	26,447,452.00
Solid Waste (Non-Landfill)		-	-	-	402,000.00	-	402,000.00
Public Land Management		150,000.00	61,286.00	14,935.00	10,868.00	67,600.00	304,689.00
Landfill		1,364,725.00	631,914.00	937,431.00	3,147,288.00	544,500.00	6,625,858.00
Total Projects by Group		\$ 8,530,144.00	\$ 7,152,663.00	\$ 5,233,290.00	\$ 7,629,215.00	\$ 5,234,687.00	\$ 33,779,999.00



ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**Adopted by County Board
September 10, 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.

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.



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.

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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.

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

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.



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.

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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.



DEBT MANAGEMENT POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**Adopted by County Board
July 9, 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.

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I. DEBT MANAGEMENT POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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

III. USE OF DEBT FINANCING

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

A. ACCEPTABLE PURPOSES AND CONDITIONS FOR USE OF DEBT

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

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

B. PERMISSIBLE DEBT INSTRUMENTS

The County will issue debt using the following instruments:

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

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

C. RESTRICTIONS ON THE USE OF DEBT

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

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

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

D. PAY-AS-YOU-GO FINANCING

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

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

IV. MAXIMUM AMOUNTS OF DEBT FINANCING

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

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

V. STRUCTURE OF DEBT

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

A. MATURITY GUIDELINES

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

B. FIXED AND VARIABLE RATE DEBT

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

C. PREPAYMENT PROVISIONS

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

D. DEBT SERVICE SCHEDULE

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

E. DEBT SERVICE FUNDS

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

VI. DEBT ISSUANCE

A. APPROVAL OF ISSUANCE

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

B. METHOD OF SALE

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

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

VIII. DEBT MANAGEMENT POLICY ADOPTION

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



ENTERPRISE RISK MANAGEMENT POLICY

**CROW WING COUNTY
BRAINERD, MINNESOTA**

**Adopted by County Board
November 12, 2013
Amended December 14, 2021
Reviewed December 12, 2023**

Our Vision: Being Minnesota's favorite place.

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

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

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I. 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 12, 2023**

Our Vision: Being Minnesota's favorite place.

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

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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 December 12, 2023**

Our Vision: Being Minnesota's favorite place.

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

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

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I. INVESTMENT POLICY STATEMENT OF PURPOSE

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

II. SCOPE

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

III. OBJECTIVES

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

A. SAFETY

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

B. LIQUIDITY

The County's investment portfolio will remain sufficiently liquid to enable the County to meet all operating requirements as reasonably anticipated. The portfolio will be structured so that the liquid component 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 or into short-term securities that mature in less than thirty days.

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 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(FHLB)
 - b. Federal Home Loan Mortgage Corporation (FHLMC)
 - c. Federal Farm Credit Banks(FFCB)
 - d. Federal Agricultural Mortgage Corp.(FAMC)

(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%

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

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

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

- (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

Investment Policy

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
Reviewed December 12, 2023**

Our Vision: Being Minnesota's favorite place.

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

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

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I. LONG-TERM FINANCIAL PLANNING POLICY STATEMENT OF PURPOSE

The purpose of this policy is to ensure the County's on-going financial sustainability beyond a single fiscal year budget cycle in light of the County's long-term service, vision and objectives. Financial sustainability is defined as the County's long-term financial performance and positioning, where planned long-term service, 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 five 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;
- (5) Identify changes in expenditures or revenue structures needed to deliver services or to meet the goals adopted by the County Board; and
- (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, 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.



Department Detail

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	-	-	-	<u>45,000</u>

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	-	-	-	<u>50,000</u>

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	-	-	-	<u>474,910</u>



Department Detail

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	-	-	-	<u>50,000</u>

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	-	-	-	<u>193,250</u>

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	-	-	-	<u>62,000</u>



Department Detail

Environmental Services Project Details:

Project Number: 5112201

Project Name: Truck

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: To replace unit #5601

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

Project Number: 5112203

Project Name: County Comprehensive Plan

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Continued Operations

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

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	-	-	-	<u>50,000</u>



Department Detail

Facilities Project Details:

Project Number: 1102201

Project Name: 2466 Replace oldest 1023 JD tractor

Central Department: Fleet

Funding Source: Capital Improvement

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

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

Project Number: 1102203

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

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: New add to fleet, mowing services have increase due to the City of Brainerd and created the need

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

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	-	-	-	<u>40,000</u>



Department Detail

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	-	-	<u>410,420</u>

Project Number: 1102224

Project Name: Jail Pod Flooring Modifications

Central Department: Facilities

Funding Source: Capital Improvement

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

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

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	-	-	-	<u>12,000</u>



Department Detail

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	-	-	-	<u>40,000</u>

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	-	-	-	<u>5,000</u>

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	-	-	-	<u>5,000</u>



Department Detail

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	-	-	-	<u>5,000</u>

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	-	-	-	<u>5,000</u>

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	-	-	-	<u>6,500</u>



Department Detail

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	-	-	-	<u>7,500</u>

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	-	-	-	<u>8,000</u>

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	-	-	-	<u>8,000</u>



Department Detail

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	-	-	-	<u>8,500</u>

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	-	-	-	<u>8,500</u>

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	-	-	-	<u>8,500</u>



Department Detail

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	-	-	-	<u>8,500</u>

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	-	-	-	<u>9,000</u>

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	-	-	-	<u>9,000</u>



Department Detail

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	-	-	-	<u>9,500</u>

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	-	-	-	<u>10,000</u>

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	-	-	-	<u>10,000</u>



Department Detail

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	-	-	-	<u>10,000</u>

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	-	-	-	<u>12,000</u>

Project Number: 1102321

Project Name: Mixing valve 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	-	-	-	<u>12,000</u>



Department Detail

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	-	-	-	<u>12,000</u>

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	-	-	-	<u>12,000</u>

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	-	-	-	<u>12,000</u>



Department Detail

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	-	-	-	<u>12,000</u>

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	-	-	-	<u>15,000</u>

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	-	-	-	<u>20,000</u>



Department Detail

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	-	-	-	<u>20,000</u>

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	-	-	-	<u>23,000</u>

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	-	-	-	<u>25,000</u>



Department Detail

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	-	-	-	<u>30,000</u>

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	-	-	-	<u>40,000</u>

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	-	-	-	<u>40,000</u>



Department Detail

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	-	-	-	<u>40,000</u>

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	-	-	-	<u>55,000</u>

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	-	-	-	<u>56,000</u>



Department Detail

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	-	-	-	<u>345,000</u>

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	-	-	-	<u>600,000</u>

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	-	-	-	<u>27,500</u>



Department Detail

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	-	-	-	<u>654,580</u>

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	-	-	-	<u>33,000</u>

Project Number: 3012204

Project Name: 2022 Varitech SB600 Brine Maker/Shed

Central Department: Fleet

Funding Source: Capital Improvement

Project Description: 2022 Install brine system Pine Center Location

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



Department Detail

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	-	-	-	<u>295,177</u>

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	-	-	-	<u>675,831</u>

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	-	-	-	<u>37,327</u>



Department Detail

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	-	-	-	<u>44,162</u>

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	-	-	-	<u>20,901</u>

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	-	-	-	<u>50,000</u>



Department Detail

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	-	-	-	<u>55,000</u>

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	-	-	-	<u>60,000</u>

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	-	-	-	<u>35,000</u>



Department Detail

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	-	-	-	<u>22,000</u>

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	-	-	-	<u>40,500</u>

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 efficient support of systems

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



Department Detail

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	-	-	-	<u>10,000</u>

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	-	-	-	<u>2,000</u>

Project Number: 1702206

Project Name: SAN Enhancements

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: As VDI becomes more successful, we be adding dedicated Storage to VDI. This will provide a

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



Department Detail

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	-	-	-	<u>8,000</u>

Project Number: 1702211

Project Name: CRM

Central Department: Information Technology

Funding Source: Capital Improvement

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

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

Project Number: 1702301

Project Name: CRM

Central Department: Information Technology

Funding Source: Restricted

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	100,000	259	-	-	<u>100,000</u>



Department Detail

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	-	-	-	<u>80,700</u>

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	-	-	-	<u>60,000</u>

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	-	-	-	<u>85,000</u>



Department Detail

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	-	-	-	<u>46,400</u>

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	-	-	-	<u>36,000</u>

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	-	-	-	<u>35,000</u>



Department Detail

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	-	-	-	<u>24,985</u>

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	-	-	-	<u>20,000</u>

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	-	-	-	<u>15,200</u>



Department Detail

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	-	-	-	<u>12,500</u>

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	-	-	-	<u>31,450</u>

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	-	-	-	<u>100,000</u>



Department Detail

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	-	-	-	<u>449,950</u>

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	-	-	-	<u>416,000</u>

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	-	-	-	<u>196,851</u>



Department Detail

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	-	-	-	<u>369,700</u>

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	-	-	-	<u>14,727</u>

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	-	-	-	<u>45,000</u>



Department Detail

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	-	-	-	<u>100,000</u>

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	-	-	-	<u>254,800</u>

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	-	-	-	<u>50,000</u>



Department Detail

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	-	-	-	<u>10,000</u>

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	-	-	-	<u>88,969</u>

Project Number: 2502201

Project Name: Jail pod painting & repair

Central Department: Facilities

Funding Source: Capital Improvement

Project Description:

Annual amount for painting of Jail pods.

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	39,097	-	-	-	<u>39,097</u>



Department Detail

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	-	-	-	<u>34,000</u>

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	-	-	-	<u>34,000</u>

Project Number: 2402204

Project Name: 6723 Patrol Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	35,540	100	-	-	-	<u>35,640</u>



Department Detail

Project Number: 2402207

Project Name: Microwave Path to Crosby

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Change link to Crosby from fiberoptic to microwaves

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

Project Number: 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	-	-	-	<u>43,068</u>

Project Number: 2402210

Project Name: 6448 Investigator Vehicle

Central Department: Fleet

Funding Source: Capital Improvement

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

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	41,825	-	-	-	<u>41,825</u>



Department Detail

Project Number: 2402212

Project Name: Microwave Radio Replacement

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Replacement of Microwave Links

	2022	2023	2024	2025	2026	Total
Current Project Cost	-	66,755	-	-	-	<u>66,755</u>

Project Number: 2402213

Project Name: EOC Video Wall

Central Department: Information Technology

Funding Source: Capital Improvement

Project Description: Video Wall in the EOC Training Room

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

Project Number: 2402214

Project Name: Emergency Equipment Replacement

Central Department: Fleet

Funding Source: Capital Improvement

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

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



Department Detail

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	-	-	-	<u>68,000</u>

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	-	-	-	<u>66,500</u>

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	-	-	-	<u>53,000</u>



Department Detail

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	-	-	-	<u>51,250</u>

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	-	-	-	<u>51,250</u>

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	-	-	-	<u>42,304</u>



Department Detail

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	-	-	-	<u>42,304</u>

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	-	-	-	<u>42,304</u>

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	-	-	-	<u>121,600</u>



Department Detail

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	-	-	-	<u>35,875</u>

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	-	-	-	<u>8,200</u>

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	-	-	-	<u>15,375</u>



Department Detail

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	-	-	-	<u>300,000</u>

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	-	-	-	<u>3,433,403</u>

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	-	-	-	<u>25,000</u>



2024-2028
Highway
Improvement Plan

TH 210/CSAH 31
Roundabout



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Purpose of Highway Improvement Plan (HIP)



Purpose

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

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

Responsibilities and Roadway Descriptions



Responsibilities

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

Roadway Descriptions

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

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

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

Primary Funding Sources



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

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

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

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

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

Primary Funding Sources



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

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

2024-2028 Highway Improvement Plan Summary

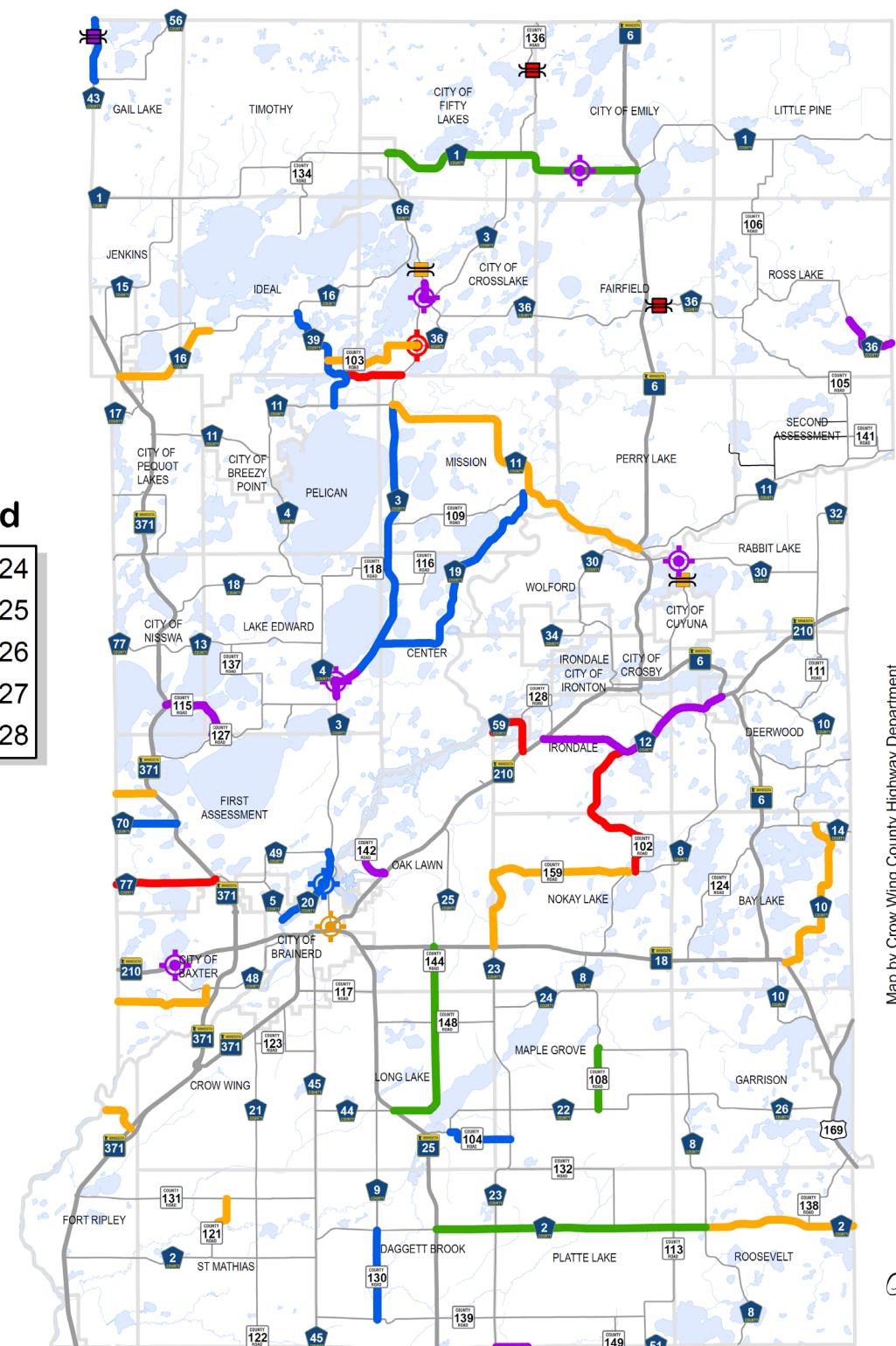


- **\$88.4M** Total Investment
- **\$8.2M** Federal Transportation Bill
- **\$26.9M** County State Aid
- **\$1.1M** CWC Road & Bridge Levy
- **\$2.9M** First Assessment District Road & Bridge Levy
- **\$44.6M** Local Sales Tax
- **\$1.1M** State Bridge Funding
- **\$3.6M** Local Cost Sharing/Partnering
- **148** Miles of Roadway Surface Improvements
 - 89 Miles County State Aid Highway (One-and Two-Digit Roads)
 - 44 Miles County Roads (3 Digit Roads)
 - 15 Miles First Assessment District Roads
 - 76 Miles Funded by Sales Tax
- **4** Roundabouts
- **4** Bridge Replacements
- **1** Bridge Rehabilitation

CROW WING COUNTY 2024 - 2028 HIGHWAY IMPROVEMENT PLAN

Legend

- 2024
- 2025
- 2026
- 2027
- 2028



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.

3/4/2024

CROW WING COUNTY 2019-2023 COMPLETED PROJECTS

Legend

Road Projects

- 2019
- 2020
- 2021
- 2022
- 2023

Bridge Projects

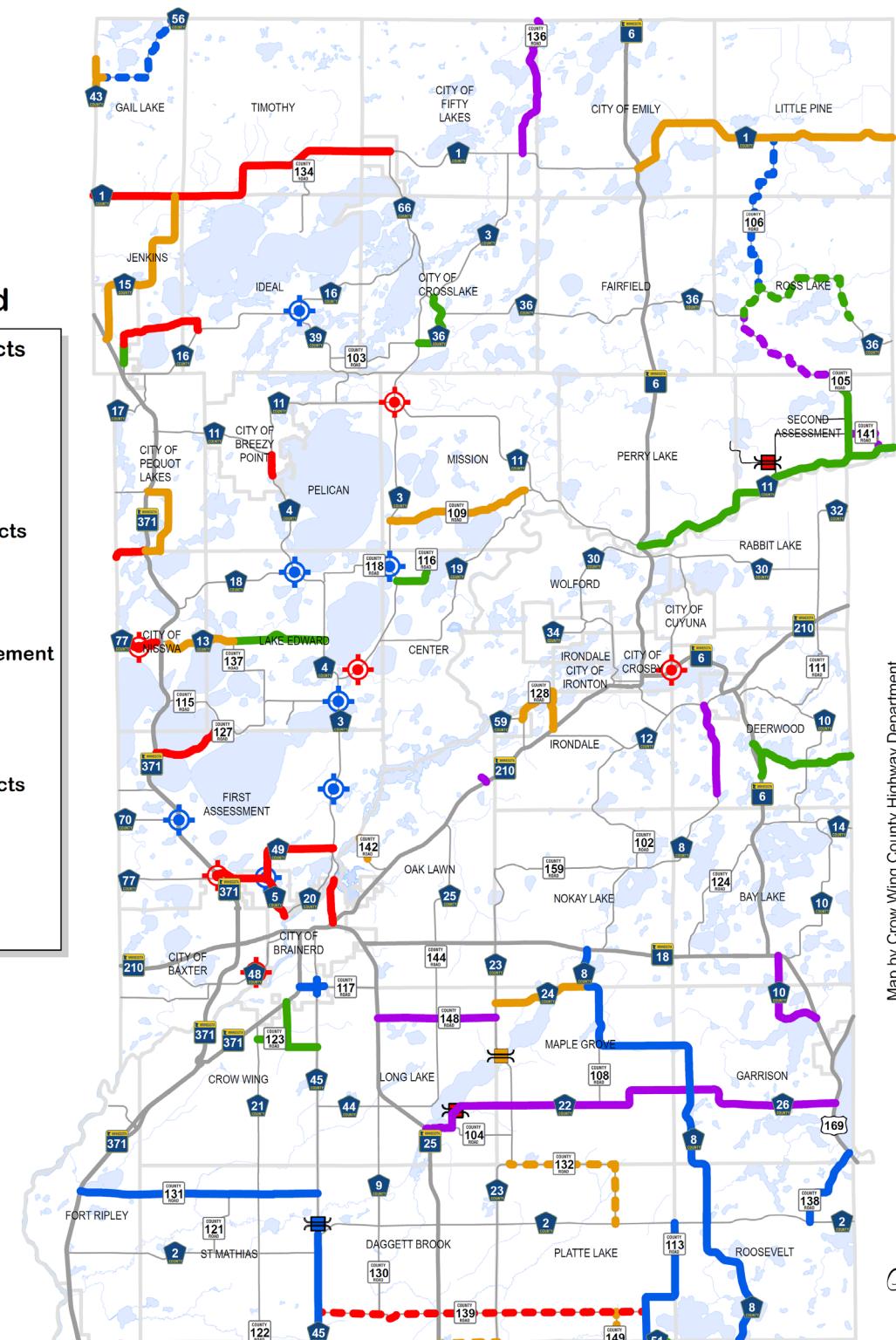
- 2021
- 2022
- 2023

Spot Improvement Projects

- 2022
- 2023

Gravel Projects

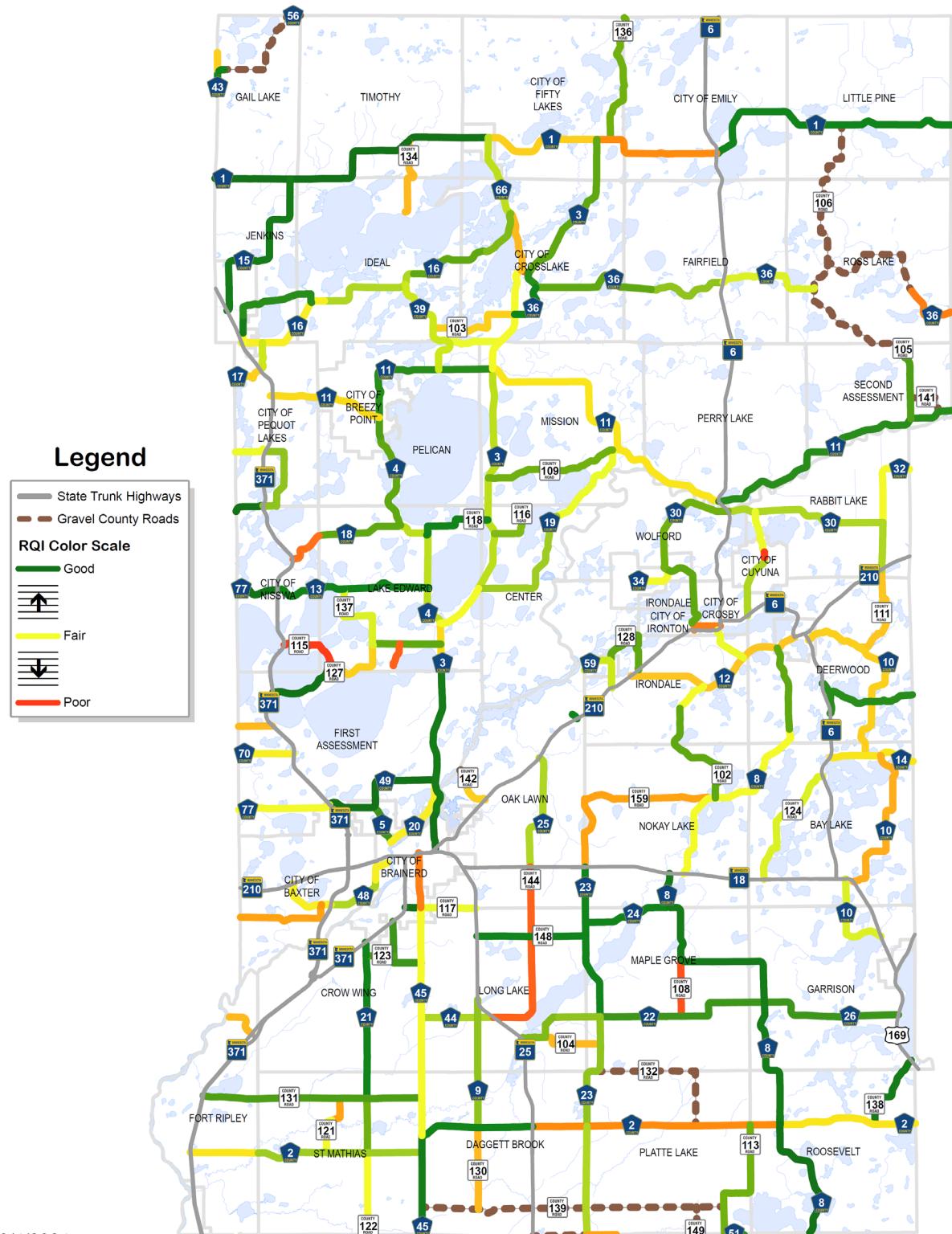
- 2019
- 2020
- 2021
- 2022
- 2023



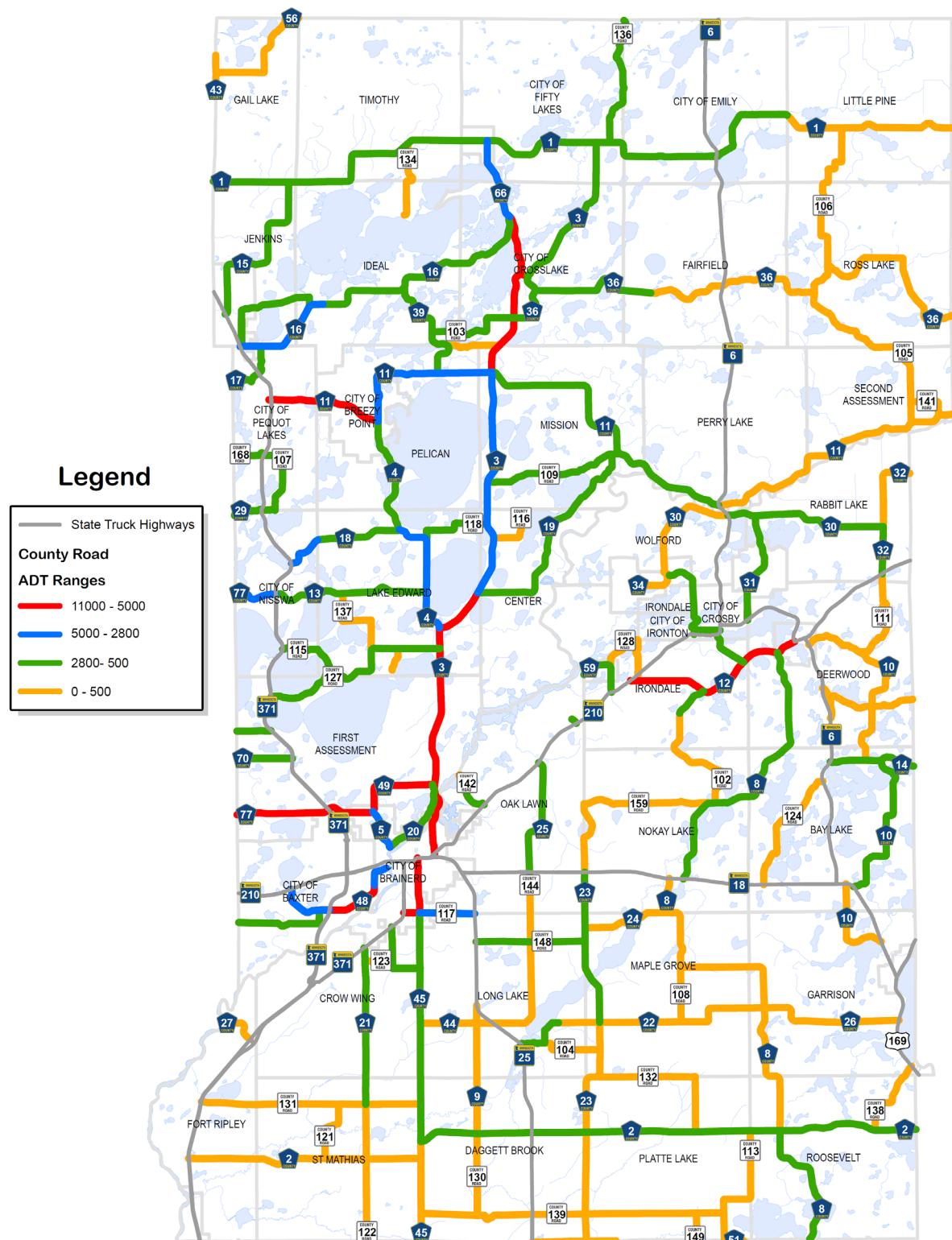
Map by Crow Wing County Highway Department
For Questions on Information Contact County Hwy. Dept. at 218-824-1110.
For Information on State Highways Contact MnDOT at 218-828-5700.

2/20/2024

CROW WING COUNTY RIDE QUALITY INDEX



CROW WING COUNTY AVERAGE DAILY TRAFFIC RANGES



CROW WING COUNTY FUNCTIONAL CLASS



SUMMARY OF CHANGES SINCE LAST HIP

PROPOSED 2024 PROGRAM

2024 RESURFACING

CR 142	18-142-02	Resurfacing from TH 210 to 1.0 mile north	Moved forward from 2027 due to accelerated deterioration
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2024 SPOT IMPROVEMENTS

CSAH 1	018-601-000	Replace culvert near Smokey's pit	Added project to address deteriorated culvert
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CSAH 48	018-648-000	Cost share with MnDOT for 48/210 Signal Improvements	Added project upon notification from MnDOT
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CR 138	18-138-000	Cost share with MnDOT for CR 138 Lighting	Added project upon notification from MnDOT
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2024 OTHER PROJECTS

Co. Wide	Various	2024/25 Long Range Transportation Plan	Added project to identify funding to develop the plan
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Co. Wide	018-200-150	Tree clearing contract for 2024 projects	Added to ensure tree removal prior to March 31
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CSAH 3	018-603-026	Building demo at CSH 3/4 intersection	Moved from 2023 R/W cost to stand alone project
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2024 ENGINEERING

CSAH 43	018-643-004	Reimburse Cass County for engineering services	Removed. Cass design engineering and Crow Wing construction engineering
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PROPOSED 2025 PROGRAM

2025 OTHER PROJECTS

Co. Wide	Various	2024/25 Long Range Transportation Plan	Added project to identify funding to develop the plan
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2025 RIGHT OF WAY

CSAH 31	018-631-006	R/W for bridge replacement	Added for 2026 bridge replacement project
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PROPOSED 2026 PROGRAM

2026 OTHER PROJECTS

Co. Wide	18-200-000	Tree clearing contract for 2026 projects	Added to ensure tree removal prior to March 31
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2026 SPOT IMPROVEMENTS

CSAH 48	018-070-024	Trail connection, Knollwood to Isle - Baxter project	Added due to federal funds being awarded
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PROPOSED 2027 PROGRAM

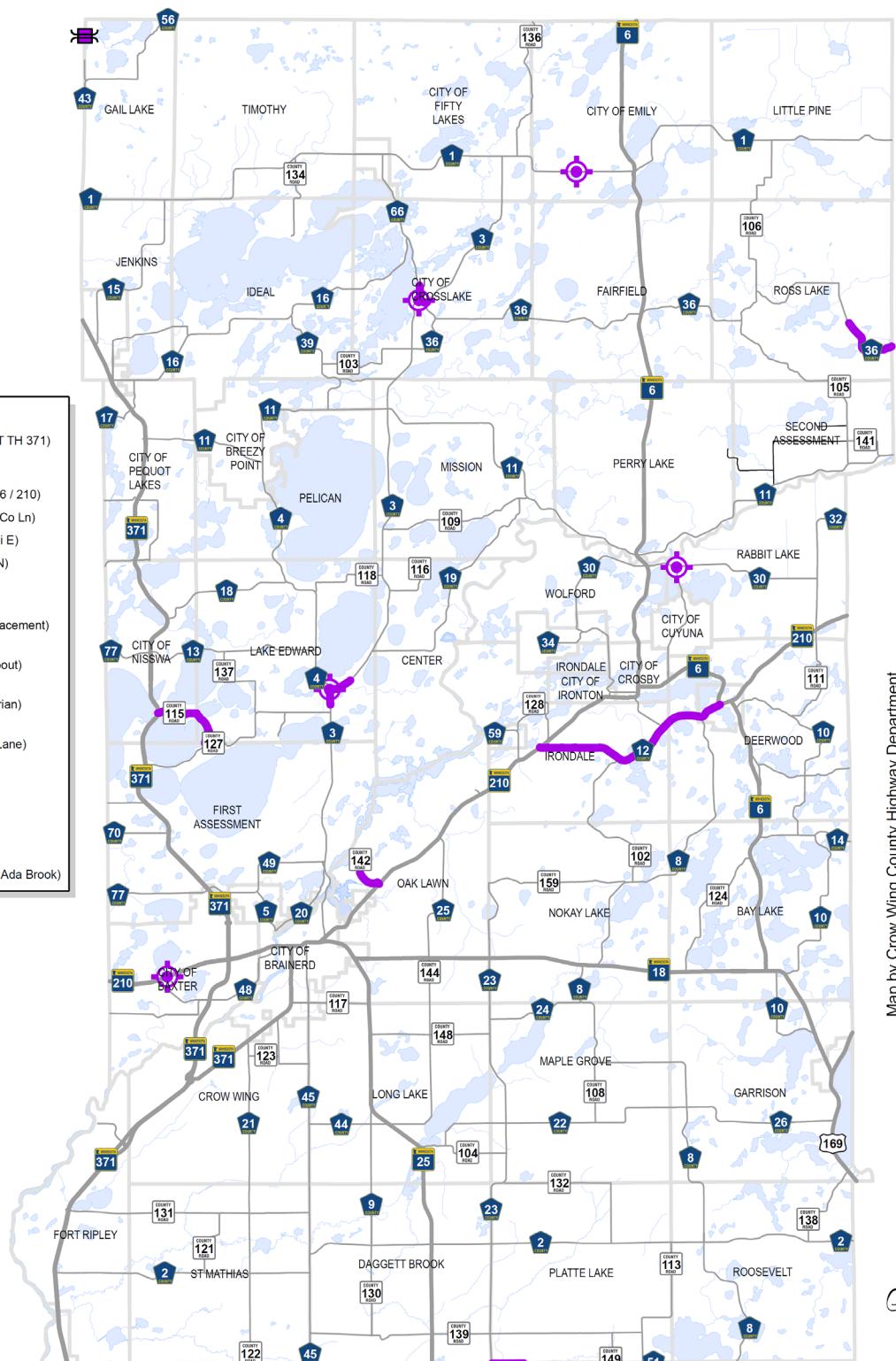
2027 RESURFACING

CR 142	18-142-02	Resurfacing from TH 210 to 1.0 mile north	Moved forward to 2024
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2027 SPOT IMPROVEMENTS

Various	018-070-023	Centerline Rumble Strips	Added due to federal funds being awarded
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CROW WING COUNTY 2024 HIGHWAY IMPROVEMENT PLAN



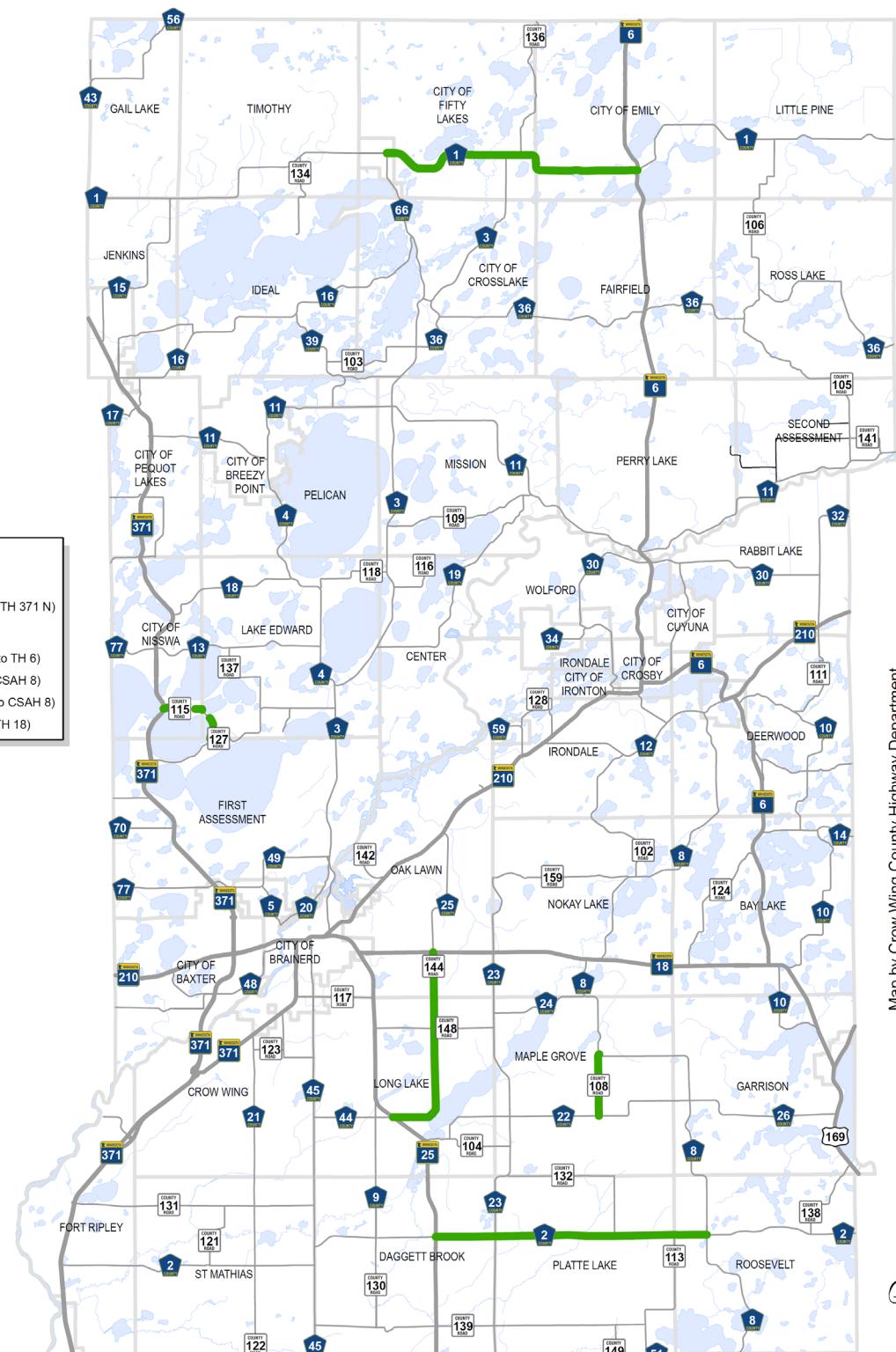
Map by Crow Wing County Highway Department
For Questions or Information Contact County Hwy. Dept. at 218-824-1110.
For Information on State Highways Contact MnDOT at 218-828-5700.

2/9/2024

PROPOSED 2024 PROGRAM

2024 FUNDING SOURCES			TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX ★	LOCAL LEVY	COMMITTED FUNDS FOR FUTURE PROJECTS	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2023			6,161,694	-	696,484	1,131,385	3,219,947	521,789	450,000	-	142,089	-
ESTIMATED ALLOTMENT FOR 2024			15,395,755	270,000	3,610,622	1,089,203	7,310,892	200,000	-	288,393	77,707	2,548,938
SPECIAL ALLOTMENTS (HPP, HSIP, LRIP, ADDITIONAL SA AND OTHERS)			1,510,726	1,510,726	-	-	-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2024 PROGRAM			23,068,175	1,780,726	4,307,106	2,220,588	10,530,839	721,789	450,000	288,393	219,796	2,548,938
2024 FUNDING COMMITMENTS FOR FUTURE PROJECTS												
CSAH 3	018-003-000	★ Mill Avenue Bridge Planning and Design	(100,000)	-	-	-	(100,000)	-	100,000	-	-	-
			TOTAL>>		(100,000)	-	(100,000)	-	100,000	-	-	-
2024 RECONSTRUCTION												
CSAH 3	018-603-026	★ Intersection Improvement at CSAH 4	(3,000,000)	-	-	-	(2,760,000)	-	-	-	-	(240,000)
CR 115	18-115-01	★ CR 115 Reconstruction (Nashway)	(2,400,000)	-	-	-	(2,400,000)	-	-	-	-	-
CSAH 66/3	018-090-008	★ CSAH 66-CSAH 3 Intersection and Pedestrian Improvements	(4,705,106)	(1,510,726)	-	(1,203,487)	(1,203,487)	-	-	-	-	(787,406)
			TOTAL>>	(10,105,106)	(1,510,726)	-	(1,203,487)	(6,363,487)	-	-	-	(1,027,406)
2024 RESURFACING												
CSAH 12	018-612-008	Resurfacing from TH 210 to TH 6	(3,212,700)	-	(2,689,700)	(438,000)	-	-	-	-	-	(85,000)
CSAH 36	018-636-020	Resurfacing from Cuyuna Trail to East County Line	(533,940)	-	(533,940)	-	-	-	-	-	-	-
CR 129	18-129-01	★ Resurfacing from CSAH 23 to one mile east	(80,000)	-	-	-	(80,000)	-	-	-	-	-
CR 142	18-142-02	Resurfacing	(363,130)	-	-	-	-	(363,130)	-	-	-	-
			TOTAL>>	(4,189,770)	-	(3,223,640)	(438,000)	(80,000)	(363,130)	-	-	(85,000)
2024 BRIDGE IMPROVEMENTS												
CSAH 31	018-631-007	Design Bridge 18506 Replacement over Rabbit Lake Narrows	(75,000)	-	(75,000)	-	-	-	-	-	-	-
CSAH 43	018-643-004	Replace Bridge Over Ada Brook	(908,393)	-	(310,000)	-	-	-	-	(288,393)	-	(310,000)
			TOTAL>>	(983,393)	-	(385,000)	-	-	-	(288,393)	-	(310,000)
2024 SPOT IMPROVEMENTS												
Various	018-070-022	Intersection Lighting	(299,800)	(270,000)	-	-	-	(29,800)	-	-	-	-
CSAH 1	018-601-012	★ Replace culvert near Smokey's Pit	(40,000)	-	-	-	(40,000)	-	-	-	-	-
CSAH 30	18-630-08	★ Turn Lane on CSAH 30 at CSAH 31	(54,920)	-	-	-	(54,920)	-	-	-	-	-
CSAH 48	018-648-000	★ Cost Share with MnDOT for 48/210 Signal Improvements	(133,000)	-	-	-	(133,000)	-	-	-	-	-
CR 138	18-138-000	★ Cost Share with MnDOT for CR 138 Lighting	(12,000)	-	-	-	(12,000)	-	-	-	-	-
			TOTAL>>	(539,720)	(270,000)	-	-	(239,920)	(29,800)	-	-	-
2024 OTHER PROJECTS												
Co. Wide	18-200-143	★ Annual Pavement Marking Project	(356,300)	-	-	-	(306,300)	-	-	-	-	(50,000)
Co. Wide	18-200-138	★ Preventative Maintenance Surface Treatments	(2,686,769)	-	-	-	(2,028,000)	-	-	-	-	(658,769)
Co. Wide	18-200-107	★ Culvert Lining Project	(188,000)	-	-	-	(188,000)	-	-	-	-	-
Co. Wide	018-200-150	Tree Clearing Contract for 2024 Projects	(28,000)	-	-	-	(28,000)	-	-	-	-	-
CR 115	18-115-000	★ Landscaping Plan - TH 371 S. to CR 127	(25,000)	-	-	-	(25,000)	-	-	-	-	-
Co. Wide	Various	★ Potential Contract Incentives	(232,165)	-	(64,473)	(70,795)	(89,635)	(7,263)	-	-	-	-
CSAH 3	018-603-026	★ Building demo at CSAH 3 Intersection	50,000	-	-	-	50,000	-	-	-	-	-
Co. Wide	Various	2024/25 Long Range Transportation Plan	(75,000)	-	-	-	-	(75,000)	-	-	-	-
			TOTAL>>	(3,541,234)	-	(64,473)	(70,795)	(2,586,935)	(110,263)	-	-	(708,769)
2024 ENGINEERING												
Co. Wide	Various	★ Engineering	(729,299)	-	-	-	(520,000)	-	-	-	-	(209,299)
CSAH 66/3	018-090-008	★ Const. Eng. for CSAH 66/3 Improvements	(600,234)	-	-	(271,421)	(120,349)	-	-	-	-	(208,464)
			TOTAL>>	(1,329,533)	-	(271,421)	(640,349)	-	-	-	-	(417,763)
2024 RIGHT OF WAY												
CSAH 1	018-601-022	Right of Way required for right turn lanes on 2025 project	(15,000)	-	-	-	(15,000)	-	-	-	-	-
FAD 417	18-417-01	★ Right-of-Way for Theater Road Extension (50%)	(50,000)	-	-	-	(50,000)	-	-	-	-	-
			TOTAL>>	(65,000)	-	-	(50,000)	(15,000)	-	-	-	-
2024 PROGRAM GRAND TOTAL>>			(20,753,756)	(1,780,726)	(3,673,113)	(1,983,703)	(10,060,691)	(518,193)	100,000	(288,393)	-	(2,548,938)
BALANCE AVAILABLE TO DELIVER TO 2024 PROGRAM			23,068,175	1,780,726	4,307,106	2,220,588	10,530,839	721,789	450,000	288,393	219,796	2,548,938
BALANCE AVAILABLE TO CARRY FORWARD TO 2025			2,314,419	-	633,993	236,885	470,148	203,596	550,000	-	219,796	-

CROW WING COUNTY 2025 HIGHWAY IMPROVEMENT PLAN

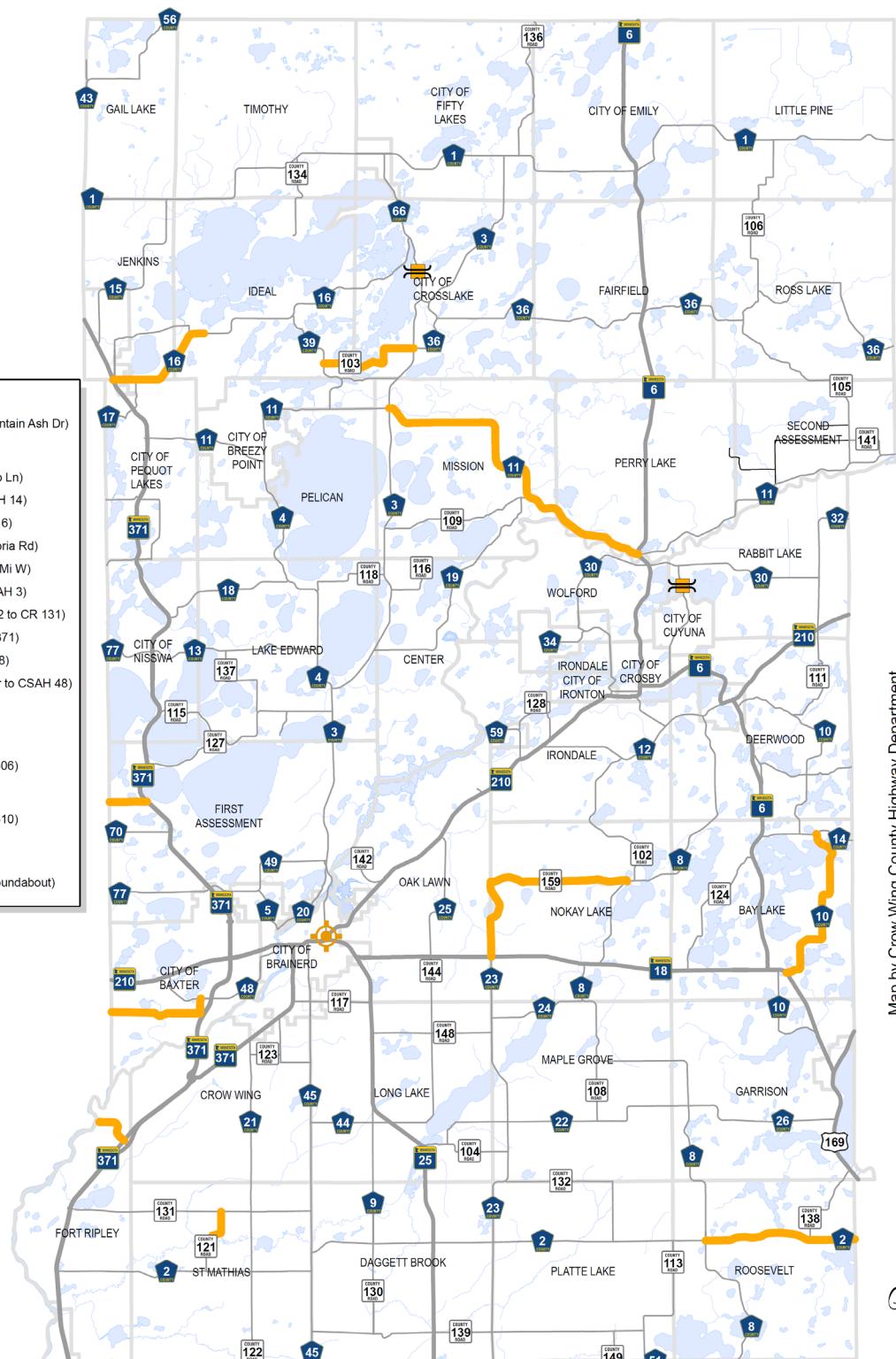


2/9/2024

PROPOSED 2025 PROGRAM

2025 FUNDING SOURCES			TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX 	LOCAL LEVY	COMMITTED FUNDS FOR FUTURE PROJECTS	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION	
ESTIMATED BALANCES CARRIED OVER FROM 2024			2,314,419	-	633,993	236,885	470,148	203,596	550,000	-	219,796	-	
ESTIMATED ALLOTMENT FOR 2025			13,342,837	-	3,610,622	1,089,203	8,102,805	200,000	-	-	77,707	262,500	
SPECIAL ALLOTMENTS (HPP, HSIP, LRIP, ADDITIONAL SA AND OTHERS)			2,102,204	2,102,204	2,102,204	-	-	-	-	-	-	-	
BALANCE AVAILABLE TO DELIVER 2025 PROGRAM			17,759,460	2,102,204	6,346,819	1,326,088	8,572,953	403,596	550,000	-	297,503	262,500	
2025 FUNDING COMMITMENTS FOR FUTURE PROJECTS													
CSAH 3	018-003-000	 Mill Avenue Bridge Planning and Design	(100,000)	-	-	-	(100,000)	-	100,000	-	-	-	
			TOTAL>>		(100,000)	-	-	(100,000)	-	100,000	-	-	
2025 RECONSTRUCTION													
CR 170	18-170-03	 Clearing and Grubbing for 2026 Reconstruction Project	(53,000)	-	-	-	(53,000)	-	-	-	-	-	
			TOTAL>>		(53,000)	-	-	(53,000)	-	-	-	-	
2025 RESURFACING													
CSAH 1	018-601-022	Resurfacing from CSAH 66 to TH 6	(3,065,000)	-	(1,800,000)	(1,265,000)	-	-	-	-	-	-	
CSAH 2	018-602-028	Resurfacing from TH 25 to CSAH 8	(3,302,000)	-	(3,302,000)	-	-	-	-	-	-	-	
CR 108	18-108-02	 Resurfacing from CSAH 22 to CSAH 8	(357,500)	-	-	-	(357,500)	-	-	-	-	-	
CR 144	18-144-04	 Resurfacing from TH 25 to TH 18	(2,377,000)	-	-	-	(2,377,000)	-	-	-	-	-	
			TOTAL>>		(9,101,500)	-	(5,102,000)	(1,265,000)	(2,734,500)	-	-	-	
2025 BRIDGE IMPROVEMENTS													
CSAH 31	018-631-007	Design for Bridge 18506 Replacement over Rabbit Lake Narrows	(75,000)	-	(75,000)	-	-	-	-	-	-	-	
			TOTAL>>		(75,000)	-	(75,000)	-	-	-	-	-	
2025 SPOT IMPROVEMENTS													
CSAH 77	018-677-008	 Reimburse Nisswa for CSAH 77 Roundabout	(280,025)	-	-	-	(280,025)	-	-	-	-	-	
			TOTAL>>		(280,025)	-	-	(280,025)	-	-	-	-	
2025 OTHER PROJECTS													
Co. Wide	18-200-144	 Annual Pavement Marking Project	(392,800)	-	-	-	(342,800)	-	-	-	-	(50,000)	
Co. Wide	18-200-139	 Preventative Maintenance Surface Treatments	(1,950,000)	-	-	-	(1,750,000)	-	-	-	-	(200,000)	
Co. Wide	18-200-141	 Culvert Lining Project	(232,300)	-	-	-	(232,300)	-	-	-	-	-	
CSAH 12	018-612-008	Federal AC Payback from 2024 Project	(2,102,204)	(2,102,204)	-	-	-	-	-	-	-	-	
CR 115	TBD	 Landscaping Plan - CR 127 to TH 371 N.	(35,000)	-	-	-	(35,000)	-	-	-	-	-	
Co. Wide	Various	2024/25 Long Range Transportation Plan	(75,000)	-	-	-	-	(75,000)	-	-	-	-	
Co. Wide	Various	 Potential Contract Incentives	(182,030)	-	(102,040)	(25,300)	(54,690)	-	-	-	-	-	
			TOTAL>>		(4,969,334)	(2,102,204)	(102,040)	(25,300)	(2,414,790)	(75,000)	-	-	(250,000)
2025 ENGINEERING													
Co. Wide	Various	 Engineering	(273,430)	-	-	-	(260,930)	-	-	-	-	(12,500)	
CR 115	18-115-000	 Construction Engineering for Landscaping Project	(10,000)	-	-	-	(10,000)	-	-	-	-	-	
			TOTAL>>		(283,430)	-	-	(270,930)	-	-	-	-	(12,500)
2025 RIGHT OF WAY													
CR 170	18-170-03	 R/W for CR 170 Reconstruction	(110,000)	-	-	-	(110,000)	-	-	-	-	-	
CSAH 31	018-631-006	R/W for Bridge Replacement	(20,000)	-	(20,000)	-	-	-	-	-	-	-	
			TOTAL>>		(130,000)	-	(20,000)	-	(110,000)	-	-	-	
2025 PROGRAM GRAND TOTAL>>													
			(14,892,289)	(2,102,204)	(5,299,040)	(1,290,300)	(5,963,245)	(75,000)	100,000	-	-	(262,500)	
			BALANCE AVAILABLE TO DELIVER TO 2025 PROGRAM	19,861,664	2,102,204	6,346,819	1,326,088	8,572,953	403,596	550,000	-	297,503	262,500
			BALANCE AVAILABLE TO CARRY FORWARD TO 2026	4,969,375	-	1,047,779	35,788	2,609,708	328,596	650,000	-	297,503	-

CROW WING COUNTY 2026 HIGHWAY IMPROVEMENT PLAN

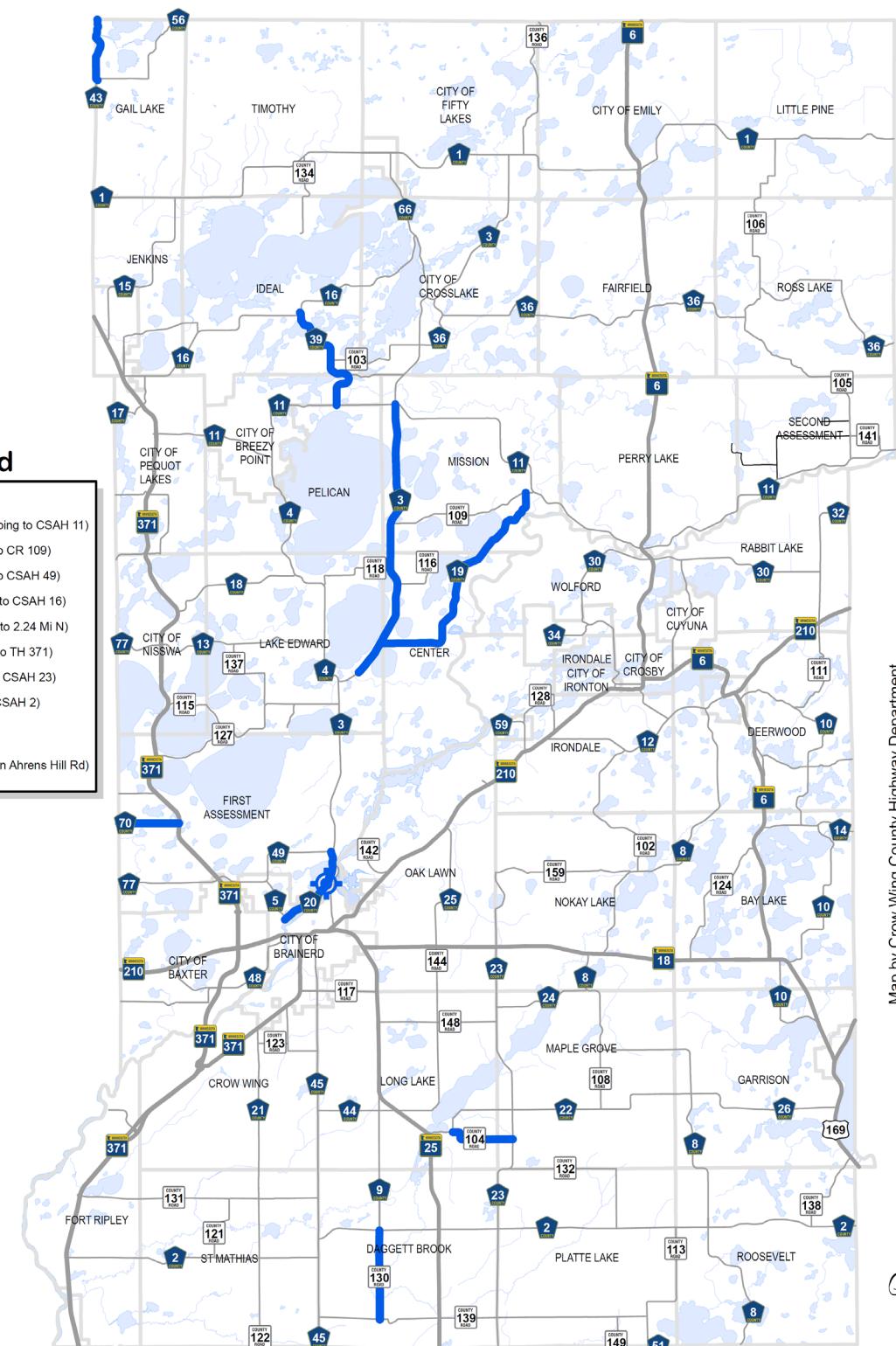


3/4/2024

PROPOSED 2026 PROGRAM

2026 FUNDING SOURCES			TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX	LOCAL LEVY	COMMITTED FUNDS FOR FUTURE PROJECTS	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION	
ESTIMATED BALANCES CARRIED OVER FROM 2025			4,969,375	-	1,047,779	35,788	2,609,708	328,596	650,000	-	297,503	-	
ESTIMATED ALLOTMENT FOR 2026			18,138,495	3,460,617	3,610,622	1,089,203	8,589,096	200,000	-	770,000	77,707	341,250	
SPECIAL ALLOTMENTS (HPP, HSIP, LRIP, ADDITIONAL SA AND OTHERS)			-	-	-	-	-	-	-	-	-	-	
BALANCE AVAILABLE TO DELIVER 2026 PROGRAM			23,107,870	3,460,617	4,658,401	1,124,991	11,198,804	528,596	650,000	770,000	375,210	341,250	
2026 FUNDING COMMITMENTS FOR FUTURE PROJECTS													
CSAH 3	018-003-000	★ Mill Avenue Bridge Planning and Design		(100,000)	-	-	(100,000)	-	100,000	-	-	-	
			TOTAL>>	(100,000)	-	-	(100,000)	-	100,000	-	-	-	
2026 RECONSTRUCTION													
CR 170	18-170-03	★ Reconstruction from Cass Co. to Mountain Ash		(1,975,000)	-	-	(1,975,000)	-	-	-	-	-	
			TOTAL>>	(1,975,000)	-	-	(1,975,000)	-	-	-	-	-	
2026 RESURFACING													
CSAH 2	018-602-029	CSAH 8 to East County Line		(1,994,000)	-	(1,994,000)	-	-	-	-	-	-	
CSAH 10	018-610-011	★ TH 18 to CSAH 14		(1,710,000)	-	-	(1,710,000)	-	-	-	-	-	
CSAH 11	018-611-030	★ CSAH 3 to TH 6		(2,580,000)	(2,010,617)	-	(569,383)	-	-	-	-	-	
CSAH 16	018-616-020	CR 145 to Peoria Road		(1,950,000)	-	(1,300,000)	(650,000)	-	-	-	-	-	
CSAH 27	018-627-004	TH 371 to 1.3 Miles West		(225,000)	-	(225,000)	-	-	-	-	-	-	
CR 103	18-103-04	★ CSAH 39 to CSAH 3		(895,000)	-	-	(895,000)	-	-	-	-	-	
CR 121	18-121-06	1.3 Mi. North of CSAH 2 to CR 131		(198,000)	-	-	(198,000)	-	-	-	-	-	
CR 126	18-126-04	West County Line to TH 371		(258,000)	-	-	(258,000)	-	-	-	-	-	
CR 159	18-159-03	★ TH 18 to CSAH 8		(1,418,000)	-	-	(1,418,000)	-	-	-	-	-	
CR 170	18-170-03	★ Segments between Mountain Ash and CSAH 48		(200,000)	-	-	(200,000)	-	-	-	-	-	
			TOTAL>>	(11,428,000)	(2,010,617)	(3,519,000)	(650,000)	(4,792,383)	(456,000)	-	-	-	
2026 BRIDGE IMPROVEMENTS													
CSAH 31	018-631-007	Replace Bridge 18506 over Rabbit Lake Narrows		(1,770,000)	-	(1,000,000)	-	-	-	(770,000)	-	-	
CSAH 66	018-666-003	Rehabilitation of Bridge 18510		(1,000,000)	(700,000)	-	(300,000)	-	-	-	-	-	
			TOTAL>>	(2,770,000)	(700,000)	(1,000,000)	(300,000)	-	-	(770,000)	-	-	
2026 SPOT IMPROVEMENTS													
CSAH 48	018-648-000	★ Reimburse Baxter for 2023 Roundabout at Cypress		(1,163,573)	-	-	(1,163,573)	-	-	-	-	-	
CSAH 48	018-070-024	Trail Connection from Knollwoodto Isle - Baxter Project		(825,000)	(750,000)	-	-	-	-	-	-	(75,000)	
			TOTAL>>	(1,988,573)	(750,000)	-	(1,163,573)	-	-	-	-	(75,000)	
2026 OTHER PROJECTS													
Co. Wide	18-200-145	★ Annual Pavement Marking Project		(385,800)	-	-	(335,800)	-	-	-	-	(50,000)	
Co. Wide	18-200-140	★ Preventative Maintenance Surface Treatments		(1,400,000)	-	-	(1,200,000)	-	-	-	-	(200,000)	
Co. Wide	18-200-142	★ Culvert Lining Project		(209,000)	-	-	(209,000)	-	-	-	-	-	
Co. Wide	18-200-000	★ Tree Clearing Contract for 2026 Projects		(30,000)	-	-	(30,000)	-	-	-	-	-	
Various	TBD	★ TH 210 (Washington St.) Cost Share		(485,000)	-	-	(485,000)	-	-	-	-	-	
Co. Wide	Various	★ Potential Contract Incentives		(265,324)	-	(110,592)	(13,000)	(135,348)	(6,384)	-	-	-	
			TOTAL>>	(2,775,124)	-	(110,592)	(13,000)	(2,395,148)	(6,384)	-	-	(250,000)	
2026 ENGINEERING													
Co. Wide	Various	★ Engineering		(651,709)	-	-	(612,659)	(22,800)	-	-	-	(16,250)	
			TOTAL>>	(651,709)	-	-	(612,659)	(22,800)	-	-	-	(16,250)	
2026 RIGHT OF WAY													
		None		-	-	-	-	-	-	-	-	-	
			TOTAL>>	-	-	-	-	-	-	-	-	-	
2026 PROGRAM GRAND TOTAL>>				(21,588,406)	(3,460,617)	(4,629,592)	(963,000)	(11,038,763)	(485,184)	100,000	(770,000)	-	(341,250)
BALANCE AVAILABLE TO DELIVER TO 2026 PROGRAM				23,107,870	3,460,617	4,658,401	1,124,991	11,198,804	528,596	650,000	770,000	375,210	341,250
BALANCE AVAILABLE TO CARRY FORWARD TO 2027				1,519,464	-	28,809	161,991	160,042	43,412	750,000	-	375,210	-

CROW WING COUNTY 2027 HIGHWAY IMPROVEMENT PLAN

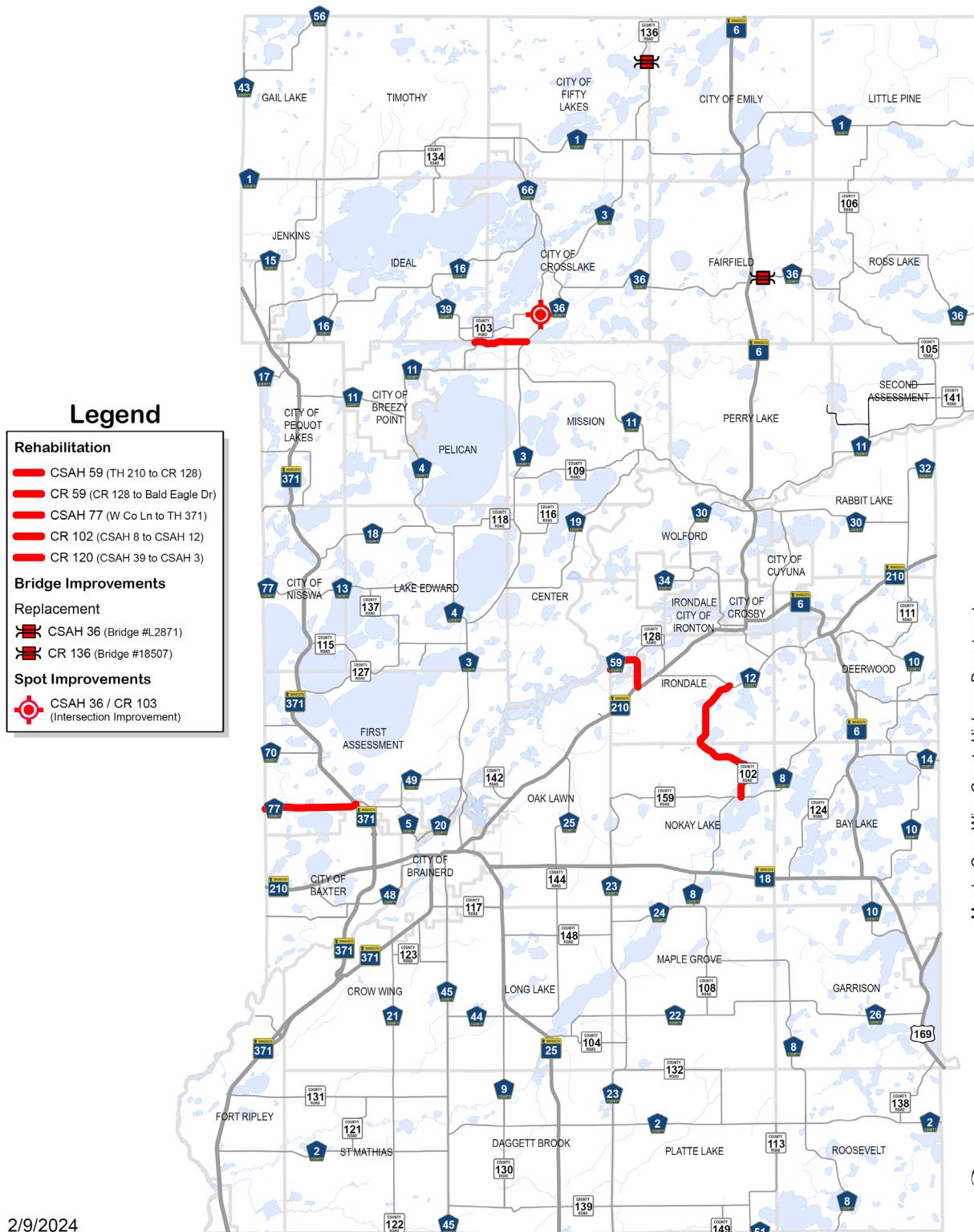


2/9/2024

PROPOSED 2027 PROGRAM

2027 FUNDING SOURCES			TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX ★	LOCAL LEVY	COMMITTED FUNDS FOR FUTURE PROJECTS	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2026			1,919,464	-	28,809	161,991	160,042	43,412	750,000	400,000	375,210	-
ESTIMATED ALLOTMENT FOR 2027			14,213,610	100,000	3,610,622	1,089,203	9,075,388	200,000	-	-	77,707	60,690
SPECIAL ALLOTMENTS (HPP, HSIP, LRIP, ADDITIONAL SA AND OTHERS)			-	-	-	-	-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2027 PROGRAM			16,133,074	100,000	3,639,431	1,251,194	9,235,430	243,412	750,000	400,000	452,917	60,690
2027 FUNDING COMMITMENTS FOR FUTURE PROJECTS												
CSAH 3	018-003-000	★ Mill Avenue Bridge Planning and Design	(150,000)	-	-	-	(150,000)	-	150,000	-	-	-
			TOTAL>>									
2027 RECONSTRUCTION												
		None	-	-	-	-	-	-	-	-	-	-
			TOTAL>>									
2027 RESURFACING												
CSAH 3	018-603-028	★ Clow Stamping to CSAH 11	(3,500,000)	-	-	-	(3,500,000)	-	-	-	-	-
CSAH 19	018-619-004	CSAH 3 to CR 109	(2,047,000)	-	(2,047,000)	-	-	-	-	-	-	-
CSAH 20	018-620-013	CSAH 5 to CSAH 49	(616,000)	-	(616,000)	-	-	-	-	-	-	-
CSAH 39	018-639-005	CSAH 11 to CSAH 16	(1,107,000)	-	(700,000)	(407,000)	-	-	-	-	-	-
CSAH 43	018-643-005	★ CSAH 56 to 2.24 Mi. North	(520,000)	-	-	-	(520,000)	-	-	-	-	-
CSAH 70	018-070-000	★ West County Line to TH 371	(440,000)	-	-	-	(440,000)	-	-	-	-	-
CR 104	18-104-02	★ CSAH 23 to CSAH 22	(505,000)	-	-	-	(505,000)	-	-	-	-	-
CR 130	18-130-04	★ CR 139 to CSAH 2	(730,000)	-	-	-	(730,000)	-	-	-	-	-
			TOTAL>>									
2027 BRIDGE IMPROVEMENTS												
		None	-	-	-	-	-	-	-	-	-	-
			TOTAL>>									
2027 SPOT IMPROVEMENTS												
FAD 345	18-345-01	★ Ahrens Hill South Extension	(115,600)	-	-	-	(57,800)	-	-	-	-	(57,800)
Various	018-070-023	Centerline Rumble Strips	(100,000)	(100,000)	-	-	-	-	-	-	-	-
			TOTAL>>									(57,800)
2027 OTHER PROJECTS												
Co. Wide	18-200-000	★ Annual Pavement Marking Project	(326,800)	-	-	-	(326,800)	-	-	-	-	-
Co. Wide	18-200-000	★ Preventative Maintenance Surface Treatments	(1,750,000)	-	-	-	(1,750,000)	-	-	-	-	-
Co. Wide	18-200-000	★ Culvert Lining Project	(250,000)	-	-	-	(250,000)	-	-	-	-	-
Co. Wide	Various	★ Potential Contract Incentives	(189,300)	-	(67,260)	(8,140)	(113,900)	-	-	-	-	-
			TOTAL>>									
2027 ENGINEERING												
Co. Wide	Various	★ Engineering	(588,750)	-	(176,513)	(20,757)	(388,590)	-	-	-	-	(2,890)
			TOTAL>>									(2,890)
2027 RIGHT OF WAY												
CSAH 3	018-603-000	Intersection improvements at CSAH 36/CR 103	(350,000)	-	-	(350,000)	-	-	-	-	-	-
CSAH 36	018-636-000	CSAH 36 Bridge No. L2871	(10,000)	-	(10,000)	-	-	-	-	-	-	-
CR 136	18-136-000	CR 136 Bridge No. 18507	(10,000)	-	-	-	(10,000)	-	-	-	-	-
			TOTAL>>									
2027 PROGRAM GRAND TOTAL>>												
			(13,155,450)	(100,000)	(3,616,773)	(785,897)	(8,732,090)	(10,000)	150,000	-	-	(60,690)
			BALANCE AVAILABLE TO DELIVER TO 2027 PROGRAM									60,690
			BALANCE AVAILABLE TO CARRY FORWARD TO 2028									-

CROW WING COUNTY 2028 HIGHWAY IMPROVEMENT PLAN



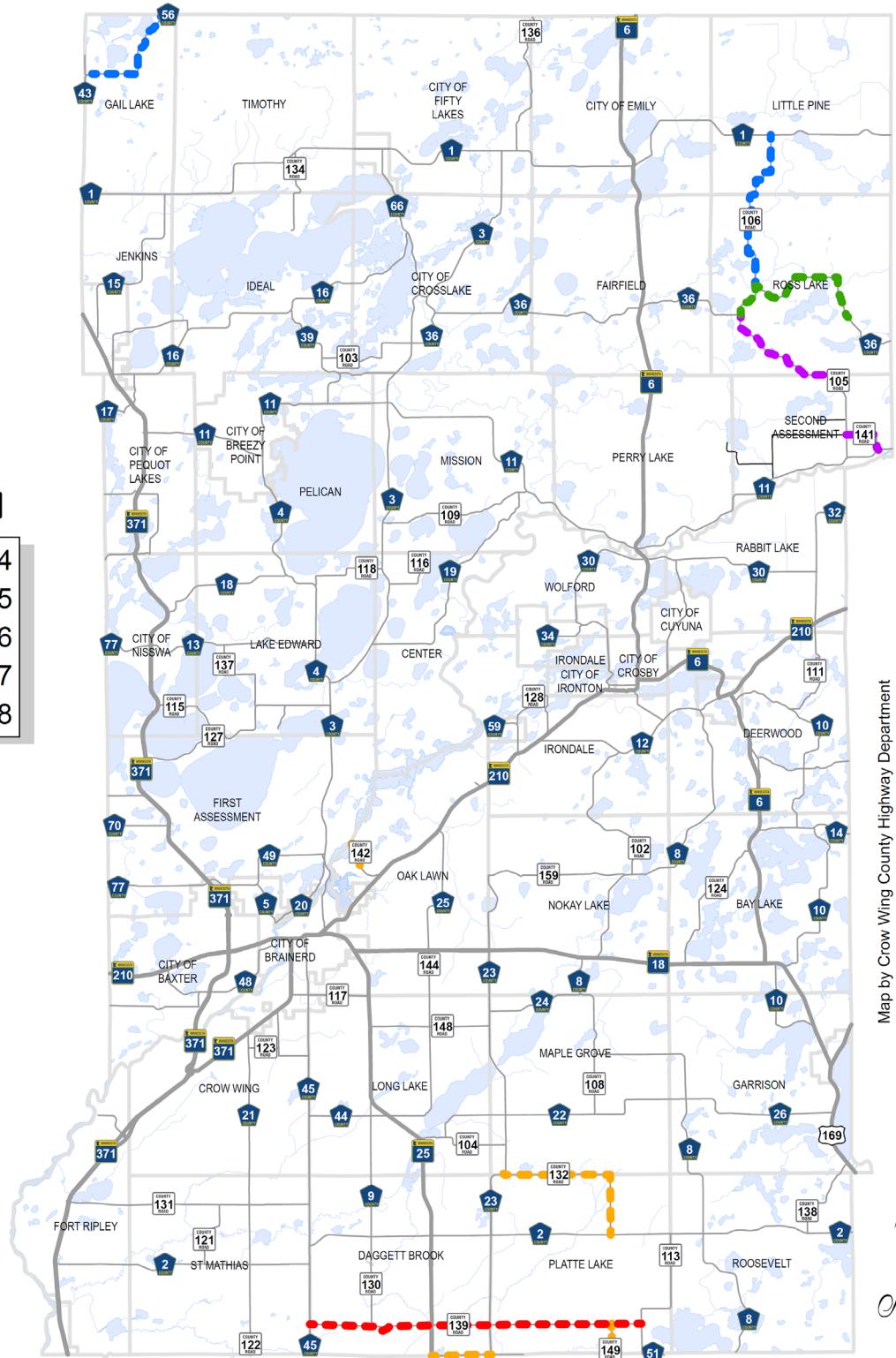
PROPOSED 2028 PROGRAM

2028 FUNDING SOURCES			TOTAL	FEDERAL FUNDS	REGULAR STATE AID FUNDS	MUNICIPAL STATE AID FUNDS	LOCAL SALES TAX	LOCAL LEVY	COMMITTED FUNDS FOR FUTURE PROJECTS	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2027			2,977,624	-	22,658	465,297	503,340	233,412	900,000	400,000	452,917	-
ESTIMATED ALLOTMENT FOR 2028			14,760,416	-	3,610,622	1,089,203	9,379,684	200,000	-	-	77,707	403,200
SPECIAL ALLOTMENTS (HPP, HSIP, LRIP, ADDITIONAL SA AND OTHERS)			1,422,608	711,304	711,304	-	-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2028 PROGRAM			19,160,648	711,304	4,344,584	1,554,500	9,883,024	433,412	900,000	400,000	530,624	403,200
2028 FUNDING COMMITMENTS FOR FUTURE PROJECTS												
CSAH 3	018-003-000	★ Mill Avenue Bridge Planning and Design	(150,000)	-	-	-	(150,000)	-	150,000	-	-	-
			TOTAL>>		(150,000)	-	(150,000)	-	150,000	-	-	-
2028 RECONSTRUCTION												
CSAH 3	018-603-000	Intersection improvements at CSAH 36/CR 103	(1,700,000)	-	(700,000)	(1,000,000)	-	-	-	-	-	-
			TOTAL>>		(1,700,000)	-	(700,000)	(1,000,000)	-	-	-	-
2028 RESURFACING												
CSAH 59	018-659-000	TH 210 to CR 128	(300,000)	-	(300,000)	-	-	-	-	-	-	-
CR 59	18-659-000	★ CR 128 to Bald Eagle Drive	(315,000)	-	-	-	(315,000)	-	-	-	-	-
CSAH 66	018-666-000	Bald Eagle Trail to Fire Hall	(700,000)	-	(400,000)	(300,000)	-	-	-	-	-	-
CSAH 77	018-677-000	★ West County Line to TH 371	(2,500,000)	-	-	-	(2,500,000)	-	-	-	-	-
CR 102	18-102-000	★ CSAH 8 to CSAH 12	(1,000,000)	-	-	-	(1,000,000)	-	-	-	-	-
CR 120	18-120-000	★ CSAH 39 to CSAH 3	(500,000)	-	-	-	(500,000)	-	-	-	-	-
			TOTAL>>		(5,315,000)	-	(700,000)	(300,000)	(4,315,000)	-	-	-
2028 BRIDGE IMPROVEMENTS												
CSAH 36	018-636-000	★ Replace Bridge #L2871 over Mud Brook	(600,000)	-	-	-	(600,000)	-	-	-	-	-
CR 136	018-136-000	★ Replace Bridge #18507 over Crooked Creek	(650,000)	-	-	-	(650,000)	-	-	-	-	-
			TOTAL>>		(1,250,000)	-	-	(1,250,000)	-	-	-	-
2028 SPOT IMPROVEMENTS												
CSAH 48	018-648-000	CSAH 48 Trail - City of Baxter Project	(384,000)	-	-	-	-	-	-	-	-	(384,000)
			TOTAL>>		(384,000)	-	-	-	-	-	-	(384,000)
2028 OTHER PROJECTS												
Co. Wide	18-200-000	★ Annual Pavement Marking Project	(378,300)	-	-	-	(378,300)	-	-	-	-	-
Co. Wide	18-200-000	★ Preventative Maintenance Surface Treatments	(1,750,000)	-	-	-	(1,750,000)	-	-	-	-	-
Co. Wide	18-200-000	★ Culvert Lining Project	(250,000)	-	-	-	(250,000)	-	-	-	-	-
CSAH 39	018-639-005	Federal AC Payback from 2027 Project	(711,304)	(711,304)	-	-	-	-	-	-	-	-
Co. Wide	Various	★ Potential Contract Incentives	(123,300)	-	(21,000)	(16,000)	(86,300)	-	-	-	-	-
Co. Wide	Various	★ Placeholder for TH 25 Lighting Cost Share with MnDOT	(75,000)	-	-	-	(75,000)	-	-	-	-	-
CSAH 30	018-630-000	Placeholder for TH 6/CSAH 30 Intersection Imp.	(900,000)	-	(900,000)	-	-	-	-	-	-	-
CSAH 29	018-629-000	Placeholder for TH 371/CSAH 29/CR 107 Intersection Imp.	(550,000)	-	(550,000)	-	-	-	-	-	-	-
Co. Wide	Various	★ Potential Contract Incentives	(173,300)	-	(46,000)	(41,000)	(86,300)	-	-	-	-	-
			TOTAL>>		(4,911,204)	(711,304)	(1,517,000)	(57,000)	(2,625,900)	-	-	-
2028 ENGINEERING												
Co. Wide	Various	★ Engineering	(948,130)	-	(251,415)	(167,850)	(509,665)	-	-	-	-	(19,200)
			TOTAL>>		(948,130)	-	(251,415)	(167,850)	(509,665)	-	-	(19,200)
2028 RIGHT OF WAY												
		None	-	-	-	-	-	-	-	-	-	-
			TOTAL>>		-	-	-	-	-	-	-	-
2028 PROGRAM GRAND TOTAL>>			(14,508,334)	(711,304)	(3,168,415)	(1,524,850)	(8,850,565)	-	150,000	-	-	(403,200)
BALANCE AVAILABLE TO DELIVER TO 2028 PROGRAM			19,160,648	711,304	4,344,584	1,554,500	9,883,024	433,412	900,000	400,000	530,624	403,200
BALANCE AVAILABLE TO CARRY FORWARD TO 2029			4,652,314	-	1,176,169	29,650	1,032,459	433,412	1,050,000	400,000	530,624	-

CROW WING COUNTY 2024-2028 GRAVELING

Legend

- 2024
- 2025
- 2026
- 2027
- 2028



2/20/2024

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.



County Gravel Road Improvement Plan

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

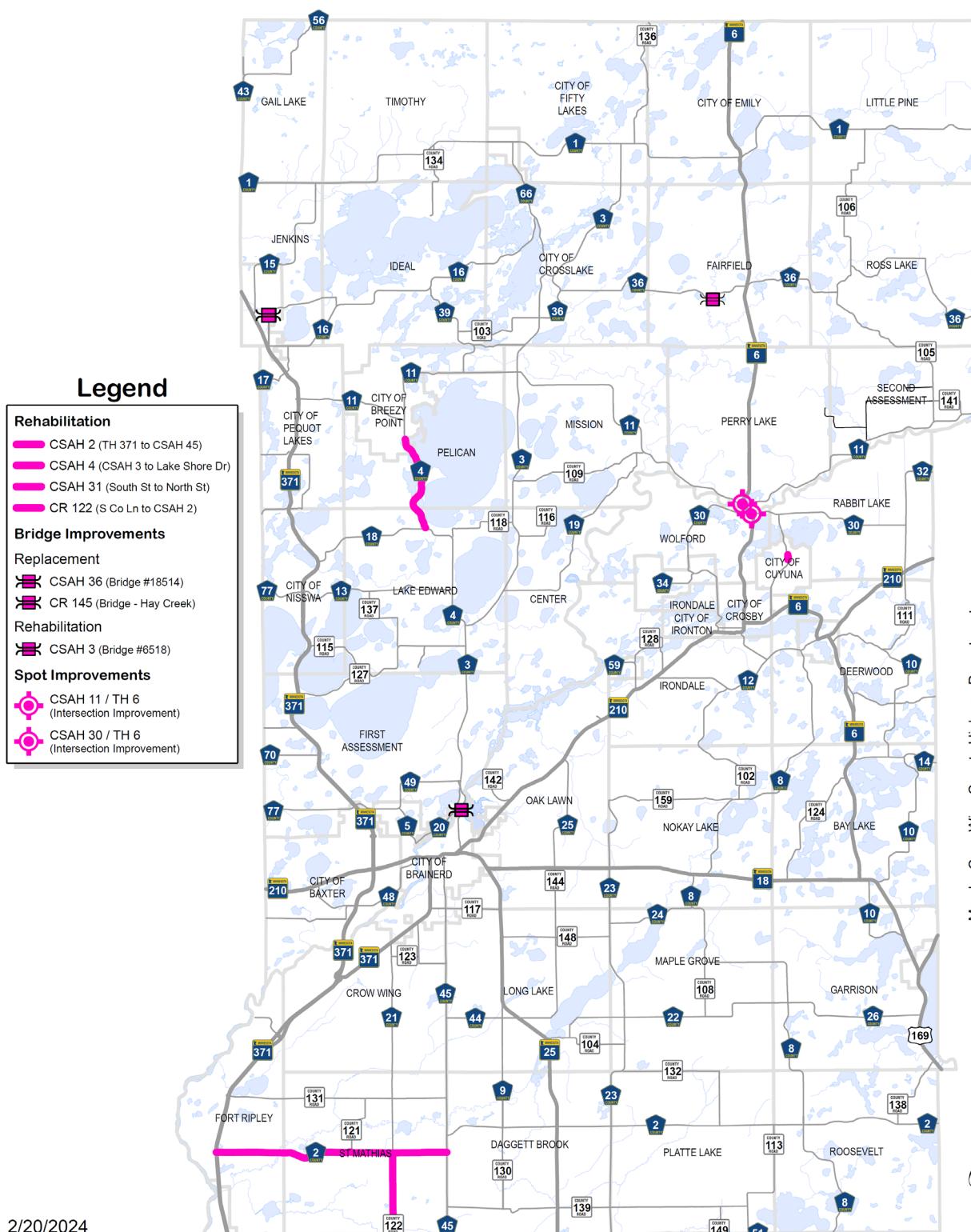
PROPOSED 2027 GRAVELING

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

PROPOSED 2028 GRAVELING

CR 139	CSAH 45 to CR 113
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CROW WING COUNTY 2029+ HIGHWAY IMPROVEMENT PLAN

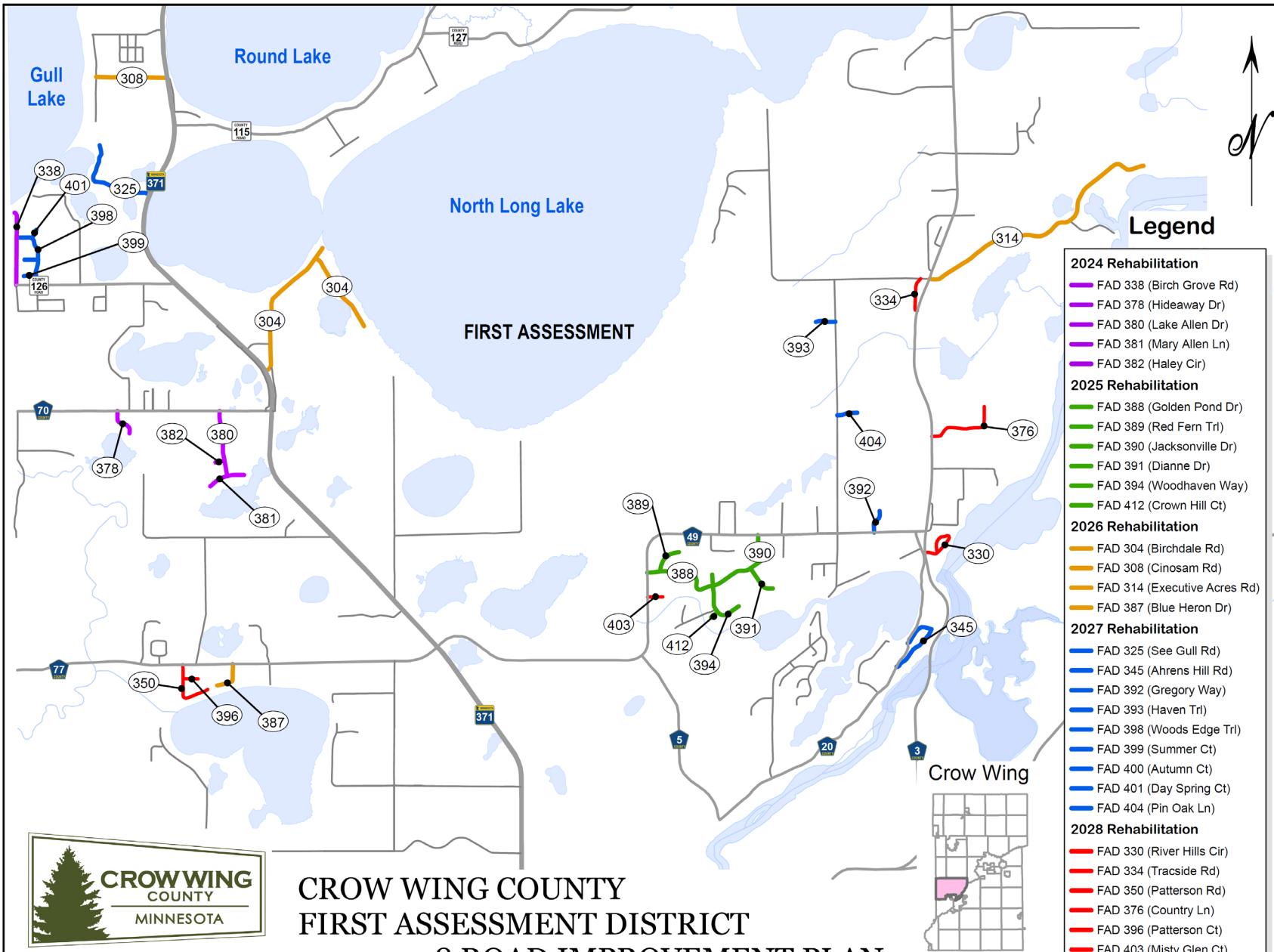


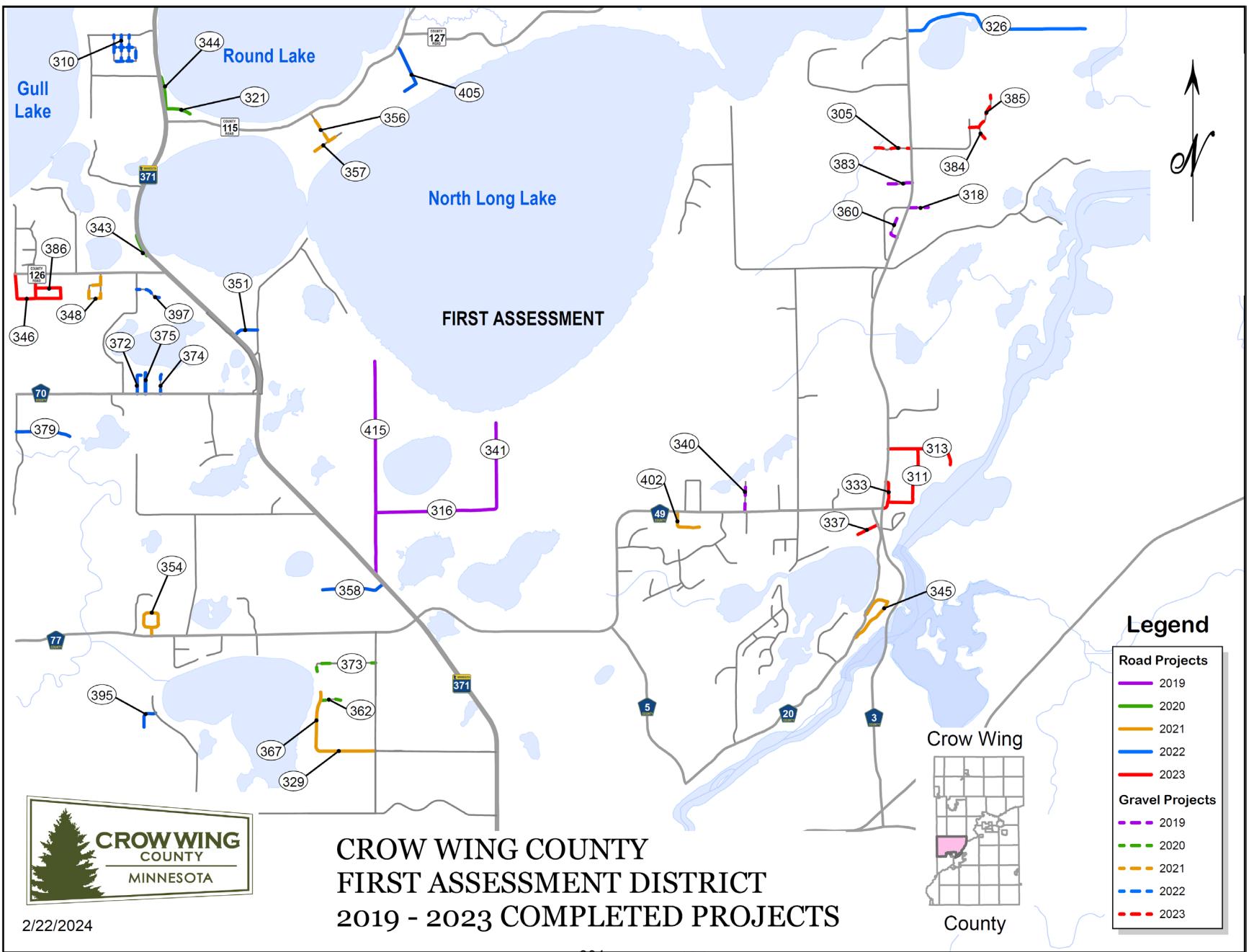
Notes



2/22/2024

**CROW WING COUNTY
FIRST ASSESSMENT DISTRICT
2024-2028 ROAD IMPROVEMENT PLAN**

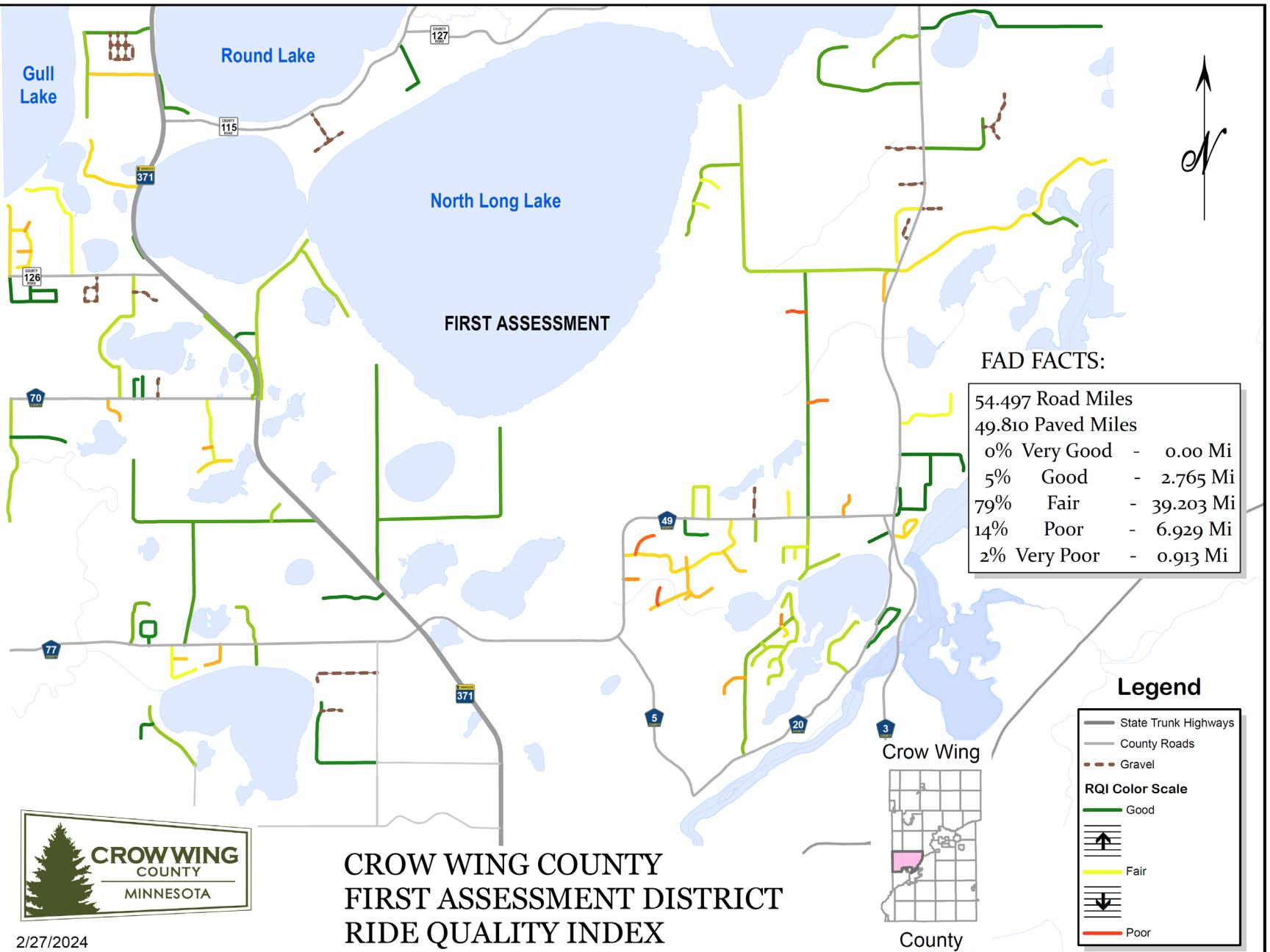






2/27/2024

CROW WING COUNTY FIRST ASSESSMENT DISTRICT RIDE QUALITY INDEX



FAD PROPOSED 2024 PROGRAM

2024 FUNDING SOURCES			TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2023			395,969	-	142,089	253,880	-	-
ESTIMATED ALLOTMENT FOR 2024			1,374,209	-	71,157	334,500	-	968,552
SPECIAL ALLOTMENTS (HSIP, LRIP, AND OTHERS)			-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2024 PROGRAM			1,770,178	-	213,246	588,380	-	968,552

2024 RESURFACING

FAD 338	18-300-25	Resurfacing Birch Grove Road	(79,290)	-	-	(79,290)	-	-
FAD 378	18-300-25	Resurfacing Hideaway Drive	(39,900)	-	-	(39,900)	-	-
FAD 380	18-300-25	Resurfacing Lake Allen Drive	(89,560)	-	-	(89,560)	-	-
FAD 381	18-300-25	Resurfacing Mary Allen Drive	(68,660)	-	-	(68,660)	-	-
FAD 382	18-300-25	Resurfacing Haley Circle	(18,030)	-	-	(18,030)	-	-
Local	18-300-25	Local Partner Projects	(922,430)	-	-	-	-	(922,430)
TOTAL>>>			(1,217,870)	-	-	(295,440)	-	(922,430)

2024 OTHER PROJECTS

FAD Wide	18-300-49	Annual Pavement Marking Project	(7,000)	-	-	(7,000)	-	-
FAD 345	18-300-46	Seal Coat Ahrens Hill Road from CSAH 20 to CSAH 20	(15,500)	-	-	(15,500)	-	-
FAD 354	18-300-46	Seal Coat Miles Circle	(12,500)	-	-	(12,500)	-	-
FAD 367	18-300-46	Seal Coat Garrett Lane from Wolda Road to N. end	(12,900)	-	-	(12,900)	-	-
FAD 402	18-300-46	Seal Coat Ponds Edge Trail	(16,800)	-	-	(16,800)	-	-
FAD 304	18-304-03	Birchdale Road Drainage Improvements	(65,000)	-	-	(65,000)	-	-
FAD 417	18-417-01	Right-of-Way for Theater Road Extension (50%)	(50,000)	-	-	(50,000)	-	-
TOTAL>>>			(179,700)	-	-	(179,700)	-	-

2024 ENGINEERING

FAD Wide	Various	FAD Engineering	(67,379)	-	-	(21,257)	-	(46,122)
			TOTAL>>>	(67,379)	-	(21,257)	-	(46,122)

2024 PROGRAM GRAND TOTAL>>>	(1,464,949)	-	-	(496,397)	-	(968,552)
BALANCE AVAILABLE TO DELIVER TO 2024 PROGRAM	1,770,178	-	213,246	588,380	-	968,552
BALANCE AVAILABLE TO CARRY FORWARD TO 2025	305,229	-	213,246	91,983	-	-

FAD PROPOSED 2025 PROGRAM

2025 FUNDING SOURCES			TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2024			305,229	-	213,246	91,983	-	-
ESTIMATED ALLOTMENT FOR 2025			515,794	-	71,157	444,637	-	-
SPECIAL ALLOTMENTS (HSIP, LRIP, AND OTHERS)			-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2025 PROGRAM			821,023	-	284,403	536,620	-	-

2025 RESURFACING

FAD 388	18-300-31	Resurfacing Golden Pond Drive	(128,900)	-	-	(128,900)	-	-
FAD 389	18-300-31	Resurfacing Red Fern Trail	(40,200)	-	-	(40,200)	-	-
FAD 390	18-300-31	Resurfacing Jacksonville Drive	(104,800)	-	-	(104,800)	-	-
FAD 391	18-300-31	Resurfacing Dianne Drive	(50,000)	-	-	(50,000)	-	-
FAD 394	18-300-31	Resurfacing Woodhaven Way	(88,700)	-	-	(88,700)	-	-
FAD 412	18-300-31	Resurfacing Crown Hill Court	(12,700)	-	-	(12,700)	-	-
TOTAL>>>			(425,300)	-	-	(425,300)	-	-

2025 OTHER PROJECTS

FAD Wide	18-300-00	Annual Pavement Marking Project	(3,400)	-	-	(3,400)	-	-
FAD 304	18-300-47	Seal Coat Birchdale Road from B.I.R to the South	(11,000)	-	-	(11,000)	-	-
FAD 351	18-300-47	Seal Coat Landmark Drive	(5,400)	-	-	(5,400)	-	-
FAD 358	18-300-47	Seal Coat River Ridge Drive NW	(6,500)	-	-	(6,500)	-	-
FAD 372	18-300-47	Seal Coat Hartley Drive	(5,400)	-	-	(5,400)	-	-
FAD 375	18-300-47	Seal Coat Heritage Road	(5,000)	-	-	(5,000)	-	-
FAD 379	18-300-47	Seal Coat Indigo Road	(14,900)	-	-	(14,900)	-	-
FAD 395	18-300-47	Seal Coat Shellisa Lane	(7,000)	-	-	(7,000)	-	-
FAD 405	18-300-47	Seal Coat Carolyn Lane	(16,000)	-	-	(16,000)	-	-
TOTAL>>>			(74,600)	-	-	(74,600)	-	-

2025 ENGINEERING

FAD Wide	Various	FAD Engineering	(24,995)	-	-	(24,995)	-	-
			TOTAL>>>	(24,995)	-	(24,995)	-	-
2025 PROGRAM GRAND TOTAL>>>			(524,895)	-	-	(524,895)	-	-
BALANCE AVAILABLE TO DELIVER TO 2025 PROGRAM			821,023	-	284,403	536,620	-	-

BALANCE AVAILABLE TO CARRY FORWARD TO 2026			296,128	-	284,403	11,725	-	-
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FAD PROPOSED 2026 PROGRAM

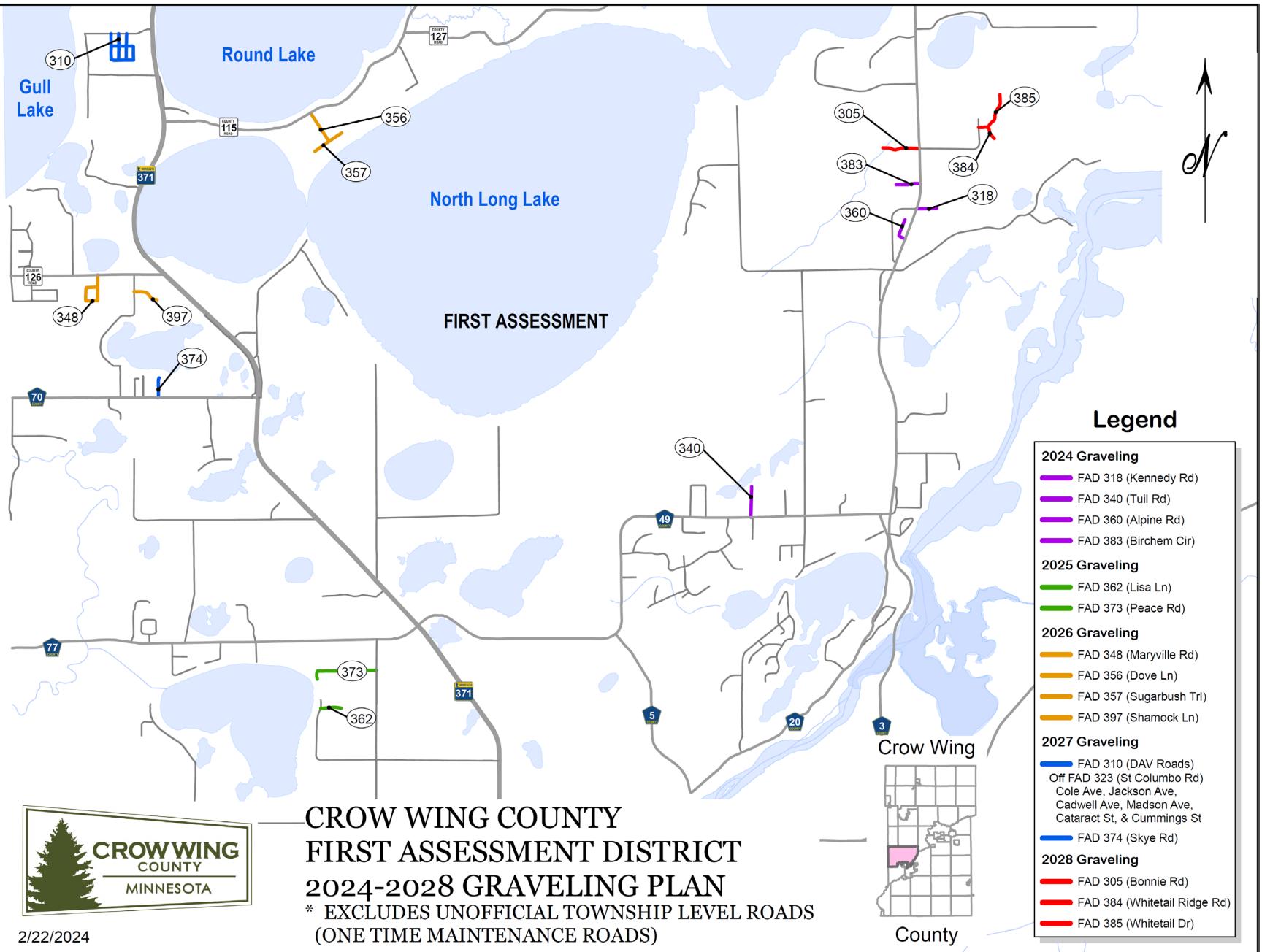
2026 FUNDING SOURCES			TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2025			296,128	-	284,403	11,725	-	-
ESTIMATED ALLOTMENT FOR 2026			1,062,601	-	71,157	991,444	-	-
SPECIAL ALLOTMENTS (HSIP, LRIP, AND OTHERS)			-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2026 PROGRAM			1,358,729	-	355,560	1,003,169	-	-
2026 RESURFACING								
FAD 304	18-300-38	Resurfacing Birchdale Rd from BIR to Simko Dr.	(287,800)	-	-	(287,800)	-	-
FAD 308	18-300-38	Resurfacing Cinosam Road	(110,600)	-	-	(110,600)	-	-
FAD 314	18-300-38	Resurfacing Executive Acres Road	(339,900)	-	-	(339,900)	-	-
FAD 387	18-300-38	Resurfacing Blue Heron Drive	(42,700)	-	-	(42,700)	-	-
			TOTAL>>>	(781,000)	-	-	(781,000)	-
2026 OTHER PROJECTS								
FAD Wide	18-300-00	Annual Pavement Marking Project	(8,700)	-	-	(8,700)	-	-
FAD 311	18-300-48	Seal Coat Dewes Road	(19,500)	-	-	(19,500)	-	-
FAD 313	18-300-48	Seal coat Ebinger Road	(14,000)	-	-	(14,000)	-	-
FAD 333	18-300-48	Seal Coat Memorial Gardens Road	(7,000)	-	-	(7,000)	-	-
FAD 337	18-300-48	Seal Coat Gilbert Shores Drive North	(5,000)	-	-	(5,000)	-	-
FAD 346	18-300-48	Seal Coat Shady Lane	(22,500)	-	-	(22,500)	-	-
FAD 386	18-300-48	Seal Coat Woodlawn Street	(6,000)	-	-	(6,000)	-	-
FAD 417	18-300-48	Seal Coat Theater Road	(30,000)	-	-	(30,000)	-	-
			TOTAL>>>	(112,700)	-	-	(112,700)	-
2026 ENGINEERING								
FAD Wide	Various	FAD Engineering	(44,685)	-	-	(44,685)	-	-
			TOTAL>>>	(44,685)	-	-	(44,685)	-
			2026 PROGRAM GRAND TOTAL>>>	(938,385)	-	-	(938,385)	-
			BALANCE AVAILABLE TO DELIVER TO 2026 PROGRAM	1,358,729	-	355,560	1,003,169	-
			BALANCE AVAILABLE TO CARRY FORWARD TO 2027	420,344	-	355,560	64,784	-

FAD PROPOSED 2027 PROGRAM

2027 FUNDING SOURCES			TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2026			420,344	-	355,560	64,784	-	-
ESTIMATED ALLOTMENT FOR 2027			672,509	-	71,157	543,552	-	57,800
SPECIAL ALLOTMENTS (HSIP, LRIP, AND OTHERS)			-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2027 PROGRAM			1,092,853	-	426,717	608,336	-	57,800
2027 RESURFACING								
FAD 325	18-300-00	Resurfacing See Gull Road	(115,700)	-	-	(115,700)	-	-
FAD 345	18-345-01	Ahrens Hill South Extension	(115,600)	-	-	(57,800)	-	(57,800)
FAD 392	18-300-00	Resurfacing Gregory Way	(33,700)	-	-	(33,700)	-	-
FAD 393	18-300-00	Resurfacing Haven Trail	(27,100)	-	-	(27,100)	-	-
FAD 398	18-300-00	Resurfacing Woods Edge Trail	(76,500)	-	-	(76,500)	-	-
FAD 399	18-300-00	Resurfacing Summer Court	(20,300)	-	-	(20,300)	-	-
FAD 400	18-300-00	Resurfacing Autumn Court	(19,000)	-	-	(19,000)	-	-
FAD 401	18-300-00	Resurfacing Day Spring Court	(14,800)	-	-	(14,800)	-	-
FAD 404	18-300-00	Resurfacing Pin Oak Lane	(28,200)	-	-	(28,200)	-	-
			TOTAL>>>	(450,900)	-	-	(393,100)	-
								(57,800)
2027 OTHER PROJECTS								
FAD Wide	18-300-00	Annual Pavement Marking Project	(8,500)	-	-	(8,500)	-	-
FAD 338	18-300-00	Seal Coat Birch Grove Road	(17,500)	-	-	(17,500)	-	-
FAD 378	18-300-00	Seal coat Hideaway Drive	(7,500)	-	-	(7,500)	-	-
FAD 380	18-300-00	Seal Coat Lake Allen Drive	(15,500)	-	-	(15,500)	-	-
FAD 381	18-300-00	Seal Coat Mary Allen Drive	(8,500)	-	-	(8,500)	-	-
FAD 382	18-300-00	Seal Coat Haley Circle	(2,000)	-	-	(2,000)	-	-
			TOTAL>>>	(59,500)	-	-	(59,500)	-
2027 ENGINEERING								
FAD Wide	Various	FAD Engineering	(22,630)	-	-	(22,630)	-	-
			TOTAL>>>	(22,630)	-	-	(22,630)	-
			2027 PROGRAM GRAND TOTAL>>>	(533,030)	-	-	(475,230)	-
			BALANCE AVAILABLE TO DELIVER TO 2027 PROGRAM	1,092,853	-	426,717	608,336	-
			BALANCE AVAILABLE TO CARRY FORWARD TO 2028	559,823	-	426,717	133,106	-

FAD PROPOSED 2028 PROGRAM

2028 FUNDING SOURCES			TOTAL	BRIDGE BONDING	TOWN BRIDGE ACCOUNT	FAD LEVY	SAD LEVY	LOCAL PARTICIPATION
ESTIMATED BALANCES CARRIED OVER FROM 2027			559,823	-	426,717	133,106	-	-
ESTIMATED ALLOTMENT FOR 2028			636,451	-	71,157	565,294	-	-
SPECIAL ALLOTMENTS (HSIP, LRIP, AND OTHERS)			-	-	-	-	-	-
BALANCE AVAILABLE TO DELIVER 2028 PROGRAM			1,196,274	-	497,874	698,400	-	-
2028 RESURFACING								
FAD 330	18-300-00	Resurfacing River Hills Circle	(85,000)	-	-	(85,000)	-	-
FAD 334	18-300-00	Resurfacing Tracside Road	(49,000)	-	-	(49,000)	-	-
FAD 350	18-300-00	Resurfacing Patterson Road	(81,000)	-	-	(81,000)	-	-
FAD 376	18-300-00	Resurfacing Country Lane	(121,000)	-	-	(121,000)	-	-
FAD 396	18-300-00	Resurfacing Patterson Court	(21,000)	-	-	(21,000)	-	-
FAD 403	18-300-00	Resurfacing Misty Glen Court	(24,000)	-	-	(24,000)	-	-
			TOTAL>>>	(381,000)	-	(381,000)	-	-
2028 OTHER PROJECTS								
FAD Wide	18-300-00	Annual Pavement Marking Project	(5,100)	-	-	(5,100)	-	-
FAD 388	18-300-00	Seal Coat Golden Pond Drive	(22,000)	-	-	(22,000)	-	-
FAD 389	18-300-00	Seal coat Red Fern Trail	(9,000)	-	-	(9,000)	-	-
FAD 390	18-300-00	Seal Coat Jacksonville Drive	(14,000)	-	-	(14,000)	-	-
FAD 391	18-300-00	Seal Coat Dianne Drive	(10,000)	-	-	(10,000)	-	-
FAD 394	18-300-00	Seal Coat Woodhaven Way	(17,000)	-	-	(17,000)	-	-
FAD 412	18-300-01	Seal Coat Crown Hill Court	(3,000)	-	-	(3,000)	-	-
			TOTAL>>>	(80,100)	-	(80,100)	-	-
2028 ENGINEERING								
FAD Wide	Various	FAD Engineering	(23,055)	-	-	(23,055)	-	-
			TOTAL>>>	(23,055)	-	(23,055)	-	-
		2028 PROGRAM GRAND TOTAL>>>	(484,155)	-	-	(484,155)	-	-
		BALANCE AVAILABLE TO DELIVER TO 2028 PROGRAM	1,196,274	-	497,874	698,400	-	-
		BALANCE AVAILABLE TO CARRY FORWARD TO 2029	712,119	-	497,874	214,245	-	-



FAD Gravel Road Improvement Plan

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 340	Tuil Road From CSAH 49 to 0.25 Miles North
FAD 360	Alpine Road From CSAH 3 to Cul-De-Sac
FAD 383	Birchem Circle from CSAH 3 to 0.17 Miles West

PROPOSED 2025 GRAVELING

FAD 362	Lisa Lane From Garrett Lane to 0.16 Miles East
FAD 373	Peace Road From Inglewood Drive to 0.55 Miles West
FAD 374	Skye Road From CR 125 to 0.16 Miles North

PROPOSED 2026 GRAVELING

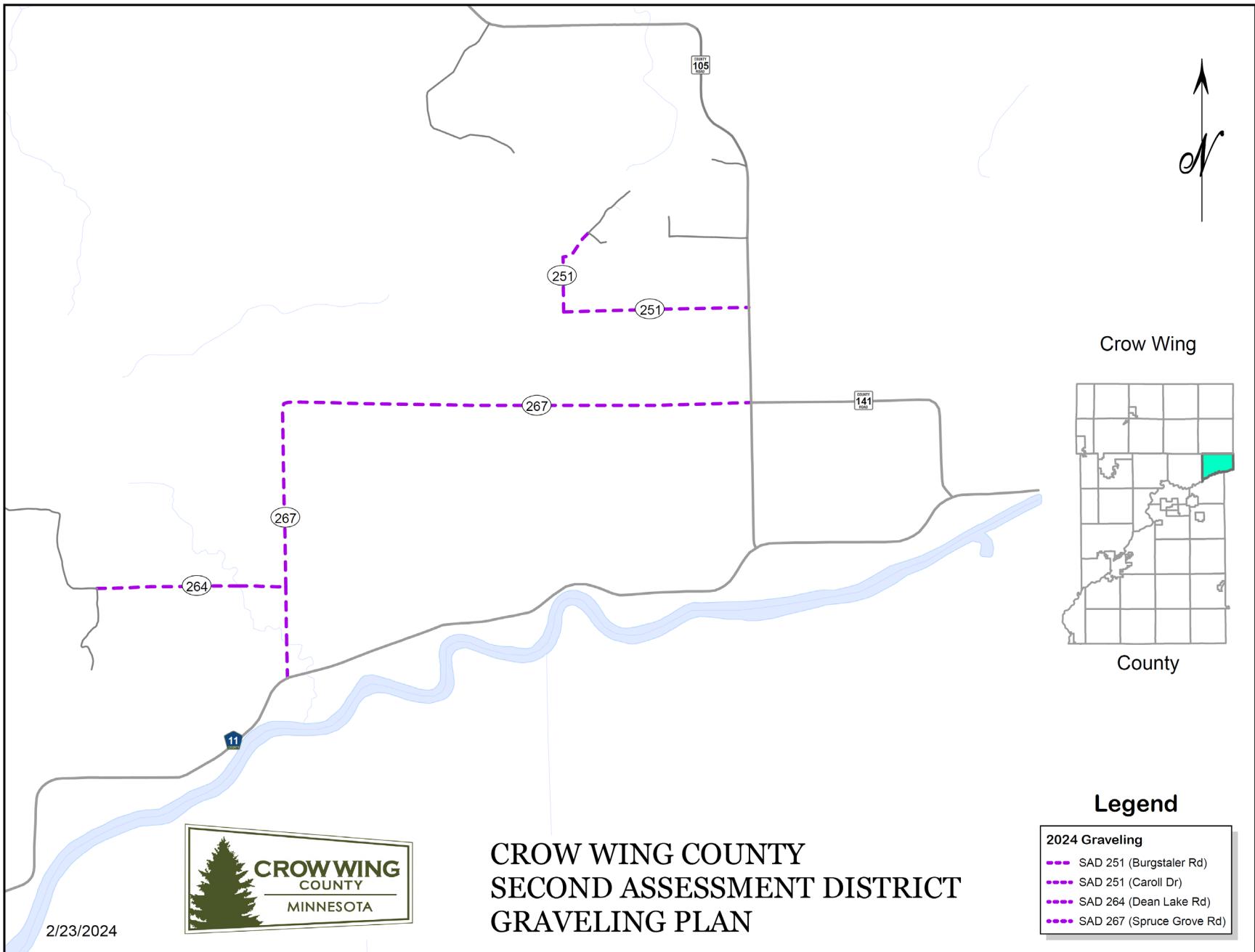
FAD 348	Maryville Road From CR 126 to 0.49 Miles South
FAD 356	Dove Lane From CR 115 to 0.28 Miles SE
FAD 357	Sugar Bush Trail From Dove Lane to 0.16 Miles North and South
FAD 397	Shamrock Lane From Hartley Lake Road to 0.20 Miles East

PROPOSED 2027 GRAVELING

FAD 310	DAV Roads South of St. Columbo
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PROPOSED 2028 GRAVELING

FAD 305	Bonnie Road From CSAH 3 to 0.3 Miles West
FAD 384	Whitetail Ridge Road From Bonnie Road to 0.18 Miles East and South
FAD 385	Whitetail Drive from Whitetail Ridge Road to 0.28 Miles North



Pavement Condition Ratings



In Crow Wing County, a roadway's pavement condition is quantified using its Ride Quality Index (RQI) which is closely related to the overall roughness of that road section. Considerations are also given to the level of surface distress that it may be experiencing. Most commonly these take the form of roadway cracking and rutting and can be closely related to the roughness on some roadways. Generally, RQI is used to determine when rehabilitation is needed. Understanding the type and cause of the surface distress helps determine what form of rehabilitation is needed.

Crow Wing County uses the following RQI figures to classify each of its roadways:

RIDE QUALITY INDEX (RQI) RANGES	
CATEGORY	RQI
VERY GOOD	81-100
GOOD	61-80
FAIR	41-60
POOR	21-40
VERY POOR	0-20

Note: Users commonly begin to complain when RQI drops below 50

The RQI and surface distress of each County State Aid Highway (CSAH) and County Road (CR) is measured by the Minnesota Department of Transportation (MnDOT) every two years. This serves as the basis of Crow Wing County's pavement management program. Using this data, well defined RQI deterioration curves (mathematical formulas) have been developed to project pavement condition between the years of these actual measurements.

Roadway Improvement Priority



Roadway improvement priority is based on a combination of traffic volume expressed as Average Annual Daily Traffic (AADT) and Ride Quality Index (RQI). The following RQI thresholds are intended to assist decision makers determine when roadways in each category will be considered for resurfacing or other forms of rehabilitation. In general, higher volume roadways are expected to maintain higher standards of smoothness or RQI.

Crow Wing County uses the following RQI threshold categories to assist setting roadway improvement priorities. In general, roadways with larger deviations from these established thresholds will receive higher priority while competing for limited funding resources. Roadways allowed to drop below these thresholds without being improved are defined as deferred.

County State Aid Highway (CSAH)

ADT	RQI	Goal
≥ 5000	60	Maintain Good/Very Good Rating for all High Volume CSAHs
$\geq 2800 < 5000$	56	Maintain Fair/Good rating for all Moderate Volume CSAHs
$\geq 500 < 2800$	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
$\geq 2800 < 5000$	56	Maintain Fair/Good rating for all Moderate Volume CRs
$\geq 500 < 2800$	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.

2024 County State Aid Highway Road (CSAH) Priority List

Road	From	To	Length Miles	2023 RQI	Last Project	Age	RQI Threshold	2023 RQI Delta	AADT Range	Program Year
CSAH 3	0.12 MILES S OF CSAH-66	CSAH-66	0.12	37	2005	19	60	-23	11000 - 5000 CSAH	2024
CSAH 3	CSAH-66	CSAH-37	0.28	42	2014	10	52	-10	2800 - 500 CSAH	2024
CSAH 12	TH-210	CSAH-28	4.70	54	2005	18	60	-6	11000 - 5000 CSAH	2024
CSAH 12	W LIMS DEERWOOD	W LIMS DEERWOOD	1.30	54	2005	18	60	-6	11000 - 5000 CSAH	2024
CSAH 1	0.46 MI W OF TH-6	TH-6	0.47	47	2005	19	52	-5	2800 - 500 CSAH	2025
CSAH 1	CSAH-3	W LIM EMILY	1.20	48	2002	22	52	-4	2800 - 500 CSAH	2025
CSAH 1	W LIM EMILY	0.46 MI W OF TH-6	3.03	48	2002	22	52	-4	2800 - 500 CSAH	2025
CSAH 2	TH-25	CSAH-8	9.10	48	2006	18	52	-4	2800 - 500 CSAH	2025
CSAH 10	N JCT TH-18	N. BRIGHTON POINT RD	4.60	51	2010	14	52	-1	2800 - 500 CSAH	2026
CSAH 10	N. BRIGHTON POINT RD	0.6 MI S CSAH 14	0.90	51	2009	15	52	-1	2800 - 500 CSAH	2026
CSAH 36	CUYUNA TRAIL	E CO LN	2.10	47	2005	19	48	-1	0 - 500 CSAH	2024
CSAH 3	CSAH-4	1.17 MI N CSAH-4	0.82	60	2007	17	60	0	11000 - 5000 CSAH	2027
CSAH 3	1.17 MI N CSAH-4	CSAH-19	1.17	60	2007	17	60	0	11000 - 5000 CSAH	2027
CSAH 10	0.6 MI SO CSAH-14	CSAH 14	0.60	52	2009	14	52	0	2800 - 500 CSAH	2026
CSAH 77 (S)	W CO LN	INGLEWOOD DR	3.00	60	2011	13	60	0	11000 - 5000 CSAH	2028
CSAH 77 (S)	INGLEWOOD DR	S JCT TH-371	0.40	60	2011	13	60	0	11000 - 5000 CSAH	2028
CSAH 3	CSAH-19	CR 118	2.71	63	2009	15	60	3	11000 - 5000 CSAH	2027
CSAH 16	TH-371	E LIMS JENKINS	0.36	59	2007	17	56	3	5000 - 2800 CSAH	2026
CSAH 16	E LIMS JENKINS	N LIMS PEQUOT LAKES	1.13	59	2007	17	56	3	5000 - 2800 CSAH	2026
CSAH 16	N LIMS PEQUOT LAKES	PEORIA ROAD	2.30	59	2007	17	56	3	5000 - 2800 CSAH	2026
CSAH 1	CSAH-66	W LIMS FIFTY LAKES	0.25	56	2002	22	52	4	2800 - 500 CSAH	2025
CSAH 1	W LIMS FIFTY LAKES	2.99 MI E	2.99	56	2002	22	52	4	2800 - 500 CSAH	2025
CSAH 1	2.99 MI E OF W LIMS FIFTY LAKES	CSAH-3	1.20	56	2002	22	52	4	2800 - 500 CSAH	2025
CSAH 27	TH-371	1.3 MI W	1.30	52	2003	21	48	4	0 - 500 CSAH	2026
CSAH 2	CSAH-8	E CO LN	5.10	58	2005	19	52	6	2800 - 500 CSAH	2026
CSAH 11	CSAH-3	CSAH-19	6.90	58	2004	20	52	6	2800 - 500 CSAH	2026
CSAH 11	0.4 MI E CSAH-19	TH-6	4.00	58	2004	20	52	6	2800 - 500 CSAH	2026
CSAH 11	CSAH-19	0.4 MI E CSAH-19	0.40	59	2003	21	52	7	2800 - 500 CSAH	2026
CSAH 20	BEAVER DAM RD	MCKAY RD	0.54	59	2004	20	52	7	2800 - 500 CSAH	2027
CSAH 20	MCKAY RD	ASHMUN RD	1.12	59	2004	20	52	7	2800 - 500 CSAH	2027
CSAH 20	ASHMUN RD	S AHRENS HILL RD	0.26	59	2004	20	52	7	2800 - 500 CSAH	2027
CSAH 20	S AHRENS HILL RD	N AHRENS HILL RD	0.20	59	2006	18	52	7	2800 - 500 CSAH	2027
CSAH 20	N AHRENS HILL RD	CSAH-49	0.92	59	2010	14	52	7	2800 - 500 CSAH	2027
CSAH 70	W CO LN	TH-371(GULL DAM RD)	2.00	59	2004	20	52	7	2800 - 500 CSAH	2027
CSAH 43	CSAH-56	0.7 MI N	0.70	56	2005	19	48	8	0 - 500 CSAH	2027
CSAH 19	5.0 MI N CSAH-3	MISSION CUTOFF	2.10	61	2005	19	52	9	2800 - 500 CSAH	2027
CSAH 19	MISSION CUTOFF	CR-109	1.40	61	2005	19	52	9	2800 - 500 CSAH	2027
CSAH 3	CR-118	CSAH-11	5.70	66	2009	15	56	10	5000 - 2800 CSAH	2027
CSAH 39	1000 FT S OFCSAH-16	CSAH-16	0.20	62	2003	21	52	10	2800 - 500 CSAH	2027
CSAH 39	CSAH-11	N LIM BREEZY POINT	1.31	65	2003	21	52	13	2800 - 500 CSAH	2027
CSAH 39	N LIM BREEZY POINT	2.1 MI N	2.10	65	2003	21	52	13	2800 - 500 CSAH	2027
CSAH 39	2.1 MI N OF N LIM BREEZY PT	1000 FT S OFCSAH-16	0.90	65	2003	21	52	13	2800 - 500 CSAH	2027
CSAH 59	TH-210	S LIMS RIVERTON	0.40	65	2000	24	52	13	2800 - 500 CSAH	2028
CSAH 59	S LIMS RIVERTON	CR-128	0.60	65	2000	24	52	13	2800 - 500 CSAH	2028
CSAH 19	CSAH-3	5.0 MILES NORTH	5.00	68	2001	23	52	16	2800 - 500 CSAH	2027
CSAH 43	ALONG W CO LN	CSAH-56	0.70	76	2021	3	48	28	0 - 500 CSAH	2027

2024 County Road (CR) Priority List

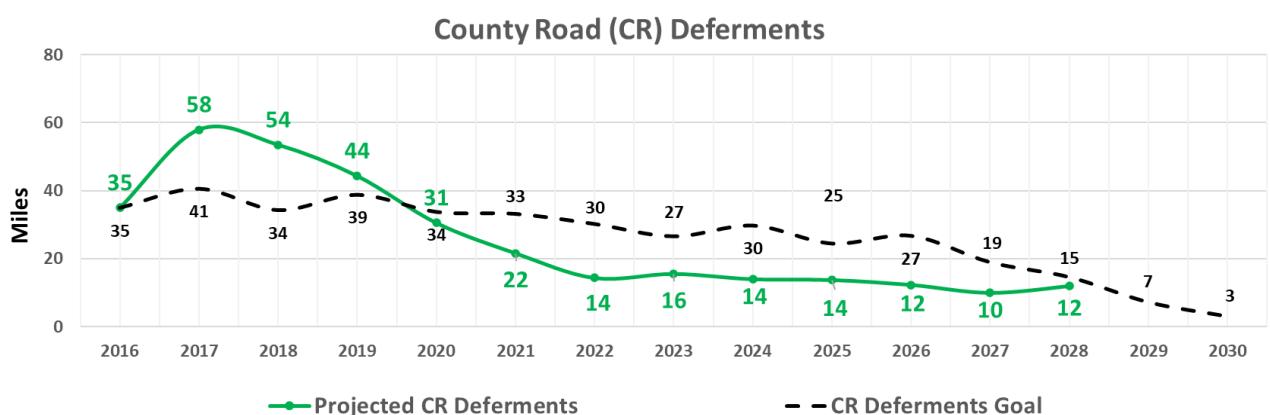
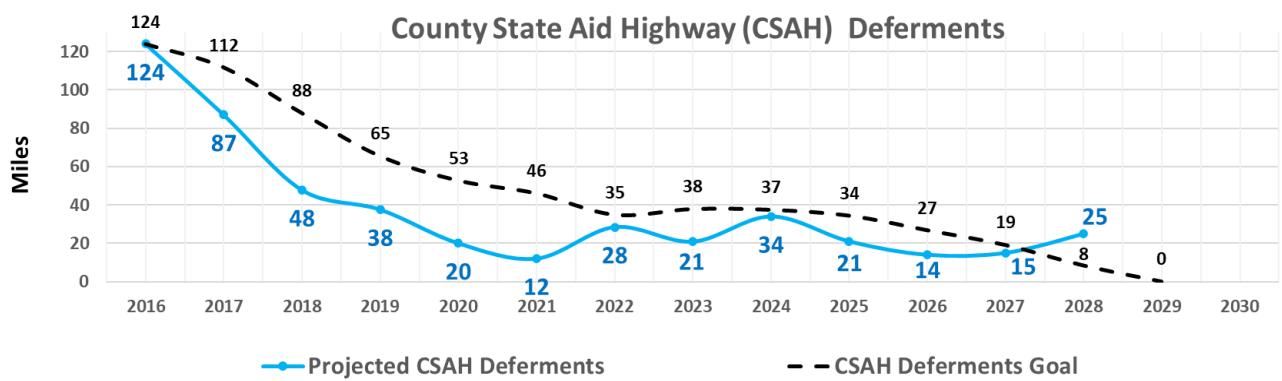
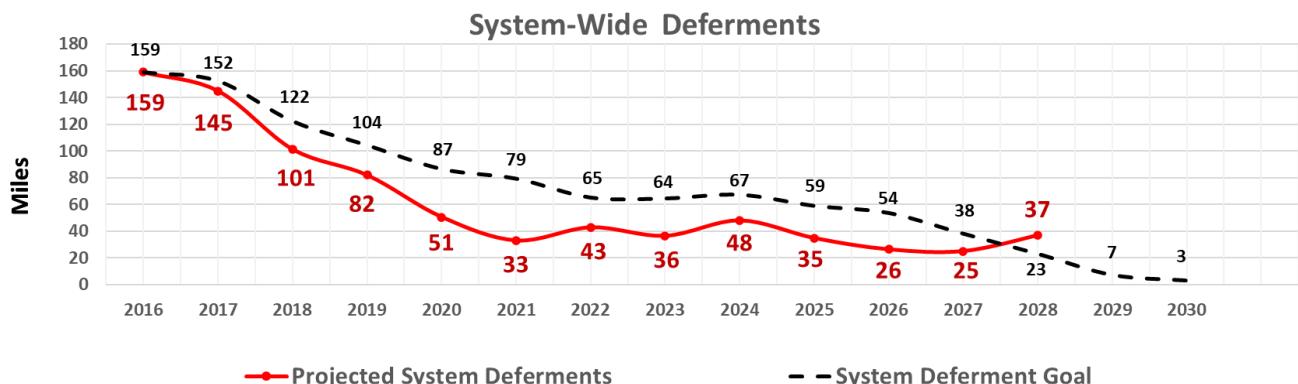
Road	From	To	Length Miles	2023 RQI	Last Project	Age	RQI Threshold	2023 RQI Delta	AADT Range	Program Year
CR 115	CR 127	N JCT TH-371	2.51	35	1985	39	52	-17	2800 - 500 CR	2024
CR 108	CSAH-22	CSAH-8	2.07	42	2008	16	48	-6	0 - 500 CR	2025
CR 144	TH-25	WICKLUND RD	2.26	44	2005	19	48	-4	0 - 500 CR	2025
CR 144	WICKLUND ROAD	TH-18	4.55	44	2005	19	48	-4	0 - 500 CR	2025
CR 170	N JCT JASPERWOOD DR	CSAH 48	0.28	49	2015	9	52	-3	2800 - 500 CR	2026
CR 170	WEST COUNTY LINE	1.34 MI. E	1.34	50	2005	19	52	-2	2800 - 500 CR	2026
CR 170	1.34 MI. E OF WEST COUNTY LINE	MOUNTAIN ASH DR.	0.69	50	2005	19	52	-2	2800 - 500 CR	2026
CR 170	MOUNTAIN ASH DR.	N JCT JASPERWOOD DR	1.20	50	2002	22	52	-2	2800 - 500 CR	2026
CR 126	W CO LN	TH-371(GREEN GABLES RD)	1.23	52	2008	16	52	0	2800 - 500 CR	2026
CR 121	1.31 MI N CSAH-2	CR-131	0.94	50	2008	16	48	2	0 - 500 CR	2026
CR 129	CSAH 23	1 MI EAST	1.00	50	2004	20	48	2	0 - 500 CR	2024
CR 159	TH-18	WOODROW RD	2.71	50	2007	17	48	2	0 - 500 CR	2026
CR 159	WOODROW RD	CSAH-8	4.71	50	2007	17	48	2	0 - 500 CR	2026
CR 103	CSAH-39	JCT CSAH-3 & CSAH-36	3.80	56	2001	23	52	4	2800 - 500 CR	2026
CR 104	CSAH-22	CSAH-23	2.21	52	2010	14	48	4	0 - 500 CR	2027
CR 130	CR-139	1 MI N CR-139	1.00	52	2004	20	48	4	0 - 500 CR	2027
CR 130	1 MI N CR-139	JCT CSAH-2 & CSAH-9	1.99	52	2004	20	48	4	0 - 500 CR	2027
CR 142	TH-210	0.11 MI W	0.11	56	2008	16	52	4	2800 - 500 CR	2024
CR 142	0.11 MI W	0.97 MI W TH-210	0.86	56	2006	18	52	4	2800 - 500 CR	2024
CR 102	STIMAC RD	CSAH-12	1.54	60	2014	10	52	8	2800 - 500 CR	2028
CSAH 59 (CR)	CR-128	0.11 MI W CR-128	0.11	65	2000	24	52	13	2800 - 500 CR	2028
CSAH 59 (CR)	0.11 MI W CR-128	0.54 MI W CR-128	0.43	65	2000	24	52	13	2800 - 500 CR	2028
CSAH 59 (CR)	0.54 MI W CR-128	BALD EAGLE DRIVE	0.60	65	2000	24	52	13	2800 - 500 CR	2028
CR 120	CSAH 39	CSAH 3	1.94	61	2007	17	48	13	0 - 500 CR	2028
CR 102	CSAH-8	1.1 MI N CSAH-8	1.10	72	2000	24	48	24	0 - 500 CR	2028
CR 102	1.1 MI N CSAH-8	STIMAC RD	3.51	72	2000	24	48	24	0 - 500 CR	2028

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.

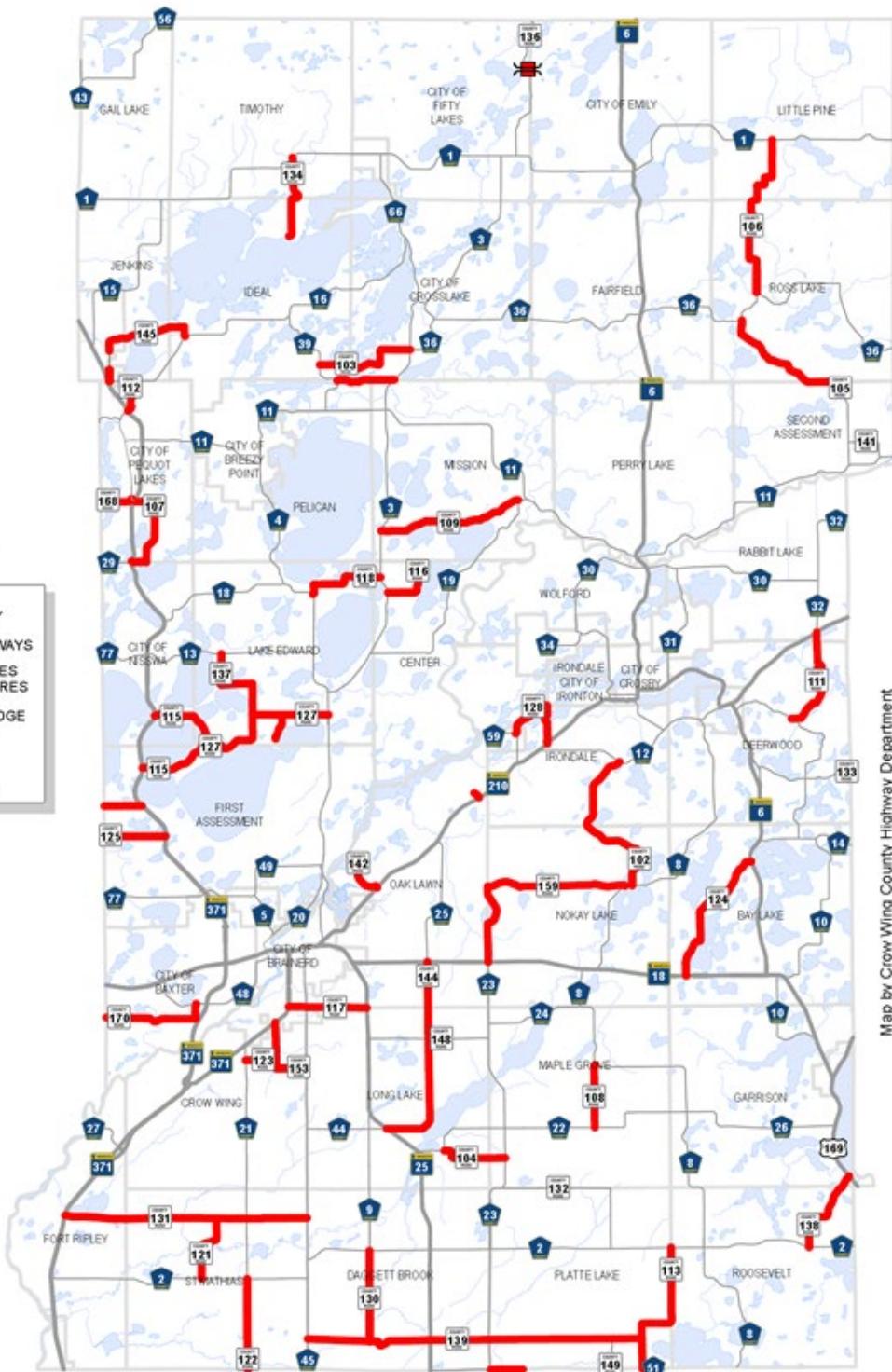
Deferment Elimination Progress



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



ATTACHMENT A CROW WING COUNTY RESOLUTION 2021-22



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



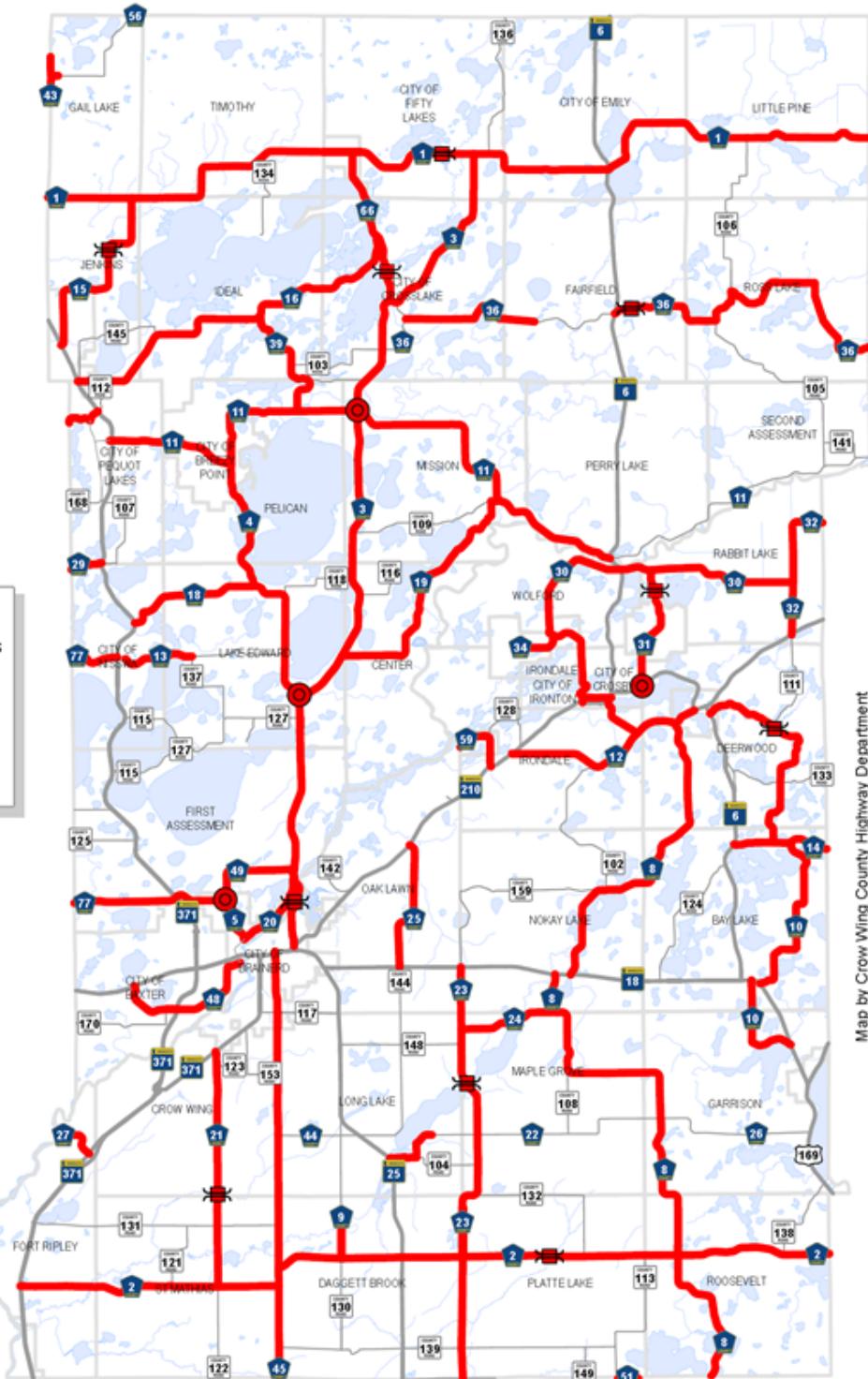
ATTACHMENT B CROW WING COUNTY RESOLUTION 2021-22

Legend

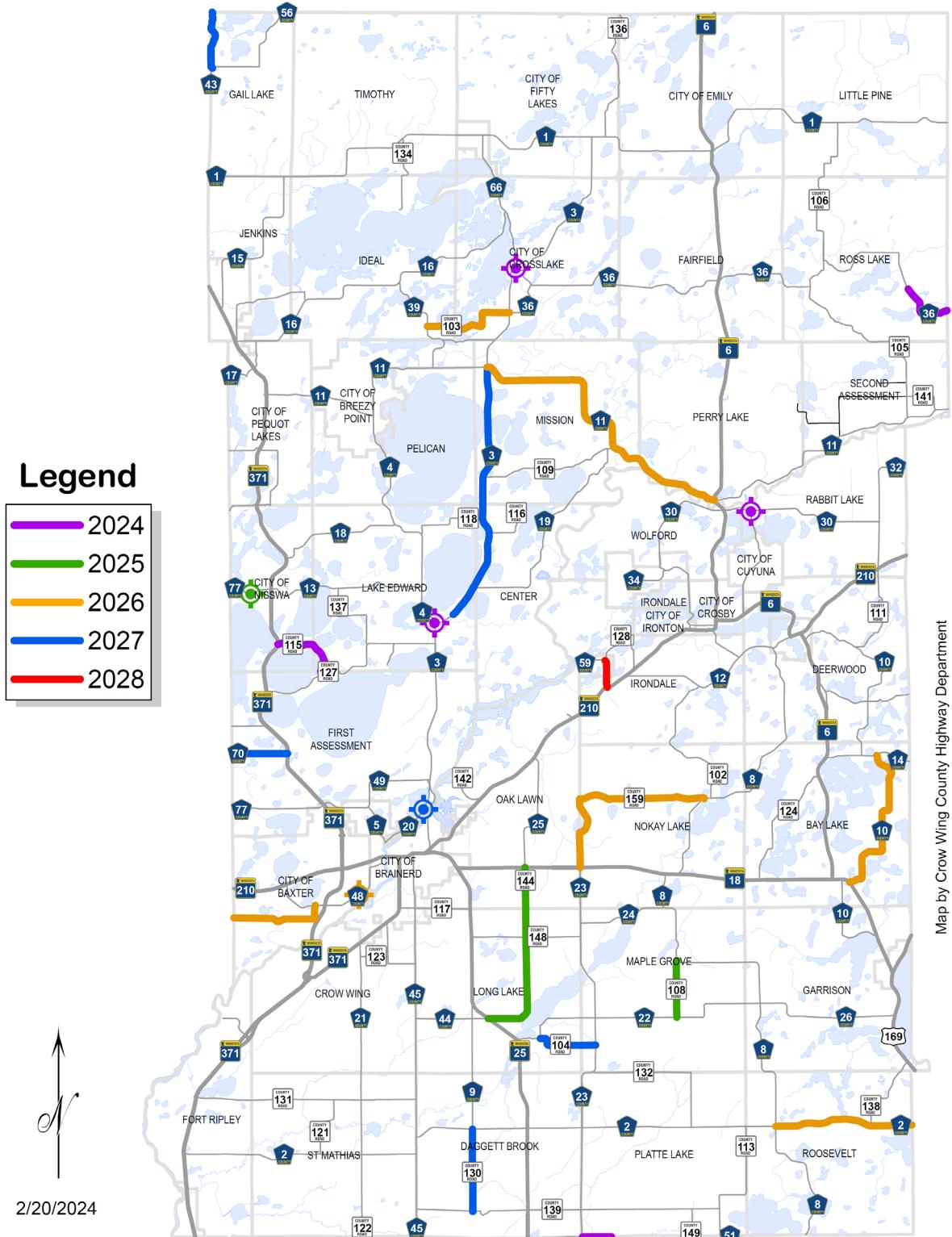
- STATE HIGHWAY
- COUNTY ROADWAYS
- PROPOSED SALES TAX EXPENDITURES
- PROPOSED BRIDGE EXPENDITURES
- PROPOSED ROUNDABOUT EXPENDITURES



3/30/2021



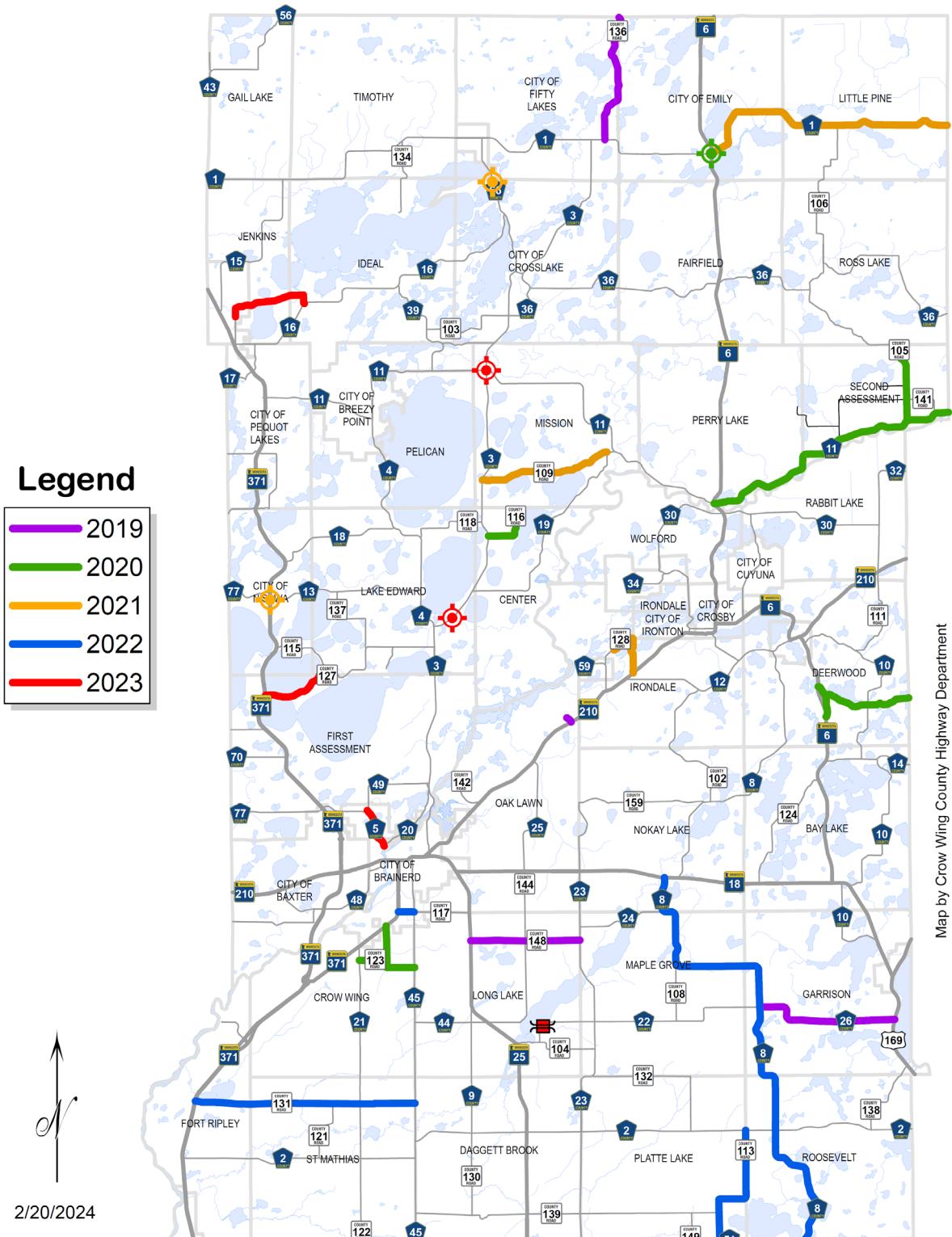
CROW WING COUNTY 2024 - 2028 SALES TAX PROJECTS



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.

2/20/2024

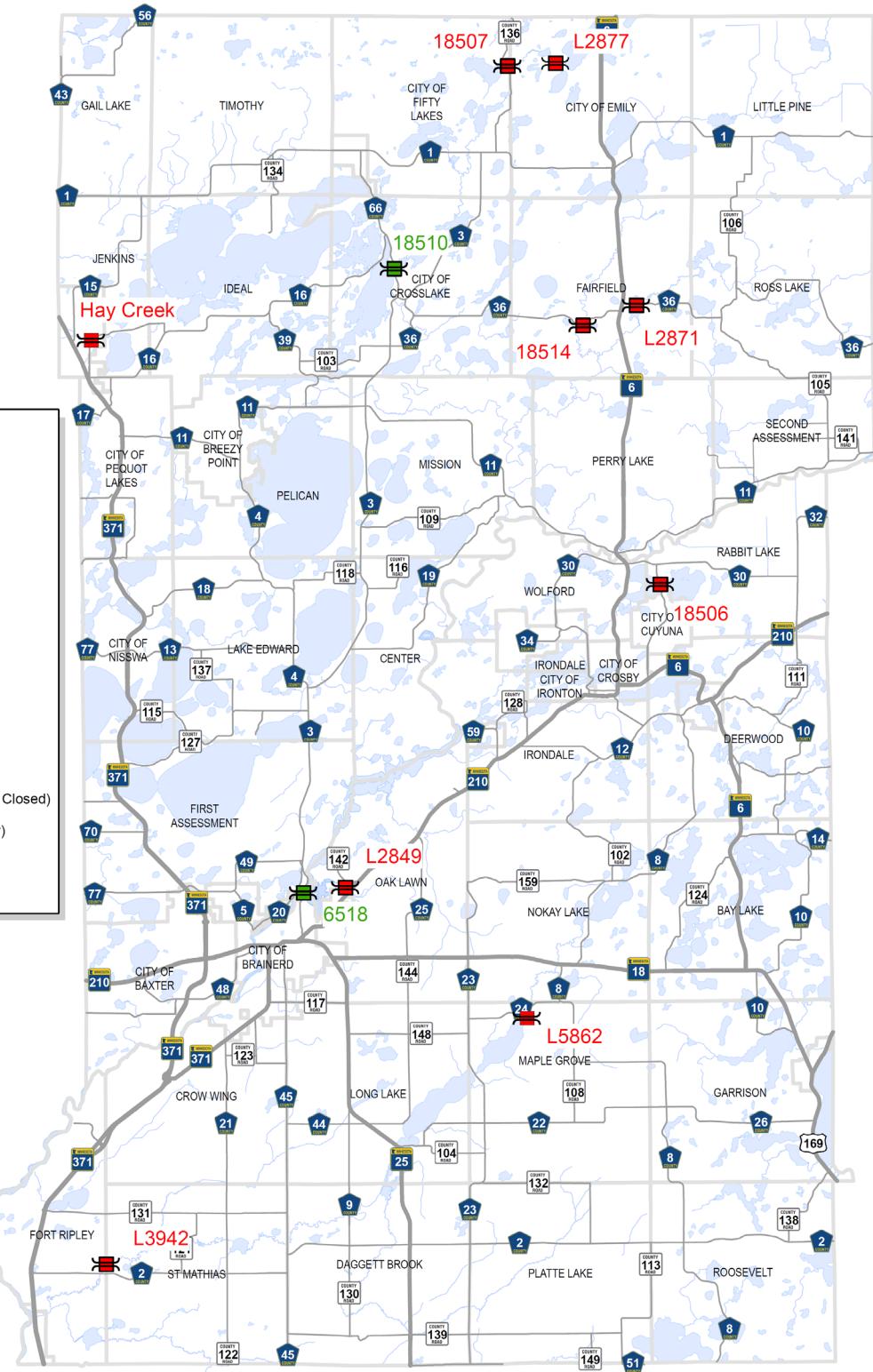
CROW WING COUNTY 2019 - 2023 SALES TAX PROJECTS



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.

2/20/2024

CROW WING COUNTY BRIDGE PRIORITY LIST



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.

2/20/2024

2024 CSAH/CR Bridge Replacement Priority List

Bridge Number	Location	Road System	Year Built	ADT		Local Planning Index	Suff. Rating	Replacement Cost	Funding	Remarks
18506	CSAH 31 (Rabbit Lake)	CSAH	1974	1,300	(2019)	55	58.6	\$1,700,000	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	\$732,300	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 .
6518	CSAH 3 (Mississippi River)	CSAH	1950	9,200	(2019)	76	67.4	\$11,022,000	State Bonding/State Aid	Minor deterioration of the deck and steel beams in non-critical locations. The piers have moderate to heavy concrete scaling typically from 6 inches above to 3 feet below the waterline w/ penetrations up to 2 inches exposing the reinforcing steel. Bridge is restricted to some over weight vehicles. Study was done to determine the appropriate maintenance given the age and configuration of the existing bridge. Anticipate a \$690K rehab project in 2029+.
92168	CSAH 2 (Daggett Brook)	CSAH	1967	1,650	(2019)	60	87.8	\$786,400	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	\$740,300	State Bonding/State Aid	Galvanized steel plate culvert. Rusting and pitting on the lower 2/3 of the pipe with isolated flaking rust appearing on the lower 1/3 at and below the waterline.
18510	CSAH 66 (Daggett Brook N.)	CSAH	1979	5,900	(2019)	79	95.0	\$4,081,200	State Bonding/State Aid	Concrete wearing surface and fascia repair. There are cracks in the concrete surface along the bridge "T" beam joints. There is delamination on the outside faces of the bridge that if left unchecked could be a danger to passing boaters. A \$880K 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	\$1,019,300	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.
18514	CSAH 36 (Little Pine River)	CSAH	1981	410	(2019)	56	80.8	\$1,447,000	State Bonding/State Aid	Poor road alignment. Load posted for strait trucks greater than 32 tons. General deterioration of the outside wood deck panels. Qualifies for bridge bonding, anticipate programing for replacement in the next 10 to 15 years.
L2866	CSAH 10 (Cedar Brook)	CSAH	1953	105	(2019)	79	89	\$567,800	State Bonding/State Aid	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	\$578,200	State Bonding/State Aid	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.
18512	CSAH 2 (Nokasippi River)	CSAH	1984	335	(2019)	75	98.9	\$1,738,100	State Bonding/State Aid	Built in 1984 bridge is a wood slab span, gaps between the spreader beams and the deck bottom indicating deteriorated or loose fasteners. Changes in design criteria and truck design has had as much of an impact on this bridge as the bridge condition.
93530 (18J32)	CSAH 43 (Ada Brooke)	CSAH	1956	81	(2022)	57	-	\$928,300	State Bonding/State Aid	General deterioration of the wood structure. The Timber abutment and piling are in poor condition and or failing. Cass County has been the lead agency for the design of the bridge, Crow Wing County will be inspection the bridge during construction and take over safety inspections with the completion of the new Structure. Construction planned for summer 2024.
-	CR 145 (Hay Creek)	CR	-	510	(2020)	-	-	\$535,800	State Aid/Local	General deterioration. Existing single 71" galvanize arch pipe that is under sized. Plan to replace with 1 or 2 box culverts resulting in a bridge.

Replacement costs are projected to the year 2029 using an annual inflation factor of 5.0% to 8.18% 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 2024 Crow Wing County bridge priority resolution.

2024 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	\$409,700	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	\$1,106,100	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)	32	63.0	\$631,200	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.

Replacement costs are projected to the year 2029 using an annual inflation factor of 5.0% to 8.18% 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 2024 Crow Wing County bridge priority resolution.

2024 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)	33	47.1	\$939,700	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.
L4044	Melinda Shores Rd. (Rush Lake Channel)	City	1950	15	(1990)	77	67.8	\$831,200	State Bonding	Constructed in 1950 with spread footing. The superstructure was replaced with concrete "double T" beams in 1989 and placed on the original abutments. Minor settlement of the abutments has occurred in the past.

Replacement costs are projected to the year 2029 using an annual inflation factor of 5.0% to 8.18% 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 2024 Crow Wing County bridge priority resolution.

Contact Information



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

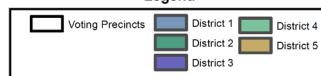
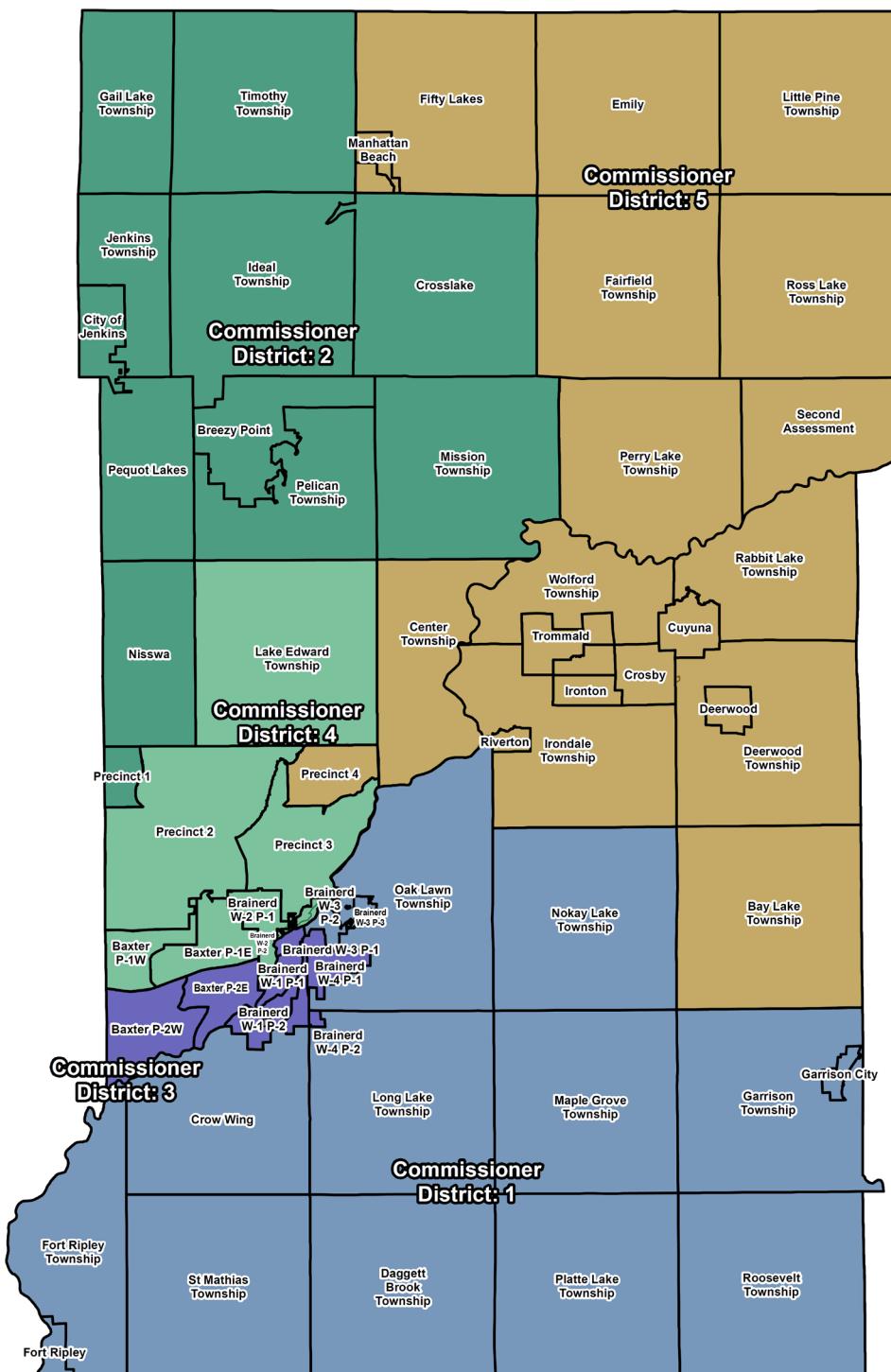
Timothy Bray, P.E.
County Engineer

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

2024 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 4/20/22



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.

ATV stands for all-terrain vehicle.

Audit is an official inspection of an individual's or organization's accounts, typically by an independent body.

Auditor a person who conducts an audit.

Balanced Budget refers to a budget in which revenues are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists.

BI stands for Business Intelligence.

Bond is a debt investment in which an investor loans money to an entity which borrows the funds for a defined period of time at a variable or fixed interest rate.



Glossary

Budget is a preliminary financial plan that estimates revenue and expenditures for a specified period.

CAMA stands for Computer-Assisted Mass Appraisal and is a software system used by Property Valuation and Classification in appraising property.

Capital Expenditures are the outlay of money to acquire or improve the County's fixed assets such as buildings and machinery.

Capital Outlay includes expenditures related to capital improvements funded with County tax dollars.

Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures 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 which 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 needs.

CIP stands for Capital Improvement Plan and is the County's rolling five-year plan for capital improvements and expenditures.

Chatbot is a software that simulates human-like conversations with users via text messages.

Community Services Fund is used to account for all costs for human services and public health. 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 is caused by a coronavirus called SARS-CoV-2.

CR stands for County Road.



Glossary

CRM stands for Customer Relationship Management strategies and software.

CSAH stands for County State Aid Highway.

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

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 which 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 expenditures for principal and interest.

DHS stands for the 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 a business management software; usually a suite of integrated applications that a company can use to collect, store, manage, and interpret data from multiple 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.

FTE stands for Full Time Equivalents. FTEs are calculated as a portion of total hours of a full-time position (2,080 hours).

Fund Balance is also known as fund equity and is the difference between financial assets and 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 the 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 is 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 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 five-year period.

Highway Fund is used to account for all costs for the 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 a comprehensive property assessment and tax administration software.

Intergovernmental Revenues are revenues from other governments in the form of local, state and federal grants, entitlements, and property tax relief.

Investment Revenue refers to revenue earned as interest on County investments.

Lakes Area Drug Investigative Division (LADID) is a multi-jurisdictional task force focused on addressing drug-related crime in local communities.

Lake Improvement District (LID) is a district formed on a certain lake to raise funding for lake improvement projects or aquatic invasive species removal.

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, eliminating, and/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 State statutes.

Levy is an act of levying a tax, fee, or fine.

LS stands for Land Services.



Glossary

Licenses and Permits constitute revenue collected for environmental and other permits collected by the County.

LOG stands for Landfill Operator's Group.

Long-Term Financial Plan (LTFP) is the planning document providing analysis of key trends and conditions, which the County can use to anticipate and react to future budgetary and organizational demands.

LTC stands for Long Term Care.

LTFC stands for Long Term Foster Care.

Major Funds are those funds whose revenues, expenditures, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate total of all governmental and enterprise funds.

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 is an alternative accounting method that combines accrual basis accounting with cash basis accounting by recognizing revenue and expenses when they become available and measurable.

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 do not 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 represent funds expended but 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.

PFA 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 final approval of the operating and capital budget.

Proprietary Funds are used for business-like activities.

Public Land Management (PLM) Fund is used to account for financial transactions resulting from the management of Crow Wing County's tax-forfeited lands.

Public Safety includes the services of the County Sheriff, Corrections, Jail, and the Coroner.

RQI stands for Ride Quality Index, a method to calculate the overall roughness of the road.

RTVision is a technology company based in Minnesota, with web-based, hosted solutions in a multitude of sectors.



Glossary

Sharepoint is a browser-based application that is used to connect an organization through a web browser.

SMT stands for Senior Management Team.

Small Cities Development Program Fund is used to account for financial transactions of special economic development grant funding.

Solid Waste (Non-Landfill) Fund is used to account for the County's SCORE funds.

SNAP stands for Supplemental Nutritional Assistance Program.

Special Assessments refer to revenues collected through special assessments of the County.

Special Revenue Funds are used to account for the proceeds of specific revenue resources that are legally or administratively restricted to expenditures for specified purposes.

Tax Levy is a legal seizure of your property to satisfy a tax debt.

Taxes refers to a mandatory charge levied by a governmental unit for the purpose of financing services performed for the common benefit.

TH stands for Trunk Highway.

TRIAD is a community-based partnership between law enforcement agencies and 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.